

Jim Smith, President/Chairman
Blake Brueckner, Vice President
Drew Mackey, Secretary



Glenn Walsh, Treasurer
Bill Hudson, Director

CERTIFICATION OF BUDGET

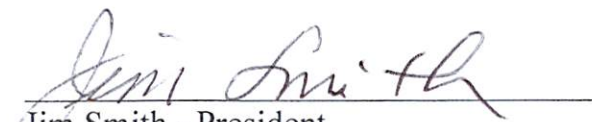
TO: THE DIVISION OF LOCAL GOVERNMENT

This is to certify that the budget, attached hereto, is a true and accurate copy of the Budget for the Pagosa Area Water and Sanitation District, for the budget year ending December 31, 2023, as adopted on this 15th day of December, 2022.

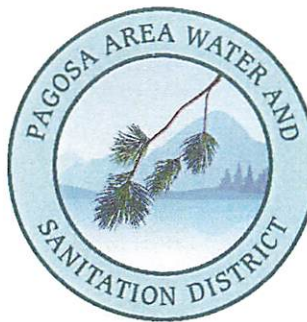
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Pagosa Area Water and Sanitation District in Archuleta County, Colorado, this 15th day of December, 2022.



(SEAL)


Jim Smith - President

Jim Smith, President/Chairman
Glenn Walsh, Vice President
Bill Hudson, Secretary



Peter Hurley, Treasurer
Gene Tautges, Director

December 15, 2022

Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

Re: Pagosa Area Water and Sanitation District #1

To Whom it May Concern:

Attached is the 2023 budget for the Pagosa Area Water and Sanitation District of Archuleta County, Colorado, submitted pursuant to Section 29-1-113(1), C.R.S. This budget was adopted on December 15, 2022. If there are any questions on the budget, please contact Aaron Burns, telephone number 970-731-7631.

The mill levy certified to the County Commissioners of Archuleta County is 5.416 mills, except for payment of bonds and interest and contractual obligations approved at elections. Enclosed is a copy of the Certification of Mill Levies sent to the County Commissioners for Archuleta County.

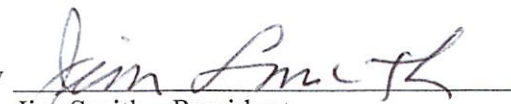
In May of 2000, the voters of both District 1 and District 2 granted that Pagosa Area Water and Sanitation District would be considered "De-Bruced" with respect to both the revenue limits which would otherwise apply under Article X, Section 20 of the Colorado Constitution and as a permanent waiver of the 5.5% limitation under Section 29-1-301, C.R.S. On May 3, 2016 District voters passed a measure to subject the revenue, collection and spending limits under Article X, Section 20 of the Colorado Constitution (otherwise known as the Taxpayers Bill of Rights) by repealing the ballot issue approved by District voters on May 2, 2000. The TABOR calculation was the more restrictive for District 1 and it allowed for a lower mill levy than the levy in place, therefore a Tax Credit/Mill Levy Rate Reduction has been applied.

An increased levy beyond the property tax revenue limit is not being requested.

I hereby certify that the enclosed are true and accurate copies of the budget and Certification of Mill Levies to the Board of County Commissioners of Archuleta County, Colorado.

Sincerely,

PAGOSA AREA WATER AND SANITATION DISTRICT

By 
Jim Smith - President

Jim Smith, President/Chairman
Glenn Walsh, Vice President
Bill Hudson, Secretary



Peter Hurley, Treasurer
Gene Tautges, Director

December 15, 2022

Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

Re: Pagosa Area Water and Sanitation District #2

To Whom it May Concern:

Attached is the 2023 budget for the Pagosa Area Water and Sanitation District of Archuleta County, Colorado, submitted pursuant to Section 29-1-113(1), C.R.S. This budget was adopted on December 15, 2022. If there are any questions on the budget, please contact Aaron Burns, telephone number 970-731-7631.

The mill levy certified to the County Commissioners of Archuleta County is 1.850 mills, except for payment of bonds and interest and contractual obligations approved at elections. Enclosed is a copy of the Certification of Mill Levies sent to the County Commissioners for Archuleta County.

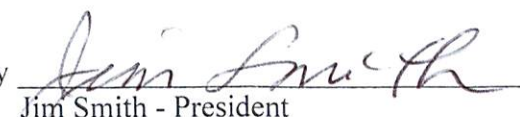
In May of 2000, the voters of both District 1 and District 2 granted that Pagosa Area Water and Sanitation District would be considered "De-Bruced" with respect to both the revenue limits which would otherwise apply under Article X, Section 20 of the Colorado Constitution and as a permanent waiver of the 5.5% limitation under Section 29-1-301, C.R.S. On May 3, 2016 District voters passed a measure to subject the revenue, collection and spending limits under Article X, Section 20 of the Colorado Constitution (otherwise known as the Taxpayers Bill of Rights) by repealing the ballot issue approved by District voters on May 2, 2000. The TABOR calculation was the more restrictive for District 1 and it allowed for a lower mill levy than the levy in place, therefore a Tax Credit/Mill Levy Rate Reduction has been applied.

An increased levy beyond the property tax revenue limit is not being requested.

I hereby certify that the enclosed are true and accurate copies of the budget and Certification of Mill Levies to the Board of County Commissioners of Archuleta County, Colorado.

Sincerely,

PAGOSA AREA WATER AND SANITATION DISTRICT

By 
Jim Smith - President

PAGOSA AREA WATER AND SANITATION DISTRICT

RESOLUTION NO. 2022-05

Resolution to Adopt the 2023 Budget

WHEREAS, the Board of Directors of the Pagosa Area Water and Sanitation District has appointed a budget committee to prepare and submit a proposed 2023 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted a proposed budget to this Board on or before October 15, 2022 for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and a public hearing was held on October 20, 2022, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution ("TABOR") and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, an Enterprise Fund has been established in accordance with District's intent to comply with Article X, Section 20 of the Colorado Constitution, and the enterprise operations of the District have been incorporated therein; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Pagosa Area Water and Sanitation District:

1. That estimated expenditures for each fund are as follows:

General Fund:	\$ 1,444,995
Debt Service Fund:	\$ 58,694
Water Enterprise Fund:	\$ 32,261,208
Wastewater Enterprise Fund:	\$ 6,123,152

2. That estimated revenues are as follows:

General Fund:

From unappropriated surpluses	\$ 1,172,734
From Funds Transfers	\$ 58,694
From sources other than general property tax	\$ 212,500
From the general property tax levy	\$ 1,011,936
TOTAL	<u>\$ 2,455,864</u>

Debt Service Fund:

From unappropriated surpluses	\$ 38,139
From Fund Transfers	\$ -0-
From sources other than general property taxes	\$ 5,000
From the general property tax levy	\$ 15,555
TOTAL	<u>\$ 58,694</u>

Water Enterprise Fund:

From unappropriated surpluses	\$ 9,178,541
From Fund Transfers	\$ 340,000
From sources other than general property tax	\$31,121,660
From the general property tax levy	\$ -0-
TOTAL	<u>\$ 40,640,201</u>

Wastewater Enterprise Fund:

From unappropriated surpluses	\$ 3,582,371
From Fund Transfers	\$ 160,000
From sources other than general property tax	\$ 2,802,393
From the general property tax Levy	\$ -0-
TOTAL	<hr/> \$ 6,544,764

3. That reserves have been or are hereby established for each appropriate fund or combined as a single reserve fund as set forth in the budget in order to preserve the spending exemption for reserves under TABOR, and all such reserves shall be transferred or expended within any fund as set forth in the budget.

4. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of the Pagosa Area Water and Sanitation District for the 2023 fiscal year.

5. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

District 1

TO SET MILL LEVIES

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$784,960; and

WHEREAS, the amount of money necessary to balance the budget for debt service expenses is \$4,203; and

WHEREAS, the 2023 valuation for assessment for the District, as certified by the Archuleta County Assessor, is \$144,933,586.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Pagosa Area Water and Sanitation District:

1. That for the purposes of meeting all general operating expenses of the District during the 2023 budget year, there is hereby levied a tax of 5.416 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$784,960 in revenue.
2. That for abatement purposes, there is hereby levied a tax of 0.058 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$8,406 in revenue.
3. That for the purposes of meeting all debt service expenses of the District during the 2023 budget year, there is hereby levied a tax of 0.029 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$4,203 in revenue.
4. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Archuleta County, Colorado, the mill levies for the District as hereinabove determined and set.

District 2

TO SET MILL LEVIES

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$227,099; and

WHEREAS, the amount of money necessary to balance the budget for debt service expenses is \$1,473; and

WHEREAS, the 2023 valuation for assessment for the District, as certified by the Archuleta County Assessor, is \$122,756,144.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Pagosa Area Water and Sanitation District:

1. That for the purposes of meeting all general operating expenses of the District during the 2023 budget year, there is hereby levied a tax of 1.850 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$227,099 in revenue.
2. That for abatement purposes, there is hereby levied a tax of 0.012 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$1,473 in revenue.
3. That for the purpose of meeting all debt service expenses of the District during the 2023 budget year, there is hereby levied a tax of 0.012 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$1,473 in revenue.
4. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Archuleta County, Colorado, the mill levies for the District as hereinabove determined and set.

TO APPROPRIATE SUMS OF MONEY


WHEREAS, the Board of Directors of the District has made provision therein for revenues in an amount equal to the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of the District.

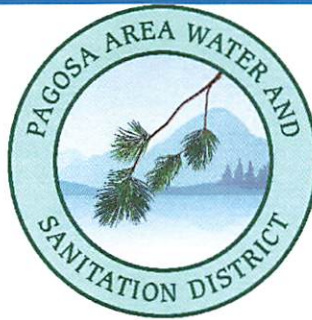
NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Pagosa Area Water and Sanitation District that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated:

General Fund:	\$ 1,444,995
Debt Service Fund:	\$ 58,694
Water Enterprise Fund:	\$32,261,208
Wastewater Enterprise Fund:	\$ 6,123,152

Adopted this 15th day of December, 2022.


Jim Smith - President

Jim Smith, President/Chairman
Glenn Walsh, Vice President
Bill Hudson, Secretary



Peter Hurley, Treasurer
Gene Tautges, Director

Date: December 15, 2022
To: Board of Directors
From: Aaron Burns, Director of Business Services
Subject: 2023 Budget for the Pagosa Area Water and Sanitation District

INTRODUCTION

I am pleased to submit the 2023 Budget for the Pagosa Area Water and Sanitation District. This Budget is based on the modified accrual basis of accounting and represents a balanced Budget where expenditures do not exceed the resources available for each fund. The initial Draft Budget was prepared by staff with direction from the Budget Committee, presented to the Board of Directors and published on the District's website by October 15, 2022. A Public Hearing for discussion of the proposed 2023 Draft Budget was held on October 20, 2022.

The Budget presented represents the financial goals and policies of the Board of Directors for the upcoming calendar year. The Budget maintains current service levels, achieves a ratio of revenues to expenditures deemed appropriate by the Board of Directors and provides for funding of all required debt service payments on bonds and loans that have been issued. The 2023 Budget does project increases in Service Charges in both the Water Enterprise Fund and Wastewater Enterprise Fund based on those prescribed by the 2018 Stantec Rate Study and additional amounts required for debt service. The District's policy that Enterprise revenues or Enterprise reserves, along with the allowable transfers from the General Fund, should fully fund the needs of providing service and contribute to on-going capital projects continues to be reflected in the 2023 Budget.

BUDGET SUMMARY

The 2023 Budget is comprised of both governmental and proprietary types of funds. The governmental funds are General Fund and the Debt Service Fund. The proprietary funds are the Water Enterprise Fund and the Wastewater Enterprise Fund. The 202 Budget has been prepared to comply with the provisions of the Local Government Budget Law of Colorado. On the following pages, there are summations of revenues and expenditures for each fund.

General Fund

	Audit 2021	Adopted or Amended 2021	Adopted 2022	Anticipated 2022	Proposed 2023	% of Change Projected 2022-2023
Beginning Balance	1,066,373	963,122	1,170,477	1,159,663	1,172,734	1%
Revenues						
Property Taxes	1,233,817	1,127,897	1,188,569	1,168,634	1,214,436	4%
Interest	-573	10,000	1,000	3,000	5,000	67%
Other Revenue	4,662	5,300	4,000	8,213	5,000	-39%
Total Revenue	1,237,906	1,143,197	1,193,569	1,179,847	1,224,436	4%
Expenditures						
Emergency Fund	0	20,366	23,049	0	27,252	
Election Expense	0	0	75,000	4,158	65,000	1463%
Board Expense	0	500	500	83	500	502%
Insurance	10,917	8,908	9,516	13,000	11,087	-15%
Legal and Professional	41,934	79,990	59,990	38,943	77,490	99%
Supplies & Publications	39,290	37,000	38,000	38,000	38,000	0%
Maintenance	11,887	14,587	15,383	9,914	18,033	82%
Salaries and Benefits	381,177	425,346	453,146	417,478	516,021	24%
Utilities	28,837	23,300	29,000	29,000	30,750	6%
Permits & Fees	62,498	44,387	42,632	39,200	42,062	7%
Inter-fund Transfers	500,000	500,000	500,000	500,000	500,000	0%
Capital Projects and Contingency	19,690	38,600	33,350	17,000	28,850	70%
Computer Support & Upgrades	46,454	50,683	82,272	60,000	89,950	50%
Total Expenditures	1,142,684	1,243,667	1,361,838	1,166,776	1,444,995	24%
Ending Balance	1,161,595	862,652	1,002,208	1,172,734	952,175	-19%

