

**NORTH WASHINGTON STREET  
WATER AND SANITATION DISTRICT**

**BUDGET**

**Year Ending December 31, 2024**

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**NORTH WASHINGTON STREET  
WATER & SANITATION DISTRICT**  
3172 East 78<sup>th</sup> Avenue                      Denver, Colorado 80229  
303-288-6664                      .                      303-288-6665

January 9, 2024

Board of Directors  
North Washington Street  
Water and Sanitation District

**RE: 2024 ANNUAL BUDGET**

The District is a special district created under the laws of the State of Colorado to provide water and sanitation services to its customers. The District is an independent entity with its own taxing power. The District is not a component unit of any other governmental unit and does not have oversight responsibility for other entities.

The District buys all of its water from the Denver Board of Water Commissioners. All sewage is transported to and treated by the Metro Wastewater Reclamation District

The District maintains a general fund, water enterprise fund and sanitation enterprise fund. The budget is prepared on a modified accrual basis of accounting.

The important features of the budget for the year ending December 31, 2024 are as follows:

**EXPENDITURES AND RESERVES**

Total budgeted expenditures for 2024 are \$20,008,250. This is an increase of \$3,732,967 from 2023 budgeted amounts. The principal items and their percentages of the total 2024 budget are summarized in the following schedule:

	<u>Amount</u>	<u>%</u>
Water purchased	\$ 2,806,360	14 %
Sewage treatment fees	2,175,116	11 %
Payroll and related taxes & benefits	2,107,080	11 %
Capital improvements	10,899,032	54 %
All other costs	<u>1,438,404</u>	<u>7 %</u>
Total Expenditures	\$19,425,992	97%
Emergency reserves	<u>582,258</u>	<u>3 %</u>
<b>Total expenditures and reserves</b>	<b><u>\$ 20,008,250</u></b>	<b><u>100 %</u></b>

The Denver Water Board has increased its charges for water to the District each year for the past several years. An overall increase of approximately 4.5 percent is estimated for 2024. The budget committee recommends that the District increase water rates to its customers by 4.5 percent.

The Metro Water Recovery has estimated a 7.2 percent overall increase in the annual charges for sanitation services for 2024. The budget committee therefore recommends a 7.2 percent increase to the District’s customers.

Budgeted payroll has been increased overall by approximately 8 percent over current amounts. Related benefits have also been increased based on the most recent information. Payroll and benefits have been allocated to the various functions as shown on page 17.

Capital improvements budgeted for 2024 total \$10,899,032. As the District’s system ages, more maintenance and improvements are necessary. A complete schedule of capital expenditures is detailed on page 18.

Other expenditures were increased or decreased as determined by the committee. Generally, a 5% increase was used to account for inflation.

To comply with the TABOR Amendment, the District has also provided for a 3% emergency reserve.

**RESOURCES**

To meet expected expenditures and provide for emergency reserves, the District will use the following resources:

	<u>Amount</u>	<u>%</u>
Water sales	\$5,840,582	29 %
Sanitation fees	5,377,690	27 %
Property and specific ownership taxes	448,434	2 %
Interest on temporary investments	100,000	0 %
Other resources	2,970,928	15 %
Unrestricted cash	<u>5,270,616</u>	<u>26 %</u>
<b>Total Resources</b>	<b><u>\$20,008,250</u></b>	<b><u>100 %</u></b>

As noted on page four of the budget, the assessed valuation of the District increased by \$129,353,980 from \$601,150,180 in 2023 to \$730,504,160 for the 2024 budget year. The mill levy will decrease from the prior year to a net 0.573 and property tax revenue will decrease to \$418,438.

In summary, due to increases in the District’s costs there will be an increase in water and sanitation rates and the mill levy will decrease from the previous year.

