

FINAL DRAFT - 2026 DISTRICT BUDGET November 2025		2024 Actual	2025 Budget	2025 Proj YE	2026 Budget	% of 2025 Budget
OPERATING REVENUE						
WATER OPERATING INCOME						
Water sales	5,285,228	5,650,000	5,150,000	5,944,000	105.2%	
Water supply project fee	802,499	810,000	810,000	824,000	101.7%	
Irrigation Fees	1,238,873	1,150,000	1,475,000	1,200,000	104.3%	
Bulk and Hydrant Water	77,745	80,000	79,000	80,000	100.0%	
Ground water protection fees	33,675	35,000	38,900	36,000	102.9%	
Ready to serve fees	20,389	20,000	33,600	30,000	150.0%	
Cherry Creek Project Water Authority	125,906	70,000	74,600	80,000	114.3%	
Other	17,343	10,000	6,000	10,000	100.0%	
Total water operating income	\$ 7,601,658	\$ 7,825,000	\$ 7,667,100	\$ 8,204,000	104.8%	
SEWER OPERATING INCOME						
Sewer user charges	2,853,746	2,900,000	2,975,000	2,992,500	103.2%	
Ready to Serve Fees	17,199	15,000	28,500	30,000	200.0%	
Cielo Unutilized Taps Fees	50,442	10,000	11,650	-	0.0%	
Canyons South Unutilized Taps Fee	18,633	-	-	-	N/A	
Other	-	-	-	-	N/A	
Total sewer operating income	\$ 2,940,020	\$ 2,925,000	\$ 3,015,150	\$ 3,022,500	103.3%	
NONOPERATING REVENUE						
Net investment income	1,286,260	900,000	974,000	700,000	77.8%	
Late charges	46,019	40,000	45,700	40,000	100.0%	
Other income	123,537	50,000	930,000	350,000	700.0%	
Water Cash-In-Lieu Fee (inclusions)	-	392,700	-	2,415,300	615.0%	
Wastewater Expansion Fee (Inclusions)	-	293,522	-	1,718,341	585.4%	
Proceeds from sale of assets	-	10,000	60,777	4,440,000	44400.0%	
Total non operating income	\$ 1,455,816	\$ 1,686,222	2,010,477	9,663,641	573.1%	
TAP FEE REVENUE						
Tap fees - water	1,579,276	3,920,646	2,750,000	4,027,430	102.7%	
Tap fees - sewer	344,571	1,510,016	980,000	1,549,308	102.6%	
Tap Surcharge Water	-	24,000	4,000	4,000	16.7%	
Total Tap Fees	\$ 1,923,847	\$ 5,454,662	\$ 3,734,000	\$ 5,580,738	102.3%	
TOTAL REVENUE						
	\$ 13,921,341	\$ 17,890,884	\$ 16,426,727	\$ 26,470,879	148.0%	

	2024 Actual	2025 Budget	2025 Proj YE	2026 Budget	% of 2025 Budget
OPERATING EXPENSES					
WATER OPERATING EXPENSES					
Vehicle expense/maintenance	48,316	41,000	60,000	55,000	134%
Communications (remove)					#DIV/0!
Laboratory testing and chemicals	402,275	345,000	420,000	390,000	113%
Legal	13,084	25,000	10,000	50,000	200%
Well A-16 Legal					#DIV/0!
Outside services	69,903	65,000	90,000	175,000	269%
Repairs, maintenance and supplies	272,572	320,000	320,000	335,000	105%
Salaries and related costs	894,886	1,140,000	960,000	1,240,000	109%
Payroll taxes	65,744	85,500	73,000	93,000	109%
Employee benefits	316,063	398,000	340,000	445,000	112%
Small tools and safety items	30,277	25,000	25,000	35,000	140%
Utilities	771,380	760,000	700,000	790,000	104%
Meter Services	9,173	15,000	15,000	30,000	200%
Conservation	14,991	60,000	40,000	55,000	92%
Eye on Water Service Fee	56,690	65,000	60,300	65,000	100%
CCPWA Water	-	170,000	60,000	100,000	59%
CCPWA Operations	59,623	200,000	72	50,000	25%
SMWSA and SPWRAP Dues	25,150	30,000	25,150	32,000	107%
South Metro WISE Authority Operations	179,680	132,000	105,000	85,000	64%
WISE Water	452,508	800,000	200,000	650,000	81%
Total water operating expenses	\$ 3,682,315	\$ 4,676,500	\$ 3,503,522	\$ 4,675,000	100.0%
SEWER OPERATING EXPENSES					
Vehicle expense/maintenance	12,559	20,000	17,000	20,000	100.0%
Cherry Creek Basin fees	13,398	20,000	20,000	22,000	110.0%
Laboratory testing and chemicals	137,727	168,000	145,000	174,800	104.0%
Outside services	36,077	125,000	80,000	100,000	80.0%
Repairs, maintenance and supplies	179,896	275,000	200,000	310,000	112.7%
