



FORT COLLINS-LOVELAND WATER DISTRICT

2026 BUDGET

DRAFT FOR 9-23-25 BOARD MEETING

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							
2026 BUDGET							
ACCT. NO.		2024 ACTUAL	2025 BUDGET	2025 AMENDED	2025 PROJECTED	2026 PROPOSED	%AGE INCREASE (DECREASE)
	BEGINNING BALANCE - OPERATING	49,839,756	40,047,567	52,434,419		42,296,674	
	OPERATING REVENUE:						
	WATER SALES						
3011	METERED REVENUE	18,524,511	22,713,841	22,713,841	23,731,157	25,446,480	12.0%
3012	WATER SALES - CONSTRUCTION	449,364	475,000	475,000	889,644	550,000	15.8%
3014	TOWN OF WINDSOR	596,605	475,300	475,300	471,454	496,100	4.4%
3020	WATER RENTAL	524,590	200,000	200,000	256,344	200,000	0.0%
3150	MISCELLANEOUS	321,852	175,000	175,000	139,987	175,000	0.0%
3215	PROPERTY TAXES	1,903,995	1,790,042	1,790,042	1,848,915	1,953,192	9.1%
	TOTAL OPERATING REVENUE	22,320,917	25,829,183	25,829,183	27,337,500	28,820,772	11.6%
	TOTAL OPERATING FUNDS AVAILABLE	72,160,673	65,876,750	78,263,602		71,117,446	
	BEGINNING BALANCE - NON-OPERATING	200,294,203	45,268,925	61,908,609		207,736,420	
	NON-OPERATING REVENUE:						
	INTEREST ON INVESTMENTS	5,872,178	2,000,000	2,000,000	3,852,527	4,000,000	100.0%
3553	PROCEEDS FROM BOND	-	-	180,000,000	-	-	-100.0%
3560	TAP FEES - RAW WATER	18,855,085	21,000,000	21,000,000	16,596,232	19,800,000	-5.7%
3561	TAP FEES - PLANT INVESTMENT FEES	7,250,976	10,870,000	10,870,000	8,281,776	13,940,625	28.2%
3570	METER FEES	189,835	204,000	204,000	171,638	191,250	-6.3%
3750	INCLUSION FEES	-	-	-	-	-	0.0%
3600	CLRWTA PARTNER REIMBURSEMENTS	106,576	-	-	-	-	0.0%
	TOTAL NON-OPERATING REVENUE	32,274,650	34,074,000	214,074,000	28,902,173	37,931,875	-82.3%
	TOTAL NON-OPERATING FUNDS AVAILABLE	232,568,853	79,342,925	275,982,609		245,668,295	
	TOTAL FUNDS AVAILABLE	304,729,526	145,219,675	354,246,211		316,785,741	



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ACCT. NO.		2024 ACTUAL	2025 BUDGET	2025 AMENDED	2025 PROJECTED	2026 PROPOSED	%AGE INCREASE (DECREASE)
	SOURCE AND TREATMENT:						
4010	ASSESSMENTS	1,416,578	1,650,000	1,650,000	1,341,346	1,650,000	0.0%
4020	SOLDIER CANYON - TREATMENT	3,196,322	3,412,521	3,412,521	3,217,940	3,598,504	5.5%
4060	CITY OF LOVELAND	1,743	30,000	30,000	-	30,000	0.0%
4070	CITY OF FORT COLLINS - WATER SALE IGA	2,697,205	3,343,282	3,343,282	2,592,345	3,375,976	1.0%
4080	OTHER WATER DISTRICTS	30,163	15,000	15,000	-	15,000	0.0%
4100	WATER RESOURCE CONSULTING	19,326	30,000	30,000	27,759	30,000	0.0%
4205	UTILITIES - FARM	3,898	-	1,700	1,576	-	-100.0%
4210	REPAIRS & MAINTENANCE - FARM	79,492	-	-	-	-	0.0%
4215	WATER RESOURCE FACILITY MAINTENANCE	-	10,000	45,000	59,001	43,000	-4.4%
	TOTAL SOURCE AND TREATMENT	7,444,727	8,490,803	8,527,503	7,239,967	8,742,480	2.5%
	PERSONNEL:						
4500	WAGES	3,601,112	4,783,000	4,786,000	3,695,226	5,123,000	7.0%
4505	OVERTIME & ON-CALL PAY	147,478	120,000	120,000	167,391	128,520	7.1%
4510	PAYROLL TAXES	266,837	382,000	382,000	299,807	409,840	7.3%
4515	MEDICAL INSURANCE	622,689	807,000	807,000	794,003	950,000	17.7%
4520	OTHER INSURANCE BENEFITS	62,739	82,500	82,500	37,764	90,000	9.1%
4525	RETIREMENT	181,527	260,000	260,000	209,910	280,742	8.0%
4530	WORKER'S COMPENSATION INSURANCE	26,380	35,000	35,000	36,993	47,000	34.3%
4535	EDUCATION & TRAINING	25,046	60,000	60,000	18,057	60,000	0.0%
4550	CELL PHONE SERVICE	21,410	23,000	23,000	22,027	24,500	6.5%
4555	SAFETY PROGRAM	23,018	32,000	32,000	25,283	32,000	0.0%
4560	UNIFORMS	10,295	15,000	15,000	11,615	15,000	0.0%
4565	EMPLOYEE AWARDS & RECOGNITION	20,572	25,000	25,000	23,075	27,000	8.0%
4570	RECRUITING & ONBOARDING	5,381	6,000	6,000	6,915	6,000	0.0%
4575	DUES & SUBSCRIPTIONS	2,510	4,000	4,000	1,530	4,000	0.0%
4580	TRAVEL	363	1,000	1,000	437	1,000	0.0%
	TOTAL PERSONNEL:	5,017,357	6,635,500	6,638,500	5,350,033	7,198,602	8.4%



