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	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. or 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.
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

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	BEGINNING BALANCE - OPERATING	**52,434,419**	**42,296,674**	**49,083,678**	**49,083,678**	**33,117,475**	
	OPERATING REVENUE:						
3011	METERED REVENUE	23,104,646	25,204,480	25,204,480	21,742,500	33,380,000	**32.4%**
3012	WATER SALES - CONSTRUCTION	890,662	550,000	550,000	1,005,600	1,056,000	**92.0%**
3014	TOWN OF WINDSOR	482,133	496,100	496,100	503,200	503,200	**1.4%**
3020	WATER RENTAL	305,094	200,000	200,000	220,300	220,300	**10.2%**
3150	MISCELLANEOUS	228,957	175,000	175,000	178,100	178,100	**1.8%**
3215	PROPERTY TAXES	1,911,738	1,945,224	1,945,224	1,945,224	1,945,224	**0.0%**
	TOTAL OPERATING REVENUE	**26,923,230**	**28,570,804**	**28,570,804**	**25,594,924**	**37,282,824**	**30.5%**
	TOTAL OPERATING FUNDS AVAILABLE	**79,357,649**	**70,867,478**	**77,654,482**	**74,678,602**	**70,400,299**	
	BEGINNING BALANCE - NON-OPERATING	**61,908,609**	**207,736,420**	**221,177,285**	**221,177,285**	**170,756,604**	
	NON-OPERATING REVENUE:						
3551	INTEREST ON INVESTMENTS	4,998,685	4,000,000	4,000,000	7,800,000	7,800,000	**95.0%**
3553	PROCEEDS FROM BOND	180,000,000	-	-	-	-	**-100.0%**
3560	TAP FEES - RAW WATER	22,204,035	19,800,000	19,800,000	19,800,000	15,840,000	**-20.0%**
3561	TAP FEES - PLANT INVESTMENT FEES	8,764,273	13,940,625	13,940,625	13,940,625	13,403,700	**-3.9%**
3570	METER FEES	173,230	191,250	191,250	191,250	165,000	**-13.7%**
3600	CLRWTA PARTNER REIMBURSEMENTS	1	-	-	-	-	**0.0%**
	TOTAL NON-OPERATING REVENUE	**216,140,223**	**37,931,875**	**37,931,875**	**41,731,875**	**37,208,700**	**-1.9%**
	TOTAL NON-OPERATING FUNDS AVAILABLE	**278,048,832**	**245,668,295**	**259,109,160**	**262,909,160**	**207,965,304**	
	TOTAL FUNDS AVAILABLE	**357,406,481**	**316,535,773**	**336,763,642**	**337,587,762**	**278,365,603**	

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	SOURCE AND TREATMENT:						
4010	ASSESSMENTS	1,709,934	1,650,000	1,650,000	1,800,000	1,900,000	**15.2%**
4020	SOLDIER CANYON - TREATMENT	3,486,557	3,598,504	3,598,504	3,600,000	3,600,000	**0.0%**
4060	CITY OF LOVELAND	-	30,000	30,000	-	30,000	**0.0%**
4070	CITY OF FORT COLLINS - WATER SALE IGA	3,012,737	3,375,976	3,375,976	3,300,000	3,917,849	**16.1%**
4080	OTHER WATER DISTRICTS	-	15,000	15,000	-	15,000	**0.0%**
4100	WATER RESOURCE CONSULTING	45,925	30,000	30,000	5,000	126,000	**320.0%**
4205	UTILITIES - FARM	1,734	-	-	100	-	**0.0%**
4215	WATER RESOURCE FACILITY MAINTENANCE	73,566	43,000	43,000	10,000	10,000	**-76.7%**
	TOTAL SOURCE AND TREATMENT	**8,330,453**	**8,742,480**	**8,742,480**	**8,715,100**	**9,598,849**	**9.8%**
	PERSONNEL:						
4500	WAGES	3,654,939	5,123,000	5,123,000	4,050,100	6,425,000	**25.4%**
4505	OVERTIME & ON-CALL PAY	158,418	128,520	128,520	120,500	159,600	**24.2%**
4510	PAYROLL TAXES	289,657	409,840	409,840	322,600	514,000	**25.4%**
4515	MEDICAL INSURANCE	727,059	950,000	950,000	917,200	1,265,000	**33.2%**
4520	OTHER INSURANCE BENEFITS	37,512	90,000	90,000	25,000	114,000	**26.7%**
4525	RETIREMENT	196,095	280,742	280,742	213,900	390,000	**38.9%**
4530	WORKER'S COMPENSATION INSURANCE	44,061	47,000	47,000	77,500	50,000	**6.4%**
4535	EDUCATION & TRAINING	16,205	60,000	60,000	27,500	60,000	**0.0%**
4550	CELL PHONE SERVICE	23,196	24,500	24,500	28,500	34,000	**38.8%**
4555	SAFETY PROGRAM	27,621	32,000	32,000	31,200	32,000	**0.0%**
4560	UNIFORMS	11,175	15,000	15,000	9,800	20,200	**34.7%**
4565	EMPLOYEE AWARDS & RECOGNITION	27,852	27,000	27,000	16,000	27,000	**0.0%**
4570	RECRUITING & ONBOARDING	9,867	6,000	6,000	7,500	6,000	**0.0%**
4575	DUES & SUBSCRIPTIONS	2,948	4,000	4,000	1,800	6,400	**60.0%**
4580	TRAVEL	652	1,000	1,000	900	1,000	**0.0%**
	TOTAL PERSONNEL:	**5,227,257**	**7,198,602**	**7,198,602**	**5,850,000**	**9,104,200**	**26.5%**

