

PAGOSA AREA WATER AND SANITATION DISTRICT)
ARCHULETA COUNTY) S.S.
STATE OF COLORADO)

NOTICE OF SPECIAL MEETING

NOTICE IS HEREBY GIVEN that a Special Meeting of the Board of Directors of the Pagosa Area Water and Sanitation District (PAWSD) has been scheduled for Friday December 20, 2024 at 9:00 a.m. The Special Meeting will be held at 100 Lyn Avenue, Pagosa Springs, Colorado.

Proposed Agenda is as follows:

1. Call to Order
2. Roll Call
3. Consideration of 2025 Budget

PAGOSA AREA WATER AND SANITATION DISTRICT

By /s/ Justin Ramsey
For the Board of Directors



Board Agenda Summary Sheet

	To	Action	Signature, Date		To	Action	Signature, Date
1	Justin Ramsey	Review		6			
2	Board	Review		7			
3				8			
4				9			
5				10			

Name of Action Official: Aaron Burns	Phone: 970-731-7631	Board Meeting Date: December 20, 2024	Priority <input type="checkbox"/> High <input checked="" type="checkbox"/> Medium <input type="checkbox"/> Low
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Subject: Final Draft of the 2024 Anticipated and 2025 Proposed Budget

Summary: The 2025 budget meets debt service requirements; projects improved but moderate growth and reflects the increased service charges and CIF fees prescribed by the 2023 Stantec Rate Study with the exception of an adjustment of the Wastewater Service Fee annual increase to 10%.

Revisions since the December 12th budget presentation (highlighted in budget detail section):

- Revision of Wastewater Service Revenue estimates based on 10% increase from 2024 rate.
- Revision of Water and Wastewater CIF Revenue based on 2024 estimates
- Revision of Affordable Housing Waiver estimate in Water Fund.
- Addition of \$500K transfer from the General Fund to the Wastewater Fund in the 2024 anticipated and 2025 proposed columns.
- Revision of Water and Wastewater Capital Project allocations to reflect Rate and CIF components.
- Addition of \$10K to Wastewater Fund Outside Services to allow for Stantec Rate Study review.

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



Alex Boehmer, 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, 2025, as adopted on this 20th day of December, 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 19th day of December, 2024.

Jim Smith - President

(S E A L)

December 20, 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 2025 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 December 20, 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 4.037 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

December 20, 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 2025 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 December 20, 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 1.434 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. 2025-01

Resolution to Adopt the 2025 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 2025 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, 2024 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 November 21, 2024, 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:	\$ 1,647,189
Debt Service Fund:	\$ 0
Water Enterprise Fund:	\$ 35,934,411
Wastewater Enterprise Fund:	\$ 18,441,980

2. That estimated revenues are as follows:

General Fund:

From unappropriated surpluses	\$ 1,750,295
From Funds Transfers	\$ -0-
From sources other than general property tax	\$ 170,000
From the general property tax levy	\$ 1,175,822
TOTAL	<u>\$ 3,096,117</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	\$ 8,930,174
From Fund Transfers	\$ -0-
From sources other than general property tax	\$33,450,308
From the general property tax levy	\$ -0-
TOTAL	<u>\$ 42,380,482</u>

Wastewater Enterprise Fund:

From unappropriated surpluses	\$ 4,439,182
From Fund Transfers	\$ -0-
From sources other than general property tax	\$18,061,491
From the general property tax Levy	\$ -0-
TOTAL	<u>\$22,500,673</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 2025 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 \$920,819; and

WHEREAS, the 2025 valuation for assessment for the District, as certified by the Archuleta County Assessor, is \$227,861,210.

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 2025 budget year, there is hereby levied a tax of 4.037 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$920,819 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 \$255,003; and

WHEREAS, the 2025 valuation for assessment for the District, as certified by the Archuleta County Assessor, is \$177,202,060.

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 2025 budget year, there is hereby levied a tax of 1.434 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$255,003 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:	\$ 1,647,189
Debt Service Fund:	\$ -0-
Water Enterprise Fund:	\$35,934,411
Wastewater Enterprise Fund:	\$18,441,980

Adopted this 20th day of December, 2024.

Jim Smith - President

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



Alex Boehmer, Treasurer
Gene Tautges, Director

Date: December 20, 2024
To: Board of Directors
From: Aaron Burns, Director of Business Services
Subject: 2025 Budget for the Pagosa Area Water and Sanitation District

INTRODUCTION

I am pleased to submit the 2025 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 15, 2024. A Public Hearing for discussion of the proposed 2025 Draft Budget was held on November 21, 2024.

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 2025 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 2025 Budget.

BUDGET SUMMARY

The 2025 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 2025 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.

