

Steve Hartvigsen, President/Chairman
Windsor Chacey, Secretary/Treasurer
Allan Bunch, Vice President
Roy D.Vega
Jan Clinkenbeard



Ed Winton, Manager
Gene Tautges, Operations Manager
Michelle Peterson, Assistant Manager

September 6, 2011

ELECTRONIC SUBMISSION
REPLY CONFIRMATION REQUESTED

Division of Local Government
1313 Sherman St., Room 521
Denver, CO 80203

RE: 2011 Amended Budget

To Whom It May Concern,

Enclosed for your files is a copy of the Resolution to Amend the 2011 Budget for the Pagosa Area Water and Sanitation District. This Resolution was executed at the August 9, 2011 Board meeting.

Should you have any questions, please feel free to contact me.

Sincerely,

A handwritten signature in blue ink that reads "Michelle A. Peterson".

Michelle A. Peterson
Assistant Manager

Encl.

cc: Collins Cockrel & Cole, P.C.
Karla Willschau C.P.A.

PAGOSA AREA WATER AND SANITATION DISTRICT

RESOLUTION NO. 2011 - 9

Resolution to Amend 2011 Budget

WHEREAS, the Board of Directors of the Pagosa Area Water and Sanitation District appropriated funds for the fiscal year 2011 as follows:

General Fund	\$ 991,730
Special Revenue Fund	\$ 31,231
Capital Projects Fund	\$ 65,853
Debt Service Fund	\$ 1,236,792
Water Enterprise Fund	\$ 8,466,857
Wastewater Enterprise Fund	\$ 5,648,548

WHEREAS, the necessity has arisen for additional expenditures in the General Fund and the Special Revenue Fund, requiring the expenditure of funds in excess of those appropriated for the fiscal year 2011; and

WHEREAS, the unanticipated additional expenditures are contingencies which could not have been reasonably foreseen at the time of adoption of the budget; and

WHEREAS, funds are available for such expenditure from reserve funds and lease/loan funds available to the District;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Pagosa Area Water and Sanitation District shall and hereby does amend the Budget for the fiscal year 2011 as follows:

General Fund	\$ 1,212,319
Special Revenue Fund	\$ 34,157
Capital Projects Fund	\$ 18,098
Debt Service Fund	\$ 1,236,792
Water Enterprise Fund	\$ 8,143,551
Wastewater Enterprise Fund	\$ 4,866,566

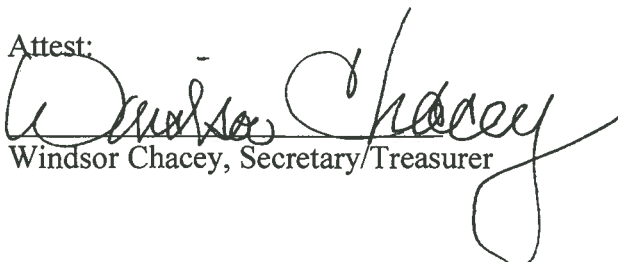
BE IT FURTHER RESOLVED, that such sums are hereby appropriated from the revenues of the District to the proper funds for the purpose stated.

Adopted this 9th day of August, 2011, by a vote of 5 in favor and 0 opposed.



Steve Hartvigsen, President

Attest:



Windsor Chacey, Secretary/Treasurer

2011 AMENDED BUDGET AND 2012 PROPOSED BUDGET

		Actual 2010	Adopted 2010 Budget	Adopted 2011 Budget	Amended 2011 Budget
	General Fund				
Acct No	Revenue				
10-03-187	Other Interest Income	16,088	12,042	13,000	13,000
10-03-381	General Property Taxes - Water	575,226	580,720	577,270	577,270
10-03-385	General Property Taxes - WW	662,802	668,563	659,914	659,914
10-03-388	Delinquent Tax	20,822	7,500	16,000	5,000
10-03-389	Specific Ownership Taxes	138,682	175,000	130,000	130,000
10-03-390	Other Revenue/CWCB Grant	26,459	30,222	8,342	8,342
10-03-391	Transfer from Debt Service - Tax Shortfall	0	0	0	0
	Total Revenue	1,440,079	1,474,047	1,404,526	1,393,526
	Expenditures				
10-90-001	Bad Debts	0	0	0	0
10-90-019	Emergency Fund	-2,270	17,019	15,205	15,205
10-90-020	Audit	52,745	52,500	53,025	53,025
10-90-060	County Treasurers Fee	37,777	38,352	37,595	37,595
10-90-080	Board Expense	17,825	21,000	7,000	29,000
10-90-081	Employee Miscellaneous	4,719	7,500	3,000	3,000
10-90-090	Health Insurance	46,977	43,939	42,521	33,000
10-90-092	Retirement	10,664	12,334	12,157	15,000
10-90-110	Insurance - General	4,981	5,748	4,468	5,100
10-90-130	Legal Services	43,562	45,000	32,500	5,000
10-90-160	Office Supplies	15,437	16,500	15,000	15,000
10-90-180	Outside Services	15,390	12,200	20,000	30,000
10-90-190	Publications	1,210	3,000	1,200	1,200
10-90-220	Maintenance of Office Building	36,766	40,300	7,800	7,800
10-90-221	Landscaping	3,852	6,500	3,000	3,000
10-90-230	Administrative Salaries	213,595	202,545	211,020	253,141
10-90-235	Additional Compensation	0	0	0	2,950
10-90-240	Payroll Tax/Vac/Sick Leave	14,859	17,224	17,627	22,402
10-90-260	Telephone	6,165	7,500	6,500	6,500
10-90-290	Utilities	1,340	2,000	1,800	1,800
10-90-291	Trash Removal	2,040	2,100	2,040	2,040
10-90-310	Vehicle Maintenance	476	500	500	500
10-90-410	Dues and Permits	10,867	13,000	12,000	12,000
10-90-440	Training	1,136	6,300	5,300	5,300
10-90-441	Contributions	0	500	0	0
10-95-100	Water Conservation Program	0	0	0	21,000
10-95-110	Computer Support	0	0	0	14,000
10-95-200	GIS Implementation	0	0	0	156,261
10-98-040	Fiscal Agent Fees	600	750	750	750
10-98-500	Transfer to Enterprise Fund	439,000	460,000	435,000	435,000
10-98-501	Transfer to Capital Projects	51,394	69,944	34,722	15,750
10-98-502	Transfer to Debt Service - Tax Shortfall	0	0	0	0
10-98-700	Contingency	0	10,000	10,000	10,000
	Total Expenditures	1,031,107	1,114,255	991,730	1,212,319
	Budgetary Fund Balance Beginning of Year	1,021,373	976,016	1,365,160	1,430,344
	Budgetary Fund Balance End of Year	1,430,344	1,335,808	1,777,956	1,611,551

2011 AMENDED BUDGET AND 2012 PROPOSED BUDGET

	Actual 2010	Adopted 2010 Budget	Adopted 2011 Budget	Amended 2011 Budget
Audited FS Fund Balance End of Year	1,428,075			
Special Revenue Fund				
Revenue				
20-03-973 Water Bond Interest 2003	847	3,000	100	15
Total Revenue	847	3,000	100	15
Expenditures				
20-98-805 Water Transfer to Capital Proj	241,936	290,202	31,231	2,348
20-98-806 Transfer to Water Enterprise	0	0	0	31,809
Total Expenditures	241,936	290,202	31,231	34,157
Budgetary Fund Balance Beginning of Year	275,231	287,202	31,131	34,142
Budgetary Fund Balance End of Year	34,142	0	0	0
Audited FS Fund Balance End of Year	34,142			
Capital Projects Fund				
Revenue				
30-09-006 Transf from Special Rev Fund	241,936	290,202	31,131	2,348
30-09-007 Transf from General Fund	51,394	69,944	34,722	15,750
Total Revenue	293,330	360,146	65,853	18,098
Expenditures				
Inspection				
30-16-090 Health Insurance	5,383	4,571	0	0
30-16-092 Retirement	1,205	1,204	0	0
30-16-110 Insurance - General	1,110	801	0	0
30-16-232 Construction Inspector Salary	20,965	20,428	0	0
30-16-240 Payroll Exp - FICA/Unemploymnt	1,376	1,737	0	0
30-16-311 Vehicle Maintenance	231	300	0	0
Total Inspection Expenditures	30,269	29,041	0	0
General Fund Capital Projects				
30-25-410 Water Conservation Program	37,447	43,943	16,222	11,108
30-25-451 Buildings and Improvements	0	0	0	0
30-25-463 Computer Support	13,947	26,000	18,500	4,642
30-25-465 Transportation Equipment	0	0	0	0
Total General Fund Capital	51,394	69,943	34,722	15,750
Bond Issue Projects				
30-26-705 Const - 2002-2003 BI Projects	211,667	261,162	31,131	2,348
Total Bond Issue Projects	211,667	261,162	31,131	2,348
Total Capital Projects Expense	293,330	360,146	65,853	18,098
Budgetary Fund Balance Beginning of Year	0	0	0	0
Budgetary Fund Balance End of Year	0	0	0	0
Audited FS Fund Balance End of Year	0			

