

Capitol Region Watershed District Draft Preliminary 2027 Budget Expenditure, Revenue and Levy Summary

Board Approved: July 15, 2026 for Public Comment

OPERATIONS										
		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	2027 Proposed
Revenue	Property Tax Levy	\$ 4,695,669	\$ 4,776,760	\$ 4,979,793	\$ 5,317,518	\$ 5,449,712	\$ 5,422,850	\$ 5,605,175	\$ 5,605,175	\$ 5,605,175
	Intergovernmental		\$ 111,739	\$ 303,941	\$ 402,698	\$ 76,135	\$ 44,626	\$ 185,000	\$ 247,125	\$ 260,668
	Permit Fees	\$ 36,500	\$ 44,500	\$ 26,900	\$ 31,500	\$ 40,520	\$ 43,180	\$ 50,400	\$ 56,000	\$ 56,000
	Interest Income	\$ 10,724	\$ 504	\$ 57,207	\$ 210,789	\$ 243,130	\$ 244,499	\$ 300,000	\$ 375,000	\$ 300,000
	Miscellaneous	\$ 39,611	\$ 80,400	\$ 64,037	\$ 105,802	\$ 303,177	\$ 137,406	\$ 28,800	\$ 28,800	\$ 28,800
	Total	\$ 4,782,504	\$ 5,013,903	\$ 5,431,878	\$ 6,068,307	\$ 6,112,674	\$ 5,892,561	\$ 6,169,375	\$ 6,312,100	\$ 6,250,643
Expenditures	Administration	\$ 907,812	\$ 1,119,937	\$ 1,203,295	\$ 1,335,193	\$ 1,377,991	\$ 1,356,686	\$ 1,026,978	\$ 1,026,978	\$ 950,440
	Programs	\$ 2,017,930	\$ 2,563,151	\$ 2,590,169	\$ 2,781,698	\$ 3,350,838	\$ 3,084,979	\$ 4,434,846	\$ 3,500,000	\$ 4,917,849
	Projects	\$ 816,943	\$ 909,678	\$ 833,784	\$ 828,491	\$ 889,095	\$ 966,600	\$ 2,691,651	\$ 1,000,000	\$ 2,255,323
	Total	\$ 3,742,685	\$ 4,592,766	\$ 4,627,248	\$ 4,945,382	\$ 5,617,924	\$ 5,408,265	\$ 8,153,475	\$ 5,526,978	\$ 8,123,612
Fund Balance	Beginning Balance	\$ 1,891,113	\$ 2,930,932	\$ 3,352,069	\$ 4,156,699	\$ 5,279,624	\$ 6,169,005	\$ 6,129,494	\$ 6,653,301	\$ 7,438,423
	Ending Balance	\$ 2,930,932	\$ 3,352,069	\$ 4,156,699	\$ 5,279,624	\$ 6,169,005	\$ 6,653,301	\$ 4,145,394	\$ 7,438,423	\$ 5,565,454
	ok	ok	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	\$ 2,704,133	\$ 4,076,738	\$ 4,076,738	\$ 4,061,806
	Difference	\$ 1,059,590	\$ 1,055,686	\$ 1,843,075	\$ 2,806,933	\$ 3,360,043	\$ 3,949,169	\$ 68,657	\$ 3,361,685	\$ 1,503,648
	% of Policy	157%	146%	180%	214%	220%	246%	102%	182%	137%
CAPITAL IMPROVEMENT PROJECTS										
		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	2027 Proposed
Revenue	Property Tax Levy	\$2,438,864	\$2,483,785	\$2,649,939	\$2,829,655	\$3,196,133	\$3,773,141	\$3,900,000	\$3,900,000	\$3,900,000
	Intergovernmental	\$1,515,718	\$122,768		\$65,078	\$65,488	\$374,276	\$3,175,000	\$513,802	\$6,475,000
	Interest Income	\$19,694	\$422	\$111,597	\$460,047	\$540,893	\$515,144	\$325,000	\$325,000	\$400,000
	Permit Fees									
	Miscellaneous/Restricted Fund Balance	\$70,689	\$134,200		\$20,205			\$3,674,550	\$3,674,550	
	Total	\$ 4,044,965	\$ 2,741,175	\$ 2,761,536	\$ 3,374,985	\$ 3,802,514	\$ 4,662,561	\$ 11,074,550	\$ 8,413,352	\$ 10,775,000
