

REVENUE	ACTUAL 2021				BUDGET 2022				PROJECTED	BUDGET 2023			
	Water	Wastewater	General	Total 2021	Water	Wastewater	General	Total 2022	Total 2022	Water	Wastewater	General	Total 2023
PROPERTY TAXES & Transfers to WF/WWF	\$ -	\$ -	\$ 1,255,652	\$ 1,255,652	\$ 103,844	\$ 103,844	\$ 818,295	\$ 1,025,983	\$ 1,234,059	\$ 117,268	\$ 117,268	\$ 938,146	\$ 1,172,682
TAP FEES	269,236	577,939.59	-	847,175	175,000	325,000	-	500,000	1,421,948	175,000	325,000	-	500,000
USER FEES	1,600,080	1,261,315	-	2,861,394	1,719,229	1,288,602	-	3,007,831	3,087,150	1,870,440	1,401,939	-	3,272,379
AVAIL SERVICE FEES	81,031	91,941	-	172,972	84,800	95,400	-	180,200	180,845	89,321	102,375	-	191,696
INTEREST INCOME	-	-	12,730	12,730	-	-	8,000	8,000	31,268	-	-	50,000	50,000
MISC INCOME	24,271	1,965	63,588	89,824	25,000	2,000	-	27,000	26,700	25,000	2,000	-	27,000
MLP SURCHARGE	77,802	-	-	77,802	77,000	-	-	77,000	77,000	77,000	-	-	77,000
Transfer From GF Revenue Stabilization Funds	-	-	-	-	120,000	120,000	-	240,000	240,000	170,000	170,000	-	340,000
Release of Revenue Stabilization Funds	-	-	-	-	-	-	240,000	240,000	240,000	-	-	340,000	340,000
TOTAL OPERATING REVENUES	2,052,420	1,933,160	1,331,970	5,317,550	2,304,873	1,934,846	1,066,295	5,306,014	6,058,970	2,524,029	2,118,582	1,328,146	5,970,757
EXPENDITURES													
Enterprise Funds Ops & Admin	1,054,919	1,438,408	-	2,493,327	1,221,111	1,511,837	-	2,732,948	2,649,718	1,493,702	1,624,187	-	3,117,889
General Fund Operating	-	-	691,957	691,957	-	-	826,295	826,295	797,820	-	-	939,693	939,693
GF Transfer Revenue Stabilization Funds	-	-	-	-	-	-	240,000	240,000	240,000	-	-	340,000	340,000
TOTAL OPERATING EXPENDITURES	1,054,919	1,438,408	691,957	3,185,284	1,221,111	1,511,837	1,066,295	3,799,243	3,687,538	1,493,702	1,624,187	1,279,693	4,397,582
Operating Revenues less Expenditures	\$ 997,501	\$ 494,752	\$ 640,014	\$ 2,132,266	\$ 1,083,762	\$ 423,009	\$ -	\$ 1,506,771	\$ 2,371,432	\$ 1,030,327	\$ 494,394	48453	\$ 1,573,175
Debt Payments	-	-	739,345	739,345	1,370,859	-	-	1,370,859	1,370,859	1,370,859	-	-	1,370,859
OPERATING INCOME AFTER DEBT	997,501	494,752	(99,331)	1,392,921	(287,097)	423,009	-	135,912	1,000,573	(340,532)	494,394	48,453	202,316
Capital Improvements	10,319,735	185,579	51,394	10,556,708	6,556,556	1,244,000	50,000	7,850,556	4,446,115	1,505,897	827,771	-	2,333,668
Draw on CWRPDA Loan	10,832,508	-	-	10,832,508	6,340,000	-	-	6,340,000	3,105,689	1,301,897	-	-	1,301,897
NET CAPITAL EXPENDITURES	(512,773)	185,579	51,394	(275,800)	216,556	1,244,000	50,000	1,510,556	1,340,426	204,000	827,771	-	1,031,771
TOTAL ALL EXPENDITURES	542,146	1,623,987	1,482,696	3,648,829	2,808,526	2,755,837	1,116,295	6,680,658	6,398,823	3,068,561	2,451,958	1,279,693	6,800,212
TOTAL Sources less Uses	1,510,274	309,173	(150,725)	\$ 1,668,722	(503,653)	(820,991)	(50,000)	\$ (1,374,644)	\$ (339,853)	(544,532)	(333,377)	48,453	\$ (829,455)
										2023 Budgeted Debt Coverage Ratio			1.15
										2024 Projected Debt Coverage Ratio			0.90