General Fund						
	Audit 2023	Adopted or Amended 2023	Adopted 2024	Anticipated 2024	Proposed 2025	% of Change Projected 2024-2025
Beginning Balance	1,342,098	1,172,734	1,806,733	1,768,572	1,750,295	-1%
Revenues						
Property Taxes	1,168,061	1,214,436	1,249,550	1,272,701	1,270,822	0%
Interest	78,760	5,000	40,000	78,707	70,000	-11%
Other Revenue	13,125	5,000	5,000	0	5,000	
Total Revenue	1,259,946	1,224,436	1,294,550	1,351,408	1,345,822	0%
Expenditures						
Emergency Fund	0	27,252	27,797	0	31,744	
Election Expense	9,634	65,000	0	0	70,000	
Board Expense	0	500	500	53	1,000	
Insurance	19,353	11,087	11,972	13,171	15,709	19%
Legal and Professional	70,003	77,490	55,738	46,784	92,503	98%
Supplies & Publications	49,486	38,000	40,000	52,578	51,000	-3%
Maintenance	19,298	18,033	19,028	19,499	24,030	23%
Salaries and Benefits	502,907	516,021	576,987	582,100	651,364	12%
Utilities	30,969	30,750	34,500	27,778	30,000	8%
Permits & Fees	71,408	42,062	46,871	50,914	51,300	1%
Inter-fund Transfers	0	500,000	0	500,000	500,000	
Capital Projects and Contingency	21,143	28,850	28,850	19,962	23,100	16%
Computer Support & Upgrades	52,955	89,950	114,326	56,886	105,439	85%
Total Expenditures	847,156	1,444,995	956,569	1,369,725	1,647,189	20%
Ending Balance	1,754,888	952,175	2,144,714	1,750,255	1,448,928	-17%

Debt Service Fund						
	Audit 2023	Adopted or Amended 2023	Adopted 2024	Anticipated 2024	Proposed 2025	% of Change Projected 2024-2025
Beginning Balance	26,166	38,139	0	-61	0	-100%
Revenues						
Property Tax	5,381	15,555	0	0	0	
Interest	1,474	5,000	0	0	0	
Total Revenue	6,855	20,555	0	0	0	
Debt Service Payments	33,081	58,694	0	0	0	
Ending Balance	-61	0	0	-61	0	

Water Enterprise Fund

	Audit 2023	Adopted or Amended 2023	Adopted 2024	Anticipated 2024	Proposed 2025	% of Change Projected 2024-2025
Beginning Fund Balance	8,522,441	9,178,541	7,762,613	7,497,830	8,930,174	19%
Revenues						
Service Charge Revenue	5,358,697	5,161,804	5,339,174	5,466,692	5,609,336	3%
CIF/RWAF Revenue	554,092	994,737	1,517,408	880,947	1,000,000	14%
Affordable Housing Surcharge	76,776	70,000	70,000	135,753	197,823	46%
Affordable Housing Waivers	-16,059	0	0	-129,443	0	-100%
Tap Fee/Connection/Inclusion	268,787	255,000	255,000	235,720	255,000	8%
Availability Revenue	421,707	450,000	426,466	410,121	450,000	10%
Other Water Sales & Irrigation	263,179	571,804	600,394	347,088	366,150	5%
Late Fees & Interest Income	449,321	54,500	284,500	378,718	371,999	-2%
Other Revenue/Grants/Loan Proceeds	3,156,751	23,544,000	32,000,000	24,116,447	25,200,000	4%
Transfers from Other Funds	0	359,815	0	0	0	
Total Revenues	10,533,252	31,461,660	40,492,942	31,842,044	33,450,308	5%
Expenditures						
Connections	184,400	160,000	160,000	160,000	200,000	25%
Source of Supply	288,558	327,000	279,500	303,803	316,050	4%
Water Treatment	1,532,215	1,491,334	1,514,867	1,268,737	1,672,993	32%
Water Distribution	1,621,250	1,426,602	1,332,058	1,116,837	1,689,053	51%
Maintenance	200,439	244,354	237,319	192,978	289,447	50%
Administration & Billing	812,101	891,170	970,649	873,499	1,129,222	29%
Revenue Bond Debt Service	2,527,753	2,993,085	2,978,933	2,959,133	2,444,128	-17%
Capital Projects (including CIF/Bond/Contingency)	4,404,198	24,727,663	33,434,283	23,534,713	28,193,518	20%
Total Expenditures	11,570,915	32,261,208	40,907,609	30,409,700	35,934,411	18%
Ending Fund Balance	7,484,778	8,378,993	7,347,946	8,930,174	6,446,071	-28%

Wastewater Enterprise Fund						
	Audit 2023	Adopted or Amended 2023	Adopted 2024	Anticipated 2024	Proposed 2025	% of Change Projected 2024-2025
Beginning Fund Balance	4,089,224	3,582,371	3,630,141	3,761,698	4,439,182	18%
Revenues						
Service Charge Revenue	1,949,074	1,947,500	2,657,956	2,448,952	2,982,227	22%
CIF Revenue	116,013	100,000	1,554,662	1,659,836	1,250,000	-25%
Affordable Housing Surcharge	14,244	13,000	13,000	85,083	174,998	106%
Affordable Housing Waivers	-3,537	0	0	-831,941	0	-100%
Short Term Rental Service Fees	0	0	0	60,530	70,000	16%
Tap Fee/Connection/Inclusion	29,530	34,500	34,500	37,102	35,000	-6%
Availability Revenue	252,675	290,000	360,515	367,401	446,918	22%
Waste Hauler/Other Rev/Municipal Treatment/Bond Proceeds	335,547	346,000	409,000	319,149	12,389,000	3782%
Late Fees & Interest Income	251,226	62,068	165,990	244,811	213,348	-13%
Transfers from General Fund & Debt Service	0	169,325	0	500,000	500,000	
Total Revenue	2,944,772	2,962,393	5,195,623	4,890,923	18,061,491	269%
Expenditures						
Connections	3,920	9,000	9,000	9,000	9,000	0%
Wastewater Collection	1,134,197	1,440,245	1,200,464	1,055,005	1,260,704	19%
Wastewater Treatment	944,889	1,019,894	1,156,780	919,906	1,274,823	39%
Maintenance	98,376	121,762	121,051	93,172	143,967	55%
Administration & Billing	407,383	443,296	511,373	423,478	564,714	33%
Revenue Bond Debt Service	400,654	400,655	400,655	400,655	1,081,287	170%
Capital Projects (including CIF/Bond/Contingency)	407,591	2,688,300	2,460,725	1,312,223	14,107,485	975%
Total Expenditures	3,397,011	6,123,152	5,860,048	4,213,439	18,441,980	338%
Ending Fund Balance	3,636,985	421,612	2,965,716	4,439,182	4,058,693	-9%

