

DRAFT

Audited 2025 Adopted 2026 Anticipated 2026 Proposed 2027

General Fund

Revenue

10-03-187	Other Interest Income	67,176.58	50,000.00	55,000.00	50,000.00
10-03-381	General Property Taxes - Water	587,674.49	562,461.00	554,500.00	581,274.00
10-03-385	General Property Taxes - WW	591,936.48	661,096.00	659,523.42	686,622.00
10-03-388	Delinquent Tax	5,559.47	5,000.00	500.00	2,500.00
10-03-389	Specific Ownership Taxes	91,534.48	85,000.00	94,292.29	95,500.00
10-03-390	Other Revenue	3,108.14	5,000.00	-	-
Total Revenue		1,346,989.64	1,368,557.00	1,363,815.71	1,363,815.71

Expenditures

Administration

10-90-019	Emergency Fund		33,670.00	33,670.00	35,000.00
10-90-020	Audit	29,478.00	28,713.00	30,000.00	32,500.00
10-90-060	County Treasurers Fee	34,384.06	38,000.00	39,593.90	41,206.62
10-90-070	Election Expense	43,650.04			75,000.00
10-90-080	Board Expense	229.24	1,000.00	-	1,000.00
10-90-081	Employee Misc	1,063.27	3,500.00	1,500.00	3,500.00
10-90-090	Health Insurance	57,122.99	75,071.00	60,229.53	69,263.96
10-90-092	Retirement	32,681.59	34,235.00	37,646.99	36,608.29
10-90-110	Insurance - General	37,353.10	17,902.00	20,801.87	23,922.15
10-90-130	Legal Services	29,966.10	37,500.00	48,995.83	51,445.62
10-90-160	Office Supplies	61,427.13	48,000.00	62,120.81	70,835.68
10-90-180	Outside Services	10,633.07	125,000.00	40,377.46	77,877.46
10-90-190	Publications	4,431.29	5,000.00	2,746.03	3,580.87
10-90-220	Maintenance of Office Building	14,579.42	15,000.00	14,485.38	29,655
10-90-221	Landscaping	2,687.50	3,500.00	1,612.50	
10-90-230	Administrative Salaries	410,362.21	576,848.00	441,607.56	461,770.59
10-90-232	Allocated Administrative	115,621.82	-	112,820.31	121,169.27
10-90-240	Payroll Exp - FICA/Unemployment	41,322.20	43,956.00	44,939.68	45,556.35
10-90-241	Payroll Exp - Vacation Pay	17,983.52			
10-90-260	Telephone	17,156.32	17,000.00	17,381.45	18,419.51
10-90-290	Utilities	6,365.45	9,000.00	10,342.05	9,505.67
10-90-291	Trash Removal	4,496.48	5,000.00	4,473.94	4,675.27
10-90-310	Vehicle Maintenance	2,510.83	6,030.00	6,971.17	9,694.32
10-90-410	Dues and Permits	14,443.81	13,000.00	11,281.03	11,845.08
10-90-440	Training	4,981.31	22,091.00	3,500.00	5,851.00
Total Administration		994,930.75	1,159,016.00	1,047,097.51	1,239,882.49

10-95-100	Water Conservation Program	3,000.00	3,000.00	3,000.00	3,000.00
10-95-110	Computer Support	81,259.94	129,290.00	110,000.00	142,345.00
10-95-115	Computer Upgrades	18,556.45	18,350.00	18,000.00	10,400.00
10-95-468	Administrative Building		2,500.00	2,500.00	5,000.00
10-98-040	Fiscal Agent Fees		300.00	300.00	300.00
10-98-500	Transfer to Enterprise Fund	500,000.00	500,000.00	500,000.00	500,000.00

Total Capital / Program Expenditures /Debt Retirement & Transfers 602,816.39 653,440.00 633,800.00 661,045.00

