

Gene Tautges, President/Chairman  
Alex Boehmer, Vice President &  
Treasurer  
Bill Hudson, Secretary



Glenn Walsh, Director  
Bruce Jones Jr, 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, 2026, as adopted on this 11th day of December, 2025.

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  
11th day of December, 2025.

  
Gene Tautges - President

( S E A L )

December 11, 2025

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 2026 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 11, 2025. If there are any questions on the budget, please contact Cyndi Foster, telephone number 970-731-7657.

The mill levy certified to the County Commissioners of Archuleta County is 4.229 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-Bruce" 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   
Gene Tautges - President

December 11, 2025

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 2026 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 11, 2025. If there are any questions on the budget, please contact Cyndi Foster, telephone number 970-731-7657.

The mill levy certified to the County Commissioners of Archuleta County is 1.302 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   
Gene Tautges - President

**PAGOSA AREA WATER AND SANITATION DISTRICT**

**RESOLUTION NO. 2026-01**

**Resolution to Adopt the 2026 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 2026 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, 2025 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 15, 2025, 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:	\$ 1,812,455
Debt Service Fund:	\$ 0
Water Enterprise Fund:	\$ 12,229,553
Wastewater Enterprise Fund:	\$ 10,657,674

2. That estimated revenues are as follows:

General Fund:

From unappropriated surpluses	\$ 1,444,005
From Funds Transfers	\$ -0-
From sources other than general property tax	\$ 145,000
From the general property tax levy	\$ 1,223,557
TOTAL	<u>\$ 2,812,562</u>

Debt Service Fund:

From unappropriated surpluses	\$ -0-
From Fund Transfers	\$ -0-
From sources other than general property taxes	\$ -0-
From the general property tax levy	\$ -0-
TOTAL	<u>\$ -0-</u>

Water Enterprise Fund:

From unappropriated surpluses	\$ 5,002,528
From Fund Transfers	\$ 500,000
From sources other than general property tax	\$ 9,671,000
From the general property tax levy	\$ -0-
TOTAL	<u>\$ 15,173,528</u>

Wastewater Enterprise Fund:

From unappropriated surpluses	\$ 8,391,684
From Fund Transfers	\$ -0-
From sources other than general property tax	\$ 6,419,842
From the general property tax Levy	\$ -0-
TOTAL	<u>\$14,811,526</u>

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 2026 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 \$955,168; and

**WHEREAS**, the 2026 valuation for assessment for the District, as certified by the Archuleta County Assessor, is \$225,861,505.

**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 2026 budget year, there is hereby levied a tax of 4.229 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$955,168 in revenue.
2. That for abatement purposes, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$0 in revenue.
3. 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 \$268,391; and

**WHEREAS**, the 2026 valuation for assessment for the District, as certified by the Archuleta County Assessor, is \$206,137,210.

**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 2026 budget year, there is hereby levied a tax of 1.302 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$268,391 in revenue.
2. That for abatement purposes, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$0 in revenue.
3. 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:	\$ 1,812,455
Debt Service Fund:	\$ -0-
Water Enterprise Fund:	\$ 12,229,553
Wastewater Enterprise Fund:	\$ 10,657,674

Adopted this 11th day of December, 2025.

  
\_\_\_\_\_  
Gene Tautges - President

Gene Tautges, President/Chairman  
Alex Boehmer, Vice President &  
Treasurer  
Bill Hudson, Secretary



Glenn Walsh, Director  
Bruce Jones Jr, Director

Date: December 11, 2025  
To: Board of Directors  
From: Aaron Burns, Director of Business Services & Cyndi Foster, Interim Comptroller  
Subject: 2026 Budget for the Pagosa Area Water and Sanitation District

### INTRODUCTION

I am pleased to submit the 2026 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, 2025. A Public Hearing for discussion of the proposed 2026 Draft Budget was held on October 15, 2025.

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 2026 Budget does project increases in Service Charges and Capital Investment Fees in both the Water Enterprise Fund and Wastewater Enterprise Fund based on those prescribed by the 2023 Stantec Rate Study and additional amounts required for debt service. The Wastewater Service Charge is increasing by 10%, which is a deviation from the 2023 Stantec Rate Study and is done in an effort to spread out the 30% increase that had been prescribed in 2025. The District's policy that Enterprise revenues or Enterprise reserves should fully fund the needs of providing service and contribute to on-going capital projects continues to be reflected in the 2026 Budget.

### BUDGET SUMMARY

The 2026 Budget is comprised of both governmental and proprietary types of funds. The governmental fund is the General Fund. The proprietary funds are the Water Enterprise Fund and the Wastewater Enterprise Fund. The 2026 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.

