



Clifton Water District

2026 ADOPTED BUDGET

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BUDGET MESSAGE

To: The Board of Directors and Customers of the Clifton Water District

From: The District Manager

Date: December 11, 2025

Subject: Transmittal of the Proposed Budget

The proposed budget for the 2026 fiscal year for the Clifton Water District is presented. This reflects an ongoing commitment to providing safe, reliable, and high-quality drinking water to the community in a fiscally responsible way.

District overview: The Clifton Water District serves approximately 12,512 Active Taps that service 15,179 residential and commercial units. Single-family, multiple-family, and trailer park units comprise 97% of the District's accounts. The remaining 3% are commercial uses such as retail stores, gas stations, and restaurants. The District Service Area encompasses approximately 10,720 acres and is described as an area bounded by 30 Road on the West, I-70 on the North, 34 ½ Road on the East, and the Colorado River on the South. The District also serves some residents south of the Colorado River and the Whitewater area. The District is governed by a five-member Board of Directors that is elected to four-year terms by property owners within the District. The District employs a total of 29 people across its Administration, Distribution, and Water Treatment departments.

Operational and financial overview: The 2026 fiscal budget year has presented a unique set of challenges and successes. The ongoing need for infrastructure maintenance and upgrades, the increasing cost of materials, and the impacts of drought on our water supply continue. Despite these obstacles, the District will continue to demonstrate creativity and efficiency to meet operational goals. This proposed budget is built on conservative revenue projections and a vigilant approach to managing costs. The accompanying financial plan details the estimated revenues and proposed expenditures for the upcoming year, along with comparisons to prior fiscal years.

Services to be delivered: During the 2026 budget year, Clifton Water District will deliver the following core services to customers:

- *Water treatment and delivery:* Operations and maintenance of treatment facilities and distribution systems to ensure a high-quality and reliable supply of potable water will continue.
- *Billing and customer service:* Administrative staff will continue to manage efficient and accurate billing services and provide responsive customer support.
- *Infrastructure repair and replacement:* Proactive and responsive maintenance will be performed on pumps, pipes, and other critical infrastructure to prevent service outages.

Key initiatives and priorities for the upcoming year: The 2026 budget allocates resources toward the following critical initiatives, which align with the District's long-term strategic goals:

- *Infrastructure maintenance and upgrades:* The continued maintenance and repair of aging water infrastructure is prioritized, including replacing several water mains, rehabilitating storage tanks, the Colorado River pedestrian bridge transmission line, and upgrading pump stations. These proactive investments are essential to prevent costly emergency repairs and ensure the uninterrupted delivery of water to customers.
- *Continued investment in water quality:* Funding for critical improvements to the District's water treatment plant, including upgrading the electrical system and modernizing pump equipment. This ensures that all state and federal water quality standards are met and exceeded.

- *Financial stability and reserves:* Building on past successes, a portion of the projected surplus will be dedicated to strengthening the reserve fund. A healthy reserve is vital for long-term financial sustainability and provides a necessary buffer against unforeseen emergencies or capital needs.

Revenue and rate considerations: The 2026 budget recommends a modest rate increase. This decision is based on an ongoing rate analysis, which concluded that an adjustment is necessary to keep pace with rising operational costs and fund essential capital improvement projects.

Important features of the 2026 budget: The 2026 budget was prepared using the accrual basis of accounting. In compliance with Colorado State law, this budget is balanced. The proposed budget ensures that total operating expenses will not exceed the District's available revenues.

Clifton Water District is a Water Activity Enterprise and exclusively receives all revenue from rates and fees. No revenue is collected from property or sales tax. Revenues and expenses are classified as operating, non-operating, and other. Revenues are primarily based on water sales, and rates have been evaluated consecutively to continually meet the requirements of the District's operating expenses and debt service. Operating expenses are incurred as a daily cost of producing and delivering clean drinking water. The budget conservatively estimates both revenues and operational expenses based on current usage trends and anticipated new taps. Other expenses include debt service payments for the 2014 Drinking Water Revolving Fund Loan, reserve fund, and contingency funds.

Non-operating revenues and expenses are identified as capital or infrastructure improvements that are not operational in nature.

Transparency and public engagement: The District is committed to transparency. The full proposed budget was available for public inspection, and customers were encouraged to participate in the public hearing held on November 13, 2025, to provide input before the Board's final adoption.

Appreciation for staff and community: This budget is a testament to the hard work and dedication of the staff, who expertly manage limited resources and consistently deliver outstanding public service. Gratitude is also extended to customers and the community for their trust and investment in the District.

Sincerely,

Ty Jones
District Manager



BUDGET SUMMARY

Description	2026 Budget
Operating Revenue	
Water Revenue	\$11,004,339
Penalties & Fees	\$152,800
Other Operating Revenue	\$15,000
Total Operating Revenue	\$11,172,139
Non-Operating Revenue	
System Impact Fees (Tap Fees)	\$341,040
Penalties/Fees - Non-Op (Includes System Dev Fees)	\$1,223,920
Other Non-Operating Revenue	\$301,600
Total Non-Operating Revenue	\$1,866,560
Total Revenue	\$13,038,699
Operating Expenses	
Labor & Benefits	\$4,173,200
Board Operating Expense	\$26,300
District-Wide Operating Expense	\$849,000
Admin Operating Expense	\$389,931
Distribution Operating Expense	\$1,109,185
Water Treatment Plant Operating Expense	\$1,067,345
Total Operating Expenses	\$7,614,961
Non-Operating Expenses	
General and Administrative Non-Operating Expense	\$235,000
Distribution Non-Operating Expense	\$1,971,745
Water Treatment Plant Non-Operating Expense	\$1,745,400
Total Non-Operating Expenses	\$3,952,145
Other Expenses	
Debt Service Repayment	\$1,050,606
Total Other Expenses	\$1,050,606
Total Cash Expenses	\$12,617,712
Net Income Before Non-Cash Expenses	\$420,987
Non-Cash Expense	
Depreciation Expense	\$2,105,000
Total Non-Cash Expenses	\$2,105,000
Net Income After All Expenses	(\$1,684,013)