Total Fund Expenditures 1,597,747.14 1,812,456.00 1,680,897.51 1,900,927.49

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Water Enterprise Fund

Audited 2025

Adopted 2026

Anticipated 2026

Proposed 2027

Revenue

50-03-007	Raw Water Acquisition Fee	1,065.95		-	-
50-03-009	Capital Investment Fee	762,894.17	1,030,000.00	688,693.75	699,922.08
50-03-040	Affordable Housing Surcharge	193,195.27		16,127.37	-
50-03-041	Affordable Housing Waivers	(27,681.00)		(38,016.00)	-
50-03-010	Service Fees	5,636,058.74	5,871,000.00	5,653,146.74	6,851,118.75
50-03-012	Drought Surcharge	326,650.50	-	350,000.00	-
50-03-015	Contributed Assets				-
50-03-020	Other Water Sales	299,808.63	309,000.00	246,761.52	293,250.00
50-03-030	Irrigation Water Sales	60,088.21	60,000.00	83,521.25	80,500.00
50-03-100	Availability Charges	394,245.94	412,000.00	401,696.55	455,653.58
50-03-120	Tap Fees - Main Line Extension				-
50-03-154	Inclusion Fee	7,739.00	5,000.00	-	2,500.00
50-03-170	Customer Hookups	185,065.00	215,000.00	168,607.50	168,000.00
50-03-187	Interest Income - Other	116,953.88	100,000.00	13,456.58	10,092.44
50-03-188	Interest Income - WRF				-
50-03-189	Interest Income - CIF	81,618.00	60,000.00	73,596.06	66,236.45
50-03-190	Interest on Delinquent Taxes	1.62	500.00	0.25	-
50-03-191	Interest from Cert - Treas				-
50-03-200	Penalty & Interest Deliq Accts	16,337.01	17,000.00	18,836.48	17,000.00
50-03-387	Current Tax Interest	2,077.10	2,000.00	2,000.00	2,000.00
50-03-389	Other Revenue	88,925.33	200,000.00	50,000.00	51,250.00
	Grant Revenue	1,000,000.00			-
50-03-961	Water Bond Proceeds	0.73	1,389,600.00		-
50-03-991	Gain or Loss on Asset Disposal				-
50-09-001	Transfer from General Fund	20,904.31	500,000.00	20,000.00	
Total Revenues		9,165,948.39	10,171,100.00	7,748,428.05	8,697,523.30

Work In Progress

50-21-170	Connections	177,626.75	172,000.00	225,000.00	475,000.00
50-21-401	Water Rights		2,000.00		2,000.00
50-21-403	Reservoirs/Watershed				76,350.00
50-21-411	Raw Water Line - Jackson Mt		165,600.00		-
50-21-414	Water Model	1,437.53	1,000.00		500.00
50-21-418	Water SCADA System		107,550.00		82,450.00
50-21-450	Water Treatment Plant Upgrades		509,600.00		189,300.00
50-21-451	Shared Buildings & Improvement	13,536.39	290,877.00		3,400.00
50-21-455	Distribution System Upgrades		355,000.00		1,729,372.00
50-21-463	Shared Capital Equipment				13,600.00
50-21-464	Capital Equipment		111,520.00		69,341.00
50-21-465	Transportation Equipment		246,022.00		21,001.80
Total Work In Progress		192,600.67	1,961,169.00	225,000.00	2,662,314.80

Water - CIF Projects

50-23-403	CIF - Reservoirs/Watershed		328,000.00		
50-23-414	CIF - Water Model		1,000.00		500.00
50-23-418	CIF - Water SCADA System	0.41	26,887.00		82,450.00
50-23-450	CIF - WTP Upgrades		880,000.00		189,300.00
50-23-455	CIF - Distribution Sys Upgrade		1,069,000.00		432,343.00
Total Water - CIF Projects		0.41	2,304,887.00	-	704,593.00

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Source of Supply

50-41-007	Depreciation	378,529.50		380,000.00	-
50-41-402	Ditches	4,833.58	4,000.00	3,861.00	4,000.00
50-41-403	Reservoirs - Watershed	84,658.40	16,000.00	16,000.00	93,000.00
50-41-411	Raw Water Line - Jackson MT - Snowball	10,000.00	180,600.00	65,600.00	20,000.00
50-41-511	Raw Water Line - San Juan	38,769.05	42,000.00	27,518.78	10,000.00
50-41-512	Power Trujillo Booster	87,223.08	87,000.00	67,000.00	75,000.00
50-41-513	Power SJ River Booster	59,500.79	65,000.00	45,000.00	65,000.00
50-41-514	Power Forest Lake	1,306.80	1,500.00	1,500.00	1,500.00
50-41-515	Power Running Iron Ranch	935.67	3,500.00	3,500.00	2,500.00
50-41-516	Power Dutton Ditch	607.07	800.00	800.00	800.00