Respectfully submitted,

**THE BUDGET COMMITTEE**

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Kenny Lombardi, Board Member

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Ted Rossi, Board Member

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Mike DeMattee, District Manager

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Paula Clarke, Office Manager

NORTH WASHINGTON STREET  
WATER & SANITATION DISTRICT

3172 East 78<sup>th</sup> Ave.  
303-288-6664

Denver, Colorado 80229  
3103-288-6665

**LETTER OF BUDGET TRANSMITTAL**

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

January 9, 2024

Attached is the 2023 budget for the North Washington Street Water & Sanitation District in Adams County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on January 9, 2024. If there are any questions on the budget, please contact Mike DeMattee, Manager, at 303-288-6664 at 3172 East 78<sup>th</sup> Ave., Denver, Colorado 80229.

The mill levy certified to the County Commissioners is 0.573 (net) mills for all general operating purposes, subject to statutory and/or TABOR limitations; 0 mills for G.O. bonds; 0 mills for refund/abatement; and 0 mills for Temporary Tax Credit/Mill Levy Reduction. Based on an assessed valuation of \$730,504,160, the total property tax revenue is \$418,438. A copy of the certification of mill levies sent to the County Commissioners is enclosed.


I hereby certify that the enclosed is a true and accurate copy of the 2024 budget and certification of tax levies to the Board of County Commissioners.


Officer \_\_\_\_\_  
Title Secretary


Officer \_\_\_\_\_  
Title President



1221 W. Mineral Avenue, Suite 202  
Littleton, CO 80120

 303-734-4800

 303-795-3356

 [www.HaynieCPAs.com](http://www.HaynieCPAs.com)

Board of Directors  
North Washington Street Water and Sanitation District  
Denver, Colorado

Management is responsible for the accompanying budget of revenues, expenditures, and fund balances/funds available of North Washington Street Water and Sanitation Metropolitan District for the year ending December 31, 2024, including the estimate of comparative information for the year ending December 31, 2023, and the actual comparative information for the year ending December 31, 2022, in the format prescribed by Colorado Revised Statutes (C.R.S.) 29-1-105. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the budget nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the accompanying budget.

We draw attention to the summary of significant assumptions which describe that the budget is presented in accordance with the requirements of C.R.S. 29-1-105, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

*Haynie & Company*

Littleton, Colorado  
January 9, 2024



An independently owned member  
RSM US Alliance

  
**RSM**

**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

	<b>Actual Prior Year 2022</b>	<b>Estimated Current Year 2023</b>	<b>Budget 2024</b>
<b><u>CALCULATION OF MILL LEVY</u></b>			
Gross revenue budgeted	\$ -	\$ -	\$ 463,870
Less: amount over limit from prior year	-	-	(45,432)
<b>Amount required for budget</b>	<b>\$ 458,727</b>	<b>\$ 465,891</b>	<b>\$ 418,438</b>
<b>Assessed valuation</b>			
Adams County	581,183,920	588,688,590	714,564,150
Denver County	10,721,850	12,461,590	15,940,010
<b>Total</b>	<b>\$ 591,905,770</b>	<b>\$ 601,150,180</b>	<b>\$ 730,504,160</b>
<b>Mill Levy Necessary to Produce</b>			
<b>Amount Needed</b>	<b>0.775</b>	<b>0.775</b>	<b>0.635</b>



**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

	<b>Actual Prior Year 2022</b>	<b>Estimated Current Year 2023</b>	<b>Budget 2024</b>
<b>GENERAL FUND</b>			
<b>Beginning balances and revenues</b>			
Beginning balance, January 1	\$ -	\$ -	\$ (0)
Revenues	490,482	499,288	448,434
Transfers			
Water Enterprise Fund	-	535	15,543
Sanitation Enterprise Fund	-	535	15,543
	<u>\$ 490,482</u>	<u>\$ 500,358</u>	<u>\$ 479,519</u>
<b>Expenditures and ending balance</b>			
Expenditures	\$ 311,677	\$ 485,785	\$ 465,553
Emergency reserves	-	14,574	13,967
Transfers:			
Water Enterprise Fund	89,403	-	-
Sanitation Enterprise Fund	89,402	-	-
Ending balance, December 31	<u>-</u>	<u>(0)</u>	<u>(0)</u>
	<u>\$ 490,482</u>	<u>\$ 500,358</u>	<u>\$ 479,519</u>