BUDGET HIGHLIGHTS

Major highlights of the 2025 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 2025 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 and Wastewater Enterprise Funds effective January 2024. The rate strategy for both the Water and Wastewater Enterprises will continue through 2032 with modifications made to the percentage growth of the Wastewater Service Fee.
- 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 2025 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 2025. In the area of personnel costs, 40 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 2025 to be in full compliance with existing Revenue Bond debt service coverage and operating and maintenance reserve requirements.

General Fund

- When the 2025 Modified Accrual Fund Balance of the General Fund is compared to the 2024 projected balance, it is projected to decrease by approximately \$301,367. 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 2025 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 (85%), other than inter-fund transfers, provides a significant buffer for any variations in property tax revenues.

Water Enterprise Fund

- The Water Enterprise Fund is projected to provide \$26,000,000 in funding for construction of the new Snowball Water Treatment Plant plus an additional \$2,185,418 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 2024 is projected to decrease by \$2,484,103. The projected reserves would exceed the 2025 projected operating 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, 2015. In November of 2024, there was an accrued interest payment and regularly scheduled loan payment made. It is anticipated that the remaining \$1,828,647 will be repaid by the PSSGID over the remaining 12 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 2025 and the principal payments will reduce the long-term receivable.
- The Wastewater Enterprise Fund is projected to provide \$13,691,800 in funding for Vista WWTP Construction and for new wastewater collection equipment & testing. It is also anticipated to provide \$408,285 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 2024 is projected to decrease by \$380,489. The projected reserves exceed the 2025 anticipated revenue and represents approximately one year of debt service and operating expenses.

OPERATING REVENUE

The steady measure of growth in new services was experienced in 2024 and is anticipated to continue during 2025. 2025 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 2025 Budget anticipates an increase from 2024 Expenditures of 20% in the **General Fund**. This increase is largely due to anticipated election and ballot issue expenses and the resumption of annual transfers to the Enterprise Funds.
- The **Water Enterprise Fund** is anticipated to have an increase in expenditures during 2025 of 18% which is primarily due to the continuation of Snowball Water Treatment Plant construction.
- The **Wastewater Enterprise Fund** is projected to have an increase in expenditures during 2025 of 338%. This is primarily due to State mandated construction on the Vista WWTP Upgrade as well as an expanded focus on collection system upgrades, wastewater line cleaning and televising.

PREPARING FOR THE FUTURE

The proposed 2025 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 2025 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.