REVENUE	BUDGET 2022				PROJECTED 2022 based upon 7/12 @ 7.31.22				BUDGET 2023				%Change Projected to 2023 Budget	%Change 2022 to 2023 Budget
	Water	Wastewater	General	Total 2022	Water	Wastewater	General	Total 2022	Water	Wastewater	General	Total 2023		
PROPERTY TAXES	\$ 103,844	\$ 103,844	\$ 818,295	\$ 1,025,983	\$ -	\$ -	\$ 1,224,000	\$ 1,224,000	\$ 117,268	\$ 117,268	\$ 938,146	\$ 1,172,682	-4%	14%
TAP FEES	175,000	325,000	-	500,000	497,682	924,266	-	1,421,948	175,000	325,000	-	500,000	-65%	0% *
USER FEES	1,719,229	1,288,602	-	3,007,831	1,764,566	1,322,584	-	3,087,150	1,870,440	1,401,939	-	3,272,379	6%	9% **
AVAIL SERVICE FEES	84,800	95,400	-	180,200	84,265	96,580	-	180,845	89,321	102,375	-	191,696	6%	6% ***
INTEREST INCOME	-	-	8,000	8,000	-	-	31,268	31,268	-	-	50,000	50,000	60%	525%
MISC INCOME	25,000	2,000	-	27,000	25,000	1,700	-	26,700	25,000	2,000	-	27,000	1%	0%
MLP SURCHARGE	77,000	-	-	77,000	77,000	-	-	77,000	77,000	-	-	77,000	0%	0%
Transfer From GF Revenue Stabilization Funds	120,000	120,000	-	240,000	120,000	120,000	-	240,000	170,000	170,000	-	340,000		42%
Release of Revenue Stabilization Funds	-	-	240,000	240,000	-	-	240,000	240,000	-	-	340,000	340,000	N/A	N/A
TOTAL INCOMING REVENUES	\$ 2,304,873	\$ 1,934,846	\$ 1,066,295	\$ 5,306,014	\$ 2,448,513	\$ 2,345,130	\$ 1,255,268	\$ 6,048,911	\$ 2,524,029	\$ 2,118,582	\$ 1,328,146	\$ 5,970,757	-1%	13%
DRAW ON CWRPDA LOAN	6,340,000	-	-	6,340,000	3,105,689	-	-	3,105,689	1,301,897	-	-	1,301,897		

9% 9% * Increase to Tap Rates
 6% 6% ** Increase to User Fees
 6% 6% *** Increase to Avail. Of Service