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ACCT. NO.		2024 ACTUAL	2025 BUDGET	2025 AMENDED	2025 PROJECTED	2026 PROPOSED	%AGE INCREASE (DECREASE)
	ENGINEERING:						
5065	CONSULTING	168,830	235,000	235,000	178,021	255,000	8.5%
5090	FUEL	7,663	8,400	8,400	7,829	8,650	3.0%
5100	MISCELLANEOUS	2,008	1,500	1,500	161	500	-66.7%
5115	REPAIR & MAINTENANCE - EQUIPMENT	1,815	1,000	1,000	-	1,000	0.0%
5120	REPAIR & MAINTENANCE - VEHICLES	7,247	4,400	4,400	814	4,500	2.3%
5125	SOFTWARE MAINTENANCE	43,058	60,700	60,700	60,381	59,200	-2.5%
5130	SUPPLIES	9,849	5,000	5,000	5,206	5,150	3.0%
	TOTAL ENGINEERING	240,470	316,000	316,000	252,413	334,000	5.70%
	OPERATIONS:						
6080	REPAIRS & MAINTENANCE - LINES & EQUIPMENT	600,915	475,000	475,000	617,282	475,000	0.0%
6082	REPAIRS & MAINTENANCE - TANKS	16,733	165,000	165,000	18,851	125,000	-24.2%
6110	FUEL	30,228	42,000	42,000	36,929	42,000	0.0%
6117	METER HOSTING SERVICE	-	60,000	60,000	45,022	60,000	0.0%
6120	OFFICE SUPPLIES	252	2,000	2,000	360	2,000	0.0%
6140	REPAIR & MAINTENANCE - VEHICLES	52,057	47,000	47,000	48,892	47,000	0.0%
6160	SUPPLIES	37,538	15,000	15,000	20,231	15,000	0.0%
6190	UTILITIES - REMOTE SITES	324,535	280,000	280,000	343,149	350,000	25.0%
6200	UTILITY LOCATES	-	60,000	60,000	37,665	60,000	0.0%
6210	WATER QUALITY TESTING	-	45,000	45,000	41,464	45,000	0.0%
6300	POTHOLING	52,910	50,000	50,000	90,053	50,000	0.0%
6500	REPAIRS & MAINTENANCE - REMOTE FACILITIES	33,090	220,000	220,000	2,891	35,000	-84.1%
6505	TELEMETRY	166,197	167,100	167,100	249,455	196,300	17.5%
6520	CONSULTING	-	50,000	50,000	24,243	125,000	150.0%
6525	SOFTWARE RENEWAL & MAINTENANCE	23,717	28,000	28,000	73,467	127,100	353.9%
	TOTAL OPERATIONS	1,338,172	1,706,100	1,706,100	1,649,953	1,754,400	2.8%



