



# 2021 Draft Budget

2020 Anticipated and 2021 Proposed Budget Summary

<b>General Fund</b>						
	Audit 2019	Adopted or Amended 2019	Adopted 2020	Anticipated 2020	Proposed 2021	% of Change Projected 2019-2020
<b>Beginning Balance</b>	961,045	873,444	939,542	983,500	963,122	-2%
<b>Revenues</b>						
Property Taxes	1,085,015	1,052,376	1,088,407	1,085,207	1,127,892	4%
Interest	22,126	21,895	22,000	9,075	10,000	10%
Other Revenue	3,918	5,300	5,300	500	5,300	960%
<b>Total Revenue</b>	<b>1,111,059</b>	<b>1,079,571</b>	<b>1,115,707</b>	<b>1,094,782</b>	<b>1,143,192</b>	<b>4%</b>
<b>Expenditures</b>						
Emergency Fund	0	18,005	19,913	17,417	20,366	17%
Election Expense	0	0	30,000	507	0	
Board Expense	92	500	500	0	500	
Insurance	8,459	7,979	8,568	9,854	8,922	-9%
Legal and Professional	27,217	31,780	30,490	26,640	29,990	13%
Supplies & Publications	33,889	35,645	32,000	37,154	37,000	0%
Maintenance	15,463	13,587	14,587	10,940	14,587	33%
Salaries and Benefits	377,415	378,290	411,161	388,397	430,902	11%
Utilities	20,566	19,350	21,350	21,271	23,300	10%
Permits & Fees	41,050	42,200	45,200	41,200	44,387	8%
Inter-fund Transfers	500,000	500,000	500,000	500,000	500,000	0%
Capital Projects and Contingency	21,468	11,250	12,250	12,200	38,600	216%
Computer Support & Upgrades	42,277	53,550	57,365	49,580	50,683	2%
<b>Total Expenditures</b>	<b>1,087,896</b>	<b>1,112,136</b>	<b>1,183,384</b>	<b>1,115,160</b>	<b>1,199,237</b>	<b>8%</b>
<b>Ending Balance</b>	<b>984,209</b>	<b>840,879</b>	<b>871,865</b>	<b>963,122</b>	<b>907,077</b>	<b>-6%</b>
<b>Debt Service Fund</b>						
	Audit 2019	Adopted or Amended 2019	Adopted 2020	Anticipated 2020	Proposed 2021	% of Change Projected 2019-2020
<b>Beginning Balance</b>	39,015	38,184	26,462	26,009	28,105	8%
<b>Revenues</b>						
Property Tax	1,155,951	1,160,806	1,163,600	1,163,600	1,154,978	-1%
Interest	14,130	14,500	14,000	14,000	3,500	-75%
<b>Total Revenue</b>	<b>1,170,080</b>	<b>1,175,306</b>	<b>1,177,600</b>	<b>1,177,600</b>	<b>1,158,478</b>	<b>-2%</b>
<b>Debt Service Payments</b>	<b>1,183,087</b>	<b>1,182,826</b>	<b>1,175,136</b>	<b>1,175,504</b>	<b>1,169,106</b>	<b>-1%</b>
<b>Ending Balance</b>	<b>26,009</b>	<b>30,664</b>	<b>28,926</b>	<b>28,105</b>	<b>17,477</b>	<b>-38%</b>

2020 Anticipated and 2021 Proposed Budget Summary

<b>Water Enterprise Fund</b>						
	Audit 2019	Adopted or Amended 2019	Adopted 2020	Anticipated 2020	Proposed 2021	Projected 2019-2020
<b>Beginning Fund Balance</b>	5,825,397	6,202,962	5,935,717	6,285,577	7,543,054	20%
<b>Revenues</b>						
Service Charge Revenue	3,700,201	3,720,000	4,004,856	4,290,000	4,141,037	-3%
CIF/RWAF Revenue	489,514	564,000	555,000	510,000	530,000	4%
Tap Fee/Connection/Inclusion	169,247	223,900	205,000	156,000	205,000	31%
Availability Revenue	510,095	489,300	500,000	498,600	500,000	0%
Other Water Sales & Mitigation	162,839	170,500	160,501	257,936	255,000	-1%
Late Fees & Interest Income	245,638	143,457	226,510	136,230	153,750	13%
Transfers from Other Funds	340,000	340,000	340,000	340,000	353,600	4%
<b>Total Revenues</b>	<b>5,617,533</b>	<b>5,651,157</b>	<b>5,991,867</b>	<b>6,188,766</b>	<b>6,138,387</b>	<b>-1%</b>
<b>Expenditures</b>						
Connections	140,450	172,000	165,000	153,000	160,000	5%
Source of Supply	258,650	192,995	221,200	235,351	269,500	15%
Water Treatment	913,005	1,040,982	1,246,368	1,155,778	1,150,267	0%
Water Distribution	888,341	1,299,135	1,354,525	946,928	1,184,992	25%
Maintenance	135,354	145,243	146,145	134,997	166,741	24%
Administration & Billing	622,090	617,640	648,644	638,994	676,291	6%
Revenue Bond Debt Service	1,363,381	1,371,064	1,351,614	1,358,094	1,352,565	0%
Capital Projects (including CIF/Bond/Contingency)	877,865	1,083,815	591,910	363,875	1,763,550	385%
<b>Total Expenditures</b>	<b>5,199,135</b>	<b>5,922,874</b>	<b>5,725,406</b>	<b>4,987,017</b>	<b>6,723,905</b>	<b>35%</b>
<b>Ending Fund Balance</b>	<b>6,243,795</b>	<b>5,931,245</b>	<b>6,202,178</b>	<b>7,487,326</b>	<b>6,957,536</b>	<b>-7%</b>