2025 Anticipated and 2026 Proposed Budget Summary

General Fund						
	Audit 2024	Adopted or Amended 2024	Adopted 2025	Anticipated 2025	Proposed 2026	% of Change Projected 2025-2026
<b>Beginning Balance</b>	1,806,733	1,806,733	1,750,295	1,686,661	1,444,005	-17%
<b>Revenues</b>						
Property Taxes	1,292,621	1,249,550	1,270,822	1,265,922	1,313,557	3%
Interest	85,971	40,000	70,000	59,000	50,000	-29%
Other Revenue	-65,482	5,000	5,000	4,500	5,000	
Total Revenue	1,313,110	1,294,550	1,345,822	1,329,422	1,368,557	2%
<b>Expenditures</b>						
Emergency Fund	0	27,797	31,744	0	33,670	
Election Expense	0	0	70,000	48,000	0	
Board Expense	-610	500	1,000	500	1,000	
Insurance	14,402	11,972	15,709	41,000	17,902	14%
Legal and Professional/Outside Services	47,240	55,738	92,503	70,978	191,213	107%
Supplies & Publications	56,331	40,000	51,000	64,000	53,000	4%
Maintenance	22,091	19,028	24,030	19,000	24,530	2%
Salaries and Benefits	596,274	576,987	651,364	641,000	755,700	16%
Utilities	28,774	34,500	30,000	27,600	31,000	3%
Permits & Fees	51,870	46,871	51,300	53,000	51,300	0%
Inter-fund Transfers	500,000	500,000	500,000	500,000	500,000	
Capital Projects and Contingency	20,087	28,850	23,100	27,000	23,850	3%
Computer Support & Upgrades	58,801	114,326	105,439	80,000	129,290	23%
Total Expenditures	1,395,259	1,456,569	1,647,189	1,572,078	1,812,455	10%
<b>Ending Balance</b>	1,724,584	1,644,714	1,448,928	1,444,005	1,000,107	-31%

2025 Anticipated and 2026 Proposed Budget Summary

**Water Enterprise Fund**

	Audit 2024	Adopted or Amended 2024	Adopted 2025	Anticipated 2025	Proposed 2026	% of Change Projected 2025-2026
<b>Beginning Fund Balance</b>	7,762,613	7,762,613	8,930,174	5,510,680	5,002,528	-44%
<b>Revenues</b>						
Service Charge Revenue	5,281,739	5,339,174	5,609,336	5,750,000	5,871,000	5%
CIF/RWAF Revenue	879,743	1,517,408	1,000,000	763,000	1,030,000	3%
Affordable Housing Surcharge	145,753	70,000	197,823	194,000	0	-100%
Affordable Housing Waivers	-173,785	0	0	-27,681	0	0%
Tap Fee/Connection/Inclusion	253,573	255,000	255,000	192,850	220,000	-14%
Availability Revenue	410,135	426,466	450,000	400,000	412,000	-8%
Other Water Sales & Irrigation	253,650	600,394	366,150	375,500	369,000	1%
Late Fees & Interest Income	387,403	284,500	371,999	205,950	179,500	-52%
Other Revenue/Grants/Loan Proceeds	20,073,857	32,000,000	25,200,000	23,200,000	1,589,600	-94%
Transfers from Other Funds	0	0	0	0	500,000	
<b>Total Revenues</b>	<b>27,512,068</b>	<b>40,492,942</b>	<b>33,450,308</b>	<b>31,053,619</b>	<b>10,171,100</b>	<b>-70%</b>
<b>Expenditures</b>						
Connections	165,200	160,000	200,000	200,000	172,000	-14%
Source of Supply	264,909	279,500	316,050	298,950	400,400	27%
Water Treatment	1,240,044	1,514,867	1,672,993	1,414,500	1,912,874	14%
Water Distribution	1,150,563	1,332,058	1,689,053	1,706,900	1,731,810	3%
Maintenance	206,620	237,319	289,447	181,125	277,408	-4%
Administration & Billing	885,509	970,649	1,129,222	1,015,668	1,201,961	6%
Revenue Bond Debt Service	2,978,933	2,978,933	2,444,128	2,444,128	2,439,044	0%
Capital Projects (including CIF/Bond/Contingency)	22,498,144	33,434,283	28,193,518	24,300,500	4,094,056	-85%
<b>Total Expenditures</b>	<b>29,389,922</b>	<b>40,907,609</b>	<b>35,934,411</b>	<b>31,561,771</b>	<b>12,229,553</b>	<b>-66%</b>
<b>Ending Fund Balance</b>	<b>5,884,759</b>	<b>7,347,946</b>	<b>6,446,071</b>	<b>5,002,528</b>	<b>2,944,075</b>	<b>-54%</b>

2025 Anticipated and 2026 Proposed Budget Summary

**Wastewater Enterprise Fund**

	Audit 2024	Adopted or Amended 2024	Adopted 2025	Anticipated 2025	Proposed 2026	% of Change Projected 2025-2026
<b>Beginning Fund Balance</b>	3,630,141	3,630,141	4,439,182	16,481,833	8,391,684	89%
<b>Revenues</b>						
Service Charge Revenue	2,475,808	2,657,956	2,982,227	2,850,000	3,135,000	5%
CIF Revenue	1,659,836	1,554,662	1,250,000	860,000	1,250,000	0%
Affordable Housing Surcharge	107,304	13,000	174,998	212,000	0	-100%
Affordable Housing Waivers	-831,941	0	0	-48,504	0	0%
Short Term Rental Service Fees	62,495	0	70,000	75,000	82,500	18%
Tap Fee/Connection/Inclusion	35,628	34,500	35,000	37,678	36,000	3%
Availability Revenue	292,319	360,515	446,918	396,000	440,000	-2%
Waste Hauler/Other Rev/Municipal Treatment/Bond Proceeds	322,172	409,000	12,389,000	552,000	1,115,000	-91%
Late Fees & Interest Income	283,103	165,990	213,348	621,398	361,342	69%
Transfers from General Fund & Debt Service	500,000	0	500,000	500,000	0	
<b>Total Revenue</b>	<b>4,906,724</b>	<b>5,195,623</b>	<b>18,061,491</b>	<b>6,055,572</b>	<b>6,419,842</b>	<b>-64%</b>
<b>Expenditures</b>						
Connections	6,625	9,000	9,000	9,000	9,000	0%
Wastewater Collection	1,075,006	1,200,464	1,260,704	1,063,000	1,341,731	6%
Wastewater Treatment	933,582	1,156,780	1,274,823	1,033,000	1,549,550	22%
Maintenance	98,267	121,051	143,967	96,800	136,534	-5%
Administration & Billing	423,393	511,373	564,714	484,634	592,058	5%
Revenue Bond Debt Service	400,654	400,655	1,081,287	1,081,287	1,111,055	3%
Capital Projects (including CIF/Bond/Contingency)	1,287,011	2,460,725	14,107,485	10,378,000	5,917,746	-58%
<b>Total Expenditures</b>	<b>4,224,538</b>	<b>5,860,048</b>	<b>18,441,980</b>	<b>14,145,721</b>	<b>10,657,674</b>	<b>-42%</b>
<b>Ending Fund Balance</b>	<b>4,312,327</b>	<b>2,965,716</b>	<b>4,058,693</b>	<b>8,391,684</b>	<b>4,153,852</b>	<b>2%</b>