2024 ANTICIPATED BUDGET AND 2025 PROPOSED BUDGET

		Audit 2023	Adopted or Amended 2023	Adopted 2024	Anticipated 2024	Proposed 2025
	General Fund					
Acct No	Revenue					
10-03-187	Other Interest Income	78,760	5,000	40,000	78,707	70,000
10-03-381	General Property Taxes - Water	501,464	494,958	542,879	582,279	582,091
10-03-385	General Property Taxes - WW	522,826	516,978	554,171	596,028	593,731
10-03-388	Delinquent Tax	23,883	2,500	2,500	16,499	5,000
10-03-389	Specific Ownership Taxes	119,889	200,000	150,000	77,895	90,000
10-03-390	Other Revenue	13,125	5,000	5,000	0	5,000
10-03-391	Transfer from Debt Service	32,833	58,694	0	40	0
	Total Revenue	1,292,779	1,283,130	1,294,550	1,351,448	1,345,822
	Expenditures					
10-90-019	Emergency Fund	0	27,252	27,797	0	31,744
10-90-020	Audit	28,564	24,990	25,738	28,713	26,503
10-90-060	County Treasurers Fee	36,940	30,362	35,871	35,939	38,000
10-90-070	Election Expense	9,634	65,000	0	0	70,000
10-90-080	Board Expense	0	500	500	53	1,000
10-90-081	Employee Miscellaneous	1,058	3,400	3,400	598	3,500
10-90-090	Health Insurance	50,597	63,416	69,061	68,423	62,020
10-90-092	Retirement	23,629	22,853	25,760	27,936	29,728
10-90-110	Insurance - General	19,353	11,087	11,972	13,171	15,709
10-90-130	Legal Services	8,207	7,500	10,000	9,684	50,000
10-90-160	Office Supplies & Credit Card Costs	44,793	36,000	37,000	48,437	46,000
10-90-180	Outside Services	33,232	45,000	20,000	8,387	16,000
10-90-190	Publications	4,694	2,000	3,000	4,141	5,000
10-90-220	Maintenance of Office Building	10,170	9,000	9,000	13,501	15,000
10-90-221	Landscaping	2,480	5,650	5,650	3,116	3,000
10-90-230	Administrative Salaries	380,189	384,952	435,424	445,927	504,058
10-90-240	Payroll Tax/Vac/Sick Leave	41,015	29,192	32,262	32,000	38,723
10-90-260	Telephone	18,068	19,000	19,000	15,697	15,000
10-90-290	Utilities	7,989	6,750	10,500	7,264	10,000
10-90-291	Trash Removal	4,912	5,000	5,000	4,817	5,000
10-90-310	Vehicle Maintenance	6,648	3,383	4,378	2,882	6,030
10-90-410	Dues and Permits	34,168	11,000	11,000	14,675	13,000
10-90-440	Training	6,419	12,208	11,080	7,216	13,335
10-95-100	Water Conservation Program	3,000	3,000	3,000	3,000	3,000
10-95-110	Computer Support	52,955	89,950	114,326	56,886	105,439
10-95-115	Computer Upgrades	18,168	23,350	23,350	16,962	17,600
10-95-468	Administrative Building	-25	2,500	2,500	0	2,500
10-98-040	Fiscal Agent Fees	300	700	0	300	300
10-98-500	Transfer to Enterprise Fund	0	500,000	0	500,000	500,000
	Total Expenditures	847,156	1,444,995	956,569	1,369,725	1,647,189
	Budgetary Fund Balance Beginning of Year	1,342,098	1,172,734	1,806,733	1,768,572	1,750,295
	Budgetary Fund Balance End of Year	1,787,721	1,010,869	2,144,714	1,750,295	1,448,928
	Audited FS Fund Balance End of Year	1,768,572				
	Debt Service Fund					
	Revenue					
40-03-381	Restricted Prop Taxes - Water	3,015	11,618	0	0	0
40-03-382	Restricted Prop Taxes - WW	2,367	3,937	0	0	0
40-03-386	Interest on Debt Service	1,474	5,000	0	0	0
	Total Revenue	6,855	20,555	0	0	0
	Expenditures					
40-98-040	Treasurers Fee	249	0	0	0	0
40-98-133	Interest - 2012 GO Refunding Bonds - WW	0	0	0	0	0
40-98-134	Principal - 2012 GO Refunding Bonds - WW	0	0	0	0	0
40-98-135	Interest - 2012 GO Refunding Bonds - W	0	0	0	0	0
40-98-136	Principal - 2012 GO Refunding Bonds - W	0	0	0	0	0
40-98-800	Transfer to General Fund	32,833	58,694	0	0	0
40-98-200	Transfer to Enterprise Fund	0	0	0	0	0
	Total Debt Service Expenditures	33,081	58,694	0	0	0
	Budgetary Fund Balance Beginning of Year	26,166	38,139	0	-61	0
	Budgetary Fund Balance End of Year	-61	0	0	-61	0
	Audited FS Fund Balance End of Year	-61				

2024 ANTICIPATED BUDGET AND 2025 PROPOSED BUDGET

