

DRAFT - 2027 DISTRICT BUDGET OCTOBER 2027		2025 Actual	2026 Budget	YTD 9/30/26	2026 Proj YE	2027 Budget	% of 2026 Budget
OPERATING REVENUE							
WATER OPERATING INCOME							
Water sales		4,881,570	5,944,000	3,470,957	4,500,000	6,000,000	100.9%
Water supply project fee		808,777	824,000	668,246	875,000	839,000	101.8%
Irrigation Sales		1,297,274	1,200,000	964,071	1,200,000	1,300,000	108.3%
Bulk and Hydrant Water		68,316	80,000	74,037	80,000	85,000	106.3%
Ground water protection fees		33,950	36,000	28,701	37,000	36,000	100.0%
Ready to serve fees		32,937	30,000	19,397	26,000	30,000	100.0%
Cherry Creek Project Water Authority		62,314	80,000	56,547	80,000	80,000	100.0%
Other		6,285	10,000	35,816	40,000	10,000	100.0%
Total water operating income		\$ 7,191,423	\$ 8,204,000	\$ 5,317,772	\$ 6,838,000	\$ 8,380,000	102.1%
SEWER OPERATING INCOME							
Sewer user charges		2,979,347	2,992,500	2,416,721	3,200,000	3,092,000	103.3%
Ready to Serve Fees		27,919	30,000	16,406	22,000	25,000	83.3%
Cielo Unutilized Taps Fees		11,577	-	-	-	-	
Canyons South Unutilized Taps Fee		-	-	-	-	100,000	N/A
Total sewer operating income		\$ 3,018,843	\$ 3,022,500	\$ 2,433,127	\$ 3,222,000	\$ 3,217,000	106.4%
NONOPERATING REVENUE							
Net investment income		973,348	700,000	680,592	860,000	700,000	100.0%
Late charges		47,854	40,000	33,910	45,000	40,000	100.0%
Other income		964,423	350,000	847,625	900,000	150,000	42.9%
Water Cash-In-Lieu Fee		-	2,480,185	2,068,800	2,068,800	1,200,000	48.4%
Wastewater Expansion Fee		-	1,653,456	2,020,122	2,020,122	620,000	37.5%
Proceeds from sale of assets		60,776	4,440,000	4,319,498	4,380,000	10,000	0.2%
Total non operating income		\$ 2,046,401	\$ 9,663,641	9,970,547	10,273,922	2,720,000	28.1%
TAP FEE REVENUE							
Tap fees - water		2,808,104	4,027,430	4,027,430	4,400,000	4,140,230	102.8%
Tap fees - sewer		1,021,789	1,549,308	2,793,699	2,950,000	1,592,740	102.8%
Tap Surcharge Water		2,400	4,000	1,600	2,400	4,000	100.0%
Total Tap Fees		\$ 3,832,293	\$ 5,580,738	\$ 6,822,729	\$ 7,352,400	\$ 5,736,970	102.8%
TOTAL REVENUE		\$ 16,088,960	\$ 26,470,879	\$ 24,544,175	\$ 27,686,322	\$ 20,053,970	75.8%