2020 Anticipated and 2021 Proposed Budget Summary

<b>Wastewater Enterprise Fund</b>						
	Audit 2019	Adopted or Amended 2019	Adopted 2020	Anticipated 2020	Proposed 2021	% of Change Projected 2019-2020
<b>Beginning Fund Balance</b>	2,402,179	2,806,723	3,140,125	3,110,691	3,586,858	15%
<b>Revenues</b>						
Service Charge Revenue	1,744,320	1,712,338	1,740,000	1,763,060	1,752,595	-1%
CIF Revenue	75,545	84,000	84,000	72,200	80,000	11%
Tap Fee/Connection/Inclusion	22,179	34,500	29,500	23,700	29,500	24%
Availability Revenue	311,462	317,972	310,000	304,000	310,000	2%
Waste Hauler/Other Rev/Municipal Treatment	323,194	290,900	303,065	255,400	321,000	26%
Late Fees & Interest Income	130,605	110,675	115,996	82,446	79,344	-4%
Transfers from General Fund & Debt Service	160,000	160,000	160,000	160,000	166,400	4%
<b>Total Revenue</b>	<b>2,767,305</b>	<b>2,710,385</b>	<b>2,742,561</b>	<b>2,660,806</b>	<b>2,738,839</b>	<b>3%</b>
<b>Expenditures</b>						
Connections	4,290	6,000	8,000	8,000	9,000	13%
Wastewater Collection	605,479	714,246	918,856	644,034	860,934	34%
Wastewater Treatment	590,818	704,057	802,080	688,109	925,836	35%
Maintenance	68,073	72,570	70,701	64,866	81,712	26%
Administration & Billing	314,495	316,357	330,242	319,519	342,526	7%
Revenue Bond Debt Service	400,654	400,655	400,655	400,655	400,655	0%
Capital Projects (including CIF/Bond/Contingency)	85,545	220,344	105,840	74,000	555,150	650%
<b>Total Expenditures</b>	<b>2,069,353</b>	<b>2,434,229</b>	<b>2,636,374</b>	<b>2,199,183</b>	<b>3,175,813</b>	<b>44%</b>
<b>Ending Fund Balance</b>	<b>3,100,131</b>	<b>3,082,879</b>	<b>3,246,312</b>	<b>3,572,314</b>	<b>3,149,884</b>	<b>-12%</b>

