

2008 AMENDED BUDGET AND 2009 ADOPTED BUDGET

		Actual 2007	Amended Budget 2007	Adopted Budget 2008	Amended Budget 2008	Adopted 2009 Budget
	General Fund					
Acct No	Revenue					
10-03-187	Other Interest Income	34,287	35,000	40,781	19,000	25,000
10-03-381	General Property Taxes - Water	346,314	348,076	517,636	505,730	528,782
10-03-385	General Property Taxes - WW	394,639	396,863	604,450	590,547	617,359
10-03-388	Delinquent Tax	1,572	1,800	2,000	7,500	7,500
10-03-389	Specific Ownership Taxes	244,387	230,000	230,000	175,000	175,000
10-03-390	Other Revenue	9,750	2,874	2,500	2,500	2,500
	Total Revenue	1,030,949	1,014,613	1,397,367	1,300,277	1,356,141
	Expenditures					
10-90-019	Emergency Fund	10,021	10,021	13,962	15,056	15,559
10-90-020	Audit	29,124	30,000	44,200	47,000	47,000
10-90-060	County Treasurers Fee	14,902	16,000	22,500	22,500	34,396
10-90-080	Board Expense	13,993	10,000	24,000	14,000	16,000
10-90-081	Employee Miscellaneous	7,657	6,800	7,000	7,000	7,500
10-90-090	Health Insurance	25,916	27,000	38,936	41,250	50,059
10-90-092	Retirement	7,221	6,700	10,031	9,250	11,551
10-90-110	Insurance - General	6,772	6,500	6,900	5,500	5,748
10-90-130	Legal Services	20,091	19,000	19,000	36,000	36,000
10-90-160	Office Supplies	9,827	9,000	10,000	15,000	16,500
10-90-180	Outside Services	6,084	8,000	30,000	58,220	22,375
10-90-190	Publications	2,061	3,000	4,000	2,800	5,000
10-90-220	Maintenance of Office Building	6,848	7,000	7,000	7,000	7,800
10-90-221	Landscaping	12,398	13,000	9,500	5,500	7,000
10-90-230	Administrative Salaries	130,492	130,000	175,144	171,000	198,633
10-90-240	Payroll Tax/Vac/Sick Leave	14,773	11,000	15,500	14,500	17,580
10-90-260	Telephone	9,327	9,000	11,500	16,000	10,000
10-90-290	Utilities	2,118	2,435	3,000	1,948	2,800
10-90-291	Trash Removal	2,760	2,700	3,000	3,000	3,200
10-90-310	Vehicle Maintenance	302	350	600	350	500
10-90-410	Dues and Permits	12,292	12,300	16,195	20,500	23,183
10-90-440	Training	2,404	2,500	5,500	2,000	5,500
10-90-441	Contributions	700	850	850	500	850
10-98-040	Fiscal Agent Fees	900	900	1,050	1,050	1,050
10-98-500	Transfer to Enterprise Fund	490,000	490,000	640,000	575,000	506,000
10-98-501	Transfer to Capital Projects	157,432	174,000	58,225	45,184	49,300
	Total Expenditures	996,415	1,008,056	1,177,593	1,137,108	1,101,084
	Budgetary Fund Balance Beginning of Year	410,431	410,431	416,986	454,986	618,155
	Budgetary Fund Balance End of Year	444,965	416,988	636,760	618,155	873,212
	Audited FS Fund Balance End of Year	454,986				
	Special Revenue Fund					
	Revenue					
20-03-973	Water Bond Interest 2003	251,929	275,000	190,000	163,000	30,000
	Total Revenue	251,929	275,000	190,000	163,000	30,000

