

Jim Smith, President/Chairman  
Glenn Walsh, Vice President  
Bill Hudson, Secretary



Paul Hansen, Treasurer  
Gene Tautges, Director

CERTIFICATION OF BUDGET

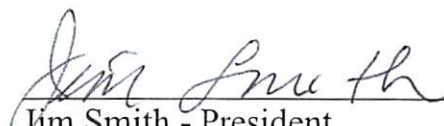
TO: THE DIVISION OF LOCAL GOVERNMENT

This is to certify that the budget, attached hereto, is a true and accurate copy of the Budget for the Pagosa Area Water and Sanitation District, for the budget year ending December 31, 2024, as adopted on this 4th day of January, 2024.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Pagosa Area Water and Sanitation District in Archuleta County, Colorado, this 4th day of January, 2024.



(SEAL)

  
\_\_\_\_\_  
Jim Smith - President

100 Lyn Avenue  
Pagosa Springs, Colorado 81147

[www.pawsd.org](http://www.pawsd.org)

(970) 731-2691

January 4, 2024

Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Re: Pagosa Area Water and Sanitation District #1

To Whom it May Concern:

Attached is the 2024 budget for the Pagosa Area Water and Sanitation District of Archuleta County, Colorado, submitted pursuant to Section 29-1-113(1), C.R.S. This budget was adopted on January 4, 2024. If there are any questions on the budget, please contact Aaron Burns, telephone number 970-731-7631.

The mill levy certified to the County Commissioners of Archuleta County is 3.809 mills, except for payment of bonds and interest and contractual obligations approved at elections. Enclosed is a copy of the Certification of Mill Levies sent to the County Commissioners for Archuleta County.

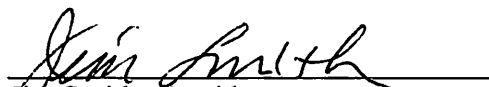
In May of 2000, the voters of both District 1 and District 2 granted that Pagosa Area Water and Sanitation District would be considered "De-Bruced" with respect to both the revenue limits which would otherwise apply under Article X, Section 20 of the Colorado Constitution and as a permanent waiver of the 5.5% limitation under Section 29-1-301, C.R.S. On May 3, 2016 District voters passed a measure to subject the revenue, collection and spending limits under Article X, Section 20 of the Colorado Constitution (otherwise known as the Taxpayers Bill of Rights) by repealing the ballot issue approved by District voters on May 2, 2000. The TABOR calculation was the more restrictive for District 1 and it allowed for a lower mill levy than the levy in place, therefore a Tax Credit/Mill Levy Rate Reduction has been applied.

An increased levy beyond the property tax revenue limit is not being requested.

I hereby certify that the enclosed are true and accurate copies of the budget and Certification of Mill Levies to the Board of County Commissioners of Archuleta County, Colorado.

Sincerely,

PAGOSA AREA WATER AND SANITATION DISTRICT

By   
Jim Smith - President

January 4, 2024

Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Re: Pagosa Area Water and Sanitation District #2

To Whom it May Concern:

Attached is the 2024 budget for the Pagosa Area Water and Sanitation District of Archuleta County, Colorado, submitted pursuant to Section 29-1-113(1), C.R.S. This budget was adopted on January 4, 2024. If there are any questions on the budget, please contact Aaron Burns, telephone number 970-731-7631.

The mill levy certified to the County Commissioners of Archuleta County is 1.353 mills, except for payment of bonds and interest and contractual obligations approved at elections. Enclosed is a copy of the Certification of Mill Levies sent to the County Commissioners for Archuleta County.

In May of 2000, the voters of both District 1 and District 2 granted that Pagosa Area Water and Sanitation District would be considered "De-Bruced" with respect to both the revenue limits which would otherwise apply under Article X, Section 20 of the Colorado Constitution and as a permanent waiver of the 5.5% limitation under Section 29-1-301, C.R.S. On May 3, 2016 District voters passed a measure to subject the revenue, collection and spending limits under Article X, Section 20 of the Colorado Constitution (otherwise known as the Taxpayers Bill of Rights) by repealing the ballot issue approved by District voters on May 2, 2000. The TABOR calculation was the more restrictive for District 1 and it allowed for a lower mill levy than the levy in place, therefore a Tax Credit/Mill Levy Rate Reduction has been applied.

An increased levy beyond the property tax revenue limit is not being requested.

I hereby certify that the enclosed are true and accurate copies of the budget and Certification of Mill Levies to the Board of County Commissioners of Archuleta County, Colorado.

Sincerely,

PAGOSA AREA WATER AND SANITATION DISTRICT

By   
Jim Smith - President

**PAGOSA AREA WATER AND SANITATION DISTRICT**

**RESOLUTION NO. 2024-01**

**Resolution to Adopt the 2024 Budget**

**WHEREAS**, the Board of Directors of the Pagosa Area Water and Sanitation District has appointed a budget committee to prepare and submit a proposed 2024 budget to the Board at the proper time; and

**WHEREAS**, such budget committee has submitted a proposed budget to this Board on or before October 15, 2023 for its consideration; and

**WHEREAS**, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and a public hearing was held on October 12, 2023, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

**WHEREAS**, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution ("TABOR") and other laws or obligations which are applicable to or binding upon the District; and

**WHEREAS**, an Enterprise Fund has been established in accordance with District's intent to comply with Article X, Section 20 of the Colorado Constitution, and the enterprise operations of the District have been incorporated therein; and

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Pagosa Area Water and Sanitation District:

1. That estimated expenditures for each fund are as follows:

General Fund:	\$ 956,569
Debt Service Fund:	\$ 0
Water Enterprise Fund:	\$ 40,907,609
Wastewater Enterprise Fund:	\$ 5,860,048

2. That estimated revenues are as follows:

General Fund:

From unappropriated surpluses	\$ 1,806,733
From Funds Transfers	\$ -0-
From sources other than general property tax	\$ 197,500
From the general property tax levy	\$ 1,097,050
TOTAL	<u>\$ 3,101,283</u>

Debt Service Fund:

From unappropriated surpluses	\$ -0-
From Fund Transfers	\$ -0-
From sources other than general property taxes	\$ -0-
From the general property tax levy	\$ -0-
TOTAL	<u>\$ -0-</u>

Water Enterprise Fund:

From unappropriated surpluses	\$ 7,762,613
From Fund Transfers	\$ -0-
From sources other than general property tax	\$40,492,942
From the general property tax levy	\$ -0-
TOTAL	<u>\$ 48,255,555</u>

Wastewater Enterprise Fund:

From unappropriated surpluses	\$ 3,630,141
From Fund Transfers	\$ -0-
From sources other than general property tax	\$ 5,195,623
From the general property tax Levy	\$ -0-
<b>TOTAL</b>	<u>\$ 8,825,764</u>

3. That reserves have been or are hereby established for each appropriate fund or combined as a single reserve fund as set forth in the budget in order to preserve the spending exemption for reserves under TABOR, and all such reserves shall be transferred or expended within any fund as set forth in the budget.

4. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of the Pagosa Area Water and Sanitation District for the 2024 fiscal year.

5. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

**District 1**

**TO SET MILL LEVIES**

**WHEREAS**, the amount of money necessary to balance the budget for general operating expenses is \$859,462; and

**WHEREAS**, the 2024 valuation for assessment for the District, as certified by the Archuleta County Assessor, is \$225,639,760.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Pagosa Area Water and Sanitation District:

1. That for the purposes of meeting all general operating expenses of the District during the 2024 budget year, there is hereby levied a tax of 3.809 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$859,462 in revenue.

2. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Archuleta County, Colorado, the mill levies for the District as hereinabove determined and set.

**District 2**

**TO SET MILL LEVIES**

**WHEREAS**, the amount of money necessary to balance the budget for general operating expenses is \$237,587; and

**WHEREAS**, the 2024 valuation for assessment for the District, as certified by the Archuleta County Assessor, is \$175,600,130.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Pagosa Area Water and Sanitation District:

1. That for the purposes of meeting all general operating expenses of the District during the 2024 budget year, there is hereby levied a tax of 1.353 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$237,587 in revenue.
2. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Archuleta County, Colorado, the mill levies for the District as hereinabove determined and set.



**TO APPROPRIATE SUMS OF MONEY**

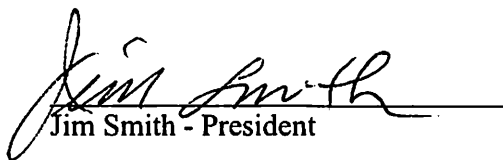
**WHEREAS**, the Board of Directors of the District has made provision therein for revenues in an amount equal to the total proposed expenditures as set forth in said budget; and

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of the District.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Pagosa Area Water and Sanitation District that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated:

General Fund:	\$ 956,569
Debt Service Fund:	\$ -0-
Water Enterprise Fund:	\$40,907,609
Wastewater Enterprise Fund:	\$ 5,860,048

Adopted this 4th day of January, 2024.

  
Jim Smith - President

Jim Smith, President/Chairman  
Glenn Walsh, Vice President  
Bill Hudson, Secretary



Paul Hansen, Treasurer  
Gene Tautges, Director

Date: January 4, 2024  
To: Board of Directors  
From: Aaron Burns, Director of Business Services  
Subject: 2024 Budget for the Pagosa Area Water and Sanitation District

### INTRODUCTION

I am pleased to submit the 2024 Budget for the Pagosa Area Water and Sanitation District. This Budget is based on the modified accrual basis of accounting and represents a balanced Budget where expenditures do not exceed the resources available for each fund. The initial Draft Budget was prepared by staff with direction from the Budget Committee, presented to the Board of Directors and published on the District's website by October 5, 2023. A Public Hearing for discussion of the proposed 2024 Draft Budget was held on October 12, 2023.

The Budget presented represents the financial goals and policies of the Board of Directors for the upcoming calendar year. The Budget maintains current service levels, achieves a ratio of revenues to expenditures deemed appropriate by the Board of Directors and provides for funding of all required debt service payments on bonds and loans that have been issued. The 2024 Budget does project increases in Service Charges and Capital Investment Fees in both the Water Enterprise Fund and Wastewater Enterprise Fund based on those prescribed by the 2023 Stantec Rate Study and additional amounts required for debt service. The District's policy that Enterprise revenues or Enterprise reserves should fully fund the needs of providing service and contribute to on-going capital projects continues to be reflected in the 2024 Budget.

### BUDGET SUMMARY

The 2024 Budget is comprised of both governmental and proprietary types of funds. The governmental funds are General Fund and the Debt Service Fund. The proprietary funds are the Water Enterprise Fund and the Wastewater Enterprise Fund. The 2024 Budget has been prepared to comply with the provisions of the Local Government Budget Law of Colorado. On the following pages, there are summations of revenues and expenditures for each fund.

100 Lyn Avenue  
Pagosa Springs, Colorado 81147

[www.pawsd.org](http://www.pawsd.org)

(970) 731-2691

<b>General Fund</b>						
	Audit 2022	Adopted or Amended 2022	Adopted 2023	Anticipated 2023	Proposed 2024	% of Change Projected 2023-2024
<b>Beginning Balance</b>	1,159,663	1,170,477	1,172,734	1,342,098	1,806,733	35%
<b>Revenues</b>						
Property Taxes	1,205,947	1,188,569	1,214,436	1,152,400	1,249,550	8%
Interest	16,054	1,000	5,000	76,000	40,000	-47%
Other Revenue	15,547	4,000	5,000	63,000	5,000	-92%
<b>Total Revenue</b>	<b>1,237,547</b>	<b>1,193,569</b>	<b>1,224,436</b>	<b>1,291,400</b>	<b>1,294,550</b>	<b>0%</b>
<b>Expenditures</b>						
Emergency Fund	0	23,049	27,252	0	27,797	
Election Expense	4,158	75,000	65,000	9,700	0	-100%
Board Expense	573	500	500	0	500	
Insurance	13,485	9,516	11,087	16,000	11,972	-25%
Legal and Professional	40,771	59,990	77,490	69,765	55,738	-20%
Supplies & Publications	43,363	38,000	38,000	43,500	40,000	-8%
Maintenance	13,911	15,383	18,033	18,900	19,028	1%
Salaries and Benefits	422,285	453,146	516,021	494,350	576,987	17%
Utilities	28,207	29,000	30,750	30,250	34,500	14%
Permits & Fees	38,053	42,632	42,062	69,300	46,871	-32%
Inter-fund Transfers	375,000	500,000	500,000	0	0	
Capital Projects and Contingency	12,970	33,350	28,850	22,000	28,850	31%
Computer Support & Upgrades	63,127	82,272	89,950	53,000	114,326	116%
<b>Total Expenditures</b>	<b>1,055,903</b>	<b>1,361,838</b>	<b>1,444,995</b>	<b>826,765</b>	<b>956,569</b>	<b>16%</b>
<b>Ending Balance</b>	<b>1,341,307</b>	<b>1,002,208</b>	<b>952,175</b>	<b>1,806,733</b>	<b>2,144,714</b>	<b>19%</b>

<b>Debt Service Fund</b>						
	Audit 2022	Adopted or Amended 2022	Adopted 2023	Anticipated 2023	Proposed 2024	% of Change Projected 2023-2024
<b>Beginning Balance</b>	13,933	18,265	38,139	26,167	0	-100%
<b>Revenues</b>						
Property Tax	1,151,005	1,162,212	15,555	5,500	0	-100%
Interest	13,914	1,000	5,000	1,400	0	-100%
<b>Total Revenue</b>	<b>1,164,919</b>	<b>1,163,212</b>	<b>20,555</b>	<b>6,900</b>	<b>0</b>	<b>-100%</b>
<b>Debt Service Payments</b>	<b>1,152,684</b>	<b>1,155,006</b>	<b>58,694</b>	<b>33,067</b>	<b>0</b>	<b>-100%</b>
<b>Ending Balance</b>	<b>26,167</b>	<b>26,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	