2011 AMENDED BUDGET AND 2012 PROPOSED BUDGET

	Actual 2010	Adopted 2010 Budget	Adopted 2011 Budget	Amended 2011 Budget
Debt Service Fund				
Revenue				
40-03-381	838,903	851,985	824,292	824,292
40-03-382	386,813	390,185	411,470	411,470
40-03-383	44,115	41,445	0	0
40-03-384	0	0	0	0
40-03-386	466	5,000	500	500
	Total Revenue	1,270,297	1,288,615	1,236,262
Expenditures				
40-98-040	37,388	37,268	37,152	37,152
40-98-124	173,305	173,305	164,105	164,105
40-98-126	230,000	230,000	235,000	235,000
40-98-128	180,885	180,885	172,135	172,135
40-98-130	250,000	250,000	260,000	260,000
40-98-131	144,905	144,905	137,255	137,255
40-98-132	225,000	225,000	230,000	230,000
40-98-200	21,183	21,303	1,145	1,145
40-98-800	0	0	0	0
	Total Debt Service Expenditures	1,262,666	1,236,792	1,236,792
	Budgetary Fund Balance Beginning of Year	12,918	13,524	19,321
	Budgetary Fund Balance End of Year	20,549	39,473	18,791
Water Enterprise Fund				
Revenue				
50-03-008	60,900	65,000	0	20,000
50-03-009	59,892	50,000	0	75,000
50-03-010	2,863,655	2,794,000	3,104,000	3,104,000
50-03-020	51,099	50,000	50,000	80,000
50-03-030	35,548	15,000	15,000	15,000
50-03-100	479,253	482,064	478,896	478,896
50-03-120	26,142	195,000	40,000	5,000
50-03-154	4,454	24,280	0	0
50-03-170	32,120	11,070	20,000	15,000
50-03-187	11,329	10,000	6,500	6,500
50-03-188	6,279	6,000	1,500	4,800
50-03-189	18,170	25,000	20,000	8,000
50-03-190	2,826	500	500	1,200
50-03-191	44,787	5,000	2,000	2,000
50-03-200	73,551	50,000	65,000	65,000
50-03-387	11,814	6,000	6,000	2,000
50-03-389	65,832	72,722	50,842	50,842
50-03-861	16,199	13,284	13,284	13,284
50-03-862	72,057	67,000	35,000	32,000
50-03-900	8,194	14,000	14,000	14,000
50-03-961	2,848,765	7,773,500	4,817,712	3,387,114
50-09-001	301,000	322,000	303,000	303,000
50-09-002	14,404	14,486	3,838	779
50-09-004	0	0	0	31,809
	Total Revenue	7,108,270	12,065,906	9,047,072
	Inspection			

2011 AMENDED BUDGET AND 2012 PROPOSED BUDGET

		Actual 2010	Adopted 2010 Budget	Adopted 2011 Budget	Amended 2011 Budget
50-16-090	Health Insurance	5,483	4,710	9,250	9,250
50-16-092	Retirement	1,241	1,241	2,594	2,594
50-16-110	Insurance - General	1,122	824	1,064	1,064
50-16-232	Construction Inspector Salary	21,600	21,047	42,587	42,587
50-16-240	Payroll Tax/Vac/SL Accruals	1,696	1,790	2,483	2,483
50-16-311	Vehicle Maintenance	476	500	300	300
	Total Inspection Expenditures	31,618	30,112	58,278	58,278
	Work in Progress				
50-21-170	Connections	21,033	8,413	15,600	11,700
50-21-401	Water Rights	15,028	25,000	12,000	12,000
50-21-403	Reservoirs/Watershed	0	3,000	9,025	40,833
50-21-404	Water Master Plan	143	2,000	5,000	5,000
50-21-410	Water Conservation Program	37,447	43,944	16,223	21,000
50-21-411	Raw Water Line - Jackson Mt.	0	7,500	7,500	7,500
50-21-415	Water Tank Upgrades	0	0	0	0
50-21-416	GIS Implementation Planning	3,074	18,750	0	0
50-21-417	San Juan Pipeline Improvements	0	0	0	0
50-21-418	Water SCADA System	11,328	20,703	5,703	5,703
50-21-450	Water Treatment Plant Upgrades	0	0	0	0
50-21-455	Distribution System Upgrades	91,449	93,045	103,750	103,750
50-21-464	Capital Equipment	4,828	5,186	0	0
50-21-465	Transportation Equipment	0	0	0	0
50-21-600	Water line Construction	0	0	0	0
	Lease Proceeds/Miscellaneous	0	0	0	0
	Total Work In Progress	184,330	227,541	174,801	207,486
	Water CIF Projects				
50-23-403	CIF - Reservoirs/Watershed	0	0	0	0
50-23-404	CIF - Water Master Plan	2,120	10,000	5,000	5,000
50-23-405	CIF - Raw Water Irrigation	0	0	0	0
50-23-414	CIF - Water Model	5,258	3,000	0	0
50-23-415	CIF - Water Tank Upgrades	0	0	0	0
50-23-416	CIF - GIS Implementation	3,073	18,750	0	0
50-23-417	CIF - San Juan Pipeline Improvements	0	0	0	0
50-23-418	CIF - Water SCADA System	11,243	20,703	5,703	5,703
50-23-450	CIF - WTP Upgrade	0	0	0	0
50-23-455	CIF - Distribution System Upgrades	97,549	113,045	0	0
	Total Water CIF Projects	119,243	165,498	10,703	10,703
	Bond Issue Projects				
50-26-706	Const - 2006 BI Projects	14,499	645,000	3,425,000	500,000
50-26-708	Const - 2008 BI Projects	3,265,682	5,628,500	1,392,712	2,638,611
	Total Bond Issue Projects	3,280,181	6,273,500	4,817,712	3,138,611
	Water Resource Fee Projects				
50-30-401	Water Rights - Dry Gulch Res	14,259	25,000	15,000	15,000
50-30-404	Master Plan - Dry Gulch Res	11,996	108,750	0	0
50-30-405	Diversion - Dry Gulch Res	1,010	15,125	0	0
50-30-419	Land Investment - Dry Gulch Res	0	1,488,000	0	0
50-30-420	Principal/Reserve - CWCB	0	0	0	0
	Total Water Resource Fee	27,265	1,636,875	15,000	15,000