2023 Water Operating Budget

		2020 Actual	2021 Actual	2022 YTD Actual (7.31.22)	2022 BUDGET	2022 Remaining Budget @ 7.31.22	2022 Projected (per 7/12 year)	2022 Projected Budget Under/(Over)	2023 BUDGET	% change in BUDGET
WATER OPERATIONS										
1-2-5050	Chemicals - Water Treatment	25,901	9,972	12,428	50,000	37,572	21,306	28,694	53,000	8%
1-2-5160	Laboratory - Water Treatment	13,607	10,745	5,880	25,000	19,120	10,080	14,920	25,000	0%
1-2-5170	Operating Supplies - Wtr Treat	68,833	80,780	15,884	65,000	49,116	27,230	37,770	65,000	0%
1-2-5171	Safety Equipment - Water Treat	4,831	6,965	3,658	6,000	2,342	6,271	(271)	7,000	17%
1-2-5172	Uniforms - Water Treat	2,298	1,959	1,503	3,000	1,497	2,577	423	3,500	8%
1-2-5180	Outside Services - Wtr Treat	4,854	5,720	1,766	2,500	734	3,028	(528)	2,500	0%
1-2-5220	Repairs Unscheduled	75,573	85,410	95,082	87,000	(8,082)	162,998	(75,998)	90,000	2%
1-0-522x	Scheduled Maintenance								67,000	0%
1-2-5290	Utilities - Water Treatment	92,370	95,021	65,891	120,000	54,109	112,956	7,044	150,000	25%
		288,266	296,570	202,093	358,500	156,407	346,445	12,055	463,000	26%
WATER MLP										
	MLP Operations	59,226	124,415	54,536	60,000	5,464	93,491	(33,491)	60,000	0%
WATER ADMIN										
1-0-5130	Legal - Water	20,284	14,757	8,863	55,000	46,137	15,194	39,806	60,000	17%
1-0-5030	Consultants - Water	25,631	17,078	17,086	55,250	38,164	29,290	25,960	168,000	205%
1-0-5411	Grants - Water-District	2,000	2,000	2,000	2,000	-	2,000	-	2,000	0%
	Office Admin	76,750	70,906	70,135	82,750	12,615	105,267	(22,517)	105,000	25%
	Salaries & Benefits	457,278	505,923	287,363	589,611	302,248	492,622	96,989	615,702	5%
	Vehicles & Fuel	14,962	23,271	10,798	18,000	7,202	18,511	(511)	20,000	10%
		596,905	633,934	396,245	802,611	406,366	662,884	139,727	970,702	24%
	TOTALS	\$ 944,397	\$ 1,054,919	\$ 652,874	\$ 1,221,111	\$ 568,237	\$ 1,102,820	\$ 118,291	\$ 1,493,702	24%
	CWRPDA 2020 Loan Debt Service								\$ 1,370,859	

2023 Wastewater Operating Budget

		2020 Actual	2021 Actual	2022 YTD Actual (7.31.22)	2022 BUDGET	2022 Remaining Budget @ 7.31.22	2022 Projected (per 7/12 year)	2022 Projected Budget Under/(Over)	2023 BUDGET	% change in BUDGET
WASTEWATER OPERATIONS										
2-2-5050	Chemicals - Sewer Treatment	4,511	6,726	9,219	8,000	(1,219)	15,804	(7,804)	12,000	50%
2-2-5160	Laboratory - Sewer Treatment	75,533	90,937	51,430	90,000	38,570	88,166	1,834	90,000	0%
2-2-5170	Operating Supplies - Swr Treat	36,733	44,811	50,925	42,000	(8,925)	87,301	(45,301)	50,000	19%
2-2-5171	Safety Equipment - Swr Treat	7,371	8,367	3,759	6,000	2,241	6,443	(443)	7,000	17%
2-2-5172	Uniforms - Swr Treat	2,798	2,391	752	3,000	2,248	1,288	1,712	3,500	17%
2-2-5180	Outside Services - Swr Treat	1,822	23,607	1,795	22,000	20,205	3,077	18,923	26,000	18%
2-2-5220	Repairs Unscheduled	192,103	136,544	68,151	115,000	46,849	116,831	(1,831)	90,000	-22%
2-0-522x	Scheduled Maintenance	-	-	-	-	-	-	-	62,500	0%
2-2-5290	Utilities - Sewer Treatment	111,380	137,351	86,598	130,000	43,402	148,454	(18,454)	150,000	15%
2-3-5180	Outside Services - ATAD Sludge	64,767	76,991	38,701	116,000	77,299	66,345	49,655	140,000	21%
		497,018	527,725	311,330	532,000	220,670	533,709	(1,709)	631,000	19%
WASTEWATER MLP										
	MLP Operations	1,888	5,321	936	2,000	1,064	1,604	396	2,000	0%
WASTEWATER ADMIN										
2-0-5130	Legal - Sewer	48,161	106,136	73,250	130,000	56,750	91,526	38,474	35,000	-73%
2-0-5030	Consultants- Sewer	111,149	174,327	43,086	136,500	93,414	73,862	62,638	115,000	-16%
	Office Admin	70,564	67,821	84,522	85,000	478	144,895	(59,895)	105,000	24%
	Salaries & Benefits	477,068	535,903	383,091	604,337	221,246	656,727	(52,390)	712,187	18%
	Vehicles & Fuel	23,166	21,175	26,002	22,000	(4,002)	44,575	(22,575)	24,000	9%
		730,109	905,362	609,951	977,837	367,886	1,011,585	(33,748)	991,187	1%
TOTALS		\$ 1,229,014	\$ 1,438,408	\$ 922,217	\$ 1,511,837	\$ 589,620	\$ 1,546,898	\$ (35,061)	\$ 1,624,187	7%