<b>Water Enterprise Fund</b>						
	Audit 2022	Adopted or Amended 2022	Adopted 2023	Anticipated 2023	Proposed 2024	% of Change Projected 2023-2024
<b>Beginning Fund Balance</b>	8,689,759	9,468,934	9,178,541	8,522,441	7,762,613	-9%
<b>Revenues</b>						
Service Charge Revenue	4,700,355	4,494,517	5,161,804	5,332,865	5,339,174	0%
CIF/RWAF Revenue	717,183	860,000	994,737	523,000	1,517,408	190%
Tap Fee/Connection/Inclusion	227,949	255,000	255,000	269,500	255,000	-5%
Availability Revenue	434,491	470,000	450,000	422,000	426,466	1%
Other Water Sales & Irrigation	317,373	375,000	641,804	404,896	670,394	66%
Late Fees & Interest Income	132,120	23,600	54,500	450,401	284,500	-37%
Other Revenue/Grants/Loan Proceeds	631,560	75,000	23,544,000	3,140,880	32,000,000	919%
Transfers from Other Funds	255,000	340,000	359,815	0	0	
<b>Total Revenues</b>	<b>7,416,030</b>	<b>6,893,117</b>	<b>31,461,660</b>	<b>10,543,542</b>	<b>40,492,942</b>	<b>284%</b>
<b>Expenditures</b>						
Connections	177,890	160,000	160,000	160,000	160,000	0%
Source of Supply	263,504	347,350	327,000	273,975	279,500	2%
Water Treatment	1,082,063	1,155,476	1,491,334	1,535,000	1,514,867	-1%
Water Distribution	1,130,556	1,261,080	1,426,602	1,398,820	1,332,058	-5%
Maintenance	230,452	190,162	244,354	206,750	237,319	15%
Administration & Billing	752,772	785,193	891,170	832,831	970,649	17%
Revenue Bond Debt Service	1,353,649	1,353,650	2,993,085	2,527,754	2,978,933	18%
Capital Projects (including CIF/Bond/Contingency)	1,841,390	1,819,329	24,727,663	4,368,240	33,074,283	657%
<b>Total Expenditures</b>	<b>6,832,277</b>	<b>7,072,240</b>	<b>32,261,208</b>	<b>11,303,370</b>	<b>40,547,609</b>	<b>259%</b>
<b>Ending Fund Balance</b>	<b>9,273,511</b>	<b>9,289,811</b>	<b>8,378,993</b>	<b>7,762,613</b>	<b>7,707,946</b>	<b>-1%</b>

<b>Wastewater Enterprise Fund</b>						
	Audit 2022	Adopted or Amended 2022	Adopted 2023	Anticipated 2023	Proposed 2024	% of Change Projected 2023-2024
<b>Beginning Fund Balance</b>	3,616,023	3,617,777	3,582,371	4,089,224	3,630,141	-11%
<b>Revenues</b>						
Service Charge Revenue	1,842,500	1,773,329	1,947,500	1,940,514	2,657,956	37%
CIF Revenue	97,474	100,000	100,000	104,000	1,554,662	1395%
Tap Fee/Connection/Inclusion	31,595	34,500	34,500	29,530	34,500	17%
Availability Revenue	266,637	290,000	290,000	253,000	360,515	42%
Waste Hauler/Other Rev/Municipal Treatment	354,563	338,500	359,000	354,372	422,000	19%
Late Fees & Interest Income	105,260	54,686	62,068	249,476	165,990	-33%
Transfers from General Fund & Debt Service	120,000	160,000	169,325	0	0	
<b>Total Revenue</b>	<b>2,818,029</b>	<b>2,751,015</b>	<b>2,962,393</b>	<b>2,930,892</b>	<b>5,195,623</b>	<b>77%</b>
<b>Expenditures</b>						
Connections	2,730	9,000	9,000	9,000	9,000	0%
Wastewater Collection	1,100,788	1,071,608	1,440,245	1,101,725	1,200,464	9%
Wastewater Treatment	760,256	925,878	1,019,894	935,400	1,156,780	24%
Maintenance	118,926	93,167	121,762	100,909	121,051	20%
Administration & Billing	377,968	392,713	443,296	435,786	511,373	17%
Revenue Bond Debt Service	400,654	400,655	400,655	400,655	400,655	0%
Capital Projects (including CIF/Bond/Contingency)	294,756	471,784	2,688,300	406,500	2,460,725	505%
<b>Total Expenditures</b>	<b>3,056,079</b>	<b>3,364,806</b>	<b>6,123,152</b>	<b>3,389,975</b>	<b>5,860,048</b>	<b>73%</b>
<b>Ending Fund Balance</b>	<b>3,377,974</b>	<b>3,003,986</b>	<b>421,612</b>	<b>3,630,141</b>	<b>2,965,716</b>	<b>-18%</b>

## BUDGET HIGHLIGHTS

Major highlights of the 2024 Budget are:

### Multiple Funds

- The ongoing effects of changes in the global, national and local economy have been carefully considered in the preparation of the 2024 Budget. In 2023, an updated Rate Study was created for both the Water and Wastewater Enterprise Funds that reflected a Capital Improvement Plan based upon population and demand projections in line with the current economic and regulatory conditions. Utilizing the updated Rate Study, adjustments to Service

Charges were made for the Water Enterprise Fund effective January 2024. The rate strategy for both the Water and Wastewater Enterprises will continue through 2032.

- The District continues its succession planning efforts in preparation for the retirement of some of its long-term employees through implementation of technologies and capturing institutional knowledge through City Works Asset Management Program and Global Information Systems (GIS) mapping of District Assets. The 2024 Budget does include an allowance for step pay increases on the anniversary date of employment and successful completion of job training and performance requirements and merit pay for additional certifications.
- There are cost-of-living increase for salaries projected for 2024. In the area of personnel costs, 38 full time equivalent (FTE) positions are projected for the entire year.
- The Water Enterprise Fund and the Wastewater Enterprise Fund are projected to produce enough Net Revenue in 2024 to be in full compliance with existing Revenue Bond debt service coverage and operating and maintenance reserve requirements.

### **General Fund**

- When the 2024 Modified Accrual Fund Balance of the General Fund is compared to the 2023 projected balance, it is projected to decrease by approximately \$161,865. There is an increase anticipated in Property Tax Revenue, which is a result of the Assessed Values in the District increasing.
- In May of 2000, the voters of both District 1 and District 2 granted that Pagosa Area Water and Sanitation District would be considered “De-Bruced” with respect to both the revenue limits which would otherwise apply under Article X, Section 20 of the Colorado Constitution and as a permanent waiver of the 5.5% limitation under Section 29-1-301, C.R.S., the District’s current Board of Directors voluntarily re-imposed whichever revenue limit would be the most restrictive under both of these referenced Sections in the 2016 budget process. The Board of Directors took that question back to the voters in the May election, resulting in an affirmative vote to re-impose Article X, Section 20 restrictions. The TABOR calculation was the more restrictive for District 1 and District 2, it allowed for a lower mill levy than the levy in place, therefore Tax Credit/Mill Levy Rate Reductions have been applied.
- The projected reserve balance at the end of 2024 represents more than three-quarters of a year of revenue. The General Fund is always susceptible to a further revenue decrease should the re-evaluation of property values once again indicate a significant reduction in assessed values. The Board of Directors feels that the reserves balance as well as the low percentage of administrative costs (74%), other than inter-fund transfers, provides a significant buffer for any variations in property tax revenues.