2020 ANTICIPATED BUDGET AND 2021 PROPOSED BUDGET

		Audit 2019	Adopted or Amended 2019	Adopted 2020	Anticipated 2020	Proposed 2021
	<b>General Fund</b>					
Acct No	Revenue					
10-03-187	Other Interest Income	22,126	21,895	22,000	9,075	10,000
10-03-381	General Property Taxes - Water	403,735	403,016	432,460	432,460	451,644
10-03-385	General Property Taxes - WW	447,594	446,860	453,447	453,447	473,748
10-03-388	Delinquent Tax	2,725	2,500	2,500	500	2,500
10-03-389	Specific Ownership Taxes	230,961	200,000	200,000	198,800	200,000
10-03-390	Other Revenue	3,918	5,300	5,300	500	5,300
	<b>Total Revenue</b>	<b>1,111,059</b>	<b>1,079,571</b>	<b>1,115,707</b>	<b>1,094,782</b>	<b>1,143,192</b>
	Expenditures					
10-90-019	Emergency Fund	0	18,005	19,913	17,417	20,366
10-90-020	Audit	24,280	24,280	24,990	24,990	24,990
10-90-060	County Treasurers Fee	25,656	25,500	28,500	26,000	28,687
10-90-070	Election Expense	0	0	30,000	507	0
10-90-080	Board Expense	92	500	500	0	500
10-90-081	Employee Miscellaneous	3,945	3,400	3,400	0	3,400
10-90-090	Health Insurance	44,703	45,400	51,023	45,542	61,175
10-90-092	Retirement	15,999	16,411	17,581	15,355	18,276
10-90-110	Insurance - General	8,459	7,979	8,568	9,854	8,922
10-90-130	Legal Services	1,294	4,000	4,000	1,300	4,000
10-90-160	Office Supplies & Credit Card Costs	32,404	33,145	30,000	35,454	35,000
10-90-180	Outside Services	1,643	3,500	1,500	350	1,000
10-90-190	Publications	1,484	2,500	2,000	1,700	2,000
10-90-220	Maintenance of Office Building	9,625	8,000	9,000	7,000	9,000
10-90-221	Landscaping	2,695	3,000	3,000	2,000	3,000
10-90-230	Administrative Salaries	283,147	281,249	308,305	305,000	313,431
10-90-240	Payroll Tax/Vac/Sick Leave	19,531	21,285	23,013	21,000	23,421
10-90-260	Telephone	12,299	11,550	11,550	13,000	14,500
10-90-290	Utilities	5,417	5,000	7,000	5,814	6,000
10-90-291	Trash Removal	2,850	2,800	2,800	2,457	2,800
10-90-310	Vehicle Maintenance	3,144	2,587	2,587	1,940	2,587
10-90-410	Dues and Permits	14,694	16,000	16,000	14,500	15,000
10-90-440	Training	10,090	10,545	7,839	1,500	11,200
10-95-100	Water Conservation Program	3,000	3,000	3,000	3,000	3,000
10-95-110	Computer Support	42,277	53,550	57,365	49,580	50,683
10-95-115	Computer Upgrades	18,468	8,250	9,250	9,200	33,100
10-95-465	Transportation Equipment	0	0	0	0	0
10-95-468	Administrative Building	710	5,300	0	0	2,500
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>1,088,605</b>	<b>1,117,436</b>	<b>1,183,384</b>	<b>1,115,160</b>	<b>1,199,237</b>
	Budgetary Fund Balance Beginning of Year	961,045	873,444	939,542	983,500	963,122
	Budgetary Fund Balance End of Year	983,499	835,579	871,865	963,122	907,077
	Audited FS Fund Balance End of Year	983,500				
	<b>Debt Service Fund</b>					
	Revenue					
40-03-381	Restricted Prop Taxes - Water	770,790	775,537	771,853	771,853	771,060
40-03-382	Restricted Prop Taxes - WW	385,160	385,269	391,747	391,747	383,918
40-03-386	Interest on Debt Service	14,130	14,500	14,000	14,000	3,500
	<b>Total Revenue</b>	<b>1,170,080</b>	<b>1,175,306</b>	<b>1,177,600</b>	<b>1,177,600</b>	<b>1,158,478</b>
	Expenditures					
40-98-040	Treasurers Fee	34,833	34,573	34,732	35,100	36,000
40-98-133	Interest - 2012 GO Refunding Bonds - WW	41,294	41,293	31,394	31,394	21,906
40-98-134	Principal - 2012 GO Refunding Bonds - WW	330,000	330,000	345,000	345,000	350,000
40-98-135	Interest - 2012 GO Refunding Bonds - W	78,960	78,960	59,010	59,010	41,200
40-98-136	Principal - 2012 GO Refunding Bonds - W	665,000	665,000	685,000	685,000	700,000
40-98-200	Transfer to Enterprise Fund	33,000	33,000	20,000	20,000	20,000
	<b>Total Debt Service Expenditures</b>	<b>1,183,087</b>	<b>1,182,826</b>	<b>1,175,136</b>	<b>1,175,504</b>	<b>1,169,106</b>
	Budgetary Fund Balance Beginning of Year	39,015	38,184	26,462	26,009	28,105
	Budgetary Fund Balance End of Year	26,009	30,664	28,926	28,105	17,477
	Audited FS Fund Balance End of Year	26,009				

