



2025 Draft Budget

2024 Anticipated and 2025 Proposed Budget Summary

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	2,341,927	32%
Revenues						
Property Taxes	1,168,061	1,214,436	1,249,550	1,334,614	1,269,554	-5%
Interest	78,760	5,000	40,000	82,429	70,000	-15%
Other Revenue	13,125	5,000	5,000	0	5,000	
Total Revenue	1,259,946	1,224,436	1,294,550	1,417,042	1,344,554	-5%
Expenditures						
Emergency Fund	0	27,252	27,797	0	31,744	
Election Expense	9,634	65,000	0	0	60,000	
Board Expense	0	500	500	0	1,000	
Insurance	19,353	11,087	11,972	13,500	15,709	16%
Legal and Professional	70,003	77,490	55,738	43,494	52,503	21%
Supplies & Publications	49,486	38,000	40,000	47,695	48,000	1%
Maintenance	19,298	18,033	19,028	18,006	22,030	22%
Salaries and Benefits	502,907	516,021	576,987	558,345	651,364	17%
Utilities	30,969	30,750	34,500	26,646	30,000	13%
Permits & Fees	71,408	42,062	46,871	49,000	49,000	0%
Inter-fund Transfers	0	500,000	0	0	0	
Capital Projects and Contingency	21,143	28,850	28,850	18,807	23,100	23%
Computer Support & Upgrades	52,955	89,950	114,326	68,193	105,439	55%
Total Expenditures	847,156	1,444,995	956,569	843,688	1,089,889	29%
Ending Balance	1,754,888	952,175	2,144,714	2,341,927	2,596,591	11%
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	

2024 Anticipated and 2025 Proposed Budget Summary

Water Enterprise Fund						
	Audit 2023	Adopted or Amended 2023	Adopted 2024	Anticipated 2024	Proposed 2025	Projected 2024-2025
Beginning Fund Balance	8,522,441	9,178,541	7,762,613	7,497,830	7,021,311	-6%
Revenues						
Service Charge Revenue	5,358,697	5,161,804	5,339,174	5,452,837	5,609,336	3%
CIF/RWAF Revenue	554,092	994,737	1,517,408	1,479,862	1,594,704	8%
Tap Fee/Connection/Inclusion	268,787	255,000	255,000	276,334	255,000	-8%
Availability Revenue	421,707	450,000	426,466	455,103	450,000	-1%
Other Water Sales & Irrigation	323,896	641,804	670,394	444,888	707,589	59%
Late Fees & Interest Income	449,321	54,500	284,500	400,297	371,999	-7%
Other Revenue/Grants/Loan Proceeds	3,144,938	23,544,000	32,000,000	14,073,144	31,000,000	120%
Transfers from Other Funds	0	359,815	0	0	0	
Total Revenues	10,521,438	31,461,660	40,492,942	22,582,465	39,988,628	77%
Expenditures						
Connections	184,400	160,000	160,000	267,293	200,000	-25%
Source of Supply	288,558	327,000	279,500	258,377	316,050	22%
Water Treatment	1,532,215	1,491,334	1,514,867	1,376,444	1,672,993	22%
Water Distribution	1,621,250	1,426,602	1,332,058	1,192,486	1,632,053	37%
Maintenance	200,439	244,354	237,319	196,774	289,447	47%
Administration & Billing	812,101	891,170	970,649	898,219	1,105,222	23%
Revenue Bond Debt Service	2,527,753	2,993,085	2,978,933	2,978,933	2,444,128	-18%
Capital Projects (including CIF/Bond/Contingency)	4,404,198	24,727,663	33,074,283	15,340,436	32,778,898	114%
Total Expenditures	11,570,915	32,261,208	40,547,609	22,508,962	40,438,791	80%
Ending Fund Balance	7,472,964	8,378,993	7,707,946	7,571,332	6,571,148	-13%