Debt Service Fund

	Audit 2021	Adopted or Amended 2021	Adopted 2022	Anticipated 2022	Proposed 2023	% of Change Projected 2022-2023
Beginning Balance	11,324	28,105	18,265	13,933	38,139	174%
Revenues						
Property Tax	1,150,322	1,154,828	1,162,212	1,162,212	15,555	-99%
Interest	212	3,500	1,000	15,000	5,000	-67%
Total Revenue	1,150,534	1,158,328	1,163,212	1,177,212	20,555	-98%
Debt Service Payments	1,147,926	1,169,106	1,155,006	1,153,006	58,694	-95%
Ending Balance	13,932	17,327	26,471	38,139	0	-100%

Water Enterprise Fund

	Audit 2021	Adopted or Amended 2021	Adopted 2022	Anticipated 2022	Proposed 2023	% of Change Projected 2022-2023
Beginning Fund Balance	7,587,581	7,497,054	9,468,934	8,689,759	9,178,541	6%
Revenues						
Service Charge Revenue	4,529,029	4,141,037	4,494,517	4,700,000	5,161,804	10%
CIF/RWAF Revenue	851,591	530,000	860,000	641,000	994,737	55%
Tap Fee/Connection/Inclusion	242,918	205,000	255,000	252,000	255,000	1%
Availability Revenue	457,217	500,000	470,000	444,000	450,000	1%
Other Water Sales & Irrigation	213,554	319,000	375,000	378,000	641,804	70%
Late Fees & Interest Income	51,976	83,750	23,600	57,646	54,500	-5%
Other Revenue/Grants/Loan Proceeds	78,285	70,000	75,000	285,000	23,544,000	8161%
Transfers from Other Funds	340,000	353,600	340,000	340,000	359,815	6%
Total Revenues	6,764,570	6,202,387	6,893,117	7,097,646	31,461,660	343%
Expenditures						
Connections	200,160	160,000	160,000	300,000	160,000	-47%
Source of Supply	200,804	299,500	347,350	293,611	327,000	11%
Water Treatment	1,048,999	1,212,748	1,155,476	1,036,431	1,491,334	44%
Water Distribution	1,142,038	1,178,166	1,261,080	1,053,750	1,426,602	35%
Maintenance	207,908	166,028	190,162	207,974	244,354	17%
Administration & Billing	662,348	703,591	785,193	776,181	891,170	15%
Revenue Bond Debt Service	1,352,565	1,352,565	1,353,650	1,353,650	2,993,085	121%
Capital Projects (including CIF/Bond/Contingency)	830,427	1,764,550	1,819,329	1,587,267	24,727,663	1458%
Total Expenditures	5,645,248	6,837,148	7,072,240	6,608,864	32,261,208	388%
Ending Fund Balance	8,706,903	6,862,293	9,289,811	9,178,541	8,378,993	-9%

Wastewater Enterprise Fund						
	Audit 2021	Adopted or Amended 2021	Adopted 2022	Anticipated 2022	Proposed 2023	% of Change Projected 2022-2023
Beginning Fund Balance	3,402,101	3,461,858	3,617,777	3,616,023	3,582,371	-1%
Revenues						
Service Charge Revenue	1,803,472	1,752,595	1,773,329	1,830,000	1,947,500	6%
CIF Revenue	104,311	80,000	100,000	85,000	100,000	18%
Tap Fee/Connection/Inclusion	75,806	29,500	34,500	29,800	34,500	16%
Availability Revenue	278,586	310,000	290,000	290,000	290,000	0%
Waste Hauler/Other Rev/Municipal Treatment	362,630	333,240	338,500	357,500	359,000	0%
Late Fees & Interest Income	82,351	79,344	54,686	66,836	62,068	-7%
Transfers from General Fund & Debt Service	160,000	166,400	160,000	160,000	169,325	6%
Total Revenue	2,867,156	2,751,079	2,751,015	2,819,136	2,962,393	5%
Expenditures						
Connections	4,550	9,000	9,000	10,000	9,000	-10%
Wastewater Collection	794,378	839,393	1,071,608	1,019,691	1,440,245	41%
Wastewater Treatment	853,069	953,140	925,878	756,100	1,019,894	35%
Maintenance	105,130	81,389	93,167	101,900	121,762	19%
Administration & Billing	326,902	355,372	392,713	370,142	443,296	20%
Revenue Bond Debt Service	400,654	400,655	400,655	400,655	400,655	0%
Capital Projects (including CIF/Bond/Contingency)	196,067	235,150	471,784	194,300	2,688,300	1284%
Total Expenditures	2,680,750	2,874,099	3,364,806	2,852,788	6,123,152	115%
Ending Fund Balance	3,588,507	3,338,838	3,003,986	3,582,371	421,612	-88%

BUDGET HIGHLIGHTS

Major highlights of the 2023 Budget are:

Multiple Funds

- The ongoing effects of changes in the global, national and local economy have been carefully considered in the preparation of the 2023 Budget. Early in 2018, an updated Rate Study was created for both the Water and Wastewater Enterprise Funds that reflected a Capital Improvement Plan based upon population and demand projections in line with the current economic conditions. Utilizing the updated Rate Study, adjustments to Service Charges were made for the Water Enterprise Fund effective January 2023. The rate strategy for both the Water and Wastewater Enterprises will continue through 2027.
- The District continues its succession planning efforts in preparation for the retirement of some of its long-term employees through implementation of technologies and capturing institutional knowledge through City Works Asset Management Program and Global

Information Systems (GIS) mapping of District Assets. The 2023 Budget does include an allowance for step pay increases on the anniversary date of employment and successful completion of job training and performance requirements and merit pay for additional certifications.

- There are cost-of-living increase for salaries projected for 2023. In the area of personnel costs, 34 full time equivalent (FTE) positions are projected for the entire year.
- The Water Enterprise Fund and the Wastewater Enterprise Fund are projected to produce enough Net Revenue in 2022 and in 2023 to be in full compliance with existing Revenue Bond debt service coverage and operating and maintenance reserve requirements.