## BUDGET HIGHLIGHTS

Major highlights of the 2026 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 2026 Budget. In 2023, 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 and regulatory conditions. Utilizing the updated Rate Study, adjustments to Service Charges were made for the Water and Wastewater Enterprise Funds effective January 2024. The rate strategy for both the Water and Wastewater Enterprises will continue through 2032. A new rate study is budgeted for in 2026.
- 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 2026 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 2026. In the area of personnel costs, 44 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 2026 to be in full compliance with existing Revenue Bond debt service coverage and operating and maintenance reserve requirements.

### **General Fund**

- When the 2026 Modified Accrual Fund Balance of the General Fund is compared to the 2025 projected balance, it is projected to decrease by approximately \$443,898. There is an overall increase anticipated in Property Tax Revenue.
- 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 2026 represents more than three-quarters of a year of revenue. The General Fund is always susceptible to a revenue decrease should the re-evaluation of property values indicate a reduction in assessed values. The reserve balance as well as the low percentage of administrative costs (96%), other than inter-fund transfers, provides a significant buffer for any variations in property tax revenues.

### **Water Enterprise Fund**

- The Water Enterprise Fund is projected to provide \$1,100,000 in funding for completion of construction of the new Snowball Water Treatment Plant plus an additional \$2,965,055 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 2025 is projected to decrease by \$2,058,453. The projected reserves would exceed the 2026 projected operating 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 2025, there was an accrued interest payment and regularly scheduled loan payment made. It is anticipated that the remaining \$1,693,754 will be repaid by the PSSGID over the remaining 12 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 2026 and the principal payments will reduce the long-term receivable.
- The Wastewater Enterprise Fund is projected to provide \$5,544,343 in funding for completion of Vista WWTP Construction and for new wastewater collection equipment & testing. It is also anticipated to provide \$368,402 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 2025 is projected to decrease by \$4,237,832. The projected reserves exceed the 2026 anticipated revenue and represents approximately one year of debt service and operating expenses.

### **OPERATING REVENUE**

A decrease in the measure of growth in new services was experienced in 2025 and is anticipated to continue during 2026. 2026 revenues are projected to continue an increase over the previous year as a result of prescribed rate increases by the 2023 Stantec Study.

### **OPERATING EXPENSES**

- The 2026 Budget anticipates an increase from 2025 Expenditures of 15% in the **General Fund**. This increase is largely due to increased insurance cost and the resumption of annual transfers to the Enterprise Funds.

- The **Water Enterprise Fund** is anticipated to have a decrease in expenditures during 2026 of 61% which is primarily due to the near completion of the Snowball Water Treatment Plant construction.
- The **Wastewater Enterprise Fund** is projected to have a decrease in expenditures during 2026 of 24.5%. This is primarily due to the State mandated construction on the Vista WWTP Upgrade nearing completion. Staff will continue to expand focus on collection system upgrades and wastewater line cleaning and televising.

## PREPARING FOR THE FUTURE

The proposed 2026 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 2026 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.