Total Source of Supply	666,363.94	400,400.00	610,779.78	271,800.00
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Water Treatment

50-43-007	Depreciation	975,894.66	-	1,000,000.00	
50-43-090	Health Insurance	72,029.60	79,899.00	69,629.75	80,074.21
50-43-092	Retirement	24,656.91	26,684.00	26,684.00	25,834.82
50-43-110	Insurance - General	20,135.23	24,699.00	22,883.68	26,316.23
50-43-131	Operating Salaries	399,187.78	459,662.00	423,763.93	413,188.41
50-43-140	Training	1,757.94	10,431.00	5,869.52	4,788.00
50-43-180	Vehicle Maintenance	4,268.39	15,294.00	15,294.00	24,587.87
50-43-200	Hatcher WTP Fuel & Power	151,566.40	175,000.00	175,000.00	175,000.00
50-43-205	Hatcher WTP Chemicals/Lab	249,949.37	200,000.00	200,000.00	200,000.00
50-43-220	Hatcher WTP Maintenane	168,490.96	200,000.00	150,000.00	100,000.00
50-43-240	Payroll Exp - FICA/Unemployment	30,788.84	35,205.00	35,205.10	32,315.92
50-43-400	Snowball WTP Fuel & Power	57,032.71	40,000.00	95,171.70	125,000.00
50-43-405	Snowball WTP Chemicals/Lab	61,055.60	200,000.00	200,000.00	150,000.00
50-43-420	Snowball WTP Maintenance	39,049.33	150,000.00	75,000.00	50,000.00
50-43-500	San Juan WTP Fuel & Power	59,093.39	56,000.00	60,000.00	65,000.00
50-43-505	San Juan WTP Chemicals/Lab	75,575.47	140,000.00	100,000.00	150,000.00
50-43-520	San Juan WTP Maintenance	67,885.42	100,000.00	100,000.00	85,000.00

Total Water Treatment	2,458,418.00	1,912,874.00	2,754,501.68	1,707,105.46
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Water Distribution

50-44-007	Depreciation	1,052,727.90		1,050,000.00	
50-44-090	Health Insurance	116,358.59	118,449.00	107,882.10	124,064.42
50-44-091	Uniforms	18,426.04	20,000.00	18,529.65	20,000.00
50-44-092	Retirement	47,041.32	44,033.00	52,357.28	49,139.54
50-44-099	Fuel & Power Mission Booster	-	750.00	750.00	750.00
50-44-100	Fuel & Power Pump Stations	37,107.41	42,000.00	38,690.77	40,625.31
50-44-101	Town Fill Station - Fuel & Power	779.68	1,000.00	1,205.47	1,235.61
50-44-102	Town Fill Station - Maint	882.52	1,500.00	1,500.00	1,500.00
50-44-110	Insurance - General	34,729.41	40,757.00	42,193.69	48,522.74
50-44-201	Trails Fill Station - Fuel & Power	335.60	1,000.00	1,000.00	1,250.00
50-44-202	Trails & Lyn Fill Stations - Maint	1,364.28	1,500.00	4,470.00	2,525.00
50-44-219	Water Tank Maintenance	57,540.90	39,500.00	1,000.00	45,000.00
50-44-220	Water Line Maintenance	661,222.19	540,000.00	550,000.00	500,000.00
50-44-231	Fire Hydrant Maintenance	3,141.35	10,000.00	-	10,000.00
50-44-232	Distributions Salaries	783,530.09	773,133.00	801,904.92	816,995.53
50-44-240	Payroll Exp - FICA/Unemployment	62,002.92	59,620.00	65,000.00	63,820.98
50-44-310	Vehicle Maintenance	16,365.39	22,952.00	22,952.00	36,899.50
50-44-440	Training	5,357.19	15,615.00	7,000.00	8,244.00