2020 ANTICIPATED BUDGET AND 2021 PROPOSED BUDGET

		Audit 2019	Adopted or Amended 2019	Adopted 2020	Anticipated 2020	Proposed 2021
	<b>Water Enterprise Fund</b>					
	Revenue					
50-03-007	Raw Water Acquisition Fee	211,310	243,000	235,000	220,000	230,000
50-03-009	Capital Investment Fee	278,205	321,000	320,000	290,000	300,000
50-03-010	Service Fees	3,700,201	3,720,000	4,004,856	4,290,000	4,141,037
50-03-015	Contributed Assets	18,900	0	0	0	0
50-03-020	Other Water Sales	120,772	115,000	110,000	190,000	190,000
50-03-030	Irrigation Water Sales	42,066	55,500	50,501	67,936	65,000
50-03-040	Affordable Housing Surcharge	0	0	0	42,303	64,000
50-03-100	Availability Charges	510,095	489,300	500,000	498,600	500,000
50-03-120	Tap Fees - Main Line Extension	3,209	0	0	0	0
50-03-154	Inclusion Fee	1,967	8,900	5,000	2,000	5,000
50-03-170	Customer Hookups	167,280	215,000	200,000	154,000	200,000
50-03-187	Interest Income - Other	89,822	47,762	87,000	41,640	45,000
50-03-188	Interest Income - WRF	20,118	10,000	22,500	6,600	7,000
50-03-189	Interest Income - CIF	21,988	8,000	17,500	11,790	12,000
50-03-190	Interest on Delinquent Taxes	446	250	250	200	250
50-03-191	Interest from Cert. - Treas	1,359	0	0	0	0
50-03-200	Penalty & Interest Delin Accts	16,379	13,185	15,000	6,000	15,000
50-03-387	Current Tax Interest	4,452	4,260	4,260	4,500	4,500
50-03-389	Other Revenue/Grants	78,574	60,000	80,000	65,500	70,000
50-03-991	Gain or Loss on Asset Disposal	12,499	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	22,440	22,440	13,600	13,600	13,600
	<b>Total Revenue</b>	<b>5,662,082</b>	<b>5,673,597</b>	<b>6,005,467</b>	<b>6,244,669</b>	<b>6,202,387</b>
	Inspection					
50-16-090	Health Insurance	1,574	9,400	0	0	0
50-16-092	Retirement	373	2,728	0	0	0
50-16-110	Insurance - General	254	1,665	0	0	0
50-16-232	Construction Inspector Salary	7,720	55,786	0	0	0
50-16-240	Payroll Tax/Vac/SL Accruals	583	4,174	0	0	0
50-16-311	Vehicle Maintenance	0	884	0	0	0
	<b>Total Inspection Expenditures</b>	<b>10,504</b>	<b>74,637</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Work in Progress					
50-21-170	Connections	140,450	172,000	165,000	153,000	160,000
50-21-401	Water Rights	14,009	20,000	0	11,000	10,000
50-21-414	Water Model	2,767	0	0	175	1,000
50-21-418	Water SCADA System	10,853	12,800	43,520		61,472
50-21-450	Water Treatment Plant Upgrades	0	52,120	20,000	0	0
50-21-455	Distribution System Upgrades	18,900	73,500	40,000	2,000	40,000
50-21-464	Capital Equipment	68,218	72,998	48,210	33,000	16,660
50-21-465	Transportation Equipment	38,732	45,560	91,800	75,000	51,800
	<b>Total Work In Progress</b>	<b>293,929</b>	<b>448,978</b>	<b>408,530</b>	<b>274,175</b>	<b>340,932</b>
	Water CIF Projects					
50-23-406	CIF - San Juan UV	0	353,000	0	0	0
50-23-414	CIF - Water Model	2,767	0	0	175	1,000
50-23-418	CIF - SCADA System	4,267	3,200	10,880	5,200	25,368
50-23-450	CIF - Treatment Plant Upgrades	0	5,500	30,000	30,000	1,400,000
50-23-455	CIF - Distribution System Upgrades	3,453	17,500	307,500	207,500	157,250
	<b>Total Water CIF Projects</b>	<b>10,486</b>	<b>379,200</b>	<b>348,380</b>	<b>242,875</b>	<b>1,583,618</b>
	Raw Water Acquisition Fee Projects					
50-30-401	Water Rights - Dry Gulch Res	23	0	0	0	0
50-30-406	San Juan UV	706,140	353,000	0	0	0
	<b>Total Raw Water Acquisition Fee Projects</b>	<b>706,162</b>	<b>353,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Source of Supply					
50-41-402	Ditches	926	1,000	1,000	1,950	1,000
50-41-403	Reservoirs & Watershed	78,445	66,000	69,500	72,000	69,500
50-41-411	Raw Water Line - Jackson Mt	22,060	0	3,000	14,100	4,050
50-41-511	Raw Water Line - San Juan	43,675	26,000	30,000	25,000	69,200
50-41-512	Power Trujillo Booster	68,047	61,020	70,000	72,057	73,000
50-41-513	Power SJ River Booster	43,436	33,375	44,000	47,912	50,000
50-41-514	Power Lake Forest	1,494	5,000	3,000	1,689	2,000
50-41-516	Power Dutton Ditch	567	600	700	643	750
	<b>Total Source of Supply</b>	<b>258,650</b>	<b>192,995</b>	<b>221,200</b>	<b>235,351</b>	<b>269,500</b>
	Water Treatment					
50-43-090	Health Insurance	32,322	35,798	40,696	41,120	38,864
50-43-092	Retirement	8,602	8,714	12,105	11,200	9,176