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	Expenditures					
20-98-805	Water Transfer to Capital Proj	918,582	989,886	3,721,559	3,454,104	970,151
	Total Expenditures	918,582	989,886	3,721,559	3,454,104	970,151
	Budgetary Fund Balance Beginning of Year	4,897,908	4,897,908	4,183,023	4,231,255	940,151
	Budgetary Fund Balance End of Year	4,231,255	4,183,022	651,464	940,151	0
	Audited FS Fund Balance End of Year	4,231,255				
	Capital Projects Fund					
	Revenue					
30-09-006	Transf from Special Rev Fund	918,582	989,866	3,721,559	3,454,104	970,151
30-09-007	Transf from General Fund	157,432	174,000	58,225	45,184	49,300
	Total Revenue	1,076,014	1,163,866	3,779,784	3,499,288	1,019,451
	Expenditures					
	Inspection					
30-16-090	Health Insurance	0	0	0	5,408	5,696
30-16-092	Retirement	0	0	0	1,120	1,156
30-16-110	Insurance - General	0	0	0	680	795
30-16-232	Construction Inspector Salary	0	0	0	19,039	19,904
30-16-240	Payroll Exp - FICA/Unemploymnt	0	0	0	1,685	1,761
30-16-311	Vehicle Maintenance	0	0	0	333	400
	Total Inspection Expenditures	0	0	0	28,265	29,712
	General Fund Capital Projects					
30-25-403	Reservoirs - Watershed	0	0	0	0	0
30-25-404	Water/Wastewater Master Plan	0	0	0	0	0
30-25-410	Water Conservation Program	16,693	14,000	23,225	12,184	24,300
30-25-451	Buildings and Improvements	113,676	140,000	15,000	25,000	0
30-25-463	Computer Support	27,063	20,000	20,000	8,000	25,000
30-25-465	Transportation Equipment	0	0	0	0	0
	Total General Fund Capital	157,432	174,000	58,225	45,184	49,300
	Bond Issue Projects					
30-26-705	Const - 2002-2003 BI Projects	918,582	989,866	3,721,559	3,425,839	940,439
30-26-706	Const - 2006 BI Projects	0	0	0	0	0
	Total Bond Issue Projects	918,582	989,866	3,721,559	3,425,839	940,439
	Total Capital Projects Expense	1,076,014	1,163,866	3,779,784	3,499,288	1,019,451
	Budgetary Fund Balance Beginning of Year	0	0	0	0	0
	Budgetary Fund Balance End of Year	0	0	0	0	0
	Audited FS Fund Balance End of Year					
	Debt Service Fund					
	Revenue					
40-03-381	Restricted Prop Taxes - Water	777,278	784,021	794,116	782,204	852,681
40-03-382	Restricted Prop Taxes - WW	399,241	398,684	401,410	395,388	378,227
40-03-383	Transfer from WW Fund - WW Availability	0	0	0	0	46,325
40-03-384	Transfer from General Fund - Tax Shortfall	0	0	0	64,500	0
40-03-386	Interest on DS Colotrust	26,234	25,000	28,000	9,500	10,500
	Total Revenue	1,202,753	1,207,705	1,223,526	1,251,592	1,287,733

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	Actual 2007	Amended Budget 2007	Adopted Budget 2008	Amended Budget 2008	Adopted 2009 Budget
Expenditures					
40-98-040	Treasurers Fee	0	0	0	36,927
40-98-124	Interest - 2002 GO Bonds - WW	196,605	196,605	189,430	181,555
40-98-126	Principal - 2002 GO Bonds - WW	205,000	205,000	210,000	220,000
40-98-128	Interest - 2003 GO Bonds - W	200,760	200,760	195,135	188,085
40-98-130	Principal - 2003 GO Bonds - W	225,000	225,000	235,000	240,000
40-98-131	Interest - 2002 GO Bonds - W	164,830	164,830	158,830	152,430
40-98-132	Principal - 2002 GO Bonds - W	200,000	200,000	200,000	215,000
40-98-600	Transfer to Enterprise Fund	20,000	27,000	28,000	10,500
40-98-800	Transfer to General Fund - Tax Shortfall	0	0	0	18,000
	Total Debt Service Expenditures	1,212,195	1,219,195	1,216,395	1,262,497
	Budgetary Fund Balance Beginning of Year	12,525	12,525	1,035	10,280
	Budgetary Fund Balance End of Year	3,083	1,035	8,166	35,516
Water Enterprise Fund					
Revenue					
50-03-008	Water Resource Fee	642,029	635,000	650,000	200,000
50-03-009	Capital Investment Fee	599,310	340,000	350,000	72,100
50-03-010	Service Fees	1,896,196	1,908,344	2,707,389	3,126,138
50-03-014	Mitigation Fees	0	0	20,000	0
50-03-020	Other Water Sales	53,816	53,000	55,000	50,000
50-03-030	Irrigation Water Sales	11,799	6,000	8,500	7,000
50-03-100	Availability Charges	322,464	322,000	497,640	484,836
50-03-120	Tap Fees - Main Line Extension	247,829	224,000	500,000	275,000
50-03-154	Inclusion Fee	11,345	7,518	20,435	0
50-03-170	Customer Hookups	242,697	140,000	140,000	96,800
50-03-187	Interest Income - Other	29,844	40,000	20,000	13,000
50-03-188	Interest Income - WRF	18,122	87,000	37,450	17,000
50-03-189	Interest Income - CIF	131,417	132,000	100,000	50,000
50-03-190	Interest on Delinquent Taxes	270	300	500	500
50-03-191	Interest from Cert. - Treas	6,824	6,800	5,000	5,000
50-03-200	Penalty & Interest Delin Accts	34,007	32,000	32,000	38,000
50-03-387	Current Tax Interest	7,087	6,000	6,000	5,500
50-03-389	Other Revenue/Grants	98,581	85,000	101,680	50,000
50-03-390	Lease Proceeds	0	0	0	76,587
50-03-861	Bond Proceeds Int - 1998 Issue	18,359	13,000	13,000	13,000
50-03-862	Bond Proceeds Int - 2006 Issue	224,569	200,000	143,700	130,000
50-03-863	Bond Proceeds Int - 2007/08 Issue	79,279	0	243,750	0
50-03-900	Realized Gain on Investments	11,060	14,000	14,000	14,000
50-03-961	Bond Proceeds - 06/08 Rev Bond	8,600,000	8,600,000	6,836,025	7,517,136
50-09-001	Transfer From General Fund	340,000	340,000	467,000	360,000
50-09-002	Transfer From DS - Interest	13,600	18,360	19,040	7,140
	Total Revenue	13,640,504	13,210,322	12,988,109	12,532,150
Inspection					
50-16-090	Health Insurance	5,135	6,900	8,112	5,869
50-16-092	Retirement	1,009	1,292	1,681	1,191
50-16-110	Insurance - General	825	1,075	1,208	795
50-16-232	Construction Inspector Salary	17,251	23,200	28,559	20,507
50-16-240	Payroll Tax/Vac/SL Accruals	311	1,868	2,528	1,814
50-16-311	Vehicle Maintenance	697	725	500	500