**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

	<b>Actual Prior Year 2022</b>	<b>Estimated Current Year 2023</b>	<b>Budget 2024</b>
<b>WATER ENTERPRISE FUND</b>			
<b>Beginning balances and revenues</b>			
Beginning balance, January 1			
Unrestricted	\$ 19,644,306	\$ 19,913,282	\$ 17,555,058
Restricted	150,000	150,000	150,000
Transfers between funds	-	-	-
Revenues	6,060,327	5,995,904	8,651,003
	<u>\$ 25,854,633</u>	<u>\$ 26,059,186</u>	<u>\$ 26,356,062</u>
<b>Expenditures and ending balance</b>			
Expenditures	\$ 5,791,351	\$ 8,110,284	\$ 11,633,086
Emergency reserves	-	243,309	348,993
Transfers between funds	-	535	15,543
Ending balance, December 31;			
Unrestricted	19,913,282	17,555,058	14,208,440
Restricted	150,000	150,000	150,000
	<u>\$ 25,854,633</u>	<u>\$ 26,059,186</u>	<u>\$ 26,356,062</u>
<b>SANITATION ENTERPRISE FUND</b>			
<b>Beginning balances and revenues</b>			
Beginning balance, January 1;			
Unrestricted	\$ 6,071,636	\$ 5,620,443	\$ 4,531,401
Restricted	-	-	-
Transfers between funds	-	-	-
Revenues	4,986,726	4,543,719	5,607,112
	<u>\$ 11,058,362</u>	<u>\$ 10,164,162</u>	<u>\$ 10,138,512</u>
<b>Expenditures and ending balance</b>			
Expenditures	\$ 5,437,919	\$ 5,468,181	\$ 7,309,937
Emergency reserves	-	164,045	219,298
Transfers between funds	-	535	15,543
Ending balance, December 31;			
Unrestricted	5,620,443	4,531,401	2,593,734
Restricted	-	-	-
	<u>\$ 11,058,362</u>	<u>\$ 10,164,162</u>	<u>\$ 10,138,512</u>
<b>TOTAL FUND REVENUES</b>	<u>\$ 11,537,535</u>	<u>\$ 11,039,981</u>	<u>\$ 14,737,635</u>
<b>TOTAL FUND EXPENDITURES</b>	<u>\$ 11,719,752</u>	<u>\$ 14,487,248</u>	<u>\$ 20,021,920</u>

**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

<b>REVENUES</b>	<b>Actual Prior Year 2022</b>	<b>Estimated Current Year 2023</b>	<b>Budget 2024</b>
<b>GENERAL FUND</b>			
Revenues			
Property taxes	\$ 457,674	\$ 465,891	\$ 418,438
Specific ownership taxes	32,808	33,397	29,995
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 490,482</b>	<b>\$ 499,288</b>	<b>\$ 448,434</b>
<b>WATER ENTERPRISE FUND</b>			
Operating revenue			
Water sales			
Residential	\$ 3,668,853	\$ 3,009,425	\$ 3,144,849
Commercial	2,410,083	1,991,971	2,081,610
Industrial	471,417	443,097	463,036
Non-metered	(2,939)	144,581	151,087
Turn-on fees	47,965	29,829	31,171
Fines & miscellaneous	634	49,966	52,214
Totals	<b>\$ 6,596,013</b>	<b>\$ 5,668,869</b>	<b>\$ 5,923,968</b>
Non operating revenue			
Transfer of revenue - General Fund	\$ -	\$ -	\$ -
Interest	(550,686)	327,035	327,035
Miscellaneous	-	-	1,600,000
Totals	<b>\$ (550,686)</b>	<b>\$ 327,035</b>	<b>\$ 1,927,035</b>
Capital contributions			
Contributed lines	\$ 15,000	\$ -	\$ 50,000
Impressed accounts	-	-	100,000
System development fees	-	-	650,000
Totals	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 800,000</b>
<b>TOTAL WATER REVENUES</b>	<b>\$ 6,060,327</b>	<b>\$ 5,995,904</b>	<b>\$ 8,651,003</b>