2011 AMENDED BUDGET AND 2012 PROPOSED BUDGET

		Actual 2010	Adopted 2010 Budget	Adopted 2011 Budget	Amended 2011 Budget
	Source of Supply				
50-41-402	Ditches	6,215	5,000	6,000	3,000
50-41-403	Reservoirs	4,370	5,000	35,454	35,454
50-41-411	Raw Water Line - Jackson Mt	3,580	5,000	5,000	5,000
50-41-511	Raw Water Line - San Juan	8,789	1,500	5,000	9,200
50-41-512	Power Trujillo Booster	21,806	41,000	30,000	22,000
50-41-513	Power SJ River Booster	15,939	30,500	27,000	17,000
50-41-516	Power Dutton Ditch	706	770	750	750
	Total Source of Supply	61,405	88,770	109,204	92,404
	Water Treatment				
50-43-090	Health Insurance	30,252	25,931	25,627	25,627
50-43-092	Retirement	6,341	6,310	6,341	6,341
50-43-110	Insurance - General	4,667	4,192	2,717	2,717
50-43-131	Operator Salaries	118,855	123,410	120,093	120,093
50-43-140	Training	3,791	4,000	3,500	3,500
50-43-160	Maintenance General WTP Bldgs	1,317	1,500	0	0
50-43-170	Operating Supplies Water Trmt	0	1,500	0	0
50-43-180	Vehicle Maintenance	3,810	2,500	2,000	2,000
50-43-200	Fuel & Power Hatcher WTP	101,369	101,500	120,000	120,000
50-43-205	Chemicals - Hatcher Wtr Plant	176,592	150,000	170,750	170,750
50-43-220	Maintenance Hatcher WTP	26,673	20,000	25,000	25,000
50-43-229	Utilities Hatcher Storage	2,923	3,315	4,300	4,300
50-43-240	Payroll Exp - FICA/Unemploymnt	9,078	10,496	10,239	10,239
50-43-300	Fuel & Power Stevens WTP	342	375	375	475
50-43-400	Fuel & Power Snowball WTP	20,763	25,000	23,000	23,000
50-43-405	Chemicals - Snowball WTP	37,729	65,000	55,000	55,000
50-43-420	Maintenance Snowball WTP	3,775	10,000	15,000	15,000
50-43-500	Fuel & Power San Juan WTP	12,268	26,250	25,000	13,000
50-43-505	Chemicals - San Juan WTP	19,923	35,000	35,000	22,000
50-43-520	Maintenance San Juan WTP	5,470	6,500	6,500	6,500
	Total Water Treatment	585,938	622,779	650,442	625,542
	Water Distribution				
50-44-090	Health Insurance	99,839	91,640	95,536	95,536
50-44-091	Uniforms	5,259	5,000	4,800	4,800
50-44-092	Retirement	17,417	18,223	19,672	19,672
50-44-099	Fuel & Power Mission Booster	622	1,000	700	700
50-44-100	Fuel & Power Pump Stations	22,941	29,400	27,000	27,000
50-44-101	Town Fill Station - Fuel & P	858	1,050	1,000	1,000
50-44-102	Town Fill Station - Maint	26	800	500	1,000
50-44-110	Insurance - General	12,213	12,064	8,431	8,431
50-44-112	Interest Expense on Leases	1,754	1,754	1,243	1,243
50-44-201	Trails Fill Station - Fuel & P	931	1,130	1,150	1,150
50-44-202	Trails Fill Station - Maint	1,086	1,000	500	2,300
50-44-219	Water Tank Maintenance	1,897	2,000	8,852	8,852
50-44-220	Water Line Maintenance	61,243	75,000	50,000	50,000
50-44-231	Fire Hydrant Maintenance	22,271	27,000	55,000	55,000
50-44-232	Distribution Salaries	340,711	329,520	363,409	363,409
50-44-234	Temporary Help	805	7,500	0	0
50-44-240	Payroll Exp - FICA/Unemploymnt	26,320	27,301	30,569	30,569
50-44-310	Vehicle Maintenance	8,345	7,500	6,500	6,500
50-44-440	Training	4,186	4,100	4,100	4,100