Total Water Distribution	2,898,912.78	1,731,809.00	2,766,435.88	1,770,572.62
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Maintenance

50-60-090	Health Insurance	6,187.64	12,399.00	11,784.17	13,551.79
50-60-092	Retirement	3,362.25	5,111.00	5,111.20	3,570.38
50-60-110	Insurance - General	3,770.72	4,297.00	4,319.16	4,967.03
50-60-170	Operating Supplies	28,199.59	28,000.00	31,775.94	33,364.74
50-60-220	Building Maintenance	803.63	6,800.00	3,187.50	4,250.00
50-60-231	Maintenance Salaries	54,526.82	86,825.00	54,661.34	59,506.39
50-60-240	Payroll Exp - FICA/Unemployment	4,413.68	6,903.00	6,902.62	6,825.73
50-60-290	Utilities - Maintenance Building	2,324.67	3,500.00	2,903.37	4,500.00
50-60-312	Vehicle Maintenance	2,067.06	3,291.00	3,291.00	5,290.88
50-60-331	Equipment Maintenance	16,067.16	30,600.00	12,919.28	20,000.00
50-60-418	Water SCADA			-	48,960.00
50-60-430	Gasoline & Oil	51,052.74	65,000.00	74,018.84	85,611.10
50-60-440	Training	-	1,306.00	306.00	612.00
50-60-460	Tools and Small Equipment	13,346.23	23,375.00	13,900.77	25,224.77

Total Maintenance	186,122.19	277,407.00	225,081.17	316,234.82
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Administration

50-90-020	Audit	3,468.00	3,376.00	3,529.41	3,824.00
50-90-081	Employee Miscellaneous	855.86	3,000.00	3,000.00	3,000.00
50-90-090	Health Insurance	32,725.24	43,348.00	24,850.32	45,923.09
50-90-092	Retirement	17,040.47	18,427.00	18,427.00	18,840.24
50-90-110	Insurance - General	128,930.95	144,792.00	164,107.16	188,723.23
50-90-130	Legal Services	20,376.94	25,500.00	33,317.12	34,982.97
50-90-160	Office Supplies	41,770.34	35,000.00	42,267.18	46,468.14
50-90-180	Outside Services	7,569.33	85,000.00	26,727.02	52,227.02
50-90-190	Publications	2,333.24	3,500.00	1,867.29	2,308.41
50-90-220	Maintenance of Office Building	8,011.69	13,000.00	7,748.36	17,318.14
50-90-221	Landscaping	1,827.50	3,000.00	797.00	-
50-90-230	Administrative Salaries	273,971.53	308,078.00	274,361.87	314,004.00
50-90-240	Payroll Exp - FICA/Unemployment	21,464.67	23,450.00	23,450.49	24,492.31
50-90-241	Payroll Exp - Vacation Pay	25,571.31			
50-90-260	Telephone	13,937.29	15,000.00	13,517.97	14,193.87
50-90-290	Utilities	4,201.48	6,000.00	6,000.00	6,439.98
50-90-291	Trash Removal	4,245.90	5,000.00	4,583.53	4,789.79
50-90-310	Vehicle Maintenance	895.17	2,468.00	2,468.00	3,967.76
50-90-410	Dues and Permits	5,940.01	7,000.00	8,758.15	9,196.06
50-90-440	Training	2,669.83	9,650.00	1,730.89	5,202.00
50-90-442	Inclusion Expense	-	1,000.00		1,000.00
50-90-443	Computer Support & Upgrades	108,226.19	100,395.00	100,395.00	103,866.60
50-90-500	Enterprise contingency				264,766.88

Total Administration	726,032.94	855,984.00	761,903.74	1,165,534.50
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Billing and Personnel Expense