**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

<b>REVENUES</b>	<b>Actual Prior Year 2022</b>	<b>Estimated Current Year 2023</b>	<b>Budget 2024</b>
<b>SANITATION ENTERPRISE FUND</b>			
Operating revenue			
Service fees			
Residential	\$ 2,479,822	\$ 2,613,622	\$ 2,801,803
Commercial	1,059,187	1,139,139	1,221,157
Industrial	1,502,542	1,263,741	1,354,730
Penalties & Miscellaneous	-	30,622	32,827
Totals	<u>5,041,551</u>	<u>5,047,124</u>	<u>5,410,517</u>
Non-operating revenue			
Transfer of revenue - General Fund	\$ -	\$ -	\$ -
Interest	(79,540)	(503,405)	(503,405)
Miscellaneous	9,715	-	-
Totals	<u>(69,825)</u>	<u>(503,405)</u>	<u>(503,405)</u>
Capital contributions			
Contributed lines	\$ 15,000	\$ -	\$ 50,000
System development fees	-	-	650,000
Totals	<u>15,000</u>	<u>-</u>	<u>700,000</u>
<b>TOTAL SANITATION REVENUES</b>	<u>\$ 4,986,726</u>	<u>\$ 4,543,719</u>	<u>\$ 5,607,112</u>

**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

<b>GENERAL FUND EXPENDITURES</b>	<b>Actual Prior Year 2022</b>	<b>Estimated Current Year 2023</b>	<b>Budget 2024</b>
<b>Accounting and finance</b>			
Accounting services	\$ 433	\$ 2,914	\$ 3,060
Auditing	4,001	5,258	5,521
Totals	<u>4,434</u>	<u>8,172</u>	<u>8,581</u>
<b>Administrative and management services</b>			
Directors fees and expenses	13,176	23,806	24,996
Salaries and wages	77,063	85,947	113,059
Employee benefits	26,356	27,429	36,519
Payroll taxes	6,528	7,119	9,271
Workman's compensation insurance	720	1,200	1,260
Postage	448	463	486
Travel	-	-	-
Publications and memberships	917	471	495
Totals	<u>125,208</u>	<u>146,435</u>	<u>186,086</u>
<b>General expenses</b>			
Insurance	12,590	25,539	26,816
Legal	20,614	17,347	18,214
Election	-	-	-
Miscellaneous	22,667	23,319	24,485
Repairs and maintenance	32,129	30,972	32,521
Supplies	-	-	-
Telephone	9,793	12,093	12,698
Self-Insurance claims	-	-	-
Totals	<u>97,793</u>	<u>109,270</u>	<u>114,734</u>
<b>Non operating expenses</b>			
Capital improvements	84,242	217,000	126,000
County treasurers' collection fees	-	4,908	5,153
Uncollectible taxes	-	-	-
Totals	<u>84,242</u>	<u>221,908</u>	<u>131,153</u>
<b>Contingencies</b>			
	<u>-</u>	<u>-</u>	<u>25,000</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<u><u>\$ 311,677</u></u>	<u><u>\$ 485,785</u></u>	<u><u>\$ 465,553</u></u>