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	BUSINESS OFFICE:						
7095	BANK SERVICE CHARGES	34,898	40,000	40,000	51,220	60,000	50.0%
7100	MISCELLANEOUS EXPENSE	-	500	500	-	500	0.0%
7105	ON-LINE BILL PROCESSING	148,684	132,000	132,000	125,806	170,000	28.8%
7110	PAYROLL PROCESSING	10,977	14,000	14,000	11,525	14,000	0.0%
7120	POSTAGE	88,468	82,000	82,000	93,879	92,000	12.2%
7130	PRINTING	60,163	55,000	55,000	59,846	63,000	14.5%
7140	PUBLICATIONS & NOTICES	281	1,000	1,000	-	1,000	0.0%
7150	REPAIR & MAINTENANCE - OFFICE EQUIPMENT	9,566	11,000	11,000	3,896	11,000	0.0%
7155	SOFTWARE MAINTENANCE	69,789	150,000	150,000	122,330	157,800	5.2%
7160	SUPPLIES	18,826	19,000	19,000	15,530	19,000	0.0%
7250	CONSULTING	307,051	194,600	194,600	225,815	197,800	1.6%
7260	CUSTOMER RELATIONS	5,808	6,000	6,000	6,628	6,000	0.0%
7270	WATER CONSERVATION	36,214	100,000	100,000	23,497	75,000	-25.0%
7300	METER HOSTING SERVICE	49,182	-	-	-	-	0.0%
7305	WATER QUALITY TESTING	40,861	-	-	-	-	0.0%
7310	UTILITY LOCATES	42,749	-	-	-	-	0.0%
7315	FUEL	11,354	2,100	2,100	812	2,100	0.0%
7320	REPAIR & MAINTENANCE - VEHICLES	2,533	1,500	1,500	1,163	1,500	0.0%
	TOTAL BUSINESS OFFICES	937,404	808,700	808,700	741,947	870,700	7.7%
	IT AND DATA:						
7500	CONSULTING	417,488	633,000	633,000	486,378	692,000	9.3%
7505	SECURITY	28,731	50,475	50,475	26,934	53,675	6.3%
7510	TELEPHONE	28,830	30,000	30,000	22,820	32,000	6.7%
7515	SOFTWARE RENEWAL & MAINTENANCE	7,889	20,000	20,000	20,087	46,000	130.0%
7520	SUPPLIES	909	1,000	1,000	879	1,000	0.0%
	TOTAL IT AND DATA	483,847	734,475	734,475	557,098	824,675	12.3%
	HUMAN RESOURCES:						
7600	CONSULTING	-	30,000	30,000	-	37,000	23.3%
7615	SOFTWARE RENEWAL & MAINTENANCE	-	1,200	1,200	-	1,200	0.0%
7620	SUPPLIES	196	1,500	1,500	-	1,500	0.0%
	TOTAL HUMAN RESOURCES	196	32,700	32,700	-	39,700	21.4%



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	ADMINISTRATION:						
8060	DIRECTORS FEES	10,200	14,400	14,400	8,550	14,400	0.0%
8070	DIRECTORS PAYROLL TAXES	801	1,150	1,150	671	1,150	0.0%
8080	DIRECTOR & BOARD EXPENSES	23,192	20,000	20,000	18,292	22,000	10.0%
8090	AUDIT & CONSULTING FEES	27,633	30,000	30,000	31,790	32,000	6.7%
8110	COLLECTION FEES	35,795	35,900	35,900	35,327	40,000	11.4%
8115	CONSULTING SERVICES	14,671	50,000	50,000	33,975	50,000	0.0%
8120	CONTINGENCY	13,836	15,000	15,000	6,748	15,000	0.0%
8140	DUES & SUBSCRIPTIONS	14,698	15,000	15,000	16,911	6,650	-55.7%
8160	INSURANCE - LIABILITY	139,542	136,000	136,000	112,573	149,600	10.0%
8165	INSURANCE - CYBER	-	50,000	50,000	36,674	55,000	10.0%
8170	INSURANCE - PROPERTY	106,770	110,000	110,000	117,237	121,000	10.0%
8175	JANITORIAL SERVICE	23,292	25,000	25,000	21,783	25,000	0.0%
8180	LEGAL	315,198	250,000	250,000	260,135	275,000	10.0%
8190	MISCELLANEOUS EXPENSE	-	1,000	1,000	-	1,000	0.0%
8200	REPAIRS & MAINTENCE - ADMINISTRATION BUILDING	95,616	250,000	250,000	20,328	100,000	-60.0%
8216	UTILITIES - ADMIN BUILDING	31,019	40,000	40,000	32,301	40,000	0.0%
8225	FUEL	4,097	7,000	7,000	2,910	8,000	14.3%
8230	REPAIR & MAINTENANCE - VEHICLES	975	4,000	4,000	360	4,000	0.0%
8240	LEASED OFFICE SPACE	89,449	180,000	180,000	85,855	80,000	-55.6%
	TOTAL ADMINISTRATION	946,784	1,234,450	1,234,450	842,421	1,039,800	-15.8%