50-91-001	Bad Debts	77,476.10	50,000.00	52,413.35	10,000.00
50-91-090	Health Insurance	53,034.94	35,658.00	39,783.61	45,751.15
50-91-092	Retirement	13,896.63	10,902.00	12,500.00	9,878.52
50-91-110	Insurance - General	1,177.76	699.00	1,071.07	1,231.73
50-91-180	Data Processing	20,997.20	22,000.00	21,074.67	28,928.40
50-91-230	Data Processing Salaries	226,065.26	184,722.00	210,915.18	161,894.84
50-91-240	Payroll Exp - FICA/Unemployment	16,988.07	13,658.00	15,265.49	12,627.80
50-91-440	Training	-	4,338.00	2,169.00	3,060.00
50-91-450	Postage	24,345.42	24,000.00	23,123.54	24,279.72

Total Billing and Personnel Expense	433,981.38	345,977.00	378,315.92	297,652.17
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Debt Retirement and Transfers					
50-98-117	Principal - CWCB Loan	0.01	219,105.00	219,104.95	222,940.00
50-98-118	Interest - CWCB Loan	40,903.81	37,026.00	37,025.94	33,192.00
50-98-121	Interest - CWPDA Loan	24,247.43	4,695.00	4,695.00	-
50-98-122	Admin Fee - CWPDA Loan	89,485.88	84,117.00	84,116.72	75,169.00
50-98-126	Principal - CWPDA Loan		439,384.00	439,383.34	999,108.00
50-98-127	Interest - 2023 CWRPDA Loan	888,097.93	857,764.00	857,421.28	835,491.87
50-98-128	Principal - 2023 CWRPDA Loan	(5,295.02)	796,953.00	796,988.16	813,917.57
		1,037,974.13	2,439,044.00	2,438,735.39	2,979,818.44

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Audited 2025 Adopted 2026 Anticipated 2026 Proposed 2027

Wastewater Enterprise Fund

Revenue

60-03-009	Capital Investment Fee	858,970.67	1,250,000.00	849,817.75	857,681.00
60-03-110	Affordable Housing Surcharge	212,570.72	-	18,424.98	-
60-03-120	Affordable Housing Waivers	(48,504.00)	-	(66,616.00)	-
60-03-010	Service Fees	2,840,162.28	3,135,000.00	3,086,833.47	3,549,858.49
60-03-014	Municipal Wastewater Treatment	210,495.76	200,000.00	219,499.99	224,987.49
60-03-015	Contributed Assets			-	-
60-03-021	Waste Hauler Revenue	149,841.23	165,000.00	150,648.65	173,245.95
60-03-100	Availability Charges	363,431.66	440,000.00	399,927.91	460,566.46
60-03-121	Short Term Rental Service Fees	74,419.48	82,500.00	79,363.74	79,363.74
60-03-154	Inclusion Fee	5,378.00		-	-
60-03-170	Customer Hookups	32,205.20	36,000.00	28,266.00	29,080.00
60-03-187	Interest Income - Other	543,864.03	250,000.00	240,042.79	180,032.09
60-03-189	Interest Income - CIF	95,834.27	70,000.00	57,035.55	45,628.44
60-03-190	Interest on Delinquent Taxes	0.28	250.00	0.12	-
60-03-195	Interest Income - PSSGID	20,023.68	18,546.00	18,546.00	17,037.18
60-03-197	Interest Income CIF - PSSGID	20,023.68	18,546.00	18,546.00	17,037.18
60-03-200	Penalty & Interest Delinq Accts	2,510.35	3,000.00	3,000.00	2,500.00
60-03-387	Current Tax Interest	732.95	1,000.00	1,000.00	750.00
60-03-389	Other Revenue	14,750.69	750,000.00	1,000.00	1,010.00
60-03-500	Grant Revenue	338,666.14		874,274.71	-
60-03-863	2024 Revenue Bonds	-			-
60-03-991	Gain or Loss on Asset Disposal				
60-03-001	Transfer from General Fund	479,095.69			
Total Wastewater Revenue		6,214,472.76	6,419,842.00	5,979,611.66	5,638,778.02