BUDGET EXPLANATION

OPERATING REVENUE

Operating Revenue						
Acct#	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget
100-4105	Water Sales	\$8,217,581	\$9,458,400	\$10,315,450	\$10,871,339	\$1,412,939
100-4115	Bulk Water Sales	\$17,405	\$18,000	\$28,500	\$20,000	\$2,000
100-4120	Irrigation Sales	\$113,807	\$115,000	\$155,000	\$113,000	(\$2,000)
100-4220	CSD Outside Billing Fees	\$66,281	\$55,000	\$56,347	\$55,000	\$0
100-4225	Final Cancellation Fee	\$1,080	\$1,000	\$1,440	\$800	(\$200)
100-4230	Delinquency & Tampering Fees	\$37,313	\$38,400	\$49,500	\$35,000	(\$3,400)
100-4235	Returned Payment Fees	\$8,570	\$8,196	\$9,350	\$8,000	(\$196)
100-4240	Set-Up/Connect Fees	\$21,255	\$21,600	\$24,000	\$21,600	\$0
100-4245	Disconnect/Shut off Fees	\$19,713	\$21,360	\$23,500	\$23,000	\$1,640
100-4260	Backflow & Cross Connect Fees	\$1,000	\$1,500	\$6,500	\$1,500	\$0
100-4280	Delinquent Lien Receivable	\$0	\$0	\$9,200	\$7,900	\$7,900
100-4360	Misc Income	\$12,587	\$15,000	\$34,000	\$15,000	\$0
Total Operating Revenue		\$8,516,591	\$9,753,456	\$10,712,787	\$11,172,139	\$1,418,683

Water Revenue

100-4105 Water Sales – The budget includes a base rate increase of at least \$2.25, and a consumption tier increase of at least \$1.35 for all customers. The overall increase to the budget is highly conservative and based on usage in 2024 and 2025.

100-4115 Bulk Water Sales – Projection is based on average usage in 2024-2025.

100-4120 Irrigation Metered Sales – As of January 1, 2023, the District implemented a new rate tier for irrigation-only taps and water use to promote conservation. Projection is based on average usage in 2024-2025.

Penalties and Fees

100-4220 CSD Outside Billing Fees – The projection is based on billing an estimated 5,672 accounts at \$0.80 per account per month.

100-4225 Final Cancellation Fees – Projection is based on average fees 2022-2025.

100-4230 Delinquency & Tampering Fees – Projection is based on average fees 2022-2025.

100-4235 Returned Payment Fees – Projection is based on average fees 2022-2025.

100-4240 Set up Fees – One-time set up fee at the beginning of account creation for customers. Projection is based on average fees 2022-2025.

100-4245 Disconnect/Shut off Fees – Projection is based on average fees 2022-2025.

100-4260 Backflow & Cross-Connection Fee – Fee is assessed when customers do not comply with current backflow and cross-connection regulations. Projection is based on average fees 2024-2025.

100-4280 Delinquent Lien Receivable (New Account) – Property liens placed on delinquent accounts through Mesa County. Projection is based on an estimate per process, introduced in 2025.

Other Operating Revenue

100-4360 Miscellaneous Income – This includes any revenue that is not directly related to the sale of water, mostly related to a quarterly fuel tax return and monthly restitution checks.

NON-OPERATING REVENUE

Non-Operating Revenue						
Acct#	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget
100-4470	System Impact Fee (Meter Fees)	\$1,148,300	\$810,000	\$750,000	\$341,040	(\$468,960)
100-4560	Non-Operating Base	\$257,505	\$258,000	\$263,500	\$258,000	\$0
100-4565	Tap Installations	\$799	\$1,600	\$23,500	\$5,000	\$3,400
100-4575	Readiness to Serve	\$10,635	\$19,920	\$21,500	\$16,000	(\$3,920)
100-4580	System Development Fees	(\$37)	\$0	\$100,000	\$934,420	\$934,420
100-4585	Main Line Extension Fees	\$0	\$27,000	\$8,000	\$10,500	(\$16,500)
100-4690	Interest Income	\$192,442	\$185,000	\$205,000	\$205,000	\$20,000
100-4705	Gain/Loss Disposal of Assets	\$15,291	\$15,000	\$34,500	\$0	(\$15,000)
100-4715	Unrealized Gain/Loss on Invest	\$121,678	\$0	\$75,000	\$75,000	\$75,000
100-4820	Lease Income	\$15,175	\$21,600	\$21,600	\$21,600	\$0
100-4825	Grant Revenue	\$0	\$0	\$0	\$0	\$0
Total Non-Operating Revenue		\$1,761,787	\$1,338,120	\$1,502,600	\$1,866,560	\$528,440

Tap Sales

100-4470 System Impact Fee (Meter Fee) – Tap fees were adjusted August 2025 to comply with HB25-1211. The projection is based on 90 taps sold at the projected In-District 5/8" rate of \$3,248/tap and 10 taps sold at the projected Whitewater 5/8" rate of \$4,872/tap. A customer's total Tap Fee is a combination of a System Impact Fee and a System Development Fee.

100-4580 System Development Fees (New Account) - Tap fees were adjusted August 2025 to comply with HB25-1211. The projection is based on 90 taps sold at the projected In-District rate of \$9,191/tap and 10 taps sold at the projected Whitewater rate of \$10,723/tap. A customer's total Tap Fee is a combination of a System Impact Fee and a System Development Fee, and may include a discount dependent on the property's irrigation status.

Penalties & Fees

100-4560 Non-Operating Base – Amount is based on an average of \$1.50 per customer unit per month.

100-4565 Tap Installations – Expenses incurred when the District installs a single water service tap for a customer instead of a private contractor. Projection is based on estimate.

100-4575 Readiness to Serve – Projection is based on average fees 2022-2025.

100-4585 Main Line Extension Fees – Projection is based on three subdivisions at the rate of \$3,500 per extension.

Interest Revenue

100-4690 Interest Income – Estimated average yield of 2.58% on investments with an estimated balance of \$3.6m and an estimated 3.5% on an average of \$5.3m held in COLOTRUST.

Gain/Loss on Sale of Asset/Investment

100-4705 Gain/Loss Disposal of Assets -Based on the estimated sale of assets that are no longer useful to the District.

100-4715 Unrealized Gain/Loss on Investments -The estimated gain/loss on investments as of year-end.