General Fund

- When the 2023 Modified Accrual Fund Balance of the General Fund is compared to the 2022 projected balance, it is projected to decrease by approximately \$161,865. There is an increase anticipated in Property Tax Revenue, which is a result of the Assessed Values in the District increasing.
- In May of 2000, the voters of both District 1 and District 2 granted that Pagosa Area Water and Sanitation District would be considered “De-Bruced” with respect to both the revenue limits which would otherwise apply under Article X, Section 20 of the Colorado Constitution and as a permanent waiver of the 5.5% limitation under Section 29-1-301, C.R.S., the District’s current Board of Directors voluntarily re-imposed whichever revenue limit would be the most restrictive under both of these referenced Sections in the 2016 budget process. The Board of Directors took that question back to the voters in the May election, resulting in an affirmative vote to re-impose Article X, Section 20 restrictions. The TABOR calculation was the more restrictive for District 1 and District 2, it allowed for a lower mill levy than the levy in place, therefore Tax Credit/Mill Levy Rate Reductions have been applied.
- The projected reserve balance at the end of 2023 represents more than three-quarters of a year of revenue. The General Fund is always susceptible to a further revenue decrease should the re-evaluation of property values once again indicate a significant reduction in assessed values. The Board of Directors feels that the reserves balance as well as the low percentage of administrative costs (74%), other than inter-fund transfers, provides a significant buffer for any variations in property tax revenues.

Debt Service Fund

The Debt Service Fund recovered into a positive fund balance condition at the end of 2016. It is anticipated that in 2023 there will be a final transfer of the remaining balance to the General Fund.

Water Enterprise Fund

- The Water Enterprise Fund is projected to provide \$23,469,000 in funding for construction of the new Snowball Water Treatment Plant plus an additional \$1,235,527 for water treatment plant upgrades and distribution equipment as well as vehicular and communication equipment.

- The projected Modified Accrual Fund Balance for the Water Enterprise Fund at the end of 2022 is projected to decrease by \$799,548. The projected reserves would exceed the 2023 projected revenues and are sufficient to carry over one year of debt service and operating expenses.

Wastewater Enterprise Fund

- The Wastewater Enterprise Fund completed its contribution to the Pagosa Springs Sanitation General Improvement District (PSSGID) wastewater conveyance line and associated lift station in March, 2015. In November of 2022, there was an accrued interest payment and regularly scheduled loan payment made. It is anticipated that the remaining \$1,960,648 will be repaid by the PSSGID over the remaining 14 year period, thus gradually replenishing the reserves used to construct Phase II of the project. The interest portion of this repayment is being budgeted as income in 2023 and the principal payments will reduce the long-term receivable.
- The Wastewater Enterprise Fund is projected to provide \$2,197,900 in funding for Vista WWTP Engineering and for new wastewater collection equipment & testing. It is also anticipated to provide \$170,400 in replacement costs for existing wastewater treatment equipment as well as vehicular and communication equipment and collection line cleaning and televising.
- The projected Modified Accrual Fund Balance for the Wastewater Enterprise Fund at the end of 2021 is projected to decrease by \$613,791. The projected reserves exceed the 2022 anticipated revenue and represents approximately one year of debt service and operating expenses.

OPERATING REVENUE

The increased measure of growth in new services were a welcome addition in 2022 however, increases in services are likely to moderate during 2023. 2023 revenues are projected to continue an increase over the previous year as a result of prescribed rate increases by the 2018 Stantec Study.

OPERATING EXPENSES

- The 2023 Budget anticipates an increase from 2022 Expenditures of 24% in the **General Fund**. This increase is largely due to anticipated election and ballot issue expenses along with grant writing expenses related to the Snowball Water Treatment Plant upgrade.
- The **Water Enterprise Fund** is anticipated to have an increase in expenditures during 2023 of 388% which is primarily due to the start of Snowball Water Treatment Plant construction.
- The **Wastewater Enterprise Fund** is projected to have an increase in expenditures during 2023 of 115%. This is primarily due to State mandated Engineering on the Vista WWTP Upgrade as well as an expanded focus on lift station upgrades, wastewater line cleaning and televising.

PREPARING FOR THE FUTURE

The proposed 2023 budget continues the commitment of maintaining our service levels and infrastructure while preparing for the future and enhancing efforts to implement technology to produce efficiencies over time.

CONCLUSION

The 2023 Budget attempts to anticipate many uncertainties. If conditions warrant, the Board of Directors will make adjustments as necessary to uphold the level of services offered and remain in compliance with existing resolutions and regulations.