Salaries and related costs	752,763	785,000	809,100	755,000	96.2%
Payroll taxes	57,400	58,875	60,000	56,625	96.2%
Employee benefits	217,817	262,000	250,000	265,000	101.1%
Solids Removal	134,003	156,000	100,000	150,000	96.2%
Small tools and Equipment	13,595	10,000	10,000	10,000	100.0%
Utilities	253,407	270,000	250,000	281,000	104.1%
Total sewer operating expenses	\$ 1,808,642	\$ 2,149,875	\$ 1,941,100	\$ 2,144,425	99.7%
NONOPERATING EXPENSES					
Accounting and audit	80,726	93,000	80,000	85,000	91.4%
Admin vehicle	22	200	100	200	100.0%
Data processing	101,950	180,000	150,000	206,000	114.4%
Directors' fees	5,800	6,000	6,000	7,000	116.7%
Dues and seminars	19,379	40,000	40,000	40,000	100.0%
Paying agent fees	1,500	1,500	1,500	1,500	100.0%
Insurance	183,314	200,000	215,000	150,000	75.0%
Legal	69,226	73,000	70,000	75,000	102.7%
Miscellaneous	-	5,000	-	-	0.0%
Office expense	16,464	20,000	20,000	20,000	100.0%
Outside services	89,371	160,000	45,000	75,000	46.9%
Repairs and maintenance - office	60,870	65,000	76,000	80,000	123.1%
Salaries and related costs	548,396	453,000	550,000	482,000	106.4%
Payroll taxes	39,361	33,975	41,000	36,150	106.4%
Employee benefits	108,438	102,000	122,000	110,000	107.8%
Utility billing system	13,310	20,000	13,500	20,000	100.0%
Safety and training	42,784	42,000	45,000	65,000	154.8%
Security services	33,316	55,000	40,000	65,000	118.2%
Customer communications	47,511	50,000	55,000	50,000	100.0%
Utilites	53,256	55,000	46,000	60,000	109.1%
Total nonoperating expenses	\$ 1,514,994	\$ 1,654,675	\$ 1,616,100	\$ 1,627,850	98.4%

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DEBT SERVICE					
2015 CWRPDA Loan - principal	647,634	650,667	650,667	653,696	100.5%
2010 Revenue Note - principal	578,818	601,907	601,907	625,921	104.0%
2005 CWRPDA loan - principal	280,000	300,000	289,900	320,000	106.7%
2015 CWRPDA Loan - interest	190,307	187,944	187,944	183,569	97.7%
2010 Revenue Note - interest	173,318	151,740	151,740	127,729	84.2%
2005 CWRPDA loan - interest	34,716	17,800	22,275	(8,540)	-48.0%
Total debt service	\$ 1,904,793	\$ 1,910,058	\$ 1,904,433	\$ 1,902,375	99.6%
CAPITAL OUTLAY					
Cost recovery payments	-	35,000	4,800	4,000	11.4%
Water repair & replacement					
Well Rehabilitation & Inspection	164,571	200,000	150,000	100,000	
Air Vac Valve Upgrades	14,100	15,000	15,000	15,000	
System Valves Upgrades	86,888	100,000	100,000	175,000	
Meter Pit Upgrades	44,458	100,000	100,000	100,000	
Curb Stop Replacement	37,990	40,000	40,000	40,000	
Fire Hydrant Replacement	25,058	45,000	44,300	50,000	
Replace Air/vac PRV air vents		20,000	20,000	20,000	
PRV 4 & 5 Replacement	192,838	500,000	320,000	-	
Potable Pipeline Replacement Program	2,730,861	500,000	100,000	750,000	
SCADA	60,021	55,000	55,000	55,000	
New Mag Meters	-	-	-	60,000	
EOW endpoint replacement	-	25,000	20,000	-	
Electric System Upgrades	45,879	50,000	50,000	50,000	
Pump Station Improvements	188,225	50,000	50,000	55,000	
Reservoir Repairs	81,990	225,000	120,000	28,000	
Endpoint Automatic Flusher	19,786	40,000	35,000	40,000	
Step Up Transformer Repairs	31,230	12,000	12,200	12,000	
Total Water Repair & Replacement	\$ 3,723,895	\$ 1,977,000	\$ 1,231,500	\$ 1,550,000	78.4%
Water new capital					
Shallow Well 14	524,842	800,000	200,000	950,000	
CCPWA	583,685	400,000	100,000	3,000,000	
WISE	-	1,085,000	260,000	237,000	
Water Meters	9,096	60,000	60,000	60,000	
Pump Station 7 (Well N Location)	31,401	1,200,000	350,000	3,000,000	
Zone A to Zone F Pipeline	75,771	-	-	-	
Water Quality Reporting System	35,100	-	-	-	
Replace HURCO		69,000	68,905	-	