Work in Progress

60-22-170	Connections	6,630.00	9,000.00	25,000.00	55,000.00
60-22-415	Wastewater Model		5,000.00		5,000.00
60-22-418	WW SCADA System		50,611.00		38,800.00
60-22-451	Shared Building & Improvements		136,883.00		96,660.00
60-22-464	Capital Equipment		52,480.00		105,584.00
60-22-463	Shared Building & Improvements				6,400.00
60-22-465	Transportation Equipment		115,775.00		9,883.20
60-22-502	Wastewater Treatment Plant		1,159,268.00		60,000.00
60-22-505	Collections System Upgrades		712,538.00		1,387,132.00
Total Work in Progress		6,630.00	2,241,555.00	25,000.00	1,764,459.20

Wastewater CIF Projects

60-24-418	CIF - SCADA System		12,653.00		38,800.00
60-24-502	CIF - Wastewater Treatment Plant		2,960,000.00		60,000.00
60-24-505	CIF - Collections System Upgrades		712,538.00		652,768.00
Total WW CIF Projects		-	3,685,191.00	-	751,568.00

Wastewater Collections

60-51-007	Depreciation	672,408.10	-	675,000.00	
60-51-090	Health Insurance	62,020.76	66,480.00	66,480.00	71,323.87
60-51-091	Uniforms	9,267.62	10,000.00	10,941.75	11,000.00
60-51-092	Retirement	27,333.30	27,128.00	27,127.86	30,067.62
60-51-100	Fuel & Power Lift Stations	56,623.66	70,000.00	64,170.10	67,378.61
60-51-110	Insurance - General	14,138.35	16,058.00	16,803.67	19,324.22
60-51-220	Wastewater Line Maint / Repairs	357,955.16	500,000.00	408,296.54	454,866.03
60-51-230	Generators and Pumps Lift Stations	21,297.28	120,000.00	103,784.45	130,370.73
60-51-232	Collections Salaries	441,219.01	473,171.00	397,994.45	501,127.06
60-51-240	Payroll Exp - FICA/Unemployment	34,953.79	36,532.00	36,531.58	39,087.91
60-51-314	Vehicle Maintenance	9,592.13	13,368.00	13,368.00	21,491.48
60-51-440	Training	4,563.85	8,995.00	4,271.77	4,356.00
Total Wastewater Collections		1,711,373.01	1,341,732.00	1,824,770.16	1,350,393.53

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Wastewater Treatment

60-53-007	Depreciation	313,175.01		315,000.00	
60-53-090	Health Insurance	62,603.56	80,809.00	53,591.47	82,878.94
60-53-092	Retirement	22,387.91	25,144.00	25,144.25	26,377.91
60-53-110	Insurance - General	13,247.86	14,884.00	14,154.95	16,278.19
60-53-131	Operator Salaries	367,348.45	440,069.00	352,901.53	435,559.95
60-53-170	Lab Supplies & Testing	103,068.04	150,000.00	136,065.39	150,000.00
60-53-200	Fuel, Power & Water Vista WWTP	224,714.25	255,000.00	264,791.66	278,031.24
60-53-220	Maintenance Vista WWTP	139,076.72	403,702.00	212,761.62	200,000.00
60-53-223	Sludge Removal / Processing	115,357.48	120,000.00	123,796.00	287,981.88
60-53-240	Payroll Exp - FICA / Unemployment	28,427.81	33,715.00	33,714.60	33,973.68
60-53-318	Vehicle Maintenance	4,019.89	16,166.00	16,166.00	25,989.77
60-53-440	Training	1,070.44	10,061.00	5,112.00	5,112.00
Total Wastewater Treatment		1,394,497.42	1,549,550.00	1,553,199.48	1,542,183.56

