



## 2020 Draft Budget

2019 Anticipated and 2020 Proposed Budget Summary

<b>General Fund</b>						
	Audit 2018	Adopted or Amended 2018	Adopted 2019	Anticipated 2019	Proposed 2020	% of Change Projected 2019-2020
<b>Beginning Balance</b>	965,572	927,221	873,444	961,045	964,312	0%
<b>Revenues</b>						
Property Taxes	1,074,660	1,038,415	1,052,376	1,073,089	1,089,450	2%
Interest	21,024	13,000	21,895	22,875	22,000	-4%
Other Revenue	5,256	8,000	5,300	5,300	5,300	0%
<b>Total Revenue</b>	<b>1,100,940</b>	<b>1,059,415</b>	<b>1,079,571</b>	<b>1,101,264</b>	<b>1,116,750</b>	<b>1%</b>
<b>Expenditures</b>						
Emergency Fund	0	19,625	18,005	17,417	19,913	14%
Election Expense	1,180	20,000	0	0	30,000	
Board Expense	643	1,000	500	100	500	400%
Insurance	9,080	9,485	7,979	8,550	8,568	0%
Legal and Professional	39,408	40,780	31,780	27,630	30,490	10%
Supplies & Publications	32,697	33,800	35,645	30,350	32,000	5%
Maintenance	22,596	19,475	13,587	13,800	14,587	6%
Salaries and Benefits	388,695	392,990	378,290	371,950	407,961	10%
Utilities	21,157	23,700	19,350	20,000	21,350	7%
Permits & Fees	41,298	42,268	42,200	44,450	45,200	2%
Inter-fund Transfers	500,000	500,000	500,000	500,000	500,000	0%
Capital Projects and Contingency	3,386	3,700	11,250	10,000	12,250	23%
Computer Support & Upgrades	47,007	47,915	53,550	53,550	57,365	7%
<b>Total Expenditures</b>	<b>1,107,147</b>	<b>1,154,738</b>	<b>1,112,136</b>	<b>1,097,797</b>	<b>1,180,184</b>	<b>8%</b>
<b>Ending Balance</b>	<b>959,365</b>	<b>831,898</b>	<b>840,879</b>	<b>964,512</b>	<b>900,878</b>	<b>-7%</b>

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<b>Debt Service Fund</b>						
	Audit 2018	Adopted or Amended 2018	Adopted 2019	Anticipated 2019	Proposed 2020	% of Change Projected 2019-2020
<b>Beginning Balance</b>	21,448	28,529	38,184	39,015	22,812	-42%
<b>Revenues</b>						
Property Tax	1,152,525	1,157,754	1,160,806	1,153,750	1,163,553	1%
Interest	13,940	7,000	14,500	13,000	14,000	8%
<b>Total Revenue</b>	<b>1,166,465</b>	<b>1,164,754</b>	<b>1,175,306</b>	<b>1,166,750</b>	<b>1,177,553</b>	<b>1%</b>
<b>Debt Service Payments</b>	<b>1,148,898</b>	<b>1,150,100</b>	<b>1,182,826</b>	<b>1,182,953</b>	<b>1,155,136</b>	<b>-2%</b>
<b>Ending Balance</b>	<b>39,015</b>	<b>43,183</b>	<b>30,664</b>	<b>22,812</b>	<b>45,229</b>	<b>98%</b>

2019 Anticipated and 2020 Proposed Budget Summary

<b>Water Enterprise Fund</b>						
	Audit 2018	Adopted or Amended 2018	Adopted 2019	Anticipated 2019	Proposed 2020	Projected 2019-2020
<b>Beginning Fund Balance</b>	4,426,586	4,900,458	6,202,962	5,534,767	5,950,480	8%
<b>Revenues</b>						
Service Charge Revenue	3,720,542	3,580,000	3,720,000	3,671,000	4,004,856	9%
CIF/RWAF Revenue	544,671	510,000	564,000	546,112	555,000	2%
Tap Fee/Connection/Inclusion	220,448	193,600	223,900	188,000	205,000	9%
Availability Revenue	408,215	400,000	489,300	504,000	500,000	-1%
Other Water Sales & Mitigation	193,810	160,000	170,500	152,500	160,501	5%
Late Fees & Interest Income	217,867	124,950	143,457	239,575	222,510	-7%
Transfers from Other Funds	340,000	340,000	340,000	340,000	340,000	0%
<b>Total Revenues</b>	<b>5,645,553</b>	<b>5,308,550</b>	<b>5,651,157</b>	<b>5,641,187</b>	<b>5,987,867</b>	<b>6%</b>
<b>Expenditures</b>						
Connections	171,290	158,950	172,000	149,600	165,000	10%
Source of Supply	162,658	62,600	192,995	215,310	203,200	-6%
Water Treatment	1,009,620	983,800	1,040,982	903,701	1,199,368	33%
Water Distribution	697,080	1,058,620	1,299,135	957,780	1,353,500	41%
Maintenance	124,179	135,400	145,243	140,283	138,657	-1%
Administration & Billing	617,830	629,375	617,640	620,866	645,606	4%
Revenue Bond Debt Service	1,372,732	1,372,735	1,371,064	1,361,105	1,351,614	-1%
Capital Projects (including CIF/Bond/Contingency)	256,530	282,140	1,083,815	896,502	553,510	-38%
<b>Total Expenditures</b>	<b>4,411,920</b>	<b>4,683,620</b>	<b>5,922,874</b>	<b>5,245,147</b>	<b>5,610,455</b>	<b>7%</b>
<b>Ending Fund Balance</b>	<b>5,660,219</b>	<b>5,525,388</b>	<b>5,931,245</b>	<b>5,930,807</b>	<b>6,327,892</b>	<b>7%</b>