2020 ANTICIPATED BUDGET AND 2021 PROPOSED BUDGET

		Audit 2019	Adopted or Amended 2019	Adopted 2020	Anticipated 2020	Proposed 2021
50-43-110	Insurance - General	5,429	5,320	7,219	7,271	8,462
50-43-131	Operator Salaries	175,264	181,512	236,122	228,700	182,994
50-43-140	Training	1,866	4,420	4,424	1,750	3,944
50-43-180	Vehicle Maintenance	1,103	3,484	4,134	1,500	3,484
50-43-200	Hatcher WTP Fuel & Power	134,204	135,000	140,000	137,066	140,000
50-43-205	Hatcher Wtr Plant Chemicals/Lab	152,819	130,000	160,000	155,000	170,000
50-43-220	Hatcher WTP Maintenance	120,335	115,500	120,000	157,000	243,674
50-43-240	Payroll Exp - FICA/Unemployment	13,395	13,801	17,668	16,405	13,669
50-43-400	Snowball WTP Fuel & Power	19,271	19,000	20,000	23,085	24,000
50-43-405	Snowball WTP Chemicals/Lab	78,375	50,000	72,000	71,000	72,000
50-43-420	Snowball WTP Maintenance	18,716	55,433	50,000	5,000	50,000
50-43-500	San Juan WTP Fuel & Power	27,913	85,000	65,000	40,681	42,000
50-43-505	San Juan WTP Chemicals/Lab	66,937	156,000	60,000	65,000	65,000
50-43-520	San Juan WTP Maintenance	56,454	42,000	237,000	194,000	83,000
	Total Water Treatment	913,005	1,040,982	1,246,368	1,155,778	1,150,267
	Water Distribution					
50-44-090	Health Insurance	76,545	71,857	90,219	89,900	103,370
50-44-091	Uniforms	10,374	10,750	11,410	11,120	11,410
50-44-092	Retirement	18,888	18,520	20,795	20,544	21,513
50-44-099	Fuel & Power Mission Booster	1,943	650	700	607	700
50-44-100	Fuel & Power Pump Stations	33,237	30,000	32,000	35,200	36,000
50-44-101	Town Fill Station - Fuel & P	843	1,400	1,100	873	1,000
50-44-102	Town Fill Station - Maint	4,399	1,000	2,000	1,000	2,000
50-44-110	Insurance - General	12,344	11,306	12,401	13,400	19,840
50-44-201	Trails Fill Station - Fuel & P	788	1,200	1,100	634	750
50-44-202	Trails & Lyn Fill Stations - Maint	1,826	750	1,000	3,900	4,000
50-44-219	Water Tank Maintenance	197,826	218,906	329,900	200,000	200,900
50-44-220	Water Line Maintenance	134,255	550,000	425,100	135,000	288,750
50-44-231	Fire Hydrant Maintenance	4,826	9,500	7,500	3,000	7,500
50-44-232	Distribution Salaries	350,553	331,990	373,660	390,500	440,504
50-44-240	Payroll Exp - FICA/Unemployment	26,831	25,505	27,634	27,500	28,435
50-44-310	Vehicle Maintenance	10,044	10,000	10,500	9,500	8,935
50-44-440	Training	2,820	5,801	7,506	4,250	9,384
	Total Water Distribution	888,341	1,299,135	1,354,525	946,928	1,184,992
	Maintenance					
50-60-090	Health Insurance	5,996	5,995	6,629	6,500	7,498
50-60-092	Retirement	2,003	2,137	2,504	2,200	1,843
50-60-110	Insurance - General	1,111	1,305	1,489	1,300	1,699
50-60-170	Operating Supplies	9,051	14,500	14,500	11,750	14,500
50-60-220	Building Maintenance	11,675	10,000	2,000	1,000	29,200
50-60-231	Maintenance Salaries	33,392	35,620	41,726	36,100	30,888
50-60-240	Payroll Exp - FICA/Unemployment	2,734	2,832	3,317	2,738	2,456
50-60-290	Utilities - Maintenance Bldg	5,107	4,300	5,900	5,409	6,000
50-60-312	Vehicle Maintenance	1,170	884	1,200	500	884
50-60-331	Equipment Maintenance	13,704	19,250	13,420	21,000	17,320
50-60-430	Gasoline & Oil	43,921	42,500	42,500	39,000	42,500
50-60-440	Training	0	0	0	0	653
50-60-460	Tools and Small Equipment	5,489	5,860	10,960	7,500	11,300
	Total Maintenance	135,354	145,243	146,145	134,997	166,741
	Administration					
50-90-020	Compilation and Audit	2,860	2,860	2,940	2,940	2,940
50-90-081	Employee Miscellaneous	2,588	2,972	2,972	0	3,000
50-90-090	Health Insurance	22,484	22,038	26,063	22,300	32,391
50-90-092	Retirement	8,035	8,187	8,924	8,500	9,136
50-90-110	Insurance - General	75,982	69,239	73,614	72,400	73,972
50-90-130	Legal Services	880	2,500	2,000	500	2,000
50-90-160	Office Supplies & Credit Card Costs	22,066	22,450	22,250	21,800	23,000
50-90-180	Outside Services	2,405	2,380	1,020	250	500
50-90-190	Publications	1,009	1,000	1,000	400	1,000
50-90-220	Maintenance of Office Building	6,378	11,400	12,000	6,250	12,000
50-90-221	Landscaping	1,833	2,000	2,000	1,960	2,000
50-90-230	Administrative Salaries	140,285	137,450	151,126	143,700	152,625
50-90-240	Payroll Tax /Vac/Sick Leave	12,830	10,431	11,299	10,250	11,419
50-90-260	Telephone	11,725	10,375	12,024	11,310	13,020
50-90-290	Utilities	2,098	3,000	2,500	2,399	2,500
50-90-291	Trash Removal	1,919	2,250	2,000	1,455	2,000
50-90-310	Vehicle Maintenance	925	884	950	500	884
50-90-410	Dues and Permits	6,265	7,000	7,000	6,290	7,000
50-90-440	Training	6,006	4,978	4,004	500	3,915
50-90-442	Inclusion Expense	656	600	600	1,300	1,000
50-90-443	Computer Support & Upgrades	37,573	36,750	39,008	38,500	56,972
	Total Administration	366,802	360,744	385,294	353,504	413,273