		Audit 2024	Adopted or Amended 2024	Adopted 2025	Anticipated 2025	Proposed 2026
	<b>General Fund</b>					
Acct No	Revenue					
10-03-187	Other Interest Income	85,971	40,000	70,000	59,000	50,000
10-03-381	General Property Taxes - Water	584,301	542,879	582,091	582,091	562,461
10-03-385	General Property Taxes - WW	598,241	554,171	593,731	593,731	661,096
10-03-388	Delinquent Tax	16,500	2,500	5,000	100	5,000
10-03-389	Specific Ownership Taxes	93,579	150,000	90,000	90,000	85,000
10-03-390	Other Revenue	-65,482	5,000	5,000	4,500	5,000
	Total Revenue	1,313,110	1,294,550	1,345,822	1,329,422	1,368,557
	Expenditures					
10-90-019	Emergency Fund	0	27,797	31,744	0	33,670
10-90-020	Audit	28,713	25,738	26,503	29,478	28,713
10-90-060	County Treasurers Fee	36,375	35,871	38,000	38,000	38,000
10-90-070	Election Expense	0	0	70,000	48,000	0
10-90-080	Board Expense	-610	500	1,000	500	1,000
10-90-081	Employee Miscellaneous	598	3,400	3,500	1,500	3,500
10-90-090	Health Insurance	68,972	69,061	62,020	60,000	75,071
10-90-092	Retirement	28,197	25,760	29,728	31,000	34,235
10-90-110	Insurance - General	14,402	11,972	15,709	41,000	17,902
10-90-130	Legal Services	9,684	10,000	50,000	31,000	37,500
10-90-160	Office Supplies & Credit Card Costs	52,170	37,000	46,000	59,000	48,000
10-90-180	Outside Services	8,843	20,000	16,000	10,500	125,000
10-90-190	Publications	4,162	3,000	5,000	5,000	5,000
10-90-220	Maintenance of Office Building	13,846	9,000	15,000	13,000	15,000
10-90-221	Landscaping	3,116	5,650	3,000	3,000	3,500
10-90-230	Administrative Salaries	451,278	435,424	504,058	504,000	576,848
10-90-240	Payroll Tax/Vac/Sick Leave	40,013	32,262	38,723	39,000	43,956
10-90-260	Telephone	16,768	19,000	15,000	16,000	17,000
10-90-290	Utilities	7,319	10,500	10,000	7,000	9,000
10-90-291	Trash Removal	4,688	5,000	5,000	4,600	5,000
10-90-310	Vehicle Maintenance	5,129	4,378	6,030	3,000	6,030
10-90-410	Dues and Permits	15,195	11,000	13,000	15,000	13,000
10-90-440	Training	7,216	11,080	13,335	5,500	22,091
10-95-100	Water Conservation Program	3,000	3,000	3,000	3,000	3,000
10-95-110	Computer Support	58,801	114,326	105,439	80,000	129,290
10-95-115	Computer Upgrades	17,087	23,350	17,600	24,000	18,350
10-95-468	Administrative Building	0	2,500	2,500	0	2,500
10-98-040	Fiscal Agent Fees	300	0	300	0	300
10-98-500	Transfer to Enterprise Fund	500,000	500,000	500,000	500,000	500,000
	Total Expenditures	1,395,259	1,456,569	1,647,189	1,572,078	1,812,455
	Budgetary Fund Balance Beginning of Year	1,806,733	1,806,733	1,750,295	1,686,661	1,444,005
	Budgetary Fund Balance End of Year	1,644,714	1,644,714	1,448,928	1,444,005	1,000,107
	Audited FS Fund Balance End of Year	1,686,661				

		Audit 2024	Adopted or Amended 2024	Adopted 2025	Anticipated 2025	Proposed 2026
	Water Enterprise Fund					
	Revenue					
50-03-009	Capital Investment Fee	879,743	1,517,408	1,000,000	763,000	1,030,000
50-03-040	Affordable Housing Surcharge	145,753	70,000	197,823	194,000	0
50-03-041	Affordable Housing Waivers	-173,785	0	0	-27,681	0
50-03-010	Service Fees	5,281,739	5,339,174	5,609,336	5,750,000	5,871,000
50-03-015	Contributed Assets	61,500	0	0	0	0
50-03-020	Other Water Sales	196,973	537,394	300,000	310,000	309,000
