Church Ditch Water Authority
2025 Proposed Budget

		2023 Audited Amounts	2024 Adopted Budget	2024 YTD Through 6-Dec	2024 Amended Budget	2025 Proposed Budget
Revenue:						
53100	Crossing Fees	$ 9,002.00	$ 1,500.00	$ 7,000.00	$ 6,500.00	$ 1,500.00
53101	Transfer Fees	$ 140.00	$ 175.00	$ 280.00	$ 245.00	$ 175.00
53300	Assessments	$ 1,061,167.35	$ 1,061,167.32	$ 1,061,167.35	$ 1,061,167.35	$ 1,061,167.32
53301	Arvada By-Pass Reimbursements	$ 60,692.23	$ 85,356.75	$ 45,217.27	$ 70,494.00	$ 114,097.81
53302	WCRA Reimbursements	$ 63,803.18	$ 12,000.00	$ 22,586.49	$ 24,000.00	$ 14,000.00
53400	CDWA Reimbursements	$ 23,121.34	$ 5,000.00	$ 17,761.02	$ 20,000.00	$ 5,000.00
58103	CWCB Loan Proceeds	$ -	$ -	$ -	$ -	$ -
58103	FEMA Reimbursement	$ 76,995.03	$ -	$ -	$ -	$ -
58200	Interest Earnings	$ 651.67	$ 418.83	$ 641.51	$ 650.00	$ 449.31
58103	Restricted Funds		$ -	$ -	$ -	$ -
58900	Miscellaneous Revenue	$ 27,984.02	$ 36,000.00	$ 1,063.05	$ 1,063.05	$ 30,000.00
58900	Headgate/Flume Repl	$ -	$ -	$ -	$ -	$ -
	Total Revenues	**1,323,557**	**$ 1,201,617.90**	**$ 1,155,716.69**	**$ 1,184,119.40**	**$ 1,226,389.44**
Expenditures:						
Operating:						
61100	Management Services	-	600.00	$ -	$ 600.00	$ 600.00
61120	Legal Services	6,528.14	$ 10,000.00	$ 4,951.96	$ 6,500.00	$ 12,000.00
61130	Engineering Services	31,393.76	$ 25,000.00	$ 40,773.58	$ 45,000.00	$ 25,000.00
61150	Audit and Accounting Services	9,542.12	$ 12,000.00	$ 10,520.39	$ 12,000.00	$ 12,360.00
61300	General Services	9,831.69	$ 12,000.00	$ 11,314.68	$ 12,000.00	$ 12,000.00
61400	Contracted Services	-	$ -	$ -	$ -	$ -
61401	Ditch Maintenance	62,473.87	$ 75,000.00	$ 101,207.58	$ 110,000.00	$ 110,000.00
61440	Vehicle/Equipment Expense	37,703.32	$ 20,000.00	$ 21,774.68	$ 25,000.00	$ 25,000.00
61500	Communication and IT Services	23,830.78	$ 25,000.00	$ 25,616.39	$ 28,000.00	$ 25,000.00
61900	CIRSA Insurance	12,536.33	$ 12,875.00	$ 13,694.15	$ 13,700.00	$ 14,933.00
62000	Operating Supplies	30,127.21	$ 30,000.00	$ 23,200.49	$ 25,000.00	$ 30,000.00
62500	Energy/Utilities/Fuels	35,719.18	$ 42,000.00	$ 32,542.76	$ 42,000.00	$ 42,000.00
63200	Capital Equipment	-	$ 63,000.00	$ 69,293.54	$ 69,350.00	$ 68,000.00
66000	Payroll Expenses	382,113.43	$ 407,794.52	$ 376,287.73	$ 400,794.52	$ 418,963.06
81000	WCRA Operating Services	51,476.75	10,000.00	$ 17,322.07	$ 18,000.00	$ 10,000.00
82000	WCRA Operating Supplies	2,130.46	$ 500.00	$ 1,546.96	$ 2,000.00	$ 500.00
	Depreciation	475,784.63			$ -	
	Amortization	738.17				
	Interest Expense (CWCB)	63,819.28			$ -	
	Total Operating Expenditures		**745,770**	**750,047**	**809,945**	**806,356**

Capital Projects:						
	CIP Improvements	$ -	$ 350,000.00	$ 87,526.77	105,000	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 W	-	15,000	-	-	15,000
	CIP Reserve	-	50,000	50,000	50,000	50,000
	Total Capital Projects Expenditures	**-**	**529,113**	**251,639**	**269,113**	**879,113**
	Total Expenditures	**-**	**1,274,882**	**1,001,686**	**1,079,057**	**1,685,469**
Excess of Revenues over Expenditures			**(73,264)**	**154,030**	**105,062**	**(459,079)**
Beginning						
Checking Account (Operating Account)		957,321	1,176,701	1,261,217	1,261,217	1,365,629
UMB Money Market		647,543	698,043	698,195	698,195	748,845
Beginning Net Assets		**1,604,864**	**1,874,744**	**1,959,412**	**1,959,412**	**2,114,474**
Ending						
Checking Account (Operating Account)		1,261,217	1,103,018	1,414,606	1,365,629	906,101
UMB Money Market		698,195	748,462	748,836	748,845	799,294
Ending Net Assets		**1,959,412**	**1,851,480**	**2,163,442**	**2,114,474**	**1,705,395**
Ending Cash Available for Spend		**1,261,217**	**1,103,018**	**1,414,606**	**1,365,629**	**906,101**
Less Restrictions, Commitments, & Assignments						
	Operating Reserve Commitment		191,442		207,486	206,589
	Assigned		40,000		40,000	40,000
	CWCB Reserve Payment		114,113		114,113	114,113
	Capital Improvement Projects - Reserves					
	Unassigned Net Assets		**$ 1,505,925**		**$ 1,752,875**	**$ 1,344,693**