### **Debt Service Fund**

Beginning in 2024, the Debt Service Fund will no longer be used and the final transfer of the remaining balance has been transferred to the General Fund.

### **Water Enterprise Fund**

- The Water Enterprise Fund is projected to provide \$31,000,000 in funding for construction of the new Snowball Water Treatment Plant plus an additional \$1,760,283 for water treatment plant upgrades and distribution equipment as well as vehicular and communication equipment.
- The projected Modified Accrual Fund Balance for the Water Enterprise Fund at the end of 2023 is projected to decrease by \$414,667. The projected reserves would exceed the 2024 projected revenues and are sufficient to carry over one year of debt service and operating expenses.

### **Wastewater Enterprise Fund**

- The Wastewater Enterprise Fund completed its contribution to the Pagosa Springs Sanitation General Improvement District (PSSGID) wastewater conveyance line and associated lift station in March of 2015. In November of 2023, there was an accrued interest payment and regularly scheduled loan payment made. It is anticipated that the remaining \$1,785,708 will be repaid by the PSSGID over the remaining 13 year period, thus gradually replenishing the reserves used to construct Phase II of the project. The interest portion of this repayment is being budgeted as income in 2024 and the principal payments will reduce the long-term receivable.
- The Wastewater Enterprise Fund is projected to provide \$1,756,445 in funding for Vista WWTP Engineering and for new wastewater collection equipment & testing. It is also anticipated to provide \$580,440 in replacement costs for existing wastewater treatment equipment as well as vehicular and communication equipment and collection line cleaning and televising.
- The projected Modified Accrual Fund Balance for the Wastewater Enterprise Fund at the end of 2023 is projected to decrease by \$664,425. The projected reserves exceed the 2023 anticipated revenue and represents approximately one year of debt service and operating expenses.

### OPERATING REVENUE

The increased measure of growth in new services were a welcome addition in 2023 however, increases in services are likely to moderate during 2024. 2024 revenues are projected to continue an increase over the previous year as a result of prescribed rate increases by the 2023 Stantec Study.

### OPERATING EXPENSES

- The 2024 Budget anticipates a decrease from 2023 Expenditures of 34% in the **General Fund**. This decrease is largely due to the discontinuation of supplemental transfers to the Enterprise Funds.
- The **Water Enterprise Fund** is anticipated to have an increase in expenditures during 2024 of 27% which is primarily due to the continuation of Snowball Water Treatment Plant construction.

- The **Wastewater Enterprise Fund** is projected to have a decrease in expenditures during 2024 of 4%. This is primarily due to a reduction in the estimated cost of State mandated engineering and construction for the Vista WWTP Upgrade.

### PREPARING FOR THE FUTURE

The proposed 2024 budget continues the commitment of maintaining our service levels and infrastructure while preparing for the future and enhancing efforts to implement technology to produce efficiencies over time.

### CONCLUSION

The 2024 Budget attempts to anticipate many uncertainties. If conditions warrant, the Board of Directors will make adjustments as necessary to uphold the level of services offered and remain in compliance with existing resolutions and regulations.



2023 ANTICIPATED BUDGET AND 2024 PROPOSED BUDGET

		Audit 2022	Adopted or Amended 2022	Adopted 2023	Anticipated 2023	Proposed 2024
<b>General Fund</b>						
Acct No	Revenue					
10-03-187	Other Interest Income	16,054	1,000	5,000	76,000	40,000
10-03-381	General Property Taxes - Water	482,955	476,917	494,958	512,000	542,879
10-03-385	General Property Taxes - WW	488,039	489,152	516,978	528,000	554,171
10-03-388	Delinquent Tax	6,703	2,500	2,500	1,400	2,500
10-03-389	Specific Ownership Taxes	228,250	220,000	200,000	111,000	150,000
10-03-390	Other Revenue	15,547	4,000	5,000	14,000	5,000
10-03-391	Transfer from Debt Service	0	0	58,694	49,000	0
	<b>Total Revenue</b>	<b>1,237,547</b>	<b>1,193,569</b>	<b>1,283,130</b>	<b>1,291,400</b>	<b>1,294,550</b>
<b>Expenditures</b>						
10-90-019	Emergency Fund	0	23,049	27,252	0	27,797
10-90-020	Audit	24,990	24,990	24,990	28,565	25,738
10-90-060	County Treasurers Fee	31,992	29,932	30,362	35,000	35,871
10-90-070	Election Expense	4,158	75,000	65,000	9,700	0
10-90-080	Board Expense	573	500	500	0	500
10-90-081	Employee Miscellaneous	827	3,400	3,400	1,200	3,400
10-90-090	Health Insurance	49,168	60,859	63,416	58,000	69,061
10-90-092	Retirement	18,641	19,670	22,853	24,000	25,760
10-90-110	Insurance - General	13,485	9,516	11,087	16,000	11,972
10-90-130	Legal Services	9,728	7,500	7,500	8,200	10,000
10-90-160	Office Supplies & Credit Card Costs	41,672	36,000	36,000	39,000	37,000
10-90-180	Outside Services	6,053	27,500	45,000	33,000	20,000
10-90-190	Publications	1,691	2,000	2,000	4,500	3,000
10-90-220	Maintenance of Office Building	10,117	9,000	9,000	9,750	9,000
10-90-221	Landscaping	2,508	3,000	5,650	2,500	5,650
10-90-230	Administrative Salaries	316,930	332,025	384,952	375,000	435,424
10-90-240	Payroll Tax/Vac/Sick Leave	31,570	24,984	29,192	29,350	32,262
10-90-260	Telephone	16,865	19,000	19,000	17,300	19,000
10-90-290	Utilities	6,591	6,000	6,750	8,000	10,500
10-90-291	Trash Removal	4,751	4,000	5,000	4,950	5,000
10-90-310	Vehicle Maintenance	1,287	3,383	3,383	6,650	4,378
10-90-410	Dues and Permits	5,361	12,000	11,000	34,000	11,000
10-90-440	Training	5,149	12,208	12,208	6,800	11,080
10-95-100	Water Conservation Program	3,000	3,000	3,000	3,000	3,000
10-95-110	Computer Support	63,127	82,272	89,950	53,000	114,326
10-95-115	Computer Upgrades	9,970	27,850	23,350	19,000	23,350
10-95-468	Administrative Building	0	2,500	2,500	0	2,500
10-98-040	Fiscal Agent Fees	700	700	700	300	0
10-98-500	Transfer to Enterprise Fund	375,000	500,000	500,000	0	0
	<b>Total Expenditures</b>	<b>1,055,903</b>	<b>1,361,838</b>	<b>1,444,995</b>	<b>826,765</b>	<b>956,569</b>
	<b>Budgetary Fund Balance Beginning of Year</b>	<b>1,159,663</b>	<b>1,170,477</b>	<b>1,172,734</b>	<b>1,342,098</b>	<b>1,806,733</b>
	<b>Budgetary Fund Balance End of Year</b>	<b>1,341,307</b>	<b>1,002,208</b>	<b>1,010,869</b>	<b>1,806,733</b>	<b>2,144,714</b>
	<b>Audited FS Fund Balance End of Year</b>	<b>1,342,098</b>				
<b>Debt Service Fund</b>						
<b>Revenue</b>						
40-03-381	Restricted Prop Taxes - Water	763,075	768,355	11,618	3,100	0
40-03-382	Restricted Prop Taxes - WW	387,929	393,857	3,937	2,400	0
40-03-386	Interest on Debt Service	13,914	1,000	5,000	1,400	0
	<b>Total Revenue</b>	<b>1,164,919</b>	<b>1,163,212</b>	<b>20,555</b>	<b>6,900</b>	<b>0</b>
<b>Expenditures</b>						
40-98-040	Treasurers Fee	34,678	37,000	0	187	0
40-98-133	Interest - 2012 GO Refunding Bonds - WW	11,406	11,406	0	0	0
40-98-134	Principal - 2012 GO Refunding Bonds - WW	365,000	365,000	0	0	0
40-98-135	Interest - 2012 GO Refunding Bonds - W	21,600	21,600	0	0	0
40-98-136	Principal - 2012 GO Refunding Bonds - W	720,000	720,000	0	0	0
40-98-800	Transfer to General Fund	0	0	58,694	32,880	0
40-98-200	Transfer to Enterprise Fund	0	0	0	0	0
	<b>Total Debt Service Expenditures</b>	<b>1,152,684</b>	<b>1,155,006</b>	<b>58,694</b>	<b>33,067</b>	<b>0</b>
	<b>Budgetary Fund Balance Beginning of Year</b>	<b>13,933</b>	<b>18,265</b>	<b>38,139</b>	<b>26,167</b>	<b>0</b>
	<b>Budgetary Fund Balance End of Year</b>	<b>26,167</b>	<b>26,471</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Audited FS Fund Balance End of Year</b>	<b>26,167</b>				