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2019 Anticipated and 2020 Proposed Budget Summary

**Wastewater Enterprise Fund**

	Audit 2018	Adopted or Amended 2018	Adopted 2019	Anticipated 2019	Proposed 2020	% of Change Projected 2019-2020
<b>Beginning Fund Balance</b>	1,998,956	1,929,733	2,125,302	2,552,203	3,017,909	18%
<b>Revenues</b>						
Service Charge Revenue	1,714,240	1,692,800	1,712,338	1,736,000	1,740,000	0%
CIF Revenue	81,393	88,000	84,000	81,901	84,000	3%
Tap Fee/Connection/Inclusion	34,334	36,400	34,500	28,860	32,500	13%
Availability Revenue	265,990	270,000	317,972	298,000	310,000	4%
Waste Hauler/Other Rev/Municipal Treatment	243,359	283,000	290,900	297,738	303,065	2%
Late Fees & Interest Income	119,865	83,330	110,675	121,790	115,996	-5%
Transfers from General Fund & Debt Service	160,000	160,000	160,000	160,000	160,000	0%
<b>Total Revenue</b>	<b>2,619,180</b>	<b>2,613,530</b>	<b>2,710,385</b>	<b>2,724,289</b>	<b>2,745,561</b>	<b>1%</b>
<b>Expenditures</b>						
Connections	5,135	6,400	6,000	8,600	6,000	-30%
Wastewater Collection	576,015	644,980	714,246	706,800	927,856	31%
Wastewater Treatment	716,645	763,225	704,057	646,270	802,080	24%
Maintenance	58,964	65,185	72,570	66,930	66,643	0%
Administration & Billing	315,114	320,155	311,952	315,055	328,790	4%
Revenue Bond Debt Service	400,654	400,655	400,655	400,655	400,655	0%
Capital Projects (including CIF/Bond/Contingency)	131,451	171,135	220,344	124,833	114,240	-8%
<b>Total Expenditures</b>	<b>2,203,978</b>	<b>2,371,735</b>	<b>2,429,824</b>	<b>2,269,143</b>	<b>2,646,264</b>	<b>17%</b>
<b>Ending Fund Balance</b>	<b>2,414,158</b>	<b>2,171,528</b>	<b>2,405,863</b>	<b>3,007,349</b>	<b>3,117,206</b>	<b>4%</b>

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2019 ANTICIPATED BUDGET AND 2020 PROPOSED BUDGET