2024 Anticipated and 2025 Proposed Budget Summary

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	3,750,505	0%
Revenues						
Service Charge Revenue	1,949,074	1,947,500	2,657,956	2,416,028	3,524,450	46%
CIF Revenue	116,013	100,000	1,554,662	1,875,686	1,633,328	-13%
Tap Fee/Connection/Inclusion	29,530	34,500	34,500	50,424	31,212	-38%
Availability Revenue	252,675	290,000	360,515	367,401	446,918	22%
Waste Hauler/Other Rev/Municipal Treatment	349,790	359,000	422,000	332,597	477,433	44%
Late Fees & Interest Income	251,226	62,068	165,990	257,964	213,348	-17%
Transfers from General Fund & Debt Service	0	169,325	0	0	0	
Total Revenue	2,948,309	2,962,393	5,195,623	5,300,100	6,326,689	19%
Expenditures						
Connections	3,920	9,000	9,000	9,000	9,000	0%
Wastewater Collection	1,134,197	1,440,245	1,200,464	1,121,935	1,250,704	11%
Wastewater Treatment	944,889	1,019,894	1,156,780	995,723	1,274,823	28%
Maintenance	98,376	121,762	121,051	99,405	143,967	45%
Administration & Billing	407,383	443,296	511,373	432,787	570,714	32%
Revenue Bond Debt Service	400,654	400,655	400,655	400,655	400,655	0%
Capital Projects (including CIF/Bond/Contingency)	407,591	2,688,300	2,460,725	1,477,086	2,300,605	56%
Total Expenditures	3,397,011	6,123,152	5,860,048	4,536,591	5,950,468	31%
Ending Fund Balance	3,640,522	421,612	2,965,716	4,525,207	4,126,726	-9%