	2025 Actual	2026 Budget	YTD 9/30/26	2026 Proj YE	2027 Budget	% of 2026 Budget
OPERATING EXPENSES						
WATER OPERATING EXPENSES						
Vehicle expense/maintenance	54,502	55,000	46,706	60,000	65,000	118%
Laboratory testing and chemicals	381,049	390,000	348,979	390,000	375,000	96%
Legal	6,076	50,000	4,235	10,000	30,000	60%
Outside services	80,592	175,000	52,865	100,000	80,000	46%
Repairs, maintenance and supplies	394,849	335,000	403,755	450,000	435,000	130%
Salaries and related costs	1,001,114	1,240,000	715,627	1,000,000	1,250,000	101%
Payroll taxes	74,365	93,000	54,170	72,300	94,000	101%
Employee benefits	318,976	445,000	284,457	399,700	454,000	102%
Small tools and safety items	26,718	35,000	24,447	35,000	47,000	134%
Utilities	759,817	790,000	569,421	790,000	840,000	106%
Meter Services	10,856	30,000	7,776	30,000	45,000	150%
Conservation	36,093	55,000	45,765	55,000	100,000	182%
Eye on Water Service Fee	60,493	65,000	46,667	65,000	68,000	105%
CCPWA Water	47,859	100,000	36,223	75,000	50,000	50%
CCPWA Operations	73	50,000	41,535	55,000	70,000	140%
SMWSA and SPWRAP Dues	25,148	32,000	16,667	25,000	30,000	94%
South Metro WISE Authority Operations	107,638	85,000	66,741	66,741	-	0%
WISE Water	-	650,000	-	-	-	0%
Total water operating expenses	\$ 3,386,218	\$ 4,675,000	\$ 2,766,036	\$ 3,678,741	\$ 4,033,000	86.3%
SEWER OPERATING EXPENSES						
Vehicle expense/maintenance	14,293	20,000	14,524	20,000	21,000	105.0%
Cherry Creek Basin fees	21,645	22,000	8,132	22,000	23,000	104.5%
Laboratory testing and chemicals	150,070	174,800	128,170	160,000	180,000	103.0%
Outside services	60,235	100,000	14,676	50,000	50,000	50.0%
Repairs, maintenance and supplies	235,420	310,000	91,346	300,000	320,000	103.2%
Salaries and related costs	853,404	755,000	705,027	970,000	792,000	104.9%
Payroll taxes	66,173	56,625	51,262	70,950	59,000	104.2%
Employee benefits	260,221	265,000	211,495	293,780	285,000	107.5%
Solids Removal	104,017	150,000	102,649	150,000	160,000	106.7%
Small tools and Equipment	9,517	10,000	4,067	10,000	15,000	150.0%
Utilities	244,798	281,000	192,443	280,000	290,000	103.2%
Total sewer operating expenses	\$ 2,019,793	\$ 2,144,425	\$ 1,523,791	\$ 2,326,730	\$ 2,195,000	102.4%
NONOPERATING EXPENSES						
Accounting and audit	79,171	85,000	65,294	82,000	89,000	104.7%
Admin vehicle	24	200	257	1,000	2,000	1000.0%
Data processing	146,030	206,000	138,565	206,000	210,000	101.9%
Directors' fees	7,800	7,000	-	7,500	8,000	114.3%
Dues and seminars	27,694	40,000	19,805	40,000	50,000	125.0%
Paying agent fees	1,500	1,500	1,500	1,500	1,500	100.0%
Insurance	215,410	150,000	141,703	188,000	160,000	106.7%
Legal	75,591	75,000	53,138	75,000	75,000	100.0%
Office expense	18,237	20,000	12,248	20,000	20,000	100.0%
Outside services	36,896	75,000	32,421	50,000	75,000	100.0%
Repairs and maintenance - office	77,159	80,000	36,039	80,000	60,000	75.0%
Salaries and related costs	562,259	482,000	291,321	400,000	425,000	88.2%
Payroll taxes	42,123	36,150	24,257	32,400	32,000	88.5%
Employee benefits	115,671	110,000	86,426	120,000	94,000	85.5%
Utility billing system	13,304	20,000	4,000	30,000	20,000	100.0%
Safety and training	45,785	65,000	43,704	60,000	80,000	123.1%
Security services	24,986	65,000	10,566	35,000	65,000	100.0%
Customer communications	56,181	50,000	41,787	60,000	65,000	130.0%
Utilities	47,114	60,000	36,329	52,000	60,000	100.0%
Total nonoperating expenses	\$ 1,592,935	\$ 1,627,850	\$ 1,039,360	\$ 1,540,400	\$ 1,591,500	97.8%