50-03-030	Irrigation Water Sales	56,677	63,000	66,150	65,500	60,000
50-03-100	Availability Charges	410,135	426,466	450,000	400,000	412,000
50-03-120	Tap Fees - Main Line Extension	17,853	0	0	0	0
50-03-154	Inclusion Fee	39,130	5,000	5,000	7,750	5,000
50-03-170	Customer Hookups	196,590	250,000	250,000	185,100	215,000
50-03-187	Interest Income - Other	301,569	200,000	300,000	120,500	100,000
50-03-188	Interest Income - WRF	0	50,000	0	0	0
50-03-189	Interest Income - CIF	64,789	15,000	50,000	67,400	60,000
50-03-190	Interest on Delinquent Taxes	1,962	500	500	50	500
50-03-191	Interest from Cert. - Treas	0	0	0	0	0
50-03-200	Penalty & Interest Delin Accts	17,125	15,000	16,538	16,000	17,000
50-03-387	Current Tax Interest	1,958	4,000	4,961	2,000	2,000
50-03-389	Other Revenue/Grants	87,576	1,000,000	200,000	1,200,000	200,000
50-03-961	CDPHE Loan Proceeds	19,901,675	31,000,000	25,000,000	22,000,000	1,389,600
50-03-991	Gain or Loss on Asset Disposal	23,106	0	0	0	0
50-09-001	Transfer From General Fund	0	0	0	0	500,000
	Total Revenue	27,512,068	40,492,942	33,450,308	31,053,619	10,171,100
	Work in Progress					
50-21-170	Connections	165,200	160,000	200,000	200,000	172,000
50-21-401	Water Rights	0	2,000	2,000	0	2,000
50-21-411	Raw Water Line - Jackson Mountain	362,986	360,000	0	0	165,600
50-21-414	Water Model	0	1,000	0	1,650	1,000
50-21-418	Water SCADA System	79,422	80,512	91,392	65,000	107,550
50-21-450	Water Treatment Plant Upgrades	254,009	321,000	5,561,500	4,300,000	509,600
50-21-451	Shared Buildings & Improvements	186,949	263,160	296,820	302,000	290,877
50-21-455	Distribution System Upgrades	24,900	43,000	124,500	191,000	355,000
50-21-464	Capital Equipment	201,353	210,120	183,644	126,200	111,520
50-21-465	Transportation Equipment	212,476	227,800	154,251	151,000	246,022
	Total Work In Progress	1,487,295	1,668,592	6,614,107	5,336,850	1,961,169
	Water CIF Projects					
50-23-403	CIF - Reservoirs/Watershed	163,102	310,000	310,000	65,000	328,000
50-23-414	CIF - Water Model	0	1,000	1,000	1,650	1,000
50-23-418	CIF - SCADA System	19,962	20,128	22,848	20,000	26,887
50-23-450	CIF - Treatment Plant Upgrades	20,566,540	31,000,000	20,800,000	19,000,000	880,000
50-23-455	CIF - Distribution System Upgrades	426,445	594,563	645,563	77,000	1,069,000
	Total Water CIF Projects	21,176,049	31,925,691	21,779,411	19,163,650	2,304,887
	Source of Supply					
50-41-402	Ditches	5,983	2,000	2,000	3,500	4,000
50-41-403	Reservoirs & Watershed	86,762	105,000	105,000	75,000	16,000
50-41-411	Raw Water Line - Jackson Mt	0	20,000	20,000	20,000	180,600
50-41-511	Raw Water Line - San Juan	56,423	60,000	80,000	43,000	42,000
50-41-512	Power Trujillo Booster	64,691	50,000	59,000	90,000	87,000
50-41-513	Power SJ River Booster	44,353	40,000	44,000	64,000	65,000
50-41-514	Power Lake Forest	1,471	1,750	1,750	1,300	1,500
50-41-515	Power Running Iron Ranch	4,560	0	3,500	1,500	3,500
50-41-516	Power Dutton Ditch	666	750	800	650	800
	Total Source of Supply	264,909	279,500	316,050	298,950	400,400
	Water Treatment					
50-43-090	Health Insurance	81,176	91,458	75,598	74,000	79,899
50-43-092	Retirement	20,850	24,454	22,820	24,000	26,684