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	OPERATING CAPITAL REPLACEMENT:						
8510	SOURCE & TREATMENT (OPERATING)	201,375	910,000	110,000	-	1,352,000	1129.1%
8530	METERS (OPERATING)	486,260	600,000	600,000	430,680	540,650	-9.9%
8540	DISTRIBUTION SYSTEM (OPERATING)	2,152,570	19,448,000	12,448,000	6,494,254	12,625,000	1.4%
8550	OPERATIONS EQUIPMENT	313,440	400,500	400,500	86,814	465,000	16.1%
8560	OFFICE EQUIPMENT (OPERATING)	163,652	285,000	285,000	211,678	150,000	-47.4%
8570	BUILDING IMPROVEMENTS (OPERATING)	-	5,125,000	2,125,000	274,817	8,600,000	304.7%
	TOTAL OPERATING CAPITAL REPLACEMENT	3,317,297	26,768,500	15,968,500	7,498,244	23,732,650	48.6%
	TOTAL OPERATING EXPENSES	19,726,254	46,727,228	35,966,928	24,132,075	44,537,007	23.8%
	OPERATING INCOME (LOSS)	2,594,663	(20,898,045)	(10,137,745)	3,205,425	(15,716,235)	55.0%
	ENDING BALANCE - OPERATING	52,434,419	19,149,522	42,296,674		26,580,439	
	OPERATING SUMMARY						
	BEGINNING BALANCE	49,839,756	40,047,567	52,434,419		42,296,674	
	REVENUE	22,320,917	25,829,183	25,829,183	27,337,500	28,820,772	
	EXPENSES	(19,726,254)	(46,727,228)	(35,966,928)	(24,132,075)	(44,537,007)	
	ENDING BALANCE	52,434,419	19,149,522	42,296,674	3,205,425	26,580,439	



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	NON-OPERATING EXPENSES:						
	DEBT RELATED EXPENSES						
9020	INTEREST ON CWCB NOTES	6,102	5,070	5,070	5,070	4,521	-10.8%
9030	DEBT SERVICE - CWCB NOTES	11,484	12,515	12,515	12,515	13,065	4.4%
9040	INTEREST ON BONDS (2023 ISSUE)	3,522,257	3,297,500	3,297,500	3,297,500	3,129,250	-5.1%
9041	DEBT SERVICE - BOND PRINCIPAL (2023 ISSUE)	3,070,000	3,365,000	3,365,000	3,365,000	3,535,000	5.1%
9042	INTEREST ON BONDS (2025 ISSUE)	-	-	-	-	8,550,000	100.0%
9043	DEBT SERVICE - BOND PRINCIPAL (2025 ISSUE)	-	-	-	-	2,827,702	100.0%
9060	BOND ISSUE EXPENSES	-	-	1,200,000	-	-	-100.0%
	CAPITAL PURCHASES & PROJECTS						
9110	SOURCE & TREATMENT	-	50,000	50,000	-	-	-100.0%
9120	WATER PROJECTS / ACQUISITIONS	142,188,301	16,916,250	16,916,250	17,138,666	33,966,250	100.8%
9121	WATER STORAGE	2,320,500	8,123,100	8,123,100	6,763,500	6,054,750	-25.5%
9130	METERS	449,469	500,000	500,000	68,810	200,000	-60.0%
9140	DISTRIBUTION SYSTEM	18,660,185	32,979,000	32,979,000	17,550,458	22,000,000	-33.3%
	CLRWTA EXPENSES						
9205	CONTRACT SUPPORT	78,603	-	-	-	-	0.0%
9210	LEGAL	37,632	-	-	-	-	0.0%
9216	MARKETING AND PUBLIC RELATIONS - NO COST SHARE	41,206	-	-	-	-	0.0%
9230	DUES & SUBSCRIPTIONS	341	-	-	-	-	0.0%
9285	CLRWTA OPERATING EXPENSES	68,923	97,754	97,754	100,026	191,018	95.4%
9290	WATER PLANT DESIGN AND CONSTRUCTION	-	1,500,000	-	-	-	0.0%
9295	WATER LINE TRANSMISSION DESIGN AND CONSTRUCTION	205,241	1,700,000	1,700,000	506,315	7,881,000	363.6%
	TOTAL NON-OPERATING EXPENSES	170,660,244	68,546,189	68,246,189	48,807,860	88,352,556	29.5%
	NON-OPERATING INCOME (LOSS)	(138,385,594)	(34,472,189)	145,827,811		(50,420,681)	-134.6%
	ENDING BALANCE - NON-OPERATING	61,908,609	10,796,736	207,736,420		157,315,739	