2022 ANTICIPATED BUDGET AND 2023 PROPOSED BUDGET

		Audit 2021	Adopted or Amended 2021	Adopted 2022	Anticipated 2022	Proposed 2023
General Fund						
Acct No	Revenue					
10-03-187	Other Interest Income	-573	10,000	1,000	3,000	5,000
10-03-381	General Property Taxes - Water	451,611	451,589	476,917	476,917	494,958
10-03-385	General Property Taxes - WW	475,306	473,808	489,152	489,152	516,978
10-03-388	Delinquent Tax	60,679	2,500	2,500	6,703	2,500
10-03-389	Specific Ownership Taxes	246,221	200,000	220,000	195,862	200,000
10-03-390	Other Revenue	4,662	5,300	4,000	8,213	5,000
10-03-391	Transfer from Debt Service	0	0	0	0	58,694
	Total Revenue	1,237,906	1,143,197	1,193,569	1,179,847	1,283,130
Expenditures						
10-90-019	Emergency Fund	0	20,366	23,049	0	27,252
10-90-020	Audit	24,990	24,990	24,990	24,990	24,990
10-90-060	County Treasurers Fee	51,733	28,687	29,932	31,000	30,362
10-90-070	Election Expense	0	0	75,000	4,158	65,000
10-90-080	Board Expense	0	500	500	83	500
10-90-081	Employee Miscellaneous	236	3,400	3,400	600	3,400
10-90-090	Health Insurance	47,631	55,619	60,859	54,000	63,416
10-90-092	Retirement	18,874	18,276	19,670	19,000	22,853
10-90-110	Insurance - General	10,917	8,908	9,516	13,000	11,087
10-90-130	Legal Services	8,641	54,000	7,500	7,500	7,500
10-90-160	Office Supplies & Credit Card Costs	36,551	35,000	36,000	36,000	36,000
10-90-180	Outside Services	8,303	1,000	27,500	6,453	45,000
10-90-190	Publications	2,739	2,000	2,000	2,000	2,000
10-90-220	Maintenance of Office Building	5,630	9,000	9,000	6,200	9,000
10-90-221	Landscaping	2,438	3,000	3,000	2,500	5,650
10-90-230	Administrative Salaries	275,878	313,431	332,025	315,000	384,952
10-90-240	Payroll Tax/Vac/Sick Leave	36,866	23,421	24,984	24,878	29,192
10-90-260	Telephone	18,788	14,500	19,000	18,000	19,000
10-90-290	Utilities	5,939	6,000	6,000	6,500	6,750
10-90-291	Trash Removal	4,110	2,800	4,000	4,500	5,000
10-90-310	Vehicle Maintenance	3,819	2,587	3,383	1,214	3,383
10-90-410	Dues and Permits	10,115	15,000	12,000	7,500	11,000
10-90-440	Training	1,692	11,200	12,208	4,000	12,208
10-90-441	Contributions	-50	0	0	0	0
10-95-100	Water Conservation Program	3,000	3,000	3,000	3,000	3,000
10-95-110	Computer Support	46,454	50,683	82,272	60,000	89,950
10-95-115	Computer Upgrades	16,690	33,100	27,850	14,000	23,350
10-95-468	Administrative Building	0	2,500	2,500	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
	Total Expenditures	1,142,684	1,243,667	1,361,838	1,166,776	1,444,995
	Budgetary Fund Balance Beginning of Year	1,066,373	963,122	1,170,477	1,159,663	1,172,734
	Budgetary Fund Balance End of Year	1,161,595	862,652	1,002,208	1,172,734	1,010,869
	Audited FS Fund Balance End of Year	1,159,663				
Debt Service Fund						
	Revenue					
40-03-381	Restricted Prop Taxes - Water	766,870	770,965	768,355	768,355	11,618
40-03-382	Restricted Prop Taxes - WW	383,452	383,863	393,857	393,857	3,937
40-03-386	Interest on Debt Service	212	3,500	1,000	15,000	5,000
	Total Revenue	1,150,534	1,158,328	1,163,212	1,177,212	20,555
Expenditures						
40-98-040	Treasurers Fee	34,820	36,000	37,000	35,000	0
40-98-133	Interest - 2012 GO Refunding Bonds - WW	21,906	21,906	11,406	11,406	0
40-98-134	Principal - 2012 GO Refunding Bonds - WW	350,000	350,000	365,000	365,000	0
40-98-135	Interest - 2012 GO Refunding Bonds - W	41,200	41,200	21,600	21,600	0
40-98-136	Principal - 2012 GO Refunding Bonds - W	700,000	700,000	720,000	720,000	0
40-98-800	Transfer to General Fund	0	0	0	0	58,694
40-98-200	Transfer to Enterprise Fund	0	20,000	0	0	0
	Total Debt Service Expenditures	1,147,926	1,189,106	1,155,006	1,153,006	58,694
	Budgetary Fund Balance Beginning of Year	11,324	28,105	18,265	13,933	38,139
	Budgetary Fund Balance End of Year	13,932	17,327	26,471	38,139	0
	Audited FS Fund Balance End of Year	13,933				

2022 ANTICIPATED BUDGET AND 2023 PROPOSED BUDGET

		Audit 2021	Adopted or Amended 2021	Adopted 2022	Anticipated 2022	Proposed 2023
	Water Enterprise Fund					
	Revenue					
50-03-007	Raw Water Acquisition Fee	363,420	230,000	370,000	275,000	325,000
50-03-009	Capital Investment Fee	488,171	300,000	490,000	366,000	669,737
50-03-010	Service Fees	4,529,029	4,141,037	4,494,517	4,700,000	5,161,804
50-03-020	Other Water Sales	198,876	180,000	250,000	250,000	511,804
50-03-030	Irrigation Water Sales	57,444	65,000	60,000	58,000	60,000
50-03-040	Affordable Housing Surcharge	65,702	64,000	65,000	70,000	70,000
50-03-041	Affordable Housing Waivers	-108,468	0	0	0	0
50-03-100	Availability Charges	457,217	500,000	470,000	444,000	450,000
50-03-120	Tap Fees - Main Line Extension	2,578	0	0	0	0
50-03-154	Inclusion Fee	0	5,000	5,000	2,000	5,000
50-03-170	Customer Hookups	240,340	200,000	250,000	250,000	250,000
50-03-187	Interest Income - Other	-1,845	45,000	3,000	21,000	25,000
50-03-188	Interest Income - WRF	-456	7,000	500	5,000	6,000
50-03-189	Interest Income - CIF	-447	12,000	600	2,500	3,500
50-03-190	Interest on Delinquent Taxes	29,560	250	500	4,146	500
50-03-191	Interest from Cert. - Treas	2,697	0	0	0	0
50-03-200	Penalty & Interest Delin Accts	19,266	15,000	15,000	20,000	15,000
50-03-387	Current Tax Interest	3,201	4,500	4,000	5,000	4,500
50-03-389	Other Revenue/Grants	78,285	70,000	75,000	285,000	75,000
50-03-691	CDPHE Loan Proceeds	0	0	0	0	23,469,000
50-03-991	Gain or Loss on Asset Disposal	0	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	13,600	0	0	19,815
	Total Revenue	6,764,570	6,202,387	6,893,117	7,097,646	31,461,660
	Work in Progress					
50-21-170	Connections	200,160	160,000	160,000	300,000	160,000
50-21-401	Water Rights	1,858	10,000	2,000	4,750	4,000
50-21-414	Water Model	1,050	1,000	1,000	0	1,000
50-21-418	Water SCADA System	63,662	61,472	62,669	62,000	68,544
50-21-450	Water Treatment Plant Upgrades	0	0	0	0	0
50-21-451	Shared Buildings & Improvements	0	0	58,000	28,000	733,040
50-21-455	Distribution System Upgrades	7,500	40,000	40,000	0	40,000
50-21-464	Capital Equipment	16,461	16,660	159,800	92,000	100,300
50-21-465	Transportation Equipment	69,127	51,800	82,280	45,000	123,080
	Total Work In Progress	359,818	340,932	565,749	531,750	1,229,964
	Water CIF Projects					
50-23-403	CIF - Reservoirs/Watershed	0	0	0	0	160,000
50-23-414	CIF - Water Model	39	1,000	1,000	0	1,000
50-23-418	CIF - SCADA System	15,885	25,368	15,667	15,667	17,136
50-23-450	CIF - Treatment Plant Upgrades	638,891	1,400,000	1,330,850	1,330,850	23,469,000
50-23-455	CIF - Distribution System Upgrades	15,954	157,250	66,063	9,000	10,563
	Total Water CIF Projects	670,769	1,583,618	1,413,580	1,355,517	23,657,699
	Raw Water Acquisition Fee Projects					
50-30-401	Water Rights - Dry Gulch Res	0	0	0	0	0
50-30-406	San Juan UV	0	0	0	0	0
	Total Raw Water Acquisition Fee Projects	0	0	0	0	0
	Source of Supply					
50-41-402	Ditches	634	1,000	1,000	1,386	1,500
50-41-403	Reservoirs & Watershed	76,379	99,500	97,000	60,000	80,000
50-41-411	Raw Water Line - Jackson Mt	0	4,050	3,000	75	108,000
50-41-511	Raw Water Line - San Juan	7,577	69,200	126,600	140,000	20,000
50-41-512	Power Trujillo Booster	70,721	73,000	70,000	55,000	70,000
50-41-513	Power SJ River Booster	43,436	50,000	47,000	35,000	45,000
50-41-514	Power Lake Forest	1,487	2,000	2,000	1,500	1,750
50-41-516	Power Dutton Ditch	570	750	750	650	750
	Total Source of Supply	200,804	299,500	347,350	293,611	327,000
	Water Treatment					
50-43-090	Health Insurance	40,090	42,160	45,085	47,000	52,237
50-43-092	Retirement	13,492	11,217	12,849	15,000	16,015