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	ENGINEERING:						
5065	CONSULTING	179,650	255,000	255,000	114,900	310,000	**21.6%**
5090	FUEL	8,087	8,650	8,650	10,800	11,000	**27.2%**
5100	MISCELLANEOUS	316	500	500	700	600	**20.0%**
5115	REPAIR & MAINTENANCE - EQUIPMENT	33	1,000	1,000	-	1,000	**0.0%**
5120	REPAIR & MAINTENANCE - VEHICLES	2,798	4,500	4,500	1,200	4,500	**0.0%**
5125	SOFTWARE RENEWAL & MAINTENANCE	51,749	59,200	59,200	69,600	64,500	**9.0%**
5130	SUPPLIES	4,820	5,150	5,150	6,500	5,000	**-2.9%**
	TOTAL ENGINEERING	**247,453**	**334,000**	**334,000**	**203,700**	**396,600**	**18.74%**
	FIELD OPERATIONS:						
6080	REPAIRS & MAINTENANCE - LINES & EQUIPMENT	656,902	475,000	475,000	414,800	475,000	**0.0%**
6082	REPAIRS & MAINTENANCE - TANKS	15,477	125,000	125,000	37,700	125,000	**0.0%**
6110	FUEL	40,477	42,000	42,000	54,300	54,000	**28.6%**
6117	METER HOSTING SERVICE	45,022	60,000	60,000	35,800	60,000	**0.0%**
6120	OFFICE SUPPLIES	290	2,000	2,000	100	2,000	**0.0%**
6140	REPAIR & MAINTENANCE - VEHICLES	39,079	47,000	47,000	50,200	50,000	**6.4%**
6160	SUPPLIES	15,706	15,000	15,000	10,400	15,000	**0.0%**
6190	UTILITIES - REMOTE SITES	362,647	350,000	350,000	341,400	350,000	**0.0%**
6200	UTILITY LOCATES	41,787	60,000	60,000	31,300	-	**-100.0%**
6210	WATER QUALITY TESTING	44,707	45,000	45,000	39,600	-	**-100.0%**
6300	POTHOLING	94,140	50,000	50,000	71,600	-	**-100.0%**
6500	REPAIRS & MAINTENCE - REMOTE FACILITIES	46,294	35,000	35,000	38,200	35,000	**0.0%**
6505	TELEMETRY	312,828	196,300	196,300	136,600	287,600	**46.5%**
6520	CONSULTING	16,162	125,000	125,000	180,900	160,000	**28.0%**
6525	SOFTWARE RENEWAL & MAINTENANCE	84,247	127,100	127,100	36,900	177,400	**39.6%**
	TOTAL FIELD OPERATIONS	**1,815,765**	**1,754,400**	**1,754,400**	**1,479,800**	**1,791,000**	**2.1%**

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	REGULATORY OPERATIONS:						
6700	SUPPLIES	-	-	-	-	**15,000**	**100.0%**
6710	UTILITY LOCATES	-	-	-	-	**30,000**	**100.0%**
6720	WATER QUALITY TESTING	-	-	-	-	**50,000**	**100.0%**
6730	REPAIR & MAINTENANCE - VEHICLES	-	-	-	-	**10,000**	**100.0%**
6740	FUEL	-	-	-	-	**8,000**	**100.0%**
6750	POTHOLING	-	-	-	-	**55,000**	**100.0%**
6760	SOFTWARE RENEWAL & MAINTENANCE	-	-	-	-	**7,500**	**100.0%**
	TOTAL REGULATORY OPERATIONS	-	-	-	-	**175,500**	**100.0%**
	BUSINESS OFFICE:						
7095	BANK SERVICE CHARGES	62,359	60,000	60,000	100,300	100,000	**66.7%**
7100	MISCELLANEOUS EXPENSE	122	500	500	-	500	**0.0%**
7105	ON-LINE BILL PROCESSING	187,670	170,000	170,000	269,100	276,000	**62.4%**
7110	PAYROLL PROCESSING	12,487	14,000	14,000	12,100	14,000	**0.0%**
7120	POSTAGE	118,601	92,000	92,000	143,200	145,000	**57.6%**
7130	PRINTING	69,412	63,000	63,000	73,000	75,000	**19.0%**
7140	PUBLICATIONS & NOTICES	435	1,000	1,000	100	500	**-50.0%**
7150	REPAIR & MAINTENANCE - OFFICE EQUIPMENT	2,645	11,000	11,000	5,800	5,000	**-54.5%**
7155	SOFTWARE RENEWAL & MAINTENANCE	182,500	157,800	157,800	26,900	100,000	**-36.6%**
7160	SUPPLIES	15,820	19,000	19,000	20,800	20,500	**7.9%**
7250	CONSULTING	244,379	197,800	197,800	246,800	231,000	**16.8%**
7260	CUSTOMER RELATIONS	7,678	6,000	6,000	6,100	6,000	**0.0%**
7270	WATER CONSERVATION	32,043	75,000	75,000	32,600	40,000	**-46.7%**
7315	FUEL	1,208	2,100	2,100	1,800	-	**-100.0%**
7320	REPAIR & MAINTENANCE - VEHICLES	1,434	1,500	1,500	200	-	**-100.0%**
	TOTAL BUSINESS OFFICES	**938,793**	**870,700**	**870,700**	**938,800**	**1,013,500**	**16.4%**

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	IT AND DATA:						
7500	MANAGED IT SERVICES	489,451	692,000	692,000	605,000	770,000	**11.3%**
7505	SECURITY	47,566	53,675	53,675	38,600	61,000	**13.6%**
7510	TELEPHONE	22,161	32,000	32,000	26,400	40,000	**25.0%**
7515	SOFTWARE RENEWAL & MAINTENANCE	25,999	46,000	46,000	22,700	46,000	**0.0%**
7520	SUPPLIES	1,531	1,000	1,000	2,100	2,000	**100.0%**
	TOTAL IT AND DATA	**586,708**	**824,675**	**824,675**	**694,800**	**919,000**	**11.4%**
	HUMAN RESOURCES:						
7600	CONSULTING	-	37,000	37,000	20,600	37,000	**0.0%**
7615	SOFTWARE RENEWAL & MAINTENANCE	-	1,200	1,200	-	1,200	**0.0%**
7620	SUPPLIES	33	1,500	1,500	100	1,500	**0.0%**
	TOTAL HUMAN RESOURCES	**33**	**39,700**	**39,700**	**20,700**	**39,700**	
	ADMINISTRATION:						
8060	DIRECTORS FEES	8,100	14,400	14,400	9,408	16,800	**16.7%**
8070	DIRECTORS PAYROLL TAXES	636	1,150	1,150	800	1,285	**11.7%**
8080	DIRECTOR & BOARD EXPENSES	23,957	22,000	22,000	18,800	33,500	**52.3%**
8090	AUDIT & CONSULTING FEES	31,790	32,000	32,000	28,556	32,000	**0.0%**
8110	COLLECTION FEES	35,739	40,000	40,000	37,689	40,000	**0.0%**
8115	CONSULTING SERVICES	22,650	50,000	50,000	-	50,000	**0.0%**
8120	CONTINGENCY	8,606	15,000	15,000	7,700	15,000	**0.0%**
8140	DUES & SUBSCRIPTIONS	18,790	6,650	6,650	5,200	13,200	**98.5%**
8160	INSURANCE - LIABILITY	117,587	149,600	149,600	123,563	150,000	**0.3%**
8165	INSURANCE - CYBER	36,674	55,000	55,000	42,111	51,000	**-7.3%**
8170	INSURANCE - PROPERTY	117,237	121,000	121,000	116,999	121,000	**0.0%**
8175	JANITORIAL SERVICE	22,785	25,000	25,000	30,300	34,500	**38.0%**
8180	LEGAL	324,124	275,000	275,000	362,100	360,000	**30.9%**
8190	MISCELLANEOUS EXPENSE	626	1,000	1,000	400	1,000	**0.0%**
8195	SUPPLIES	-	-	-	-	4,000	**100.0%**
8200	REPAIRS & MAINTENCE - ADMINISTRATION BUILDING	32,745	100,000	100,000	15,600	25,000	**-75.0%**
8216	UTILITIES - ADMIN BUILDING	33,116	40,000	40,000	36,700	40,000	**0.0%**
8225	FUEL	2,965	8,000	8,000	3,600	8,000	**0.0%**
8230	VEHICLES	657	4,000	4,000	300	4,000	**0.0%**
8240	LEASED OFFICE SPACE	92,806	80,000	80,000	246,714	285,000	**256.3%**