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NON-OPERATING SUMMARY							
	BEGINNING BALANCE	200,294,203	45,268,925	61,908,609		207,736,420	
	REVENUE	32,274,650	34,074,000	214,074,000	28,902,173	37,931,875	
	EXPENSES	(170,660,244)	(68,546,189)	(68,246,189)	(48,807,860)	(88,352,556)	
	ENDING BALANCE	61,908,609	10,796,736	207,736,420	(19,905,687)	157,315,739	
<u>ENDING BALANCES:</u>							
	OPERATING	52,434,419	19,149,522	42,296,674		26,580,439	
	NON-OPERATING	61,908,609	10,796,736	207,736,420		157,315,739	
	COMBINED ENDING BALANCES	114,343,028	29,946,258	250,033,094		183,896,178	



FORT COLLINS - LOVELAND WATER DISTRICT 2026 BUDGET

OPERATING REVENUES:

28,820,772

3011	Metered Revenue	25,446,480
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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	550,000
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Revenue received from hydrant meter rentals.

3014	Town of Windsor	496,100
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The District has an agreement with the Town of Windsor to provide water at two locations.

Highway 392 and New Liberty Interconnects: Reflects the sale of 110 million gallons at \$4.51/1,000 gallons per year. The rate is adjusted every year reflecting the change in the West Region CPI (2.1% @ 7/31/25).

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	1,953,192
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This account is based upon the assessed valuations of \$1,449,312,844 (Larimer County) and \$80,500 (Weld County) and a 1.5 mill less calculated amount from the Colorado State Department of Local Affairs (DLG-53). The mill levy has not been increased.



FORT COLLINS - LOVELAND WATER DISTRICT 2026 BUDGET

NON-OPERATING REVENUE:

37,931,875

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 related to growth activities.

3551	Interest on Investments	4,000,000
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The estimated interest on investments increased due holding bond funds that will be paid out as projects progress.

3560	Tap Fees - Raw Water	19,800,000
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All classes of taps (residential, multi-unit residential, commercial, and irrigation) have a tap fee schedule. For budgetary purposes, it is estimated that 375 single family equivalent taps will be sold at a blended raw water rate of \$52,800.

3561	Tap Fees - Plant Investment Fees	13,940,625
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It is estimated that 375 single family equivalent taps will be sold at \$37,175 for each equivalent tap.

3570	Meter Fees	191,250
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This is the charge for meters installed on new tap sales.



FORT COLLINS - LOVELAND WATER DISTRICT 2026 BUDGET

SOURCE AND TREATMENT:

8,742,480

The 2026 budget for this cost center reflects an increase from the 2025 budget.

4010	Assessments	1,650,000
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This is the amount charged for assessments levied by:

Northern Colorado Water Conservancy District: 13,209 units at \$56.17	741,950
North Poudre Irrigation (CBT and Ag portion): 1,257 shares at \$200 per share	251,400
C-BT Carryover (\$56.17x 3,000 af)	168,510
Divide Canal & Reservoir (Class A): 1,323 shares at \$110.00 per share	145,530
Windsor Reservoir & Canal Company (Tunnel Water): 37.5 shares, operating costs and loan assessments	135,000
Water Supply and Storage 10.0 shares at \$3,400.00 per share	34,000
SPWRAP	26,000
Carriage contract - USBR	25,300
Divide Canal & Reservoir (Class B): 41.5 at \$300.00 per share	12,450
Jackson Ditch: 1.041 shares at \$6,515 per share	6,782
New Mercer Irrigation Ditch: 2.7824 shares at \$1,644.00 per share	4,574
Contingency for special assessments	98,504

4020	Soldier Canyon - Treatment	3,598,504
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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
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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

2026 BUDGET

4070	City of Fort Collins - Water Sale IGA	3,375,976
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All categories of purchased water have been calculated to reflect a proposed 4% rate increase by the City of Fort Collins.

