

**COTTONWOOD WATER AND SANITATION DISTRICT**  
**Water & Sewer Operating Enterprise Fund - 2025 Budget**

	<b>2023 Actual</b>	<b>2024 BUDGET</b>	<b>2024 Proj. Total</b>	<b>2025 BUDGET</b>
<b>REVENUE</b>				
Water Base Fees	874,960	896,900	969,432	981,000
Water Use Fee	1,755,372	1,723,500	2,194,135	1,815,000
Water - Construction Use	13,575	10,000	13,901	10,000
Sewer Base Fees	568,422	568,000	588,912	604,000
Sewer Use Fee	1,962,798	2,137,000	2,176,385	2,242,000
Storm Sewer Fees	8,421	8,400	9,153	9,100
Late Fees	16,155	10,000	19,068	15,000
Disconnect/Reconnect Fees	10,829	10,000	19,870	10,000
Engineering Srv Project Deposits	16,497	10,000	-	
Engineering Srv Project Charge Backs		15,000	66,200	15,000
Interest Income	508,007	190,000	529,925	80,000
Miscellaneous Income			8,885	
CWCB - WISE Notes C&D Closeout				1,742,000
<b>TOTAL REVENUE</b>	<b>5,735,037</b>	<b>5,578,800</b>	<b>6,595,867</b>	<b>7,523,100</b>
<b>EXPENSE</b>				
<b>ADMINISTRATIVE</b>				
Management Fees	176,130	176,200	176,130	181,500
Accounting Fees	49,378	51,000	49,380	52,700
Billing		-	-	-
Postage - Billing	11,882	12,000	10,510	12,000
Billing - Admin & Prep	43,978	45,000	112,520	46,500
Billing - Customer Service	76,681	105,000	76,680	85,000
Credit Card Fees	70,005	75,000	79,140	90,000
Directors Fees	8,700	12,000	7,400	12,000
Director's Payroll Taxes & Charges	1,932	800	1,780	2,200
Election Expenses	352	500	668	500
Audit Expense	7,000	7,500	7,500	8,500
Professional Services	600		-	
Engineering Fees - General		20,000	3,060	20,000
Engineering Fees - Reimbursable		20,000	75,360	15,000
Legal Fees - General Counsel	41,953	60,000	32,400	60,000
Legal Fees - Water Rights	56,790	30,000	68,950	30,000
Insurance General	49,607	58,000	55,160	63,800
Marketing & Outreach	-	10,000	-	10,000
Water Conservation Programs & Refunds	-	15,000	1,870	60,000
Dues, Subscriptions & Training		47,000	-	-
Education & Conferences	4,269	6,000	18,550	6,000
Memberships	19,515	25,000	450	32,500

**COTTONWOOD WATER AND SANITATION DISTRICT**  
**Water & Sewer Operating Enterprise Fund - 2025 Budget**

	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
	<b>Actual</b>	<b>BUDGET</b>	<b>Proj. Total</b>	<b>BUDGET</b>
Telephone / Communications / Internet	5,103	6,000	4,478	5,500
Reimbursements - Mileage & Other	993	1,500	2,880	1,500
Office/Other Misc	39,556	5,000	6,675	5,000
Financial Service Fees	-	-	-	-
Payroll Service Charge	-	3,000	-	-
Contingency	-	100,000	-	100,000
<b>ADMINISTRATIVE SUB TOTAL</b>	<b>664,424</b>	<b>891,500</b>	<b>791,541</b>	<b>900,200</b>
<b>OPERATIONS</b>				
Wise Water Purchases	180,729	547,000	309,613	642,640
ACWWA Shared Maintenance		20,000	-	
CCPWA Ops	2,143	20,000	5,984	75,000
UCCWA	15,000	15,000	15,000	35,000
Systems Operations Contract	191,435	210,000	210,000	220,500
WISE Operations	50,000	50,000	50,000	63,000
JWPP Operations	494,455	817,000	779,480	693,000
Sewer Treatment Costs	2,098,535	2,161,000	1,951,640	2,010,200
JWPP Concentrate WW Treatment	-	10,000	14,000	10,000
Water Repair & Maintenance	158,446	140,000	142,080	180,000
Repair & Maint - DD1 & DD4	13,936	-	-	30,000
Sewer Repair & Maintenance	29,573	30,000	23,640	100,000
Water Utilities	129,549	180,000	152,040	160,000
Water Utilities - DD1 & DD4	54,974	35,000	23,140	35,000
Water Utilities - DD3 & DD7	556	3,600	17,600	18,200
Rebates	4,515	6,000	-	-
Contingency - Water & Sewer		100,000	-	100,000
<b>OPERATIONS SUB TOTAL</b>	<b>3,423,847</b>	<b>4,344,600</b>	<b>3,694,217</b>	<b>4,372,540</b>