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	82,429	70,000
10-03-381	General Property Taxes - Water	501,464	494,958	542,879	600,000	581,279
10-03-385	General Property Taxes - WW	522,826	516,978	554,171	625,000	593,275
10-03-388	Delinquent Tax	23,883	2,500	2,500	16,500	5,000
10-03-389	Specific Ownership Taxes	119,889	200,000	150,000	93,114	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	0	0
	Total Revenue	1,292,779	1,283,130	1,294,550	1,417,042	1,344,554
	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	38,000	38,000
10-90-070	Election Expense	9,634	65,000	0	0	60,000
10-90-080	Board Expense	0	500	500	0	1,000
10-90-081	Employee Miscellaneous	1,058	3,400	3,400	500	3,500
10-90-090	Health Insurance	50,597	63,416	69,061	68,057	62,020
10-90-092	Retirement	23,629	22,853	25,760	26,461	29,728
10-90-110	Insurance - General	19,353	11,087	11,972	13,500	15,709
10-90-130	Legal Services	8,207	7,500	10,000	5,000	10,000
10-90-160	Office Supplies & Credit Card Costs	44,793	36,000	37,000	42,402	43,000
10-90-180	Outside Services	33,232	45,000	20,000	9,781	16,000
10-90-190	Publications	4,694	2,000	3,000	5,294	5,000
10-90-220	Maintenance of Office Building	10,170	9,000	9,000	12,000	13,000
10-90-221	Landscaping	2,480	5,650	5,650	3,000	3,000
10-90-230	Administrative Salaries	380,189	384,952	435,424	422,396	504,058
10-90-240	Payroll Tax/Vac/Sick Leave	41,015	29,192	32,262	32,877	38,723
10-90-260	Telephone	18,068	19,000	19,000	14,950	15,000
10-90-290	Utilities	7,989	6,750	10,500	7,446	10,000
10-90-291	Trash Removal	4,912	5,000	5,000	4,250	5,000
10-90-310	Vehicle Maintenance	6,648	3,383	4,378	3,006	6,030
10-90-410	Dues and Permits	34,168	11,000	11,000	11,000	11,000
10-90-440	Training	6,419	12,208	11,080	8,053	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	68,193	105,439
10-95-115	Computer Upgrades	18,168	23,350	23,350	15,807	17,600
10-95-468	Administrative Building	-25	2,500	2,500	0	2,500
10-98-040	Fiscal Agent Fees	300	700	0	0	0
10-98-500	Transfer to Enterprise Fund	0	500,000	0	0	0
	Total Expenditures	847,156	1,444,995	956,569	843,688	1,089,889
	Budgetary Fund Balance Beginning	1,342,098	1,172,734	1,806,733	1,768,572	2,341,927
	Budgetary Fund Balance End of Year	1,787,721	1,010,869	2,144,714	2,341,927	2,596,591
	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	0	0	0	0	0
40-98-134	Principal - 2012 GO Refunding Bonds	0	0	0	0	0
40-98-135	Interest - 2012 GO Refunding Bonds	0	0	0	0	0
40-98-136	Principal - 2012 GO Refunding Bonds	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	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	1,479,862	1,594,704
50-03-010	Service Fees	5,358,697	5,161,804	5,339,174	5,452,837	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	299,040	564,264
50-03-030	Irrigation Water Sales	64,989	60,000	63,000	73,849	66,150
50-03-040	Affordable Housing Surcharge	76,776	70,000	70,000	72,000	77,175
50-03-041	Affordable Housing Waivers	-16,059	0	0	-550,021	0
50-03-100	Availability Charges	421,707	450,000	426,466	455,103	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	32,650	5,000
50-03-170	Customer Hookups	247,330	250,000	250,000	243,684	250,000
50-03-187	Interest Income - Other	322,337	25,000	200,000	314,474	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	65,788	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	16,250	16,538
50-03-387	Current Tax Interest	1,716	4,500	4,000	1,819	4,961
50-03-389	Other Revenue/Grants	184,059	75,000	1,000,000	78,233	1,000,000
50-03-961	CDPHE Loan Proceeds	2,960,879	23,469,000	31,000,000	13,985,548	30,000,000
50-03-991	Gain or Loss on Asset Disposal	0	0	0	9,363	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	22,032,443	39,988,628
Work in Progress						
50-21-170	Connections	184,400	160,000	160,000	267,293	200,000
50-21-401	Water Rights	337	4,000	2,000	0	2,000
50-21-411	Raw Water Line - Jackson Mountair	0	0	360,000	0	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	75,944	83,776
50-21-450	Water Treatment Plant Upgrades	0	0	321,000	39,000	361,500
50-21-451	Shared Buildings & Improvements	58,398	733,040	263,160	225,000	291,720
50-21-455	Distribution System Upgrades	11,813	40,000	43,000	9,000	124,500
50-21-464	Capital Equipment	82,060	100,300	210,120	176,450	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	1,005,163	1,401,391
Water CIF Projects						
50-23-403	CIF - Reservoirs/Watershed	0	160,000	310,000	250,000	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	17,018	20,944
50-23-450	CIF - Treatment Plant Upgrades	3,925,978	23,469,000	31,000,000	13,985,548	31,000,000