2011 AMENDED BUDGET AND 2012 PROPOSED BUDGET

	Actual 2010	Adopted 2010 Budget	Adopted 2011 Budget	Amended 2011 Budget
Total Water Distribution	628,723	642,982	678,961	681,261
Lab Expense				
50-55-090 Health Insurance	3,501	3,020	3,006	3,006
50-55-092 Retirement	729	703	760	760
50-55-110 Insurance - General	514	467	325	325
50-55-170 Lab Supplies	21,727	35,000	35,000	35,000
50-55-230 Vehicle Maintenance	476	500	200	200
50-55-233 Lab Salaries	14,548	13,259	15,022	15,022
50-55-240 Payroll Exp - FICA/Unemploymnt	1,152	1,120	1,287	1,287
Total Lab Expense	42,647	54,069	55,600	55,600
Maintenance				
50-60-090 Health Insurance	9,554	8,214	8,176	8,176
50-60-092 Retirement	2,148	2,147	2,148	2,148
50-60-110 Insurance - General	1,337	1,426	920	920
50-60-170 Operating Supplies	14,646	15,000	15,000	15,000
50-60-220 Building Maintenance	43,020	41,880	8,000	8,000
50-60-231 Maintenance Salaries	35,797	36,497	35,797	35,797
50-60-240 Payroll Exp - FICA/Unemploymnt	2,791	3,085	3,054	3,054
50-60-290 Utilities - Maintenance Bldg	1,394	1,575	1,700	1,700
50-60-312 Vehicle Maintenance	1,211	900	500	500
50-60-331 Equipment Maintenance	5,720	6,500	6,000	6,000
50-60-333 Service Equipment	0	500	0	0
50-60-430 Gasoline & Oil	45,208	50,000	47,500	47,500
50-60-440 Training	0	250	0	0
50-60-460 Tools and Small Equipment	1,723	12,400	5,000	5,000
Total Maintenance	164,551	180,374	133,795	133,795
Administration				
50-90-020 Compilation and Audit	6,200	6,200	6,300	6,300
50-90-081 Employee Miscellaneous	3,183	4,400	2,788	2,788
50-90-090 Health Insurance	39,401	36,195	35,117	35,117
50-90-092 Retirement	8,610	9,750	9,626	9,626
50-90-110 Insurance - General	43,511	50,535	39,671	39,671
50-90-130 Legal Services	20,555	20,000	8,300	8,300
50-90-160 Office Supplies	10,667	12,000	10,000	10,000
50-90-180 Outside Services	11,238	4,700	13,600	22,000
50-90-190 Publications	941	2,000	1,000	1,000
50-90-220 Maintenance of Office Building	3,785	5,000	5,304	5,304
50-90-221 Landscaping	2,619	3,500	2,000	2,000
50-90-230 Administrative Salaries	167,946	159,466	166,150	166,150
50-90-235 Additional Compensation	0	0	0	2,000
50-90-240 Payroll Tax /Vac/Sick Leave	21,169	13,539	13,340	13,340
50-90-260 Telephone	4,192	5,100	4,300	4,300
50-90-290 Utilities	2,901	4,400	4,200	4,200
50-90-291 Trash Removal	1,939	2,000	2,000	2,000
50-90-310 Vehicle Maintenance	340	300	200	200
50-90-410 Dues and Permits	3,659	4,000	3,680	3,680
50-90-440 Training	1,133	3,044	2,000	2,000
50-90-441 Contributions	68	300	0	0
50-90-442 Inclusion Expense	0	2,400	0	0
Total Administration	354,060	348,829	329,576	339,976