2022 ANTICIPATED BUDGET AND 2023 PROPOSED BUDGET

		Audit 2021	Adopted or Amended 2021	Adopted 2022	Anticipated 2022	Proposed 2023
50-43-110	Insurance - General	12,147	10,182	9,436	7,500	14,806
50-43-131	Operator Salaries	201,049	223,699	226,269	247,000	273,373
50-43-140	Training	1,501	4,597	4,840	1,500	4,840
50-43-180	Vehicle Maintenance	882	4,368	6,800	3,431	6,800
50-43-200	Hatcher WTP Fuel & Power	153,591	140,000	140,000	173,000	155,000
50-43-205	Hatcher Wtr Plant Chemicals/Lab	96,820	170,000	170,000	170,000	180,000
50-43-220	Hatcher WTP Maintenance	259,051	253,674	156,333	80,000	148,820
50-43-240	Payroll Exp - FICA/Unemployment	16,172	16,851	17,698	22,000	21,443
50-43-400	Snowball WTP Fuel & Power	17,134	24,000	23,000	21,000	23,000
50-43-405	Snowball WTP Chemicals/Lab	71,809	72,000	80,000	97,000	100,000
50-43-420	Snowball WTP Maintenance	13,391	50,000	33,333	10,000	30,000
50-43-500	San Juan WTP Fuel & Power	34,481	42,000	40,000	35,000	40,000
50-43-505	San Juan WTP Chemicals/Lab	76,753	65,000	70,000	87,000	100,000
50-43-520	San Juan WTP Maintenance	40,636	83,000	119,833	20,000	325,000
	Total Water Treatment	1,048,999	1,212,748	1,155,476	1,036,431	1,491,334
	Water Distribution					
50-44-090	Health Insurance	105,115	100,627	112,633	110,000	120,379
50-44-091	Uniforms	14,708	11,410	14,000	14,000	15,000
50-44-092	Retirement	27,071	22,853	27,480	30,000	34,636
50-44-099	Fuel & Power Mission Booster	608	700	700	650	750
50-44-100	Fuel & Power Pump Stations	30,891	36,000	36,000	34,000	35,000
50-44-101	Town Fill Station - Fuel & P	909	1,000	1,000	1,000	1,200
50-44-102	Town Fill Station - Maint	148	2,000	1,000	3,200	3,000
50-44-110	Insurance - General	22,722	20,745	19,954	19,000	32,022
50-44-201	Trails Fill Station - Fuel & P	763	750	750	1,000	1,200
50-44-202	Trails & Lyn Fill Stations - Maint	154	4,000	2,000	3,300	2,000
50-44-219	Water Tank Maintenance	118,724	200,900	224,100	21,000	195,900
50-44-220	Water Line Maintenance	319,125	288,750	261,887	260,000	299,588
50-44-231	Fire Hydrant Maintenance	6,298	7,500	7,500	0	7,500
50-44-232	Distribution Salaries	442,695	430,309	489,088	504,000	606,134
50-44-240	Payroll Exp - FICA/Unemployment	34,496	30,323	37,723	40,000	47,028
50-44-310	Vehicle Maintenance	14,252	10,435	14,357	7,600	14,357
50-44-440	Training	3,359	9,864	10,908	5,000	10,908
	Total Water Distribution	1,142,038	1,178,166	1,261,080	1,053,750	1,426,602
	Maintenance					
50-60-090	Health Insurance	6,689	6,812	7,017	8,000	7,322
50-60-092	Retirement	1,196	1,843	2,144	2,400	2,759
50-60-110	Insurance - General	2,498	1,673	1,574	1,200	2,550
50-60-170	Operating Supplies	18,872	14,500	16,500	20,000	20,000
50-60-220	Building Maintenance	47,960	29,200	14,920	4,000	14,000
50-60-231	Maintenance Salaries	35,625	30,888	36,630	48,000	48,497
50-60-240	Payroll Exp - FICA/Unemployment	2,930	2,456	2,912	4,500	3,697
50-60-290	Utilities - Maintenance Bldg	3,374	6,000	5,500	2,000	5,000
50-60-312	Vehicle Maintenance	930	884	1,156	213	1,156
50-60-331	Equipment Maintenance	11,578	17,320	28,948	25,000	29,000
50-60-430	Gasoline & Oil	58,903	42,500	54,000	79,000	90,000
50-60-440	Training	36	653	653	161	653
50-60-460	Tools and Small Equipment	17,317	11,300	18,208	13,500	21,720
	Total Maintenance	207,908	166,028	190,162	207,974	244,354
	Administration					
50-90-020	Compilation and Audit	2,940	2,940	2,940	2,940	2,940
50-90-081	Employee Miscellaneous	161	3,000	3,000	350	3,000
50-90-090	Health Insurance	21,412	29,443	30,478	23,000	31,848
50-90-092	Retirement	7,012	9,136	9,750	8,250	11,290
50-90-110	Insurance - General	71,737	73,965	78,364	80,000	88,734
50-90-130	Legal Services	586	36,000	5,100	4,200	5,100
50-90-160	Office Supplies & Credit Card Costs	24,855	23,000	25,000	25,000	27,000
50-90-180	Outside Services	5,646	500	20,300	5,000	32,200
50-90-190	Publications	1,862	1,000	1,000	1,500	2,000
50-90-220	Maintenance of Office Building	4,345	12,000	12,000	4,500	12,000
50-90-221	Landscaping	1,657	2,000	2,000	2,000	3,802
50-90-230	Administrative Salaries	132,084	152,625	163,073	147,000	189,213
50-90-240	Payroll Tax /Vac/Sick Leave	12,829	11,419	12,479	12,000	14,557
50-90-260	Telephone	16,705	13,020	17,040	16,450	15,000
50-90-290	Utilities	3,251	2,500	2,500	3,800	4,000
50-90-291	Trash Removal	5,725	2,000	4,500	4,500	4,500
50-90-310	Vehicle Maintenance	2,148	884	1,156	791	1,156
50-90-410	Dues and Permits	8,527	7,000	7,000	7,000	7,000
50-90-440	Training	1,560	3,915	5,955	4,000	5,955
50-90-442	Inclusion Expense	5,492	1,000	1,000	0	1,000
50-90-443	Computer Support & Upgrades	42,836	56,972	74,883	55,000	77,044
	Total Administration	373,370	444,318	479,518	407,281	539,339