**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

<b><u>WATER ENTERPRISE FUND</u></b>	<b>Actual</b>	<b>Estimated</b>	
<b><u>EXPENDITURES</u></b>	<b>Prior Year</b>	<b>Current Year</b>	<b>Budget</b>
	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Operating expenses</b>			
Water source of supply	\$ 3,492,903	\$ 2,685,509	\$ 2,806,360
Transmission and distribution	700,019	960,485	1,126,806
General and administrative expense			
Accounting and finance	158,920	170,951	179,614
Administrative and management services	137,463	157,213	196,675
Billing and collections	130,929	147,766	115,532
Water meter reading expenses	109,328	126,497	159,045
General	94,911	93,831	98,523
Total	<u>4,824,473</u>	<u>4,342,252</u>	<u>4,682,554</u>
<b>Non-operating expenditures</b>	966,878	3,768,032	6,925,532
<b>Contingencies</b>	-	-	25,000
<b>TOTAL WATER EXPENDITURES</b>	<u>\$ 5,791,351</u>	<u>\$ 8,110,284</u>	<u>\$ 11,633,086</u>
<b><u>SANITATION ENTERPRISE FUND</u></b>			
<b><u>EXPENDITURES</u></b>			
<b>Operating expenses</b>			
Collection and transmission	\$ 483,880	\$ 532,011	\$ 676,909
Sanitation treatment	2,198,478	2,029,026	2,175,116
General and administrative			
Accounting and finance	164,300	171,122	179,614
Administrative and management services	133,193	154,422	175,991
Billing and collections	226,118	129,081	95,914
General	103,843	127,519	133,895
Total	<u>3,309,812</u>	<u>3,143,181</u>	<u>3,437,437</u>
<b>Non-operating expenditures</b>	2,128,107	2,325,000	3,847,500
<b>Contingencies</b>	-	-	25,000
<b>TOTAL SANITATION EXPENDITURES</b>	<u>\$ 5,437,919</u>	<u>\$ 5,468,181</u>	<u>\$ 7,309,937</u>

**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

<u>SCHEDULE OF WATER ENTERPRISE</u> <u>FUND EXPENDITURES</u>	Actual Prior Year 2022	Estimated Current Year 2023	Budget 2024
<b>OPERATING EXPENSES</b>			
<b>Source of supply</b>			
Purchased water	\$ 3,487,976	\$ 2,684,868	\$ 2,805,687
Repairs and maintenance	4,440	398	418
Telephone	487	243	255
Totals	3,492,903	2,685,509	2,806,360
<b>Transmission and distribution</b>			
Power for pumping	30,939	12,873	13,517
Operating supplies	38,646	25,147	26,404
Repairs and maintenance	196,398	440,654	462,687
Salaries and wages	312,229	338,412	427,618
Employee benefits	88,323	103,935	147,071
Payroll taxes	22,843	25,707	35,065
Workman's compensation insurance	4,640	7,726	8,112
Gasoline	5,351	4,908	5,153
Training	362	1,123	1,179
Testing & analysis	288	-	-
Totals	700,019	960,485	1,126,806
<b>GENERAL AND ADMINISTRATIVE</b>			
<b>Accounting and finance</b>			
Accounting services	433	2,914	3,060
Auditing	4,000	5,256	5,519
Office Supplies	3,060	2,278	2,392
Equipment lease	64	-	-
Service charges	-	2,102	2,207
Repairs and maintenance	9,868	17,976	18,875
Salaries and wages	91,523	91,786	94,908
Employee benefits	41,463	39,936	43,001
Payroll taxes	6,946	6,922	7,782
Postage	1,189	1,159	1,217
Workman's compensation insurance	374	622	653
Totals	158,920	170,951	179,614