Maintenance

60-60-090	Health Insurance	2,911.89	5,835.00	5,545.47	6,377.29
60-60-092	Retirement	1,582.27	2,405.00	1,905.27	1,680.18
60-60-110	Insurance - General	1,265.46	1,424.00	1,402.40	1,612.76
60-60-170	Operating Supplies	13,650.44	14,000.00	15,304.16	16,069.36
60-60-220	Building Maintenance	1,974.43	3,200.00	1,500.00	2,000.00
60-60-231	Maintenance Salaries	25,659.60	40,859.00	25,722.90	28,003.01
60-60-240	Payroll Exp - FICA/Unemployment	2,077.02	3,248.00	3,248.29	2,306.68
60-60-290	Utilities - Maintenance Bldg	9,041.56	3,000.00	1,964.90	3,500.00
60-60-312	Vehicle Maintenance	964.28	1,549.00	1,549.00	2,490.30
60-60-331	Equipment Maintenance	8,833.72	14,400.00	6,080.13	10,500.00
60-60-418	Wastewater SCADA system				23,040.00
60-60-430	Gasoline & Oil	21,875.18	35,000.00	34,468.19	40,287.58
60-60-440	Training	-	614.00	144.00	288.00
60-60-460	Tools and Small Equipment	8,562.96	11,000.00	6,819.99	23,795.99
Total Wastewater Maintenance		98,398.81	136,534.00	105,654.69	161,951.15

Administration

60-90-020	Audit	1,734.00	1,690.00	1,764.71	1,912.00
60-90-081	Employee Miscellaneous	340.11	1,000.00	1,000.00	1,000.00
60-90-090	Health Insurance	15,400.49	20,399.00	15,000.00	19,918.39
60-90-092	Retirement	8,018.77	8,671.00	8,671.00	9,108.48
60-90-110	Insurance - General	59,169.16	65,629.00	65,936.34	75,826.79
60-90-130	Legal Services	9,589.17	12,000.00	16,723.96	17,560.16
60-90-160	Office Supplies	19,656.86	16,000.00	19,932.30	21,867.59
60-90-180	Outside Services	7,231.93	40,000.00	14,939.72	26,939.72
60-90-190	Publications	1,097.99	2,500.00	878.75	1,086.31
60-90-220	Maintenance of Office Building	3,770.49	6,500.00	3,352.63	7,623.89
60-90-221	Landscaping	860.00	1,870.00	288.00	
60-90-230	Administrative Salaries	128,927.82	144,978.00	106,327.00	147,766.59
60-90-240	Payroll Exp - FICA/Unemployment	10,100.54	11,036.00	11,035.52	11,525.79
60-90-241	Payroll Exp - Vacation Pay	951.99	-		
60-90-260	Telephone	7,376.87	8,000.00	7,161.96	7,520.06
60-90-290	Utilities	1,747.02	2,500.00	3,000.00	2,849.77
60-90-291	Trash Removal	1,219.32	1,200.00	1,270.58	1,327.76
60-90-310	Vehicle Maintenance	421.31	1,162.00	989.03	1,868.13
60-90-410	Dues and Permits	9,406.14	9,500.00	10,571.98	11,100.57
60-90-440	Training	1,256.43	4,541.00	800.07	2,448.00
60-90-442	Inclusion Expense	-	1,000.00	-	1,500.00
60-90-443	Computer Support & Upgrades	48,711.45	47,245.00	47,245.00	48,878.40
60-90-500	Enterprise contingency				124,596.18
Total Wastewater Administration		336,987.86	407,421.00	336,888.53	544,224.59

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Personnel & Billing

60-91-001	Bad Debts	57,036.26	50,000.00	52,227.28	10,000.00
60-91-090	Health Insurance	23,968.88	16,780.00	15,232.01	27,564.21
60-91-092	Retirement	6,292.73	5,130.00	5,130.37	4,630.28
60-91-110	Insurance - General	554.43	329.00	480.19	552.22
60-91-180	Data Processing	5,130.61	6,000.00	6,225.93	9,737.23
60-91-230	Data Processing Salaries	102,263.19	86,928.00	82,219.33	87,152.49
60-91-240	Payroll Exp - FICA/Unemployment	7,676.11	6,427.00	6,427.06	5,942.49
60-91-440	Training	-	2,042.00	1,021.00	1,440.00
60-91-450	Postage	11,456.77	11,000.00	11,655.28	12,238.04
Total Wastewater Personnel & Billings		214,378.98	184,636.00	180,618.45	159,256.96

