

Draft 2026 Budget

Purpose & Scope

Purpose

To refine and improve the Draft 2026 budget.

Scope:

2026 District operations and activities

Background

- District is required to develop and adopt an annual budget for implementing activities identified in the Comprehensive Plan by September 15 of each year.
- Budget process preceded by Annual Report & Assessment: Jan – Mar
- Budget process occurs three phases
 1. Development: Apr - June
 2. Correct & Refine: July
 3. Review and Adopt: August – Sep 15

Situation

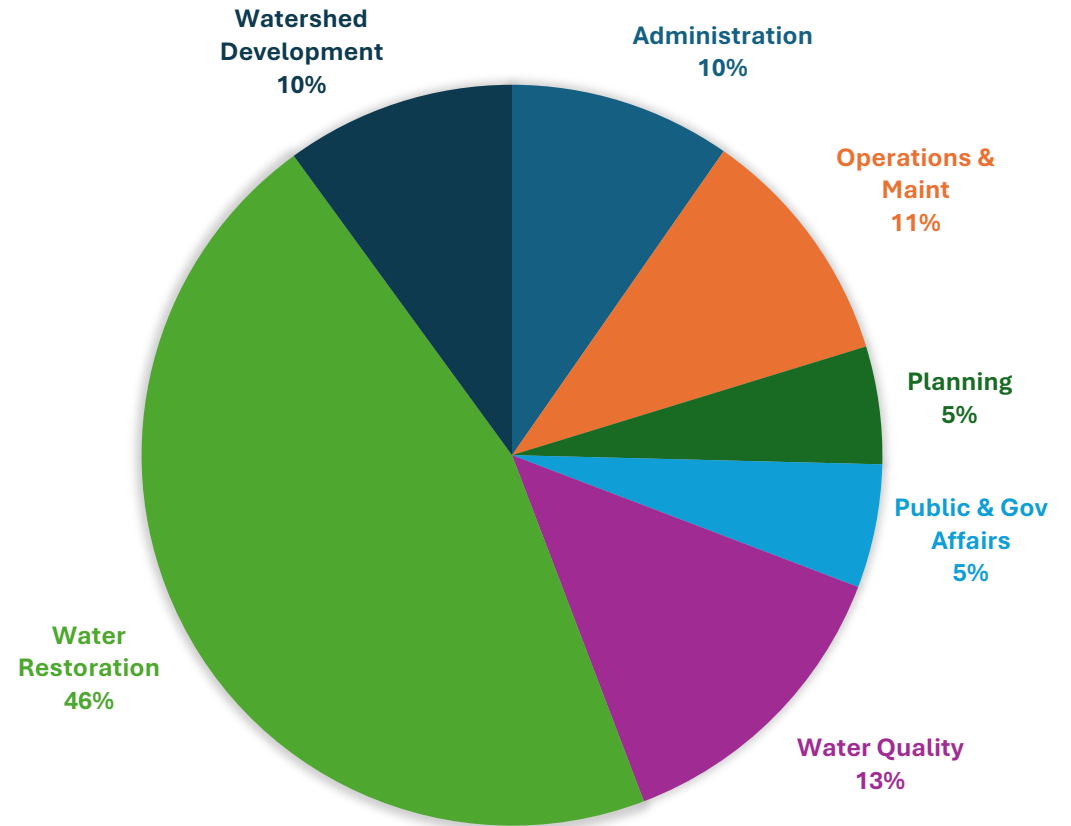
- 30% of state revenue is from Federal sources – High uncertainty
- Fatal error in State Clean Water Fund accounting – Revenues estimated to be about 50%
- State & Federal Deadlines have not changed – 2050 remains key date
- Have secured expected grants for 2026
 - 2027 grants uncertain

Draft Budget: \$10,384,562

Revenues	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Prelim	% Chg
Fund Balance January 1	2,099,223	1,674,493	3,256,811	3,256,811	2,808,245	
Property Tax	3,187,821	4,935,534	6,189,240	6,189,240	6,924,414	11.555%
Fees & Charges	530,203	200,082	298,423	200,000	180,573	
Grants & Intergovernmental	260,511	242,898	2,158,208	1,049,004	2,372,179	
Other Revenue	26,963	206,108	115,000	115,000	180,000	
Fund Balance Used	342,274	48,824	40,225	40,225	727,396	
	4,347,772	5,633,446	8,801,096	7,593,469	10,384,562	
Total Funds Available	6,104,721	7,259,115	12,017,682	10,810,055	12,465,411	
Expenditures						
Salaries & Benefits	1,772,946	1,944,669	2,414,928	2,414,928	2,711,665	
Professional Services	363,632	300,368	489,487	489,487	527,084	
Operating Expenses	204,221	185,488	317,242	315,000	370,499	
Program Costs	2,196,554	1,460,107	5,789,607	5,781,657	6,704,314	
Capital Costs	31,395	111,672	198,174	198,174	71,000	
	4,568,748	4,002,304	9,209,437	9,199,246	10,384,562	
Fund Balance December 31	1,535,973	3,256,811	2,808,245	1,610,809	2,080,849	
Rev - Exp	(220,976)	1,631,142	(408,341)	(1,605,777)	(0)	

2006 Draft Program Budgets

Program	Draft Budget
Administration	1,056,552
Operations & Maint	1,154,147
Planning	560,366
Public & Gov Affairs	588,618
Water Quality	1,463,733
Water Restoration	4,994,156
Watershed Development	1,094,078



Significant Projects

1. New Position: Water Restoration & Protection Coordinator
2. New program: Water Restoration & Protection (\$3,899,033)

	2024	2025	2026
Aquatic Organ Passage (AOP) Enhance Ph II			\$500,000
Sand Creek AOP	115,000		171,366
Springbrook Improvement	90,000	252,700	142,400
Pleasure Creek Imp	87,500	809,810	108,684
Ditch 39 Improve	-	1,482,500	2,968,583
Ditch 60 Improve	-	-	800,000

Adjustments

- Audit: Unanticipated increase in audit costs
- Increased investment in software/data management, data storage and retrieval and data and information sharing

Benefits to the People & District

- Maintenance of all channels involving significant flood risk
- More clearly identify investments in water quality improvements and restoration

Costs to the Taxpayer

Per Home Value		2024	2025	2026
\$	150,000	27.45	33.29	37.24
\$	200,000	36.60	44.38	49.65
\$	250,000	45.75	55.48	62.06
\$	300,000	54.90	66.57	74.48
\$	350,000	64.05	77.67	86.89
\$	400,000	73.20	88.76	99.30
\$	450,000	82.35	99.86	111.72
\$	500,000	91.50	110.95	124.13

Summary

- Proposed budget is \$10.3 million
- Typical taxpayer cost \$86.89 (\$62-\$110)
- Focus is on
 - Water quality restoration
 - Flood prevention & mitigation
 - Assessing and protecting ground water and drinking water
 - Reducing LT costs through increased efficiency in state permitting
 - Position District for several years of lean times

Conclusions

The budget allows the District to:

1. Maintain services
2. Pursue water quality mandates
3. Begin preparations for reductions in Federal & State funding in
 - Water Quality
 - Disaster Preparedness
 - Flood Prevention & mitigation
 - Infrastructure resiliency

Next Steps

8/25:

- CAC & TAC comments reviewed with Board
- Board orders any changes to budget
- Board approves budget for public hearing 9/8
- Board orders hearing on 2026 budget for 9/8 Board meeting

9/8:

- Board holds public hearing on 2026 budget
- Board adopts a budget for 2026

Questions?

Suggestions?