



FORT COLLINS-LOVELAND WATER DISTRICT

2025 BUDGET

PROPOSED

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FORT COLLINS-LOVELAND WATER DISTRICT

Memorandum

DATE: 10/16/2024
TO: Board of Directors
FROM: Amanda Proctor, Finance Director
RE: Summary of budget changes

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The Board of Directors received the initial draft budget on 9/17/24.

The Board of Directors directed staff to make adjustments to the budget at the 10/15/24 board meeting. The following changes were made from the prior budget:

- Updated the plant investment fee to \$27,175 per single family equivalent new tap
- Removed the Zone 5 project from non-operating distribution capital expense (account 9140) due to lack of staffing to complete the project
- Decreased the administration site/building improvement (account 8540)
- Decreased Engineering miscellaneous (account 5100)
- Increased IT and data consulting (account 7500)

Definitions

Fund	An accounting entity with a set of self-balancing accounts that is used to account for financial transactions for specific activities or government functions.
Fund Balance	<p>The balance in the operating or nonoperating fund. Fund balance is calculated each year by adding total sources of funds to the balance at the beginning of the year and then subtracting total expenditures.</p> <p>or</p> <p>Fund balance is intended to serve as a measure of the financial resources available in a fund. Typically represents simply the total amount accumulated from prior years at a point in time.</p>
Operating Fund	Fund that is solely used for the purpose of daily operations and serving existing customers.
Non-operating Fund	Fund that is solely used for the purpose of growth and new taps.



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	BEGINNING BALANCE - OPERATIONS	47,391,430	45,535,301	49,839,756		40,047,567	
	OPERATING REVENUE:						
	WATER SALES						
3011	METERED REVENUE	14,640,910	17,374,088	18,277,148	18,277,148	22,713,841	30.7%
3012	WATER SALES - CONSTRUCTION	561,161	475,000	475,000	442,590	475,000	0.0%
3014	TOWN OF WINDSOR	410,655	466,438	466,438	466,438	475,300	1.9%
3020	WATER RENTAL	291,362	200,000	200,000	427,645	200,000	0.0%
3150	MISCELLANEOUS	139,817	175,000	1,137,000	264,544	175,000	0.0%
3200	MANAGEMENT FEES - SFCSD	374,819	-	-	-	-	0.0%
3215	PROPERTY TAXES	1,620,896	1,706,955	1,706,955	1,867,511	1,795,365	5.2%
	TOTAL OPERATING REVENUE	18,039,620	20,397,481	22,262,541	21,745,876	25,834,506	26.7%
	TOTAL OPERATING FUNDS AVAILABLE	65,431,050	65,932,781	72,102,297		65,882,073	
	BEGINNING BALANCE - NON-OPERATING	105,882,239	59,746,894	200,294,203		45,268,925	
	NON-OPERATING REVENUE:						
3551	INTEREST ON INVESTMENTS	6,244,472	2,600,000	4,970,000	6,166,301	2,000,000	-23.1%
3553	PROCEEDS FROM BOND	75,458,876	-	-	-	-	-100.0%
3560	TAP FEES - RAW WATER	37,440,084	19,200,000	19,200,000	19,589,713	21,000,000	9.4%
3561	TAP FEES - PLANT INVESTMENT FEES	10,479,388	6,800,000	6,800,000	7,243,239	10,870,000	59.9%
3570	METER FEES	263,693	166,000	166,000	190,060	204,000	22.9%
3600	CLRWTA PARTNER REIMBURSEMENTS	-	-	274,374	-	-	100.0%
	TOTAL NON-OPERATING REVENUE	129,886,513	28,766,000	31,410,374	33,189,313	34,074,000	18.5%
	TOTAL NON-OPERATING FUNDS AVAILABLE	235,768,752	88,512,894	231,704,577		79,342,925	
	TOTAL FUNDS AVAILABLE	301,199,802	154,445,675	303,806,874		145,224,998	



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
SOURCE AND TREATMENT:							
4010	ASSESSMENTS	1,331,072	1,650,000	1,650,000	1,646,166	1,650,000	0.0%
4020	SOLDIER CANYON - TREATMENT	3,003,453	3,230,151	3,230,151	2,961,907	3,412,521	5.6%
4060	CITY OF LOVELAND	2	30,000	30,000	2,324	30,000	0.0%
4070	CITY OF FORT COLLINS - WATER SALE IGA	2,080,720	2,606,954	2,606,954	2,390,675	3,343,282	28.2%
4080	OTHER WATER DISTRICTS	-	15,000	15,000	-	15,000	0.0%
4100	WATER RESOURCE CONSULTING	50,884	30,000	30,000	2,486	30,000	0.0%
4205	UTILITIES - FARM	-	-	4,200	4,170	-	0.0%
4210	R & M - FARM	-	-	67,000	75,469	-	0.0%
4215	WATER RESOURCE FACILITY MAINTENANCE	-	-	-	-	10,000	100.0%
TOTAL SOURCE AND TREATMENT		6,466,131	7,562,105	7,633,305	7,083,197	8,490,803	12.3%
PERSONNEL:							
4500	WAGES	2,943,370	3,860,000	3,860,000	3,361,300	4,783,000	23.9%
4505	OVERTIME & ON-CALL PAY	104,608	96,500	96,500	150,462	120,000	24.4%
4510	PAYROLL TAXES	227,686	308,800	308,800	273,096	382,000	23.7%
4515	MEDICAL INSURANCE	234,797	452,542	452,542	600,693	807,000	78.3%
4520	OTHER INSURANCE BENEFITS	47,762	57,000	57,000	61,387	82,500	44.7%
4525	RETIREMENT	145,609	231,600	231,600	191,167	260,000	12.3%
4530	WORKER'S COMPENSATION INSURANCE	12,537	15,000	15,000	33,814	35,000	133.3%
4535	EDUCATION & TRAINING	18,983	60,000	60,000	24,091	60,000	0.0%
4550	CELL PHONE SERVICE	10,147	16,000	16,000	20,754	23,000	43.8%
4555	SAFETY PROGRAM	23,575	26,000	26,000	24,086	32,000	23.1%
4560	UNIFORMS	12,383	15,000	15,000	9,149	15,000	0.0%
4565	EMPLOYEE AWARDS & RECOGNITION	16,089	6,500	6,500	18,315	25,000	284.6%
4570	RECRUITING & ONBOARDING	6,649	5,000	5,000	5,779	6,000	20.0%
4575	DUES & SUBSCRIPTIONS	2,212	2,000	2,000	2,366	4,000	100.0%
4580	TRAVEL	517	1,000	1,000	322	1,000	0.0%
TOTAL PERSONNEL:		3,806,924	5,152,942	5,152,942	4,776,781	6,635,500	28.8%
ENGINEERING:							
5065	CONSULTING	232,109	235,000	235,000	115,552	235,000	0.0%
5090	FUEL	5,391	6,000	6,000	7,585	8,400	40.0%
5100	MISCELLANEOUS	2,124	1,500	1,500	2,676	1,500	0.0%
5115	REPAIR & MAINTENANCE - EQUIPMENT	9,075	10,000	10,000	2,336	1,000	-90.0%
5120	REPAIR & MAINTENANCE - VEHICLES	8,418	4,000	4,000	7,002	4,400	10.0%
5125	SOFTWARE MAINTENANCE	38,176	56,160	56,160	51,810	60,700	8.1%
5130	SUPPLIES	12,283	6,000	6,000	10,892	5,000	-16.7%
TOTAL ENGINEERING		307,576	318,660	318,660	197,853	316,000	-0.83%



