

**Capitol Region Watershed District Final 2026 Budget Expenditure, Revenue and Levy Summary**  
12/11/2025

<b>OPERATIONS</b>									
		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	2026 Proposed
<b>Revenue</b>	Property Tax Levy	\$ 4,695,669	\$ 4,776,760	\$ 4,979,793	\$ 5,317,518	\$ 5,449,712	\$ 5,605,175	\$ 5,605,175	\$ 5,605,175
	Intergovernmental		\$ 111,739	\$ 303,941	\$ 402,698	\$ 76,135	\$ 180,518	\$ 378,850	\$ 185,000
	Permit Fees	\$ 36,500	\$ 44,500	\$ 26,900	\$ 31,500	\$ 40,520	\$ 50,400	\$ 50,400	\$ 50,400
	Interest Income	\$ 10,724	\$ 504	\$ 57,207	\$ 210,789	\$ 243,130	\$ 125,000	\$ 300,000	\$ 300,000
	Miscellaneous	\$ 39,611	\$ 80,400	\$ 64,037	\$ 105,802	\$ 303,177	\$ 28,800	\$ 28,800	\$ 28,800
	<b>Total</b>	<b>\$ 4,782,504</b>	<b>\$ 5,013,903</b>	<b>\$ 5,431,878</b>	<b>\$ 6,068,307</b>	<b>\$ 6,112,674</b>	<b>\$ 5,989,893</b>	<b>\$ 6,363,225</b>	<b>\$ 6,169,375</b>
<b>Expenditures</b>	Administration	\$ 907,812	\$ 1,119,937	\$ 1,203,295	\$ 1,335,193	\$ 1,377,991	\$ 1,158,105	\$ 1,158,105	\$ 1,026,978
	Programs	\$ 2,017,930	\$ 2,563,151	\$ 2,590,169	\$ 2,781,698	\$ 3,350,838	\$ 4,167,230	\$ 3,600,000	\$ 4,434,846
	Projects	\$ 816,943	\$ 909,678	\$ 833,784	\$ 828,491	\$ 889,095	\$ 2,374,830	\$ 1,250,000	\$ 2,691,651
	<b>Total</b>	<b>\$ 3,742,685</b>	<b>\$ 4,592,766</b>	<b>\$ 4,627,248</b>	<b>\$ 4,945,382</b>	<b>\$ 5,617,924</b>	<b>\$ 7,700,165</b>	<b>\$ 6,008,105</b>	<b>\$ 8,153,475</b>
<b>Fund Balance</b>	<b>Beginning Balance</b>	<b>\$ 1,891,113</b>	<b>\$ 2,930,932</b>	<b>\$ 3,352,069</b>	<b>\$ 4,156,699</b>	<b>\$ 5,279,624</b>	<b>\$ 5,774,374</b>	<b>\$ 5,774,374</b>	<b>\$ 6,129,494</b>
	<b>Ending Balance</b>	<b>\$ 2,930,932</b>	<b>\$ 3,352,069</b>	<b>\$ 4,156,699</b>	<b>\$ 5,279,624</b>	<b>\$ 5,774,374</b>	<b>\$ 4,064,102</b>	<b>\$ 6,129,494</b>	<b>\$ 4,145,394</b>
		ok	ok	ok	ok	ok	ok	ok	ok
	Fund Balance Policy Amount	\$ 1,871,343	\$ 2,296,383	\$ 2,313,624	\$ 2,472,691	\$ 2,808,962	\$ 3,850,083	\$ 3,850,083	\$ 4,076,738
	Difference	\$ 1,059,590	\$ 1,055,686	\$ 1,843,075	\$ 2,806,933	\$ 2,965,412	\$ 214,020	\$ 2,279,412	\$ 68,657
	% of Policy	157%	146%	180%	214%	206%	106%	159%	102%
<b>CAPITAL</b>									
		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	2026 Proposed
<b>Revenue</b>	Property Tax Levy	\$2,438,864	\$2,483,785	\$2,649,939	\$2,829,655	\$3,196,133	\$3,900,000	\$3,900,000	\$3,901,208
	Intergovernmental	\$1,515,718	\$122,768		\$65,078	\$65,488	\$475,000		\$3,175,000
	Interest Income	\$19,694	\$422	\$111,597	\$460,047	\$540,893	\$250,000	\$300,000	\$325,000
	Permit Fees								
	Miscellaneous/Restricted Fund Balance	\$70,689	\$134,200		\$20,205		\$1,775,000	\$0	\$2,879,550
	<b>Total</b>	<b>\$ 4,044,965</b>	<b>\$ 2,741,175</b>	<b>\$ 2,761,536</b>	<b>\$ 3,374,985</b>	<b>\$ 3,802,514</b>	<b>\$ 6,400,000</b>	<b>\$ 4,200,000</b>	<b>\$ 10,280,758</b>