		Audit 2018	Adopted or Amended 2018	Adopted 2019	Anticipated 2019	Proposed 2020
<b>General Fund</b>						
Acct No	Revenue					
10-03-187	Other Interest Income	21,024	13,000	21,895	22,875	22,000
10-03-381	General Property Taxes - Water	399,438	399,408	403,016	414,910	434,775
10-03-385	General Property Taxes - WW	441,227	441,507	446,860	458,264	452,175
10-03-388	Delinquent Tax	1,338	2,500	2,500	2,915	2,500
10-03-389	Specific Ownership Taxes	232,656	195,000	200,000	197,000	200,000
10-03-390	Other Revenue	5,256	8,000	5,300	5,300	5,300
	<b>Total Revenue</b>	<b>1,100,940</b>	<b>1,059,415</b>	<b>1,079,571</b>	<b>1,101,264</b>	<b>1,116,750</b>
	<b>Expenditures</b>					
10-90-019	Emergency Fund	0	19,625	18,005	17,417	19,913
10-90-020	Audit	24,276	24,280	24,280	24,280	24,990
10-90-060	County Treasurers Fee	25,310	26,068	25,500	28,250	28,500
10-90-070	Election Expense	1,180	20,000	0	0	30,000
10-90-080	Board Expense	643	1,000	500	100	500
10-90-081	Employee Miscellaneous	4,141	3,000	3,400	200	200
10-90-090	Health Insurance	45,834	55,805	45,400	45,000	51,023
10-90-092	Retirement	16,784	16,400	16,411	15,850	17,581
10-90-110	Insurance - General	9,080	9,485	7,979	8,550	8,568
10-90-130	Legal Services	2,682	4,000	4,000	1,100	4,000
10-90-160	Office Supplies & Credit Card Costs	31,375	31,000	33,145	28,900	30,000
10-90-180	Outside Services	12,450	12,500	3,500	2,250	1,500
10-90-190	Publications	1,322	2,800	2,500	1,450	2,000
10-90-220	Maintenance of Office Building	16,729	14,250	8,000	8,250	9,000
10-90-221	Landscaping	2,522	3,500	3,000	2,900	3,000
10-90-230	Administrative Salaries	290,946	290,910	281,249	279,500	308,305
10-90-240	Payroll Tax/Vac/Sick Leave	25,138	21,860	21,285	20,900	23,013
10-90-260	Telephone	14,177	15,400	11,550	11,000	11,550
10-90-290	Utilities	4,449	5,500	5,000	6,200	7,000
10-90-291	Trash Removal	2,530	2,800	2,800	2,800	2,800
10-90-310	Vehicle Maintenance	3,344	1,725	2,587	2,650	2,587
10-90-410	Dues and Permits	15,288	15,500	16,000	15,500	16,000
10-90-440	Training	5,852	5,015	10,545	10,500	7,839
10-95-100	Water Conservation Program	3,000	3,700	3,000	3,000	3,000
10-95-110	Computer Support	47,007	47,915	53,550	53,550	57,365
10-95-115	Computer Upgrades	386	0	8,250	7,000	9,250
10-95-465	Transportation Equipment	0	0	0	0	0
10-95-468	Administrative Building	0	0	5,300	200	0
10-98-040	Fiscal Agent Fees	700	700	700	700	700
10-98-500	Transfer to Enterprise Fund	500,000	500,000	500,000	500,000	500,000
	<b>Total Expenditures</b>	<b>1,107,147</b>	<b>1,154,738</b>	<b>1,117,436</b>	<b>1,097,997</b>	<b>1,180,184</b>
	<b>Budgetary Fund Balance Beginning of Year</b>	<b>965,572</b>	<b>927,221</b>	<b>873,444</b>	<b>961,045</b>	<b>964,312</b>
	<b>Budgetary Fund Balance End of Year</b>	<b>961,045</b>	<b>831,898</b>	<b>835,579</b>	<b>964,312</b>	<b>900,878</b>
	<b>Audited FS Fund Balance End of Year</b>	<b>961,045</b>				
<b>Debt Service Fund</b>						
	Revenue					
40-03-381	Restricted Prop Taxes - Water	768,812	772,003	775,537	770,000	771,871
40-03-382	Restricted Prop Taxes - WW	383,713	385,751	385,269	383,750	391,682
40-03-386	Interest on Debt Service	13,940	7,000	14,500	13,000	14,000
	<b>Total Revenue</b>	<b>1,166,465</b>	<b>1,164,754</b>	<b>1,175,306</b>	<b>1,166,750</b>	<b>1,177,553</b>
	<b>Expenditures</b>					
40-98-040	Treasurers Fee	34,694	35,890	34,573	34,700	34,732
40-98-133	Interest - 2012 GO Refunding Bonds - WW	50,894	50,900	41,293	41,293	31,394
40-98-134	Principal - 2012 GO Refunding Bonds - WW	320,000	320,000	330,000	330,000	345,000
40-98-135	Interest - 2012 GO Refunding Bonds - W	98,310	98,310	78,960	78,960	59,010
40-98-136	Principal - 2012 GO Refunding Bonds - W	645,000	645,000	665,000	665,000	685,000
40-98-200	Transfer to Enterprise Fund	0	0	33,000	33,000	0
	<b>Total Debt Service Expenditures</b>	<b>1,148,898</b>	<b>1,150,100</b>	<b>1,182,826</b>	<b>1,182,953</b>	<b>1,155,136</b>
	<b>Budgetary Fund Balance Beginning of Year</b>	<b>21,448</b>	<b>28,529</b>	<b>38,184</b>	<b>39,015</b>	<b>22,812</b>
	<b>Budgetary Fund Balance End of Year</b>	<b>39,015</b>	<b>43,183</b>	<b>30,664</b>	<b>22,812</b>	<b>45,229</b>
	<b>Audited FS Fund Balance End of Year</b>	<b>39,015</b>				

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2019 ANTICIPATED BUDGET AND 2020 PROPOSED BUDGET