2011 AMENDED BUDGET AND 2012 PROPOSED BUDGET

		Actual 2010	Adopted 2010 Budget	Adopted 2011 Budget	Amended 2011 Budget
	Billing and Personnel				
50-91-001	Bad Debts	5,705	500	500	500
50-91-090	Health Insurance	42,215	36,472	35,926	35,926
50-91-092	Retirement	5,939	6,233	5,540	5,540
50-91-110	Insurance - General	1,019	253	140	250
50-91-131	Collection of Past Due Accts	241	1,000	1,000	1,000
50-91-180	Data Processing	29,490	30,000	37,102	37,102
50-91-230	Data Processing Salaries	107,720	107,646	95,925	95,925
50-91-240	Payroll Exp - FICA/Unemploymnt	7,870	8,708	7,511	7,511
50-91-440	Training	206	1,900	1,000	1,000
50-91-450	Postage	18,494	20,000	17,000	17,000
	Total Billing and Personnel	218,900	212,712	201,644	201,754
	Debt Retirement and Transfers				
50-98-116	Reserve Fund - CWCB Loan	0	0	0	0
50-98-117	Principal - CWCB Loan	0	0	0	0
50-98-118	Interest - CWCB Loan	571,370	360,000	167,308	167,308
50-98-121	Interest - CWPDA Loan	122,433	122,434	121,298	121,298
50-98-122	Admin Fee - CWPDA Loan	71,588	71,589	75,169	75,169
50-98-126	Principal - CWPDA Loan	55,972	55,973	69,966	69,966
50-98-128	Principal - 06 Revenue Bonds	25,000	25,000	35,000	35,000
50-98-127	Interest - 06 Revenue Bonds	227,636	227,637	226,637	226,637
50-98-129	Principal - 98 Revenue Bonds	585,000	385,000	405,000	1,070,000
50-98-130	Interest - 98 Revenue Bonds	74,233	79,083	60,988	60,988
50-98-131	Lease Purchase Payments	14,262	14,263	14,775	14,775
50-98-700	Contingency - Refund of WRF	177,120	100,000	55,000	742,000
	Total Debt Retirement & Transfers	1,924,615	1,440,979	1,231,141	2,583,141
	Total Expenditures	7,623,476	11,925,020	8,466,857	8,143,551
	Budgetary Fund Balance Beginning of Year	8,631,681	8,492,417	8,362,787	8,116,475
	Budgetary Fund Balance End of Year	8,116,475	8,633,303	8,943,002	7,688,149
	Audited FS Balance End of Year	8,116,475			
	Wastewater Enterprise Fund				
	Revenue				
60-03-009	Capital Investment Fee	26,941	36,000	0	14,000
60-03-010	Service Fees	1,169,435	1,166,652	1,292,814	1,533,960
60-03-014	Wastewater Mitigation Fees	6,000	0	0	0
60-03-021	Waste Hauler Revenue	9,408	10,000	7,800	7,800
60-03-100	Availability Charges	320,190	317,520	315,000	315,000
60-03-120	Tap Fees - Main Line Extension	44,642	272,000	35,000	3,000
60-03-154	Inclusion Fee	3,085	7,196	0	0
60-03-170	Customer Hookups	5,140	3,720	3,720	3,720
60-03-187	Interest Income - Other	25,364	54,000	25,000	8,000
60-03-189	Interest Income - CIF	54,212	57,000	50,000	30,000
60-03-190	Interest on Delinquent Taxes	1,320	2,000	1,000	1,000
60-03-200	Penalty & Interest Delin Accts	72,787	50,000	65,000	65,000
60-03-387	Current Tax Interest	3,676	2,000	2,200	500
60-03-389	Other Revenue	14,339	3,000	5,000	5,000
60-03-390	Lease Proceeds	0	0	0	0
60-03-862	Bond Proceeds Int - 2000 Issue / ARRA	4,444	4,600	3,000	3,000
60-03-900	Gain/Loss on Investments	0	0	0	0