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		Actual 2007	Amended Budget 2007	Adopted Budget 2008	Amended Budget 2008	Adopted 2009 Budget
	Total Inspection Expenditures	25,228	35,060	42,587	28,265	30,676
	Work in Progress					
50-21-170	Connections	209,685	100,000	100,000	100,000	72,160
50-21-401	Water Rights	16,224	20,000	20,000	25,000	25,000
50-21-403	Reservoirs/Watershed	1,359	3,750	76,250	76,460	3,500
50-21-404	Water Master Plan	1,271	2,500	2,500	3,000	5,000
50-21-410	Water Conservation Program	16,692	14,000	44,905	38,630	24,300
50-21-411	Raw Water Line - Jackson Mt.	0	1,500	10,000	5,000	5,000
50-21-415	Water Tank Upgrades	83,210	82,000	17,750	1,088	71,750
50-21-416	Water GIS	2,814	3,000	2,500	1,000	2,500
50-21-417	San Juan Pipeline Improvements	0	0	143,750	0	143,750
50-21-418	Water SCADA System	4,703	5,000	6,000	7,500	25,000
50-21-450	Water Treatment Plant Upgrades	33,177	27,000	30,800	13,903	15,000
50-21-455	Distribution System Upgrades	78,634	125,000	80,215	123,906	111,150
50-21-464	Capital Equipment	8,920	9,000	0	0	5,250
50-21-465	Transportation Equipment	0	0	0	0	33,500
50-21-600	Water line Construction	654,691	750,000	500,000	24,613	275,000
	Lease Proceeds/Miscellaneous	0	0	0	76,587	0
	Total Work In Progress	1,111,380	1,142,750	1,034,670	496,687	817,860
	Water CIF Projects					
50-23-403	CIF - Reservoirs/Watershed	1,359	0	76,250	76,461	0
50-23-404	CIF - Water Master Plan	0	3,750	10,300	12,660	5,000
50-23-405	CIF - Raw Water Irrigation	0	0	20,000	21,120	0
50-23-414	CIF - Water Model	6,745	10,000	10,000	0	5,000
50-23-415	CIF - Water Tank Upgrades	81,188	82,000	17,750	1,088	68,250
50-23-417	CIF - San Juan Pipeline Improvements	0	0	143,750	0	143,750
50-23-418	CIF - Water SCADA System	0	7,500	2,500	6,500	25,000
50-23-450	CIF - WTP Upgrade	188,145	200,000	25,800	14,216	17,000
50-23-455	CIF - Distribution System Upgrades	153,884	232,000	215,643	303,151	373,750
50-23-464	CIF - Capital Equipment	22,510	25,000	0	0	0
	Total Water CIF Projects	453,831	560,250	521,993	435,195	637,750
	Bond Issue Projects					
50-26-706	Const - 2006 BI Projects	201,477	199,000	1,000,000	0	0
50-26-708	Const - 2008 BI Projects	0	0	3,075,000	982,864	6,017,136
	Total Bond Issue Projects	201,477	199,000	4,075,000	982,864	6,017,136
	Water Resource Fee Projects					
50-30-401	Water Rights - Dry Gulch Res	631	55,000	20,000	25,000	35,000
50-30-404	Master Plan - Dry Gulch Res	95,657	20,000	107,000	110,000	315,057
50-30-405	Diversion - Dry Gulch Res	0	0	0	30,000	68,082
50-30-419	Land Investment - Dry Gulch Res	2,625	9,877,571	2,020,000	8,530,292	1,500,000
50-30-420	Principal - WF Bridge Note	0	0	0	8,600,000	0
50-30-421	Interest - WF Bridge Note	28,855	28,855	324,131	375,557	0
	Total Water Resource Fee	127,768	9,981,426	2,471,131	17,670,849	1,918,139
	Source of Supply					
50-41-402	Ditches	175	800	6,000	4,500	26,000
50-41-403	Reservoirs	8,694	9,000	19,000	10,000	10,000
50-41-411	Raw Water Line - Jackson Mt	1,708	500	10,000	1,500	1,500
50-41-511	Raw Water Line - San Juan	12,919	5,000	7,000	2,000	1,000

