Teller County Water & Sanitation District #1
Revenue & Expenditure Summary: Proprietary Fund

Revenue	Actual 2025	Adopted Budget 2026	Year-End Projection 2026	FINAL Budget 2027
Cash Balance				
BEGINNING of Year Jan 1	**$ 626,660**	**$ 691,250**	**$ 691,250**	
Operating Revenue				
Water Sales	234,408	235,000	241,398	242,000
Sewer Sales	104,397	114,196	106,491	115,397
Refund of Core Capital Credit	1,041		490	
Tap Fees	22,178			
Late Fees	5,307	3,250	6,820	5,000
Repair & Maint Reimbursement	881		-	
Total Operating Revenue	**368,212**	**352,446**	**355,199**	**362,397**
Non-Operating Revenue				
Account Transfer Fee & Bounce Fee	10	-	-	
Admin & Op Time	1,140	900	1,513	1,000
Interest Income	7,536	6,588	7,090	6,000
EDB Refund	9,592	9,100	1,000	9,708
Loan Repayment Fee 1	106,755	106,704	106,709	115,601
Loan Repayment Fee 2	59,299	59,280	59,282	64,223
Loan Repayment Fee 3	31,150	62,280	62,247	67,434
SRF Loan Radium #1	758,942	758,942	758,942	56,446
SRF Loan Radium #2	913,166	676,485	913,166	913,166
EIAF Grant Radium #1	653,908	649,819	653,908	71,711
EIAF Grant Radium #2	236,681	236,681	236,681	236,681
Total Non-Operating Revenue	**2,778,179**	**2,566,779**	**2,800,538**	**1,541,970**
Total Revenue	**$ 3,146,391**	**$ 2,919,225**	**$ 3,155,737**	**$ 1,904,367**

Expenditure	Actual 2025	Adopted Budget 2026	Year-End Projection 2026	FINAL Budget 2027
Operating Expense				
Utilities–Electric/Gas	5,540	11,660	7,655	8,740
System Repair/Maintenance	62,219	49,511	59,168	30,000
Sewer Disposal Charge	107,132	114,196	108,865	115,397
System Operator & Field Staff	20,951	25,664	28,094	29,000
Locate Contract	10,749	12,000	10,336	11,000
Regulatory Costs	225	225	389	400
Water Testing	3,245	7,338	3,138	3,200
Total Operating Expense	**$ 210,061**	**$ 220,594**	**$ 217,645**	**$ 197,737**

Teller County Water & Sanitation District #1
Revenue & Expenditure Summary: Proprietary Fund

Expenditure	Actual 2025	Adopted Budget 2026	Year-End Projection 2026	FINAL Budget 2027
Non-Operating Expense				
Advertising/Printing	102	300	318	350
Auditing/Accounting	5,500	15,000	14,900	24,000
Bank Charges	1,739	1,500	1,335	1,400
Credit Card Processing	2,785	2,000	2,252	2,300
Dues & Subscriptions	1,831	1,000	2,438	2,500
Director's Compensation	5,100	6,000	6,700	6,500
Engineering Expense	27,097	227,589	104,623	92,000
Election Expense	114	-		
Fees & Permits			388	400
Insurance - Property & Liability	5,190	5,345	5,331	5,500
Insurance - Workers Comp	258	295	350	350
Legal Fees	10,879	-	184	200
Postage & Delivery	1,427	3,000	1,743	1,800
Billing Office Expense	58,184	59,000	59,536	60,000
Meter Readings/Website	1,288	1,200	1,111	1,200
Trash Removal	346	345	406	425
Debt Service (Int & Princ Loan 1)	104,645	104,645	104,645	104,645
Debt Service (Int & Princ Loan 2)	51,532	51,532	51,532	51,532
Debt Service (Int & Princ Loan 3)	22,215	62,280	61,361	61,361
Capital Expenditures		2,147,038	1,274,956	1,280,267
EDB Expenses				
EDB System Operator	4,599	4,536	5,292	5,300
EDB Repairs & Maint	-	-		
EDB Water Testing	1,000	1,025	923	1,000
EDB Other/Misc.	1,701	1,701	1,701	1,700
EDB Consulting Fees		-		
EDB Utilities	1,773	3,300	1,793	1,900
Total Non-Operating Expense	**$ 309,305**	**$ 2,698,631**	**$ 1,703,818**	**$ 1,706,630**

Summary	Actual 2025	Adopted Budget 2026	Year-End Projection 2026	FINAL Budget 2027
Total				
Revenue	3,146,391	2,919,225	3,155,737	1,904,367
Expenditures	519,366	2,919,225	1,921,463	1,904,367
Transfer from (-to) prior year				
Excess/Deficit	**$ 2,627,025.00**	**$ -**	**$ 1,234,274.00**	**$ -**
Cash Balance				
END of Year Dec 31	**$ 691,250**	**$ 618,274**	**$ 525,000**	
Emergency Reserve	**100,000**	**100,000**	**100,000**	**100,000**

I, Kerry Ahlstrom, certify that this is a true and accurate copy of the adopted 2027 budget of the Teller County Water & Sanitation District #1