2025 ANTICIPATED BUDGET AND 2026 PROPOSED BUDGET

		Audit 2024	Adopted or Amended 2024	Adopted 2025	Anticipated 2025	Proposed 2026
50-43-110	Insurance - General	18,133	15,225	19,148	22,000	24,699
50-43-131	Operator Salaries	337,249	419,259	392,212	381,000	459,662
50-43-140	Training	3,106	6,453	5,107	2,000	10,431
50-43-180	Vehicle Maintenance	2,921	11,000	13,746	5,000	15,294
50-43-200	Hatcher WTP Fuel & Power	172,078	197,000	206,500	175,000	175,000
50-43-205	Hatcher Wtr Plant Chemicals/Lab	141,317	210,000	230,000	120,000	200,000
50-43-220	Hatcher WTP Maintenance	107,644	120,000	230,000	185,000	200,000
50-43-240	Payroll Exp - FICA/Unemployment	25,724	32,018	29,863	29,500	35,205
50-43-400	Snowball WTP Fuel & Power	30,723	26,000	35,500	46,000	40,000
50-43-405	Snowball WTP Chemicals/Lab	56,248	100,000	100,000	92,500	200,000
50-43-420	Snowball WTP Maintenance	33,034	40,000	46,500	16,500	150,000
50-43-500	San Juan WTP Fuel & Power	50,719	32,000	52,000	61,500	56,000
50-43-505	San Juan WTP Chemicals/Lab	113,267	125,000	140,000	120,500	140,000
50-43-520	San Juan WTP Maintenance	45,855	65,000	74,000	60,000	100,000
	Total Water Treatment	1,240,044	1,514,867	1,672,993	1,414,500	1,912,874
	Water Distribution					
50-44-090	Health Insurance	131,246	148,721	107,398	114,000	118,449
50-44-091	Uniforms	16,999	18,000	18,000	18,500	20,000
50-44-092	Retirement	40,270	36,858	39,772	45,000	44,033
50-44-099	Fuel & Power Mission Booster	506	750	750	0	750
50-44-100	Fuel & Power Pump Stations	38,350	42,000	44,000	38,000	42,000
50-44-101	Town Fill Station - Fuel & P	944	1,350	1,350	900	1,000
50-44-102	Town Fill Station - Maint	666	3,500	1,500	1,000	1,500
50-44-110	Insurance - General	36,264	22,948	33,372	34,500	40,757
50-44-201	Trails Fill Station - Fuel & P	780	1,200	1,250	500	1,000
50-44-202	Trails & Lyn Fill Stations - Maint	0	4,150	1,500	1,500	1,500
50-44-219	Water Tank Maintenance	2,736	60,000	51,000	40,000	39,500
50-44-220	Water Line Maintenance	165,813	243,834	580,500	580,000	540,000
50-44-231	Fire Hydrant Maintenance	4,552	25,000	10,000	3,500	10,000
50-44-232	Distribution Salaries	641,987	645,375	701,840	749,500	773,133
50-44-240	Payroll Exp - FICA/Unemployment	50,457	48,428	53,953	59,500	59,620
50-44-310	Vehicle Maintenance	12,464	19,371	21,306	14,500	22,952
50-44-440	Training	6,529	10,573	21,562	6,000	15,615
	Total Water Distribution	1,150,563	1,332,058	1,689,053	1,706,900	1,731,810
	Maintenance					
50-60-090	Health Insurance	7,497	7,740	12,401	6,500	12,399
50-60-092	Retirement	3,045	2,895	4,905	3,400	5,111
50-60-110	Insurance - General	3,367	1,803	3,734	4,100	4,297
50-60-170	Operating Supplies	19,634	27,000	27,000	29,000	28,000
50-60-220	Building Maintenance	0	10,000	10,000	0	6,800
50-60-231	Maintenance Salaries	55,131	48,960	83,548	53,425	86,825
50-60-240	Payroll Exp - FICA/Unemployment	4,476	3,892	6,642	4,350	6,903
50-60-290	Utilities - Maintenance Bldg	4,476	2,500	5,500	2,500	3,500
50-60-312	Vehicle Maintenance	0	1,156	3,291	1,000	3,291
50-60-331	Equipment Maintenance	32,078	31,720	33,000	11,300	30,600
50-60-430	Gasoline & Oil	57,880	80,000	75,000	51,000	65,000
50-60-440	Training	0	653	1,306	150	1,306
50-60-460	Tools and Small Equipment	19,036	19,000	23,120	14,400	23,375
	Total Maintenance	206,620	237,319	289,447	181,125	277,408
	Administration					
50-90-020	Compilation and Audit	3,376	3,028	3,118	3,118	3,376
50-90-081	Employee Miscellaneous	407	3,000	2,380	1,000	3,000
50-90-090	Health Insurance	36,806	35,312	34,442	32,000	43,348
50-90-092	Retirement	14,663	13,096	15,605	16,400	18,427
50-90-110	Insurance - General	102,979	99,829	130,329	130,000	144,792
50-90-130	Legal Services	7,227	6,000	34,000	21,500	25,500
50-90-160	Office Supplies & Credit Card Costs	35,500	27,000	29,240	40,000	35,000
50-90-180	Outside Services	6,606	20,000	19,080	7,500	85,000
50-90-190	Publications	2,787	2,500	4,000	3,000	3,500
50-90-220	Maintenance of Office Building	9,555	12,000	13,000	12,000	13,000
50-90-221	Landscaping	2,119	3,802	3,500	2,000	3,000
50-90-230	Administrative Salaries	234,523	219,244	261,073	263,000	308,078
50-90-240	Payroll Tax /Vac/Sick Leave	17,825	16,787	20,090	20,700	23,450
50-90-260	Telephone	13,987	16,000	15,000	13,500	15,000
50-90-290	Utilities	4,044	6,000	5,500	5,000	6,000
50-90-291	Trash Removal	4,306	5,000	5,000	4,500	5,000
50-90-310	Vehicle Maintenance	1,080	1,496	2,468	1,000	2,468
50-90-410	Dues and Permits	7,198	7,000	7,000	6,200	7,000
50-90-440	Training	2,173	5,188	9,067	3,000	9,650
50-90-442	Inclusion Expense	0	1,000	1,000	0	1,000
50-90-443	Computer Support & Upgrades	51,648	91,858	83,667	76,000	100,395
	Total Administration	558,809	595,140	698,559	661,418	855,985

