

NOTICE CONCERNING PROPOSED BUDGET OF
PAGOSA AREA WATER AND SANITATION DISTRICT

NOTICE is hereby given to all interested parties that a proposed budget has been submitted to the Board of Directors of the Pagosa Area Water and Sanitation District for the ensuing year of 2019; that a copy of the 2019 Budget has been filed in the office of the District at 100 Lyn Avenue, Pagosa Springs, Colorado, where the same is open for public inspection; and on the District's website, www.pawsd.org and that such proposed 2019 Budget will be considered at a Public Hearing of the Board of Directors of the District to be held at 100 Lyn Avenue, Pagosa Springs, Colorado on Thursday, October 25, 2018, at 5:20 o'clock p.m. Any elector within the District may, at any time prior to the final adoption of the 2019 Budget, inspect the budget and file or register any objections thereto.

PAGOSA AREA WATER AND SANITATION DISTRICT

By /s/Gordon McIver
Secretary, Board of Directors

Published October 18th, 2018, in Pagosa Springs SUN

2018 Anticipated and 2019 Proposed Budget Summary

General Fund						
	Audit 2017	Adopted or Amended 2017	Adopted 2018	Anticipated 2018	Proposed 2019	% of Change Projected 2018-2019
Beginning Balance	995,667	964,946	927,221	965,572	922,493	-4%
Revenues						
Property Taxes	1,049,485	980,816	1,038,415	1,075,797	1,067,595	-1%
Interest	11,117	6,800	13,000	21,505	21,895	2%
Other Revenue	5,232	5,000	8,000	4,000	4,000	0%
Total Revenue	1,065,834	992,616	1,059,415	1,101,302	1,093,490	-1%
Expenditures						
Emergency Fund	0	18,554	19,625	18,770	17,470	-7%
Election Expense	0	0	20,000	1,500	0	-100%
Board Expense	82	2,500	1,000	100	500	400%
Insurance	9,796	7,850	9,485	9,100	9,179	1%
Legal and Professional	25,573	29,280	40,780	40,730	31,780	-22%
Supplies & Publications	32,245	27,500	33,800	33,250	35,645	7%
Maintenance	9,391	12,975	19,475	22,309	13,587	-39%
Salaries and Benefits	311,553	366,940	392,990	403,015	368,733	-9%
Utilities	18,059	19,600	23,700	21,615	19,350	-10%
Permits & Fees	38,292	42,656	42,268	40,992	41,700	2%
Inter-fund Transfers	548,000	548,000	500,000	500,000	500,000	0%
Capital Projects and Contingency	62,918	47,700	3,700	3,000	12,000	300%
Computer Support & Upgrades	40,021	41,525	47,915	50,000	53,550	7%
Total Expenditures	1,095,928	1,165,080	1,154,738	1,144,381	1,103,494	-4%
Ending Balance	965,572	792,482	831,898	922,493	912,489	-1%
Debt Service Fund						
	Audit 2017	Adopted or Amended 2017	Adopted 2018	Anticipated 2018	Proposed 2019	% of Change Projected 2018-2019
Beginning Balance	2,684	-4,027	28,529	21,447	21,283	-1%
Revenues						
Property Tax	1,165,474	1,173,748	1,157,754	1,156,370	1,165,816	1%
Interest	7,107	3,720	7,000	13,650	15,000	10%
Total Revenue	1,172,581	1,177,468	1,164,754	1,170,020	1,180,816	1%
Debt Service Payments	1,153,818	1,155,003	1,150,100	1,170,184	1,149,826	-2%
Ending Balance	21,448	18,438	43,183	21,283	52,273	