	Audit 2018	Adopted or Amended 2018	Adopted 2019	Anticipated 2019	Proposed 2020	
<b>Water Enterprise Fund</b>						
Revenue						
50-03-007	Raw Water Acquisition Fee	234,677	220,000	243,000	230,805	235,000
50-03-009	Capital Investment Fee	309,995	290,000	321,000	315,307	320,000
50-03-010	Service Fees	3,720,542	3,580,000	3,720,000	3,671,000	4,004,856
50-03-020	Other Water Sales	133,610	110,000	115,000	106,000	110,000
50-03-030	Irrigation Water Sales	60,200	50,000	55,500	46,500	50,501
50-03-100	Availability Charges	408,215	400,000	489,300	504,000	500,000
50-03-154	Inclusion Fee	12,868	6,600	8,900	1,000	5,000
50-03-170	Customer Hookups	207,580	187,000	215,000	187,000	200,000
50-03-187	Interest Income - Other	68,892	35,000	47,762	86,850	83,000
50-03-188	Interest Income - WRF	19,578	7,200	10,000	25,250	22,500
50-03-189	Interest Income - CIF	14,226	4,000	8,000	20,700	17,500
50-03-190	Interest on Delinquent Taxes	415	250	250	850	250
50-03-191	Interest from Cert. - Treas	1,670	10,500	0	1,400	0
50-03-200	Penalty & Interest Delin Accts	12,997	14,000	13,185	16,100	15,000
50-03-387	Current Tax Interest	3,893	4,000	4,260	4,075	4,260
50-03-389	Other Revenue/Grants	76,990	50,000	60,000	84,350	80,000
50-03-991	Gain or Loss on Asset Disposal	19,206	0	0	0	0
50-09-001	Transfer From General Fund	340,000	340,000	340,000	340,000	340,000
50-09-002	Transfer From Debt Service Fund	0	0	22,440	22,440	0
	<b>Total Revenue</b>	<b>5,645,553</b>	<b>5,308,550</b>	<b>5,673,597</b>	<b>5,663,627</b>	<b>5,987,867</b>
Inspection						
50-16-090	Health Insurance	8,704	10,655	9,400	1,567	0
50-16-092	Retirement	2,685	2,635	2,728	415	0
50-16-110	Insurance - General	2,796	2,550	1,665	755	0
50-16-232	Construction Inspector Salary	54,770	54,015	55,786	8,510	0
50-16-240	Payroll Tax/Vac/SL Accruals	4,102	4,025	4,174	632	0
50-16-311	Vehicle Maintenance	295	715	884	0	0
	<b>Total Inspection Expenditures</b>	<b>73,351</b>	<b>74,595</b>	<b>74,637</b>	<b>11,879</b>	<b>0</b>
Work in Progress						
50-21-170	Connections	171,290	158,950	172,000	149,600	165,000
50-21-401	Water Rights	15,310	15,000	20,000	0	0
50-21-403	Reservoirs/Watershed	0	0	0	0	0
50-21-414	Water Model	4,891	0	0	2,767	0
50-21-418	Water SCADA System	17,665	21,975	12,800	12,800	12,800
50-21-450	Water Treatment Plant Upgrades	39,754	25,500	52,120	22,900	20,000
50-21-455	Distribution System Upgrades	22,012	49,995	73,500	20,000	40,000
50-21-464	Capital Equipment	0	0	72,998	69,218	48,210
50-21-465	Transportation Equipment	47,955	47,600	45,560	38,645	91,800
	<b>Total Work In Progress</b>	<b>318,879</b>	<b>319,020</b>	<b>448,978</b>	<b>315,930</b>	<b>377,810</b>
Water CIF Projects						
50-23-406	CIF - San Juan UV	0	0	353,000	353,070	0
50-23-414	CIF - Water Model	4,891	0	0	2,767	0
50-23-418	CIF - SCADA System	17,665	21,975	3,200	3,200	3,200
50-23-450	CIF - Treatment Plant Upgrades	9,254	5,500	5,500	5,500	30,000
50-23-455	CIF - Distribution System Upgrades	8,671	20,000	17,500	3,453	307,500
	<b>Total Water CIF Projects</b>	<b>40,481</b>	<b>47,475</b>	<b>379,200</b>	<b>367,990</b>	<b>340,700</b>
Raw Water Acquisition Fee Projects						
50-30-406	San Juan UV	0	0	353,000	353,070	0
	<b>Total Raw Water Acquisition Fee Projects</b>	<b>0</b>	<b>0</b>	<b>353,000</b>	<b>353,070</b>	<b>0</b>
Source of Supply						
50-41-402	Ditches	801	1,000	1,000	950	1,000
50-41-403	Reservoirs & Watershed	59,372	55,000	66,000	73,000	69,500
50-41-411	Raw Water Line - Jackson Mt	11	0	0	3,010	3,000
50-41-511	Raw Water Line - San Juan	10,792	0	26,000	40,000	30,000
50-41-512	Power Trujillo Booster	53,060	0	61,020	62,000	62,000
50-41-513	Power SJ River Booster	30,722	0	33,375	34,000	34,000
50-41-514	Power Lake Forest	7,380	6,000	5,000	1,700	3,000
50-41-516	Power Dutton Ditch	522	600	600	650	700
	<b>Total Source of Supply</b>	<b>162,658</b>	<b>62,600</b>	<b>192,995</b>	<b>215,310</b>	<b>203,200</b>
Water Treatment						
50-43-090	Health Insurance	33,138	32,250	35,798	32,025	40,696
50-43-092	Retirement	8,344	8,335	8,714	8,470	12,105

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2019 ANTICIPATED BUDGET AND 2020 PROPOSED BUDGET