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
OPERATIONS:							
6080	REPAIRS & MAINTENANCE - LINES & EQUIPMENT	242,866	415,000	415,000	432,798	475,000	14.5%
6082	REPAIRS & MAINTENANCE - TANKS	20,897	160,000	160,000	310	165,000	3.1%
6110	FUEL	35,635	40,000	40,000	31,549	42,000	5.0%
6117	METER HOSTING SERVICE	-	-	-	-	60,000	100.0%
6120	OFFICE SUPPLIES	355	2,000	2,000	336	2,000	0.0%
6140	REPAIR & MAINTENANCE - VEHICLES	31,850	45,000	45,000	56,311	47,000	4.4%
6160	SUPPLIES	12,112	10,000	10,000	47,821	15,000	50.0%
6190	UTILITIES - REMOTE SITES	256,156	250,000	250,000	331,135	280,000	12.0%
6200	UTILITY LOCATES	-	-	-	-	60,000	100.0%
6210	WATER QUALITY TESTING	-	-	-	-	45,000	100.0%
6300	POTHOLING	-	50,000	50,000	58,553	50,000	0.0%
6500	REPAIRS & MAINTENANCE - REMOTE FACILITIES	43,044	220,000	220,000	8,370	220,000	0.0%
6505	TELEMETRY	157,693	112,200	112,200	143,888	167,100	48.9%
6520	CONSULTING	-	60,000	60,000	-	50,000	-16.7%
6525	SOFTWARE RENEWAL & MAINTENANCE	33,533	24,500	24,500	16,891	28,000	14.3%
TOTAL OPERATIONS		834,141	1,388,700	1,388,700	1,127,962	1,706,100	22.9%
BUSINESS OFFICE:							
7095	BANK SERVICE CHARGES	32,328	45,000	45,000	34,063	40,000	-11.1%
7100	MISCELLANEOUS EXPENSE	190	500	500	-	500	0.0%
7105	ON-LINE BILL PROCESSING	131,080	125,000	125,000	118,430	132,000	5.6%
7110	PAYROLL PROCESSING	11,173	13,000	13,000	11,022	14,000	7.7%
7120	POSTAGE	79,312	71,000	71,000	88,900	82,000	15.5%
7130	PRINTING	54,970	46,000	46,000	57,909	55,000	19.6%
7140	PUBLICATIONS & NOTICES	334	1,000	1,000	268	1,000	0.0%
7150	REPAIR & MAINTENANCE - OFFICE EQUIPMENT	13,730	11,000	11,000	4,909	11,000	0.0%
7155	SOFTWARE MAINTENANCE	125,982	90,000	90,000	69,538	150,000	66.7%
7160	SUPPLIES	17,748	19,000	19,000	18,795	19,000	0.0%
7250	CONSULTING	251,113	136,200	136,200	274,796	194,600	42.9%
7260	CUSTOMER RELATIONS	9,648	6,000	6,000	6,789	6,000	0.0%
7270	WATER CONSERVATION	16,183	100,000	100,000	44,786	100,000	0.0%
7300	METER HOSTING SERVICE	47,740	50,000	50,000	49,156	-	-100.0%
7305	WATER QUALITY TESTING	34,483	45,000	45,000	41,486	-	-100.0%
7310	UTILITY LOCATES	36,336	30,000	30,000	48,170	-	-100.0%
7315	FUEL	13,347	13,000	13,000	11,387	2,100	-83.8%
7320	REPAIR & MAINTENANCE - VEHICLES	3,515	4,000	4,000	1,843	1,500	-62.5%
TOTAL BUSINESS OFFICES		879,212	805,700	805,700	882,247	808,700	0.4%
IT AND DATA:							
7500	CONSULTING	282,513	596,000	596,000	390,813	633,000	6.2%
7505	SECURITY	14,968	25,525	25,525	32,392	50,475	97.7%
7510	TELEPHONE	22,550	25,000	25,000	32,172	30,000	20.0%
7515	SOFTWARE RENEWAL & MAINTENANCE	12,623	17,100	17,100	8,414	20,000	17.0%
7520	SUPPLIES	1,082	1,000	1,000	620	1,000	0.0%
TOTAL IT AND DATA		333,736	664,625	664,625	464,411	734,475	



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	HUMAN RESOURCES:						
7600	CONSULTING	-	30,000	30,000	-	30,000	0.0%
7615	SOFTWARE RENEWAL & MAINTENANCE	-	1,200	1,200	-	1,200	0.0%
7620	SUPPLIES	181	3,000	3,000	261	1,500	-50.0%
	TOTAL HUMAN RESOURCES	181	34,200	34,200	261	32,700	
	ADMINISTRATION:						
8060	DIRECTORS FEES	8,392	14,400	14,400	10,133	14,400	0.0%
8070	DIRECTORS PAYROLL TAXES	652	1,150	1,150	795	1,150	0.0%
8080	DIRECTOR & BOARD EXPENSES	18,208	15,000	15,000	24,299	20,000	33.3%
8090	AUDIT & CONSULTING FEES	26,561	27,500	27,500	36,844	30,000	9.1%
8110	COLLECTION FEES	30,016	18,748	18,748	47,516	35,900	91.5%
8115	CONSULTING SERVICES	67,850	50,000	50,000	11,435	50,000	0.0%
8120	CONTINGENCY	13,160	15,000	15,000	12,969	15,000	0.0%
8140	DUES & SUBSCRIPTIONS	15,312	13,950	13,950	17,599	15,000	7.5%
8160	INSURANCE - LIABILITY	94,642	78,480	136,000	135,978	136,000	73.3%
8165	INSURANCE - CYBER	-	-	-	-	50,000	100.0%
8170	INSURANCE - PROPERTY	107,334	120,042	107,000	106,770	110,000	-8.4%
8175	JANITORIAL SERVICE	19,131	20,000	20,000	22,162	25,000	25.0%
8180	LEGAL	258,067	250,000	250,000	273,204	250,000	0.0%
8190	MISCELLANEOUS EXPENSE	74	100	100	2	1,000	900.0%
8200	REPAIRS & MAINTENANCE - ADMINISTRATION BUILDING	96,763	250,000	250,000	57,014	250,000	0.0%
8216	UTILITIES - ADMIN BUILDING	30,664	40,000	40,000	30,843	40,000	0.0%
8225	FUEL	3,733	7,000	7,000	4,233	7,000	0.0%
8230	REPAIR & MAINTENANCE - VEHICLES	2,308	4,000	4,000	820	4,000	0.0%
8240	LEASED OFFICE SPACE	134,782	80,400	80,400	77,419	180,000	100.0%
	TOTAL ADMINISTRATION	927,649	1,005,770	1,050,248	870,035	1,184,450	17.8%
	OPERATING CAPITAL REPLACEMENT:						
8510	SOURCE & TREATMENT (OPERATING)	129,910	910,000	910,000	201,375	910,000	0.0%
8530	METERS (OPERATING)	271,276	299,650	299,650	387,000	600,000	100.2%
8540	DISTRIBUTION SYSTEM (OPERATING)	1,229,671	12,078,000	12,078,000	1,358,608	19,448,000	61.0%
8550	OPERATIONS EQUIPMENT	363,221	316,700	316,700	188,586	400,500	26.5%
8560	OFFICE EQUIPMENT (OPERATING)	28,577	292,000	292,000	141,138	285,000	-2.4%
8570	BUILDING IMPROVEMENTS (OPERATING)	13,089	1,110,000	1,110,000	22,585	5,125,000	361.7%
	TOTAL OPERATING CAPITAL REPLACEMENT	2,035,744	15,006,350	15,006,350	2,299,292	26,768,500	78.4%
	TOTAL OPERATING EXPENSES	15,591,294	31,939,052	32,054,730	17,702,040	46,677,228	46.1%
	NET OPERATING INCOME (LOSS)	2,448,326	(11,541,571)	(9,792,189)		(20,842,722)	80.6%
	ENDING BALANCE - OPERATIONS	49,839,756	33,993,730	40,047,567		19,204,845	
	OPERATING SUMMARY						
	BEGINNING BALANCE	47,391,430	45,535,301	49,839,756		40,047,567	
	REVENUE	18,039,620	20,397,481	22,262,541	21,745,876	25,834,506	
	EXPENSES	(15,591,294)	(31,939,052)	(32,054,730)	(17,702,040)	(46,677,228)	
	ENDING BALANCE	49,839,756	33,993,730	40,047,567		19,204,845	