Expenditures	Capital Improvement Projects	3,389,400	1,378,533	\$ 2,443,579	\$ 1,628,844	\$ 2,462,601	\$ 1,802,960	\$ 7,780,310	\$ 7,445,000	\$ 7,653,280
	Transfer out to Debt Service					454,970				
	Total	\$ 3,389,400	\$ 1,378,533	\$ 2,443,579	\$ 1,628,844	\$ 2,917,571	\$ 1,802,960	\$ 7,780,310	\$ 7,445,000	\$ 7,653,280
Fund Balance	Beginning Balance	\$ 4,763,226	\$ 5,418,791	\$ 6,781,433	\$ 7,099,390	\$ 8,845,531	\$ 8,845,531	\$ 6,044,411	\$ 9,135,132	\$ 6,428,934
	Ending Balance (Unassigned)	\$ 5,418,791	\$ 6,781,433	\$ 7,099,390	\$ 8,845,531	\$ 6,044,411	\$ 9,135,132	\$ 9,338,651	\$ 6,428,934	\$ 9,550,654
	ok	ok	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	\$ 6,000,000
	Difference	\$ 3,418,791	\$ 4,781,433	\$ 5,099,390	\$ 6,845,531	\$ 44,411	\$ 3,135,132	\$ 3,338,651	\$ 428,934	\$ 3,550,654
	% of Policy	271%	339%	355%	442%	101%	152%	156%	107%	159%
Restricted, Committed or Assigned Funds (Funds available at the end of that year)						\$ 3,686,063	\$ 2,570,000	\$ 3,674,550	\$ -	\$ -
DEBT SERVICE										
		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	2026 Estimated	2027 Proposed
Revenue ⁽¹⁾	Property Tax Levy ⁽¹⁾	\$1,044,662	\$1,059,899	\$1,030,638	\$1,067,605	\$1,007,292	\$976,740	\$1,011,492	\$1,011,492	\$1,011,492
	Intergovernmental									
	Interest Income	\$818	\$239	\$5,899	\$0	\$0	\$3,027	\$0	\$0	\$0
	Permit Fees									
	Miscellaneous									
	Total	\$ 1,045,480	\$ 1,060,138	\$ 1,036,537	\$ 1,067,605	\$ 1,007,292	\$ 979,767	\$ 1,011,492	\$ 1,011,492	\$ 1,011,492
Expenditures ⁽²⁾	Debt Service	1,002,448	(953,400)	\$ 2,850,184	\$ 998,908	\$ 953,890	\$ 952,025	\$ 950,000	\$ 950,000	\$ 950,000
	Total	\$ 1,002,448	\$ (953,400)	\$ 2,850,184	\$ 998,908	\$ 953,890	\$ 952,025	\$ 950,000	\$ 950,000	\$ 950,000
Fund Balance	Beginning Balance	\$ 186,691	\$ 229,723	\$ 2,243,261	\$ 429,614	\$ 494,556	\$ 1,002,928	\$ 1,002,928	\$ 1,030,670	\$ 1,092,162
	Transfer in from CIP					\$ 454,970	\$ -	\$ -	\$ -	\$ -
	Ending Balance	\$ 229,723	\$ 2,243,261	\$ 429,614	\$ 498,311	\$ 1,002,928	\$ 1,030,670	\$ 1,064,420	\$ 1,092,162	\$ 1,153,654
1 - Revenue (Property Tax Levy is based on 105% of 2027 Debt Service)										
2 - Expenditures are for 2027 Debt Service										

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Combined Operations, CIP and Debt Budget										
		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 actual	2026 Adopted	2026 Estimated	2027 Proposed
Revenues	Property Tax Levy ⁽¹⁾	\$ 8,179,195	\$ 8,320,444	\$ 8,660,370	\$ 9,214,778	\$ 9,653,137	\$ 10,172,731	\$ 10,516,667	\$ 10,516,667	\$ 10,516,667
	Intergovernmental	\$ 1,515,718	\$ 234,507	\$ 303,941	\$ 467,776	\$ 141,623	\$ 418,902	\$ 3,360,000	\$ 760,927	\$ 6,735,668