<b>Expenditures</b>	Capital Improvement Program	3,389,400	1,378,533	\$ 2,443,579	\$ 1,628,844	\$ 2,462,601	\$ 7,704,066	\$ 2,700,000	\$ 7,780,310
	Transfer out to Debt Service					454,970			
	<b>Total</b>	<b>\$ 3,389,400</b>	<b>\$ 1,378,533</b>	<b>\$ 2,443,579</b>	<b>\$ 1,628,844</b>	<b>\$ 2,917,571</b>	<b>\$ 7,704,066</b>	<b>\$ 2,700,000</b>	<b>\$ 7,780,310</b>
<b>Fund Balance</b>	<b>Beginning Balance</b>	<b>\$ 4,763,226</b>	<b>\$ 5,418,791</b>	<b>\$ 6,781,433</b>	<b>\$ 7,099,390</b>	<b>\$ 8,845,531</b>	<b>\$ 8,845,531</b>	<b>\$ 6,044,411</b>	<b>\$ 5,766,465</b>
	<b>Ending Balance (Unassigned)</b>	<b>\$ 5,418,791</b>	<b>\$ 6,781,433</b>	<b>\$ 7,099,390</b>	<b>\$ 8,845,531</b>	<b>\$ 6,044,411</b>	<b>\$ 5,766,465</b>	<b>\$ 7,544,411</b>	<b>\$ 8,266,913</b>
		ok	ok	ok	ok	ok	ok	ok	ok
	Fund Balance Policy Amount	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
	Difference	\$ 3,418,791	\$ 4,781,433	\$ 5,099,390	\$ 6,845,531	\$ 44,411	\$ (233,535)	\$ 1,544,411	\$ 2,266,913
	% of Policy	271%	339%	355%	442%	101%	96%	126%	138%
	<b>Restricted, Committed or Assigned Funds (Funds available at the end of that year)</b>					<b>\$ 3,686,063</b>	<b>\$ 1,775,000</b>	<b>\$ 2,879,550</b>	
<b>DEBT SERVICE</b>									
		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	2026 Proposed
<b>Revenue <sup>(1)</sup></b>	Property Tax Levy <sup>(1)</sup>	\$1,044,662	\$1,059,899	\$1,030,638	\$1,067,605	\$1,007,292	\$1,011,492	\$1,011,492	\$1,010,284
	Intergovernmental								
	Interest Income	\$818	\$239	\$5,899	\$0	\$0	\$0	\$0	\$0
	Permit Fees								
	Miscellaneous								
	<b>Total</b>	<b>\$ 1,045,480</b>	<b>\$ 1,060,138</b>	<b>\$ 1,036,537</b>	<b>\$ 1,067,605</b>	<b>\$ 1,007,292</b>	<b>\$ 1,011,492</b>	<b>\$ 1,011,492</b>	<b>\$ 1,010,284</b>
<b>Expenditures <sup>(2)</sup></b>	Debt Service	1,002,448	(953,400)	\$ 2,850,184	\$ 998,908	\$ 953,890	\$ 950,000	\$ 950,000	\$ 950,000
	<b>Total</b>	<b>\$ 1,002,448</b>	<b>\$ (953,400)</b>	<b>\$ 2,850,184</b>	<b>\$ 998,908</b>	<b>\$ 953,890</b>	<b>\$ 950,000</b>	<b>\$ 950,000</b>	<b>\$ 950,000</b>
<b>Fund Balance</b>	<b>Beginning Balance</b>	<b>\$ 186,691</b>	<b>\$ 229,723</b>	<b>\$ 2,243,261</b>	<b>\$ 429,614</b>	<b>\$ 494,556</b>	<b>\$ 1,002,928</b>	<b>\$ 1,002,928</b>	<b>\$ 1,064,420</b>
	Transfer in from CIP					\$ 454,970			
	<b>Ending Balance</b>	<b>\$ 229,723</b>	<b>\$ 2,243,261</b>	<b>\$ 429,614</b>	<b>\$ 498,311</b>	<b>\$ 1,002,928</b>	<b>\$ 1,064,420</b>	<b>\$ 1,064,420</b>	<b>\$ 1,124,704</b>

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12/11/2025

Combined Operations, CIP and Debt Budget									
		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	2026 Proposed
<b>Revenues</b>	Property Tax Levy <sup>(1)</sup>	\$ 8,179,195	\$ 8,320,444	\$ 8,660,370	\$ 9,214,778	\$ 9,653,137	\$ 10,516,667	\$ 10,516,667	\$ 10,516,667
	Intergovernmental	\$ 1,515,718	\$ 234,507	\$ 303,941	\$ 467,776	\$ 141,623	\$ 655,518	\$ 378,850	\$ 3,360,000