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	TOTAL ADMINISTRATION	**931,590**	**1,039,800**	**1,039,800**	**1,086,540**	**1,285,285**	**23.6%**
	OPERATING CAPITAL REPLACEMENT:						
8510	SOURCE & TREATMENT (OPERATING)	4,841	1,352,000	1,352,000	1,352,000	10,981,000	**712.2%**
8530	METERS (OPERATING)	504,517	540,650	540,650	540,650	3,403,500	**529.5%**
8540	DISTRIBUTION SYSTEM (OPERATING)	10,488,570	12,625,000	12,625,000	5,500,000	7,547,000	**-40.2%**
8550	OPERATIONS EQUIPMENT	290,965	465,000	465,000	465,000	315,000	**-32.3%**
8560	OFFICE EQUIPMENT (OPERATING)	294,548	150,000	150,000	180,000	203,000	**35.3%**
8570	BUILDING IMPROVEMENTS (OPERATING)	612,478	8,600,000	8,600,000	8,600,000	12,694,000	**47.6%**
	TOTAL OPERATING CAPITAL REPLACEMENT	**12,195,919**	**23,732,650**	**23,732,650**	**16,637,650**	**35,143,500**	**48.1%**
	TOTAL OPERATING EXPENSES	**30,273,971**	**44,537,007**	**44,537,007**	**35,627,090**	**59,291,634**	**33.1%**
	OPERATING INCOME (LOSS)	**(3,350,741)**	**(15,966,203)**	**(15,966,203)**	**(10,032,166)**	**(22,008,810)**	**37.8%**
	ENDING BALANCE - OPERATING	**49,083,678**	**26,330,471**	**33,117,475**	**39,051,512**	**11,108,665**	

OPERATING SUMMARY

BEGINNING BALANCE	**52,434,419**	**42,296,674**	**49,083,678**	**49,083,678**	**33,117,475**
REVENUE	**26,923,230**	**28,570,804**	**28,570,804**	**25,594,924**	**37,282,824**
EXPENSES	**(30,273,971)**	**(44,537,007)**	**(44,537,007)**	**(35,627,090)**	**(59,291,634)**
ENDING BALANCE	**49,083,678**	**26,330,471**	**33,117,475**	**39,051,512**	**11,108,665**

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	NON-OPERATING EXPENSES:						
	DEBT RELATED EXPENSES						
9020	INTEREST ON CWCB NOTES	5,070	4,521	4,521	4,521	3,947	**-12.7%**
9030	DEBT SERVICE - CWCB NOTES	12,516	13,065	13,065	13,065	13,639	**4.4%**
9040	INTEREST ON BONDS (2023 ISSUE)	3,297,500	3,129,250	3,129,250	3,129,250	2,952,500	**-5.6%**
9041	DEBT SERVICE - BOND PRINCIPAL (2023 ISSUE)	3,365,000	3,535,000	3,535,000	3,535,000	3,710,000	**5.0%**
9042	INTEREST ON BONDS (2025 ISSUE)	677,515	8,550,000	8,550,000	8,550,000	7,572,031	**-11.4%**
9043	DEBT SERVICE - BOND PRINCIPAL (2025 ISSUE)	-	2,827,702	2,827,702	2,827,702	7,470,000	**164.2%**
9060	BOND ISSUE EXPENSES	914,607	-	-	-	-	**0.0%**
	CAPITAL PURCHASES & PROJECTS						
9120	WATER PROJECTS / ACQUISTIONS	17,923,761	33,966,250	33,966,250	42,492,500	97,523,000	**187.1%**
9121	WATER STORAGE	6,763,500	6,054,750	6,054,750	-	23,100	**-99.6%**
9130	METERS	70,467	200,000	200,000	18,700	165,000	**-17.5%**
9140	DISTRIBUTION SYSTEM	23,002,677	22,000,000	22,000,000	8,622,300	31,300,000	**42.3%**
	CLRWTA EXPENSES						
9285	CLRWTA OPERATING EXPENSES	100,026	191,018	191,018	50,000	10,000	**-94.8%**
9295	WATER LINE TRANSMISSION DESIGN AND CONSTRUCTION	738,908	7,881,000	7,881,000	1,072,700	6,800,000	**-13.7%**
	TOTAL NON-OPERATING EXPENSES	**56,871,547**	**88,352,556**	**88,352,556**	**70,315,738**	**157,543,217**	**78.3%**
	NON-OPERATING INCOME (LOSS)	**159,268,676**	**(50,420,681)**	**(50,420,681)**	**(28,583,863)**	**(120,334,517)**	**138.7%**
	ENDING BALANCE - NON-OPERATING	**221,177,285**	**157,315,739**	**170,756,604**	**192,593,422**	**50,422,087**	

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
NON-OPERATING SUMMARY							
	BEGINNING BALANCE	61,908,609	207,736,420	221,177,285	221,177,285	170,756,604	
	REVENUE	216,140,223	37,931,875	37,931,875	41,731,875	37,208,700	
	EXPENSES	(56,871,547)	(88,352,556)	(88,352,556)	(70,315,738)	(157,543,217)	
	ENDING BALANCE	221,177,285	157,315,739	170,756,604	192,593,422	50,422,087	
ENDING BALANCES:							
	OPERATING	49,083,678	26,330,471	33,117,475	39,051,512	11,108,665	
	NON-OPERATING	221,177,285	157,315,739	170,756,604	192,593,422	50,422,087	
	COMBINED ENDING BALANCES	270,260,963	183,646,210	203,874,079	231,644,934	61,530,752	

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	OPERATING REVENUE:						
3011	METERED REVENUE	23,104,646	25,204,480	25,204,480	21,742,500	33,380,000	**32.4%**
3012	WATER SALES - CONSTRUCTION	890,662	550,000	550,000	1,005,600	1,056,000	**92.0%**
3014	TOWN OF WINDSOR	482,133	496,100	496,100	503,200	503,200	**1.4%**
3020	WATER RENTAL	305,094	200,000	200,000	220,300	220,300	**10.2%**
3150	MISCELLANEOUS	228,957	175,000	175,000	178,100	178,100	**1.8%**
3215	PROPERTY TAXES	1,911,738	1,945,224	1,945,224	1,945,224	1,945,224	**0.0%**
	TOTAL OPERATING REVENUE	**26,923,230**	**28,570,804**	**28,570,804**	**25,594,924**	**37,282,824**	**30.5%**