2023 ANTICIPATED BUDGET AND 2024 PROPOSED BUDGET

	Audit 2022	Adopted or Amended 2022	Adopted 2023	Anticipated 2023	Proposed 2024	
<b>Water Enterprise Fund</b>						
Revenue						
50-03-007	Raw Water Acquisition Fee	304,253	370,000	325,000	222,000	0
50-03-009	Capital Investment Fee	412,929	490,000	669,737	301,000	1,517,408
50-03-010	Service Fees	4,700,355	4,494,517	5,161,804	5,332,865	5,339,174
50-03-015	Contributed Assets	11,490	0	0	0	0
50-03-020	Other Water Sales	194,942	250,000	511,804	250,000	537,394
50-03-030	Irrigation Water Sales	51,268	60,000	60,000	65,000	63,000
50-03-040	Affordable Housing Surcharge	71,163	65,000	70,000	70,300	70,000
50-03-041	Affordable Housing Waivers	0	0	0	19,596	0
50-03-100	Availability Charges	434,491	470,000	450,000	422,000	426,466
50-03-120	Tap Fees - Main Line Extension	0	0	0	0	0
50-03-154	Inclusion Fee	11,504	5,000	5,000	21,500	5,000
50-03-170	Customer Hookups	216,445	250,000	250,000	248,000	250,000
50-03-187	Interest Income - Other	81,042	3,000	25,000	327,000	200,000
50-03-188	Interest Income - WRF	15,860	500	6,000	79,000	50,000
50-03-189	Interest Income - CIF	8,976	600	3,500	26,000	15,000
50-03-190	Interest on Delinquent Taxes	4,146	500	500	151	500
50-03-191	Interest from Cert. - Treas	0	0	0	0	0
50-03-200	Penalty & Interest Delin Accts	18,675	15,000	15,000	16,500	15,000
50-03-387	Current Tax Interest	3,421	4,000	4,500	1,750	4,000
50-03-389	Other Revenue/Grants	631,560	75,000	75,000	180,000	1,000,000
50-03-961	CDPHE Loan Proceeds	0	0	23,469,000	2,960,880	31,000,000
50-03-991	Gain or Loss on Asset Disposal	0	0	0	0	0
50-09-001	Transfer From General Fund	255,000	340,000	340,000	0	0
50-09-002	Transfer From Debt Service Fund	0	0	19,815	0	0
	<b>Total Revenue</b>	<b>7,427,520</b>	<b>6,893,117</b>	<b>31,461,660</b>	<b>10,543,542</b>	<b>40,492,942</b>
<b>Work in Progress</b>						
50-21-170	Connections	177,890	160,000	160,000	160,000	160,000
50-21-401	Water Rights	7,005	2,000	4,000	340	2,000
50-21-411	Raw Water Line - Jackson Mountain	0	0	0	0	360,000
50-21-414	Water Model	0	1,000	1,000	0	1,000
50-21-418	Water SCADA System	57,230	62,669	68,544	67,800	80,512
50-21-450	Water Treatment Plant Upgrades	0	0	0	0	321,000
50-21-451	Shared Buildings & Improvements	31,406	58,000	733,040	59,000	263,160
50-21-455	Distribution System Upgrades	11,490	40,000	40,000	0	43,000
50-21-464	Capital Equipment	91,444	159,800	100,300	82,100	210,120
50-21-465	Transportation Equipment	66,242	82,280	123,080	239,000	227,800
	<b>Total Work In Progress</b>	<b>442,708</b>	<b>565,749</b>	<b>1,229,964</b>	<b>608,240</b>	<b>1,668,592</b>
<b>Water CIF Projects</b>						
50-23-403	CIF - Reservoirs/Watershed	0	0	160,000	0	310,000
50-23-414	CIF - Water Model	0	1,000	1,000	0	1,000
50-23-418	CIF - SCADA System	26,721	15,667	17,136	20,000	20,128
50-23-450	CIF - Treatment Plant Upgrades	1,541,472	1,330,850	23,469,000	3,900,000	31,000,000
50-23-455	CIF - Distribution System Upgrades	8,380	66,063	10,563	0	594,563
	<b>Total Water CIF Projects</b>	<b>1,576,572</b>	<b>1,413,580</b>	<b>23,657,699</b>	<b>3,920,000</b>	<b>31,925,691</b>
<b>Raw Water Acquisition Fee Projects</b>						
50-30-401	Water Rights - Dry Gulch Res	0	0	0	0	0
50-30-406	San Juan UV	0	0	0	0	0
	<b>Total Raw Water Acquisition Fee Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Source of Supply</b>						
50-41-402	Ditches	1,386	1,000	1,500	1,800	2,000
50-41-403	Reservoirs & Watershed	27,342	97,000	80,000	101,000	105,000
50-41-411	Raw Water Line - Jackson Mt	72	3,000	108,000	0	20,000
50-41-511	Raw Water Line - San Juan	163,599	126,600	20,000	70,000	60,000
50-41-512	Power Trujillo Booster	42,091	70,000	70,000	55,200	50,000
50-41-513	Power SJ River Booster	27,009	47,000	45,000	44,000	40,000
50-41-514	Power Lake Forest	1,482	2,000	1,750	1,400	1,750
50-41-516	Power Dutton Ditch	523	750	750	575	750
	<b>Total Source of Supply</b>	<b>263,504</b>	<b>347,350</b>	<b>327,000</b>	<b>273,975</b>	<b>279,500</b>
<b>Water Treatment</b>						
50-43-090	Health Insurance	46,605	45,085	52,237	64,000	91,458
50-43-092	Retirement	15,716	12,849	16,015	19,000	24,454