		Audit 2023	Adopted or Amended 2023	Adopted 2024	Anticipated 2024	Proposed 2025
	Water Enterprise Fund					
	Revenue					
50-03-007	Raw Water Acquisition Fee	234,979	325,000	0	0	0
50-03-009	Capital Investment Fee	319,113	669,737	1,517,408	880,947	1,000,000
50-03-040	Affordable Housing Surcharge	76,776	70,000	70,000	135,753	197,823
50-03-041	Affordable Housing Waivers	-16,059	0	0	-129,443	0
50-03-010	Service Fees	5,358,697	5,161,804	5,339,174	5,466,692	5,609,336
50-03-015	Contributed Assets	11,813	0	0	0	0
50-03-020	Other Water Sales	198,190	511,804	537,394	279,174	300,000
50-03-030	Irrigation Water Sales	64,989	60,000	63,000	67,914	66,150
50-03-100	Availability Charges	421,707	450,000	426,466	410,121	450,000
50-03-120	Tap Fees - Main Line Extension	0	0	0	0	0
50-03-154	Inclusion Fee	21,457	5,000	5,000	39,130	5,000
50-03-170	Customer Hookups	247,330	250,000	250,000	196,590	250,000
50-03-187	Interest Income - Other	322,337	25,000	200,000	300,000	300,000
50-03-188	Interest Income - WRF	81,856	6,000	50,000	0	0
50-03-189	Interest Income - CIF	23,026	3,500	15,000	60,000	50,000
50-03-190	Interest on Delinquent Taxes	2,084	500	500	1,965	500
50-03-191	Interest from Cert. - Treas	0	0	0	0	0
50-03-200	Penalty & Interest Delin Accts	18,302	15,000	15,000	15,012	16,538
50-03-387	Current Tax Interest	1,716	4,500	4,000	1,741	4,961
50-03-389	Other Revenue/Grants	184,059	75,000	1,000,000	77,700	200,000
50-03-961	CDPHE Loan Proceeds	2,960,879	23,469,000	31,000,000	24,020,832	25,000,000
50-03-991	Gain or Loss on Asset Disposal	0	0	0	17,915	0
50-09-001	Transfer From General Fund	0	340,000	0	0	0
50-09-002	Transfer From Debt Service Fund	0	19,815	0	0	0
	Total Revenue	10,533,252	31,461,660	40,492,942	31,842,044	33,450,308
	Work in Progress					
50-21-170	Connections	184,400	160,000	160,000	160,000	200,000
50-21-401	Water Rights	337	4,000	2,000	0	2,000
50-21-411	Raw Water Line - Jackson Mountain	0	0	360,000	348,649	0
50-21-414	Water Model	0	1,000	1,000	0	0
50-21-418	Water SCADA System	70,027	68,544	80,512	79,343	91,392
50-21-450	Water Treatment Plant Upgrades	0	0	321,000	254,009	5,561,500
50-21-451	Shared Buildings & Improvements	58,398	733,040	263,160	164,278	296,820
50-21-455	Distribution System Upgrades	11,813	40,000	43,000	86,400	124,500
50-21-464	Capital Equipment	82,060	100,300	210,120	201,352	183,644
50-21-465	Transportation Equipment	234,473	123,080	227,800	212,476	154,251
	Total Work In Progress	641,508	1,229,964	1,668,592	1,506,507	6,614,107
	Water CIF Projects					
50-23-403	CIF - Reservoirs/Watershed	0	160,000	310,000	310,000	310,000
50-23-414	CIF - Water Model	0	1,000	1,000	0	1,000
50-23-418	CIF - SCADA System	21,112	17,136	20,128	19,962	22,848
50-23-450	CIF - Treatment Plant Upgrades	3,925,978	23,469,000	31,000,000	21,507,299	20,800,000
50-23-455	CIF - Distribution System Upgrades	0	10,563	594,563	350,945	645,563
	Total Water CIF Projects	3,947,090	23,657,699	31,925,691	22,188,206	21,779,411
	Source of Supply					
50-41-402	Ditches	1,782	1,500	2,000	5,983	2,000
50-41-403	Reservoirs & Watershed	115,930	80,000	105,000	100,897	105,000
50-41-411	Raw Water Line - Jackson Mt	0	108,000	20,000	20,000	20,000
50-41-511	Raw Water Line - San Juan	70,550	20,000	60,000	56,422	80,000
50-41-512	Power Trujillo Booster	55,184	70,000	50,000	64,470	59,000
50-41-513	Power SJ River Booster	43,057	45,000	40,000	49,973	44,000
50-41-514	Power Lake Forest	1,482	1,750	1,750	1,349	1,750
50-41-515	Power Running Iron Ranch	0	0	0	4,098	3,500
50-41-516	Power Dutton Ditch	573	750	750	611	800
	Total Source of Supply	288,558	327,000	279,500	303,803	316,050
	Water Treatment					
50-43-090	Health Insurance	59,543	52,237	91,458	81,654	75,598
50-43-092	Retirement	20,037	16,015	24,454	21,298	22,820