2020 ANTICIPATED BUDGET AND 2021 PROPOSED BUDGET

		Audit 2019	Adopted or Amended 2019	Adopted 2020	Anticipated 2020	Proposed 2021
	Billing and Personnel					
50-91-001	Bad Debts	49,924	50,000	50,000	50,000	50,000
50-91-090	Health Insurance	33,666	31,866	34,683	40,000	40,466
50-91-092	Retirement	5,979	6,040	6,095	7,520	5,832
50-91-110	Insurance - General	180	164	203	300	291
50-91-180	Data Processing	33,361	35,000	35,000	33,850	35,000
50-91-230	Data Processing Salaries	105,087	105,077	106,372	126,000	101,795
50-91-240	Payroll Exp - FICA/Unemployment	7,365	7,325	6,951	8,920	6,587
50-91-440	Training	0	2,924	3,046	0	3,046
50-91-450	Postage	19,725	18,500	21,000	18,900	20,000
	<b>Total Billing and Personnel</b>	<b>255,288</b>	<b>256,896</b>	<b>263,350</b>	<b>285,490</b>	<b>263,018</b>
	Debt Retirement and Transfers					
50-98-117	Principal - CWCB Loan	194,049	194,049	197,445	194,049	200,900
50-98-118	Interest - CWCB Loan	60,273	62,082	58,686	62,082	55,231
50-98-121	Interest - CWPDA Loan	89,884	92,684	70,130	79,714	63,540
50-98-122	Admin Fee - CWPDA Loan	89,486	89,486	89,486	89,486	89,486
50-98-126	Principal - CWPDA Loan	380,612	380,613	372,217	380,613	389,008
50-98-132	Interest - 2015 Refunding Bonds	99,077	102,150	88,650	102,150	74,400
50-98-133	Principal - 2015 Refunding Bonds	450,000	450,000	475,000	450,000	480,000
	<b>Total Debt Retirement &amp; Transfers</b>	<b>1,363,381</b>	<b>1,371,064</b>	<b>1,351,614</b>	<b>1,358,094</b>	<b>1,352,565</b>
	<b>Total Expenditures</b>	<b>5,201,902</b>	<b>5,922,874</b>	<b>5,725,406</b>	<b>4,987,192</b>	<b>6,724,905</b>
	Budgetary Fund Balance Beginning of Year	5,825,397	6,202,962	5,935,717	6,285,577	7,543,054
	Budgetary Fund Balance End of Year	6,285,577	5,953,685	6,215,778	7,543,054	7,020,536
	Audited FS Balance End of Year	6,285,577				
	<b>Wastewater Enterprise Fund</b>					
	Revenue					
60-03-009	Capital Investment Fee	75,545	84,000	84,000	72,200	80,000
60-03-010	Service Fees	1,744,320	1,712,338	1,740,000	1,763,060	1,752,595
60-03-014	Municipal Wastewater Treatment	223,272	212,000	220,565	138,200	200,000
60-03-021	Waste Hauler Revenue	94,701	70,000	75,000	115,200	115,000
60-03-100	Availability Charges	311,462	317,972	310,000	304,000	310,000
60-03-110	Affordable Housing Surcharge	0	0	0	8,144	12,240
60-03-154	Inclusion Fee	-16	4,500	2,500	6,000	4,500
60-03-170	Customer Hookups	22,195	30,000	27,000	17,700	25,000
60-03-187	Interest Income - Other	45,352	31,585	39,000	18,350	18,000
60-03-189	Interest Income - CIF	19,441	18,500	19,000	7,600	7,000
60-03-190	Interest on Delinquent Taxes	196	500	500	100	100
60-03-195	Interest Income - PSSGID	28,245	28,245	26,948	26,948	25,622
60-03-197	Interest Income CIF - PSSGID	28,245	28,245	26,948	26,948	25,622
60-03-200	Penalty & Interest Delin Accts	2,000	2,500	2,500	1,500	2,000
60-03-387	Current Tax Interest	1,244	1,100	1,100	1,000	1,000
60-03-389	Other Revenue	5,221	8,900	7,500	2,000	6,000
60-03-991	Gain or Loss on Asset Disposal	5,882	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	10,560	10,560	6,400	6,400	6,400
	<b>Total Wastewater Revenue</b>	<b>2,777,865</b>	<b>2,720,945</b>	<b>2,748,961</b>	<b>2,675,350</b>	<b>2,751,079</b>
	Inspection					
60-16-090	Health Insurance	741	4,424	0	0	0
60-16-092	Retirement	176	1,284	0	0	0
60-16-110	Insurance - General	74	512	0	0	0
60-16-232	Construction Inspector Salary	3,633	26,252	0	0	0
60-16-240	Payroll Exp - Tax/Vac/SL Accrual	274	1,964	0	0	0
60-16-311	Vehicle Maintenance	0	416	0	0	0
	<b>Total Inspection Expenditures</b>	<b>4,897</b>	<b>34,852</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Work in Progress					
60-22-170	Connections	4,290	6,000	8,000	8,000	9,000
60-22-415	Wastewater Model	0	0	0	0	20,000
60-22-418	WW SCADA System	5,838	31,200	20,480	12,800	28,928
60-22-464	Capital Equipment	41,818	44,352	17,040	12,000	7,840
60-22-465	Transportation Equipment	18,227	21,440	43,200	35,200	370,400
60-22-502	Wastewater Treatment Plant	5,184	52,900	0	0	0
60-22-505	Collection System Upgrades	0	0	0	0	0
	<b>Total Work in Progress</b>	<b>75,357</b>	<b>155,892</b>	<b>88,720</b>	<b>68,000</b>	<b>436,168</b>
	Wastewater CIF Projects					
60-24-418	CIF - SCADA System	1,277	7,800	5,120	2,000	7,232
60-24-502	CIF - Wastewater Treatment Plant	0	7,800	0	0	106,750
60-24-505	CIF - Collection Sys Upgrades	8,304	20,000	20,000	12,000	34,000
	<b>Total WW CIF Projects</b>	<b>9,581</b>	<b>35,600</b>	<b>25,120</b>	<b>14,000</b>	<b>147,982</b>