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50-41-512	Power Trujillo Booster	70,168	82,000	90,000	33,500	38,000
50-41-513	Power SJ River Booster	48,881	57,000	62,000	22,000	30,000
50-41-516	Power Dutton Ditch	701	0	300	720	770
	Total Source of Supply	143,246	154,300	194,300	74,220	107,270
	Water Treatment					
50-43-090	Health Insurance	26,740	27,000	32,447	33,000	34,524
50-43-092	Retirement	5,753	5,500	6,126	6,000	6,233
50-43-110	Insurance - General	3,383	2,900	4,402	4,402	4,290
50-43-131	Operator Salaries	113,845	115,000	116,912	114,000	118,270
50-43-140	Training	1,440	1,500	3,000	2,000	3,000
50-43-160	Maintenance General WTP Bldgs	1,378	1,600	4,000	2,000	2,000
50-43-170	Operating Supplies Water Trmt	681	500	3,000	1,500	1,500
50-43-180	Vehicle Maintenance	2,508	2,000	3,000	4,000	4,700
50-43-200	Fuel & Power Hatcher WTP	75,460	64,000	75,000	107,000	120,000
50-43-205	Chemicals - Hatcher Wtr Plant	168,166	160,000	277,350	173,000	223,850
50-43-220	Maintenance Hatcher WTP	51,740	50,000	11,000	30,000	20,000
50-43-229	Utilities Hatcher Storage	2,787	3,800	4,800	1,900	2,000
50-43-240	Payroll Exp - FICA/Unemploymnt	9,073	9,500	10,346	9,100	10,466
50-43-300	Fuel & Power Stevens WTP	333	333	375	333	375
50-43-400	Fuel & Power Snowball WTP	16,047	16,309	18,500	23,000	26,500
50-43-405	Chemicals - Snowball WTP	37,891	45,000	40,000	60,000	57,000
50-43-420	Maintenance Snowball WTP	4,033	5,500	29,000	37,000	10,000
50-43-500	Fuel & Power San Juan WTP	46,744	50,000	55,000	19,000	21,000
50-43-505	Chemicals - San Juan WTP	29,464	25,000	30,000	5,000	35,000
50-43-520	Maintenance San Juan WTP	4,809	7,000	20,000	7,000	10,000
	Total Water Treatment	602,275	592,442	744,258	639,235	710,708
	Water Distribution					
50-44-090	Health Insurance	72,885	73,000	99,717	94,665	116,868
50-44-091	Uniforms	4,721	4,700	4,800	5,000	5,000
50-44-092	Retirement	12,939	13,100	15,552	15,000	16,348
50-44-099	Fuel & Power Mission Booster	1,950	2,500	2,700	600	700
50-44-100	Fuel & Power Pump Stations	19,021	19,278	21,000	26,000	28,000
50-44-101	Town Fill Station - Fuel & P	758	800	900	950	1,100
50-44-102	Town Fill Station - Maint	1,924	2,000	1,000	500	1,000
50-44-110	Insurance - General	7,014	6,243	12,282	12,282	12,120
50-44-112	Interest Expense on Leases	940	940	477	1,946	2,248
50-44-201	Trails Fill Station - Fuel & P	650	728	800	850	950
50-44-202	Trails Fill Station - Maint	2,352	2,100	1,000	1,500	1,500
50-44-219	Water Tank Maintenance	1,815	1,600	500	500	500
50-44-220	Water Line Maintenance	75,664	50,000	85,000	75,000	75,000
50-44-231	Fire Hydrant Maintenance	19,995	23,000	27,000	27,000	27,000
50-44-232	Distribution Salaries	227,477	232,000	280,183	280,183	299,972
50-44-234	Temporary Help	48,502	48,000	36,500	44,000	10,000
50-44-240	Payroll Exp - FICA/Unemploymnt	18,722	19,000	24,796	22,800	26,547
50-44-310	Vehicle Maintenance	6,531	6,200	6,200	7,200	8,900
50-44-440	Training	4,037	4,000	3,600	3,600	3,600
	Total Water Distribution	527,897	509,189	624,007	619,576	637,352
	Lab Expense					
50-55-090	Health Insurance	3,194	3,200	4,055	4,055	4,315
50-55-092	Retirement	581	550	618	618	660