Grant and Lease Revenue

100-4820 Lease Income – Projections are based on the CommNet Cellular Inc. (Verizon) lease amount of \$1,800/month.

100-4825 Grant Revenue - The District is currently pursuing grant funding for future capital improvements, but no grants have been awarded to date.

GENERAL, BOARD, & ADMINISTRATIVE BUDGET

GENERAL EXPENSE

General Expense						
Acct#	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget
125-5420	Election Expense	\$0	\$125,000	\$20,000	\$0	(\$125,000)
125-5430	Meeting Expense	\$433	\$600	\$1,300	\$1,500	\$900
125-5440	Travel	\$1,940	\$5,600	\$0	\$5,600	\$0
125-5450	Dues & Training	\$1,436	\$6,000	\$100	\$6,000	\$0
125-5900	Board Wages	\$7,100	\$12,000	\$12,000	\$12,000	\$0
125-5930	FICA Taxes - Board	\$543	\$1,000	\$1,000	\$1,000	\$0
125-5935	Unemployment Ins - Board	\$14	\$100	\$100	\$100	\$0
125-5940	Workers Comp Ins - Board	\$35	\$100	\$66	\$100	\$0
130-5080	Community Outreach	\$29,784	\$48,000	\$45,000	\$59,000	\$11,000
130-5090	Penalties & Fees	\$879	\$1,000	\$12,000	\$5,000	\$4,000
130-5560	Bank Charges	\$146,122	\$76,800	\$115,000	\$80,000	\$3,200
130-5580	Insurance & Bonds	\$148,743	\$191,475	\$160,000	\$190,000	(\$1,475)
130-5690	Water Shares	\$37,815	\$50,000	\$48,916	\$65,000	\$15,000
130-5810	Postage	\$77,756	\$73,800	\$75,000	\$81,000	\$7,200
130-5830	Printing	\$22,102	\$22,500	\$21,500	\$25,000	\$2,500
130-5870	Shipping	\$21,109	\$18,000	\$20,300	\$18,000	\$0
130-6010	GIS Hosting Services	\$57,530	\$71,000	\$60,000	\$44,000	(\$27,000)
130-6020	Attorney Fees	\$13,091	\$25,000	\$40,000	\$30,000	\$5,000
130-6040	Contract Services	\$1,750	\$160,000	\$88,000	\$200,000	\$40,000
130-6330	Phones	\$22,664	\$22,000	\$23,500	\$24,000	\$2,000
130-6670	Facilities Repair & Maint	\$0	\$13,500	\$150	\$20,000	\$6,500
130-6680	Security	\$18,379	\$5,500	\$6,170	\$8,000	\$2,500
Total General Expense		\$609,226	\$928,975	\$750,102	\$875,300	(\$53,675)

Board Expense

- 125-5420 Election Expense** – Board member election in odd years.
- 125-5430 Meeting Expense** – Board meeting expenses.
- 125-5440 Travel** – The travel expenses for SDA Annual Conference and the Colorado Water Congress.
- 125-5450 Dues & Training** – SDA Annual Conference and Colorado Water Congress.
- 125-5900 Board Wages** – Based on the cost to pay each board member to attend meetings throughout the year.
- 125-5930 FICA Taxes** – Based on 7.65% of total wages.
- 125-5935 Unemployment Insurance** – Based on 0.20% of total wages.
- 125-5940 Workers Comp Insurance** – Based on 2026 WC rates.

Community Outreach

- 130-5080 Community Outreach** – Includes, among several, the Colorado River Project, Children's Waterfest, DRIP, Grand Valley Water Quality Project, LEPC, and the PHS Fish Hatchery.

Banking & Insurance Expense

- 130-5090 Penalties & Fees** – Used for any late or penalty payments the District must pay.
- 130-5560 Bank Charges** – Invoice Cloud fees and Advisory fees paid to Schwab for investment management.
- 130-5580 Insurance & Bonds** – Premiums for Property and Liability Insurance.

Water Share/Source of Supply

- 130-5690 Water Shares** – GVIC annual A&B share and additional water shares that may become available.

General Operating Expense

130-5810 Postage – InfoSend Billing and Envelope Postage, 8.5% increase in postage rates.

130-5830 Printing – InfoSend 8.5% rate increase.

130-5870 Shipping – Primarily used for shipping lab samples, small equipment for repairs, and chemicals.

General Professional Fees

130-6010 GIS Hosting Services – Contracted services specifically for GIS hosting.

130-6020 Attorney Fees – Estimated annual expense for attorney fees.

130-6040 Contract Services – Fees for on-demand engineering and drafting services, surveying assistance, OpenGov integration, and AWIA assessment

General Utilities

130-6330 Phones – Office phone system, field iPads/service, remote communications.

General Facility Repairs/Maintenance

130-6670 Facility Repair & Maintenance – Includes crack seal of asphalt for office drive and parking lots.

130-6680 Security – Anticipated increase for quarterly security, camera monitoring, and fire system monitoring.

ADMINISTRATIVE LABOR AND BENEFITS

Admin Labor and Benefits						
Acct#	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget
110-5905	Hourly Wages - Admin	\$314,671	\$335,300	\$345,000	\$347,000	\$11,700
110-5910	Salary Wages - Admin	\$819,474	\$832,600	\$780,000	\$877,700	\$45,100
110-5915	Overtime - Admin	\$957	\$1,100	\$1,015	\$1,100	\$0
110-5930	FICA Taxes - Admin	\$86,233	\$90,300	\$87,000	\$93,800	\$3,500
110-5935	Unemployment Ins - Admin	\$2,102	\$2,400	\$2,200	\$2,500	\$100
110-5940	Workers Comp Ins - Admin	\$1,018	\$2,400	\$1,900	\$1,800	(\$600)
110-5945	Retirement Contributions - Admin	\$66,546	\$70,800	\$68,000	\$81,600	\$10,800
110-5950	Disability Ins - Admin	\$4,073	\$4,500	\$4,500	\$4,600	\$100
110-5955	Health Ins - Admin	\$192,261	\$227,200	\$206,000	\$222,500	(\$4,700)
110-5960	Life Ins - Admin	\$360	\$400	\$350	\$400	\$0
110-5980	HSA Benefit Payment - Admin	\$7,200	\$10,800	\$5,700	\$10,800	\$0
110-5985	HRA/FSA Benefit - Admin	\$0	\$0	\$0	\$7,200	\$7,200
110-5990	Employee Benefits Other - Admin	\$840	\$900	\$1,200	\$900	\$0
110-5995	Dental Insurance - Admin	\$5,076	\$6,300	\$4,550	\$5,900	(\$400)
Total Admin Labor and Benefits		\$1,500,809	\$1,585,000	\$1,507,415	\$1,657,800	\$72,800

Admin Labor

110-5905 Hourly Wages – Based on 5 FTE and 3.5% wage increase.