**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

<b><u>SCHEDULE OF WATER ENTERPRISE</u></b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
<b><u>FUND EXPENDITURES</u></b>	<b>Prior Year</b>	<b>Current Year</b>	<b>2024</b>
	<b>2022</b>	<b>2023</b>	
<b>Administrative and management services</b>			
Directors fees and expenses	\$ 13,172	\$ 23,799	\$ 24,989
Office supplies	3,060	2,278	2,392
Repairs and maintenance	67	583	612
Salaries and wages	77,025	85,899	113,059
Employee benefits	26,336	27,408	36,519
Payroll taxes	7,041	7,881	9,271
Workman's compensation insurance	720	1,198	1,258
Gasoline	6,891	6,926	7,272
Postage	1,189	1,159	1,217
Travel expense	-	-	-
Training	1,045	-	-
Publications & memberships	917	82	86
Totals	<u>137,463</u>	<u>157,213</u>	<u>196,675</u>
<b>Billing and collections</b>			
Office supplies	3,060	2,278	2,392
Repairs and maintenance	18,765	33,660	35,343
Equipment lease	64	-	-
Salaries and wages	60,309	61,320	36,505
Employee benefits	30,409	29,215	20,846
Payroll taxes	4,622	4,671	2,993
Operating supplies	-	-	-
Workman's compensation insurance	249	415	436
Postage	13,451	16,207	17,017
Bad debts	-	-	-
Totals	<u>130,929</u>	<u>147,766</u>	<u>115,532</u>
<b>Meter reading</b>			
Operating supplies	1,379	2,539	2,666
Repairs and maintenance	71,882	-	-
Salaries and wages	21,195	80,501	100,853
Employee benefits	5,587	24,725	34,263
Payroll taxes	3,934	6,357	8,270
Workman's compensation insurance	-	6,550	6,878
Gasoline	5,351	5,825	6,116
Totals	<u>109,328</u>	<u>126,497</u>	<u>159,045</u>



**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

<b><u>SCHEDULE OF WATER ENTERPRISE</u></b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
<b><u>FUND EXPENDITURES</u></b>	<b>Prior Year</b>	<b>Current Year</b>	<b>2024</b>
	<b>2022</b>	<b>2023</b>	
<b>General expenses</b>			
Insurance	\$ 12,586	\$ 25,533	\$ 26,810
Legal	9,957	17,343	18,210
Election	-	-	-
Miscellaneous	-	-	-
Engineering fees	-	-	-
Repairs and maintenance	47,711	-	-
Supplies	-	-	-
Telephone	9,790	12,089	12,693
Utilities	12,229	15,278	16,042
Other expenses	2,638	23,588	24,767
Self-insurance claims	-	-	-
Totals	<u>94,911</u>	<u>93,831</u>	<u>98,523</u>
<b>Non-operating expenditures</b>			
Capital improvements	966,878	3,768,032	6,925,532
Other	-	-	-
Totals	<u>\$ 966,878</u>	<u>\$ 3,768,032</u>	<u>\$ 6,925,532</u>

**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

<u>SCHEDULE OF SANITATION ENTERPRISE</u> <u>FUND EXPENDITURES</u>	<u>Actual</u> <u>Prior Year</u> <u>2022</u>	<u>Estimated</u> <u>Current Year</u> <u>2023</u>	<u>Budget</u> <u>2024</u>
<b>Collection and transmission</b>			
Operating supplies	\$ 7,063	\$ 23,750	\$ 24,938
Repairs and maintenance	35,866	24,545	25,772
Salaries and wages	312,229	338,412	427,618
Employee benefits	88,324	103,935	147,071
Payroll taxes	22,843	25,707	35,065
Workman's compensation insurance	4,642	7,730	8,117
Gasoline	5,850	6,758	7,096
Training	7,063	1,174	1,233
Totals	<u>483,880</u>	<u>532,011</u>	<u>676,909</u>
<b>Sanitation treatment</b>			
Outside services - treatment	2,198,478	2,029,026	2,175,116
Tests and analysis	-	-	-
Totals	<u>2,198,478</u>	<u>2,029,026</u>	<u>2,175,116</u>
<b>General and administrative expenses</b>			
<b>Accounting and finance</b>			
Accounting services	433	2,914	3,060
Auditing	4,000	5,256	5,519
Service charges	5,380	2,102	2,207
Office supplies	3,060	2,278	2,392
Equipment lease	102	-	-
Repairs and maintenance	9,830	17,976	18,875
Salaries and wages	91,523	91,786	94,908
Employee benefits	41,463	39,936	43,001
Payroll taxes	6,946	7,093	7,782
Postage	1,189	1,159	1,217
Workman's compensation insurance	374	622	653
Totals	<u>164,300</u>	<u>171,122</u>	<u>179,614</u>