2024 ANTICIPATED BUDGET AND 2025 PROPOSED BUDGET

		Audit 2023	Adopted or Amended 2023	Adopted 2024	Anticipated 2024	Proposed 2025
50-43-110	Insurance - General	15,336	14,806	15,225	6,493	19,148
50-43-131	Operator Salaries	327,589	273,373	419,259	378,026	392,212
50-43-140	Training	936	4,840	6,453	3,106	5,107
50-43-180	Vehicle Maintenance	3,710	6,800	11,000	2,499	13,746
50-43-200	Hatcher WTP Fuel & Power	185,307	155,000	197,000	156,089	206,500
50-43-205	Hatcher Wtr Plant Chemicals/Lab	165,394	180,000	210,000	145,293	230,000
50-43-220	Hatcher WTP Maintenance	135,157	148,820	120,000	102,091	230,000
50-43-240	Payroll Exp - FICA/Unemployment	25,475	21,443	32,018	26,305	29,863
50-43-400	Snowball WTP Fuel & Power	24,508	23,000	26,000	28,398	35,500
50-43-405	Snowball WTP Chemicals/Lab	94,487	100,000	100,000	53,835	100,000
50-43-420	Snowball WTP Maintenance	18,565	30,000	40,000	32,974	46,500
50-43-500	San Juan WTP Fuel & Power	46,691	40,000	32,000	50,030	52,000
50-43-505	San Juan WTP Chemicals/Lab	102,441	100,000	125,000	136,606	140,000
50-43-520	San Juan WTP Maintenance	307,037	325,000	65,000	44,039	74,000
	Total Water Treatment	1,532,215	1,491,334	1,514,867	1,268,737	1,672,993
	Water Distribution					
50-44-090	Health Insurance	117,462	120,379	148,721	131,882	107,398
50-44-091	Uniforms	17,802	15,000	18,000	16,154	18,000
50-44-092	Retirement	36,387	34,636	36,858	40,468	39,772
50-44-099	Fuel & Power Mission Booster	608	750	750	506	750
50-44-100	Fuel & Power Pump Stations	38,233	35,000	42,000	35,054	44,000
50-44-101	Town Fill Station - Fuel & P	1,092	1,200	1,350	847	1,350
50-44-102	Town Fill Station - Maint	2,692	3,000	3,500	637	1,500
50-44-110	Insurance - General	31,890	32,022	22,948	15,927	33,372
50-44-201	Trails Fill Station - Fuel & P	852	1,200	1,200	747	1,250
50-44-202	Trails & Lyn Fill Stations - Maint	2,251	2,000	4,150	0	1,500
50-44-219	Water Tank Maintenance	131,744	195,900	60,000	2,736	51,000
50-44-220	Water Line Maintenance	532,744	299,588	243,834	156,119	580,500
50-44-231	Fire Hydrant Maintenance	20,086	7,500	25,000	4,552	10,000
50-44-232	Distribution Salaries	621,797	606,134	645,375	643,472	701,840
50-44-240	Payroll Exp - FICA/Unemployment	48,051	47,028	48,428	49,601	53,953
50-44-310	Vehicle Maintenance	15,187	14,357	19,371	11,606	21,306
50-44-440	Training	2,372	10,908	10,573	6,529	21,562
	Total Water Distribution	1,621,250	1,426,602	1,332,058	1,116,837	1,689,053
	Maintenance					
50-60-090	Health Insurance	6,406	7,322	7,740	7,497	12,401
50-60-092	Retirement	2,867	2,759	2,895	2,929	4,905
50-60-110	Insurance - General	2,715	2,550	1,803	1,102	3,734
50-60-170	Operating Supplies	22,179	20,000	27,000	17,073	27,000
50-60-220	Building Maintenance	676	14,000	10,000	0	10,000
50-60-231	Maintenance Salaries	46,686	46,497	48,960	52,000	83,548
50-60-240	Payroll Exp - FICA/Unemployment	3,778	3,697	3,892	4,200	6,642
50-60-290	Utilities - Maintenance Bldg	2,172	5,000	2,500	4,312	5,500
50-60-312	Vehicle Maintenance	392	1,156	1,156	0	3,291
50-60-331	Equipment Maintenance	26,735	29,000	31,720	31,944	33,000
50-60-430	Gasoline & Oil	71,660	90,000	80,000	52,921	75,000
50-60-440	Training	0	653	653	0	1,306
50-60-460	Tools and Small Equipment	14,174	21,720	19,000	19,000	23,120
	Total Maintenance	200,439	244,354	237,319	192,978	289,447
	Administration					
50-90-020	Compilation and Audit	3,361	2,940	3,028	3,378	3,118
50-90-081	Employee Miscellaneous	700	3,000	3,000	407	2,380
50-90-090	Health Insurance	24,562	31,848	35,312	36,024	34,442
50-90-092	Retirement	11,546	11,290	13,096	13,608	15,605
50-90-110	Insurance - General	98,172	88,734	99,829	98,879	130,329
50-90-130	Legal Services	5,580	5,100	6,000	5,786	34,000
50-90-160	Office Supplies & Credit Card Costs	30,459	27,000	27,000	32,962	29,240
50-90-180	Outside Services	22,942	32,200	20,000	6,268	19,080
50-90-190	Publications	3,192	2,000	2,500	2,773	4,000
50-90-220	Maintenance of Office Building	5,927	12,000	12,000	9,321	13,000
50-90-221	Landscaping	1,686	3,802	3,802	2,119	3,500
50-90-230	Administrative Salaries	184,555	189,213	219,244	230,190	261,073
50-90-240	Payroll Tax /vac/Sick Leave	32,594	14,557	16,787	17,881	20,090
50-90-260	Telephone	15,058	15,000	16,000	12,804	15,000
50-90-290	Utilities	4,815	4,000	6,000	4,044	5,500
50-90-291	Trash Removal	4,431	4,500	5,000	4,593	5,000
50-90-310	Vehicle Maintenance	3,844	1,156	1,496	993	2,468
50-90-410	Dues and Permits	10,293	7,000	7,000	6,844	7,000
50-90-440	Training	4,158	5,955	5,188	2,172	9,067
50-90-442	Inclusion Expense	636	1,000	1,000	0	1,000
50-90-443	Computer Support & Upgrades	48,264	77,044	91,858	50,261	83,667
	Total Administration	516,775	539,339	595,140	541,307	698,559

