

**Church Ditch Water Authority  
2026 Proposed Budget**

	2024 Audited Amounts	2025 Adopted Budget	2025 YTD Through November	2025 Amended/Year End Forecast	2026 Proposed Budget
<b>Revenue:</b>					
53100 Crossing Fees	\$ 7,000.00	\$ 1,500.00	\$ 15,500.00	\$ 15,500.00	\$ 1,500.00
53101 Transfer Fees	\$ 280.00	\$ 175.00	\$ 350.00	\$ 350.00	\$ 175.00
53300 Assessments	\$ 1,061,167.35	\$ 1,061,167.32	\$ 1,061,167.45	\$ 1,061,167.45	\$ 1,061,167.32
53301 Arvada By-Pass Reimbursements	\$ 61,962.52	\$ 112,347.81	\$ 54,088.04	\$ 73,864.88	\$ 113,654.98
53302 WCRA Reimbursements	\$ 30,759.95	\$ 14,000.00	\$ 8,030.29	\$ 14,000.00	\$ 14,000.00
53400 CDWA Reimbursements	\$ 17,761.02	\$ 5,000.00	\$ -	\$ 50,000.00	\$ 5,000.00
58103 CWCB Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
58103 FEMA Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
58200 Interest Earnings	\$ 704.94	\$ 449.31	\$ 628.36	\$ 745.00	\$ 479.79
58103 Restricted Funds	\$ -	\$ -	\$ -	\$ -	\$ -
58900 Miscellaneous Revenue	\$ 1,063.05	\$ 30,000.00	\$ 55,585.36	\$ 55,585.36	\$ -
58900 Headgate/Flume Repl	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>1,180,699</b>	<b>\$ 1,224,639.44</b>	<b>\$ 1,195,349.50</b>	<b>\$ 1,271,212.69</b>	<b>\$ 1,195,977.09</b>
<b>Expenditures:</b>					
<b>Operating:</b>					
61100 Management Services	-	600.00	-	600.00	600.00
61120 Legal Services	5,131.96	\$ 12,000.00	\$ 4,390.84	\$ 8,000.00	\$ 12,000.00
61130 Engineering Services	40,773.58	\$ 25,000.00	\$ 62,358.08	\$ 65,000.00	\$ 25,000.00
61150 Audit and Accounting Services	10,607.14	\$ 12,360.00	\$ 15,359.32	\$ 16,000.00	\$ 16,000.00
61300 General Services	12,490.50	\$ 12,000.00	\$ 6,290.70	\$ 8,000.00	\$ 12,000.00
61400 Contracted Services	-	\$ -	\$ -	\$ -	\$ -
61401 Ditch Maintenance	101,679.46	\$ 85,000.00	\$ 66,074.50	\$ 105,000.00	\$ 100,000.00
61440 Vehicle/Equipment Expense	27,698.95	\$ 25,000.00	\$ 33,769.28	\$ 40,000.00	\$ 30,000.00
61500 Communication and IT Services	26,892.98	\$ 25,000.00	\$ 23,780.37	\$ 25,000.00	\$ 25,000.00
61900 CIRSA Insurance	13,694.15	\$ 14,933.00	\$ 16,526.58	\$ 17,000.00	\$ 18,530.00
62000 Operating Supplies	23,503.53	\$ 30,000.00	\$ 25,494.77	\$ 30,000.00	\$ 30,000.00
62500 Energy/Utilities/Fuels	34,089.16	\$ 42,000.00	\$ 20,496.26	\$ 28,000.00	\$ 42,000.00
63200 Capital Equipment	(1,694.40)	\$ 68,000.00	\$ 202,126.81	\$ 203,000.00	\$ 50,000.00
66000 Payroll Expenses	392,770.86	\$ 418,963.06	\$ 333,442.80	\$ 365,000.00	\$ 428,400.00
81000 WCRA Operating Services	17,943.12	\$ 10,000.00	\$ 2,951.17	\$ 10,000.00	\$ 10,000.00
82000 WCRA Operating Supplies	1,546.96	\$ 500.00	\$ 1,271.62	\$ 1,500.00	\$ 500.00
Depreciation	469,306.79			\$ -	
Amortization	738.17				
Interest Expense (CWCB)	62,727.83			\$ -	
<b>Total Operating Expenditures</b>		<b>781,356</b>	<b>814,333</b>	<b>922,100</b>	<b>800,030</b>

<b>Capital Projects:</b>						
CIP Improvements	\$	700,000.00	\$	47,542.20	55,500	700,000
63010 Master Plan Update		-		-	-	-
CWCB Loan		114,113		114,113	114,113	114,113
CWCB Loan (Reserve)		-		-	-	-
FEMA Payments - CWCB Loan		-		-	-	-
63009-13 Headgate / Flume Replacement/Concrete Work		15,000		-	15,000	15,000
CIP Reserve		50,000		50,000	50,000	50,000
<b>Total Capital Projects Expenditures</b>		<b>879,113</b>		<b>211,655</b>	<b>234,613</b>	<b>879,113</b>
<b>Total Expenditures</b>		<b>1,660,469</b>		<b>1,025,988</b>	<b>1,156,713</b>	<b>1,679,143</b>
Excess of Revenues over Expenditures		<b>(435,830)</b>		<b>169,362</b>	<b>114,500</b>	<b>(483,166)</b>
<b>Beginning</b>						
Checking Account (Operating Account)		1,261,217		1,335,511	1,400,308	1,514,063
UMB Money Market		698,195		748,845	748,900	799,645
<b>Beginning Net Assets</b>		<b>1,959,412</b>		<b>2,084,356</b>	<b>2,149,208</b>	<b>2,313,708</b>
<b>Ending</b>						
Checking Account (Operating Account)		1,400,308		899,232	1,569,041	1,030,418
UMB Money Market		748,900		799,294	799,528	850,125
<b>Ending Net Assets</b>		<b>2,149,208</b>		<b>1,705,395</b>	<b>2,368,569</b>	<b>1,880,542</b>
<b>Ending Cash Available for Spend</b>		<b>1,400,308</b>		<b>899,232</b>	<b>1,569,041</b>	<b>1,030,418</b>
<b>Less Restrictions, Commitments, &amp; Assignments</b>						
Operating Reserve Commitment				200,339	235,525	205,008
Assigned				40,000	40,000	40,000
CWCB Reserve Payment				114,113	114,113	114,113
Capital Improvement Projects - Reserves						
<b>Unassigned Net Assets</b>	\$	<b>1,344,075</b>	\$	<b>1,924,070</b>	\$	<b>1,521,422</b>