2023 ANTICIPATED BUDGET AND 2024 PROPOSED BUDGET

		Audit 2022	Adopted or Amended 2022	Adopted 2023	Anticipated 2023	Proposed 2024
50-43-110	Insurance - General	11,952	9,436	14,806	14,500	15,225
50-43-131	Operator Salaries	258,657	226,269	273,373	322,000	419,259
50-43-140	Training	1,329	4,840	4,840	1,200	6,453
50-43-180	Vehicle Maintenance	3,243	6,800	6,800	3,800	11,000
50-43-200	Hatcher WTP Fuel & Power	151,450	140,000	155,000	182,000	197,000
50-43-205	Hatcher Wtr Plant Chemicals/Lab	178,213	170,000	180,000	202,000	210,000
50-43-220	Hatcher WTP Maintenance	82,956	156,333	148,820	136,000	120,000
50-43-240	Payroll Exp - FICA/Unemployment	20,550	17,698	21,443	25,000	32,018
50-43-400	Snowball WTP Fuel & Power	20,197	23,000	23,000	24,500	26,000
50-43-405	Snowball WTP Chemicals/Lab	92,097	80,000	100,000	93,000	100,000
50-43-420	Snowball WTP Maintenance	7,481	33,333	30,000	19,000	40,000
50-43-500	San Juan WTP Fuel & Power	26,667	40,000	40,000	47,000	32,000
50-43-505	San Juan WTP Chemicals/Lab	41,673	70,000	100,000	75,000	125,000
50-43-520	San Juan WTP Maintenance	123,277	119,833	325,000	307,000	65,000
	<b>Total Water Treatment</b>	<b>1,082,063</b>	<b>1,155,476</b>	<b>1,491,334</b>	<b>1,535,000</b>	<b>1,514,867</b>
	<b>Water Distribution</b>					
50-44-090	Health Insurance	106,205	112,633	120,379	130,000	148,721
50-44-091	Uniforms	13,990	14,000	15,000	17,500	18,000
50-44-092	Retirement	30,142	27,480	34,636	35,900	36,858
50-44-099	Fuel & Power Mission Booster	608	700	750	580	750
50-44-100	Fuel & Power Pump Stations	33,627	36,000	35,000	38,000	42,000
50-44-101	Town Fill Station - Fuel & P	1,098	1,000	1,200	1,100	1,350
50-44-102	Town Fill Station - Maint	3,177	1,000	3,000	2,700	3,500
50-44-110	Insurance - General	26,060	19,954	32,022	32,000	22,948
50-44-201	Trails Fill Station - Fuel & P	934	750	1,200	860	1,200
50-44-202	Trails & Lyn Fill Stations - Maint	3,268	2,000	2,000	2,100	4,150
50-44-219	Water Tank Maintenance	20,659	224,100	195,900	132,000	60,000
50-44-220	Water Line Maintenance	319,856	261,887	299,588	308,000	243,834
50-44-231	Fire Hydrant Maintenance	764	7,500	7,500	20,000	25,000
50-44-232	Distribution Salaries	517,009	489,088	606,134	614,000	645,375
50-44-240	Payroll Exp - FICA/Unemployment	40,148	37,723	47,028	47,400	48,428
50-44-310	Vehicle Maintenance	8,929	14,357	14,357	13,800	19,371
50-44-440	Training	4,083	10,908	10,908	2,900	10,573
	<b>Total Water Distribution</b>	<b>1,130,556</b>	<b>1,261,080</b>	<b>1,426,602</b>	<b>1,398,820</b>	<b>1,332,058</b>
	<b>Maintenance</b>					
50-60-090	Health Insurance	7,533	7,017	7,322	7,200	7,740
50-60-092	Retirement	2,515	2,144	2,759	2,820	2,895
50-60-110	Insurance - General	2,152	1,574	2,550	2,500	1,803
50-60-170	Operating Supplies	26,446	16,500	20,000	22,000	27,000
50-60-220	Building Maintenance	3,132	14,920	14,000	680	10,000
50-60-231	Maintenance Salaries	50,955	36,630	46,497	46,000	48,960
50-60-240	Payroll Exp - FICA/Unemployment	4,475	2,912	3,697	3,700	3,892
50-60-290	Utilities - Maintenance Bldg	2,424	5,500	5,000	2,200	2,500
50-60-312	Vehicle Maintenance	282	1,156	1,156	400	1,156
50-60-331	Equipment Maintenance	31,976	28,948	29,000	26,000	31,720
50-60-430	Gasoline & Oil	80,768	54,000	90,000	79,000	80,000
50-60-440	Training	161	653	653	0	653
50-60-460	Tools and Small Equipment	17,631	18,208	21,720	14,250	19,000
	<b>Total Maintenance</b>	<b>230,452</b>	<b>190,162</b>	<b>244,354</b>	<b>206,750</b>	<b>237,319</b>
	<b>Administration</b>					
50-90-020	Compilation and Audit	2,940	2,940	2,940	3,361	3,028
50-90-081	Employee Miscellaneous	514	3,000	3,000	760	3,000
50-90-090	Health Insurance	23,332	30,478	31,848	28,000	35,312
50-90-092	Retirement	8,692	9,750	11,290	11,300	13,096
50-90-110	Insurance - General	79,253	78,364	88,734	88,000	99,829
50-90-130	Legal Services	5,529	5,100	5,100	5,600	6,000
50-90-160	Office Supplies & Credit Card Costs	28,363	25,000	27,000	27,000	27,000
50-90-180	Outside Services	4,544	20,300	32,200	23,000	20,000
50-90-190	Publications	1,150	1,000	2,000	3,200	2,500
50-90-220	Maintenance of Office Building	6,841	12,000	12,000	5,800	12,000
50-90-221	Landscaping	1,705	2,000	3,802	1,700	3,802
50-90-230	Administrative Salaries	152,212	163,073	189,213	182,000	219,244
50-90-240	Payroll Tax /Vac/Sick Leave	27,859	12,479	14,557	14,300	16,787
50-90-260	Telephone	14,664	17,040	15,000	14,500	16,000
50-90-290	Utilities	3,833	2,500	4,000	4,800	6,000
50-90-291	Trash Removal	4,092	4,500	4,500	4,500	5,000
50-90-310	Vehicle Maintenance	804	1,156	1,156	3,800	1,496
50-90-410	Dues and Permits	4,714	7,000	7,000	10,250	7,000
50-90-440	Training	3,083	5,955	5,955	4,400	5,188
50-90-442	Inclusion Expense	0	1,000	1,000	650	1,000
50-90-443	Computer Support & Upgrades	49,808	74,883	77,044	50,000	91,858
	<b>Total Administration</b>	<b>423,932</b>	<b>479,518</b>	<b>539,339</b>	<b>486,921</b>	<b>595,140</b>