	Audit 2018	Adopted or Amended 2018	Adopted 2019	Anticipated 2019	Proposed 2020	
50-43-110	Insurance - General	8,596	8,025	5,320	7,800	7,219
50-43-131	Operator Salaries	168,476	174,130	181,512	174,000	236,122
50-43-140	Training	2,057	3,000	4,420	2,200	4,424
50-43-180	Vehicle Maintenance	2,816	2,815	3,484	1,000	4,134
50-43-200	Hatcher WTP Fuel & Power	111,054	145,000	135,000	150,000	140,000
50-43-205	Hatcher Wtr Plant Chemicals/Lab	84,734	102,000	130,000	105,000	130,000
50-43-220	Hatcher WTP Maintenance	118,144	96,000	115,500	84,000	120,000
50-43-240	Payroll Exp - FICA/Unemployment	12,758	13,445	13,801	13,806	17,668
50-43-400	Snowball WTP Fuel & Power	17,878	19,000	19,000	23,500	20,000
50-43-405	Snowball WTP Chemicals/Lab	41,242	55,000	50,000	50,900	55,000
50-43-420	Snowball WTP Maintenance	79,634	85,000	55,433	26,000	50,000
50-43-500	San Juan WTP Fuel & Power	44,277	30,000	85,000	25,000	65,000
50-43-505	San Juan WTP Chemicals/Lab	192,732	129,000	156,000	142,000	60,000
50-43-520	San Juan WTP Maintenance	83,741	80,800	42,000	58,000	237,000
	Total Water Treatment	1,009,620	983,800	1,040,982	903,701	1,199,368
	Water Distribution					
50-44-090	Health Insurance	66,833	69,350	71,857	71,251	90,219
50-44-091	Uniforms	10,073	10,540	10,750	9,600	11,410
50-44-092	Retirement	17,830	17,675	18,520	18,072	20,795
50-44-099	Fuel & Power Mission Booster	557	700	650	2,700	700
50-44-100	Fuel & Power Pump Stations	28,497	32,000	30,000	36,500	32,000
50-44-101	Town Fill Station - Fuel & P	941	1,600	1,400	1,050	1,100
50-44-102	Town Fill Station - Maint	3,151	700	1,000	4,100	2,000
50-44-110	Insurance - General	17,355	17,020	11,306	12,275	12,401
50-44-201	Trails Fill Station - Fuel & P	874	1,600	1,200	1,050	1,100
50-44-202	Trails & Lyn Fill Stations - Maint	3,081	500	750	1,802	1,000
50-44-219	Water Tank Maintenance	61,258	170,000	218,906	192,000	329,900
50-44-220	Water Line Maintenance	116,552	367,000	550,000	208,000	425,100
50-44-231	Fire Hydrant Maintenance	2,679	10,000	9,500	4,900	7,500
50-44-232	Distribution Salaries	323,578	320,585	331,990	353,115	373,660
50-44-240	Payroll Exp - FICA/Unemployment	24,944	24,815	25,505	26,915	27,634
50-44-310	Vehicle Maintenance	15,360	9,935	10,000	11,850	9,475
50-44-440	Training	3,517	4,600	5,801	2,600	7,506
	Total Water Distribution	697,080	1,058,620	1,299,135	957,780	1,353,500
	Maintenance					
50-60-090	Health Insurance	5,566	6,120	5,995	5,875	6,629
50-60-092	Retirement	2,063	2,010	2,137	2,100	2,137
50-60-110	Insurance - General	1,886	1,940	1,305	1,750	1,275
50-60-170	Operating Supplies	13,566	15,000	14,500	10,000	14,500
50-60-220	Building Maintenance	2,047	2,000	10,060	11,800	2,000
50-60-231	Maintenance Salaries	34,383	33,500	35,620	35,500	35,620
50-60-240	Payroll Exp - FICA/Unemployment	2,815	2,665	2,832	2,858	2,832
50-60-290	Utilities - Maintenance Bldg	3,924	4,100	4,300	5,850	5,900
50-60-312	Vehicle Maintenance	25	715	884	100	884
50-60-331	Equipment Maintenance	14,102	15,040	19,250	19,150	13,420
50-60-430	Gasoline & Oil	37,356	45,000	42,500	39,400	42,500
50-60-460	Tools and Small Equipment	6,446	7,310	5,860	5,900	10,960
	Total Maintenance	124,179	135,400	145,243	140,283	138,657
	Administration					
50-90-020	Compilation and Audit	2,856	2,860	2,860	2,860	2,940
50-90-081	Employee Miscellaneous	2,776	2,700	2,972	0	0
50-90-090	Health Insurance	22,859	28,050	22,038	23,100	26,063
50-90-092	Retirement	8,637	8,360	8,187	8,850	8,924
50-90-110	Insurance - General	79,290	80,350	69,239	72,500	73,614
50-90-130	Legal Services	2,203	2,720	2,500	1,600	2,000
50-90-160	Office Supplies & Credit Card Costs	21,359	21,000	22,450	22,580	22,250
50-90-180	Outside Services	8,466	8,500	2,380	2,200	1,020
50-90-190	Publications	896	1,900	1,000	1,000	1,000
50-90-220	Maintenance of Office Building	12,090	9,700	11,400	7,500	12,000
50-90-221	Landscaping	1,715	2,380	2,000	2,000	2,000
50-90-230	Administrative Salaries	147,325	140,475	137,450	155,000	151,126
50-90-240	Payroll Tax /Vac/Sick Leave	15,869	10,475	10,431	11,950	11,299
50-90-260	Telephone	11,967	12,670	10,375	11,900	12,024
50-90-290	Utilities	2,089	3,300	3,000	2,450	2,500
50-90-291	Trash Removal	1,599	2,100	2,250	1,570	2,000
50-90-310	Vehicle Maintenance	373	700	884	800	884
50-90-410	Dues and Permits	6,765	7,500	7,000	6,600	7,000
50-90-440	Training	2,429	3,305	4,978	5,400	4,004
50-90-442	Inclusion Expense	1,154	680	600	655	600
50-90-443	Computer Support & Upgrades	31,683	32,580	36,750	36,000	39,008
	Total Administration	384,400	382,305	360,744	376,515	382,256