Treatment Capacity Agreement - This agreement is the charge for water treatment of the District's 5 MGD capacity ownership and delivered to the District.

1,652,302

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.

1,037,625

Water Purchase - Assumption that the District will exceed 12 MGD by 2 MGD for 45 days.

500,000

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.

186,049

4080	Other Water Districts	15,000
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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
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This is the cost for a water resource consultant.

4215	Water Resource Facility Maintenance	43,000
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Overland Trail Reservoirs maintenance

23,000

Other facility maintenance

20,000



FORT COLLINS - LOVELAND WATER DISTRICT 2026 BUDGET

PERSONNEL:

7,198,602

The 2026 budget for this cost center reflects an increase from the 2025 budget.

4500	Wages	5,123,000
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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	128,520
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This is the cost for emergency overtime & on-call pay.

4510	Payroll Taxes	409,840
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This is 8% of wages including FICA and State Unemployment taxes.

4515	Medical Insurance	950,000
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This is the expense for the health insurance benefit for District employees. Projected rate increase is about 12%.

4520	Other Insurance Benefits	90,000
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This is the cost for the District provided insurances, which include: life, accidental death and dismemberment, and disability.

4525	Retirement	280,742
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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	47,000
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This is the cost of state mandated worker's compensation insurance.



FORT COLLINS - LOVELAND WATER DISTRICT
2026 BUDGET

4535	Education & Training	60,000
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This expense is for providing continuing training, career development, and increased supervisory/leadership training. Eligible costs include mileage, meals, tuition, and registration.

4550	Cell Phone Service	24,500
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This is the cost for cell phone service for cell phones assigned to District employees.

4555	Safety Program	32,000
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This is the cost for the safety training programs, safety gear, and gps tracking of fleet vehicles.

4560	Uniforms	15,000
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This expense is for the cost of providing work uniforms for staff.

4565	Employee Awards & Recognition	27,000
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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.

4570	Recruiting & Onboarding	6,000
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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.

4575	Dues & Subscriptions	4,000
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This cost is for dues & subscriptions that are related to staff. This includes: AWWA, AutoCad, AICPA, Colorado Water Congress, etc.



FORT COLLINS - LOVELAND WATER DISTRICT
2026 BUDGET

4580	Travel	1,000
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This expense is for reimbursing employees for use of their personal vehicle while conducting District business.



FORT COLLINS - LOVELAND WATER DISTRICT 2026 BUDGET

ENGINEERING:

334,000

The 2026 budget for this cost center reflects an increase from the 2025.

5065	Consulting		255,000
	Water Modeling / Master Planning	125,000	
	Staff Augmentation	80,000	
	Survey Work - Easements	50,000	
5090	Fuel		8,650
	This item is for fuel used for engineering travel.		
5100	Miscellaneous		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		4,500
	This expense is for the repair & maintenance of the District owned vehicles used by the Engineering department.		
5125	Software Maintenance		59,200
	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	3,000	
	Trimble Business Center	1,300	



FORT COLLINS - LOVELAND WATER DISTRICT
2026 BUDGET

5130 Supplies

5,150

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 2026 BUDGET

OPERATIONS:

1,754,400

The 2026 budget for this cost center reflects an increase from the 2025.

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	125,000
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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.

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 used by the Operations department.

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

2026 BUDGET

6190	Utilities - Remote Sites	350,000
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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
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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.

6210	Water Quality Testing	45,000
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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.

6300	Potholing	50,000
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This is the cost that will reflect hydro-excavating for assets needing to be located.

6500	Repair & Maintenance - Remote Facilities	35,000
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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	196,300
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This expense is for the maintenance of the telemetry system that is used to monitor the distribution, pump stations, and storage tanks of the system.