2023 ANTICIPATED BUDGET AND 2024 PROPOSED BUDGET

	Audit 2022	Adopted or Amended 2022	Adopted 2023	Anticipated 2023	Proposed 2024
<b>Billing and Personnel</b>					
50-91-001	Bad Debts	50,000	50,000	50,000	50,000
50-91-090	Health Insurance	31,146	29,175	29,368	41,000
50-91-092	Retirement	10,391	8,907	11,613	11,400
50-91-110	Insurance - General	1,892	452	742	710
50-91-180	Data Processing	17,630	30,000	25,000	14,000
50-91-230	Data Processing Salaries	183,570	153,202	196,709	193,000
50-91-240	Payroll Exp - FICA/Unemployment	14,135	11,675	15,135	14,800
50-91-440	Training	0	3,264	3,264	0
50-91-450	Postage	20,075	19,000	20,000	21,000
	<b>Total Billing and Personnel</b>	<b>328,841</b>	<b>305,675</b>	<b>351,831</b>	<b>345,910</b>
<b>Debt Retirement and Transfers</b>					
50-98-117	Principal - CWCB Loan	204,416	204,416	207,993	207,993
50-98-118	Interest - CWCB Loan	51,715	51,715	48,138	48,138
50-98-121	Interest - CWPDA Loan	57,830	57,830	47,455	47,455
50-98-122	Admin Fee - CWPDA Loan	89,486	89,486	89,486	89,486
50-98-126	Principal - CWPDA Loan	400,203	400,203	400,203	400,203
50-98-127	Interest - 2022 CWPDA Loan	0	0	914,728	654,439
50-98-128	Principal - 2022 CWPDA Loan	0	0	729,682	524,640
50-98-132	Interest - 2015 Refunding Bonds	60,000	60,000	40,400	40,400
50-98-133	Principal - 2015 Refunding Bonds	490,000	490,000	515,000	515,000
	<b>Total Debt Retirement &amp; Transfers</b>	<b>1,353,649</b>	<b>1,353,650</b>	<b>2,993,085</b>	<b>2,527,754</b>
	<b>Total Expenditures</b>	<b>6,832,277</b>	<b>7,072,240</b>	<b>32,261,208</b>	<b>11,303,370</b>
	<b>Budgetary Fund Balance Beginning of Year</b>	<b>8,689,759</b>	<b>9,468,934</b>	<b>9,178,541</b>	<b>8,522,441</b>
	<b>Budgetary Fund Balance End of Year</b>	<b>9,285,001</b>	<b>9,289,811</b>	<b>8,378,993</b>	<b>7,762,613</b>
	<b>Audited FS Balance End of Year</b>	<b>8,522,441</b>			
<b>Wastewater Enterprise Fund</b>					
<b>Revenue</b>					
60-03-009	Capital Investment Fee	97,474	100,000	100,000	104,000
60-03-010	Service Fees	1,842,500	1,773,329	1,947,500	1,940,514
60-03-014	Municipal Wastewater Treatment	203,464	195,000	200,000	207,310
60-03-015	Contributed Assets	0	0	0	0
60-03-021	Waste Hauler Revenue	129,032	125,000	140,000	126,000
60-03-100	Availability Charges	266,637	290,000	290,000	253,000
60-03-110	Affordable Housing Surcharge	13,264	12,500	13,000	13,042
60-03-154	Inclusion Fee	4,795	4,500	4,500	0
60-03-170	Customer Hookups	26,800	30,000	30,000	29,530
60-03-187	Interest Income - Other	36,257	2,000	10,000	140,000
60-03-189	Interest Income - CIF	14,931	1,000	3,000	61,000
60-03-190	Interest on Delinquent Taxes	1,951	250	250	70
60-03-195	Interest Income - PSSGID	24,268	24,268	22,884	22,884
60-03-197	Interest Income CIF - PSSGID	24,268	24,268	22,884	22,884
60-03-200	Penalty & Interest Delin Accts	2,268	1,800	1,800	2,128
60-03-387	Current Tax Interest	1,317	1,100	1,250	510
60-03-389	Other Revenue	8,803	6,000	6,000	8,020
60-03-991	Gain or Loss on Asset Disposal	0	0	0	0
60-09-001	Transfer From General Fund	120,000	160,000	160,000	0
60-09-002	Transfer From Debt Service Fund	0	0	9,325	0
	<b>Total Wastewater Revenue</b>	<b>2,818,029</b>	<b>2,751,015</b>	<b>2,962,393</b>	<b>2,930,892</b>
<b>Work in Progress</b>					
60-22-170	Connections	2,730	9,000	9,000	9,000
60-22-415	Wastewater Model	0	20,000	20,000	14,200
60-22-418	WW SCADA System	14,519	29,491	32,256	28,500
60-22-451	Shared Buildings & Improvements	1,687	16,000	344,980	12,700
60-22-464	Capital Equipment	43,033	75,200	47,200	38,700
60-22-465	Transportation Equipment	31,173	38,720	57,920	112,400
60-22-502	Wastewater Treatment Plant	0	0	2,000,000	170,000
60-22-505	Collection System Upgrades	0	0	0	0
	<b>Total Work in Progress</b>	<b>93,142</b>	<b>188,411</b>	<b>2,511,336</b>	<b>385,500</b>
<b>Wastewater CIF Projects</b>					
60-24-418	CIF - SCADA System	6,733	7,373	8,064	8,000
60-24-502	CIF - Wastewater Treatment Plant	143,753	217,000	30,000	0
60-24-505	CIF - Collection Sys Upgrades	53,858	68,000	147,900	22,000
	<b>Total WW CIF Projects</b>	<b>204,344</b>	<b>292,373</b>	<b>185,964</b>	<b>30,000</b>