2023 General Fund Operating Budget

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	2020 Actual	2021 Actual	2022 YTD Actual (7.31.22)	2022 BUDGET	2022 Remaining Budget @ 7.31.22	2022 Projected (per 7/12 year)	2022 Projected Budget Under/(Over)	2023 BUDGET	% change in BUDGET
GENERAL FUNDS OPERATIONS									
GF CTY TREASURER EXPENDITURES	34,643	35,301	29,443	36,000	6,557	36,000	-	38,000	6%
GF Legal	25,612	29,335	17,256	40,000	22,744	29,583	10,417	50,000	
GF Consultants	1,225	4,435	-	10,000	10,000	-	10,000	35,000	
GF Fuel/Vehicle	1,390	2,026	930	1,200	270	1,594	(394)	1,800	
GF Office Admin	163,737	138,064	111,203	158,000	46,797	190,634	(32,634)	180,000	14%
GF Salaries & Benefits	425,166	482,796	315,005	581,095	266,090	540,009	41,086	634,893	9%
TOTAL	651,773	691,957	473,838	826,295	352,457	797,820	28,475	939,693	14%

2023 Water Capital Projects Financial Summary

Activity#	Project Name	Start Date	Completion Date				
102001	WTP Expansion	5/1/2020	6/1/2023				
	20-WF-1	Current Total Project Estimate/Approved Budget	Anticipated Project Costs Through 2022	Project Life Costs Remaining at 12.31.22	2023 Budget	Total Projected Historical Project Costs thru 2022	Remaining Project/ 2023 Budget
01	Project Management	1,400,000	1,400,000	-	-	1,400,000	-
02	Engineering	1,200,000	1,354,605	(154,605)	-	1,354,605	-
03	Construction	17,850,000	17,810,000	40,000	-	17,810,000	-
04	Contingencies	2,400,000	1,000,000	1,400,000	1,301,897	1,000,000	1,301,897
05	Legal	50,000	33,177	16,823	-	33,177	-
08	Permits	275,000	275,321	(321)	-	275,321	-
	Total Project:	23,175,000	21,873,103	1,301,897	1,301,897	21,873,103	1,301,897

Project Name					
102301	MLP Reservoir Spillway				
	102301	Current Total Project Estimate/Approved Budget	Project Costs Through 2022	Project Life Costs Remaining at 12.31.22	2023 Budget
01	Project Management				10,000
03	Construction				59,000
	Total Project:	-	-	-	69,000

Project Name					
102302	Truck				
	102302	Current Total Project Estimate/Approved Budget	Project Costs Through 2022	Project Life Costs Remaining at 12.31.22	2023 Budget
06	Purchase				55,000
	Total Project:	-	-	-	55,000

Project Name					
102303	Hydro Excavator Trailer				
	102303	Current Total Project Estimate/Approved Budget	Project Costs Through 2022	Project Life Costs Remaining at 12.31.22	2023 Budget
06	Purchase				45,000
	Total Project:	-	-	-	45,000