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50-55-110	Insurance - General	316	300	445	445	445
50-55-170	Lab Supplies	51,935	50,000	50,000	40,000	50,000
50-55-230	Vehicle Maintenance	140	150	150	150	1,000
50-55-233	Lab Salaries	11,177	11,230	12,065	12,065	12,630
50-55-240	Payroll Exp - FICA/Unemploymnt	911	915	1,067	1,067	1,117
	Total Lab Expense	68,254	66,345	68,400	58,400	70,167
	Maintenance					
50-60-090	Health Insurance	8,751	8,800	11,032	11,032	11,738
50-60-092	Retirement	1,858	1,854	1,978	1,978	2,061
50-60-110	Insurance - General	974	900	1,421	1,421	1,420
50-60-170	Operating Supplies	18,223	18,000	15,000	15,500	15,000
50-60-220	Building Maintenance	1,117	1,500	2,200	2,200	6,200
50-60-231	Maintenance Salaries	33,943	33,183	36,296	34,500	36,268
50-60-240	Payroll Exp - FICA/Unemploymnt	2,719	2,700	3,212	3,100	3,209
50-60-290	Utilities - Maintenance Bldg	1,171	1,311	1,500	1,500	1,600
50-60-312	Vehicle Maintenance	474	500	500	800	1,250
50-60-331	Equipment Maintenance	7,861	8,000	5,500	7,200	5,500
50-60-333	Service Equipment	1,642	500	1,800	500	1,800
50-60-430	Gasoline & Oil	47,595	45,000	45,000	65,000	70,000
50-60-440	Training	0	0	200	200	200
50-60-460	Tools and Small Equipment	3,233	4,200	24,820	20,000	13,064
	Total Maintenance	129,561	126,448	150,459	164,931	169,310
	Administration					
50-90-020	Compilation and Audit	3,424	3,600	5,200	5,600	5,600
50-90-081	Employee Miscellaneous	5,478	4,600	4,400	4,400	4,400
50-90-090	Health Insurance	28,512	29,000	39,910	39,910	51,096
50-90-092	Retirement	6,817	6,815	7,730	7,200	9,127
50-90-110	Insurance - General	56,260	53,500	61,982	47,000	50,556
50-90-130	Legal Services	7,653	7,000	9,000	20,000	20,000
50-90-160	Office Supplies	7,049	6,500	6,650	10,200	11,220
50-90-180	Outside Services	2,715	3,000	20,400	54,690	19,215
50-90-190	Publications	1,419	2,000	2,000	2,000	3,400
50-90-220	Maintenance of Office Building	4,638	4,500	3,800	3,800	4,350
50-90-221	Landscaping	5,048	8,500	5,700	4,080	4,760
50-90-230	Administrative Salaries	119,578	119,000	134,261	131,000	156,282
50-90-240	Payroll Tax /Vac/Sick Leave	25,197	9,700	11,882	11,000	13,831
50-90-260	Telephone	6,357	6,138	9,320	14,500	6,800
50-90-290	Utilities	4,406	5,255	6,000	4,900	6,500
50-90-291	Trash Removal	2,477	2,500	2,800	3,000	3,000
50-90-310	Vehicle Maintenance	169	200	300	300	300
50-90-410	Dues and Permits	4,887	5,000	8,875	9,200	11,701
50-90-440	Training	2,104	2,500	2,500	2,500	2,500
50-90-441	Contributions	272	400	680	680	680
50-90-442	Inclusion Expense	242	0	6,000	300	0
	Total Administration	294,702	279,708	349,390	376,260	385,318
	Billing and Personnel					
50-91-001	Bad Debts	-8,471	0	1,500	175,532	0
50-91-090	Health Insurance	36,670	37,000	44,128	44,128	46,952
50-91-092	Retirement	5,169	5,170	5,380	5,300	6,046
50-91-110	Insurance - General	304	300	350	300	281