2023 ANTICIPATED BUDGET AND 2024 PROPOSED BUDGET

	Audit 2022	Adopted or Amended 2022	Adopted 2023	Anticipated 2023	Proposed 2024
<b>Wastewater Collection</b>					
60-51-090 Health Insurance	59,282	71,980	76,513	86,000	84,998
60-51-091 Uniforms	7,030	6,500	6,500	9,000	9,500
60-51-092 Retirement	17,325	18,132	23,165	23,368	23,074
60-51-100 Fuel & Power Lift Stations	50,545	57,000	57,000	60,407	62,000
60-51-110 Insurance - General	11,124	8,420	13,696	13,500	9,180
60-51-220 Wastewater Line Maint / Repair	492,982	385,300	650,400	405,000	500,000
60-51-230 Gen. & Pumps Lift Stations	124,258	160,000	160,000	60,000	60,000
60-51-232 Collection Salaries	306,979	322,743	404,906	401,000	403,528
60-51-240 Payroll Exp - FICA/Unemployment	23,709	25,008	31,540	31,100	30,336
60-51-314 Vehicle Maintenance	5,007	9,461	9,461	9,100	11,451
60-51-440 Training	2,547	7,064	7,064	3,250	6,397
<b>Total Wastewater Collection</b>	<b>1,100,788</b>	<b>1,071,608</b>	<b>1,440,245</b>	<b>1,101,725</b>	<b>1,200,464</b>
<b>Wastewater Treatment</b>					
60-53-090 Health Insurance	48,041	49,156	53,716	51,800	84,274
60-53-092 Retirement	14,838	11,758	14,629	16,000	21,447
60-53-110 Insurance - General	7,299	5,522	8,649	8,500	8,533
60-53-131 Operator Salaries	248,002	205,220	251,035	266,000	367,400
60-53-170 Lab Supply & Testing	68,700	71,000	71,000	87,000	100,000
60-53-200 Fuel, Power & Water Vista WWTP	226,302	265,000	260,000	226,000	240,000
60-53-220 Maintenance Vista WWTP	67,810	215,750	259,750	165,000	200,000
60-53-223 Sludge Removal/Processing	55,857	75,000	70,000	92,000	90,000
60-53-240 Payroll Exp - FICA/Unemployment	19,540	15,832	19,475	20,700	28,019
60-53-318 Vehicle Maintenance	2,796	6,800	6,800	1,800	11,000
60-53-440 Training	1,071	4,840	4,840	600	6,107
<b>Total Wastewater Treatment</b>	<b>760,256</b>	<b>925,878</b>	<b>1,019,894</b>	<b>935,400</b>	<b>1,156,780</b>
<b>Maintenance</b>					
60-60-090 Health Insurance	5,303	3,302	3,445	3,400	3,643
60-60-092 Retirement	1,187	1,009	1,298	1,326	1,363
60-60-110 Insurance - General	704	474	767	750	542
60-60-170 Operating Supplies	12,543	9,000	10,000	10,750	13,000
60-60-220 Building Maintenance	1,654	7,580	7,500	1,200	7,500
60-60-231 Maintenance Salaries	30,868	17,238	21,881	21,600	23,040
60-60-240 Payroll Exp - FICA/Unemployment	2,676	1,370	1,740	1,748	1,832
60-60-290 Utilities - Maintenance Bldg	1,616	3,500	3,000	1,450	2,000
60-60-312 Vehicle Maintenance	133	544	544	185	544
60-60-331 Equipment Maintenance	15,048	15,152	16,000	12,250	17,280
60-60-430 Gasoline & Oil	38,000	25,000	45,000	37,000	40,000
60-60-440 Training	76	307	307	0	307
60-60-460 Tools and Small Equipment	9,119	8,691	10,280	9,250	10,000
<b>Total Wastewater Maintenance</b>	<b>118,926</b>	<b>93,167</b>	<b>121,762</b>	<b>100,909</b>	<b>121,051</b>
<b>Administration</b>					
60-90-020 Audit	1,470	1,470	1,470	1,681	1,514
60-90-081 Employee Miscellaneous	313	1,428	1,428	400	1,428
60-90-090 Health Insurance	10,977	14,342	14,987	13,100	16,617
60-90-092 Retirement	4,090	4,588	5,313	5,350	6,163
60-90-110 Insurance - General	35,965	35,518	40,220	40,000	45,245
60-90-130 Legal Services	3,289	2,400	2,400	2,650	30,000
60-90-160 Office Supplies & Credit Card Costs	13,347	11,500	12,000	12,700	13,000
60-90-180 Outside Services	2,138	10,200	15,800	10,700	10,000
60-90-190 Publications	541	500	700	1,500	1,000
60-90-220 Maintenance of Office Building	3,237	5,350	5,350	2,700	5,350
60-90-221 Landscaping	802	1,050	1,870	800	1,870
60-90-230 Administrative Salaries	70,440	76,740	89,042	86,200	103,174
60-90-240 Payroll Tax/Vac/Sick Leave	14,687	5,872	6,851	6,800	7,900
60-90-260 Telephone	7,196	7,960	7,000	7,500	8,000
60-90-290 Utilities	1,661	1,300	1,750	2,085	3,000
60-90-291 Trash Removal	1,083	900	900	950	1,000
60-90-310 Vehicle Maintenance	378	544	544	1,800	704
60-90-410 Dues and Permits	2,157	8,750	8,750	25,000	9,000
60-90-440 Training	1,299	2,803	2,803	1,951	2,442
60-90-442 Inclusion Expense	0	1,000	1,000	300	1,000
60-90-443 Computer Support & Upgrades	25,020	35,239	36,256	23,500	43,580
<b>Total Wastewater Administration</b>	<b>200,092</b>	<b>229,454</b>	<b>256,434</b>	<b>247,667</b>	<b>311,987</b>

2023 ANTICIPATED BUDGET AND 2024 PROPOSED BUDGET

		Audit 2022	Adopted or Amended 2022	Adopted 2023	Anticipated 2023	Proposed 2024
	<b>Personnel &amp; Billing</b>					
60-91-001	Bad Debts	50,000	50,000	50,000	50,000	50,000
60-91-090	Health Insurance	14,632	13,730	13,820	19,300	23,570
60-91-092	Retirement	4,900	4,191	5,465	5,369	5,607
60-91-110	Insurance - General	890	213	349	350	243
60-91-180	Data Processing	5,491	7,000	7,000	6,100	6,000
60-91-230	Data Processing Salaries	85,342	72,095	92,569	90,000	94,720
60-91-240	Payroll Exp - FICA/Unemployment	6,572	5,494	7,123	6,950	7,090
60-91-440	Training	0	1,536	1,536	0	2,656
60-91-450	Postage	10,050	9,000	9,000	10,050	9,500
	<b>Total Wastewater Personnel &amp; Billing</b>	<b>177,877</b>	<b>163,259</b>	<b>186,862</b>	<b>188,119</b>	<b>199,386</b>
	<b>Debt Retirement &amp; Transfers</b>					
60-98-136	Principal - 09 Base Loan	48,827	48,827	48,827	48,827	48,827
60-98-137	Principal - 09 ARRA Loan	351,827	351,828	351,828	351,828	351,828
	<b>Total Debt Retirement and Transfers</b>	<b>400,654</b>	<b>400,655</b>	<b>400,655</b>	<b>400,655</b>	<b>400,655</b>
	<b>Total Expenditures</b>	<b>3,056,079</b>	<b>3,364,806</b>	<b>6,123,152</b>	<b>3,389,975</b>	<b>5,860,048</b>
	<b>Budgetary Fund Balance Beginning of Year</b>	<b>3,616,023</b>	<b>3,617,777</b>	<b>3,582,371</b>	<b>4,089,224</b>	<b>3,630,141</b>
	<b>Budgetary Fund Balance End of Year</b>	<b>3,377,974</b>	<b>3,003,986</b>	<b>421,612</b>	<b>3,630,141</b>	<b>2,965,716</b>
	<b>Audited FS Balance End of Year</b>	<b>4,089,224</b>				