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	NON-OPERATING EXPENSES:						
	<i>DEBT RELATED EXPENSES</i>						
9011	INTEREST ON BONDS (2010 ISSUE)	38,768	-	-	-	-	0.0%
9012	DEBT SERVICE - BOND PRINCIPAL (2010 ISSUE)	1,050,000	-	-	-	-	0.0%
9020	INTEREST ON CWCB NOTES	6,101	5,597	5,597	5,597	5,070	-9.4%
9030	DEBT SERVICE - CWCB NOTES	11,484	11,989	11,989	11,989	12,515	4.4%
9040	INTEREST ON BONDS (2023 ISSUE)	299,566	3,594,792	3,594,792	3,594,792	3,297,500	100.0%
9041	DEBT SERVICE - BOND PRINCIPAL (2023 ISSUE)	-	3,070,000	3,070,000	3,070,000	3,365,000	100.0%
9060	BOND ISSUE EXPENSES	458,876	-	-	-	-	-100.0%
	<i>CAPITAL PURCHASES & PROJECTS</i>						
9110	SOURCE & TREATMENT	62,240	2,350,000	50,000	11,260	50,000	-97.9%
9120	WATER PROJECTS / ACQUISITIONS	19,705,261	15,915,000	150,000,000	137,177,890	16,916,250	6.3%
9121	WATER STORAGE	1,970,376	2,615,100	2,615,100	2,321,634	8,123,100	210.6%
9130	METERS	269,865	498,800	498,800	311,576	500,000	0.2%
9140	DISTRIBUTION SYSTEM	11,602,012	54,010,000	25,000,000	13,143,718	32,979,000	-38.9%
	<i>CLRWTA EXPENSES</i>						
9200	DIRECTOR & BOARD EXPENSES	-	-	5,000	-	-	0.0%
9205	CONTRACT SUPPORT	-	-	116,740	51,625	-	0.0%
9210	LEGAL	-	-	60,000	35,326	-	0.0%
9215	MARKETING AND PUBLIC RELATIONS	-	-	2,500	-	-	0.0%
9216	MARKETING AND PUBLIC RELATIONS - NO COST SHARE	-	-	15,000	39,486	-	0.0%
9220	OUTSIDE SERVICES	-	-	17,734	-	-	0.0%
9230	DUES & SUBSCRIPTIONS	-	-	400	341	-	0.0%
9240	GENERAL LIABILITY AND PROPERTY INSURANCE	-	-	50,000	-	-	0.0%
9245	SUPPLIES	-	-	2,000	-	-	0.0%
9250	CONTINGENCY	-	-	20,000	-	-	0.0%
9285	CLRWTA OPERATING EXPENSES	-	-	-	-	97,754	100.0%
9290	WATER PLANT DESIGN AND CONSTRUCTION	-	-	500,000	-	1,500,000	100.0%
9295	WATER LINE TRANSMISSION DESIGN AND CONSTRUCTION	-	-	800,000	68,029	1,700,000	100.0%
	TOTAL NON-OPERATING EXPENSES	35,474,549	82,071,278	186,435,652	159,843,263	68,546,189	-16.5%
	NON-OPERATING INCOME (LOSS)	94,411,964	(53,305,278)	(155,025,278)		(34,472,189)	-35.3%
	ENDING BALANCE - NON-OPERATING	200,294,203	6,441,616	45,268,925		10,796,736	
	NON-OPERATING SUMMARY						
	BEGINNING BALANCE	105,882,239	59,746,894	200,294,203		45,268,925	
	REVENUE	129,886,513	28,766,000	31,410,374	33,189,313	34,074,000	
	EXPENSES	(35,474,549)	(82,071,278)	(186,435,652)	(159,843,263)	(68,546,189)	
	ENDING BALANCE	200,294,203	6,441,616	45,268,925		10,796,736	
	ENDING BALANCES:						
	OPERATING	49,839,756	33,993,730	40,047,567		19,204,845	
	NON-OPERATING	200,294,203	6,441,616	45,268,925		10,796,736	
	COMBINED ENDING BALANCES	250,133,959	40,435,346	85,316,492		30,001,581	



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	WATER SALES						
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3012	WATER SALES - CONSTRUCTION	561,161	475,000	475,000	442,590	475,000	0.0%
3014	TOWN OF WINDSOR	410,655	466,438	466,438	466,438	475,300	1.9%
3020	WATER RENTAL	291,362	200,000	200,000	427,645	200,000	0.0%
3150	MISCELLANEOUS	139,817	175,000	1,137,000	264,544	175,000	0.0%
3200	MANAGEMENT FEES - SFCSD	374,819	-	-	-	-	0.0%
3215	PROPERTY TAXES	1,620,896	1,706,955	1,706,955	1,867,511	1,795,365	5.2%
	TOTAL OPERATING REVENUE	18,039,620	20,397,481	22,262,541	21,745,876	25,834,506	26.7%



FORT COLLINS - LOVELAND WATER DISTRICT 2025 BUDGET

OPERATING REVENUES:

25,834,506

3011	Metered Revenue	22,713,841
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This income is generated from the sale of metered water to our residential, multi-unit residential, commercial, and irrigation customers.

3012	Water Sales - Construction	475,000
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Revenue received from hydrant meter rentals.

3014	Town of Windsor	475,300
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The revenue from Windsor reflects the sale of 110 million gallons at \$4.18/1,000 gallons per year. The rate is adjusted every year reflecting the change in the West Region CPI (1.9% @ 7/31/24).

3020	Water Rental	200,000
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This account reflects excess projected water that can be rented out to other water users.

3150	Miscellaneous	175,000
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This account reflects revenue from cell phone tower rentals and revenue not classified to a specific item.

3215	Property Taxes	1,795,365
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This account is based upon the assessed valuations of \$1,497,587,620 (Larimer County) and \$79,500 (Weld County) and a 1.5 mill less calculated amount from the Colorado State Department of Local Affairs (DLG-53). Note: the District is anticipating receiving a DLG-53, but as of the date of this budget, it has not been received. The mill levy has not been increased.