FORT COLLINS - LOVELAND WATER DISTRICT
2027 BUDGET

	OPERATING REVENUES:		**37,282,824**
3011	Metered Revenue	33,380,000	
	This income is generated from the sale of metered water to our residential, multi-unit residential, commercial, and irrigation customers.		
3012	Water Sales - Construction	1,056,000	
	Revenue received from hydrant meter rentals.		
3014	Town of Windsor	503,200	
	The District has agreements with the Town of Windsor to provide water at two locations. The rate for both locations is $4.53/1,000 gallons per year. The rate is adjusted every year reflecting the change in the West Region CPI (3.9% @ 7/31/26).		
	Highway 392 Interconnect: Reflects the sale of 110 million gallons per year. New Liberty Interconnect: Emergency supply point of delivery for potential fire flow demands.		
3020	Water Rental	220,300	
	This account reflects excess projected water that can be rented out to other water users.		
3150	Miscellaneous	178,100	
	This account reflects revenue from cell phone tower rentals and revenue not classified to a specific item.		

3215	Property Taxes	1,945,224

This account is based upon the assessed valuations of $1.6M (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

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	NON-OPERATING REVENUE:						
3551	INTEREST ON INVESTMENTS	4,998,685	4,000,000	4,000,000	7,800,000	7,800,000	**95.0%**
3553	PROCEEDS FROM BOND	180,000,000	-	-	-	-	**-100.0%**
3560	TAP FEES - RAW WATER	22,204,035	19,800,000	19,800,000	19,800,000	15,840,000	**-20.0%**
3561	TAP FEES - PLANT INVESTMENT FEES	8,764,273	13,940,625	13,940,625	13,940,625	13,403,700	**-3.9%**
3570	METER FEES	173,230	191,250	191,250	191,250	165,000	**-13.7%**
3600	CLRWTA PARTNER REIMBURSEMENTS	1	-	-	-	-	**0.0%**
	TOTAL NON-OPERATING REVENUE	**216,140,223**	**37,931,875**	**37,931,875**	**41,731,875**	**37,208,700**	**-1.9%**

FORT COLLINS - LOVELAND WATER DISTRICT
2027 BUDGET

NON-OPERATING REVENUE: **37,208,700**

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 7,800,000

The estimated interest on investments increase due to the bond proceeds.

3560 Tap Fees - Raw Water 15,840,000

All classes of taps (residential, multi-unit residential, commercial, and irrigation) have their tap fee schedule. For budgetary purposes, it is estimated that 300 single family equivalent taps will be sold at a blended raw water rate of $52,800.

3561 Tap Fees - Plant Investment Fees 13,403,700

300 single family equivalent taps, entire tap purchased from FCLWD, at $44,679 each equivalent tap.

3570 Meter Fees 165,000

This is the charge for meters installed on new tap sales.

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	SOURCE AND TREATMENT:						
4010	ASSESSMENTS	1,709,934	1,650,000	1,650,000	1,800,000	1,900,000	**15.2%**
4020	SOLDIER CANYON - TREATMENT	3,486,557	3,598,504	3,598,504	3,600,000	3,600,000	**0.0%**
4060	CITY OF LOVELAND	-	30,000	30,000	-	30,000	**0.0%**
4070	CITY OF FORT COLLINS - WATER SALE IGA	3,012,737	3,375,976	3,375,976	3,300,000	3,917,849	**16.1%**
4080	OTHER WATER DISTRICTS	-	15,000	15,000	-	15,000	**0.0%**
4100	WATER RESOURCE CONSULTING	45,925	30,000	30,000	5,000	126,000	**320.0%**
4205	UTILITIES - FARM	1,734	-	-	100	-	**0.0%**
4215	WATER RESOURCE FACILITY MAINTENANCE	73,566	43,000	43,000	10,000	10,000	**-76.7%**
	TOTAL SOURCE AND TREATMENT	**8,330,453**	**8,742,480**	**8,742,480**	**8,715,100**	**9,598,849**	**9.8%**

FORT COLLINS - LOVELAND WATER DISTRICT
2027 BUDGET

SOURCE AND TREATMENT: **9,598,849**

The 2027 budget for this cost center reflects an increase from the 2026 budget.

4010	Assessments		1,900,000
	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	
	Windsor Reservoir & Canal Company (Tunnel Water): 37.5 shares, operating costs and loan assessments	250,000	
	Divide Canal & Reservoir (Class A): 1,323 shares at $150.00 per share	198,450	
	Water Supply and Storage (WSSC) 11.25 shares at $1,217.26 per share	154,060	
	Colorado - Big Thompson (CBT) Carryover ($50.55 x 3,000 af)	151,650	
	Rule 11 fees	52,000	
	Carriage contract - USBR	40,000	
	SPWRAP	26,000	
	Divide Canal & Reservoir (Class B): 41.5 at $300.00 per share	12,450	
	New Mercer Irrigation Ditch: 2.7824 shares at $1,546.00 per share	4,302	
	Jackson Ditch: 1.175 share at $1,679.04 per share	1,973	
	Contingency for special assessments or assessment increases	15,765	

4020	Soldier Canyon - Treatment		3,600,000
	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.		
4070	City of Fort Collins - Water Sale IGA		3,917,849
	All categories of purchased water have been calculated to reflect a proposed 15% rate increase by the City of Fort Collins. IGA stands for Intergovernmental Agreement.		
	Treatment Capacity Agreement - This agreement is the charge for water treatment of the District's 5 MGD capacity ownership and delivered to the District.	2,078,050	
	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.	1,223,302	
	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.	116,497	

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		126,000
	This is the cost for a water resource consultant. Items may include: raw water bylaw projects, DRMS and CDPHE compliance, Overland on call project management, ditch loss study and CBT accounting services.		
4215	Water Resource Facility Maintenance		10,000
	Overland Trail Reservoirs maintenance	5,000	
	Other facility maintenance	5,000	