2018 Anticipated and 2019 Proposed Budget Summary

Water Enterprise Fund						
	Audit 2017	Adopted or Amended 2017	Adopted 2018	Anticipated 2018	Proposed 2019	Projected 2018-2019
Beginning Fund Balance	4,596,641	4,287,569	4,900,458	5,150,388	5,976,230	16%
Revenues						
Service Charge Revenue	3,507,848	3,500,000	3,580,000	3,646,525	3,690,365	1%
CIF/RWAF Revenue	547,329	526,000	510,000	500,443	734,910	47%
Tap Fee/Connection/Inclusion	204,802	219,700	193,600	195,339	272,274	39%
Availability Revenue	427,452	425,500	400,000	415,453	489,300	18%
Other Water Sales & Mitigation	142,838	142,500	160,000	191,585	165,500	-14%
Late Fees & Interest Income	130,590	116,300	124,950	170,719	164,762	-3%
Transfers from Other Funds	365,000	365,000	340,000	340,000	340,000	0%
Total Revenues	5,325,860	5,295,000	5,308,550	5,460,064	5,857,111	7%
Expenditures						
Connections	168,015	180,710	158,950	150,324	212,159	41%
Source of Supply	81,664	65,600	62,600	160,812	177,995	11%
Water Treatment	917,946	862,800	983,800	1,132,565	1,101,352	-3%
Water Distribution	1,141,725	1,086,180	1,058,620	828,013	1,297,084	57%
Maintenance	119,009	120,655	135,400	123,778	142,511	15%
Administration & Billing	552,590	555,505	629,375	602,168	617,843	3%
Revenue Bond Debt Service	1,371,739	1,371,741	1,372,735	1,372,735	1,371,064	0%
Capital Projects (including CIF/Bond/Contingency)	420,483	438,920	282,140	266,071	1,114,999	319%
Total Expenditures	4,773,170	4,682,111	4,683,620	4,636,466	6,035,007	30%
Ending Fund Balance	5,149,331	4,900,458	5,525,388	5,973,986	5,798,334	-3%

2018 Anticipated and 2019 Proposed Budget Summary

Wastewater Enterprise Fund						
	Audit 2017	Adopted or Amended 2017	Adopted 2018	Anticipated 2018	Proposed 2019	% of Change Projected 2018-2019
Beginning Fund Balance	1,986,973	1,929,733	2,125,302	2,264,503	2,593,421	15%
Revenues						
Service Charge Revenue	1,673,871	1,666,000	1,692,800	1,703,584	1,712,338	1%
CIF Revenue	90,037	61,000	88,000	77,342	94,281	22%
Tap Fee/Connection/Inclusion	35,446	30,700	36,400	32,734	37,040	13%
Availability Revenue	280,092	253,000	270,000	271,520	317,972	17%
Waste Hauler/Other Rev/Municipal Treatment	224,813	213,500	283,000	245,510	287,240	17%
Late Fees & Interest Income	84,560	75,282	83,330	107,351	109,885	2%
Transfers from General Fund	183,000	183,000	160,000	160,000	160,000	0%
Total Revenue	2,571,820	2,482,482	2,613,530	2,598,041	2,718,756	5%
Expenditures						
Connections	5,160	4,000	6,400	5,076	6,000	18%
Wastewater Collection	525,786	556,240	644,980	576,528	707,949	23%
Wastewater Treatment	859,926	627,450	763,225	774,536	703,278	-9%
Maintenance	57,808	63,675	65,185	61,243	69,397	13%
Administration & Billing	259,944	280,400	320,155	310,145	318,163	3%
Revenue Bond Debt Service	400,654	400,655	400,655	400,655	400,655	0%
Capital Projects (including CIF/Bond/Contingency)	189,265	440,030	171,135	144,255	227,431	58%
Total Expenditures	2,298,543	2,372,450	2,371,735	2,272,438	2,432,873	7%
Ending Fund Balance	2,260,249	2,039,765	2,367,097	2,590,106	2,879,304	11%