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	NON-OPERATING REVENUE:						
3551	INTEREST ON INVESTMENTS	6,244,472	2,600,000	4,970,000	6,166,301	2,000,000	-23.1%
3553	PROCEEDS FROM BOND	75,458,876	-	-	-	-	-100.0%
3560	TAP FEES - RAW WATER	37,440,084	19,200,000	19,200,000	19,589,713	21,000,000	9.4%
3561	TAP FEES - PLANT INVESTMENT FEES	10,479,388	6,800,000	6,800,000	7,243,239	10,870,000	59.9%
3570	METER FEES	263,693	166,000	166,000	190,060	204,000	22.9%
3600	CLRWTA PARTNER REIMBURSEMENTS	-	-	274,374	-	-	100.0%
	TOTAL NON-OPERATING REVENUE	129,886,513	28,766,000	31,410,374	33,189,313	34,074,000	18.5%



FORT COLLINS - LOVELAND WATER DISTRICT 2025 BUDGET

NON-OPERATING REVENUE:

34,074,000

These are monies that are collected to provide system improvements for new customer demand throughout the District, to purchase raw water to supply new customers and to pay debt service.

3551	Interest on Investments	2,000,000
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The estimated interest on investments decreased due expected change in market interest rates and due to funding water acquisitions and capital projects.

3560	Tap Fees - Raw Water	21,000,000
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All classes of taps (residential, multi-unit residential, commercial, and irrigation) have their tap fee schedule. For budgetary purposes, it is estimated that 400 single family equivalent taps will be sold at a blended raw water rate of \$52,500.

3561	Tap Fees - Plant Investment Fees	10,870,000
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400 3/4" taps, entire tap purchased from FCLWD at \$27,175.

3570	Meter Fees	204,000
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This is the charge for meters installed on new tap sales.



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	SOURCE AND TREATMENT:						
4010	ASSESSMENTS	1,331,072	1,650,000	1,650,000	1,646,166	1,650,000	0.0%
4020	SOLDIER CANYON - TREATMENT	3,003,453	3,230,151	3,230,151	2,961,907	3,412,521	5.6%
4060	CITY OF LOVELAND	2	30,000	30,000	2,324	30,000	0.0%
4070	CITY OF FORT COLLINS - WATER SALE IGA	2,080,720	2,606,954	2,606,954	2,390,675	3,343,282	28.2%
4080	OTHER WATER DISTRICTS	-	15,000	15,000	-	15,000	0.0%
4100	WATER RESOURCE CONSULTING	50,884	30,000	30,000	2,486	30,000	0.0%
4205	UTILITIES - FARM	-	-	4,200	4,170	-	0.0%
4210	R & M - FARM	-	-	67,000	75,469	-	0.0%
4215	WATER RESOURCE FACILITY MAINTENANCE	-	-	-	-	10,000	100.0%
	TOTAL SOURCE AND TREATMENT	6,466,131	7,562,105	7,633,305	7,083,197	8,490,803	12.3%



**FORT COLLINS - LOVELAND WATER DISTRICT
2025 BUDGET**

SOURCE AND TREATMENT:

8,490,803

The 2025 budget for this cost center reflects an increase from the 2024 budget.

4010 Assessments 1,650,000

This is the amount charged for assessments levied by:

Northern Colorado Water Conservancy District: 13,209 units at \$53.60	708,002
C-BT Carryover (\$50.55 x 3,000 af)	151,650
Carriage contract - USBR	25,300
North Poudre Irrigation (CBT and Ag portion): 1,249 shares at \$180 per share	224,820
Divide Canal & Reservoir (Class A): 1,323 shares at \$110.00 per share	145,530
Divide Canal & Reservoir (Class B): 41.5 at \$200.00 per share	8,300
Windsor Reservoir & Canal Company (Tunnel Water): 37.5 shares, operating costs and loan assessments	100,000
SPWRAP	26,000
Jackson Ditch: 1.175 share at \$5,000.00 per share	5,875
New Mercer Irrigation Ditch: 2.2307 shares at \$1,600.00 per share	4,086
Water Supply and Storage 10.0 shares at \$3,750.00 per share	37,500
Contingency for special assessments	212,937

4020 Soldier Canyon - Treatment 3,412,521

This is the amount paid to Soldier Canyon for the treatment of water that is delivered to the District. Due to aging infrastructure and rising costs, there will be a rate increase.

4060 City of Loveland 30,000

This is for water purchased from Loveland during the peak summer months. Assumption of about 7 MGD at \$4.15 per thousand gallons.



**FORT COLLINS - LOVELAND WATER DISTRICT
2025 BUDGET**

4070 City of Fort Collins - Water Sale IGA 3,343,282

All categories of purchased water have been calculated to reflect a proposed 4% rate increase by the City of Fort Collins.

Water Sale IGA - This is the IGA with the City of Fort Collins that covers water treated at the City's water treatment facility that is sold to the District for specific residential developments within the District's service area (Harmony and Rock Creek connections).

1,926,000

Transmission Charges - This is the IGA with the City of Fort Collins that covers water which is treated at Soldier Canyon Filter Plant that is being transmitted through the City's Harmony Road transmission line.

194,740

Exchange Agreement - Assumption that the District will use 12 MGD but will only be able to repay 11.5 MGD for 60 days.

150,561

Water Purchase - Assumption that the District will exceed 12 MGD by 2 MGD for 45 days and will purchase 100 MG at the Harmony 24" connection.

1,071,981

4080 Other Water Districts 15,000

This is the cost for purchasing water from other regional water districts through interconnects for backup or emergency redundancy.

4100 Water Resource Consulting 30,000

This is the cost for a water resource consultant.

4215 Water Resource Facility Maintenance 10,000

Overland Trail Reservoirs maintenance

5,000

Other facility maintenance

5,000



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	PERSONNEL:						
4500	WAGES	2,943,370	3,860,000	3,860,000	3,361,300	4,783,000	23.9%
4505	OVERTIME & ON-CALL PAY	104,608	96,500	96,500	150,462	120,000	24.4%
4510	PAYROLL TAXES	227,686	308,800	308,800	273,096	382,000	23.7%
4515	MEDICAL INSURANCE	234,797	452,542	452,542	600,693	807,000	78.3%
4520	OTHER INSURANCE BENEFITS	47,762	57,000	57,000	61,387	82,500	44.7%
4525	RETIREMENT	145,609	231,600	231,600	191,167	260,000	12.3%
4530	WORKER'S COMPENSATION INSURANCE	12,537	15,000	15,000	33,814	35,000	133.3%
4535	EDUCATION & TRAINING	18,983	60,000	60,000	24,091	60,000	0.0%
4550	CELL PHONE SERVICE	10,147	16,000	16,000	20,754	23,000	43.8%
4555	SAFETY PROGRAM	23,575	26,000	26,000	24,086	32,000	23.1%
4560	UNIFORMS	12,383	15,000	15,000	9,149	15,000	0.0%
4565	EMPLOYEE AWARDS & RECOGNITION	16,089	6,500	6,500	18,315	25,000	284.6%
4570	RECRUITING & ONBOARDING	6,649	5,000	5,000	5,779	6,000	20.0%
4575	DUES & SUBSCRIPTIONS	2,212	2,000	2,000	2,366	4,000	100.0%
4580	TRAVEL	517	1,000	1,000	322	1,000	0.0%
	TOTAL PERSONNEL:	3,806,924	5,152,942	5,152,942	4,776,781	6,635,500	28.8%



FORT COLLINS - LOVELAND WATER DISTRICT 2025 BUDGET

PERSONNEL:

6,635,500

The 2025 budget for this cost center reflects an increase from the 2024 budget.