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DEBT SERVICE						
2015 CWRPDA Loan - principal	650,667	653,696	653,696	653,696	660,740	101.1%
2010 Revenue Note - principal	601,907	625,921	311,625	623,250	650,890	104.0%
2005 CWRPDA loan - principal	325,900	297,060	297,060	297,060	-	0.0%
2015 CWRPDA Loan - interest	186,122	183,569	136,545	183,573	176,770	96.3%
2010 Revenue Note - interest	149,841	127,729	96,309	126,702	102,760	80.5%
2005 CWRPDA loan - interest	22,275	14,400	8,400	8,400	-	0.0%
Total debt service	\$ 1,936,712	\$ 1,902,375	\$ 1,503,635	\$ 1,892,681	\$ 1,591,160	83.6%
CAPITAL OUTLAY						
Cost recovery payments	3,200	4,000	1,600	1,600	4,000	100.0%
Water repair & replacement						
Well Rehabilitation & Inspection	191,957	100,000	21,669	150,000	100,000	
Air Vac Valve Upgrades	9,475	15,000	14,616	15,000	15,000	
System Valves Upgrades	110,225	175,000	164,320	175,000	175,000	
Meter Pit Upgrades	97,585	100,000	99,210	100,000	100,000	
Curb Stop Replacement	38,106	40,000	19,683	40,000	100,000	
Fire Hydrant Replacement	44,284	50,000	47,947	50,000	-	
Replace Air/vac PRV air vents	24,562	20,000	15,215	20,000	-	
PRV 4 & 5 Replacement	414,333	-	-	-	-	
Potable Pipeline Replacement Program	106,014	750,000	214,273	300,000	3,000,000	
SCADA	54,629	55,000	29,186	55,000	55,000	
New mag-meters	-	60,000	41,465	45,000	60,000	
Electric System Upgrades	60,236	50,000	37,945	50,000	100,000	
Pump Station Improvements	52,736	55,000	45,736	55,000	60,000	
Reservoir Repairs	179,441	28,000	26,401	28,000	250,000	
Endpoint Automatic Flusher	34,238	40,000	23,742	40,000	20,000	
Step Up Transformer Repairs	12,128	12,000	9,920	12,000	10,000	
Total Water Repair & Replacement	\$ 1,451,168	\$ 1,550,000	\$ 811,328	\$ 1,135,000	\$ 4,045,000	261.0%
Water new capital						
Shallow Well 14	259,334	950,000	1,040,337	1,050,000	100,000	
CCPWA	16,600	3,000,000	202,222	350,000	7,350,000	
WISE	257,500	237,000	-	-	-	
Water Meters	33,696	60,000	53,306	60,000	60,000	
Pump Station 7 (Well N Location)	401,711	3,000,000	1,100,622	2,000,000	1,300,000	
Shallow Well 8 Redrill	-	1,000,000	35,858	40,000	-	
Pump Station 1 Expansion	-	3,000,000	-	-	1,000,000	
Security Camera Upgrades	-	5,000	5,499	5,500	-	
Observation Well radars	-	15,000	12,454	15,000	-	
Hydraulic 2" Power Wrench for Hydrant Maintenance	-	13,000	13,325	15,000	-	
Core drill	-	20,000	16,861	17,000	-	
Hydraulic Chainsaw	-	-	-	-	7,000	
Bobcat for Office and chemical delivery	-	-	-	-	67,000	
PRV Vega Transducer	-	-	-	-	10,000	
Well C2A upgrades	-	-	-	-	500,000	
Pump station 8 concrete driveway	-	-	-	-	15,000	
Road to well Q	-	-	-	-	200,000	
CI-17 Blue Box	-	-	-	-	20,000	
Redrill Deep Well B	-	-	-	-	1,000,000	
Total Water New Capital	\$ 1,041,151	\$ 11,300,000	\$ 2,480,484	\$ 3,552,500	\$ 11,629,000	102.9%
Wastewater Repair and Replacement Capital						
Collection System Point Repairs and Lining	70,147	300,000	138,261	300,000	300,000	
SCADA	51,938	25,000	16,433	25,000	25,000	
Misc WWTP Repairs	102,150	100,000	119,486	150,000	30,000	
Aeration of Nitrification Ditches	936,706	2,000,000	1,036,752	1,300,000	500,000	
Security Camera Upgrades	-	20,000	17,156	17,500	-	
Sludge Drying Pad Expansion	-	235,000	45,500	190,000	-	
Pretreat Pump Station Rehab	-	100,000	97,277	98,000	-	
East Waste Pumps	-	10,000	12,208	12,500	-	
West RAS Pumps	-	90,000	-	99,000	-	
Trailer Wash-out Bay	-	30,000	-	30,000	-	
New Lab Equipment	-	67,000	48,757	55,000	-	
Replacement Brushhog attachment	-	-	-	-	6,000	
East RAS Pumps	-	-	-	-	105,000	
Dewatering Wet Well Rehab	-	-	-	-	50,000	
Total Wastewater Repair and Replacement Capital	\$ 1,160,941	\$ 2,977,000	\$ 1,531,830	\$ 2,277,000	\$ 1,016,000	34.1%