Project Name					
102304	Fire Hydrant Pressure Sesonors				
	102304	Current Total Project Estimate/Approved Budget	Project Costs Through 2022	Project Life Costs Remaining at 12.31.22	2023 Budget
06	Purchase				35,000
	Total Project:	-	-	-	35,000

Total Budget: \$ 1,505,897

2023 Wastewater Capital Projects Financial Summary

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Activity#	Project Name	Start Date	Completion Date			
202004	ATAD IGA Share	1/1/2020	12/31/2024			
	202004	Current Total Project Estimate through 2023	Anticipated Project Costs Through 2022	Project Life Costs Remaining at 12.31.22	2023 Budget	2024 Anticipated Budget
06	Purchase Paid to Town of CB per IGA	1,500,000	162,458	1,337,542	668,771	668,771
	Total Project:	1,500,000	162,458	1,337,542	668,771	668,771

Activity#	Project Name				
202206	Whetstone Relocate/Easement				
	202206	Current Total Project Estimate	Anticipated Project Costs Through 2022	Project Life Costs Remaining at 12.31.22	2023 Budget
02	Engineering				10,000
03	Construction				60,000
05	Legal				5,000
	Total Project:	-	-	-	75,000

Activity#	Project Name				
202301	I&I for 2023				
	202301	Current Total Project Estimate	Anticipated Project Costs Through 2022	Project Life Costs Remaining at 12.31.22	2023 Budget
03	Construction	59,000			59,000
	Total Project:	59,000	-	-	59,000

Activity#	Project Name				
202302	Backup Pump Mixed Liquor Return (MLR)				
	202302	Current Total Project Estimate	Anticipated Project Costs Through 2022	Project Life Costs Remaining at 12.31.22	2023 Budget
06	Purchase			-	25,000
	Total Project:	-	-	-	25,000

Total Budget: **\$ 827,771**

Water Consulting Summary

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2023 Budget		
Activity#	Plan	Contractor
102330	20,000	General
102331	10,000	LRE Water
102332	5,000	Alpine Environmental Consultants
102333	10,000	Carollo Engineers - Monitoring
102334	10,000	Carollo Engineers - MLP Water Color
102335	108,000	AECOM
102336	5,000	HDR
102337		

\$168,000

Wastewater Consulting Summary

2023 Budget		
Activity#	Plan	Contractor
202330	25,000	General
202331	10,000	Alpine Environmental Consultants
202332	5,000	LRE Water
202333	50,000	Carollo Engineers
202334	25,000	Pinyon Environmental
202335		

\$115,000

General Fund Consulting Expected Expenditures

2023 Budget		
Activity#	Plan	Contractor
902330	10,000	General
902331	25,000	Position Search
902332		

\$35,000

Water Scheduled Maintenance Expected Expenditures

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2023 Budget		
Activity#	Plan	Project
102340	20,000	General
102341	20,000	Crack Seal/Asphalt
102342	20,000	MLP WTP Electrical Service Repairs
102343	7,000	Paint Hydrants
102344		

\$67,000

Wastewater Scheduled Maintenance Expected Expenditures

2023 Budget		
Activity#	Plan	Project
202340	20,000	General
202341	20,000	Crack Seal/Asphalt
202342	7,500	Upgrade Aeration Basin Piping
202343	7,500	Backup Heat for Headworks Building
202344	7,500	Concrete Staining
202345		

\$62,500

Water Legal Expected Expenditures

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2023 Budget		
Activity#	Plan	Project
102350	10,000	General
102351	10,000	Water Rights
102352	40,000	Long Lake
102353		

\$60,000

WasteWater Legal Expected Expenditures

2023 Budget		
Activity#	Plan	Project
202350	20,000	General
202351	15,000	Discharge Permit
202352		

\$35,000

General Fund Legal Expected Expenditures

2023 Budget		
Activity#	Plan	Project
902350	30,000	General
902351	20,000	MLP Negotiations/Settlement
902352		

\$50,000