110-5910 Salary Wages – Based on 5 FTE and 3.5% wage increase.

110-5915 Overtime – Based on historical use.

Admin Benefits

110-5930 FICA Taxes – 7.65% of total wages.

110-5935 Unemployment Insurance – 0.20% of total wages.

110-5940 Workers Comp Insurance – Based on 2026 WC rates.

110-5945 Retirement Contributions – 6.00% of total wages.

110-5950 Disability Insurance – Based on 2026 rates and wage increases. 100% employer-paid.

110-5955 Health Insurance – Based on Open Enrollment, 11% rate increase.

110-5960 Life Insurance – Basic, 100% employer-paid.

110-5980 HSA Benefit Payment – Based on a \$150 monthly match per enrollment.

110-5985 HRA/FSA Benefit – New benefits beginning 2026. Annual HRA benefit after out-of-pocket min reached.

110-5990 Employee Benefits-Other – Cell phone reimbursement.

110-5995 Dental Insurance – Based on Open Enrollment.

ADMINISTRATIVE OPERATING EXPENSE

Admin Operating Expense						
Acct#	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget
110-5820	Office Supplies	\$5,120	\$5,600	\$5,600	\$6,000	\$400
110-5840	Janitorial	\$8,992	\$9,700	\$9,700	\$10,300	\$600
110-5860	Tools & Small Equipment	\$1,120	\$6,251	\$4,200	\$2,200	(\$4,051)
110-5310	Human Resource Expenses	\$1,606	\$2,200	\$2,300	\$2,700	\$500
110-5330	Pre-Employment and Random Testing	\$4,402	\$5,100	\$3,000	\$5,100	\$0
110-5360	Employee Engagement	\$9,401	\$13,100	\$15,500	\$20,000	\$6,900
110-6030	IT Support	\$58,850	\$77,880	\$77,585	\$87,000	\$9,120
110-6035	Subscriptions	\$54,582	\$97,820	\$70,000	\$99,300	\$1,480
110-6040	Contract Services	\$59,765	\$104,750	\$100,000	\$85,050	(\$19,700)
110-6110	Safety	\$3,620	\$1,500	\$1,300	\$1,500	\$0
110-6220	Dues & Training	\$16,718	\$25,435	\$23,000	\$26,490	\$1,055
110-6225	Travel	\$4,052	\$9,150	\$8,400	\$9,150	\$0
110-6340	Electricity	\$10,524	\$11,500	\$12,000	\$11,000	(\$500)
110-6350	Natural Gas	\$1,532	\$2,000	\$1,600	\$2,000	\$0
110-6550	Equipment Rental	\$4,645	\$4,700	\$4,000	\$4,900	\$200
110-6470	Vehicle Repair & Maintenance	\$1,596	\$1,000	\$2,500	\$2,000	\$1,000
110-6475	Fuel	\$3,960	\$6,000	\$3,700	\$5,000	(\$1,000)
110-6660	Equipment Repair & Maintenance	\$1,033	\$700	\$500	\$1,100	\$400
110-6670	Facilities Repair & Maintenance	\$6,108	\$7,142	\$7,500	\$9,141	\$1,999
Total Admin Operating Expense		\$257,625	\$391,528	\$352,385	\$389,931	(\$1,597)

Admin Operating Expense

110-5820 Office Supplies – Projected increases to product prices.

110-5840 Janitorial – Office cleaning services, supplies for the Admin office; anticipated increases.

110-5860 Tools & Small Equipment – Reduced from 2025 when the District purchased several new chairs.

Human Resource Expense

110-5310 Human Resource Expenses – Includes funds for recruitment and Labor Law Posters.

110-5330 Pre-Employment & Random Testing – Includes funds for random drug and alcohol screens, pre-employment background checks, physicals, DOT medical card exams, and FMCSA queries.

110-5360 Employee Engagement – Includes funds for employee apparel and employee appreciation.

Admin Professional Fees

110-6030 IT Support – Anticipated increase from IT vendor.

110-6035 Subscriptions – Includes Revver, Adobe Pro, Streamline, Flowpoint, Employers Council, Neptune 360, Bluebeam, Caselle, Metrofax, Bitwarden, and OpenGov,

110-6040 Contract Services – Includes OneCallNow. generator inspections, pest control, HVAC inspections, Mountain Message, auditing service, and lobbyist consulting.

Admin Safety Expense

110-6110 Safety – Includes first aid supplies, annual fire extinguisher, and AED inspections.

Admin Training & Travel Expense

110-6220 Dues & Training – Including: CDPHE fees; SDA membership and conference; AWWA membership and fees; Water Congress membership and state affairs; GFOA membership; CGFOA conference; and other miscellaneous trainings.

110-6225 Travel – Includes hotel and meal expenses for out-of-town conferences and training.

Admin Utilities

110-6340 Electricity – Electric bills for Admin office.

110-6350 Natural Gas – Natural gas bills for Admin office.

Admin Rent Expense

110-6550 Equipment Rental – Konica Minolta copier, contracted increase.

Admin Vehicle Expense

110-6470 Vehicle Repair & Maintenance – Repairs and regular maintenance for two fleet vehicles.

110-6475 Fuel – Fuel for two fleet vehicles.

Admin Facility & Equipment Maintenance

110-6660 Equipment Repair & Maintenance – Increase based on historical trend and replacement plan.

110-6670 Facilities Repair & Maintenance – Includes trash service, HVAC, building upkeep, plumbing, etc.