2018 ANTICIPATED BUDGET AND 2019 PROPOSED BUDGET

		Audit 2017	Adopted or Amended 2017	Adopted 2018	Anticipated 2018	Proposed 2019
	General Fund					
Acct No	Revenue					
10-03-187	Other Interest Income	11,117	6,800	13,000	21,505	21,895
10-03-381	General Property Taxes - Water	386,756	386,463	399,408	393,930	403,029
10-03-385	General Property Taxes - WW	423,933	423,353	441,507	441,507	447,066
10-03-388	Delinquent Tax	6,138	1,000	2,500	2,500	2,500
10-03-389	Specific Ownership Taxes	232,657	170,000	195,000	237,860	215,000
10-03-390	Other Revenue	5,232	5,000	8,000	4,000	4,000
	Total Revenue	1,065,834	992,616	1,059,415	1,101,302	1,093,490
	Expenditures					
10-90-019	Emergency Fund	0	18,554	19,625	18,770	17,470
10-90-020	Audit	24,276	24,280	24,280	24,280	24,280
10-90-060	County Treasurers Fee	24,507	25,106	26,068	25,060	25,500
10-90-070	Election Expense	0	0	20,000	1,500	0
10-90-080	Board Expense	82	2,500	1,000	100	500
10-90-081	Employee Miscellaneous	3,001	3,000	3,000	3,700	3,400
10-90-090	Health Insurance	44,879	51,670	55,805	47,200	45,581
10-90-092	Retirement	13,012	15,700	16,400	18,900	15,899
10-90-110	Insurance - General	9,796	7,850	9,485	9,100	9,179
10-90-130	Legal Services	1,297	5,000	4,000	4,000	4,000
10-90-160	Office Supplies & Credit Card Costs	30,886	25,000	31,000	31,000	33,145
10-90-180	Outside Services	0	0	12,500	12,450	3,500
10-90-190	Publications	1,358	2,500	2,800	2,250	2,500
10-90-220	Maintenance of Office Building	5,337	8,250	14,250	17,000	8,000
10-90-221	Landscaping	2,379	3,500	3,500	2,835	3,000
10-90-230	Administrative Salaries	228,812	273,400	290,910	307,429	272,702
10-90-240	Payroll Tax/Vac/Sick Leave	18,376	19,740	21,860	20,131	20,606
10-90-260	Telephone	10,899	12,800	15,400	14,000	11,550
10-90-290	Utilities	4,688	4,000	5,500	4,870	5,000
10-90-291	Trash Removal	2,473	2,800	2,800	2,745	2,800
10-90-310	Vehicle Maintenance	1,675	1,225	1,725	2,474	2,587
10-90-410	Dues and Permits	13,084	17,000	15,500	15,232	15,500
10-90-440	Training	3,472	3,430	5,015	5,655	10,545
10-95-100	Water Conservation Program	3,701	4,200	3,700	3,000	3,000
10-95-110	Computer Support	40,021	41,525	47,915	50,000	53,550
10-95-115	Computer Upgrades	47,189	43,500	0	0	9,000
10-95-465	Transportation Equipment	12,028	0	0	0	0
10-95-468	Administrative Building	0	0	0	0	5,300
10-98-040	Fiscal Agent Fees	700	550	700	700	700
10-98-500	Transfer to Enterprise Fund	548,000	548,000	500,000	500,000	500,000
	Total Expenditures	1,095,928	1,165,080	1,154,738	1,144,381	1,108,794
	Budgetary Fund Balance Beginning of Year	995,667	964,946	927,221	965,572	922,493
	Budgetary Fund Balance End of Year	965,572	792,482	831,898	922,493	907,189
	Audited FS Fund Balance End of Year	965,572				
	Debt Service Fund					
	Revenue					
40-03-381	Restricted Prop Taxes - Water	779,265	785,926	772,003	771,424	775,537
40-03-382	Restricted Prop Taxes - WW	386,209	387,822	385,751	384,946	390,279
40-03-386	Interest on Debt Service	7,107	3,720	7,000	13,650	15,000
	Total Revenue	1,172,581	1,177,468	1,164,754	1,170,020	1,180,816
	Expenditures					
40-98-040	Treasurers Fee	35,202	36,386	35,890	35,890	34,573
40-98-133	Interest - 2012 GO Refunding Bonds - WW	60,344	60,344	50,900	50,984	41,293
40-98-134	Principal - 2012 GO Refunding Bonds - WW	315,000	315,000	320,000	320,000	330,000
40-98-135	Interest - 2012 GO Refunding Bonds - W	113,273	113,273	98,310	98,310	78,960
40-98-136	Principal - 2012 GO Refunding Bonds - W	630,000	630,000	645,000	665,000	665,000
	Total Debt Service Expenditures	1,153,818	1,155,003	1,150,100	1,170,184	1,149,826
	Budgetary Fund Balance Beginning of Year	2,684	-4,027	28,529	21,447	21,283