**COTTONWOOD WATER AND SANITATION DISTRICT**  
**Water & Sewer Operating Enterprise Fund - 2025 Budget**

	<b>2023 Actual</b>	<b>2024 BUDGET</b>	<b>2024 Proj. Total</b>	<b>2025 BUDGET</b>
CWCB LOANS			-	
Loan A Int	8,504	8,800	8,500	8,200
Loan A Princ	10,974	10,700	10,970	11,300
Loan B Int	9,761	9,800	9,500	9,300
Loan B Princ	7,992	8,000	8,200	8,500
Loan C Int	-		-	46,000
LoanC Princ	-		-	32,100
Loan D Int	-	33,815	-	17,500
Loan D Princ	-	23,692	-	12,300
<b>LOANS SUBTOTLAL</b>	<b>37,231</b>	<b>94,807</b>	<b>37,170</b>	<b>145,200</b>
<b>EXPENSE TOTAL</b>	<b>4,125,503</b>	<b>5,330,907</b>	<b>4,522,928</b>	<b>5,417,940</b>
<b>NON OPERATING EXPENSE</b>				
Transfer Out to CIP FUND			-	3,990,523
Transfer Out to TABOR Reserve FUND			-	
Transfer Out to CWRPDS Loan Reserve			-	
<b>TOTAL NON OPERATING EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,990,523</b>
<b>ANNUAL NET</b>	<b>1,609,534</b>	<b>247,893</b>	<b>2,072,939</b>	<b>(1,885,363)</b>
<b>BEGINNING OF YEAR BALANCE</b>	<b>336,022</b>	<b>1,945,556</b>	<b>1,945,556</b>	<b>4,018,495</b>
<b>END OF YEAR BALANCE</b>	<b>1,945,556</b>	<b>2,193,449</b>	<b>4,018,495</b>	<b>2,133,132</b>

**COTTONWOOD WATER AND SANITATION DISTRICT**  
**Capital Improvement Projects (CIP) Fund - 2025 Budget**

	2023 Actual	2024 BUDGET	2024 Proj. Total	2025 BUDGET
<b>REVENUE</b>				
Capital Recovery Fee	-	-	-	-
Reimbursable Development Review	-	-	-	-
Project Contributions/Grants	75,000	50,000	-	50,000
Tax Equivalent Fees	-	-	9,334	-
ACWWA Shared Exp Reimburs	-	-	-	-
Meter Income	44,512	5,000	22,295	5,000
Tap Fees	3,826,402	200,000	648,024	200,000
Interest	-	-	-	-
Transfer In (Enterprise Fund)			-	
Transfer In (Debt Fund)			-	
Other Income	4,636,000	4,636,000	-	3,990,523
<b>TOTAL REVENUE</b>	<b>8,581,914</b>	<b>4,891,000</b>	<b>679,653</b>	<b>4,245,523</b>
			-	
			-	
<b>EXPENSE</b>				
Engineering Fees	13,127	30,000	-	30,000
Engineering SUB TOTAL	<b>13,127</b>	<b>30,000</b>	-	<b>30,000</b>
<b>WATER PROJECTS</b>				
WISE Desalination Plant	18,000	315,000	-	45,000
Valve Replacement	82,989	50,000	35,000	50,000
DIA Connection & Other		-	-	340,000
WISE - Other		-	-	-
Walker Reservoir	265,184	765,000	210,220	500,000
CCPWA - Other		70,000	3,897	50,000
ACWWA Tap Fee Payments	1,107,474	59,000	137,968	59,000
System Replacements General		100,000	75,000	100,000
D1 Re-Drilling & Engineering		-	8,399	-
Well Rehab		60,000	74,635	70,000
SCADA Operations Management	1,936	90,000	1,936	-
JWPP Re-Start & BTS Construction			-	
JWPP Reconversion Project	29,375	775,000	81,278	738,000
JWPP Studies	20,438	25,000	3,351	25,000
Recurring Capital Replacement		100,000	80,000	100,000
Pipeline Connection to Chambers	649,998	30,000	59,933	150,000
Highlands Non-Potable Connections	5,000	110,000	58,810	260,000
Emergency Local Connection		250,000	-	250,000
On-Line Meter Reading System		-	-	-
New Contruction Meter & Meter Replace	72,289	1,500	2,176	1,500
Aquifer Storage ASR		60,000	-	50,000
Highlands Booster Pump Station		-	-	30,000
Crown Point Booster Pump Station		160,000	164,205	5,000
Crown Point BPS - Solar Farm Study				50,000
Augmentation Plan	19,271	25,000	20,991	30,000
Other District W & WW Infrastructure	56,540	100,000	-	100,000
Reservoir Storage Capacity		4,500,000	-	4,500,000