2025 ANTICIPATED BUDGET AND 2026 PROPOSED BUDGET

		Audit 2024	Adopted or Amended 2024	Adopted 2025	Anticipated 2025	Proposed 2026
	Billing and Personnel					
50-91-001	Bad Debts	0	50,000	50,000	1,500	50,000
50-91-090	Health Insurance	60,615	50,086	58,806	54,000	35,658
50-91-092	Retirement	12,534	11,916	14,258	14,000	10,902
50-91-110	Insurance - General	1,313	516	720	1,150	699
50-91-180	Data Processing	11,639	20,000	20,000	22,000	22,000
50-91-230	Data Processing Salaries	202,956	201,280	241,098	220,000	184,722
50-91-240	Payroll Exp - FICA/Unemployment	15,298	15,067	17,790	17,000	13,658
50-91-440	Training	0	5,644	4,991	0	4,338
50-91-450	Postage	22,345	21,000	23,000	24,600	24,000
	Total Billing and Personnel	326,700	375,509	430,663	354,250	345,976
	Debt Retirement and Transfers					
50-98-117	Principal - CWCB Loan	211,633	211,633	215,337	215,337	219,105
50-98-118	Interest - CWCB Loan	44,498	44,498	40,795	40,795	37,026
50-98-121	Interest - CWPDA Loan	38,200	38,200	24,000	24,000	4,695
50-98-122	Admin Fee - CWPDA Loan	89,486	89,486	89,486	89,486	84,117
50-98-126	Principal - CWPDA Loan	405,800	405,800	419,793	419,793	439,384
50-98-127	Interest - 2023 CWPDA Loan	900,130	900,130	879,237	879,237	857,764
50-98-128	Principal - 2023 CWPDA Loan	754,586	754,586	775,480	775,480	796,953
50-98-132	Interest - 2015 Refunding Bonds	19,800	19,800	0	0	0
50-98-133	Principal - 2015 Refunding Bonds	514,800	514,800	0	0	0
	Total Debt Retirement & Transfers	2,978,933	2,978,933	2,444,128	2,444,128	2,439,044
	Total Expenditures	29,389,922	40,907,609	35,934,411	31,561,771	12,229,553
	Budgetary Fund Balance Beginning of Year	7,762,613	7,762,613	8,930,174	5,510,680	5,002,528
	Budgetary Fund Balance End of Year	5,884,759	7,347,946	6,446,071	5,002,528	2,944,075
	Audited FS Balance End of Year	5,510,680				
	Wastewater Enterprise Fund					
	Revenue					
60-03-009	Capital Investment Fee	1,659,836	1,554,662	1,250,000	860,000	1,250,000
60-03-110	Affordable Housing Surcharge	107,304	13,000	174,998	212,000	0
60-03-120	Affordable Housing Waivers	-831,941	0	0	-48,504	0
60-03-010	Service Fees	2,475,808	2,657,956	2,982,227	2,850,000	3,135,000
60-03-014	Municipal Wastewater Treatment	163,487	220,000	200,000	212,000	200,000
60-03-015	Contributed Assets	0	0	0	0	0
60-03-021	Waste Hauler Revenue	153,446	182,000	182,000	145,000	165,000
60-03-100	Availability Charges	292,319	360,515	446,918	396,000	440,000
60-03-121	Short Term Rental Service Fees	62,495	0	70,000	75,000	82,500
60-03-154	Inclusion Fee	0	4,500	0	5,378	0
60-03-170	Customer Hookups	35,628	30,000	35,000	32,300	36,000
60-03-187	Interest Income - Other	157,296	90,000	120,000	500,000	250,000
60-03-189	Interest Income - CIF	67,786	30,000	50,000	78,000	70,000
60-03-190	Interest on Delinquent Taxes	923	250	250	100	250
60-03-195	Interest Income - PSSGID	21,469	21,470	20,024	20,024	18,546
60-03-197	Interest Income CIF - PSSGID	21,469	21,470	20,024	20,024	18,546
60-03-200	Penalty & Interest Delin Accts	2,625	1,800	1,800	2,500	3,000
60-03-387	Current Tax Interest	661	1,000	1,250	750	1,000
60-03-389	Other Revenue/Grants	5,239	7,000	7,000	195,000	750,000
60-03-863	2024 Revenue Bond Proceeds	0	0	12,000,000	0	0
60-03-991	Gain or Loss on Asset Disposal	10,874	0	0	0	0
60-09-001	Transfer From General Fund	500,000	0	500,000	500,000	0
	Total Wastewater Revenue	4,906,724	5,195,623	18,061,491	6,055,572	6,419,842
	Work in Progress					
60-22-170	Connections	6,625	9,000	9,000	9,000	9,000
60-22-415	Wastewater Model	2,722	0	5,000	15,600	5,000
60-22-418	WW SCADA System	39,123	37,888	43,008	20,000	50,611
60-22-451	Shared Buildings & Improvements	90,484	123,840	139,680	142,200	136,883
60-22-464	Capital Equipment	94,754	98,880	144,656	122,000	52,480
60-22-465	Transportation Equipment	98,160	107,200	72,589	73,200	115,775
60-22-502	Wastewater Treatment Plant	444,540	991,445	2,499,800	1,500,000	1,159,268
60-22-505	Collection System Upgrades	178,916	327,000	1,394,500	1,300,000	712,538
	Total Work in Progress	955,324	1,695,253	4,308,233	3,182,000	2,241,555
	Wastewater CIF Projects					
60-24-418	CIF - SCADA System	8,503	9,472	10,752	5,000	12,653
60-24-502	CIF - Wastewater Treatment Plant	0	0	8,480,000	6,000,000	2,960,000
60-24-505	CIF - Collection Sys Upgrades	329,809	765,000	1,317,500	1,200,000	712,538
	Total WW CIF Projects	338,312	774,472	9,808,252	7,205,000	3,685,191