2024 ANTICIPATED BUDGET AND 2025 PROPOSED BUDGET

	Audit 2023	Adopted or Amended 2023	Adopted 2024	Anticipated 2024	Proposed 2025	
Billing and Personnel						
50-91-001	Bad Debts	0	50,000	50,000	12,478	50,000
50-91-090	Health Insurance	38,035	29,368	50,086	58,238	58,806
50-91-092	Retirement	11,524	11,613	11,916	12,414	14,258
50-91-110	Insurance - General	1,297	742	516	751	720
50-91-180	Data Processing	14,208	25,000	20,000	11,786	20,000
50-91-230	Data Processing Salaries	193,997	196,709	201,280	199,479	241,098
50-91-240	Payroll Exp - FICA/Unemployment	14,929	15,135	15,067	15,162	17,790
50-91-440	Training	0	3,264	5,644	0	4,991
50-91-450	Postage	21,337	20,000	21,000	21,884	23,000
	Total Billing and Personnel	295,326	351,831	375,509	332,192	430,663
Debt Retirement and Transfers						
50-98-117	Principal - CWCB Loan	207,993	207,993	211,633	211,633	215,337
50-98-118	Interest - CWCB Loan	48,138	48,138	44,498	44,498	40,795
50-98-121	Interest - CWPDA Loan	47,455	47,455	38,200	38,200	24,000
50-98-122	Admin Fee - CWPDA Loan	89,486	89,486	89,486	89,486	89,486
50-98-126	Principal - CWPDA Loan	400,203	400,203	405,800	405,800	419,793
50-98-127	Interest - 2023 CWPDA Loan	654,439	914,728	900,130	900,130	879,237
50-98-128	Principal - 2023 CWPDA Loan	524,640	729,682	754,586	754,586	775,480
50-98-132	Interest - 2015 Refunding Bonds	40,400	40,400	19,800	19,800	0
50-98-133	Principal - 2015 Refunding Bonds	515,000	515,000	514,800	495,000	0
	Total Debt Retirement & Transfers	2,527,753	2,993,085	2,978,933	2,959,133	2,444,128
	Total Expenditures	11,570,915	32,261,208	40,907,609	30,409,700	35,934,411
	Budgetary Fund Balance Beginning of Year	8,522,441	9,178,541	7,762,613	7,497,830	8,930,174
	Budgetary Fund Balance End of Year	7,484,778	8,378,993	7,347,946	8,930,174	6,446,071
	Audited FS Balance End of Year	7,497,830				
Wastewater Enterprise Fund						
Revenue						
60-03-009	Capital Investment Fee	116,013	100,000	1,554,662	1,659,836	1,250,000
60-03-110	Affordable Housing Surcharge	14,244	13,000	13,000	85,083	174,998
60-03-120	Affordable Housing Waivers	-3,537	0	0	-831,941	0
60-03-010	Service Fees	1,949,074	1,947,500	2,657,956	2,448,952	2,982,227
60-03-014	Municipal Wastewater Treatment	205,218	200,000	220,000	168,982	200,000
60-03-015	Contributed Assets	0	0	0	0	0
60-03-021	Waste Hauler Revenue	122,310	140,000	182,000	147,365	182,000
60-03-100	Availability Charges	252,675	290,000	360,515	367,401	446,918
60-03-121	Short Term Rental Service Fees	0	0	0	60,530	70,000
60-03-154	Inclusion Fee	0	4,500	4,500	0	0
60-03-170	Customer Hookups	29,530	30,000	30,000	37,102	35,000
60-03-187	Interest Income - Other	140,725	10,000	90,000	127,238	120,000
60-03-189	Interest Income - CIF	60,929	3,000	30,000	62,373	50,000
60-03-190	Interest on Delinquent Taxes	977	250	250	923	250
60-03-195	Interest Income - PSSGID	22,884	22,884	21,470	21,470	20,024
60-03-197	Interest Income CIF - PSSGID	22,884	22,884	21,470	21,470	20,024
60-03-200	Penalty & Interest Delin Accts	2,313	1,800	1,800	2,358	1,800
60-03-387	Current Tax Interest	514	1,250	1,000	576	1,250
60-03-389	Other Revenue/Grants	8,018	6,000	7,000	2,802	7,000
60-03-863	2024 Revenue Bond Proceeds	0	0	0	0	12,000,000
60-03-991	Gain or Loss on Asset Disposal	0	0	0	8,403	0
60-09-001	Transfer From General Fund	0	160,000	0	500,000	500,000
60-09-002	Transfer From Debt Service Fund	0	9,325	0	0	0
	Total Wastewater Revenue	2,944,772	2,962,393	5,195,623	4,890,923	18,061,491
Work in Progress						
60-22-170	Connections	3,920	9,000	9,000	9,000	9,000
60-22-415	Wastewater Model	14,105	20,000	0	2,721	5,000
60-22-418	WW SCADA System	29,475	32,256	37,888	37,075	43,008
60-22-451	Shared Buildings & Improvements	12,562	344,960	123,840	120,000	139,680
60-22-464	Capital Equipment	38,616	47,200	98,880	94,754	144,656
60-22-465	Transportation Equipment	110,340	57,920	107,200	98,160	72,589
60-22-502	Wastewater Treatment Plant	173,036	2,000,000	991,445	442,464	2,499,800
60-22-505	Collection System Upgrades	0	0	327,000	178,916	1,394,500
	Total Work in Progress	382,053	2,511,336	1,695,253	983,090	4,308,233
Wastewater CIF Projects						
60-24-418	CIF - SCADA System	8,248	8,064	9,472	8,324	10,752
60-24-502	CIF - Wastewater Treatment Plant	0	30,000	0	0	8,480,000
60-24-505	CIF - Collection Sys Upgrades	21,211	147,900	765,000	329,809	1,317,500
	Total WW CIF Projects	29,458	185,964	774,472	338,133	9,808,252