DISTRIBUTION BUDGET

DISTRIBUTION LABOR AND BENEFITS

Distribution Labor and Benefits						
Acct#	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget
115-5905	Hourly Wages - Distribution	\$629,499	\$713,200	\$670,000	\$737,300	\$24,100
115-5910	Salary Wages - Distribution	\$109,011	\$138,000	\$125,000	\$156,500	\$18,500
115-5915	Overtime - Distribution	\$58,311	\$72,100	\$58,000	\$64,000	(\$8,100)
115-5920	On Call - Distribution	\$7,280	\$7,300	\$7,280	\$7,300	\$0
115-5925	Temporary Wages - Distribution	\$16,013	\$21,900	\$25,266	\$22,900	\$1,000
115-5930	FICA Taxes - Admin - Distribution	\$62,135	\$72,400	\$72,000	\$75,100	\$2,700
115-5935	Unemployment Ins - Distribution	\$1,541	\$2,000	\$1,700	\$2,000	\$0
115-5940	Workers Comp Ins - Distribution	\$15,767	\$21,700	\$21,200	\$31,400	\$9,700
115-5945	Retirement Contributions - Distribution	\$43,438	\$56,700	\$50,000	\$66,900	\$10,200
115-5950	Disability Ins - Distribution	\$3,120	\$4,200	\$4,000	\$4,400	\$200
115-5955	Health Ins - Distribution	\$180,857	\$239,300	\$215,000	\$246,300	\$7,000
115-5960	Life Ins - Distribution	\$331	\$400	\$350	\$400	\$0
115-5980	HSA Benefit Payment - Distribution	\$3,450	\$2,700	\$0	\$1,800	(\$900)
115-5985	HRA/FSA Benefit - Distribution	\$0	\$0	\$0	\$12,000	\$12,000
115-5990	Employee Benefits Other - Distribution	\$420	\$500	\$560	\$500	\$0
115-5995	Dental Insurance - Distribution	\$5,106	\$7,100	\$5,850	\$6,900	(\$200)
Total Distribution Labor and Benefits		\$1,136,278	\$1,359,500	\$1,256,206	\$1,435,700	\$76,200

Distribution Labor

- 115-5905 Hourly Wages** – Based on 9 FTEs and 3.5% wage increases.
- 115-5910 Salary Wages** – New Distribution Supervisor. Based on 1 FTE and includes 3.5% wage increase.
- 115-5915 Overtime** – Based on historical use.
- 115-5920 On Call** – Based on \$20/day for one operator to be on call.
- 115-5925 Temporary Wages** – Based on .5 FTE for temporary positions, increase is due to an increase in wage.

Distribution Benefits

- 115-5930 FICA Taxes** – 7.65% of total wages.
- 115-5935 Unemployment Insurance** – 0.20% of total wages.
- 115-5940 Workers Comp Insurance** – Based on 2026 WC rates.
- 115-5945 Retirement Contributions** – 6.00% of total wages
- 115-5950 Disability Insurance** – Based on 2026 rates and wage increases. 100% employer-paid.
- 115-5955 Health Insurance** – Based on Open Enrollment, 11% increase in rates.
- 115-5960 Life Insurance** – 100% employer-paid.
- 115-5980 HSA Benefit Payment** – Based on a \$150 monthly match per enrollment.
- 115-5985 HRA/FSA Benefit** – New benefits beginning 2026. Annual HRA benefit after out-of-pocket min reached.
- 115-5990 Employee Benefits-Other** – Cell phone reimbursement.
- 115-5995 Dental Insurance** – Based on Open Enrollment and rate increase.

DISTRIBUTION OPERATING EXPENSE

Distribution Operating Expense						
Acct#	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget
115-5110	Contract Services - Line Repairs	\$180,774	\$259,250	\$230,000	\$217,670	(\$41,580)
115-5120	Repair Parts - Line Repairs	\$163,872	\$218,250	\$270,000	\$263,350	\$45,100
115-5130	Meters - Operating	\$300,916	\$388,250	\$265,000	\$380,959	(\$7,291)
115-5140	After Hour Meals	\$223	\$700	\$635	\$1,200	\$500
115-5160	Locates	\$8,968	\$12,486	\$10,000	\$11,250	(\$1,236)
115-5820	Office Supplies	\$1,098	\$2,100	\$1,750	\$1,800	(\$300)
115-5840	Janitorial	\$388	\$400	\$500	\$600	\$200
115-5850	Permits	\$4,835	\$4,000	\$3,000	\$4,000	\$0
115-5860	Tools & Small Equipment	\$18,393	\$19,418	\$19,500	\$19,875	\$457
115-6030	IT Support	\$360	\$3,250	\$400	\$2,250	(\$1,000)
115-6035	Subscriptions	\$7,210	\$9,500	\$9,300	\$14,800	\$5,300
115-6040	Contract Services	\$14,280	\$10,500	\$10,500	\$10,500	\$0
115-6110	Safety	\$8,685	\$8,170	\$7,300	\$8,180	\$10
115-6220	Dues & Training	\$9,823	\$15,450	\$12,000	\$16,050	\$600
115-6225	Travel	\$751	\$18,900	\$2,200	\$6,750	(\$12,150)
115-6340	Electricity	\$23,295	\$24,500	\$27,000	\$25,750	\$1,250
115-6350	Natural Gas	\$3,176	\$4,000	\$3,600	\$5,500	\$1,500
115-6470	Vehicle Repair & Maintenance	\$38,350	\$42,700	\$55,000	\$39,400	(\$3,300)
115-6475	Fuel	\$31,846	\$33,910	\$36,500	\$37,301	\$3,391
115-6550	Equipment Rental	\$0	\$5,000	\$0	\$5,000	\$0
115-6660	Equipment Repair & Maintenance	\$20,870	\$27,800	\$22,500	\$25,800	(\$2,000)
115-6670	Facilities Repair & Maintenance	\$9,534	\$11,100	\$15,000	\$11,200	\$100
Total Distribution Operating Expense		\$847,648	\$1,119,634	\$1,001,685	\$1,109,185	(\$10,449)

Distribution Expense

115-5110 Contract Services - Line Repairs – The total estimated costs for asphalt and concrete repairs and traffic control, multiplied by the estimated number of emergency services line repairs, emergency main line repairs, preventive poly service line replacements, lead investigations, and emergency repairs requiring subcontract support.