2018 ANTICIPATED BUDGET AND 2019 PROPOSED BUDGET

	Audit 2017	Adopted or Amended 2017	Adopted 2018	Anticipated 2018	Proposed 2019
Budgetary Fund Balance End of Year	21,448	18,438	43,183	21,283	52,273
Audited FS Fund Balance End of Year	21,447				
Water Enterprise Fund					
Revenue					
50-03-007 Raw Water Acquisition Fee	234,677	223,000	220,000	215,699	311,910
50-03-009 Capital Investment Fee	312,653	303,000	290,000	284,744	423,000
50-03-010 Service Fees	3,507,848	3,500,000	3,580,000	3,646,525	3,690,365
50-03-020 Other Water Sales	92,337	102,500	110,000	130,000	115,000
50-03-030 Irrigation Water Sales	50,501	40,000	50,000	61,585	50,500
50-03-100 Availability Charges	427,452	425,500	400,000	415,453	489,300
50-03-154 Inclusion Fee	7,074	7,100	6,600	7,434	7,075
50-03-170 Customer Hookups	197,728	212,600	187,000	187,905	265,199
50-03-187 Interest Income - Other	34,818	35,000	35,000	66,539	47,762
50-03-188 Interest Income - WRF	7,271	6,800	7,200	19,090	20,120
50-03-189 Interest Income - CIF	3,984	3,500	4,000	13,848	22,080
50-03-190 Interest on Delinquent Taxes	1,333	900	250	164	250
50-03-191 Interest from Cert. - Treas	8,632	8,700	10,500	0	0
50-03-200 Penalty & Interest Delin Accts	13,186	13,000	14,000	10,148	13,185
50-03-387 Current Tax Interest	4,262	3,400	4,000	4,077	4,260
50-03-389 Other Revenue/Grants	57,105	45,000	50,000	56,853	57,105
50-03-991 Gain or Loss on Asset Disposal	1,063	0	0	2,244	0
50-09-001 Transfer From General Fund	365,000	365,000	340,000	340,000	340,000
Total Revenue	5,326,923	5,295,000	5,308,550	5,462,308	5,857,111
Inspection					
50-16-090 Health Insurance	9,275	9,275	10,655	8,800	9,451
50-16-092 Retirement	2,604	2,600	2,635	2,882	2,728
50-16-110 Insurance - General	2,540	2,680	2,550	2,882	1,716
50-16-232 Construction Inspector Salary	54,929	55,000	54,015	55,816	55,786
50-16-240 Payroll Tax/Vac/SL Accruals	4,111	4,200	4,025	4,169	4,174
50-16-311 Vehicle Maintenance	725	715	715	600	884
Total Inspection Expenditures	74,184	74,470	74,595	75,149	74,739
Work in Progress					
50-21-170 Connections	168,015	180,710	158,950	150,324	212,159
50-21-401 Water Rights	15,682	12,000	15,000	19,327	20,000
50-21-403 Reservoirs/Watershed	0	0	0	0	0
50-21-418 Water SCADA System	10,767	14,250	21,975	17,083	18,480
50-21-450 Water Treatment Plant Upgrades	82,657	89,000	25,500	41,180	79,000
50-21-455 Distribution System Upgrades	29,091	30,000	49,995	26,000	73,500
50-21-464 Capital Equipment	134,924	135,000	0	0	65,000
50-21-465 Transportation Equipment	27,081	27,500	47,600	47,955	50,660
Total Work In Progress	468,216	488,460	319,020	301,869	518,799
Water CIF Projects					
50-23-406 CIF - San Juan UV	0	0	0	0	353,000
50-23-418 CIF - SCADA System	10,767	14,250	21,975	17,083	4,620
50-23-450 CIF - Treatment Plant Upgrades	6,804	12,450	5,500	9,254	5,500
50-23-455 CIF - Distribution System Upgrades	28,527	30,000	20,000	13,040	17,500
Total Water CIF Projects	46,097	56,700	47,475	39,377	380,620
Raw Water Acquisition Fee Projects					
50-30-406 San Juan UV	0	0	0	0	353,000
Total Raw Water Acquisition Fee Projects	0	0	0	0	353,000
Source of Supply					
50-41-402 Ditches	792	1,000	1,000	800	1,000
50-41-403 Reservoirs & Watershed	71,927	55,000	55,000	65,735	66,000
50-41-411 Raw Water Line - Jackson Mt	3,572	4,000	0	0	0
50-41-511 Raw Water Line - San Juan	0	0	0	10,425	11,000
50-41-512 Power Trujillo Booster	0	0	0	50,845	61,020
50-41-513 Power SJ River Booster	0	0	0	27,815	33,375