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2019 ANTICIPATED BUDGET AND 2020 PROPOSED BUDGET

	Audit 2018	Adopted or Amended 2018	Adopted 2019	Anticipated 2019	Proposed 2020	
<b>Billing and Personnel</b>						
50-91-001	Bad Debts	50,305	50,000	50,000	49,000	50,000
50-91-090	Health Insurance	30,199	35,225	31,866	30,820	34,683
50-91-092	Retirement	5,274	5,440	6,040	5,600	6,095
50-91-110	Insurance - General	177	245	164	202	203
50-91-180	Data Processing	33,759	35,000	35,000	32,000	35,000
50-91-230	Data Processing Salaries	89,393	95,190	105,077	98,700	106,372
50-91-240	Payroll Exp - FICA/Unemployment	6,047	6,645	7,325	6,900	6,951
50-91-440	Training	0	2,325	2,924	129	3,046
50-91-450	Postage	18,277	17,000	18,500	21,000	21,000
	<b>Total Billing and Personnel</b>	<b>233,430</b>	<b>247,070</b>	<b>256,896</b>	<b>244,351</b>	<b>263,350</b>
<b>Debt Retirement and Transfers</b>						
50-98-117	Principal - CWCB Loan	190,711	190,712	194,049	194,049	197,445
50-98-118	Interest - CWCB Loan	65,419	65,420	62,082	62,082	58,686
50-98-121	Interest - CWPDA Loan	99,549	99,550	92,684	82,725	70,130
50-98-122	Admin Fee - CWPDA Loan	89,486	89,486	89,486	89,486	89,486
50-98-126	Principal - CWPDA Loan	372,216	372,217	380,613	380,613	372,217
50-98-132	Interest - 2015 Refunding Bonds	115,350	115,350	102,150	102,150	88,650
50-98-133	Principal - 2015 Refunding Bonds	440,000	440,000	450,000	450,000	475,000
	<b>Total Debt Retirement &amp; Transfers</b>	<b>1,372,732</b>	<b>1,372,735</b>	<b>1,371,064</b>	<b>1,361,105</b>	<b>1,351,614</b>
	<b>Total Expenditures</b>	<b>4,416,811</b>	<b>4,683,620</b>	<b>5,922,874</b>	<b>5,247,914</b>	<b>5,610,455</b>
	<b>Budgetary Fund Balance Beginning of Year</b>	<b>4,426,586</b>	<b>4,900,458</b>	<b>6,202,962</b>	<b>5,534,767</b>	<b>5,950,480</b>
	<b>Budgetary Fund Balance End of Year</b>	<b>5,534,767</b>	<b>5,525,388</b>	<b>5,953,685</b>	<b>5,950,480</b>	<b>6,327,892</b>
	<b>Audited FS Balance End of Year</b>	<b>5,534,767</b>				
<b>Wastewater Enterprise Fund</b>						
<b>Revenue</b>						
60-03-009	Capital Investment Fee	81,393	88,000	84,000	81,901	84,000
60-03-010	Service Fees	1,714,240	1,692,800	1,712,338	1,736,000	1,740,000
60-03-021	Waste Hauler Revenue	66,962	63,500	70,000	69,378	75,000
60-03-100	Availability Charges	265,990	270,000	317,972	298,000	310,000
60-03-014	Municipal Wastewater Treatment	168,558	212,000	212,000	221,560	220,565
60-03-154	Inclusion Fee	5,154	4,400	4,500	0	2,500
60-03-170	Customer Hookups	29,180	32,000	30,000	28,860	30,000
60-03-187	Interest Income - Other	28,916	11,500	31,585	41,900	39,000
60-03-189	Interest Income - CIF	17,097	8,500	18,500	19,800	19,000
60-03-190	Interest on Delinquent Taxes	191	500	500	350	500
60-03-195	Interest Income - PSSGID	29,514	29,515	28,245	28,245	26,948
60-03-197	Interest Income CIF - PSSGID	29,514	29,515	28,245	28,245	26,948
60-03-200	Penalty & Interest Delin Accts	2,246	2,800	2,500	2,100	2,500
60-03-387	Current Tax Interest	1,090	1,000	1,100	1,150	1,100
60-03-389	Other Revenue	7,839	7,500	8,900	6,800	7,500
60-03-991	Gain or Loss on Asset Disposal	11,297	0	0	0	0
60-09-001	Transfer From General Fund	160,000	160,000	160,000	160,000	160,000
60-09-002	Transfer From Debt Service Fund	0	0	10,560	10,560	0
	<b>Total Wastewater Revenue</b>	<b>2,619,180</b>	<b>2,613,530</b>	<b>2,720,945</b>	<b>2,734,849</b>	<b>2,745,561</b>
<b>Inspection</b>						
60-16-090	Health Insurance	4,097	5,020	4,424	737	0
60-16-092	Retirement	1,263	1,240	1,284	195	0
60-16-110	Insurance - General	845	1,170	512	227	0
60-16-232	Construction Inspector Salary	25,774	25,420	26,252	4,005	0
60-16-240	Payroll Exp - Tax/Vac/SL Accrual	1,930	1,895	1,964	298	0
60-16-311	Vehicle Maintenance	178	335	416	0	0
	<b>Total Inspection Expenditures</b>	<b>34,088</b>	<b>35,080</b>	<b>34,852</b>	<b>5,462</b>	<b>0</b>
<b>Work in Progress</b>						
60-22-170	Connections	5,135	6,400	6,000	8,600	6,000
60-22-418	WW SCADA System	17,665	21,975	31,200	27,200	27,200
60-22-464	Capital Equipment	0	0	44,352	42,000	17,040
60-22-465	Transportation Equipment	22,567	22,400	21,440	18,186	43,200
60-22-502	Wastewater Treatment Plant	14,463	17,500	52,900	5,185	0
60-22-505	Collection System Upgrades	10,539	34,705	0	0	0
	<b>Total Work in Progress</b>	<b>70,369</b>	<b>102,980</b>	<b>155,892</b>	<b>101,171</b>	<b>93,440</b>
<b>Wastewater CIF Projects</b>						
60-24-418	CIF - SCADA System	17,665	21,975	7,800	6,800	6,800
60-24-502	CIF - Wastewater Treatment Plant	14,463	17,500	7,800	0	0
60-24-505	CIF - Collection Sys Upgrades	0	0	20,000	20,000	20,000
	<b>Total WW CIF Projects</b>	<b>32,129</b>	<b>39,475</b>	<b>35,600</b>	<b>26,800</b>	<b>26,800</b>