50-23-455	CIF - Distribution System Upgrades	0	10,563	594,563	350,000	245,563
	Total Water CIF Projects	3,947,090	23,657,699	31,925,691	14,602,566	31,577,507
Source of Supply						
50-41-402	Ditches	1,782	1,500	2,000	6,000	2,000
50-41-403	Reservoirs & Watershed	115,930	80,000	105,000	100,000	105,000
50-41-411	Raw Water Line - Jackson Mt	0	108,000	20,000	0	20,000
50-41-511	Raw Water Line - San Juan	70,550	20,000	60,000	57,000	80,000
50-41-512	Power Trujillo Booster	55,184	70,000	50,000	50,000	59,000
50-41-513	Power SJ River Booster	43,057	45,000	40,000	40,000	44,000
50-41-514	Power Lake Forest	1,482	1,750	1,750	1,500	1,750
50-41-515	Power Running Iron Ranch	0	0	0	3,177	3,500
50-41-516	Power Dutton Ditch	573	750	750	700	800
	Total Source of Supply	288,558	327,000	279,500	258,377	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	20,679	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	8,542	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	3,790	5,107
50-43-180	Vehicle Maintenance	3,710	6,800	11,000	3,093	13,746
50-43-200	Hatcher WTP Fuel & Power	185,307	155,000	197,000	162,500	206,500
50-43-205	Hatcher Wtr Plant Chemicals/Lab	165,394	180,000	210,000	191,530	230,000
50-43-220	Hatcher WTP Maintenance	135,157	148,820	120,000	114,349	230,000
50-43-240	Payroll Exp - FICA/Unemployment	25,475	21,443	32,018	28,820	29,863
50-43-400	Snowball WTP Fuel & Power	24,508	23,000	26,000	31,728	35,500
50-43-405	Snowball WTP Chemicals/Lab	94,487	100,000	100,000	70,696	100,000
50-43-420	Snowball WTP Maintenance	18,565	30,000	40,000	44,034	46,500
50-43-500	San Juan WTP Fuel & Power	46,691	40,000	32,000	47,000	52,000
50-43-505	San Juan WTP Chemicals/Lab	102,441	100,000	125,000	125,000	140,000
50-43-520	San Juan WTP Maintenance	307,037	325,000	65,000	65,000	74,000
	Total Water Treatment	1,532,215	1,491,334	1,514,867	1,376,444	1,672,993
	Water Distribution					
50-44-090	Health Insurance	117,462	120,379	148,721	132,306	107,398
50-44-091	Uniforms	17,802	15,000	18,000	17,166	18,000
50-44-092	Retirement	36,387	34,636	36,858	38,568	39,772
50-44-099	Fuel & Power Mission Booster	608	750	750	607	750
50-44-100	Fuel & Power Pump Stations	38,233	35,000	42,000	40,327	44,000
50-44-101	Town Fill Station - Fuel & P	1,092	1,200	1,350	1,152	1,350
50-44-102	Town Fill Station - Maint	2,692	3,000	3,500	750	1,500
50-44-110	Insurance - General	31,890	32,022	22,948	23,501	33,372
50-44-201	Trails Fill Station - Fuel & P	852	1,200	1,200	985	1,250
50-44-202	Trails & Lyn Fill Stations - Maint	2,251	2,000	4,150	500	1,500
50-44-219	Water Tank Maintenance	131,744	195,900	60,000	3,000	51,000
50-44-220	Water Line Maintenance	532,744	299,588	243,834	200,000	533,500
50-44-231	Fire Hydrant Maintenance	20,086	7,500	25,000	5,000	10,000
50-44-232	Distribution Salaries	621,797	606,134	645,375	660,000	701,840
50-44-240	Payroll Exp - FICA/Unemployment	48,051	47,028	48,428	48,490	53,953
50-44-310	Vehicle Maintenance	15,187	14,357	19,371	11,731	21,306
50-44-440	Training	2,372	10,908	10,573	8,403	11,562
	Total Water Distribution	1,621,250	1,426,602	1,332,058	1,192,486	1,632,053
	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	1,452	3,734
50-60-170	Operating Supplies	22,179	20,000	27,000	18,186	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	5,010	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	32,000	33,000
50-60-430	Gasoline & Oil	71,660	90,000	80,000	54,000	75,000
50-60-440	Training	0	653	653	500	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	196,774	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	500	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	101,000	130,329
50-90-130	Legal Services	5,580	5,100	6,000	2,500	10,000
50-90-160	Office Supplies & Credit Card Costs	30,459	27,000	27,000	27,000	29,240
50-90-180	Outside Services	22,942	32,200	20,000	7,250	19,080
50-90-190	Publications	3,192	2,000	2,500	3,600	4,000
50-90-220	Maintenance of Office Building	5,927	12,000	12,000	8,000	13,000
50-90-221	Landscaping	1,686	3,802	3,802	2,250	3,500
50-90-230	Administrative Salaries	184,555	189,213	219,244	217,069	261,073
50-90-240	Payroll Tax /vac/Sick Leave	32,594	14,557	16,787	16,866	20,090
50-90-260	Telephone	15,058	15,000	16,000	12,772	15,000
50-90-290	Utilities	4,815	4,000	6,000	4,032	5,500
50-90-291	Trash Removal	4,431	4,500	5,000	3,763	5,000
50-90-310	Vehicle Maintenance	3,844	1,156	1,496	979	2,468
50-90-410	Dues and Permits	10,293	7,000	7,000	5,201	7,000
50-90-440	Training	4,158	5,955	5,188	2,006	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	90,000	83,667
	Total Administration	516,775	539,339	595,140	557,798	674,559