Scada server maintenance contract	120,000
Scada support agreement	50,000
Connexion fiber at remote sites	15,000
Cellphone sim cards for telemetry at remote sites	10,100
Annual PrimeCare for remote access to telemetry modems	1,200



FORT COLLINS - LOVELAND WATER DISTRICT
2026 BUDGET

6520	Consulting	125,000
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This expense is for SCADA and database programming.

6525	Software Renewal & Maintenance	127,100
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The costs related to renewing various software programs and the maintenance of such programs by third parties.

Daupler licensing	80,000
iFix licensing	15,000
iFix Historian annual licensing	10,000
BlastWave annual licenses	6,000
Stratus maintenance support agreement	5,500
Other software & maintenance	5,500
GE Pac programming license for stratus engineering	2,600
Win911	1,500
GE IGS driver licensing	1,000



FORT COLLINS - LOVELAND WATER DISTRICT 2026 BUDGET

BUSINESS OFFICE:

870,700

The 2026 budget for this cost center reflects an increase from the 2025.

7095	Bank Service Charges	60,000
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This is the expense related to the lockbox processing of customer payments, monthly assessed bank fees, and positive pay fraud protection fees.

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

7105	On-Line Bill Processing	170,000
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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. With the change in billing system, ACH payments were discontinued in October 2025. This lead to more customers utilizing online payment options.

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	92,000
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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	63,000
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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.



FORT COLLINS - LOVELAND WATER DISTRICT
2026 BUDGET

7140	Publications & Notices		1,000
	This expense pays for the cost of required legal notices.		
7150	Repair & Maintenance - Office Equipment		11,000
	This expense is for the repair & maintenance of the office equipment.		
7155	Software Maintenance		157,800
	This expense is for the annual maintenance contracts for the billing software, 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		197,800
	Retaining a public relation and marketing firm	124,800	
	Rate study	40,000	
	Temporary personnel for the business department	23,000	
	Other consulting	10,000	
7260	Customer Relations		6,000
	This expense is for costs associated with customer relations programs including: Google ads, Meta ads, and email marketing management.		
7270	Water Conservation		75,000
	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.		



FORT COLLINS - LOVELAND WATER DISTRICT
2026 BUDGET

7320	Repair & Maintenance - Vehicles	1,500
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This expense is for the repair & maintenance of the District owned pooled vehicles.



FORT COLLINS - LOVELAND WATER DISTRICT 2026 BUDGET

IT AND DATA:

824,675

The 2026 budget for this cost center reflects an increase from the 2025.

7500	Consulting	692,000
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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	220,000
Data consulting and data projects	189,000
Cybersecurity	75,000
IT project based consulting services	65,000
Annual penetration test	55,000
Data analysis - database consultant	50,000
IT cloud services	22,000
Azure cloud services	16,000

7505	Security	53,675
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This is the expense related to security of buildings and remote facilities, including fire alarm monitoring.

Fire & security annual maintenance agreement and onsite visits	38,200
Cellphone sim cards for remote sites security cameras	10,100
Miscellaneous security work with padlocks	3,000
Annual modem PrimeCare for remote access	1,200
Annual fire monitoring	850
Annual security monitoring	325

7510	Telephone	32,000
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This is cost of telephone and T1 service, fiber line, and coax line.

7515	Software Renewal & Maintenance	46,000
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The costs related to renewing various software programs and the maintenance of such programs by third parties.



FORT COLLINS - LOVELAND WATER DISTRICT
2026 BUDGET

7520 Supplies

1,000

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 2026 BUDGET

HUMAN RESOURCES:

39,700

The 2026 budget for this cost center is an increase from the 2025.

7600	Consulting	37,000
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This is the expense related to utilizing a human resource consulting firm, including the Employers Council annual dues.

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 2026 BUDGET

ADMINISTRATION:

1,039,800

The 2026 budget for this cost center reflects an increase from the 2025.

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	22,000
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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	32,000
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This expense is for contractual services regarding the yearly examination of the financial records of the District.

8110	Collection Fees	40,000
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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
2026 BUDGET

8140	Dues & Subscriptions	6,650
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This expense is for the cost of membership in various professional organizations and for subscriptions to professional publications.

Drinking water permit	2,500
Newspaper subscriptions	1,500
SDA	1,250
AWWA	900
Miscellaneous membership	500

8160	Insurance - Liability	149,600
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This is the cost of general liability coverage for the District.

8165	Insurance - Cyber	55,000
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This is the cost of cyber insurance for the District.