4500	Wages	4,783,000
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This expense covers the wages for all District employees. This includes \$151,442 of present cash reserves that are irrevocably pledged, held, and appropriated to pay future fiscal year obligations, and which shall be accounted for as restricted funds.

4505	Overtime & On-Call Pay	120,000
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This is the cost for emergency overtime & on-call pay.

4510	Payroll Taxes	382,000
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This is 8% of wages including FICA and State Unemployment taxes.

4515	Medical Insurance	807,000
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This is the expense for the health insurance benefit for District employees. Projected rate increase is about 10%.

4520	Other Insurance Benefits	82,500
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This is the cost for the District provided insurances, which include: life, accidental death and dismemberment, and disability.

4525	Retirement	260,000
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This expense is for the District's contribution into the employees' retirement fund. The amount represents 6% of regular wages contributed on behalf of each employee.

4530	Worker's Compensation Insurance	35,000
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This is the cost of state mandated worker's compensation insurance.



FORT COLLINS - LOVELAND WATER DISTRICT 2025 BUDGET

4535	Education & Training	60,000
	<p>This expense is for providing continuing training, career development, and increased supervisory/leadership training. Eligible costs include mileage, meals, tuition, and registration.</p>	
4550	Cell Phone Service	23,000
	<p>This is the cost for cell phone for cell phones assigned to District employees.</p>	
4555	Safety Program	32,000
	<p>This is the cost for the monthly safety training personnel, safety gear, and gps tracking of fleet vehicles.</p>	
4560	Uniforms	15,000
	<p>This expense is for the cost of providing work uniforms for staff.</p>	
4565	Employee Awards & Recognition	25,000
	<p>This is the cost for employee awards including: milestone work anniversaries, events (district wide and departmental), perks, swag, the employee recognition program, spot bonuses due to employee achievements as designated by the General Manager.</p>	
4570	Recruiting & Onboarding	6,000
	<p>This is for costs related to recruiting & onboarding new or potential employees. Costs include: advertisement, head hunting costs, background and reference checks, and pre-employment drug and alcohol screening.</p>	
4575	Dues & Subscriptions	4,000
	<p>This cost is for dues & subscriptions that are related to staff. This includes: AWWA, AutoCad, AICPA, Colorado Water Congress, etc.</p>	
4580	Travel	1,000
	<p>This expense is for reimbursing employees for use of their personal vehicle while conducting District business.</p>	



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	ENGINEERING:						
5065	CONSULTING	232,109	235,000	235,000	115,552	235,000	0.0%
5090	FUEL	5,391	6,000	6,000	7,585	8,400	40.0%
5100	MISCELLANEOUS	2,124	1,500	1,500	2,676	1,500	0.0%
5115	REPAIR & MAINTENANCE - EQUIPMENT	9,075	10,000	10,000	2,336	1,000	-90.0%
5120	REPAIR & MAINTENANCE - VEHICLES	8,418	4,000	4,000	7,002	4,400	10.0%
5125	SOFTWARE MAINTENANCE	38,176	56,160	56,160	51,810	60,700	8.1%
5130	SUPPLIES	12,283	6,000	6,000	10,892	5,000	-16.7%
	TOTAL ENGINEERING	307,576	318,660	318,660	197,853	316,000	-0.83%



**FORT COLLINS - LOVELAND WATER DISTRICT
2025 BUDGET**

ENGINEERING:

316,000

The 2025 budget for this cost center reflects a decrease from the 2024.

5065	Consulting	235,000
	Survey Work - Easements	50,000
	Staff Augmentation	60,000
	Water Modeling / Master Planning	125,000
5090	Fuel	8,400
	This item is for fuel used for engineering travel.	
5100	Miscellaneous	1,500
	This account reflects unexpected expenses that cannot be properly classified elsewhere.	
5115	Repair & Maintenance - Equipment	1,000
	This is for the repair & maintenance of engineering equipment, small hand tools, field supplies, etc.	
5120	Repair & Maintenance - Vehicles	4,400
	This item is used for repair & maintenance of the engineering vehicles.	
5125	Software Maintenance	60,700
	This is the cost for annual maintenance of software currently used by the District.	
	GIS	30,000
	ACAD	10,700
	Innovyze InfoWater Pro - Maintenance	10,000
	Smartsheets	4,200
	Blue beam software licenses	2,000
	Trimble Business Center	1,300
	Emergency Notification Software Purchase	1,000
	Asset/Work/Maint Management Software	1,000
	CAD GeoTools, CADPower	500
5130	Supplies	5,000
	This item is for supplies used within one year, computer accessories that are less than \$500 each, printers, and copier leases.	



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	OPERATIONS:						
6080	REPAIRS & MAINTENANCE - LINES & EQUIPMENT	242,866	415,000	415,000	432,798	475,000	14.5%
6082	REPAIRS & MAINTENANCE - TANKS	20,897	160,000	160,000	310	165,000	3.1%
6110	FUEL	35,635	40,000	40,000	31,549	42,000	5.0%
6117	METER HOSTING SERVICE	-	-	-	-	60,000	100.0%
6120	OFFICE SUPPLIES	355	2,000	2,000	336	2,000	0.0%
6140	REPAIR & MAINTENANCE - VEHICLES	31,850	45,000	45,000	56,311	47,000	4.4%
6160	SUPPLIES	12,112	10,000	10,000	47,821	15,000	50.0%
6190	UTILITIES - REMOTE SITES	256,156	250,000	250,000	331,135	280,000	12.0%
6200	UTILITY LOCATES	-	-	-	-	60,000	100.0%
6210	WATER QUALITY TESTING	-	-	-	-	45,000	100.0%
6300	POTHOLING	-	50,000	50,000	58,553	50,000	0.0%
6500	REPAIRS & MAINTENANCE - REMOTE FACILITIES	43,044	220,000	220,000	8,370	220,000	0.0%
6505	TELEMETRY	157,693	112,200	112,200	143,888	167,100	48.9%
6520	CONSULTING	-	60,000	60,000	-	50,000	-16.7%
6525	SOFTWARE RENEWAL & MAINTENANCE	33,533	24,500	24,500	16,891	28,000	14.3%
	TOTAL OPERATIONS	834,141	1,388,700	1,388,700	1,127,962	1,706,100	22.9%



FORT COLLINS - LOVELAND WATER DISTRICT 2025 BUDGET

OPERATIONS:

1,706,100

The 2025 budget for this cost center reflects an increase from the 2024.

6080	Repair & Maintenance - Lines & Equipment	475,000
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This account reflects the cost associated with the repair & maintenance of the water mains, lines, and other related equipment. These expenses include contract labor, equipment rental, repair material, road base, outside labor, and supplies.

6082	Repair & Maintenance - Tanks	165,000
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This is the cost includes money for water tanks to be inspected, cleaned, and repaired, if necessary.

6110	Fuel	42,000
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This expense is for gasoline and lubrication for the District's fleet of vehicles.

6117	Meter Hosting Service	60,000
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This represents the annual cost for having Sensus Metering Systems host our fixed based meter data. This expense was moved to this department from the Business Office.

6120	Office Supplies	2,000
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This expense is for items that are used within one year of purchase.

6140	Repair & Maintenance - Vehicles	47,000
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This expense is for the repair & maintenance of the District owned vehicles.

6160	Supplies	15,000
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This item is for supplies used within one year, computer accessories that are less than \$500 each, printers, and copier leases.



FORT COLLINS - LOVELAND WATER DISTRICT 2025 BUDGET

6190 Utilities - Remote Sites 280,000

This is the cost of electrical energy, water and other necessary utilities to operate the various pump stations, water tanks and other remote sites throughout the District.