115-5120 Repair Parts - Line Repairs – The total estimated costs for emergency service line and main line repairs, multiplied by the estimated number of service line repairs, main line repairs, proactive poly replacements, and customer service meter pit repairs. This estimate also includes the purchase of parts for inventory.

115-5130 Meters - Operating – The total estimated cost for the ongoing replacement of district meters.

115-5140 After-Hours Meals – After-hour shift meal reimbursements.

115-5160 Locates – The total estimated cost of locate tickets, and the paint and flags to perform the locates.

Distribution Operating Expense

115-5820 Office Supplies – Printer cartridges and basic office supplies.

115-5840 Janitorial – Basic janitorial supplies for the Distribution shop.

115-5850 Permits – The total estimated cost for Mesa County utility permits for emergency repairs, proactive poly replacements, and BLM right of way.

115-5860 Tools and Small Equipment – Hand tools, ladders, and small equipment for Distribution crews, shop.

Distribution Professional Fees

115-6030 IT Support – Anticipated decreased need for IT support in Distribution.

115-6035 Subscriptions – The estimated cost for Fire Flow, ArcGIS, Trimble, and OpenGov.

115-6040 Contract Services – Estimated cost for tank and cathodic protection inspection.

Distribution Safety Expense

115-6110 Safety – Steel-toe boots, personal protective equipment, traffic cones, medical examinations, gas monitors, and safety shirts.

Distribution Training and Travel

115-6220 Dues and Training – Indigo training, CDL tests, water certification, on- and off-site training.

115-6225 Travel – Travel expenses incurred during offsite training, including lodging and meals.

Distribution Utilities

115-6340 Electricity – Distribution-related electricity costs, rate increase expected in 2026.

115-6350 Natural Gas – Distribution-related natural gas costs, rate increase expected in 2026.

Distribution Vehicle Expense

115-6470 Vehicle Repair & Maintenance – The estimated cost for repairs and maintenance of Distribution fleet vehicles.

115-6475 Fuel – The estimated cost of fuel for Distribution fleet vehicles and equipment.

Distribution Rent Expense

115-6550 Equipment Rental – Rental of heavy equipment needed in emergencies or the District does not own.

Distribution Facility and Equipment Maintenance

115-6660 Equipment Repair & Maintenance – Repairs and maintenance of Distribution equipment.

115-6670 Facility Repair & Maintenance – Estimated cost associated with maintenance of the Distribution shop.

WATER TREATMENT PLANT BUDGET

WATER TREATMENT PLANT LABOR AND BENEFITS

Water Treatment Plant Labor and Benefits						
Acct#	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget
120-5905	Hourly Wages - WTP	\$462,435	\$603,400	\$542,500	\$614,400	\$11,000
120-5910	Salary Wages - WTP	\$109,515	\$120,400	\$125,000	\$124,600	\$4,200
120-5915	Overtime - WTP	\$18,093	\$25,400	\$19,500	\$25,600	\$200
120-5920	On Call - WTP	\$7,080	\$7,300	\$7,280	\$7,300	\$0
120-5930	FICA Taxes - WTP	\$45,593	\$57,700	\$50,600	\$58,500	\$800
120-5935	Unemployment Ins - WTP	\$1,128	\$1,600	\$1,300	\$1,600	\$0
120-5940	Workers Comp Ins - WTP	\$13,299	\$17,100	\$16,800	\$20,900	\$3,800
120-5945	Retirement Contributions - WTP	\$34,342	\$45,200	\$41,500	\$53,900	\$8,700
120-5950	Disability Ins - WTP	\$2,484	\$3,800	\$3,350	\$3,400	(\$400)
120-5955	Health Ins - WTP	\$126,332	\$163,700	\$145,000	\$150,600	(\$13,100)
120-5960	Life Ins - WTP	\$232	\$300	\$270	\$300	\$0
120-5980	HSA Benefit Payment - WTP	\$1,950	\$7,200	\$6,675	\$12,600	\$5,400
120-5985	HRA/FSA Benefit - WTP	\$0	\$0	\$0	\$1,200	\$1,200
120-5990	Employee Benefits Other - WTP	\$420	\$500	\$600	\$500	\$0
120-5995	Dental Insurance - WTP	\$3,833	\$4,800	\$4,200	\$4,300	(\$500)
Total Water Treatment Plant Labor & Benefits		\$826,736	\$1,058,400	\$964,575	\$1,079,700	\$21,300

Water Treatment Plant Labor

120-5905 Hourly Wages – Based on 7 FTEs and 3.5% wage increase.

120-5910 Salary Wages – Based on 1 FTE and includes a 3.5% wage increase.

120-5915 Overtime – Based on historical use.

120-5920 On Call – Based on \$20/day for one operator to be on call.

Water Treatment Plant Benefits

120-5930 FICA Taxes – 7.65% of total wages.

120-5935 Unemployment Insurance – 0.20% of total wages.

120-5940 Workers Comp Insurance – Based on 2026 WC rates.

120-5945 Retirement Contributions – 6.00% of total wages

120-5950 Disability Insurance – Based on 2026 rates and wage increases. 100% employer-paid.

120-5955 Health Insurance – Based on Open Enrollment and 11% increase in rates.

120-5960 Life Insurance – 100% employer-paid.

120-5980 HSA Benefit Payment – Based on a \$150 monthly match per enrollment.

120-5985 HRA/FSA Benefit – New benefits beginning 2026. Annual HRA benefit after out-of-pocket min reached.

120-5990 Employee Benefits-Other – Cell phone reimbursement.

120-5995 Dental Insurance – Based on Open Enrollment.