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2019 ANTICIPATED BUDGET AND 2020 PROPOSED BUDGET

	Audit 2018	Adopted or Amended 2018	Adopted 2019	Anticipated 2019	Proposed 2020	
<b>Wastewater Collection</b>						
60-51-090	Health Insurance	37,602	40,335	40,694	39,900	48,980
60-51-091	Uniforms	4,825	4,960	5,100	4,600	5,430
60-51-092	Retirement	10,471	10,400	10,913	10,650	12,024
60-51-100	Fuel & Power Lift Stations	40,358	67,000	60,000	68,500	69,000
60-51-110	Insurance - General	6,564	9,820	4,351	6,900	4,390
60-51-220	Wastewater Line Maint / Repair	242,446	285,000	360,000	355,900	365,400
60-51-230	Gen. & Pumps Lift Stations	17,400	15,000	15,000	250	180,500
60-51-232	Collection Salaries	190,146	189,760	194,502	197,700	216,158
60-51-240	Payroll Exp - FICA/Unemployment	14,606	14,635	14,977	15,200	16,092
60-51-314	Vehicle Maintenance	8,701	5,420	5,500	5,400	5,839
60-51-440	Training	2,898	2,650	3,209	1,800	4,043
	<b>Total Wastewater Collection</b>	<b>576,015</b>	<b>644,980</b>	<b>714,246</b>	<b>706,800</b>	<b>927,856</b>
<b>Wastewater Treatment</b>						
60-53-090	Health Insurance	30,274	30,840	32,720	31,000	40,075
60-53-092	Retirement	7,505	7,470	7,872	7,750	11,287
60-53-110	Insurance - General	4,957	7,050	3,138	4,400	4,121
60-53-131	Operator Salaries	150,906	155,230	161,995	160,000	217,932
60-53-170	Lab Supply & Testing	17,037	28,360	28,000	24,600	52,300
60-53-200	Fuel, Power & Water Vista WWTP	214,486	242,000	237,000	261,500	245,000
60-53-220	Maintenance Vista WWTP	216,372	219,000	132,000	103,000	139,400
60-53-223	Sludge Removal/Processing	61,013	57,600	83,000	40,000	70,000
60-53-240	Payroll Exp - FICA/Unemployment	11,220	11,805	12,236	11,750	15,963
60-53-318	Vehicle Maintenance	1,700	2,450	4,016	900	3,666
60-53-440	Training	1,174	1,420	2,080	1,370	2,336
	<b>Total Wastewater Treatment</b>	<b>716,645</b>	<b>763,225</b>	<b>704,057</b>	<b>646,270</b>	<b>802,080</b>
<b>Maintenance</b>						
60-60-090	Health Insurance	2,620	2,880	2,822	2,800	3,119
60-60-092	Retirement	971	950	1,006	950	1,006
60-60-110	Insurance - General	570	900	401	410	367
60-60-170	Operating Supplies	6,376	7,200	7,000	5,050	7,000
60-60-220	Building Maintenance	978	1,500	4,738	6,520	900
60-60-231	Maintenance Salaries	16,180	15,765	16,762	15,800	16,762
60-60-240	Payroll Exp - FICA/Unemployment	1,325	1,255	1,333	1,300	1,333
60-60-290	Utilities - Maintenance Bldg	2,923	3,000	3,200	3,450	3,500
60-60-312	Vehicle Maintenance	12	335	416	0	416
60-60-331	Equipment Maintenance	6,981	7,960	11,693	10,100	7,280
60-60-430	Gasoline & Oil	16,811	20,000	20,000	17,750	20,000
60-60-460	Tools and Small Equipment	3,218	3,440	3,200	2,800	4,960