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	PERSONNEL:						
4500	WAGES	3,654,939	5,123,000	5,123,000	4,050,100	6,425,000	**25.4%**
4505	OVERTIME & ON-CALL PAY	158,418	128,520	128,520	120,500	159,600	**24.2%**
4510	PAYROLL TAXES	289,657	409,840	409,840	322,600	514,000	**25.4%**
4515	MEDICAL INSURANCE	727,059	950,000	950,000	917,200	1,265,000	**33.2%**
4520	OTHER INSURANCE BENEFITS	37,512	90,000	90,000	25,000	114,000	**26.7%**
4525	RETIREMENT	196,095	280,742	280,742	213,900	390,000	**38.9%**
4530	WORKER'S COMPENSATION INSURANCE	44,061	47,000	47,000	77,500	50,000	**6.4%**
4535	EDUCATION & TRAINING	16,205	60,000	60,000	27,500	60,000	**0.0%**
4550	CELL PHONE SERVICE	23,196	24,500	24,500	28,500	34,000	**38.8%**
4555	SAFETY PROGRAM	27,621	32,000	32,000	31,200	32,000	**0.0%**
4560	UNIFORMS	11,175	15,000	15,000	9,800	20,200	**34.7%**
4565	EMPLOYEE AWARDS & RECOGNITION	27,852	27,000	27,000	16,000	27,000	**0.0%**
4570	RECRUITING & ONBOARDING	9,867	6,000	6,000	7,500	6,000	**0.0%**
4575	DUES & SUBSCRIPTIONS	2,948	4,000	4,000	1,800	6,400	**60.0%**
4580	TRAVEL	652	1,000	1,000	900	1,000	**0.0%**
	TOTAL PERSONNEL:	**5,227,257**	**7,198,602**	**7,198,602**	**5,850,000**	**9,104,200**	**26.5%**

FORT COLLINS - LOVELAND WATER DISTRICT
2027 BUDGET

PERSONNEL: **9,104,200**

The 2027 budget for this cost center reflects an increase from the 2026 budget.

4500 Wages 6,425,000

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 159,600

This is the cost for emergency overtime & on-call pay.

4510 Payroll Taxes 514,000

This is 8% of wages including FICA and State Unemployment taxes.

4515 Medical Insurance 1,265,000

This is the expense for the health insurance benefit for District employees. Projected rate increase is about 15%.

4520 Other Insurance Benefits 114,000

This is the cost for the District provided insurances, which include: life, accidental death and dismemberment, and disability.

4525	Retirement	390,000
	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	50,000
	This is the cost of state mandated worker's compensation insurance.	
4535	Education & Training	60,000
	This expense is for providing continuing training, career development, and increased supervisory/leadership training. Eligible costs include travel expenses, mileage, meals, learning materials, tuition, registration, and per diem associated with approved education and training.	
4550	Cell Phone Service	34,000
	This is the cost for cell phone for cell phones assigned to District employees.	
4555	Safety Program	32,000
	This is the cost for the monthly safety training personnel, safety gear, and gps tracking of fleet vehicles.	
4560	Uniforms	20,200
	This expense is for the cost of providing work uniforms for staff.	

4565	Employee Awards & Recognition	27,000

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

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

4575	Dues & Subscriptions	6,400

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

4580	Travel	1,000

This expense is for reimbursing employees for use of their personal vehicle while conducting District business.

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	ENGINEERING:						
5065	CONSULTING	179,650	255,000	255,000	114,900	310,000	**21.6%**
5090	FUEL	8,087	8,650	8,650	10,800	11,000	**27.2%**
5100	MISCELLANEOUS	316	500	500	700	600	**20.0%**
5115	REPAIR & MAINTENANCE - EQUIPMENT	33	1,000	1,000	-	1,000	**0.0%**
5120	REPAIR & MAINTENANCE - VEHICLES	2,798	4,500	4,500	1,200	4,500	**0.0%**
5125	SOFTWARE RENEWAL & MAINTENANCE	51,749	59,200	59,200	69,600	64,500	**9.0%**
5130	SUPPLIES	4,820	5,150	5,150	6,500	5,000	**-2.9%**
	TOTAL ENGINEERING	**247,453**	**334,000**	**334,000**	**203,700**	**396,600**	**18.74%**

FORT COLLINS - LOVELAND WATER DISTRICT
2027 BUDGET

ENGINEERING: **396,600**

The 2027 budget for this cost center reflects an increase from the 2026 budget.

5065	Consulting		310,000
	Water Modeling / Master Planning	150,000	
	Staff Augmentation	110,000	
	Survey Work - Easements	50,000	
5090	Fuel		11,000
	This expense covers gasoline and diesel fuel for the department's vehicle fleet.		
5100	Miscellaneous		600
	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 item is used for repair & maintenance of the engineering vehicles.		

5125 Software Renewal & Maintenance 64,500

This is the cost for annual maintenance of software currently used by the District.

GIS	30,000
ACAD	14,000
Innovyze InfoWater Pro - Maintenance	10,000
Smartsheets	5,000
Blue beam software licenses	4,000
Trimble Business Center	1,500

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

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	FIELD OPERATIONS:						
6080	REPAIRS & MAINTENANCE - LINES & EQUIPMENT	656,902	475,000	475,000	414,800	475,000	**0.0%**
6082	REPAIRS & MAINTENANCE - TANKS	15,477	125,000	125,000	37,700	125,000	**0.0%**
6110	FUEL	40,477	42,000	42,000	54,300	54,000	**28.6%**
6117	METER HOSTING SERVICE	45,022	60,000	60,000	35,800	60,000	**0.0%**
6120	OFFICE SUPPLIES	290	2,000	2,000	100	2,000	**0.0%**
6140	REPAIR & MAINTENANCE - VEHICLES	39,079	47,000	47,000	50,200	50,000	**6.4%**
6160	SUPPLIES	15,706	15,000	15,000	10,400	15,000	**0.0%**
6190	UTILITIES - REMOTE SITES	362,647	350,000	350,000	341,400	350,000	**0.0%**
6200	UTILITY LOCATES	41,787	60,000	60,000	31,300	-	**-100.0%**
6210	WATER QUALITY TESTING	44,707	45,000	45,000	39,600	-	**-100.0%**
6300	POTHOLING	94,140	50,000	50,000	71,600	-	**-100.0%**
6500	REPAIRS & MAINTENCE - REMOTE FACILITIES	46,294	35,000	35,000	38,200	35,000	**0.0%**
6505	TELEMETRY	312,828	196,300	196,300	136,600	287,600	**46.5%**
6520	CONSULTING	16,162	125,000	125,000	180,900	160,000	**28.0%**
6525	SOFTWARE RENEWAL & MAINTENANCE	84,247	127,100	127,100	36,900	177,400	**39.6%**
	TOTAL FIELD OPERATIONS	**1,815,765**	**1,754,400**	**1,754,400**	**1,479,800**	**1,791,000**	**2.1%**

FORT COLLINS - LOVELAND WATER DISTRICT
2027 BUDGET

FIELD OPERATIONS: **1,791,000**

The 2027 budget for this cost center reflects an increase from the 2026 budget.

6080	Repair & Maintenance - Lines & Equipment	475,000

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

This is the cost includes money for water tanks to be inspected, cleaned, and repaired, if necessary.

6110	Fuel	54,000

This expense covers gasoline and diesel fuel for the department's vehicle fleet.

6117	Meter Hosting Service	60,000

This represents the annual cost for having Sensus Metering Systems host our fixed based meter data.

6120	Office Supplies	2,000

This expense is for items that are used within one year of purchase.