2024 ANTICIPATED BUDGET AND 2025 PROPOSED BUDGET

		Audit 2023	Adopted or Amended 2023	Adopted 2024	Anticipated 2024	Proposed 2025
	Wastewater Collection					
60-51-090	Health Insurance	78,528	76,513	84,998	79,810	61,192
60-51-091	Uniforms	9,190	6,500	9,500	7,747	9,500
60-51-092	Retirement	23,725	23,165	23,074	25,158	24,692
60-51-100	Fuel & Power Lift Stations	60,717	57,000	62,000	58,639	73,000
60-51-110	Insurance - General	14,399	13,696	9,180	6,990	13,250
60-51-220	Wastewater Line Maint / Repair	435,593	650,400	500,000	393,455	520,000
60-51-230	Gen. & Pumps Lift Stations	59,651	160,000	60,000	40,224	60,000
60-51-232	Collection Salaries	406,720	404,906	403,528	398,701	435,824
60-51-240	Payroll Exp - FICA/Unemployment	31,460	31,540	30,336	31,484	33,563
60-51-314	Vehicle Maintenance	11,611	9,461	11,451	7,491	12,594
60-51-440	Training	2,604	7,064	6,397	5,306	17,088
	Total Wastewater Collection	1,134,197	1,440,245	1,200,464	1,055,005	1,260,704
	Wastewater Treatment					
60-53-090	Health Insurance	46,535	53,716	84,274	70,946	73,941
60-53-092	Retirement	16,220	14,629	21,447	19,489	23,281
60-53-110	Insurance - General	9,056	8,649	8,533	4,002	12,493
60-53-131	Operator Salaries	267,846	251,035	367,400	320,068	400,178
60-53-170	Lab Supply & Testing	91,970	71,000	100,000	102,901	130,000
60-53-200	Fuel, Power & Water Vista WWTP	226,061	260,000	240,000	247,600	293,000
60-53-220	Maintenance Vista WWTP	165,463	259,750	200,000	59,257	203,000
60-53-223	Sludge Removal/Processing	98,627	70,000	90,000	67,457	90,000
60-53-240	Payroll Exp - FICA/Unemployment	20,831	19,475	28,019	24,580	30,603
60-53-318	Vehicle Maintenance	1,788	6,800	11,000	1,180	12,874
60-53-440	Training	491	4,840	6,107	2,426	5,453
	Total Wastewater Treatment	944,889	1,019,894	1,156,780	919,906	1,274,823
	Maintenance					
60-60-090	Health Insurance	3,014	3,445	3,643	3,528	5,836
60-60-092	Retirement	1,349	1,298	1,363	1,403	2,308
60-60-110	Insurance - General	845	767	542	343	1,237
60-60-170	Operating Supplies	10,768	10,000	13,000	8,902	13,000
60-60-220	Building Maintenance	1,194	7,500	7,500	0	7,500
60-60-231	Maintenance Salaries	21,970	21,881	23,040	25,465	39,317
60-60-240	Payroll Exp - FICA/Unemployment	1,778	1,740	1,832	2,053	3,126
60-60-290	Utilities - Maintenance Bldg	1,448	3,000	2,000	2,831	3,600
60-60-312	Vehicle Maintenance	184	544	544	48	1,549
60-60-331	Equipment Maintenance	12,594	16,000	17,280	14,539	20,000
60-60-430	Gasoline & Oil	33,992	45,000	40,000	25,088	35,000
60-60-440	Training	0	307	307	0	614
60-60-460	Tools and Small Equipment	9,239	10,280	10,000	8,972	10,880
	Total Wastewater Maintenance	98,376	121,762	121,051	93,172	143,967
	Administration					
60-90-020	Audit	1,680	1,470	1,514	1,689	1,559
60-90-081	Employee Miscellaneous	360	1,428	1,428	191	1,120
60-90-090	Health Insurance	11,558	14,987	16,617	17,098	16,208
60-90-092	Retirement	5,433	5,313	6,163	6,790	7,344
60-90-110	Insurance - General	44,597	40,220	45,245	44,828	59,069
60-90-130	Legal Services	2,626	2,400	30,000	2,723	14,000
60-90-160	Office Supplies & Credit Card Costs	14,306	12,000	13,000	15,497	13,760
60-90-180	Outside Services	10,692	15,800	10,000	2,950	16,920
60-90-190	Publications	1,502	700	1,000	1,305	2,500
60-90-220	Maintenance of Office Building	2,790	5,350	5,350	4,386	6,350
60-90-221	Landscaping	794	1,870	1,870	997	1,870
60-90-230	Administrative Salaries	87,390	89,042	103,174	108,324	122,858
60-90-240	Payroll Tax/Vac/Sick Leave	20,463	6,851	7,900	8,414	9,454
60-90-260	Telephone	7,791	7,000	8,000	6,526	8,000
60-90-290	Utilities	2,086	1,750	3,000	1,558	2,500
60-90-291	Trash Removal	953	900	1,000	1,028	1,000
60-90-310	Vehicle Maintenance	1,809	544	704	467	1,162
60-90-410	Dues and Permits	25,002	8,750	9,000	9,591	9,000
60-90-440	Training	1,837	2,803	2,442	1,053	4,267
60-90-442	Inclusion Expense	300	1,000	1,000	0	1,000
60-90-443	Computer Support & Upgrades	22,876	36,256	43,580	23,763	39,372
	Total Wastewater Administration	266,844	256,434	311,987	259,178	339,312

2024 ANTICIPATED BUDGET AND 2025 PROPOSED BUDGET

		Audit 2023	Adopted or Amended 2023	Adopted 2024	Anticipated 2024	Proposed 2025
	Personnel & Billing					
60-91-001	Bad Debts	0	50,000	50,000	15,413	50,000
60-91-090	Health Insurance	17,899	13,820	23,570	27,406	27,674
60-91-092	Retirement	5,423	5,465	5,607	5,741	6,710
60-91-110	Insurance - General	3,133	349	243	353	339
60-91-180	Data Processing	6,275	7,000	6,000	4,601	6,000
60-91-230	Data Processing Salaries	90,783	92,569	94,720	94,098	113,458
60-91-240	Payroll Exp - FICA/Unemployment	6,985	7,123	7,090	7,123	8,372
60-91-440	Training	0	1,536	2,656	0	2,349
60-91-450	Postage	10,041	9,000	9,500	9,565	10,500
	Total Wastewater Personnel & Billing	140,539	186,862	199,386	164,300	225,402
	Debt Retirement & Transfers					
60-98-132	2024 Revenue Bond	0	0	0	0	680,632
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
	Total Debt Retirement and Transfers	400,654	400,655	400,655	400,655	1,081,287
	Total Expenditures	3,397,011	6,123,152	5,860,048	4,213,439	18,441,980
	Budgetary Fund Balance Beginning of Year	4,089,224	3,582,371	3,630,141	3,761,698	4,439,182
	Budgetary Fund Balance End of Year	3,636,985	421,612	2,965,716	4,439,182	4,058,693
	Audited FS Balance End of Year	3,761,698				