2008 AMENDED BUDGET AND 2009 ADOPTED BUDGET

		Actual 2007	Amended Budget 2007	Adopted Budget 2008	Amended Budget 2008	Adopted 2009 Budget
50-91-131	Collection of Past Due Accts	1,198	1,500	2,000	1,000	1,000
50-91-180	Data Processing	24,782	29,000	25,000	20,000	28,400
50-91-230	Data Processing Salaries	86,247	86,198	89,671	95,000	101,932
50-91-240	Payroll Exp - FICA/Unemploymnt	6,913	6,907	7,935	7,935	9,020
50-91-440	Training	1,688	1,900	1,900	1,900	1,900
50-91-450	Postage	22,520	22,000	23,000	20,000	23,000
	Total Billing and Personnel	177,020	189,975	200,864	371,095	218,531
	Debt Retirement and Transfers					
50-98-121	Interest - CWPDA Loan	0	0	298,184	12,527	76,592
50-98-122	Admin Fee - CWPDA Loan	0	0	0	17,898	53,692
50-98-126	Principal - CWPDA Loan	0	0	146,150	69,966	117,542
50-98-128	Principal - 06 Revenue Bonds	0	0	25,000	25,000	35,000
50-98-127	Interest - 06 Revenue Bonds	230,036	230,036	230,036	230,036	229,036
50-98-129	Principal - 98 Revenue Bonds	335,000	335,000	350,000	350,000	370,000
50-98-130	Interest - 98 Revenue Bonds	130,575	132,065	114,478	114,478	96,103
50-98-131	Lease Purchase Payments	15,983	15,981	16,445	30,992	13,769
50-98-562	Bond Issuance Costs	96,945	96,945	198,057	0	0
	Total Debt Retirement & Transfers	808,539	810,027	1,378,350	850,896	991,734
	Total Expenditures	4,671,178	14,646,920	11,855,409	22,768,474	12,711,950
	Budgetary Fund Balance Beginning of Year	16,018,366	16,018,366	14,581,768	24,987,692	17,480,553
	Budgetary Fund Balance End of Year	24,987,692	14,581,768	15,714,468	17,480,553	17,300,753
	Audited FS Balance End of Year					
	Wastewater Enterprise Fund					
	Revenue					
60-03-009	Capital Investment Fee	479,146	248,000	260,000	198,000	44,730
60-03-010	Service Fees	930,124	929,000	1,086,282	1,088,000	1,173,828
60-03-014	Mitigation Fees	2,013	2,013	20,000	0	0
60-03-021	Waste Hauler Revenue	10,980	9,500	10,000	11,000	11,000
60-03-100	Availability Charges	231,525	230,000	326,520	274,950	321,000
60-03-120	Tap Fees - Main Line Extension	281,030	260,000	300,000	308,000	150,000
60-03-154	Inclusion Fee	9,064	9,064	17,080	0	0
60-03-170	Customer Hookups	57,682	30,000	30,000	20,000	14,680
60-03-187	Interest Income - Other	113,577	125,000	162,500	84,000	73,000
60-03-189	Interest Income - CIF	109,703	103,150	126,000	126,000	110,000
60-03-190	Interest on Delinquent Taxes	103	150	350	100	350
60-03-200	Penalty & Interest Delin Accts	6,545	4,125	5,000	28,000	28,000
60-03-387	Current Tax Interest	1,939	1,600	1,000	2,000	2,000
60-03-389	Other Revenue	9,530	9,500	10,000	3,000	3,000
60-03-390	Lease Proceeds	0	0	0	150,508	0
60-03-862	Bond Proceeds Int - 2000 Issue	29,234	27,000	5,000	11,000	0
60-03-900	Gain/Loss on Investments	5,030	0	0	0	0
60-03-961	Bond Proceeds - 2006/2008	0	0	413,975	0	0
60-09-001	Transfer From General Fund	150,000	150,000	173,000	155,000	146,000
60-09-002	Transfer From Debt Service - Interest	6,400	8,640	8,960	3,040	3,360
	Total Wastewater Revenue	2,433,625	2,146,742	2,955,667	2,462,598	2,080,948
	Inspection					
60-16-090	Health Insurance	5,643	6,900	8,112	5,408	5,696
60-16-092	Retirement	1,109	1,292	1,681	1,120	1,156
60-16-110	Insurance - General	907	1,075	832	680	567