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	20,000	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	11,696	14,258
50-91-110	Insurance - General	1,297	742	516	750	720
50-91-180	Data Processing	14,208	25,000	20,000	12,564	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	15,168	17,790
50-91-440	Training	0	3,264	5,644	0	4,991
50-91-450	Postage	21,337	20,000	21,000	22,526	23,000
	Total Billing and Personnel	295,326	351,831	375,509	340,421	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	514,800	0
	Total Debt Retirement & Transfers	2,527,753	2,993,085	2,978,933	2,978,933	2,444,128
	Total Expenditures	11,570,915	32,261,208	40,907,609	22,508,962	40,438,791
	Budgetary Fund Balance Beginning	8,522,441	9,178,541	7,762,613	7,497,830	7,021,311
	Budgetary Fund Balance End of Year	7,484,778	8,378,993	7,347,946	7,021,311	6,571,148
	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	1,875,686	1,633,328
60-03-010	Service Fees	1,949,074	1,947,500	2,657,956	2,416,028	3,524,450
60-03-014	Municipal Wastewater Treatment	205,218	200,000	220,000	168,982	220,500
60-03-015	Contributed Assets	0	0	0	0	0
60-03-021	Waste Hauler Revenue	122,310	140,000	182,000	147,365	236,600
60-03-100	Availability Charges	252,675	290,000	360,515	367,401	446,918
60-03-110	Affordable Housing Surcharge	14,244	13,000	13,000	13,500	14,333
60-03-120	Affordable Housing Waivers	-3,537	0	0	-831,941	0
60-03-121	Short Term Rental Service Fees	0	0	0	57,239	60,000
60-03-154	Inclusion Fee	0	4,500	4,500	0	0
60-03-170	Customer Hookups	29,530	30,000	30,000	50,424	31,212
60-03-187	Interest Income - Other	140,725	10,000	90,000	138,709	120,000
60-03-189	Interest Income - CIF	60,929	3,000	30,000	68,838	50,000
60-03-190	Interest on Delinquent Taxes	977	250	250	95	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	2,376	1,800
60-03-387	Current Tax Interest	514	1,250	1,000	600	1,250
60-03-389	Other Revenue	8,018	6,000	7,000	2,750	6,000
60-03-991	Gain or Loss on Asset Disposal	0	0	0	4,406	0
60-09-001	Transfer From General Fund	0	160,000	0	0	0
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	4,525,398	6,386,689
	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	0	5,000
60-22-418	WW SCADA System	29,475	32,256	37,888	37,075	39,424
60-22-451	Shared Buildings & Improvements	12,562	344,960	123,840	120,000	137,280
60-22-464	Capital Equipment	38,616	47,200	98,880	83,031	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	405,000	1,179,800
60-22-505	Collection System Upgrades	0	0	327,000	327,000	77,000
	Total Work in Progress	382,053	2,511,336	1,695,253	1,079,266	1,664,749
	Wastewater CIF Projects					
60-24-418	CIF - SCADA System	8,248	8,064	9,472	6,820	9,856
60-24-502	CIF - Wastewater Treatment Plant	0	30,000	0	0	0
60-24-505	CIF - Collection Sys Upgrades	21,211	147,900	765,000	400,000	635,000
	Total WW CIF Projects	29,458	185,964	774,472	406,820	644,856