**COTTONWOOD WATER AND SANITATION DISTRICT**  
**Capital Improvement Projects (CIP) Fund - 2025 Budget**

	<b>2023</b>	<b>2024</b>	<b>2024</b>	<b>2025</b>
	<b>Actual</b>	<b>BUDGET</b>	<b>Proj. Total</b>	<b>BUDGET</b>
ASR Well Equipment	15,446	15,000	22,356	32,000
Vehicles Operating		23,483	-	-
<b>WATER SUB TOTAL</b>	<b>2,343,940</b>	<b>7,683,983</b>	<b>1,040,155</b>	<b>7,535,500</b>
<b>SEWER PROJECTS</b>				
Sewer Line Jetting	67,530	65,000	77,595	80,000
Sewer Line R&M	-	100,000	-	-
<b>SEWER SUB TOTAL</b>	<b>67,530</b>	<b>165,000</b>	<b>77,595</b>	<b>80,000</b>
<b>W&amp;S CAPITAL OUTLAY TOTAL</b>	<b>2,411,470</b>	<b>7,848,983</b>	<b>1,117,750</b>	<b>7,615,500</b>
<b>EXPENSE TOTAL</b>	<b>2,424,597</b>	<b>7,878,983</b>	<b>1,117,750</b>	<b>7,645,500</b>
<b>ANNUAL NET</b>	<b>6,157,317</b>	<b>(2,987,983)</b>	<b>(438,097)</b>	<b>(3,399,977)</b>
<b>BEGINNING OF YEAR BALANCE</b>	<b>1,554,527</b>	<b>7,711,844</b>		<b>7,711,844</b>
<b>END OF YEAR BALANCE</b>	<b>7,711,844</b>	<b>4,723,861</b>	<b>(438,097)</b>	<b>4,311,867</b>

# COTTONWOOD WATER AND SANITATION DISTRICT

## Debt Service Fund - 2025 Budget

	2023 Actual	2024 BUDGET	2024 Proj. Total	2025 Total
<b>REVENUE</b>				
Property Taxes - Douglas Cnty	1,783,869	1,349,078	1,300,565	1,555,264
Specific ownership Taxes	179,443	152,037	111,784	150,000
Property Tax Equivalent Fees	126,031	72,800	92,784	137,685
General Interest Income	-	-	45,001	15,000
Debt Service Interest Income	-	-	-	-
Property Tax Interest	3,625	1,500	1,956	1,500
Loan Proceeds		1,600,000	-	-
<b>REVENUE TOTAL</b>	<b>2,092,968</b>	<b>3,175,415</b>	<b>1,552,091</b>	<b>1,859,449</b>
<b>EXPENSE</b>				
<b>Treasurer's Fees</b>	26,786	33,000.00	19,536.40	23,000.00
	-		-	
<b>Bond Payments</b>	-		-	
Bond 2016 (6/1 I, 12/1 P&I)	-		-	
Debt Interest 2016	34,712	26,784	26,736	18,100
Debt Princ 2016	465,000	470,000	470,000	480,000
Bond 2016 (6/1 I, 12/1 P&I)	499,712	496,784	496,736	498,100
			-	
Bond 2006B (P&I 2/1 & 8/1)			-	
Debt Serv. Interest 2006B	112,449	101,203	101,203	88,100
Debt Serv. Principal 2006B	582,505	598,991	598,990	615,500
Bond 2006B (P&I 2/1 & 8/1)	694,954	700,194	700,193	703,600
			-	
Bond 2019 (9/1 P&I)			-	
Debt Serv. Interest 2019 Bond	42,289	32,051	32,186	16,250
Debt Serv. Principal 2019 Bond	590,000	606,000	606,000	622,000
Total Bond 2019 (9/1 P&I)	632,289	638,051	638,186	638,250
			-	
Bond 2023 (P&I)			-	
Debt Serv. Interest 2023		74,000	-	-
Debt Serv. Principal 2023		-	-	-
Bond 2023 (P&I)	-	74,000	-	-
			-	
<b>Sub Total Bond Debt</b>	<b>1,826,955</b>	<b>1,909,029</b>	<b>1,835,115</b>	<b>1,839,950</b>
			-	
<b>Contingency - Debt Fund</b>	-	-	-	-
	-		-	
<b>EXPENSE TOTAL</b>	<b>1,853,741</b>	<b>1,942,029</b>	<b>1,854,651</b>	<b>1,862,950</b>
			-	
<b>TRANSFER OUT TO CIP FUND</b>		1,600,000	-	-
			-	
<b>ANNUAL NET</b>	<b>239,227</b>	<b>(366,614)</b>	<b>(302,561)</b>	<b>(3,501)</b>
			-	
<b>BEGINNING OF YEAR BALANCE</b>	<b>457,390</b>	<b>696,617</b>	<b>696,617</b>	<b>394,056</b>
<b>END OF YEAR BALANCE</b>	<b>696,617</b>	<b>330,002</b>	<b>394,056</b>	<b>390,555</b>