2018 ANTICIPATED BUDGET AND 2019 PROPOSED BUDGET

		Audit 2017	Adopted or Amended 2017	Adopted 2018	Anticipated 2018	Proposed 2019
50-41-514	Power Lake Forest	4,809	5,000	6,000	4,622	5,000
50-41-516	Power Dutton Ditch	564	600	600	570	600
	Total Source of Supply	81,664	65,600	62,600	160,812	177,995
	Water Treatment					
50-43-090	Health Insurance	28,816	29,000	32,250	33,523	35,940
50-43-092	Retirement	7,913	7,700	8,335	8,548	8,714
50-43-110	Insurance - General	7,805	8,000	8,025	8,315	5,481
50-43-131	Operator Salaries	167,046	168,500	174,130	168,915	181,512
50-43-140	Training	4,457	5,000	3,000	2,415	4,420
50-43-180	Vehicle Maintenance	3,948	3,500	2,815	4,170	3,484
50-43-200	Hatcher WTP Fuel & Power	142,057	142,000	145,000	135,000	135,000
50-43-205	Hatcher Wtr Plant Chemicals/Lab	185,923	160,000	102,000	70,000	110,000
50-43-220	Hatcher WTP Maintenance	63,088	57,000	96,000	123,000	148,500
50-43-240	Payroll Exp - FICA/Unemployment	12,708	13,100	13,445	12,679	13,801
50-43-400	Snowball WTP Fuel & Power	18,221	20,000	19,000	19,000	19,000
50-43-405	Snowball WTP Chemicals/Lab	39,934	45,000	55,000	50,000	50,000
50-43-420	Snowball WTP Maintenance	39,968	35,000	85,000	82,000	50,500
50-43-500	San Juan WTP Fuel & Power	26,638	27,000	30,000	85,000	85,000
50-43-505	San Juan WTP Chemicals/Lab	145,394	117,000	129,000	250,000	150,000
50-43-520	San Juan WTP Maintenance	24,031	25,000	80,800	80,000	100,000
	Total Water Treatment	917,946	862,800	983,800	1,132,565	1,101,352
	Water Distribution					
50-44-090	Health Insurance	60,459	60,000	69,350	68,158	72,202
50-44-091	Uniforms	10,444	9,500	10,540	10,663	10,750
50-44-092	Retirement	16,018	15,900	17,675	17,621	18,464
50-44-099	Fuel & Power Mission Booster	608	700	700	557	650
50-44-100	Fuel & Power Pump Stations	29,429	32,000	32,000	28,552	30,000
50-44-101	Town Fill Station - Fuel & P	1,354	1,600	1,600	1,260	1,400
50-44-102	Town Fill Station - Maint	256	300	700	242	300
50-44-110	Insurance - General	15,522	16,680	17,020	16,675	11,613
50-44-201	Trails Fill Station - Fuel & P	1,132	1,200	1,600	995	1,200
50-44-202	Trails & Lyn Fill Stations - Maint	617	700	500	2,989	750
50-44-219	Water Tank Maintenance	129,768	125,000	170,000	63,906	218,906
50-44-220	Water Line Maintenance	534,003	482,300	367,000	247,000	550,000
50-44-231	Fire Hydrant Maintenance	9,426	10,000	10,000	8,272	9,500
50-44-232	Distribution Salaries	296,724	296,000	320,585	320,588	331,057
50-44-240	Payroll Exp - FICA/Unemployment	23,079	23,000	24,815	24,715	25,431
50-44-310	Vehicle Maintenance	8,429	8,800	9,935	12,281	9,060
50-44-440	Training	4,457	2,500	4,600	3,539	5,801
	Total Water Distribution	1,141,725	1,086,180	1,058,620	828,013	1,297,084
	Maintenance					
50-60-090	Health Insurance	5,848	5,850	6,120	5,662	6,023
50-60-092	Retirement	1,977	2,000	2,010	2,052	2,137
50-60-110	Insurance - General	1,640	1,900	1,940	1,813	1,345
50-60-170	Operating Supplies	14,870	15,000	15,000	12,990	14,500
50-60-220	Building Maintenance	2,623	2,700	2,000	1,878	3,260
50-60-231	Maintenance Salaries	32,960	33,000	33,500	34,316	35,620
50-60-240	Payroll Exp - FICA/Unemployment	2,699	2,700	2,665	2,810	2,832
50-60-290	Utilities - Maintenance Bldg	4,668	4,400	4,100	4,205	4,300
50-60-312	Vehicle Maintenance	715	715	715	0	884
50-60-331	Equipment Maintenance	14,747	15,000	15,040	10,215	23,250
50-60-430	Gasoline & Oil	31,719	30,000	45,000	40,509	42,500
50-60-460	Tools and Small Equipment	4,544	7,390	7,310	7,328	5,860
	Total Maintenance	119,009	120,655	135,400	123,778	142,511
	Administration					
50-90-020	Compilation and Audit	2,856	2,860	2,860	2,856	2,860
50-90-081	Employee Miscellaneous	2,700	2,700	2,700	2,700	2,972
50-90-090	Health Insurance	27,464	28,000	28,050	23,807	22,114
50-90-092	Retirement	8,692	9,000	8,360	8,513	7,878