2020 ANTICIPATED BUDGET AND 2021 PROPOSED BUDGET

		Audit 2019	Adopted or Amended 2019	Adopted 2020	Anticipated 2020	Proposed 2021
	Wastewater Collection					
60-51-090	Health Insurance	42,385	40,694	48,980	48,000	67,213
60-51-091	Uniforms	4,965	5,100	5,430	5,398	5,430
60-51-092	Retirement	11,037	10,913	12,024	11,900	14,824
60-51-100	Fuel & Power Lift Stations	58,808	60,000	60,000	54,474	57,000
60-51-110	Insurance - General	5,105	4,351	4,390	5,200	8,370
60-51-220	Wastewater Line Maint / Repair	245,082	360,000	365,400	225,000	266,000
60-51-230	Gen. & Pumps Lift Stations	10,359	15,000	180,500	55,500	100,000
60-51-232	Collection Salaries	204,453	194,502	216,158	215,000	308,234
60-51-240	Payroll Exp - FICA/Unemployment	15,675	14,977	16,092	16,462	19,829
60-51-314	Vehicle Maintenance	5,689	5,500	5,839	5,600	6,379
60-51-440	Training	1,921	3,209	4,043	1,500	7,656
	Total Wastewater Collection	605,479	714,246	918,856	644,034	860,934
	Wastewater Treatment					
60-53-090	Health Insurance	31,139	32,720	40,075	40,073	38,373
60-53-092	Retirement	7,860	7,872	11,287	10,500	8,318
60-53-110	Insurance - General	3,020	3,138	4,121	4,000	4,697
60-53-131	Operator Salaries	158,314	161,995	217,932	203,320	165,904
60-53-170	Lab Supply & Testing	31,994	28,000	52,300	55,000	50,000
60-53-200	Fuel, Power & Water Vista WWTP	233,432	237,000	245,000	271,790	273,000
60-53-220	Maintenance Vista WWTP	63,496	132,000	139,400	25,000	303,620
60-53-223	Sludge Removal/Processing	47,619	83,000	70,000	60,000	65,000
60-53-240	Payroll Exp - FICA/Unemployment	11,882	12,236	15,963	15,676	12,052
60-53-318	Vehicle Maintenance	896	4,016	3,666	1,000	3,016
60-53-440	Training	1,165	2,080	2,336	1,750	1,856
	Total Wastewater Treatment	590,818	704,057	802,080	688,109	925,836
	Maintenance					
60-60-090	Health Insurance	2,822	2,822	3,119	3,056	3,521
60-60-092	Retirement	943	1,006	1,178	900	867
60-60-110	Insurance - General	320	401	417	390	490
60-60-170	Operating Supplies	4,567	7,000	7,000	5,500	7,000
60-60-220	Building Maintenance	6,466	4,738	1,500	500	14,300
60-60-231	Maintenance Salaries	15,714	16,762	19,636	15,750	14,535
60-60-240	Payroll Exp - FICA/Unemployment	1,287	1,333	1,561	1,264	1,156
60-60-290	Utilities - Maintenance Bldg	3,113	3,200	3,500	3,606	4,000
60-60-312	Vehicle Maintenance	551	416	550	100	416
60-60-331	Equipment Maintenance	7,463	11,693	7,280	11,500	9,680
60-60-430	Gasoline & Oil	21,336	20,000	20,000	18,800	20,000
60-60-440	Training	0	0	0	0	307