**COTTONWOOD WATER AND SANITATION DISTRICT**  
**Residential Trash Service Fund - 2025 Budget**

	2023 Actual	2024 Budget	2024 Projected	2025 BUDGET
<b>REVENUE</b>				
Trash Collection Contract Fees	-	336,000	-	
<b>TOTAL REVENUE</b>	-	<b>336,000</b>	-	-
<b>EXPENSE</b>				
ADMINISTRATIVE	-	-	-	-
Office & Other Misc	-	-	-	-
<b>ADMINISTRATIVE SUB TOTAL</b>	-	-	-	-
OPERATIONS				
Trash Pick-Up Contract	-	-	-	-
		-		
<b>OPERATINGS SUB TOTAL</b>	-	-	-	-
<b>EXPENSE TOTAL</b>	-	-	-	-
<b>ANNUAL NET</b>	-	<b>336,000</b>	-	-

**COTTONWOOD WATER AND SANITATION DISTRICT**  
**TABOR Reserve Fund - 2025 Budget**

	2023 Actual	2024 Budget	2024 Projected	2025 BUDGET
<b>REVENUE</b>				
Interest Income	3,066	-	3,280	-
Transfer IN from Enterprise FUND	-			
<b>REVENUE TOTAL</b>	<b>3,066</b>	<b>-</b>	<b>3,280</b>	<b>-</b>
<b>EXPENSE</b>				
Non Departmental	-	-	-	-
<b>EXPENSE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON OPERATING EXPENSE</b>				
Transfer Out to Enterprise FUND			-	
<b>TOTAL NON OPERATING EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ANNUAL NET</b>	<b>3,066</b>	<b>-</b>	<b>3,280</b>	<b>-</b>
<b>BEGINNING OF YEAR BALANCE</b>	<b>57,363</b>		<b>60,429</b>	<b>63,709</b>
<b>END OF YEAR BALANCE</b>	<b>60,429</b>		<b>63,709</b>	<b>63,709</b>

**COTTONWOOD WATER AND SANITATION DISTRICT**  
**CWRPDA Loan Reserve Requirement FUND - 2025 Budget**

	2023 Actual	2024 Budget	2024 Projected	2025 BUDGET
<b>REVENUE</b>				
Interest Income	60,302	34,000	64,526	-
Transfer IN from Enterprise FUND	-			
<b>REVENUE TOTAL</b>	<b>60,302</b>	<b>34,000</b>	<b>64,526</b>	<b>-</b>
<b>EXPENSE</b>				
Non Departmental	-	-	-	-
<b>EXPENSE TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON OPERATING EXPENSE</b>				
Transfer Out to Enterprise FUND				-
<b>TOTAL NON OPERATING EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ANNUAL NET</b>	<b>60,302</b>	<b>34,000</b>	<b>64,526</b>	<b>-</b>
<b>BEGINNING OF YEAR BALANCE</b>	<b>1,128,412</b>		<b>1,188,714</b>	<b>1,253,240</b>
<b>END OF YEAR BALANCE</b>	<b>1,188,714</b>		<b>1,253,240</b>	<b>1,253,240</b>