2018 ANTICIPATED BUDGET AND 2019 PROPOSED BUDGET

		Audit 2017	Adopted or Amended 2017	Adopted 2018	Anticipated 2018	Proposed 2019
50-90-110	Insurance - General	77,767	78,000	80,350	79,300	80,213
50-90-130	Legal Services	773	2,040	2,720	2,307	2,500
50-90-160	Office Supplies & Credit Card Costs	20,151	20,485	21,000	21,000	22,450
50-90-180	Outside Services	0	0	8,500	8,465	2,380
50-90-190	Publications	895	1,360	1,900	779	1,000
50-90-220	Maintenance of Office Building	3,671	3,700	9,700	12,420	11,400
50-90-221	Landscaping	1,618	1,800	2,380	1,926	2,000
50-90-230	Administrative Salaries	146,184	150,000	140,475	144,493	132,188
50-90-240	Payroll Tax /Vac/Sick Leave	22,155	11,200	10,475	11,016	10,021
50-90-260	Telephone	9,628	10,000	12,670	11,040	10,375
50-90-290	Utilities	1,807	3,000	3,300	2,264	3,000
50-90-291	Trash Removal	1,684	2,100	2,100	2,206	2,250
50-90-310	Vehicle Maintenance	832	900	700	400	884
50-90-410	Dues and Permits	5,996	7,500	7,500	6,730	7,000
50-90-440	Training	2,264	2,380	3,305	2,322	4,978
50-90-442	Inclusion Expense	1,021	680	680	400	600
50-90-443	Computer Support & Upgrades	26,546	28,400	32,580	33,360	36,750
	Total Administration	364,701	366,105	382,305	378,304	365,813
	Billing and Personnel					
50-91-001	Bad Debts	13,869	15,000	50,000	50,000	50,000
50-91-090	Health Insurance	31,416	34,500	35,225	30,680	31,995
50-91-092	Retirement	4,420	4,600	5,440	5,161	6,040
50-91-110	Insurance - General	182	200	245	193	169
50-91-180	Data Processing	31,770	31,000	35,000	25,262	30,000
50-91-230	Data Processing Salaries	83,742	81,500	95,190	88,404	105,077
50-91-240	Payroll Exp - FICA/Unemployment	5,644	5,600	6,645	5,969	7,325
50-91-440	Training	0	0	2,325	0	2,924
50-91-450	Postage	16,846	17,000	17,000	18,195	18,500
	Total Billing and Personnel	187,888	189,400	247,070	223,864	252,030
	Debt Retirement and Transfers					
50-98-117	Principal - CWCB Loan	187,431	187,432	190,712	190,712	194,049
50-98-118	Interest - CWCB Loan	68,699	68,700	65,420	65,420	62,082
50-98-121	Interest - CWPDA Loan	106,403	106,403	99,550	99,550	92,684
50-98-122	Admin Fee - CWPDA Loan	89,486	89,486	89,486	89,486	89,486
50-98-126	Principal - CWPDA Loan	366,619	366,620	372,217	372,217	380,613
50-98-132	Interest - 2015 Refunding Bonds	128,100	128,100	115,350	115,350	102,150
50-98-133	Principal - 2015 Refunding Bonds	425,000	425,000	440,000	440,000	450,000
	Total Debt Retirement & Transfers	1,371,739	1,371,741	1,372,735	1,372,735	1,371,064
	Total Expenditures	4,773,170	4,682,111	4,683,620	4,636,466	6,035,007
	Budgetary Fund Balance Beginning of Year	4,596,641	4,287,569	4,900,458	5,150,388	5,976,230
	Budgetary Fund Balance End of Year	5,150,394	4,900,458	5,525,388	5,976,230	5,798,334
	Audited FS Balance End of Year	5,150,388				
	Wastewater Enterprise Fund					
	Revenue					
60-03-009	Capital Investment Fee	90,037	61,000	88,000	77,342	94,281
60-03-010	Service Fees	1,673,871	1,666,000	1,692,800	1,703,584	1,712,338
60-03-021	Waste Hauler Revenue	68,351	55,000	63,500	79,354	63,500
60-03-100	Availability Charges	280,092	253,000	270,000	271,520	317,972
60-03-014	Municipal Wastewater Treatment	147,964	150,000	212,000	157,903	216,240
60-03-154	Inclusion Fee	5,726	5,500	4,400	5,154	4,400
60-03-170	Customer Hookups	29,720	25,200	32,000	27,580	32,640
60-03-187	Interest Income - Other	10,558	4,760	11,500	27,825	31,585
60-03-189	Interest Income - CIF	8,066	4,460	8,500	16,702	17,410
60-03-190	Interest on Delinquent Taxes	627	50	500	330	500
60-03-195	Interest Income - PSSGID	30,756	30,756	29,515	29,515	28,245
60-03-197	Interest Income CIF - PSSGID	30,756	30,756	29,515	29,515	28,245
60-03-200	Penalty & Interest Delin Accts	2,565	3,500	2,800	2,319	2,800
60-03-387	Current Tax Interest	1,232	1,000	1,000	1,145	1,100
60-03-389	Other Revenue	8,498	8,500	7,500	8,253	7,500