	<b>Total Wastewater Maintenance</b>	<b>58,964</b>	<b>65,185</b>	<b>72,570</b>	<b>66,930</b>	<b>66,643</b>
<b>Administration</b>						
60-90-020	Audit	1,428	1,430	1,430	1,420	1,470
60-90-081	Employee Miscellaneous	1,307	1,300	1,428	0	0
60-90-090	Health Insurance	10,753	13,200	10,370	10,800	12,265
60-90-092	Retirement	4,067	3,935	3,853	3,750	4,199
60-90-110	Insurance - General	35,618	36,420	31,378	32,750	33,361
60-90-130	Legal Services	95	1,280	1,000	400	1,000
60-90-160	Office Supplies & Credit Card Costs	10,076	10,000	10,690	10,600	10,500
60-90-180	Outside Services	3,984	4,000	1,120	1,100	480
60-90-190	Publications	426	890	750	480	500
60-90-220	Maintenance of Office Building	5,703	4,550	5,350	5,000	5,350
60-90-221	Landscaping	807	1,120	1,050	1,000	1,050
60-90-230	Administrative Salaries	69,377	66,110	64,634	70,500	71,118
60-90-240	Payroll Tax/Vac/Sick Leave	8,862	4,930	4,910	5,420	5,317
60-90-260	Telephone	6,870	7,030	5,900	6,810	6,976
60-90-290	Utilities	768	1,400	1,000	1,550	1,600
60-90-291	Trash Removal	810	950	900	900	900
60-90-310	Vehicle Maintenance	206	330	416	375	416
60-90-410	Dues and Permits	8,741	7,800	9,250	8,600	8,500
60-90-440	Training	1,461	1,530	2,343	2,550	1,884
60-90-442	Inclusion Expense	418	1,320	1,000	0	1,000
60-90-443	Computer Support & Upgrades	15,710	15,350	17,900	17,500	18,357
	<b>Total Wastewater Administration</b>	<b>187,485</b>	<b>184,875</b>	<b>176,672</b>	<b>181,505</b>	<b>186,243</b>

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2019 ANTICIPATED BUDGET AND 2020 PROPOSED BUDGET

		Audit 2018	Adopted or Amended 2018	Adopted 2019	Anticipated 2019	Proposed 2020
	Personnel & Billing					
60-91-001	Bad Debts	49,155	50,000	50,000	50,000	50,000
60-91-090	Health Insurance	14,216	16,580	16,580	14,750	16,321
60-91-092	Retirement	2,482	2,560	2,560	2,600	2,868
60-91-110	Insurance - General	83	115	115	100	96
60-91-180	Data Processing	7,664	9,000	9,000	6,500	9,000
60-91-230	Data Processing Salaries	42,068	44,800	44,800	46,500	50,057
60-91-240	Payroll Exp - FICA/Unemployment	2,861	3,125	3,125	3,250	3,271
60-91-440	Training	0	1,100	1,100	0	1,434
60-91-450	Postage	9,101	8,000	8,000	9,850	9,500
	Total Wastewater Personnel & Billing	127,629	135,280	135,280	133,550	142,547
	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	2,203,978	2,371,735	2,429,824	2,269,143	2,646,264
	Budgetary Fund Balance Beginning of Year	1,998,956	1,929,733	2,125,302	2,552,203	3,017,909
	Budgetary Fund Balance End of Year	2,552,203	2,171,528	2,416,423	3,017,909	3,117,206
	Audited FS Balance End of Year	2,552,203				

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