2022 ANTICIPATED BUDGET AND 2023 PROPOSED BUDGET

		Audit 2021	Adopted or Amended 2021	Adopted 2022	Anticipated 2022	Proposed 2023
	Billing and Personnel					
50-91-001	Bad Debts	49,175	50,000	50,000	100,000	50,000
50-91-090	Health Insurance	32,934	36,725	29,175	32,000	29,368
50-91-092	Retirement	9,483	5,832	8,907	9,500	11,613
50-91-110	Insurance - General	910	287	452	1,400	742
50-91-180	Data Processing	22,744	35,000	30,000	22,000	25,000
50-91-230	Data Processing Salaries	144,012	101,795	153,202	170,000	196,709
50-91-240	Payroll Exp - FICA/Unemployment	11,014	6,587	11,675	13,000	15,135
50-91-440	Training	75	3,046	3,264	2,000	3,264
50-91-450	Postage	18,631	20,000	19,000	19,000	20,000
	Total Billing and Personnel	288,978	259,273	305,675	368,900	351,831
	Debt Retirement and Transfers					
50-98-117	Principal - CWCB Loan	200,900	200,900	204,416	204,416	207,993
50-98-118	Interest - CWCB Loan	55,231	55,231	51,715	51,715	48,138
50-98-121	Interest - CWPDA Loan	63,540	63,540	57,830	57,830	47,455
50-98-122	Admin Fee - CWPDA Loan	89,486	89,486	89,486	89,486	89,486
50-98-126	Principal - CWPDA Loan	389,008	389,008	400,203	400,203	400,203
50-98-127	Interest - 2022 CWPDA Loan	0	0	0	0	914,728
50-98-128	Principal - 2022 CWPDA Loan	0	0	0	0	729,682
50-98-132	Interest - 2015 Refunding Bonds	74,400	74,400	60,000	60,000	40,400
50-98-133	Principal - 2015 Refunding Bonds	480,000	480,000	490,000	490,000	515,000
	Total Debt Retirement & Transfers	1,352,565	1,352,565	1,353,650	1,353,650	2,993,085
	Total Expenditures	5,645,248	6,837,148	7,072,240	6,608,864	32,261,208
	Budgetary Fund Balance Beginning of Year	7,587,581	7,497,054	9,468,934	8,689,759	9,178,541
	Budgetary Fund Balance End of Year	8,706,903	6,862,293	9,289,811	9,178,541	8,378,993
	Audited FS Balance End of Year	8,689,759				
	Wastewater Enterprise Fund					
	Revenue					
60-03-009	Capital Investment Fee	104,311	80,000	100,000	85,000	100,000
60-03-010	Service Fees	1,803,472	1,752,595	1,773,329	1,830,000	1,947,500
60-03-014	Municipal Wastewater Treatment	195,483	200,000	195,000	200,000	200,000
60-03-015	Contributed Assets	45,926	0	0	0	0
60-03-021	Waste Hauler Revenue	151,909	115,000	125,000	137,000	140,000
60-03-100	Availability Charges	278,586	310,000	290,000	290,000	290,000
60-03-110	Affordable Housing Surcharge	12,418	12,240	12,500	13,000	13,000
60-03-154	Inclusion Fee	0	4,500	4,500	4,800	4,500
60-03-170	Customer Hookups	29,880	25,000	30,000	25,000	30,000
60-03-187	Interest Income - Other	-826	18,000	2,000	10,000	10,000
60-03-189	Interest Income - CIF	-347	7,000	1,000	3,000	3,000
60-03-190	Interest on Delinquent Taxes	13,910	100	250	2,000	250
60-03-195	Interest Income - PSSGID	25,622	25,622	24,268	24,268	22,884
60-03-197	Interest Income CIF - PSSGID	25,622	25,622	24,268	24,268	22,884
60-03-200	Penalty & Interest Delin Accts	1,944	2,000	1,800	1,800	1,800
60-03-387	Current Tax Interest	1,196	1,000	1,100	1,500	1,250
60-03-389	Other Revenue	2,820	6,000	6,000	7,500	6,000
60-03-991	Gain or Loss on Asset Disposal	15,230	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	6,400	0	0	9,325
	Total Wastewater Revenue	2,867,156	2,751,079	2,751,015	2,819,136	2,962,393
	Inspection					
60-16-090	Health Insurance	0	0	0	0	0
60-16-092	Retirement	0	0	0	0	0
60-16-110	Insurance - General	0	0	0	0	0
60-16-232	Construction Inspector Salary	0	0	0	0	0
60-16-240	Payroll Exp - Tax/Vac/SL Accrual	0	0	0	0	0
60-16-311	Vehicle Maintenance	0	0	0	0	0
	Total Inspection Expenditures	0	0	0	0	0
	Work in Progress					
60-22-170	Connections	4,550	9,000	9,000	10,000	9,000
60-22-415	Wastewater Model	0	20,000	20,000	0	20,000
60-22-418	WW SCADA System	29,962	28,928	29,491	29,000	32,256
60-22-451	Shared Buildings & Improvements	0	0	16,000	0	344,960
60-22-464	Capital Equipment	7,746	7,840	75,200	42,000	47,200
60-22-465	Transportation Equipment	32,530	30,400	38,720	22,000	57,920
60-22-502	Wastewater Treatment Plant	0	0	0	0	2,000,000
60-22-505	Collection System Upgrades	45,927	0	0	0	0
	Total Work in Progress	120,715	96,168	188,411	103,000	2,511,336
	Wastewater CIF Projects					
60-24-418	CIF - SCADA System	7,491	7,232	7,373	7,300	8,064
60-24-502	CIF - Wastewater Treatment Plant	72,411	106,750	217,000	40,000	30,000
60-24-505	CIF - Collection Sys Upgrades	0	34,000	68,000	54,000	147,900
	Total WW CIF Projects	79,902	147,982	292,373	101,300	185,964