6200 Utility Locates 60,000

This expense is for the District's participation in the state's utility notification program. Colorado Statutes require the District to respond to all requests for utility locations. This expense was moved to this department from the Business Office.

6210 Water Quality Testing 45,000

This is the expense incurred for having the treated water tested by an outside agency to insure compliance with Federal and State regulations, field supplies and the annual water quality report. This expense was moved to this department from the Business Office.

6300 Potholing 50,000

This is the cost that will reflect hydro-excavating for assets needing to be located.

6500 Repair & Maintenance - Remote Facilities 220,000

This account reflects the cost associated with the repair & maintenance related to 14 major and 90 minor remote facilities electrical and mechanical needs, fencing, landscaping and snow removal.

6505 Telemetry 167,100

This expense is for the maintenance of the radio telemetry system that is used to monitor the distribution, pump stations, and storage tanks of the system.

Scada server maintenance contract	106,000
Scada Support Agreement	50,000
Cellphone sim cards for telemetry at remote sites	10,100
Annual PrimeCare for remote access to telemetry modems	1,000



**FORT COLLINS - LOVELAND WATER DISTRICT
2025 BUDGET**

6520 Consulting 50,000

This expense is for SCADA and database programming.

6525 Software Renewal & Maintenance 28,000

The costs related to renewing various software programs and the maintenance of such programs by third parties.

Ifix licensing	15,000
Other software and maintenance	5,500
Backflow compliance software	5,000
Win911	1,500
GE IGS Driver licensing	1,000



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	BUSINESS OFFICE:						
7095	BANK SERVICE CHARGES	32,328	45,000	45,000	34,063	40,000	-11.1%
7100	MISCELLANEOUS EXPENSE	190	500	500	-	500	0.0%
7105	ON-LINE BILL PROCESSING	131,080	125,000	125,000	118,430	132,000	5.6%
7110	PAYROLL PROCESSING	11,173	13,000	13,000	11,022	14,000	7.7%
7120	POSTAGE	79,312	71,000	71,000	88,900	82,000	15.5%
7130	PRINTING	54,970	46,000	46,000	57,909	55,000	19.6%
7140	PUBLICATIONS & NOTICES	334	1,000	1,000	268	1,000	0.0%
	REPAIR & MAINTENANCE - OFFICE						
7150	EQUIPMENT	13,730	11,000	11,000	4,909	11,000	0.0%
7155	SOFTWARE MAINTENANCE	125,982	90,000	90,000	69,538	150,000	66.7%
7160	SUPPLIES	17,748	19,000	19,000	18,795	19,000	0.0%
7250	CONSULTING	251,113	136,200	136,200	274,796	194,600	42.9%
7260	CUSTOMER RELATIONS	9,648	6,000	6,000	6,789	6,000	0.0%
7270	WATER CONSERVATION	16,183	100,000	100,000	44,786	100,000	0.0%
7300	METER HOSTING SERVICE	47,740	50,000	50,000	49,156	-	-100.0%
7305	WATER QUALITY TESTING	34,483	45,000	45,000	41,486	-	-100.0%
7310	UTILITY LOCATES	36,336	30,000	30,000	48,170	-	-100.0%
7315	FUEL	13,347	13,000	13,000	11,387	2,100	-83.8%
7320	REPAIR & MAINTENANCE - VEHICLES	3,515	4,000	4,000	1,843	1,500	-62.5%
	TOTAL BUSINESS OFFICES	879,212	805,700	805,700	882,247	808,700	0.4%



FORT COLLINS - LOVELAND WATER DISTRICT 2025 BUDGET

BUSINESS OFFICE:

808,700

The 2025 budget for this cost center reflects an increase from the 2024.

7095	Bank Service Charges	40,000
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This is the expense related to the lockbox processing of customer payments, and monthly assessed bank fees.

7100	Miscellaneous Expense	500
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This account reflects expenses that cannot be properly classified elsewhere.

7105	On-Line Bill Processing	132,000
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This is the cost to allow customers to view and pay their bill on-line, receive paperless billing statements and electronic payment processing fees.

7110	Payroll Processing	14,000
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This is the expense for processing the bi-weekly payroll, including: payroll tax reporting, electronic timesheet management, and management of employee flex spend accounts.

7120	Postage	82,000
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This expense is for the cost of postage for the monthly utility billings, the newsletter, invoices, and other district correspondence.

7130	Printing	55,000
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This expense is for all printed material needs for the operation of the District such as the bills, stationary, invoices, etc.

7140	Publications & Notices	1,000
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This expense pays for the cost of required legal notices.



FORT COLLINS - LOVELAND WATER DISTRICT 2025 BUDGET

7150	Repair & Maintenance - Office Equipment	11,000
	This expense is for the repair & maintenance of the office equipment.	
7155	Software Maintenance	150,000
	This expense is for the annual maintenance contracts for database software products used by the business office, and website maintenance.	
7160	Supplies	19,000
	This item is for supplies used within one year, computer accessories that are less than \$500 each, kitchen supplies, general paper and supply room supplies, printers, and copier leases.	
7250	Consulting	194,600
	This is the expense related to retaining a public relation and marketing firm.	
		111,600
	Website development costs	50,000
	Temporary personnel for the business department.	23,000
	Other consulting	10,000
7260	Customer Relations	6,000
	This expense is for costs associated with a newspaper legal notices, newsletter, open house, and other customer relations programs.	
7270	Water Conservation	100,000
	This is the cost of implementing the District's Water Efficiency Plan which includes: printed materials, sprinkler checkups and other programs.	
7315	Fuel	2,100
	This expense is for gasoline and lubrication for the District's fleet of vehicles.	
7320	Repair & Maintenance - Vehicles	1,500
	This expense is for the repair & maintenance of the District owned vehicles.	



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	IT AND DATA:						
7500	CONSULTING	282,513	596,000	596,000	390,813	633,000	6.2%
7505	SECURITY	14,968	25,525	25,525	32,392	50,475	97.7%
7510	TELEPHONE	22,550	25,000	25,000	32,172	30,000	20.0%
7515	SOFTWARE RENEWAL & MAINTENANCE	12,623	17,100	17,100	8,414	20,000	17.0%
7520	SUPPLIES	1,082	1,000	1,000	620	1,000	0.0%
	TOTAL IT AND DATA	333,736	664,625	664,625	464,411	734,475	



**FORT COLLINS - LOVELAND WATER DISTRICT
2025 BUDGET**

IT AND DATA:

734,475

The 2025 budget for this cost center reflects an increase from the 2024.

7500	Consulting	633,000
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This is the expense related to utilizing an outsourced IT firm. Expense includes labor, backup, security measures (including an annual penetration test) and Office 365 services.

Managed IT total care	210,000
Data consulting and data projects	185,000
Cybersecurity	67,000
IT project based consulting services	65,000
Data analysis - database consultant	50,000
Annual penetration test	25,000
IT cloud services	19,000
Azure cloud services	12,000

7505	Security	50,475
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This is the expense related to security of buildings and remote facilities, including fire alarm monitoring.

Fire and security annual maintenance agreement and onsite visits	35,200
Cellphone sim cards for remote sites security cameras	10,100
Miscellaneous security work with padlocks	3,000
Yearly modem PrimeCare for remote access	1,000
Yearly fire monitoring	850
Yearly security monitoring	325

7510	Telephone	30,000
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This is cost of telephone and T1 service, fiber line, and coax line.