WATER TREATMENT PLANT OPERATING EXPENSE

Water Treatment Plant Operating Expense						
Acct#	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget
120-5260	Gases & Chemicals	\$310,028	\$310,400	\$330,000	\$327,900	\$17,500
120-5270	Lab Supplies & Equipment	\$24,442	\$20,700	\$22,000	\$35,700	\$15,000
120-5820	Office Supplies	\$1,421	\$1,200	\$1,300	\$1,700	\$500
120-5840	Janitorial	\$1,086	\$1,000	\$500	\$1,000	\$0
120-5850	Permits	\$1,303	\$1,000	\$700	\$1,400	\$400
120-5860	Tools & Small Equipment	\$4,865	\$5,400	\$5,100	\$5,400	\$0
120-6030	IT Support	\$0	\$2,300	\$100	\$600	(\$1,700)
120-6035	Subscriptions	\$33,455	\$34,000	\$34,500	\$35,950	\$1,950
120-6040	Contract Services	\$42,438	\$70,885	\$55,000	\$58,400	(\$12,485)
120-6110	Safety	\$3,392	\$6,000	\$3,700	\$5,800	(\$200)
120-6220	Dues & Training	\$13,609	\$21,360	\$17,250	\$20,345	(\$1,015)
120-6225	Travel	\$0	\$6,300	\$5,000	\$7,400	\$1,100
120-6340	Electricity	\$270,502	\$290,000	\$288,500	\$300,000	\$10,000
120-6350	Natural Gas	\$10,127	\$9,450	\$12,200	\$12,700	\$3,250
120-6470	Vehicle Repair & Maintenance	\$1,492	\$5,450	\$4,100	\$6,150	\$700
120-6475	Fuel	\$3,285	\$5,200	\$5,615	\$6,500	\$1,300
120-6550	Equipment Rental	\$7,376	\$11,500	\$10,500	\$16,800	\$5,300
120-6660	Equipment Repair & Maintenance	\$176,238	\$183,535	\$175,000	\$181,200	(\$2,335)
120-6670	Facilities Repair & Maintenance	\$12,907	\$26,950	\$26,500	\$42,400	\$15,450
Total Water Treatment Plant Operating Expense		\$917,967	\$1,012,630	\$997,565	\$1,067,345	\$54,715

Water Treatment Plant Operating Expense

120-5260 Gases & Chemicals – Water treatment gases and chemicals. Price increases expected.

120-5270 Lab Supplies & Equipment – Price increases expected. District to perform more in-house lab testing.

120-5820 Office Supplies – Printer cartridges and basic office supplies for Water Treatment Plant.

120-5840 Janitorial – Basic janitorial supplies for Water Treatment Plant.

120-5850 Permits – Lab recertification and other chemical handling permits.

120-5860 Tools and Small Equipment – Hand tools, ladders, and small equipment for Water Treatment Plant.

Water Treatment Plant Professional Fees

120-6030 IT Support – Anticipated decreased need for IT support for Water Treatment Plant.

120-6035 Subscriptions – Includes SCADA Software, Intellogx, Win911, Power Takeoff, and Open Gov.

120-6040 Contract Services – Includes Plant Generators PM, SCADA Contract, GCMS Service, Crane Inspection, RO Feed Samples, Lab Balance and Weight Service, Cartridge Filter Autopsy, HVAC PM, EnviroChem, and many others.

Water Treatment Plant Safety Expense

120-6110 Safety – Steel-toe boots, gloves, safety glasses, respirator fit test, and other personal protective equipment.

Water Treatment Plant Training and Travel

120-6220 Dues and Training – Training and conferences, including Indigo Training, AWWA Operator course, RMSAWWA Conference, AMTA Workshop, Water Quality Technology Conference, and ACE Conference.

120-6225 Travel – Includes hotel and meal expenses for out-of-town conferences and training.

Water Treatment Plant Utilities

120-6340 Electricity – Water Treatment Plant-related electricity costs, rate increase expected.

120-6350 Natural Gas – Water Treatment Plant-related natural gas costs, rate increase expected.

Water Treatment Plant Vehicle Expenses

120-6470 Vehicle Repair & Maintenance - Estimated cost for repairs and maintenance of Water Treatment Plant fleet vehicles.

120-6475 Fuel – The estimated cost of fuel for Water Treatment Plant fleet vehicles and equipment.

Water Treatment Plant Rent Expense

120-6550 Equipment Rental – Equipment rental is used for bi-annual retention pond cleaning and annual backwash cleaning.

Water Treatment Plant Facility and Equipment Maintenance

120-6660 Equipment Repair and Maintenance – Includes maintenance and repair for treatment plant systems and equipment.

120-6670 Facilities Repair and Maintenance – Includes new chairs and replacement of a power pole.

NON-OPERATING BUDGET

DISTRIBUTION NON-OPERATING EXPENSE

Distribution Non-Operating Expense						
Acct#	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget
115-7150	New Developments	\$38,446	\$88,950	\$74,000	\$98,145	\$9,195
115-7015	Equipment Purchases	\$34,217	\$41,900	\$36,100	\$63,600	\$21,700
115-8000	Distribution Improvements	\$312,888	\$1,905,000	\$651,000	\$1,810,000	(\$95,000)
Total Distribution Non-Operating Expense		\$385,552	\$2,035,850	\$761,100	\$1,971,745	(\$64,105)

115-7150 New Developments – Estimated cost of meter and main line connection parts for new developments.

115-7015 Equipment Purchases – includes remote data collector system and setup, Pallet rack shelves (2), MRX 920 MBL Data Collector, fire flow kits, utility locators, and a new fuel tank for one of the fleet vehicles.

115-8000 Distribution Improvements \$1,810,000 Total

- 2024-02 Desert Road Pump Station - \$250,000
- 2024-03 Pedestrian Bridge River Crossing - \$685,000
- 2024-04 32 Road Booster Pump Station - \$75,000
- 2025-04 South Storage Tank Rehab - \$250,000
- 2025-08 C ½ & B ½ Transmission Main - \$150,000
- 2025-11 Mesa County E ½ Rd & Hoover Ct - \$100,000
- 2025-10 Mesa County 32 ½ Rd to Front St - \$200,000
- 2026-100 Small Distribution System Improvements - \$100,000

WATER TREATMENT PLANT NON-OPERATING EXPENSE

Water Treatment Plant Non-Operating Expense						
Acct#	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget
120-7015	Equipment Purchases	\$35,253	\$301,800	\$270,000	\$145,400	(\$156,400)
120-8100	Water Treatment Upgrades	\$288,047	\$1,050,000	\$646,000	\$1,600,000	\$550,000
Total Water Treatment Plant Non-Operating Expense		\$323,300	\$1,351,800	\$916,000	\$1,745,400	\$393,600

120-7015 Equipment Purchases – Includes Tank Mixer, Chlorine Equipment, Davit crane, SC4500 Controller, PLC inventory, steps for effluent manifold, and other equipment.