2008 AMENDED BUDGET AND 2009 ADOPTED BUDGET

		Actual 2007	Amended Budget 2007	Adopted Budget 2008	Amended Budget 2008	Adopted 2009 Budget
60-16-232	Construction Inspector Salary	18,957	23,200	28,559	19,039	19,904
60-16-240	Payroll Exp - Tax/Vac/SL Accrual	340	1,868	2,527	1,685	1,761
60-16-311	Vehicle Maintenance	769	500	500	333	400
	Total Inspection Expenditures	27,725	34,835	42,211	28,265	29,484
	Work in Progress					
60-22-170	Connections	12,065	10,000	10,000	3,333	3,480
60-22-404	Wastewater Master Plan	812	1,000	2,000	0	2,000
60-22-416	Wastewater GIS	1,324	1,200	2,000	750	2,000
60-22-418	WW SCADA System	659	1,200	5,000	8,100	25,000
60-22-464	Capital Equipment	0	0	27,038	0	5,250
60-22-465	Transportation Equipment	0	0	0	0	33,500
60-22-502	Wastewater Treatment Plant	0	0	274,113	39,672	1,500
60-22-505	Collection System Upgrades	43,774	48,000	89,807	61,857	245,500
60-22-700	Wastewater Line Construction	971,213	1,200,000	300,000	47,462	150,000
	Lease Purchase	0	1	0	150,508	0
	Total Work in Progress	1,029,847	1,261,401	709,958	311,682	468,230
	Wastewater CIF Projects					
60-24-404	CIF - Wastewater Master Plan	0	0	0	4,000	2,000
60-24-414	CIF - WW Model	7,356	6,000	12,500	19,800	25,000
60-24-418	CIF - SCADA System	0	0	2,500	11,000	25,000
60-24-464	CIF - Capital Equipment	0	0	50,213	0	0
60-24-502	CIF - Wastewater Treatment Plant	0	0	485,638	48,858	3,500
60-24-505	CIF - Collection System Upgrades	177,220	185,000	107,499	232,110	309,500
	Total WW CIF Projects	184,576	191,000	658,350	315,768	365,000
	Bond Issue Projects					
60-27-705	Const - 2000 BI Projects	431,873	438,927	120,501	170,000	0
60-27-708	Const - 2008 BI Projects	0	0	375,000	16,643	0
	Total Bond Issue Projects	431,873	438,927	495,501	186,643	0
	Wastewater Collection					
60-51-090	Health Insurance	47,440	47,750	59,053	64,105	62,833
60-51-091	Uniforms	2,222	2,400	2,600	2,600	2,600
60-51-092	Retirement	7,528	7,537	8,776	8,600	9,248
60-51-100	Fuel & Power Lift Stations	25,119	26,585	29,000	36,000	39,000
60-51-110	Insurance - General	2,977	3,000	4,220	4,400	4,227
60-51-112	Interest Expense on Leases	5,049	5,049	4,172	3,698	4,793
60-51-220	Wastewater Line Maint / Repair	72,655	55,000	65,000	35,000	40,000
60-51-230	Gen. & Pumps Lift Stations	8,724	10,000	10,000	30,000	15,000
60-51-232	Collection Salaries	138,485	137,500	162,218	162,218	174,787
60-51-234	Temporary Help	2,122	1,950	1,800	3,600	3,600
60-51-240	Payroll Exp - FICA/Unemploymnt	11,464	11,500	14,356	13,500	15,468
60-51-314	Vehicle Maintenance	6,117	6,600	5,700	5,700	5,850
60-51-440	Training	2,527	2,600	2,500	1,600	2,500
	Total Wastewater Collection	332,429	317,471	369,395	371,021	379,906
	Wastewater Treatment					
60-53-090	Health Insurance	13,704	14,000	16,223	16,585	17,262
60-53-092	Retirement	1,881	1,865	1,988	2,050	2,226
60-53-110	Insurance - General	769	710	980	980	1,031
60-53-200	Fuel & Power Vista WWTP	95,814	98,818	106,700	112,000	119,000

2008 AMENDED BUDGET AND 2009 ADOPTED BUDGET

		Actual 2007	Amended Budget 2007	Adopted Budget 2008	Amended Budget 2008	Adopted 2009 Budget
60-53-202	Chemicals Vista/Highlands WWTP	715	600	600	600	600
60-53-220	Maintenance Vista WWTP	18,272	20,000	43,000	25,000	30,000
60-53-223	Sludge Removal/Processing	76,327	75,000	80,000	60,000	65,000
60-53-233	Operator Salaries	33,438	33,320	34,654	38,021	39,521
60-53-240	Payroll Exp - FICA/Unemploymnt	2,663	2,700	3,066	3,300	3,497
60-53-270	Building Maintenance Vista	1,515	1,700	3,500	1,000	2,000
60-53-300	Fuel & Power Highlands Lagoon	9,795	11,000	12,250	11,500	16,000
60-53-318	Vehicle Maintenance	251	500	1,000	1,000	1,000
60-53-371	Highlands Lagoon Maintenance	567	500	750	6,200	750
60-53-440	Training	375	500	2,500	1,500	2,500
	Total Wastewater Treatment	256,086	261,213	307,211	279,736	300,387
	Lab Expenditures					
60-55-090	Health Insurance	9,581	9,700	12,167	12,167	12,946
60-55-092	Retirement	1,743	1,737	1,856	1,856	1,979
60-55-110	Insurance - General	653	608	920	920	921
60-55-170	Lab Supplies	10,557	9,000	10,000	10,000	13,600
60-55-233	Lab Salaries	33,532	34,500	36,195	36,195	37,891
60-55-240	Payroll Exp - FICA/Unemploymnt	2,733	2,800	3,203	3,203	3,353
60-55-319	Vehicle Maintenance	145	200	300	300	300
	Total Lab Expenditures	58,944	58,545	64,641	64,641	70,990
	Maintenance					
60-60-090	Health Insurance	4,118	4,200	5,191	5,191	5,523
60-60-092	Retirement	874	875	931	931	970
60-60-110	Insurance - General	315	278	465	465	462
60-60-170	Operating Supplies	8,069	7,400	7,000	7,000	7,000
60-60-220	Building Maintenance	490	750	1,000	1,000	5,000
60-60-231	Maintenance Salaries	15,973	16,200	17,080	17,080	17,067
60-60-240	Payroll Exp - FICA/Unemploymnt	1,280	1,300	1,511	1,500	1,510
60-60-290	Utilities - Maintenance Bldg	391	420	500	1,000	1,100
60-60-312	Vehicle Maintenance	223	400	600	600	1,000
60-60-331	Equipment Maintenance	3,301	3,300	3,000	4,000	3,000
60-60-333	Service Equipment	137	300	1,000	500	500
60-60-430	Gasoline & Oil	23,019	23,000	24,000	31,000	35,000
60-60-440	Training	0	0	100	100	100
60-60-460	Tools and Small Equipment	1,522	1,700	11,680	9,000	5,756
	Total Wastewater Maintenance	59,712	60,123	74,058	79,367	83,988
	Administration					
60-90-020	Audit	1,712	1,800	2,600	3,000	3,300
60-90-081	Employee Miscellaneous	2,013	2,100	2,100	2,100	2,100
60-90-090	Health Insurance	13,153	13,500	18,494	17,000	19,678
60-90-092	Retirement	3,138	3,140	3,529	3,300	3,754
60-90-110	Insurance - General	24,063	23,850	27,110	21,000	22,551
60-90-130	Legal Services	3,499	3,000	3,000	9,600	9,600
60-90-160	Office Supplies	3,279	3,000	3,130	4,800	5,280
60-90-180	Outside Services	593	1,000	9,600	3,530	3,160
60-90-190	Publications	577	800	1,000	1,000	1,600
60-90-220	Maintenance of Office Building	2,183	2,400	2,000	2,000	2,250
60-90-221	Landscaping	2,378	4,000	3,200	1,920	2,240
60-90-230	Administrative Salaries	55,114	54,500	61,373	61,000	64,529
60-90-240	Payroll Tax/Vac/Sick Leave	10,375	4,900	5,431	5,200	5,710