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Switchgear Project	327,452	3,000,000	1,205,085	2,300,000	350,000	
Composite Sampler (Replacement)	24,053	-	-	-	-	
MTS at WWTP	78,997	-	-	-	-	
Redundant Bar Screen	27,508	1,000,000	88,398	450,000	800,000	
Effluent Flow Meter	68,578	-	-	-	-	
HVAC Pretreat & RAS WAS	1,034	-	-	-	-	
Misc. New Capital	111,159	10,000	-	10,000	10,000	
Phosphorous/Nitrogen Analyzer		62,000	62,000	62,000	-	
Sewer Snake Camera Locator		12,000	12,013	12,012	-	
Shop Fans		7,500	2,297	7,500	-	
WWTP Shop Toolbox/Set		15,000	6,144	15,000	-	
Filter Project		450,000	58,202	150,000	900,000	
Industrial Pretreatment Monitoring Analyzer/Probe					30,000	
Brown Bear replacement					185,000	
Continuous Flow Analyzer Lab Phosphorous					68,000	
PVC/Brass Stock/Storage					15,000	
Total Wastewater Projects	\$ 638,781	4,556,500	\$ 1,434,139	\$ 3,006,512	\$ 2,358,000	51.8%
General and Administrative						
GIS program	16,099	40,000	9,436	30,000	40,000	100.0%
Vehicles/Equipment	86,410	73,000	29,564	75,000	170,000	232.9%
Furniture and office equipment	271	20,000	2,580	5,000	20,000	100.0%
Cyber Security Upgrade	47,124	45,000	19,253	45,000	35,000	77.8%
Capital Salaries/taxes/benefits	-	340,000	303,968	416,000	415,000	122.1%
Computer/Networking/Hardware	69,382	110,000	54,812	100,000	70,000	63.6%
Dedicated Fiber Line to WWTP (Lumen)	142,698	70,000	3,166	70,000	-	
Electrical Team Ven-mar cabinet for spare parts	-	10,000	8,656	10,000	-	
Equipment Storage Garage at WWTP					450,000	
Total G & A	\$ 361,984	\$ 708,000	\$ 431,435	\$ 751,000	\$ 750,000	105.9%
Total Capital Outlay	\$ 4,657,225	\$ 21,095,500	\$ 6,690,816	\$ 10,723,612	\$ 19,802,000	93.9%
TOTAL EXPENSES	\$ 13,592,883	\$ 31,445,150	\$ 13,523,638	\$ 20,162,164	\$ 29,212,660	92.9%
OVER/UNDER	\$ 2,496,077	\$ (4,974,271)	\$ 11,020,537	\$ 7,524,158	\$ (9,158,690)	

Offsetting Developer Contributions						
Developer contributions (water)		1,500,000	-	1,500,000	2,000,000	133.3%
Developer contributions (sewer)	-	1,500,000	-	350,000	1,000,000	66.7%
Total developer contributions		\$ 3,000,000	\$ -	\$ 1,850,000	\$ 3,000,000	100.0%
Developer Improvements						
Contributed Developer Improvements	163,950			1,850,000	3,000,000	
Total developer improvements	\$ 163,950	\$ -	\$ -	\$ 1,850,000	\$ 3,000,000	

TOTAL REVENUE	\$ 16,088,960	\$ 26,470,879	\$ 24,544,175	\$ 29,536,322	\$ 23,053,970	
TOTAL EXPENSES	\$ 13,756,833	\$ 31,445,150	\$ 13,523,638	\$ 22,012,164	\$ 32,212,660	
OVER/UNDER		\$ (4,974,271)	\$ 11,020,537	\$ 7,524,158	\$ (9,158,690)	

Beginning Funds Available	\$ 23,983,923	\$ 25,803,014	\$ 26,316,050	\$ 26,316,050	\$ 33,840,208	
Ending Funds Available	\$ 26,316,050	\$ 20,828,743	\$ 37,336,587	\$ 33,840,208	\$ 24,681,518	