60-60-460	Tools and Small Equipment	3,491	3,200	4,960	3,500	5,440
	Total Wastewater Maintenance	68,073	72,570	70,701	64,866	81,712
	Administration					
60-90-020	Audit	1,420	1,430	1,470	1,470	1,470
60-90-081	Employee Miscellaneous	1,218	1,428	1,428	0	1,428
60-90-090	Health Insurance	10,595	10,370	12,265	11,280	15,243
60-90-092	Retirement	3,781	3,853	4,199	3,991	4,299
60-90-110	Insurance - General	32,641	31,378	33,361	31,677	33,526
60-90-130	Legal Services	414	1,000	1,000	200	1,000
60-90-160	Office Supplies & Credit Card Costs	10,338	10,690	10,500	10,800	11,000
60-90-180	Outside Services	1,132	1,120	480	125	250
60-90-190	Publications	475	750	500	200	500
60-90-220	Maintenance of Office Building	3,012	5,350	5,350	2,250	5,350
60-90-221	Landscaping	862	1,050	1,050	950	1,050
60-90-230	Administrative Salaries	66,016	64,634	71,118	63,700	71,824
60-90-240	Payroll Tax/Vac/Sick Leave	6,784	4,910	5,317	4,956	5,373
60-90-260	Telephone	6,733	5,900	6,976	7,100	7,580
60-90-290	Utilities	1,269	1,000	1,600	1,129	1,300
60-90-291	Trash Removal	912	900	900	850	900
60-90-310	Vehicle Maintenance	435	416	440	250	416
60-90-410	Dues and Permits	8,398	9,250	8,500	8,348	8,500
60-90-440	Training	2,826	2,343	1,884	1,475	1,843
60-90-442	Inclusion Expense	0	1,000	1,000	0	1,000
60-90-443	Computer Support & Upgrades	18,481	17,900	18,357	18,228	26,811
	Total Wastewater Administration	177,742	176,672	187,695	168,979	200,664

2020 ANTICIPATED BUDGET AND 2021 PROPOSED BUDGET

		Audit 2019	Adopted or Amended 2019	Adopted 2020	Anticipated 2020	Proposed 2021
	Personnel & Billing					
60-91-001	Bad Debts	49,594	50,000	50,000	50,000	50,000
60-91-090	Health Insurance	15,843	14,995	16,321	18,358	19,043
60-91-092	Retirement	2,813	2,842	2,868	3,539	2,745
60-91-110	Insurance - General	85	77	96	111	137
60-91-180	Data Processing	6,217	8,500	9,000	6,210	8,000
60-91-230	Data Processing Salaries	49,453	49,448	50,057	59,322	47,904
60-91-240	Payroll Exp - FICA/Unemployment	3,466	3,447	3,271	4,100	3,100
60-91-440	Training	0	1,376	1,434	0	1,434
60-91-450	Postage	9,282	9,000	9,500	8,900	9,500
	Total Wastewater Personnel & Billing	136,753	139,685	142,547	150,540	141,863
	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	2,069,353	2,434,229	2,636,374	2,199,183	3,195,813
	Budgetary Fund Balance Beginning of Year	2,402,179	2,806,723	3,140,125	3,110,691	3,586,858
	Budgetary Fund Balance End of Year	3,110,691	3,093,439	3,252,712	3,586,858	3,142,124
	Audited FS Balance End of Year	3,110,691				