Debt Retirement & Transfers

60-98-132	Principal - 2024 Revenue Bonds	175,000.00	520,400.00	520,400.00	510,900.00
60-98-133	Interest - 2024 Revenue Bonds	532,364.33	190,000.00	190,000.00	200,000.00
60-98-136	Principal - 09 Base Loan	48,826.50	48,827.00	48,826.50	48,827.00
60-98-137	Principal - 09 ARRA Loan	(48,826.50)	351,828.00	351,827.06	351,828.00
Total Debt Retirement and Transfers		707,364.33	1,111,055.00	1,111,053.56	1,111,555.00

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Water Capital Projects

2027

Capricio Waterline replace/830 ft 8"pvc	Removed
4th St Alley, 1000ft 8", 19 Connections, 1 Hyd, Relocate inside meter locations	\$300,000
Freeze Mation, meter pit	\$6,000
Jenkins Booster 2170 ft 6" PVC, HDPE replacement, tie-in and blow off- last years quote	Removed
West McCabe, 3200 ft HDPE, 5 connections 4 hyd	\$300,000
Hatcher Tank, repaint inside and outside	\$250,000
N. Pagosa/Antelope to Lake Forest, 2200ft 16", HDPE replacement, 3 connections 1 hyd	Removed
Waterline Replace Snowball WTP, HDPE, focus on steep sections, Last yr quote	\$185,000
phousrous treatment pagosa lakes / plpoa last 10 years	\$54,000
opti-view replace	\$18,900
Infrared Camera - Amazon	\$5,250
Cholorine Vacuum Regulators - State complaince	\$16,800
Sample Stations - State complaince	\$5,565
Caustic pumps, chemical resistive	\$12,600
Chemical Transfer pump	\$5,000
Micro filtration Modules , 25	\$75,000
GAC	\$60,000
Fence	\$25,000
Fountains - Pond Aeration	\$7,350
V10K chorinator	\$11,000
LMI/Peristalic chemical pumps	\$12,600
River pond cleaning	Removed
Actuators and valves/air system	\$5,250
Bank re-enforcement/discharge ponds	\$15,000
Phase 1 - Sensus / SMART Solutions / FlexNet Implementation	\$825,000
Fill station critical spare (hardware update kit)	\$11,000
San Juan xfer switch	\$33,000
PRV	\$150,000
Meter Phase Project - install	\$129,150
Number #1 clearwell pump and motor assimby for San Juan WTP plant	\$132,300
	\$2,650,765

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Wastewater Capital Projects

2027

A-1 Diffuser replacement	\$120,000
Oxygest remover	\$300,000
Hoffman rebuild - Large air compressor	\$54,000
Veh/pipe storage barn 35/60ft pole barn, estimate from contractor	\$80,000
50 sewer spot repairs	\$500,000
Line jetting/CCTV	\$250,000
64 Fortune line repair/rollover, last yr quote	\$172,500
Lakeside DR line replacement- last yr quote	\$227,700
LS 15 rehab-1st yr quote. Cut pre 2026 final budget	Removed
2026 the completion of UV upgrade	\$35,000
#2-Mockingbird	\$183,750
Snow Cr line replacement 400ft - TRC	\$405,950
WW/collections pipe storage electrical install	\$7,500
Amiad Filter	\$7,560

\$2,343,960

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New / Used Capital Equipment

2027

PLATE TRAILER	\$ 9,135.00
DUMP TRAILER	\$ 15,750.00
JUMPING JACK	\$ 3,675.00
INVENTORY FORKLIFT	\$ 34,650.00
TPMS/HD DIAGNOSTIC TOOLS	\$ 6,000.00
F-350	Removed
Eng and Transfer case for Jeep	\$ 6,000.00
Campus Asphalt Replacement	Removed
SCADA upgrades	\$ 181,000.00
LS 15 upgrade	Removed
Stevens Tankcontrol valve, pressure transmitter, piping and vault	\$ 45,000.00
Log Park Tank/removed from 2026	\$ 13,500.00
Log Park BPS/removed from 2026	\$ 3,000.00
Pole barn pipe rack	\$ 5,000.00
surge protection devises/district wide	\$ 7,500.00
Vista WIFI enhancement	\$ 10,000.00
GPS EQUIPMENT & software	\$ 10,000.00
	\$ 350,210.00