2025 ANTICIPATED BUDGET AND 2026 PROPOSED BUDGET

		Audit 2024	Adopted or Amended 2024	Adopted 2025	Anticipated 2025	Proposed 2026
	Wastewater Collection					
60-51-090	Health Insurance	78,200	84,998	61,192	62,000	66,480
60-51-091	Uniforms	8,145	9,500	9,500	9,400	10,000
60-51-092	Retirement	24,931	23,074	24,692	26,400	27,128
60-51-100	Fuel & Power Lift Stations	62,646	62,000	73,000	57,500	70,000
60-51-110	Insurance - General	15,144	9,180	13,250	15,400	16,058
60-51-220	Wastewater Line Maint / Repair	404,436	500,000	520,000	400,000	500,000
60-51-230	Gen. & Pumps Lift Stations	40,224	60,000	60,000	15,000	120,000
60-51-232	Collection Salaries	396,766	403,528	435,824	430,000	473,171
60-51-240	Payroll Exp - FICA/Unemployment	31,281	30,336	33,563	33,700	36,532
60-51-314	Vehicle Maintenance	7,927	11,451	12,594	8,600	13,368
60-51-440	Training	5,306	6,397	17,088	5,000	8,995
	Total Wastewater Collection	1,075,006	1,200,464	1,260,704	1,063,000	1,341,731
	Wastewater Treatment					
60-53-090	Health Insurance	72,070	84,274	73,941	64,000	80,809
60-53-092	Retirement	19,627	21,447	23,281	22,000	25,144
60-53-110	Insurance - General	11,668	8,533	12,493	14,500	14,884
60-53-131	Operator Salaries	321,262	367,400	400,178	360,000	440,069
60-53-170	Lab Supply & Testing	107,900	100,000	130,000	94,000	150,000
60-53-200	Fuel, Power & Water Vista WWTP	258,442	240,000	293,000	235,000	255,000
60-53-220	Maintenance Vista WWTP	55,645	200,000	203,000	112,000	403,702
60-53-223	Sludge Removal/Processing	58,448	90,000	90,000	100,000	120,000
60-53-240	Payroll Exp - FICA/Unemployment	24,715	28,019	30,603	28,000	33,715
60-53-318	Vehicle Maintenance	1,378	11,000	12,874	2,500	16,166
60-53-440	Training	2,427	6,107	5,453	1,000	10,061
	Total Wastewater Treatment	933,582	1,156,780	1,274,823	1,033,000	1,549,550
	Maintenance					
60-60-090	Health Insurance	3,528	3,643	5,836	3,000	5,835
60-60-092	Retirement	1,433	1,363	2,308	1,600	2,405
60-60-110	Insurance - General	1,097	542	1,237	1,500	1,424
60-60-170	Operating Supplies	10,108	13,000	13,000	14,000	14,000
60-60-220	Building Maintenance	-1	7,500	7,500	0	3,200
60-60-231	Maintenance Salaries	25,997	23,040	39,317	25,000	40,859
60-60-240	Payroll Exp - FICA/Unemployment	2,106	1,832	3,126	2,200	3,248
60-60-290	Utilities - Maintenance Bldg	2,940	2,000	3,600	10,000	3,000
60-60-312	Vehicle Maintenance	48	544	1,549	1,000	1,549
60-60-331	Equipment Maintenance	14,602	17,280	20,000	6,500	14,400
60-60-430	Gasoline & Oil	27,422	40,000	35,000	22,000	35,000
60-60-440	Training	0	307	614	0	614
60-60-460	Tools and Small Equipment	8,987	10,000	10,880	10,000	11,000
	Total Wastewater Maintenance	98,267	121,051	143,967	96,800	136,534
	Administration					
60-90-020	Audit	1,690	1,514	1,559	1,734	1,690
60-90-081	Employee Miscellaneous	191	1,428	1,120	500	1,000
60-90-090	Health Insurance	17,320	16,617	16,208	15,000	20,399
60-90-092	Retirement	6,900	6,163	7,344	7,800	8,671
60-90-110	Insurance - General	45,124	45,245	59,069	64,500	65,629
60-90-130	Legal Services	3,401	30,000	14,000	10,000	12,000
60-90-160	Office Supplies & Credit Card Costs	16,691	13,000	13,760	19,000	16,000
60-90-180	Outside Services	3,108	10,000	16,920	7,500	40,000
60-90-190	Publications	1,311	1,000	2,500	1,500	2,500
60-90-220	Maintenance of Office Building	4,496	5,350	6,350	3,500	6,500
60-90-221	Landscaping	997	1,870	1,870	1,000	1,870
60-90-230	Administrative Salaries	110,364	103,174	122,858	124,000	144,978
60-90-240	Payroll Tax/Vac/Sick Leave	13,093	7,900	9,454	9,700	11,036
60-90-260	Telephone	7,248	8,000	8,000	7,200	8,000
60-90-290	Utilities	1,558	3,000	2,500	2,000	2,500
60-90-291	Trash Removal	940	1,000	1,000	1,300	1,200
60-90-310	Vehicle Maintenance	508	704	1,162	500	1,162
60-90-410	Dues and Permits	9,757	9,000	9,000	10,000	9,500
60-90-440	Training	1,054	2,442	4,267	1,500	4,541
60-90-442	Inclusion Expense	0	1,000	1,000	0	1,000
60-90-443	Computer Support & Upgrades	24,416	43,580	39,372	36,000	47,245
	Total Wastewater Administration	270,167	311,987	339,312	324,234	407,421

		Audit 2024	Adopted or Amended 2024	Adopted 2025	Anticipated 2025	Proposed 2026
	Personnel & Billing					
60-91-001	Bad Debts	0	50,000	50,000	1,300	50,000
60-91-090	Health Insurance	28,525	23,570	27,674	25,000	16,780
60-91-092	Retirement	5,899	5,607	6,710	6,500	5,130
60-91-110	Insurance - General	617	243	339	600	329
60-91-180	Data Processing	4,961	6,000	6,000	5,500	6,000
60-91-230	Data Processing Salaries	95,509	94,720	113,458	102,000	86,928
60-91-240	Payroll Exp - FICA/Unemployment	7,199	7,090	8,372	7,800	6,427
60-91-440	Training	0	2,656	2,349	100	2,042
60-91-450	Postage	10,516	9,500	10,500	11,600	11,000
	Total Wastewater Personnel & Billing	153,226	199,386	225,402	160,400	184,636
	Debt Retirement & Transfers					
60-98-132	Principal - 2024 Revenue Bonds	0	0	680,632	680,632	520,400
60-98-133	Interest - 2024 Revenue Bonds	0	0	0	0	190,000
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	1,081,287	1,081,287	1,111,055
	Total Expenditures	4,224,538	5,860,048	18,441,980	14,145,721	10,657,674
	Budgetary Fund Balance Beginning of Year	3,630,141	3,630,141	4,439,182	16,481,833	8,391,684
	Budgetary Fund Balance End of Year	4,312,327	2,965,716	4,058,693	8,391,684	4,153,852
	Audited FS Balance End of Year	16,481,833				