**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

	<u>Actual Prior Year 2022</u>	<u>Estimated Current Year 2023</u>	<u>Budget 2024</u>
<b><u>SCHEDULE OF SANITATION ENTERPRISE FUND EXPENDITURES</u></b>			
<b>Administrative and management</b>			
Directors fees and expenses	\$ 13,172	\$ 23,799	\$ 24,989
Office supplies	-	-	-
Repairs and maintenance	67	583	612
Salaries and wages	77,038	85,911	99,950
Employee benefits	26,478	27,408	32,963
Payroll taxes	7,042	7,882	8,196
Workman's compensation insurance	721	1,200	1,260
Gasoline	6,541	6,009	6,309
Postage	1,217	1,159	1,217
Training	-	-	-
Travel expense	-	-	-
Publications & memberships	917	471	495
Totals	<u>133,193</u>	<u>154,422</u>	<u>175,991</u>
<b>Billing and collections</b>			
Office supplies	3,059	2,278	2,392
Repairs and maintenance	113,997	21,487	22,561
Equipment lease	64	-	-
Salaries and wages	60,308	61,320	36,505
Employee benefits	30,409	29,215	20,846
Payroll taxes	4,621	4,670	2,993
Workman's compensation insurance	249	415	436
Postage	13,411	9,696	10,181
Totals	<u>226,118</u>	<u>129,081</u>	<u>95,914</u>

**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

<u>SCHEDULE OF SANITATION ENTERPRISE</u> <u>FUND EXPENDITURES</u>	<u>Actual</u> <u>Prior Year</u> <u>2022</u>	<u>Estimated</u> <u>Current Year</u> <u>2023</u>	<u>Budget</u> <u>2024</u>
<b>General</b>			
Insurance	\$ 12,586	\$ 25,533	\$ 26,810
Legal	20,614	17,343	18,210
Election	-	-	-
Miscellaneous	8,966	18,466	19,389
Engineering fees	-	-	-
Repairs and maintenance	37,020	36,021	37,822
Telephone	9,790	12,089	12,693
Utilities	12,229	15,278	16,042
Payroll processing	2,638	2,789	2,928
Totals	<u>103,843</u>	<u>127,519</u>	<u>133,895</u>
<b>Non-operating expenditures</b>			
Capital improvements	2,128,107	2,325,000	3,847,500
Other	-	-	-
Totals	<u>2,128,107</u>	<u>2,325,000</u>	<u>3,847,500</u>

NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET

SUMMARY OF PAYROLL AND BENEFITS  
YEAR ENDING DECEMBER 31, 2024

	Current 2023 Base Salary	Proposed Salary 2024	Estimated Overtime And Bonus	Base Salary Plus Estimated Overtime & Bonus	Employee benefits						
					Total Benefits	Pension Plan	Health Insurance	Dental Insurance	Short-term Disability & Life insurance	Vision Insurance	Long-Term Care Insurance
<b>Managemet &amp; supervision</b>	\$ 371,687	\$ 382,838	\$ 29,392	\$ 412,230	\$ 128,729	\$ 22,970	\$ 95,979	\$ 3,804	\$ 4,344	\$ 1,368	264
<b>Field staff</b>	685,653	774,935	102,499	877,434	307,070	46,496	232,674	12,816	10,224	4,560	300
<b>Office staff</b>	224,062	230,784	24,533	255,317	126,300	13,847	104,569	2,916	3,048	1,368	552
<b>Totals</b>	\$ 1,281,402	\$ 1,388,557	\$ 156,424	\$ 1,544,981	\$ 562,099	\$ 83,313	\$ 433,222	\$ 19,536	\$ 17,616	\$ 7,296	1116