	Interest Income	\$ 31,236	\$ 1,165	\$ 174,703	\$ 670,836	\$ 784,023	\$ 375,000	\$ 600,000	\$ 625,000
	Permit Fees	\$ 36,500	\$ 44,500	\$ 26,900	\$ 31,500	\$ 40,520	\$ 50,400	\$ 50,400	\$ 50,400
	Miscellaneous	\$ 110,300	\$ 214,600	\$ 64,037	\$ 126,007	\$ 303,177	\$ 1,803,800	\$ 28,800	\$ 2,908,350
	<b>Total</b>	<b>\$ 9,872,949</b>	<b>\$ 8,815,216</b>	<b>\$ 9,229,951</b>	<b>\$ 10,510,897</b>	<b>\$ 10,922,480</b>	<b>\$ 13,401,385</b>	<b>\$ 11,574,717</b>	<b>\$ 17,460,417</b>
<b>Expenditures</b>	Administration	\$ 907,812	\$ 1,119,937	\$ 1,203,295	\$ 1,335,193	\$ 1,377,991	\$ 1,158,105	\$ 1,158,105	\$ 1,026,978
	Programs	\$ 2,017,930	\$ 2,563,151	\$ 2,590,169	\$ 2,781,698	\$ 3,350,838	\$ 4,167,230	\$ 3,600,000	\$ 4,434,846
	Projects	\$ 816,943	\$ 909,678	\$ 833,784	\$ 828,491	\$ 889,095	\$ 2,374,830	\$ 1,250,000	\$ 2,691,651
	Capital Improvement Prog	\$ 3,389,400	\$ 1,378,533	\$ 2,443,579	\$ 1,628,844	\$ 2,462,601	\$ 7,704,066	\$ 2,700,000	\$ 7,780,310
	Debt Service	\$ 1,002,448	\$ (953,400)	\$ 2,850,184	\$ 998,908	\$ 953,890	\$ 950,000	\$ 950,000	\$ 950,000
	<b>Total</b>	<b>\$ 8,134,533</b>	<b>\$ 5,017,899</b>	<b>\$ 9,921,011</b>	<b>\$ 7,573,134</b>	<b>\$ 9,034,415</b>	<b>\$ 16,354,231</b>	<b>\$ 9,658,105</b>	<b>\$ 16,883,785</b>
<b>Fund Balance</b>	Beginning Balance	\$ 6,841,030	\$ 8,579,446	\$ 12,376,763	\$ 11,685,703	\$ 10,933,648	\$ 13,847,833	\$ 9,942,163	\$ 12,960,379
	<b>Ending Balance <sup>(2)</sup></b>	<b>\$ 8,579,446</b>	<b>\$ 12,376,763</b>	<b>\$ 11,685,703</b>	<b>\$ 14,623,466</b>	<b>\$ 12,821,713</b>	<b>\$ 10,894,987</b>	<b>\$ 11,858,775</b>	<b>\$ 13,537,011</b>
<b>TAX LEVY</b>									
		2020 Adopted	2021 Adopted	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2025 Estimated	2026 Proposed
Operations		\$ 4,752,220	\$ 4,752,220	\$ 5,037,353	\$ 5,619,167	\$ 5,619,167	\$ 5,605,175	\$ 5,605,175	\$ 5,605,175
Capital Improvement		\$ 3,525,479	\$ 3,525,479	\$ 2,680,569	\$ 2,679,257	\$ 3,295,515	\$ 3,900,000	\$ 3,900,000	\$ 3,901,208
Debt Service				\$ 1,056,439	\$ 1,057,751	\$ 1,007,292	\$ 1,011,492	\$ 1,011,492	\$ 1,010,284
<b>Total</b>		<b>\$ 8,277,699</b>	<b>\$ 8,277,699</b>	<b>\$ 8,774,361</b>	<b>\$ 9,356,175</b>	<b>\$ 9,921,974</b>	<b>\$ 10,516,667</b>	<b>\$ 10,516,667</b>	<b>\$ 10,516,667</b>
Difference from previous year		\$ 1,339,649	\$ -	\$ 496,662	\$ 581,814	\$ 565,799	\$ 594,693		\$ (0)
% Change		19.31%	0.00%	6.00%	6.63%	6.05%	5.99%		0.00%
<b>LEVY CERTIFICATION</b>									
Debt Levy		\$ 1,057,243	\$ 1,054,454	\$ 1,056,439	\$ 1,057,751	\$ 1,007,292	\$ 1,007,292	\$ 1,011,492	\$ 1,010,284
General Levy (Operations & CIP)		\$ 7,220,456	\$ 7,223,245	\$ 7,717,922	\$ 8,298,424	\$ 8,914,682	\$ 8,914,682	\$ 9,505,175	\$ 9,506,383
<b>Total Levy</b>		<b>\$ 8,277,699</b>	<b>\$ 8,277,699</b>	<b>\$ 8,774,361</b>	<b>\$ 9,356,175</b>	<b>\$ 9,921,974</b>	<b>\$ 9,921,974</b>	<b>\$ 10,516,667</b>	<b>\$ 10,516,667</b>