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	8,184	9,500
60-51-092	Retirement	23,725	23,165	23,074	25,551	24,692
60-51-100	Fuel & Power Lift Stations	60,717	57,000	62,000	65,502	73,000
60-51-110	Insurance - General	14,399	13,696	9,180	9,468	13,250
60-51-220	Wastewater Line Maint / Repair	435,593	650,400	500,000	450,000	520,000
60-51-230	Gen. & Pumps Lift Stations	59,651	160,000	60,000	33,990	60,000
60-51-232	Collection Salaries	406,720	404,906	403,528	404,265	435,824
60-51-240	Payroll Exp - FICA/Unemployment	31,460	31,540	30,336	31,972	33,563
60-51-314	Vehicle Maintenance	11,611	9,461	11,451	8,367	12,594
60-51-440	Training	2,604	7,064	6,397	4,826	7,088
	Total Wastewater Collection	1,134,197	1,440,245	1,200,464	1,121,935	1,250,704
	Wastewater Treatment					
60-53-090	Health Insurance	46,535	53,716	84,274	70,200	73,941
60-53-092	Retirement	16,220	14,629	21,447	19,656	23,281
60-53-110	Insurance - General	9,056	8,649	8,533	5,213	12,493
60-53-131	Operator Salaries	267,846	251,035	367,400	323,916	400,178
60-53-170	Lab Supply & Testing	91,970	71,000	100,000	130,000	130,000
60-53-200	Fuel, Power & Water Vista WWTP	226,061	260,000	240,000	249,080	293,000
60-53-220	Maintenance Vista WWTP	165,463	259,750	200,000	82,342	203,000
60-53-223	Sludge Removal/Processing	98,627	70,000	90,000	84,884	90,000
60-53-240	Payroll Exp - FICA/Unemployment	20,831	19,475	28,019	24,909	30,603
60-53-318	Vehicle Maintenance	1,788	6,800	11,000	2,454	12,874
60-53-440	Training	491	4,840	6,107	3,069	5,453
	Total Wastewater Treatment	944,889	1,019,894	1,156,780	995,723	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	1,378	2,308
60-60-110	Insurance - General	845	767	542	448	1,237
60-60-170	Operating Supplies	10,768	10,000	13,000	8,838	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	3,108	3,600
60-60-312	Vehicle Maintenance	184	544	544	0	1,549
60-60-331	Equipment Maintenance	12,594	16,000	17,280	15,598	20,000
60-60-430	Gasoline & Oil	33,992	45,000	40,000	28,365	35,000
60-60-440	Training	0	307	307	100	614
60-60-460	Tools and Small Equipment	9,239	10,280	10,000	10,524	10,880
	Total Wastewater Maintenance	98,376	121,762	121,051	99,405	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	154	1,120
60-90-090	Health Insurance	11,558	14,987	16,617	16,952	16,208
60-90-092	Retirement	5,433	5,313	6,163	6,402	7,344
60-90-110	Insurance - General	44,597	40,220	45,245	45,245	59,069
60-90-130	Legal Services	2,626	2,400	30,000	3,500	30,000
60-90-160	Office Supplies & Credit Card Costs	14,306	12,000	13,000	13,000	13,760
60-90-180	Outside Services	10,692	15,800	10,000	3,304	6,920
60-90-190	Publications	1,502	700	1,000	2,250	2,500
60-90-220	Maintenance of Office Building	2,790	5,350	5,350	3,321	6,350
60-90-221	Landscaping	794	1,870	1,870	1,232	1,870
60-90-230	Administrative Salaries	87,390	89,042	103,174	102,150	122,858
60-90-240	Payroll Tax/Vac/Sick Leave	20,463	6,851	7,900	7,937	9,454
60-90-260	Telephone	7,791	7,000	8,000	6,578	8,000
60-90-290	Utilities	2,086	1,750	3,000	1,709	2,500
60-90-291	Trash Removal	953	900	1,000	753	1,000
60-90-310	Vehicle Maintenance	1,809	544	704	460	1,162
60-90-410	Dues and Permits	25,002	8,750	9,000	9,000	9,000
60-90-440	Training	1,837	2,803	2,442	1,061	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	40,414	39,372
	Total Wastewater Administration	266,844	256,434	311,987	267,111	345,312

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	5,504	6,710
60-91-110	Insurance - General	3,133	349	243	322	339
60-91-180	Data Processing	6,275	7,000	6,000	5,239	6,000
60-91-230	Data Processing Salaries	90,783	92,569	94,720	93,869	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	200	2,349
60-91-450	Postage	10,041	9,000	9,500	10,600	10,500
	Total Wastewater Personnel & Billing	140,539	186,862	199,386	165,676	225,402
	Debt Retirement & Transfers					
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 Transfer	400,654	400,655	400,655	400,655	400,655
	Total Expenditures	3,397,011	6,123,152	5,860,048	4,536,591	5,950,468
	Budgetary Fund Balance Beginning	4,089,224	3,582,371	3,630,141	3,761,698	3,750,505
	Budgetary Fund Balance End of Year	3,636,985	421,612	2,965,716	3,750,505	4,186,726
	Audited FS Balance End of Year	3,761,698				