Valve exerciser software		6,000	3,406	-	
Redrill Shallow Well 8				1,000,000	
Pump Station 1 Expansion				3,000,000	
Security Camera Upgrades				5,000	
Observation Well radars				15,000	
Hydraulic 2" Power Wrench for Hydrant Maintenance				13,000	
Core drill				20,000	
Total Water New Capital	\$ 1,259,895	\$ 3,620,000	\$ 1,042,311	\$ 11,300,000	312.2%
Wastewater Repair and Replacement Capital					
Collection System Point Repairs and Lining	-	355,000	355,000	300,000	
SCADA	59,979	52,000	52,000	25,000	
Misc WWTP Repairs	61,573	102,000	102,000	100,000	
Aeration of Nitrification Ditches	350,101	2,700,000	1,500,000	2,000,000	
RAS/WAS East Flow Meter Replacement	11,109	-	-	-	
RAS Pump East / WAS Pump East Replacement	31,800	-	-	-	
Brown Bear Upgrade	22,802	-	-	-	
WWTP Paving	113,639	-	-	-	
Security Camera Upgrades				20,000	
Sludge Drying Pad Expansion/Repaving				235,000	
Pretreat Pump Station Rehab				100,000	
East Waste Pump				10,000	
West RAS Pumps				90,000	
Vac Trailer Wash-out Bay				30,000	
New Lab Equipment				67,000	
Total Wastewater Repair and Replacement Capital	\$ 651,003	\$ 3,209,000	\$ 2,009,000	\$ 2,977,000	92.8%

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Wastewater New Capital					
Switchgear Project	-	1,000,000	350,000	3,000,000	
Composite Sampler (Replacement)	-	20,000	20,000	-	
Inflow / Infiltration Meters	10,190	12,000	12,000	-	
MTS at WWTP	103,989	65,000	80,000	-	
Redundant Bar Screen	-	50,000	100,000	1,000,000	
Effluent Flow Meter	-	75,000	75,000	-	
HVAC Pretreat & RAS WAS	-	30,000	30,000	-	
Misc. New Capital	543,874	78,000	78,000	10,000	
Phosphorous/Nitrogen Analyzer				62,000	
Sewer Snake Camera Locator				12,000	
Shop Fans				7,500	
WWTP Shop Toolbox/Tool Set				15,000	
Hydropneumatic Tank Air Pressure Controller				-	
Filter Project				450,000	
Total Wastewater Projects	\$ 658,053	\$ 1,330,000	\$ 745,000	\$ 4,556,500	342.6%
General and Administrative					
GIS program	23,670	40,000	25,000	40,000	
Vehicles/Equipment	78,901	85,000	86,410	73,000	
Furniture and office equipment	703	5,000	500	20,000	
Cyber Security Upgrade	904	45,000	50,000	45,000	
Capital Salaries/taxes/benefits	-	325,000	325,000	340,000	
Computer/Networking/Hardware	100,371	70,000	70,000	110,000	
HVAC System for Server Room	9,542	-	-	-	
Office Fence Replacement	26,800	-	-	-	
Dedicated Fiber Line to WWTP (Lumen)		90,000	50,000	70,000	
Electrical Team Ven-mar cabinet for spare parts				10,000	
Total G & A	\$ 304,087	\$ 660,000	\$ 606,910	\$ 708,000	107.3%
Total Capital Outlay	\$ 6,596,933	\$ 10,831,000	\$ 5,639,521	\$ 21,095,500	194.8%
TOTAL EXPENSES	\$ 15,507,677	\$ 21,222,108	\$ 14,604,676	\$ 31,445,150	148.2%
OVER/UNDER		\$ (3,331,224)	\$ 1,822,051	\$ (4,974,271)	
Offsetting Developer Contributions					
Developer contributions (water)	1,396,846	350,000	350,000	1,500,000	428.6%
Developer contributions (sewer)	1,414,344	400,000	400,000	1,500,000	375.0%
Total developer contributions	\$ 2,811,190	\$ 750,000	\$ 750,000	\$ 3,000,000	400.0%
Developer Improvements					
Contributed Developer Improvements	2,938,278	750,000	750,000	3,000,000	
Total developer improvements	\$ 2,938,278	\$ 750,000	\$ 750,000	\$ 3,000,000	
TOTAL REVENUE	\$ 16,732,531	\$ 17,890,884	\$ 17,176,727	\$ 29,470,879	
TOTAL EXPENSES	\$ 18,445,955	\$ 21,972,108	\$ 15,354,676	\$ 34,445,150	
OVER/UNDER	\$ (1,713,424)	\$ (4,081,224)	\$ 1,822,051	\$ (4,974,271)	
Beginning Funds Available	\$ 25,694,382	\$ 25,553,589	\$ 23,980,963	\$ 25,803,014	
Ending Funds Available	\$ 23,980,963	\$ 21,472,365	\$ 25,803,014	\$ 20,828,743	