6140	Repair & Maintenance - Vehicles	50,000

This expense is for the repair & maintenance of the District owned vehicles.

6160 Supplies 15,000

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

6190 Utilities - Remote Sites 350,000

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.

6500 Repair & Maintenance - Remote Facilities 35,000

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 287,600

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 maintenance services - controls and remote sites	168,000
After hours support contract	50,000
Proactive system monitoring	30,000
Connexion fiber at remote sites	27,600
Cellphone sim cards for telemetry at remote sites	11,000
Annual PrimeCare for remote access to telemetry modems	1,000

6520 Consulting 160,000

This expense is for SCADA cyber and network services

6525 Software Renewal & Maintenance 177,400

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

Daupler license	80,000
BlastWave remote sites licenses	28,800
One time software and setup for Scada monitoring software	15,000
ifix licensing	15,000
BlastWave annual licenses	11,500
iFix historian annual licensing	10,000
Stratus maintenance support agreement	5,500
Other software and maintenance	5,500
GE Pac programming license for Stratus engineering workstation	2,600
Win911 annual subscription	1,900
GE IGS driver licensing	1,000
KiWi Syslog annual license	600

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	REGULATORY OPERATIONS:						
6700	SUPPLIES	-	-	-	-	**15,000**	**100.0%**
6710	UTILITY LOCATES	-	-	-	-	**30,000**	**100.0%**
6720	WATER QUALITY TESTING	-	-	-	-	**50,000**	**100.0%**
6730	REPAIR & MAINTENANCE - VEHICLES	-	-	-	-	**10,000**	**100.0%**
6740	FUEL	-	-	-	-	**8,000**	**100.0%**
6750	POTHOLING	-	-	-	-	**55,000**	**100.0%**
6760	SOFTWARE RENEWAL & MAINTENANCE	-	-	-	-	**7,500**	**100.0%**
	TOTAL REGULATORY OPERATIONS	-	-	-	-	**175,500**	**100.0%**

FORT COLLINS - LOVELAND WATER DISTRICT
2027 BUDGET

REGULATORY OPERATIONS 175,500

This is a new cost center for 2027.

6700	Supplies	15,000
	This item is for supplies used within one year, computer accessories that are less than $500 each, printers, and copier leases.	
6710	Utility Locates	30,000
	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.	
6720	Water Quality Testing	50,000
	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.	
6730	Repair & Maintenance - Vehicles	10,000
	This expense is for the repair & maintenance of the District owned vehicles.	
6740	Fuel	8,000
	This expense covers gasoline and diesel fuel for the department’s vehicle fleet.	
6750	Potholing	55,000
	This account funds hydro-excavation services used to locate District assets.	

6760	Software Renewal & Maintenance	7,500
	Dig Tix IRTH software annual license	

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	BUSINESS OFFICE:						
7095	BANK SERVICE CHARGES	62,359	60,000	60,000	100,300	100,000	**66.7%**
7100	MISCELLANEOUS EXPENSE	122	500	500	-	500	**0.0%**
7105	ON-LINE BILL PROCESSING	187,670	170,000	170,000	269,100	276,000	**62.4%**
7110	PAYROLL PROCESSING	12,487	14,000	14,000	12,100	14,000	**0.0%**
7120	POSTAGE	118,601	92,000	92,000	143,200	145,000	**57.6%**
7130	PRINTING	69,412	63,000	63,000	73,000	75,000	**19.0%**
7140	PUBLICATIONS & NOTICES	435	1,000	1,000	100	500	**-50.0%**
7150	REPAIR & MAINTENANCE - OFFICE EQUIPMENT	2,645	11,000	11,000	5,800	5,000	**-54.5%**
7155	SOFTWARE RENEWAL & MAINTENANCE	182,500	157,800	157,800	26,900	100,000	**-36.6%**
7160	SUPPLIES	15,820	19,000	19,000	20,800	20,500	**7.9%**
7250	CONSULTING	244,379	197,800	197,800	246,800	231,000	**16.8%**
7260	CUSTOMER RELATIONS	7,678	6,000	6,000	6,100	6,000	**0.0%**
7270	WATER CONSERVATION	32,043	75,000	75,000	32,600	40,000	**-46.7%**
7315	FUEL	1,208	2,100	2,100	1,800	-	**-100.0%**
7320	REPAIR & MAINTENANCE - VEHICLES	1,434	1,500	1,500	200	-	**-100.0%**
	TOTAL BUSINESS OFFICES	**938,793**	**870,700**	**870,700**	**938,800**	**1,013,500**	**16.4%**

FORT COLLINS - LOVELAND WATER DISTRICT
2027 BUDGET

BUSINESS OFFICE: **1,013,500**

The 2027 budget for this cost center reflects an increase from 2026.

7095	Bank Service Charges	100,000

This is the expense related to the lockbox processing of customer payments, and monthly assessed bank fees.

7100	Miscellaneous Expense	500

This account reflects expenses that cannot be properly classified elsewhere.

7105	On-Line Bill Processing	276,000

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

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	145,000

This expense is for the cost of postage for: the monthly utility billings, customer delinquent notices, the newsletter, invoices, and other district correspondence.

7130	Printing		75,000
	This expense is for all printed material needs for the operation of the District such as the bills, stationary, invoices, etc.		
7140	Publications & Notices		500
	This expense pays for the cost of required legal notices.		
7150	Repair & Maintenance - Office Equipment		5,000
	This expense is for the repair & maintenance of the office equipment.		
7155	Software Renewal & Maintenance		100,000
	This expense is for the annual maintenance contracts for:		
	ERP annual software license	60,000	
	Database software products	31,000	
	Website maintenance	5,000	
	Accounting software	4,000	
7160	Supplies		20,500
	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		231,000
	This is the expense related to retaining a public relation and marketing firm.	198,000	
	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 events and outreach, social media campaigns and other customer relations programs.

7270	Water Conservation	40,000

This is the cost of implementing the District's Water Efficiency Plan which includes: printed materials, sprinkler checkups and other programs.

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	IT AND DATA:						
7500	MANAGED IT SERVICES	489,451	692,000	692,000	605,000	770,000	**11.3%**
7505	SECURITY	47,566	53,675	53,675	38,600	61,000	**13.6%**
7510	TELEPHONE	22,161	32,000	32,000	26,400	40,000	**25.0%**
7515	SOFTWARE RENEWAL & MAINTENANCE	25,999	46,000	46,000	22,700	46,000	**0.0%**
7520	SUPPLIES	1,531	1,000	1,000	2,100	2,000	**100.0%**
	TOTAL IT AND DATA	**586,708**	**824,675**	**824,675**	**694,800**	**919,000**	**11.4%**

FORT COLLINS - LOVELAND WATER DISTRICT
2027 BUDGET

IT AND DATA: **919,000**

The 2027 budget for this cost center reflects an increase from 2026.

