

**FOUNTAIN CREEK WATERSHED DISTRICT 2027 GENERAL FUND PROPOSED BUDGET
WITH 2025 ACTUAL AND 2026 ESTIMATED ACTUAL**

	2025 Actual (WAE reimbursement embedded in exp)		2026 Budget (WAE reimbursement shown as income)	2026 Estimated Actuals (WAE reimbursement embedded in exp)		2027 Budget	Notes
BEGINNING FUND BALANCES	464,685		582,163	581,776	-	595,449	Minimum reserve recommended at the end of 2026 =\$100K.
REVENUE							
Grant Revenue	39,349		100,000	8,870	-	100,000	\$76K awarded for Downstream Designs, \$5K awarded from El Pomar
Outreach Revenue	69,518		50,000	39,139	-	50,000	Brewery fundraisers, sponsorships, Xcel grant (\$29K pending)
Represented Gov't Contributions	551,702		551,702	540,110	-	551,702	No change from 2026 budget (City of Pueblo asked and we revised downward from \$66,319 to \$54,727 in 2026.) Q3 & 4 pymts still expected
SDS Contributions	11,941		25,242	25,242	-	25,999	Triview \$13,331.65 and Donala \$12,667.70
Enterprise Reimbursements			107,833		-		Reimbursements reflected in expense line items rather than as income
Lower Ark Valley and SE WCD Contributions	50,000		-		-	-	Requested \$50K each
Other Income-Land Use App Fee			-	1,750	-	-	City of Fountain LUA fee
Total Revenue	722,509		834,777	615,112	-	727,701	
Total Funds Available	1,187,194		1,416,940	1,196,888	-	1,323,150	
EXPENSES							
Administrative Expenses	2025 Actual (WAE reimbursement embedded in exp)	Split w WAE	2026 Budget (some WAE embedded, some not)	2026 Estimated Actuals (WAE reimbursement embedded in exp)	2027 Total Request	2027 Budget - GF Portion	Notes
Advertising/Posting	1,300	80%	1,600	2,400	2,500	2,000	
Audit Expense	5,250	50%	6,000	6,625	13,500	6,750	
Board Meeting Expenses	443	80%	500	250	500	400	
Computer and Website	9,341	80%	9,500	7,250	7,600	6,080	Website: CivicPlus / Streamline ~\$1770 (due in June 2027) Accessibility: CivicPlus / DocAccess ~\$2020 (due in Dec 2027), \$1000 GoogleWorkspace, \$640 Constant Contact, Quickbooks \$750
Conference Expenses	3,123	80%	5,000	1,217	5,000	4,000	Ark Basin Forum, Sustaining CO Watersheds, CO Special Districts, Enviro. Markets
Dues, Memberships, Sponsorships	904	80%	2,000	2,000	2,000	1,600	SDA \$900, CAFSM \$60, other \$500
Insurance	3,511	50%	13,128	934	11,000	5,500	
Misc. Expense	4,907	50%	500	-	500	250	
Office Space		50%	-	2,500	8,000	4,000	Our portion of annual rent (Split 50% with Hey Neighbor)
Office Supplies	992	80%	1,000	1,000	1,000	800	
Postage/Post Office Box	(204)	80%	100	100	100	80	
Printing	2,643	80%	2,000	2,500	3,000	2,400	
Travel/Mileage	5,530	80%	8,000	6,000	8,000	6,400	
Total Administrative Expenses	37,741		49,328	32,777	62,700	40,260	

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	2025 Actual (WAE reimbursement embedded in exp)	Split w WAE	2026 Budget (WAE reimbursement shown as income)	2026 Estimated Actuals (WAE reimbursement embedded in exp)	2027 Total Request	2027 Budget - GF Portion	Notes
Payroll							
Executive Director - FT	82,516	80%	126,048	100,838	129,829	126,048	
Administrative Assistant - PT	17,407	80%	35,000	28,000	39,378	35,000	
Operations Manager - PT	22,107	50%	30,300	15,150	31,209	30,300	
Outreach Coordinator - FT	41,192	-	45,450	45,450	-	45,450	
Pueblo Outreach Coord.-xcel grant	33,890	-	32,000	32,000	-	32,000	
Temporary EEs: Fellows/Interns	14,807	-	30,000	30,000	-	53,000	FCWD amt due: 15k for rivercorp, CC fellow \$36K salary
Payroll Taxes	37,234	80%		57,600	65,000	52,000	
Overhead	118	50%	5,000	2,500	8,000	4,000	
Total Payroll	249,272		303,798	311,538	273,416	377,798	
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Contracted Services							
Accounting/Payroll	17,552	80%	24,000	24,000	24,000	19,200	
Engineering Support	48,075	80%	10,000	10,000	10,000	8,000	
Grant Contractor	27,769	-	20,000	22,480	-	10,000	
In Lieu Fee Contractor (see projects)			40,000	-	-	-	
HR Consultant	1,684	-	-	-	-	-	
Legal Support (general, Enterprise project, ILF)	3,030	50%	70,000	70,000	110,000	55,000	
Total Contracted Services	98,110		164,000	126,480	144,000	92,200	
Total Operating Expenses	385,122		517,126	470,795	480,116	510,258	
	2025 Actual (WAE reimbursement embedded in exp)	Split w WAE	2026 Budget (WAE reimbursement shown as income)	2026 Estimated Actuals (WAE reimbursement embedded in exp)		2027 Budget - GF Portion	
General Fund Projects							
District Project Effectiveness	4,580	-	-	-	-	-	
GEI Phase III (became In Lieu Fee)	56,055	-	-	-	-	-	
Public Outreach Project	6,000	-	-	-	-	-	
Stewardship and Outreach	75,173	-	20,000	20,000		20,000	
Strategic Planning/Communication	56,124	-	30,000	21,199		20,000	
State of the Watershed Event	1,440	-	10,000	11,520		10,000	
Pueblo Outreach-grant funded	17,825	-	30,000	-	-	-	Shifted to employee position in 2026, see above
In Lieu Fee Development	-	-	80,000	80,000		100,000	
Project Maintenance	-	-	100,000	104,874		50,000	

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Grant Projects-Other (Murals)	-	-	-	-	-	2,700	\$8K over 3 years. 2027 is Year 1
Projects - Other	-	-	-	-	-	-	
Total Project Expenses	217,196		270,000	237,593	-	202,700	
Total Expenses-General Fund	602,318		787,126	708,387	1,440,348	712,958	
Adjustments to cash basis	(3,100)						
Ending Fund Balance	581,776		629,814	488,501	-	610,192	
Notes							
2025 actuals, Enterprise reimbursements are handled as reductions to expense line items.							2027 Total Expenses-Including Projects 712,958
2026 district budget shows the WAE reimbursement as income, and some expenses are stated in full, some embedded							2027 Total Funds Available 1,323,150
2026 estimated actuals show WAE reimbursements as reductions to expense line items							Ending Fund Balance 610,192
2027 first column shows those items eligible for WAE reimbursement in their full amounts, for clarity							
2027 budget column shows WAE reimbursements as reductions to expense line items. This budget is filed with DOLA							
Since 2023, in QuickBooks records, WAE reimbursements have been recorded as reductions to expense line items							