8170	Insurance - Property	121,000
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This is the cost of property and liability coverage for the District.

8175	Janitorial Service	25,000
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This expense is for janitorial supplies and cleaning the office building and modular buildings.

8180	Legal	275,000
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This expense is for attorney fees and is for retainage fees for the District's Attorney and various water law matters.

Legal expenses for water engineering development review.	200,000
	50,000

8190	Miscellaneous Expense	1,000
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This account is for expenses that cannot be properly classified elsewhere in the budget.



FORT COLLINS - LOVELAND WATER DISTRICT

2026 BUDGET

8200	Repair & Maintenance - Administration Building	100,000
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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.

8216	Utilities - Admin Building	40,000
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This is the cost of all utilities for 5150 Snead. This includes: trash removal service, electricity, gas, sewer, storm drainage, and water.

8225	Fuel	8,000
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This expense is for gasoline and lubrication for the District's fleet of vehicles.

8230	Repair & Maintenance - Vehicles	4,000
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This expense is for the repair & maintenance of the District owned vehicles used by Administration.

8240	Leased Office Space	80,000
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Leased modular unit for the Engineering department	50,000
Leased modular conference unit for the Engineering department	30,000



FORT COLLINS - LOVELAND WATER DISTRICT
2026 BUDGET

OPERATING CAPITAL REPLACEMENT:

23,732,650

8510	Source & Treatment (Operating)		1,352,000
	Construct production meter between SCWTA and FCLWD	772,000	
	Overland Ponds - maintenance	580,000	
8530	Meters (Operating)		540,650
	Replacement meters, radios, and wires - replacement of meters not covered by warranties	500,000	
	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	5,000	
	Meter testing program - life cycle and future replacement data	1,000	
8540	Distribution System (Operating)		12,625,000
	Pump station and PRV upgrades	8,500,000	
	Pipeline projects	3,500,000	
	Pipe condition assessment / asset management	200,000	
	SCADA and security hardware	135,000	
	Remote facilities	100,000	
	Connexion fiber install costs	100,000	
	Asset/work/maint software implementation	60,000	
	Access control systems	30,000	
8550	Operations Equipment		465,000
	Excavator	300,000	
	Vehicles - new and replacement - 3 vehicles	150,000	
	Power Tools	5,000	
	Contingency	10,000	



FORT COLLINS - LOVELAND WATER DISTRICT
2026 BUDGET

8560	Office Equipment (Operating)		150,000
	Network IT improvements	75,000	
	Computers - all departments	55,000	
	Office furniture	10,000	
	Contingency	10,000	
8570	Building Improvements (Operating)		8,600,000
	Administration site - final design plans and early construction	8,600,000	



FORT COLLINS - LOVELAND WATER DISTRICT
2026 BUDGET

NON-OPERATING EXPENSES:

88,352,556

DEBT RELATED EXPENSES:

9020	Interest on CWCB Notes	4,521
9030	Debt Service - CWCB Notes	13,065

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 - 2023 Bond Issue	3,129,250
9041	Bond Principal - 2023 Bond Issue	3,535,000
9042	Interest - 2025 Bond Issue	8,550,000
9043	Bond Principal - 2025 Bond Issue	2,827,702

CAPITAL PURCHASES AND PROJECTS:

9120	Water Projects / Acquisitions	33,966,250
	Groundwater - milestone three payment	22,500,000
	Groundwater - milestone two payment	7,500,000
	Water purchases - new	2,000,000
	Engineering and planning	1,216,250
	WSSC required dry up work	500,000
	Water resource contingency	150,000
	WSSC municipal structures contribution	100,000
9121	Water Storage	6,054,750
	NISP interim agreement payment	6,054,750
9130	Meters	200,000
	New meters - represents the cost for new meters on new taps	200,000



FORT COLLINS - LOVELAND WATER DISTRICT
2026 BUDGET

9140	Distribution System		22,000,000
	Tank Projects - new tanks / sites	12,500,000	
	Pipeline projects	8,500,000	
	Project construction and design carryover	500,000	
	Contingency, oversize agreements, & easement acquisition	500,000	
9285	CLRWTA (Cobb Lake Regional Water Treatment Authority) operating expenses		191,018
	This expense represents FCLWD's share of the CLRWTA operating expenses. CLRWTA is in the pre-water treatment phase of business life cycle.		
9295	Water line transmission design and construction		7,881,000