2018 ANTICIPATED BUDGET AND 2019 PROPOSED BUDGET

		Audit 2017	Adopted or Amended 2017	Adopted 2018	Anticipated 2018	Proposed 2019
60-09-001	Transfer From General Fund	183,000	183,000	160,000	160,000	160,000
60-03-991	Gain or Loss on Asset Disposal	4,253	0	0	3,315	0
	Total Wastewater Revenue	2,576,073	2,482,482	2,613,530	2,601,356	2,718,756
	Inspection					
60-16-090	Health Insurance	4,365	4,360	5,020	4,145	4,447
60-16-092	Retirement	1,226	1,230	1,240	1,266	1,284
60-16-110	Insurance - General	1,171	1,135	1,170	837	528
60-16-232	Construction Inspector Salary	25,849	24,100	25,420	26,467	26,252
60-16-240	Payroll Exp - Tax/Vac/SL Accrual	1,935	1,750	1,895	1,985	1,964
60-16-311	Vehicle Maintenance	401	335	335	471	416
	Total Inspection Expenditures	34,947	32,910	35,080	35,171	34,891
	Work in Progress					
60-22-170	Connections	5,160	4,000	6,400	5,076	6,000
60-22-418	WW SCADA System	10,767	26,250	21,975	17,802	37,520
60-22-464	Capital Equipment	56,835	61,280	0	0	41,000
60-22-465	Transportation Equipment	12,744	16,160	22,400	22,567	23,840
60-22-502	Wastewater Treatment Plant	31,603	122,150	17,500	14,463	53,000
60-22-505	Collection System Upgrades	0	32,880	34,705	18,600	0
	Total Work in Progress	117,109	262,720	102,980	78,508	161,360
	Wastewater CIF Projects					
60-24-418	CIF - SCADA System	10,767	26,250	21,975	17,782	9,380
60-24-502	CIF - Wastewater Treatment Plant	31,603	122,150	17,500	17,870	7,800
60-24-505	CIF - Collection Sys Upgrades	0	0	0	0	20,000
	Total WW CIF Projects	42,370	148,400	39,475	35,652	37,180
	Wastewater Collection					
60-51-090	Health Insurance	33,810	36,900	40,335	37,602	40,892
60-51-091	Uniforms	4,915	4,500	4,960	5,018	5,100
60-51-092	Retirement	9,188	9,450	10,400	10,381	10,857
60-51-100	Fuel & Power Lift Stations	62,977	55,000	67,000	44,490	60,000
60-51-110	Insurance - General	8,638	9,220	9,820	6,350	4,460
60-51-220	Wastewater Line Maint / Repair	200,607	240,000	285,000	250,000	355,000
60-51-230	Gen. & Pumps Lift Stations	14,320	15,000	15,000	10,000	15,000
60-51-232	Collection Salaries	172,105	167,300	189,760	188,595	193,573
60-51-240	Payroll Exp - FICA/Unemployment	13,312	12,590	14,635	14,487	14,903
60-51-314	Vehicle Maintenance	4,686	3,980	5,420	6,741	4,955
60-51-440	Training	1,228	2,300	2,650	2,864	3,209
	Total Wastewater Collection	525,786	556,240	644,980	576,528	707,949
	Wastewater Treatment					
60-53-090	Health Insurance	28,709	27,700	30,840	30,611	32,845
60-53-092	Retirement	7,169	7,200	7,470	7,427	7,872
60-53-110	Insurance - General	6,860	6,455	7,050	4,817	3,234
60-53-131	Operator Salaries	149,615	141,640	155,230	150,907	161,995
60-53-170	Lab Supply & Testing	17,819	19,000	28,360	26,000	28,000
60-53-200	Fuel, Power & Water Vista WWTP	238,033	220,000	242,000	237,000	237,000
60-53-220	Maintenance Vista WWTP	340,098	143,205	219,000	220,000	132,000
60-53-223	Sludge Removal/Processing	55,723	48,000	57,600	83,000	83,000
60-53-240	Payroll Exp - FICA/Unemployment	11,259	10,700	11,805	11,224	12,236
60-53-318	Vehicle Maintenance	2,319	2,450	2,450	2,263	3,016
60-53-440	Training	2,322	1,100	1,420	1,287	2,080
	Total Wastewater Treatment	859,926	627,450	763,225	774,536	703,278
	Maintenance					
60-60-090	Health Insurance	2,751	2,750	2,880	2,620	2,835
60-60-092	Retirement	930	950	950	967	1,006
60-60-110	Insurance - General	756	1,040	900	552	414
60-60-170	Operating Supplies	7,013	6,000	7,200	6,246	7,000
60-60-220	Building Maintenance	1,578	500	1,500	898	1,538
60-60-231	Maintenance Salaries	15,510	15,550	15,765	16,149	16,762