	Interest Income	\$ 31,236	\$ 1,165	\$ 174,703	\$ 670,836	\$ 784,023	\$ 762,670	\$ 625,000	\$ 700,000	\$ 700,000
	Permit Fees	\$ 36,500	\$ 44,500	\$ 26,900	\$ 31,500	\$ 40,520	\$ 43,180	\$ 50,400	\$ 56,000	\$ 56,000
	Miscellaneous	\$ 110,300	\$ 214,600	\$ 64,037	\$ 126,007	\$ 303,177	\$ 137,406	\$ 3,703,350	\$ 3,703,350	\$ 28,800
	Total	\$ 9,872,949	\$ 8,815,216	\$ 9,229,951	\$ 10,510,897	\$ 10,922,480	\$ 11,534,889	\$ 18,255,417	\$ 15,736,944	\$ 18,037,135
Expenditures	Administration	\$ 907,812	\$ 1,119,937	\$ 1,203,295	\$ 1,335,193	\$ 1,377,991	\$ 1,356,686	\$ 1,026,978	\$ 1,026,978	\$ 950,440
	Programs	\$ 2,017,930	\$ 2,563,151	\$ 2,590,169	\$ 2,781,698	\$ 3,350,838	\$ 3,084,979	\$ 4,434,846	\$ 3,500,000	\$ 4,917,849
	Projects	\$ 816,943	\$ 909,678	\$ 833,784	\$ 828,491	\$ 889,095	\$ 966,600	\$ 2,691,651	\$ 1,000,000	\$ 2,255,323
	Capital Improvement Project	\$ 3,389,400	\$ 1,378,533	\$ 2,443,579	\$ 1,628,844	\$ 2,462,601	\$ 1,802,960	\$ 7,780,310	\$ 7,445,000	\$ 7,653,280
	Debt Service	\$ 1,002,448	\$ (953,400)	\$ 2,850,184	\$ 998,908	\$ 953,890	\$ 952,025	\$ 950,000	\$ 950,000	\$ 950,000
	Total	\$ 8,134,533	\$ 5,017,899	\$ 9,921,011	\$ 7,573,134	\$ 9,034,415	\$ 8,163,250	\$ 16,883,785	\$ 13,921,978	\$ 16,726,892
Fund Balance	Beginning Balance	\$ 6,841,030	\$ 8,579,446	\$ 12,376,763	\$ 11,685,703	\$ 10,933,648	\$ 13,447,464	\$ 9,502,283	\$ 16,819,103	\$ 14,959,519
	Ending Balance ⁽²⁾	\$ 8,579,446	\$ 12,376,763	\$ 11,685,703	\$ 14,623,466	\$ 12,821,713	\$ 16,819,103	\$ 10,873,915	\$ 14,959,519	\$ 16,269,762
TAX LEVY										
		2020 Adopted	2021 Adopted	2022 Adopted	2023 Adopted	2024 Adopted	2025 Adopted	2026 Adopted	2026 Estimated	2027 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	\$ 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	\$ 3,900,000	\$ 3,900,000
Debt Service				\$ 1,056,439	\$ 1,057,751	\$ 1,007,292	\$ 1,011,492	\$ 1,011,492	\$ 1,011,492	\$ 1,011,492
Total		\$ 8,277,699	\$ 8,277,699	\$ 8,774,361	\$ 9,356,175	\$ 9,921,974	\$ 10,516,667	\$ 10,516,667	\$ 10,516,667	\$ 10,516,667
Difference from previous year		\$ 1,339,649	\$ -	\$ 496,662	\$ 581,814	\$ 565,799	\$ 594,693	\$ -	\$ -	\$ -
% Change		19.31%	0.00%	6.00%	6.63%	6.05%	5.99%	0.00%	0.00%	0.00%
LEVY CERTIFICATION										
Debt Levy		\$ 1,057,243	\$ 1,054,454	\$ 1,056,439	\$ 1,057,751	\$ 1,007,292	\$ 1,011,492	\$ 1,011,492	\$ 1,011,492	\$ 1,011,492
General Levy (Operations & CIP)		\$ 7,220,456	\$ 7,223,245	\$ 7,717,922	\$ 8,298,424	\$ 8,914,682	\$ 9,505,175	\$ 9,505,175	\$ 9,505,175	\$ 9,505,175
Total Levy		\$ 8,277,699	\$ 8,277,699	\$ 8,774,361	\$ 9,356,175	\$ 9,921,974	\$ 10,516,667	\$ 10,516,667	\$ 10,516,667	\$ 10,516,667