2011 AMENDED BUDGET AND 2012 PROPOSED BUDGET

		Actual 2010	Adopted 2010 Budget	Adopted 2011 Budget	Amended 2011 Budget
60-03-961	Bond Proceeds CWRPDA ARRA	3,223,843	4,995,400	4,013,071	3,000,000
60-09-001	Transfer From General Fund	138,000	138,000	132,000	132,000
60-09-002	Transfer From Debt Service - Interest	6,779	6,817	1,807	366
	Total Wastewater Revenue	5,129,604	7,125,905	5,952,412	5,122,346
	Inspection				
60-16-090	Health Insurance	5,383	4,571	4,353	4,353
60-16-092	Retirement	1,205	1,204	1,168	1,168
60-16-110	Insurance - General	887	530	357	357
60-16-232	Construction Inspector Salary	20,965	20,428	20,041	20,041
60-16-240	Payroll Exp - Tax/Vac/SL Accrual	1,646	1,737	1,686	1,686
60-16-311	Vehicle Maintenance	191	200	200	200
	Total Inspection Expenditures	30,276	28,670	27,805	27,805
	Work in Progress				
60-22-170	Connections	2,100	930	1,300	1,300
60-22-404	Wastewater Master Plan	1,000	2,000	2,500	2,500
60-22-416	Wastewater GIS	3,074	18,750	0	0
60-22-414	Wastewater Model Flow Monitoring	0	0	5,000	5,000
60-22-418	WW SCADA System	24,414	28,000	0	0
60-22-464	Capital Equipment	0	0	0	0
60-22-465	Transportation Equipment	0	0	0	0
60-22-502	Wastewater Treatment Plant	0	0	0	0
60-22-505	Collection System Upgrades	202,797	294,315	110,000	110,000
60-22-700	Wastewater Line Construction	0	0	0	0
	Lease Purchase	0	0	0	0
	Total Work in Progress	233,385	343,995	118,800	118,800
	Wastewater CIF Projects				
60-24-404	CIF - Wastewater Master Plan	0	0	2,500	2,500
60-24-414	CIF - WW Model	9,858	10,000	5,000	5,000
60-24-416	CIF - GIS Implementation Planning	3,074	18,750	0	0
60-24-418	CIF - SCADA System	36,360	42,000	0	0
60-24-464	CIF - Capital Equipment	0	0	0	0
60-24-502	CIF - Wastewater Treatment Plant	0	0	0	0
60-24-505	CIF - Collection System Upgrades	249,023	299,315	0	0
	Total WW CIF Projects	298,314	370,065	7,500	7,500
	Bond Issue Projects				
60-27-709	Const - 2009 ARRA Projects	3,326,413	5,000,000	4,013,071	3,000,000
	Total Bond Issue Projects	3,326,413	5,000,000	4,013,071	3,000,000
	Wastewater Collection				
60-51-090	Health Insurance	34,848	36,003	35,407	35,407
60-51-091	Uniforms	2,504	2,600	2,200	2,200
60-51-092	Retirement	5,486	7,108	7,133	7,133
60-51-100	Fuel & Power Lift Stations	36,277	34,340	40,000	40,000
60-51-110	Insurance - General	3,301	3,131	2,183	2,183
60-51-112	Interest Expense on Leases	3,405	3,405	2,412	2,412
60-51-220	Wastewater Line Maint / Repair	28,980	40,000	90,000	90,000
60-51-230	Gen. & Pumps Lift Stations	9,672	10,000	10,000	10,000
60-51-232	Collection Salaries	111,546	129,801	128,149	128,149
60-51-234	Temporary Help	379	2,800	0	0

2011 AMENDED BUDGET AND 2012 PROPOSED BUDGET

		Actual 2010	Adopted 2010 Budget	Adopted 2011 Budget	Amended 2011 Budget
60-51-240	Payroll Exp - FICA/Unemploymnt	8,524	10,926	10,637	10,637
60-51-314	Vehicle Maintenance	5,673	4,000	3,000	3,000
60-51-440	Training	1,974	2,000	1,500	1,500
	Total Wastewater Collection	252,569	286,114	332,621	332,621
	Wastewater Treatment				
60-53-090	Health Insurance	11,241	13,852	12,024	8,500
60-53-092	Retirement	446	3,957	1,980	1,980
60-53-110	Insurance - General	843	1,038	606	606
60-53-200	Fuel, Power & Water Vista WWTP	110,476	124,950	123,000	153,000
60-53-220	Maintenance Vista WWTP	24,387	20,000	24,534	24,534
60-53-223	Sludge Removal/Processing	52,511	50,000	46,000	46,000
60-53-233	Operator Salaries	31,729	43,578	39,728	39,728
60-53-240	Payroll Exp - FICA/Unemploymnt	2,431	3,644	3,348	3,348
60-53-270	Building Maintenance Vista	419	1,000	500	500
60-53-300	Fuel & Power Highlands Lagoon	15,469	14,700	16,500	16,500
60-53-318	Vehicle Maintenance	321	400	200	200
60-53-371	Highlands Lagoon Maintenance	0	0	0	0
60-53-440	Training	1,263	2,000	1,500	1,500
	Total Wastewater Treatment	251,535	279,119	269,919	296,396
	Lab Expenditures				
60-55-090	Health Insurance	10,248	8,904	9,018	9,018
60-55-092	Retirement	2,186	2,109	2,279	2,279
60-55-110	Insurance - General	1,085	929	697	697
60-55-170	Lab Supplies	11,454	11,000	10,000	10,000
60-55-233	Lab Salaries	43,644	39,779	45,065	45,065
60-55-240	Payroll Exp - FICA/Unemploymnt	3,455	3,361	4,081	4,081
60-55-319	Vehicle Maintenance	286	300	100	100
	Total Lab Expenditures	72,357	66,382	71,241	71,241
	Maintenance				
60-60-090	Health Insurance	4,574	4,111	3,848	3,848
60-60-092	Retirement	1,011	1,010	1,011	1,011
60-60-110	Insurance - General	452	445	309	309
60-60-170	Operating Supplies	6,989	7,000	7,000	7,000
60-60-220	Building Maintenance	20,280	19,720	6,000	6,000
60-60-231	Maintenance Salaries	16,846	17,175	16,846	16,846
60-60-240	Payroll Exp - FICA/Unemploymnt	1,314	1,452	1,436	1,436
60-60-290	Utilities - Maintenance Bldg	927	1,100	1,200	1,200
60-60-312	Vehicle Maintenance	538	800	300	300
60-60-331	Equipment Maintenance	2,690	3,000	2,800	2,800
60-60-333	Service Equipment	0	100	0	0
60-60-430	Gasoline & Oil	20,685	23,000	21,500	21,500
60-60-440	Training	0	120	0	0
60-60-460	Tools and Small Equipment	679	6,700	2,000	2,000
	Total Wastewater Maintenance	76,982	85,733	64,249	64,249
	Administration				
60-90-020	Audit	3,100	3,100	3,200	3,200
60-90-081	Employee Miscellaneous	1,548	2,100	1,312	1,312
60-90-090	Health Insurance	14,129	12,923	12,845	12,845
60-90-092	Retirement	3,427	3,929	3,905	3,905