7500 Managed IT Services 770,000

This is the expense related to utilizing outside consultants and services for:

Data and analytic services	264,000
Managed IT premium total care	220,000
Cybersecurity services	78,000
IT project based consulting services	65,000
Annual penetration test	55,000
Scada monthly backup services	45,000
Microsoft IT cloud services	22,000
Cloud hosting services	21,000

7505 Security 61,000

This is the expense related to security of buildings and remote facilities, including

Fire and security annual maintenance agreement and onsite visits	40,200
Cellphone sim cards for remote sites security cameras	15,000
Miscellaneous security work with padlocks	3,000
Yearly modem PrimeCare for remote access	1,300
Yearly fire monitoring	900
Yearly security monitoring	600

7510 Telephone 40,000

This is cost of telephone and T1 service, fiber line, and coax line for both sites.

7515	Software Renewal & Maintenance	46,000

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

7520	Supplies	2,000

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

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	HUMAN RESOURCES:						
7600	CONSULTING	-	37,000	37,000	20,600	37,000	**0.0%**
7615	SOFTWARE RENEWAL & MAINTENANCE	-	1,200	1,200	-	1,200	**0.0%**
7620	SUPPLIES	33	1,500	1,500	100	1,500	**0.0%**
	TOTAL HUMAN RESOURCES	**33**	**39,700**	**39,700**	**20,700**	**39,700**	

HUMAN RESOURCES: 39,700

The 2027 budget for this cost center is the same from 2026.

7600	Consulting	37,000

This is the expense related to utilizing a human resource consulting firm.

7615	Software Renewal & Maintenance	1,200

The costs related to renewing various software programs.

7620	Supplies	1,500

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

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	ADMINISTRATION:						
8060	DIRECTORS FEES	8,100	14,400	14,400	9,408	16,800	**16.7%**
8070	DIRECTORS PAYROLL TAXES	636	1,150	1,150	800	1,285	**11.7%**
8080	DIRECTOR & BOARD EXPENSES	23,957	22,000	22,000	18,800	33,500	**52.3%**
8090	AUDIT & CONSULTING FEES	31,790	32,000	32,000	28,556	32,000	**0.0%**
8110	COLLECTION FEES	35,739	40,000	40,000	37,689	40,000	**0.0%**
8115	CONSULTING SERVICES	22,650	50,000	50,000	-	50,000	**0.0%**
8120	CONTINGENCY	8,606	15,000	15,000	7,700	15,000	**0.0%**
8140	DUES & SUBSCRIPTIONS	18,790	6,650	6,650	5,200	13,200	**98.5%**
8160	INSURANCE - LIABILITY	117,587	149,600	149,600	123,563	150,000	**0.3%**
8165	INSURANCE - CYBER	36,674	55,000	55,000	42,111	51,000	**-7.3%**
8170	INSURANCE - PROPERTY	117,237	121,000	121,000	116,999	121,000	**0.0%**
8175	JANITORIAL SERVICE	22,785	25,000	25,000	30,300	34,500	**38.0%**
8180	LEGAL	324,124	275,000	275,000	362,100	360,000	**30.9%**
8190	MISCELLANEOUS EXPENSE	626	1,000	1,000	400	1,000	**0.0%**
8195	SUPPLIES	-	-	-	-	4,000	**100.0%**
8200	REPAIRS & MAINTENCE - ADMINISTRATION BUILDING	32,745	100,000	100,000	15,600	25,000	**-75.0%**
8216	UTILITIES - ADMIN BUILDING	33,116	40,000	40,000	36,700	40,000	**0.0%**
8225	FUEL	2,965	8,000	8,000	3,600	8,000	**0.0%**
8230	VEHICLES	657	4,000	4,000	300	4,000	**0.0%**
8240	LEASED OFFICE SPACE	92,806	80,000	80,000	246,714	285,000	**256.3%**
	TOTAL ADMINISTRATION	**931,590**	**1,039,800**	**1,039,800**	**1,086,540**	**1,285,285**	**23.6%**

FORT COLLINS - LOVELAND WATER DISTRICT
2027 BUDGET

ADMINISTRATION: **1,285,285**

The 2027 budget for this cost center reflects an increase from 2026.

8060	Directors Fees	16,800

This expense is for up to 24 meetings per year at the cost of $100 per meeting for Directors. Includes associate directors.

8070	Directors Payroll Taxes	1,285

Payroll taxes on directors' fees.

8080	Director & Board Expenses	33,500

This expense is for costs associated with the monthly Board meetings, director expenses, and attendance at professional conferences.

8090	Audit & Consulting Fees	32,000

This expense is for contractual services regarding the yearly examination of the financial records of the District.

8110	Collection Fees	40,000

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

This is the expense related to consulting that the District may need that is not department specific.

8120	Contingency	15,000

This line item is used for unexpected expenses.

8140	Dues & Subscriptions	13,200

This expense is for the cost of District wide membership in various professional organizations and for subscriptions to professional publications.

MS-ISAC and Water-ISAC memberships	3,300
Drinking water permit	3,300
Newspaper subscriptions	1,500
SDA	1,300
AWWA	2,400
Alliance for Water Efficiency	400
Miscellaneous membership	1,000

8160	Insurance - Liability	150,000

This is the cost of liability coverage for the District.

8165	Insurance - Cyber	51,000

This is the cost of cyber insurance for the District.

8170	Insurance - Property	121,000

This is the cost of property and liability coverage for the District.

8175	Janitorial Service	34,500

This expense is for janitorial supplies and cleaning the office building and modular buildings.

8180	Legal		360,000
	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 services and projects.	160,000	
8190	Miscellaneous Expense		1,000
	This account is for expenses that cannot be properly classified elsewhere in the		
8195	Supplies		4,000
	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.		
8200	Repair & Maintenance - Administration Building		25,000
	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.		
8216	Utilities - Admin Building		40,000
	This is the cost of all utilities for all buildings where employees are stationed. This includes: trash removal service, recycling services, electricity, gas, sewer, storm drainage, pest control, and water.		
8225	Fuel		8,000
	This expense covers gasoline and diesel fuel for the department’s vehicle fleet.		