**Allocation by function**

	<u>Compensation</u>	<u>Benefits</u>
<b>General Fund</b>	\$ 113,059	\$ 36,519
Administration and Management		
<b>Water Enterprise Fund</b>		
Distribution and Transmission	427,618	147,071
Accounting and Finance	94,908	43,001
Administration and Management	113,059	36,519
Billing and Collections	36,505	20,846
Meter Reading	100,853	34,263
<b>Totals Water Enterprise Fund</b>	<u>772,942</u>	<u>281,699</u>
<b>Sanitation Enterprise Fund</b>		
Collection and Transmission	427,618	147,071
Accounting and Finance	94,908	43,001
Administration and Management	99,950	32,963
Billing and Collections	36,505	20,846
<b>Totals Sanitation Enterprise Fund</b>	<u>658,980</u>	<u>243,881</u>
<b>Grand Totals</b>	\$ 1,544,981	\$ 562,099

**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

**SCHEDULE OF CAPITAL IMPROVEMENTS**

	<b>Total</b>	<b>General Fund</b>	<b>Water Enterprise Fund</b>	<b>Sanitation Enterprise Fund</b>
WATER LINE 78TH - 224 PHASE 1	118,032		118,032	
WATER LINE 78TH-88TH PHASE 2	1,600,000		1,600,000	
WATER LINE 58TH & /YORK	1,400,000		1,400,000	
WATER LINE 224 TO 58TH YORK	50,000		50,000	
WATER 73rd to 74th IMPROVEMENTS	800,000		800,000	
WATER LINE 62ND AVE	550,000		550,000	
WATER LINE 58th YORK DARPRO	400,000		400,000	
EXPLORADO BRIDGE WATER	350,000		350,000	
WATER SOUTH INDUSTRIAL	100,000		100,000	
WATER LINE REPLACEMENT/REPAIR	125,000		125,000	
WATER LINE CLAYTON 76TH TO 78TH	75,000		75,000	
WATER LINE WASH 58TH TO 76TH	1,000,000		1,000,000	
GENERAL ENGINEERING FEE'S	75,000		75,000	
2024 SEWER PROJECTS	1,100,000			1,100,000
SEWER LINE 78TH - 88TH PHASE 2	400,000			400,000
SEWER LINE 224-58TH PHASE 3	75,000			75,000
SEWER 73rd to 74th IMPROVEMENTS	300,000			300,000
SEWER LINE 58TH /YORK	900,000			900,000
SEWER LINE 62ND AVE	750,000			750,000
SEWER IMPROVEMENTS	-			-
SEWER LINE REPLACEMENT/REPAIR	175,000			175,000
SEWER ENGINEERING FEES	75,000			75,000
WET TAP VALVE	35,000		35,000	
FIRE HYDRANT REPLACEMENT	50,000		50,000	
WATER REPLACEMENT PARTS	50,000		50,000	
SEWER REPLACEMENT PARTS	50,000			50,000
VALVE REPLACEMENTS	50,000		50,000	
WATER METER PITS	5,000		5,000	
GIS MAPS / TRUCKS	15,000		15,000	
NEW METER/ MXU TECHNOLOGY	30,000		30,000	
BUILDING MAINTENANCE	20,000	20,000		
EQUIPMENT	20,000		10,000	10,000
TRUCK REPAIRS	15,000		7,500	7,500
SMALL TOOLS	10,000		5,000	5,000
LANDSCAPE	1,000	1,000		
COMPUTER MAINTENANCE	25,000	25,000		
WATER BILLING SYSTEM	25,000		25,000	
OFFICE EQUIPMENT/ CARPET /PAINT	80,000	80,000		
	<u>10,899,032</u>	<u>126,000</u>	<u>6,925,532</u>	<u>3,847,500</u>

**NORTH WASHINGTON STREET WATER AND SANITATION DISTRICT  
BUDGET  
YEAR ENDING DECEMBER 31, 2024**

**SCHEDULE OF LEASE-PURCHASE AGREEMENTS**

**NONE**