7515	Software Renewal & Maintenance	20,000
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The costs related to renewing various software programs and the maintenance of such programs by third parties.

7520	Supplies	1,000
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This item is for supplies used within one year, computer accessories that are less than \$500 each, department's cost share of printers, and copier leases.



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	HUMAN RESOURCES:						
7600	CONSULTING	-	30,000	30,000	-	30,000	0.0%
7615	SOFTWARE RENEWAL & MAINTENANCE	-	1,200	1,200	-	1,200	0.0%
7620	SUPPLIES	181	3,000	3,000	261	1,500	-50.0%
	TOTAL HUMAN RESOURCES	181	34,200	34,200	261	32,700	



FORT COLLINS - LOVELAND WATER DISTRICT 2025 BUDGET

HUMAN RESOURCES:

32,700

The 2025 budget for this cost center is a decrease from the 2024.

7600	Consulting	30,000
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This is the expense related to utilizing a human resource consulting firm.

7615	Software Renewal & Maintenance	1,200
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The costs related to renewing various software programs.

7620	Supplies	1,500
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This item is for supplies used within one year, computer accessories that are less than \$500 each, department's cost share of printers, and copier leases.



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	ADMINISTRATION:						
8060	DIRECTORS FEES	8,392	14,400	14,400	10,133	14,400	0.0%
8070	DIRECTORS PAYROLL TAXES	652	1,150	1,150	795	1,150	0.0%
8080	DIRECTOR & BOARD EXPENSES	18,208	15,000	15,000	24,299	20,000	33.3%
8090	AUDIT & CONSULTING FEES	26,561	27,500	27,500	36,844	30,000	9.1%
8110	COLLECTION FEES	30,016	18,748	18,748	47,516	35,900	91.5%
8115	CONSULTING SERVICES	67,850	50,000	50,000	11,435	50,000	0.0%
8120	CONTINGENCY	13,160	15,000	15,000	12,969	15,000	0.0%
8140	DUES & SUBSCRIPTIONS	15,312	13,950	13,950	17,599	15,000	7.5%
8160	INSURANCE - LIABILITY	94,642	78,480	136,000	135,978	136,000	73.3%
8165	INSURANCE - CYBER	-	-	-	-	50,000	100.0%
8170	INSURANCE - PROPERTY	107,334	120,042	107,000	106,770	110,000	-8.4%
8175	JANITORIAL SERVICE	19,131	20,000	20,000	22,162	25,000	25.0%
8180	LEGAL	258,067	250,000	250,000	273,204	250,000	0.0%
8190	MISCELLANEOUS EXPENSE	74	100	100	2	1,000	900.0%
	REPAIRS & MAINTENCE -						
8200	ADMINISTRATION BUILDING	96,763	250,000	250,000	57,014	250,000	0.0%
8216	UTILITIES - ADMIN BUILDING	30,664	40,000	40,000	30,843	40,000	0.0%
8225	FUEL	3,733	7,000	7,000	4,233	7,000	0.0%
	REPAIR & MAINTENANCE - VEHICLES						
8230	REPAIR & MAINTENANCE - VEHICLES	2,308	4,000	4,000	820	4,000	0.0%
8240	LEASED OFFICE SPACE	134,782	80,400	80,400	77,419	180,000	100.0%
	TOTAL ADMINISTRATION	927,649	1,005,770	1,050,248	870,035	1,184,450	17.8%



FORT COLLINS - LOVELAND WATER DISTRICT 2025 BUDGET

ADMINISTRATION:

1,184,450

The 2025 budget for this cost center reflects an increase from the 2024.

8060	Directors Fees	14,400
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This expense is for up to 24 meetings per year at the cost of \$100 per meeting for Directors.

8070	Directors Payroll Taxes	1,150
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Payroll taxes on directors' fees.

8080	Director & Board Expenses	20,000
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This expense is for costs associated with the monthly Board meetings, director expenses, and attendance at professional conferences.

8090	Audit & Consulting Fees	30,000
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This expense is for contractual services regarding the yearly examination of the financial records of the District.

8110	Collection Fees	35,900
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This expense is for payment to Larimer and Weld Counties for the collection and disbursement of the property tax to the District.

8115	Consulting Services	50,000
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This is the expense related to consulting that the District may need that is not department specific.

8120	Contingency	15,000
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This line item is used for unexpected expenses.



**FORT COLLINS - LOVELAND WATER DISTRICT
2025 BUDGET**

8140	Dues & Subscriptions		15,000
	This expense is for the cost of membership in various professional organizations and for subscriptions to professional publications.		
	Employer's Council	7,200	
	Drinking water permit	2,500	
	Newspaper subscriptions	1,500	
	SDA	1,250	
	AWWA	900	
	Alliance for Water Efficiency	600	
	Miscellaneous membership	1,050	
8160	Insurance - Liability		136,000
	This is the cost of liability coverage for the District.		
8165	Insurance - Cyber		50,000
	This is the cost of cyber insurance for the District.		
8170	Insurance - Property		110,000
	This is the cost of property and liability coverage for the District.		
8175	Janitorial Service		25,000
	This expense is for janitorial supplies and cleaning the office building and modular buildings.		
8180	Legal		250,000
	This expense is for attorney fees and is for retainage fees for the District's Attorney and various water law matters.		
		200,000	
	Legal expenses for water engineering development review.	50,000	
8190	Miscellaneous Expense		1,000
	This account is for expenses that cannot be properly classified elsewhere in the budget.		
8200	Repair & Maintenance - Administration Building		250,000
	This is for the maintenance and upkeep of the buildings and grounds of the District administration building, including fencing, gates, landscaping, snow removal, asphalt maintenance, and HVAC.		



**FORT COLLINS - LOVELAND WATER DISTRICT
2025 BUDGET**

8216	Utilities - Admin Building		40,000
	This is the cost of all utilities for 5150 Snead. This includes: trash removal service, electricity, gas, sewer, storm drainage, and water.		
8225	Fuel		7,000
	This expense is for gasoline and lubrication for the District's fleet of vehicles.		
8230	Repair & Maintenance - Vehicles		4,000
	This expense is for the repair & maintenance of the District owned vehicles.		
8240	Leased Office Space		180,000
	Temporary off-site office space for building remodel	100,000	
	Leased modular unit for the Engineering department	50,000	
	Leased modular conference unit for the Engineering department	30,000	



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	OPERATING CAPITAL REPLACEMENT:						
8510	SOURCE & TREATMENT (OPERATING)	129,910	910,000	910,000	201,375	910,000	0.0%
8530	METERS (OPERATING)	271,276	299,650	299,650	387,000	600,000	100.2%
8540	DISTRIBUTION SYSTEM (OPERATING)	1,229,671	12,078,000	12,078,000	1,358,608	19,448,000	61.0%
8550	OPERATIONS EQUIPMENT	363,221	316,700	316,700	188,586	400,500	26.5%
8560	OFFICE EQUIPMENT (OPERATING)	28,577	292,000	292,000	141,138	285,000	-2.4%
8570	BUILDING IMPROVEMENTS (OPERATING)	13,089	1,110,000	1,110,000	22,585	5,125,000	361.7%
	TOTAL OPERATING CAPITAL REPLACEMENT	2,035,744	15,006,350	15,006,350	2,299,292	26,768,500	78.4%



**FORT COLLINS - LOVELAND WATER DISTRICT
2025 BUDGET**

OPERATING CAPITAL REPLACEMENT:

26,768,500

8510	Source & Treatment (Operating)		910,000
	Soldier Canyon Water Treatment Authority - District share of new raw water line.	800,000	
	Overland Ponds Pipeline - maintenance	50,000	
	Consultant Support - Design, Construction, Testing	50,000	
	Legal (IGA review/coordination)	10,000	
8530	Meters (Operating)		600,000
	Replacement meters, radios, and wires - replacement of meters not covered by warranties	560,350	
	Hydrant meters - upgrade existing hydrant meters	22,650	
	Meter supplies - meter keys, meter pit lids, check valves, gaskets, cones, etc	12,000	
	Hand helds - programmers and readers for troubleshooting	4,000	
	Meter testing program - life cycle and future replacement data	1,000	
8540	Distribution System (Operating)		19,448,000
	Pump station and PRV upgrades	16,100,000	
	Pipeline projects	2,800,000	
	Pipe condition assessment / asset management	200,000	
	Chlorine analyzer replacements - 12 sites	108,000	
	SCADA and security upgrades	100,000	
	Asset/work/maint software implementation	60,000	
	Remote facilities	50,000	
	Access control systems	30,000	
8550	Operations Equipment		400,500
	Rubber-tired backhoe replacement	195,000	
	Vehicles - new and replacement - 3 vehicles	150,000	
	Skid steer replacement	37,000	
	Power Tools	5,000	
	Computers - scada only	3,500	
	Contingency	10,000	



FORT COLLINS - LOVELAND WATER DISTRICT 2025 BUDGET

8560	Office Equipment (Operating)		285,000
	Billing software - implementation costs	135,000	
	Network IT improvements	75,000	
	Computers - business office	21,000	
	Computers - operations	21,000	
	Office furniture	10,000	
	Computers - administrative	7,000	
	Computers - engineering	6,000	
	Contingency	10,000	
8570	Building Improvements (Operating)		5,125,000
	Administration site - final design plans (design & permitting - site and building preliminary design)	4,765,000	
	Exterior site and structure improvements	150,000	
	Administration building - master plan additions (construction of minor security and lobby improvements)	100,000	
	HVAC units replacement at Snead	60,000	
	Security equipment	25,000	
	Board room and conference room tables	15,000	
	Carpet and miscellaneous building improvements	10,000	



FORT COLLINS - LOVELAND WATER DISTRICT							
2025 BUDGET							
ACCT. NO.		2023 ACTUAL	2024 BUDGET	2024 AMENDED	2024 PROJECTED	2025 PROPOSED	%AGE INCREASE (DECREASE)
	NON-OPERATING EXPENSES:						
	<i>DEBT RELATED EXPENSES</i>						
9011	INTEREST ON BONDS (2010 ISSUE)	38,768	-	-	-	-	0.0%
9012	DEBT SERVICE - BOND PRINCIPAL (2010 ISSUE)	1,050,000	-	-	-	-	0.0%
9020	INTEREST ON CWCB NOTES	6,101	5,597	5,597	5,597	5,070	-9.4%
9030	DEBT SERVICE - CWCB NOTES	11,484	11,989	11,989	11,989	12,515	4.4%
9040	INTEREST ON BONDS (2023 ISSUE)	299,566	3,594,792	3,594,792	3,594,792	3,297,500	100.0%
9041	DEBT SERVICE - BOND PRINCIPAL (2023 ISSUE)	-	3,070,000	3,070,000	3,070,000	3,365,000	100.0%
9060	BOND ISSUE EXPENSES	458,876	-	-	-	-	-100.0%
	<i>CAPITAL PURCHASES & PROJECTS</i>						
9110	SOURCE & TREATMENT	62,240	2,350,000	50,000	11,260	50,000	-97.9%
9120	WATER PROJECTS / ACQUISITIONS	19,705,261	15,915,000	150,000,000	137,177,890	16,916,250	6.3%
9121	WATER STORAGE	1,970,376	2,615,100	2,615,100	2,321,634	8,123,100	210.6%
9130	METERS	269,865	498,800	498,800	311,576	500,000	0.2%
9140	DISTRIBUTION SYSTEM	11,602,012	54,010,000	25,000,000	13,143,718	32,979,000	-38.9%
	<i>CLRWTA EXPENSES</i>						
9200	DIRECTOR & BOARD EXPENSES	-	-	5,000	-	-	0.0%
9205	CONTRACT SUPPORT	-	-	116,740	51,625	-	0.0%
9210	LEGAL	-	-	60,000	35,326	-	0.0%
9215	MARKETING AND PUBLIC RELATIONS	-	-	2,500	-	-	0.0%
9216	MARKETING AND PUBLIC RELATIONS NO COST SHARE	-	-	15,000	39,486	-	0.0%
9220	OUTSIDE SERVICES	-	-	17,734	-	-	0.0%
9230	DUES & SUBSCRIPTIONS	-	-	400	341	-	0.0%
9240	GENERAL LIABILITY AND PROPERTY INSURANCE	-	-	50,000	-	-	0.0%
9245	SUPPLIES	-	-	2,000	-	-	0.0%
9250	CONTINGENCY	-	-	20,000	-	-	0.0%
9285	CLRWTA OPERATING EXPENSES	-	-	-	-	97,754	100.0%
9290	WATER PLANT DESIGN AND CONSTRUCTION	-	-	500,000	-	1,500,000	100.0%
9295	WATER LINE TRANSMISSION DESIGN AND CONSTRUCTION	-	-	800,000	68,029	1,700,000	100.0%
	TOTAL NON-OPERATING EXPENSES	35,474,549	82,071,278	186,435,652	159,843,263	68,546,189	-16.5%



**FORT COLLINS - LOVELAND WATER DISTRICT
2025 BUDGET**

NON-OPERATING EXPENSES:

68,546,189

DEBT RELATED EXPENSES:

9020	Interest on CWCB Notes	5,070
9030	Debt Service - CWCB Notes	12,515
The District assumed the liability for two CWCB notes as part of the purchase of the Tunnel water.		

CWCB Loan C150052
CWCB Loan C150065

9040	Interest - 2024 Bond Issue	3,297,500
9041	Bond Principal - 2024 Bond Issue	3,365,000

CAPITAL PURCHASES AND PROJECTS:

9110	Source & Treatment		50,000
	Engineering - miscellaneous new SCWTA projects	50,000	
9120	Water Projects / Acquisitions		16,916,250
	Water purchases - new	15,000,000	
	Legal, engineering and planning	1,266,250	
	WSSC required dry up work	500,000	
	Water Resource contingency	150,000	
9121	Water Storage		8,123,100
	NISP	8,100,000	
	Overland Trail Reservoirs - new facilities	23,100	
9130	Meters		500,000
	New meters - represents the cost for new meters on new taps	500,000	
9140	Distribution System		32,979,000
	Pipeline projects	19,629,000	
	Tank Projects - new tanks / sites	12,350,000	
	Project construction and design carryover	500,000	
	Contingency, oversize agreements, & easement acquisition	500,000	



**FORT COLLINS - LOVELAND WATER DISTRICT
2025 BUDGET**

9285	CLRWTA (Cobb Lake Regional Water Treatment Authority) operating expenses	97,754
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This expense represents FCLWD's share of the CLRWTA operating expenses. CLRWTA is in the pre-water treatment phase of business life cycle.

9290	Water plant design and construction	1,500,000
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9295	Water line transmission design and construction	1,700,000
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