8230	Repair & Maintenance - Vehicles		4,000
	This expense is for the repair & maintenance of the District owned vehicles.		
8240	Leased Office Space		285,000
	599 off-site location - office and warehouse space	215,000	
	643 off-site location - storage lot	70,000	

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	OPERATING CAPITAL REPLACEMENT:						
8510	SOURCE & TREATMENT (OPERATING)	4,841	1,352,000	1,352,000	1,352,000	10,981,000	**712.2%**
8530	METERS (OPERATING)	504,517	540,650	540,650	540,650	3,403,500	**529.5%**
8540	DISTRIBUTION SYSTEM (OPERATING)	10,488,570	12,625,000	12,625,000	5,500,000	7,547,000	**-40.2%**
8550	OPERATIONS EQUIPMENT	290,965	465,000	465,000	465,000	315,000	**-32.3%**
8560	OFFICE EQUIPMENT (OPERATING)	294,548	150,000	150,000	180,000	203,000	**35.3%**
8570	BUILDING IMPROVEMENTS (OPERATING)	612,478	8,600,000	8,600,000	8,600,000	12,694,000	**47.6%**
	TOTAL OPERATING CAPITAL REPLACEMENT	**12,195,919**	**23,732,650**	**23,732,650**	**16,637,650**	**35,143,500**	**48.1%**

FORT COLLINS - LOVELAND WATER DISTRICT
2027 BUDGET

OPERATING CAPITAL REPLACEMENT: **35,143,500**

Capital replacement items are items that generally cost $5,000 or more and have a useful life of at least year.

8510	Source & Treatment (Operating)		10,981,000
	Soldier Canyon Water Treatment Authority ·		
	District share of plant expansion	10,000,000	
	Overland Ponds - rip rap project	742,000	
	Overland Ponds Pipeline - maintenance	200,000	
	Consultant Support - design, construction, testing	29,000	
	Legal (IGA review/coordination)	10,000	
8530	Meters (Operating)		3,403,500
	Relocation of inside meter to an outdoor pit including landscape restoration	1,603,500	
	SR2 replacement project - 2,500 meters identified for replacement	1,200,000	
	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 values, 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	

FORT COLLINS - LOVELAND WATER DISTRICT
2027 BUDGET

8540	Distribution System (Operating)		7,547,000
	Pipeline projects	5,000,000	
	Pump station and PRV upgrades	1,000,000	
	Pipe condition assessment / asset management	500,000	
	Asset/work/maint software implementation	200,000	
	Connexion fiber install costs across 20 remote sites	200,000	
	Project labor for remote site fiber setups	184,000	
	Hardware costs for fiber at remote sites	175,000	
	Chlorine analyzer replacements - 12 sites	108,000	
	Finishing site to site work for remote sites	100,000	
	Remote facilities	50,000	
	Access control systems	30,000	
8550	Operations Equipment		315,000
	Vehicles - new and replacement - six vehicles	300,000	
	Power tools	5,000	
	Contingency	10,000	
8560	Office Equipment (Operating)		203,000
	Network IT improvements	75,000	
	ERP software - new module	25,000	
	Computers - operations	25,000	
	Computers - engineering	21,000	
	Computers - administrative	14,000	
	Monitors	12,000	
	Computers - business office	11,000	
	Office furniture	10,000	
	Contingency	10,000	

8570	Building Improvements (Operating)		12,694,000
	Administration site remodel and construction	12,500,000	
	Exterior site and structure improvements	150,000	
	Security equipment	29,000	
	Furniture additions or replacements	15,000	

FORT COLLINS - LOVELAND WATER DISTRICT

2027 BUDGET

ACCT. NO.		2025 ACTUAL	2026 BUDGET	2026 AMENDED	2026 PROJECTED	2027 PROPOSED	%AGE INCREASE (DECREASE)
	NON-OPERATING EXPENSES:						
	DEBT RELATED EXPENSES						
9020	INTEREST ON CWCB NOTES	5,070	4,521	4,521	4,521	3,947	**-12.7%**
9030	DEBT SERVICE - CWCB NOTES	12,516	13,065	13,065	13,065	13,639	**4.4%**
9040	INTEREST ON BONDS (2023 ISSUE)	3,297,500	3,129,250	3,129,250	3,129,250	2,952,500	**-5.6%**
9041	DEBT SERVICE - BOND PRINCIPAL (2023 ISSUE)	3,365,000	3,535,000	3,535,000	3,535,000	3,710,000	**5.0%**
9042	INTEREST ON BONDS (2025 ISSUE)	677,515	8,550,000	8,550,000	8,550,000	7,572,031	**-11.4%**
9043	DEBT SERVICE - BOND PRINCIPAL (2025 ISSUE)	-	2,827,702	2,827,702	2,827,702	7,470,000	**164.2%**
9060	BOND ISSUE EXPENSES	914,607	-	-	-	-	**0.0%**
	CAPITAL PURCHASES & PROJECTS						
9120	WATER PROJECTS / ACQUISTIONS	17,923,761	33,966,250	33,966,250	42,492,500	97,523,000	**187.1%**
9121	WATER STORAGE	6,763,500	6,054,750	6,054,750	-	23,100	**-99.6%**
9130	METERS	70,467	200,000	200,000	18,700	165,000	**-17.5%**
9140	DISTRIBUTION SYSTEM	23,002,677	22,000,000	22,000,000	8,622,300	31,300,000	**42.3%**
	CLRWTA EXPENSES						
9285	CLRWTA OPERATING EXPENSES	100,026	191,018	191,018	50,000	10,000	**-94.8%**
9295	WATER LINE TRANSMISSION DESIGN AND CONSTRUCTION	738,908	7,881,000	7,881,000	1,072,700	6,800,000	**-13.7%**
	TOTAL NON-OPERATING EXPENSES	**56,871,547**	**88,352,556**	**88,352,556**	**70,315,738**	**157,543,217**	**78.3%**

FORT COLLINS - LOVELAND WATER DISTRICT
2027 BUDGET

	NON-OPERATING EXPENSES:		**157,543,217**
	DEBT RELATED EXPENSES:		
9020	Interest on Colorado Water Conservancy Board (CWCB) Notes		3,947
9030	Debt Service - CWCB Notes		13,639
	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 on Bonds (2023 Issue)		2,952,500
9041	Debt Service - Bond Principal (2023 Issue)		3,710,000
9042	Interest on Bonds (2025 Issue)		7,572,031
9043	Debt Service - Bond Principal (2025 Issue)		7,470,000
	CAPITAL PURCHASES AND PROJECTS:		
	Capital replacement items are items that generally cost $5,000 or more and have a useful life of at least year.		
9120	Water Projects / Acquisitions		97,523,000
	Groundwater - milestone four payment	75,000,000	
	Water purchases - new	22,054,000	
	Water court change of use applications	230,000	
	WSSC required dry up work	239,000	
9121	Water Storage		23,100
	Overland Trail Reservoirs - new facilities	23,100	

9130	Meters		165,000
	New meters - represents the cost for new meters on new taps	165,000	
9140	Distribution System		31,300,000
	Pipeline projects	25,300,000	
	Tank Projects - new tanks / sites	5,000,000	
	Project construction and design carryover	500,000	
	Contingency, oversize agreements, & easement acquisition	500,000	
	CLRWTA (Cobb Lake Regional Water Treatment Authority) :		
9285	CLRWTA (Cobb Lake Regional Water Treatment Authority) operating expenses		10,000
	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		6,800,000