2008 AMENDED BUDGET AND 2009 ADOPTED BUDGET

		Actual 2007	Amended Budget 2007	Adopted Budget 2008	Amended Budget 2008	Adopted 2009 Budget
60-90-260	Telephone	2,969	3,300	5,180	7,800	3,200
60-90-290	Utilities	2,124	2,000	3,000	2,400	3,200
60-90-291	Trash Removal	883	900	1,000	1,000	1,000
60-90-310	Vehicle Maintenance	79	100	150	150	150
60-90-410	Dues and Permits	7,629	7,800	7,520	10,425	11,483
60-90-440	Training	320	400	1,100	500	750
60-90-441	Contributions	128	200	320	320	320
60-90-442	Inclusion Expense	603	800	3,000	0	0
	Total Wastewater Administration	136,812	133,490	163,837	158,045	165,855
	Personnel & Billing					
60-91-001	Bad Debts	6,004	0	0	72,895	0
60-91-090	Health Insurance	17,256	17,500	20,766	22,000	22,095
60-91-092	Retirement	2,433	2,420	2,531	2,531	2,845
60-91-110	Insurance - General	513	150	175	175	132
60-91-131	Collection of Past Due Accts	564	700	1,000	500	1,000
60-91-180	Data Processing	11,491	13,000	10,000	10,000	12,600
60-91-230	Data Processing Salaries	40,587	40,500	42,198	45,500	47,968
60-91-240	Payroll Exp - FICA/Unemploymnt	3,253	3,250	3,734	3,734	4,245
60-91-440	Training	794	900	900	900	900
60-91-450	Postage	10,597	10,000	11,000	8,500	9,000
	Total Wastewater Personnel & Billing	93,492	88,420	92,304	166,735	100,785
	Debt Retirement & Transfers					
60-98-131	Lease Purchase Payments	22,547	22,547	23,423	40,656	39,561
60-98-132	Principal - 00 Revenue Bonds (Refunded)	175,000	175,000	180,000	180,000	0
60-98-133	Interest - 00 Revenue Bonds (Refunded)	18,195	18,195	9,270	9,270	0
60-98-134	Principal - 06 Refunding Bonds	25,000	25,000	25,000	25,000	215,000
60-98-135	Interest - 06 Refunding Bonds	61,675	61,675	60,675	60,675	59,675
60-98-126	Principal - 08 Revenue Bonds	0	0	8,850	0	0
60-98-121	Interest - 08 Revenue Bonds	0	0	18,058	0	0
60-98-562	Bond Issuance Costs/Refunded	0	0	11,994	0	0
60-98-605	Transfer to DS - WW Availability	0	0	0	0	46,325
	Total Debt Retirement and Transfers	302,417	302,417	337,270	315,601	360,561
	Total Expenditures	2,913,913	3,147,842	3,314,736	2,277,504	2,325,185
	Budgetary Fund Balance Beginning of Year	5,162,252	5,174,270	4,173,171	4,681,964	4,867,058
	Budgetary Fund Balance End of Year	4,681,964	4,173,170	3,814,102	4,867,058	4,622,821
	Audited FS Balance End of Year					
	Compliance FS Balance Beg					