2018 ANTICIPATED BUDGET AND 2019 PROPOSED BUDGET

		Audit 2017	Adopted or Amended 2017	Adopted 2018	Anticipated 2018	Proposed 2019
60-60-240	Payroll Exp - FICA/Unemployment	1,270	1,250	1,255	1,322	1,333
60-60-290	Utilities - Maintenance Bldg	2,972	2,300	3,000	3,110	3,200
60-60-312	Vehicle Maintenance	271	335	335	0	416
60-60-331	Equipment Maintenance	7,393	5,640	7,960	6,343	11,693
60-60-430	Gasoline & Oil	15,225	24,000	20,000	19,358	20,000
60-60-460	Tools and Small Equipment	2,138	3,360	3,440	3,678	3,200
	Total Wastewater Maintenance	57,808	63,675	65,185	61,243	69,397
	Administration					
60-90-020	Audit	1,428	1,430	1,430	1,428	1,430
60-90-081	Employee Miscellaneous	1,281	1,300	1,300	0	1,428
60-90-090	Health Insurance	12,430	14,800	13,200	10,995	10,407
60-90-092	Retirement	3,845	4,650	3,935	4,008	3,707
60-90-110	Insurance - General	35,067	29,110	36,420	36,426	36,350
60-90-130	Legal Services	524	1,600	1,280	144	1,000
60-90-160	Office Supplies & Credit Card Costs	9,464	8,000	10,000	10,000	10,690
60-90-180	Outside Services	0	0	4,000	3,984	1,120
60-90-190	Publications	401	1,000	890	384	750
60-90-220	Maintenance of Office Building	1,801	3,160	4,550	5,830	5,350
60-90-221	Landscaping	761	1,120	1,120	906	1,050
60-90-230	Administrative Salaries	65,034	78,100	66,110	67,996	62,206
60-90-240	Payroll Tax/Vac/Sick Leave	9,457	5,600	4,930	5,184	4,716
60-90-260	Telephone	5,714	5,400	7,030	6,450	5,900
60-90-290	Utilities	850	2,000	1,400	850	1,000
60-90-291	Trash Removal	790	950	950	878	900
60-90-310	Vehicle Maintenance	576	170	330	216	416
60-90-410	Dues and Permits	7,160	9,000	7,800	8,730	8,750
60-90-440	Training	1,075	1,000	1,530	1,420	2,343
60-90-442	Inclusion Expense	888	1,000	1,320	127	1,000
60-90-443	Computer Support & Upgrades	13,223	13,125	15,350	16,750	17,900
	Total Wastewater Administration	171,771	182,515	184,875	182,706	178,413
	Personnel & Billing					
60-91-001	Bad Debts	14,052	15,000	50,000	50,000	50,000
60-91-090	Health Insurance	14,781	14,000	16,580	14,216	15,057
60-91-092	Retirement	2,072	2,450	2,560	2,446	2,842
60-91-110	Insurance - General	86	135	115	91	80
60-91-180	Data Processing	7,518	10,000	9,000	7,713	8,500
60-91-230	Data Processing Salaries	39,081	43,100	44,800	41,602	49,448
60-91-240	Payroll Exp - FICA/Unemployment	2,657	3,300	3,125	2,809	3,447
60-91-440	Training	0	900	1,100	0	1,376
60-91-450	Postage	7,927	9,000	8,000	8,562	9,000
	Total Wastewater Personnel & Billing	88,173	97,885	135,280	127,439	139,750
	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 Transfers	400,654	400,655	400,655	400,655	400,655
	Total Expenditures	2,298,543	2,372,450	2,371,735	2,272,438	2,432,873
	Budgetary Fund Balance Beginning of Year	1,986,973	1,929,733	2,125,302	2,264,503	2,593,421
	Budgetary Fund Balance End of Year	2,264,503	2,039,765	2,367,097	2,593,421	2,879,304
	Audited FS Balance End of Year	2,264,503				