2011 AMENDED BUDGET AND 2012 PROPOSED BUDGET

		Actual 2010	Adopted 2010 Budget	Adopted 2011 Budget	Amended 2011 Budget
60-90-110	Insurance - General	19,401	22,507	17,758	17,758
60-90-130	Legal Services	7,263	6,000	3,200	3,200
60-90-160	Office Supplies	4,951	5,280	4,500	4,500
60-90-180	Outside Services	6,051	7,500	6,400	9,500
60-90-190	Publications	428	1,000	500	500
60-90-220	Maintenance of Office Building	1,783	2,250	2,496	2,496
60-90-221	Landscaping	1,233	2,200	960	960
60-90-230	Administrative Salaries	68,535	65,965	67,768	67,768
60-90-235	Additional Compensation	0	0	0	1,000
60-90-240	Payroll Tax/Vac/Sick Leave	7,089	5,626	5,481	5,481
60-90-260	Telephone	1,973	2,400	2,100	2,100
60-90-290	Utilities	1,399	2,700	1,700	1,700
60-90-291	Trash Removal	653	800	800	800
60-90-310	Vehicle Maintenance	166	150	100	100
60-90-410	Dues and Permits	7,378	8,000	7,700	7,700
60-90-440	Training	193	1,006	686	686
60-90-441	Contributions	32	200	0	0
60-90-442	Inclusion Expense	102	1,200	0	0
	Total Wastewater Administration	150,833	156,836	143,411	147,511
	Personnel & Billing				
60-91-001	Bad Debts	7,280	200	200	350
60-91-090	Health Insurance	19,890	17,163	16,907	16,907
60-91-092	Retirement	2,795	2,933	2,602	2,602
60-91-110	Insurance - General	479	119	65	100
60-91-131	Collection of Past Due Accts	0	1,000	600	600
60-91-180	Data Processing	13,679	15,000	13,750	13,750
60-91-230	Data Processing Salaries	50,692	50,657	45,141	45,141
60-91-240	Payroll Exp - FICA/Unemploymnt	3,704	4,098	3,535	3,535
60-91-440	Training	97	900	550	550
60-91-450	Postage	10,461	9,000	10,500	10,500
	Total Wastewater Personnel & Billing	109,077	101,070	93,849	94,034
	Debt Retirement & Transfers				
60-98-131	Lease Purchase Payments	27,686	27,686	28,679	28,679
60-98-134	Principal - 06 Refunding Bonds	225,000	225,000	235,000	235,000
60-98-135	Interest - 06 Refunding Bonds	51,075	51,075	42,075	42,075
60-98-136	Principal - 09 Base Loan	0	0	24,414	48,828
60-98-137	Principal - 09 ARRA Loan	0	0	175,914	351,828
60-98-605	Transfer to DS - WW Availability	44,115	41,445	0	0
60-98-700	Contingency	0	55,000	0	0
	Total Debt Retirement and Transfers	347,876	400,206	506,082	706,410
	Total Expenditures	5,149,616	7,118,190	5,648,548	4,866,566
	Budgetary Fund Balance Beginning of Year	4,262,405	4,558,479	4,322,825	4,242,393
	Budgetary Fund Balance End of Year	4,242,393	4,566,194	4,626,689	4,498,173
	Audited FS Balance End of Year	4,242,393			