2022 ANTICIPATED BUDGET AND 2023 PROPOSED BUDGET

		Audit 2021	Adopted or Amended 2021	Adopted 2022	Anticipated 2022	Proposed 2023
	Wastewater Collection					
60-51-090	Health Insurance	62,445	64,228	71,980	68,000	76,513
60-51-091	Uniforms	7,100	5,430	6,500	6,200	6,500
60-51-092	Retirement	14,284	15,478	18,132	19,000	23,165
60-51-100	Fuel & Power Lift Stations	59,224	57,000	57,000	55,000	57,000
60-51-110	Insurance - General	9,278	8,602	8,420	8,000	13,696
60-51-220	Wastewater Line Maint / Repair	247,389	266,000	385,300	400,000	650,400
60-51-230	Gen. & Pumps Lift Stations	80,485	100,000	160,000	120,000	160,000
60-51-232	Collection Salaries	280,823	285,889	322,743	312,000	404,906
60-51-240	Payroll Exp - FICA/Unemployment	21,448	20,751	25,008	24,000	31,540
60-51-314	Vehicle Maintenance	9,404	7,879	9,461	4,491	9,461
60-51-440	Training	2,498	8,136	7,064	3,000	7,064
	Total Wastewater Collection	794,378	839,393	1,071,608	1,019,691	1,440,245
	Wastewater Treatment					
60-53-090	Health Insurance	41,758	38,078	49,156	49,000	53,716
60-53-092	Retirement	10,627	9,279	11,758	14,000	14,629
60-53-110	Insurance - General	7,198	5,157	5,522	6,000	8,649
60-53-131	Operator Salaries	175,997	185,059	205,220	205,000	251,035
60-53-170	Lab Supply & Testing	60,940	50,000	71,000	62,000	71,000
60-53-200	Fuel, Power & Water Vista WWTP	238,486	273,000	265,000	250,000	260,000
60-53-220	Maintenance Vista WWTP	235,380	309,920	215,750	100,000	259,750
60-53-223	Sludge Removal/Processing	67,707	65,000	75,000	50,000	70,000
60-53-240	Payroll Exp - FICA/Unemployment	13,737	12,052	15,832	16,500	19,475
60-53-318	Vehicle Maintenance	546	3,432	6,800	2,600	6,800
60-53-440	Training	693	2,163	4,840	1,000	4,840
	Total Wastewater Treatment	853,069	953,140	925,878	756,100	1,019,894
	Maintenance					
60-60-090	Health Insurance	3,103	3,206	3,302	5,000	3,445
60-60-092	Retirement	351	867	1,009	1,100	1,298
60-60-110	Insurance - General	746	482	474	500	767
60-60-170	Operating Supplies	8,987	7,000	9,000	9,000	10,000
60-60-220	Building Maintenance	22,673	14,300	7,580	2,500	7,500
60-60-231	Maintenance Salaries	22,076	14,535	17,238	25,000	21,881
60-60-240	Payroll Exp - FICA/Unemployment	1,817	1,156	1,370	2,400	1,740
60-60-290	Utilities - Maintenance Bldg	2,294	4,000	3,500	1,700	3,000
60-60-312	Vehicle Maintenance	438	416	544	100	544
60-60-331	Equipment Maintenance	5,458	9,680	15,152	12,000	16,000
60-60-430	Gasoline & Oil	28,956	20,000	25,000	34,000	45,000
60-60-440	Training	18	307	307	100	307
60-60-460	Tools and Small Equipment	8,213	5,440	8,691	8,500	10,280
	Total Wastewater Maintenance	105,130	81,389	93,167	101,900	121,762
	Administration					
60-90-020	Audit	1,470	1,470	1,470	1,470	1,470
60-90-081	Employee Miscellaneous	76	1,428	1,428	300	1,428
60-90-090	Health Insurance	10,075	13,855	14,342	12,000	14,987
60-90-092	Retirement	3,216	4,299	4,588	4,200	5,313
60-90-110	Insurance - General	32,544	33,523	35,518	36,000	40,220
60-90-130	Legal Services	276	17,000	2,400	2,400	2,400
60-90-160	Office Supplies & Credit Card Costs	11,696	11,000	11,500	12,000	12,000
60-90-180	Outside Services	3,545	250	10,200	2,000	15,800
60-90-190	Publications	876	500	500	700	700
60-90-220	Maintenance of Office Building	2,139	5,350	5,350	2,000	5,350
60-90-221	Landscaping	780	1,050	1,050	900	1,870
60-90-230	Administrative Salaries	60,842	71,824	76,740	70,000	89,042
60-90-240	Payroll Tax/Vac/Sick Leave	9,488	5,373	5,872	4,700	6,851
60-90-260	Telephone	8,875	7,580	7,960	6,950	7,000
60-90-290	Utilities	1,538	1,300	1,300	1,600	1,750
60-90-291	Trash Removal	698	900	900	900	900
60-90-310	Vehicle Maintenance	1,011	416	544	372	544
60-90-410	Dues and Permits	1,843	8,500	8,750	2,100	8,750
60-90-440	Training	856	1,843	2,803	2,000	2,803
60-90-442	Inclusion Expense	0	1,000	1,000	0	1,000
60-90-443	Computer Support & Upgrades	21,804	26,811	35,239	22,000	36,256
	Total Wastewater Administration	171,648	215,273	229,454	184,592	256,434

2022 ANTICIPATED BUDGET AND 2023 PROPOSED BUDGET

		Audit 2021	Adopted or Amended 2021	Adopted 2022	Anticipated 2022	Proposed 2023
	Personnel & Billing					
60-91-001	Bad Debts	49,415	50,000	50,000	69,000	50,000
60-91-090	Health Insurance	15,000	17,282	13,730	13,750	13,820
60-91-092	Retirement	3,489	2,745	4,191	4,600	5,465
60-91-110	Insurance - General	423	135	213	700	349
60-91-180	Data Processing	5,269	8,000	7,000	6,800	7,000
60-91-230	Data Processing Salaries	67,771	47,904	72,095	75,000	92,569
60-91-240	Payroll Exp - FICA/Unemployment	5,084	3,100	5,494	5,700	7,123
60-91-440	Training	35	1,434	1,536	1,000	1,536
60-91-450	Postage	8,768	9,500	9,000	9,000	9,000
	Total Wastewater Personnel & Billing	155,254	140,100	163,259	185,550	186,862
	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	2,680,750	2,874,099	3,364,806	2,852,788	6,123,152
	Budgetary Fund Balance Beginning of Year	3,402,101	3,461,858	3,617,777	3,616,023	3,582,371
	Budgetary Fund Balance End of Year	3,588,507	3,338,838	3,003,986	3,582,371	421,612
	Audited FS Balance End of Year	3,616,023				