120-8100 Improvements \$1,600,000 Total

- 2023-04 Raw Water Storage Feasibility Study - \$100,000
- 2023-05 Water Treatment Plant Controls, Electrical, Plumbing, SCADA - \$1,450,000
- 2026-01 On-site Chlorine Generation Feasibility Study - \$50,000

ADMINISTRATIVE NON-OPERATING EXPENSE

Admin Non-Operating Expense						
Acct#	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget
110-7015	Equipment Purchases	\$2,643	\$7,340	\$5,400	\$9,000	\$1,660
130-7010	Vehicle Purchases	\$79,378	\$140,000	\$190,000	\$223,000	\$83,000
130-7100	Campus Upgrades	\$7,210	\$1,500	\$200	\$3,000	\$1,500
Total Admin Non-Operating Expense		\$89,231	\$148,840	\$195,600	\$235,000	\$86,160

110-7015 Equipment Purchases – Based on workstation replacement plan.

130-7010 Vehicle Purchases – Dump Truck, equipment trailer, dump trailer.

130-7100 Campus Upgrades – Miscellaneous campus upgrades, including 75th anniversary commemorative.

OTHER EXPENSE

Other Expense						
Acct#	Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget
130-5715	Interest Expense	\$204,905	\$199,057	\$199,055	\$193,206	(\$5,851)
130-5720	Debt Service Repayment	\$845,707	\$849,419	\$849,419	\$857,400	\$7,981
130-5725	Depreciation Expense - District	\$1,883,277	\$1,950,000	\$4,261,000	\$2,105,000	\$155,000
Total Other Expense		\$2,933,889	\$2,998,476	\$5,309,474	\$3,155,606	\$157,130

130-5715 Interest Expense – Projection based on the payment schedule for the 2014 DWRF Loan.

130-5720 Debt Service Repayment – Projection based on the payment schedule for the 2014 DWRF Loan.

130-5725 Depreciation Expense – Projection is based on the District’s capital asset depreciation schedule.

Clifton Water District
2026 Adopted Budget Summary

Description	2024 Actual	2025 Budget	2025 Projected	2026 Budget	Change in Budget (\$)	Change in Budget (%)
Operating Revenue						
Water Revenue	\$8,348,793	\$9,591,400	\$10,498,950	\$11,004,339	\$1,412,939	14.73%
Penalties & Fees	\$155,221	\$147,056	\$174,024	\$152,800	\$5,744	3.91%
Other Operating Revenue	\$90,435	\$35,000	\$51,965	\$15,000	(\$20,000)	-57.14%
Total Operating Revenue	\$8,594,449	\$9,773,456	\$10,724,939	\$11,172,139	\$1,398,683	14.31%
Non-Operating Revenue						
System Impact Fees (Tap Fees)	\$1,148,300	\$810,000	\$860,000	\$341,040	(\$468,960)	-57.90%
Penalties/Fees - Non-Op (Includes System Dev Fees)	\$268,901	\$306,520	\$547,500	\$1,223,920	\$917,400	299.30%
Other Non-Operating Revenue	\$338,850	\$221,600	\$348,100	\$301,600	\$80,000	36.10%
Total Non-Operating Revenue	\$1,756,051	\$1,338,120	\$1,755,600	\$1,866,560	\$528,440	39.49%
Total Revenue	\$10,350,500	\$11,111,576	\$12,480,539	\$13,038,699	\$1,927,123	17.34%
Operating Expenses						
Labor & Benefits	\$3,463,823	\$4,013,900	\$3,728,196	\$4,173,200	\$159,300	3.97%
Board Operating Expense	\$11,502	\$150,400	\$34,566	\$26,300	(\$124,100)	-82.51%
District-Wide Operating Expense	\$587,589	\$778,575	\$715,551	\$849,000	\$70,425	9.05%
Admin Operating Expense	\$257,625	\$391,528	\$352,385	\$389,931	(\$1,597)	-0.41%
Distribution Operating Expense	\$847,648	\$1,119,634	\$1,003,685	\$1,109,185	(\$10,449)	-0.93%
Water Treatment Plant Operating Expense	\$917,967	\$1,012,630	\$997,565	\$1,067,345	\$54,715	5.40%
Total Operating Expenses	\$6,086,153	\$7,466,667	\$6,831,948	\$7,614,961	\$148,294	1.99%
Non-Operating Expenses						
General and Administrative Non-Operating Expense	\$89,231	\$148,840	\$195,600	\$235,000	\$86,160	57.89%
Distribution Non-Operating Expense	\$415,652	\$2,035,850	\$761,100	\$1,971,745	-\$64,105	-3.15%
Water Treatment Plant Non-Operating Expense	\$353,400	\$1,351,800	\$916,000	\$1,745,400	\$393,600	29.12%
Total Non-Operating Expenses	\$858,283	\$3,536,490	\$1,872,700	\$3,952,145	\$415,655	11.75%
Other Expenses						
Debt Service Repayment	\$1,050,612	\$1,048,474	\$1,048,474	\$1,050,606	\$2,132	0.20%
Total Other Expenses	\$1,050,612	\$1,048,474	\$1,048,474	\$1,050,606	\$2,132	0.20%
Total Cash Expenses	\$7,995,048	\$12,051,631	\$9,753,122	\$12,617,712	\$566,081	4.70%
Net Income Before Non-Cash Expenses	\$2,355,452	-\$940,055	\$2,727,417	\$420,987	\$1,361,042	-144.78%
Non-Cash Expense						
Depreciation Expense	\$1,883,277	\$1,950,000	\$4,261,000	\$2,105,000	\$155,000	7.95%
Total Non-Cash Expenses	\$1,883,277	\$1,950,000	\$4,261,000	\$2,105,000	\$155,000	7.95%
Net Income After All Expenses	\$472,175	(\$2,890,055)	(\$1,533,583)	(\$1,684,013)	\$1,206,042	-41.73%

RESOLUTION 2025-16

TO ADOPT ANNUAL BUDGET FOR 2026 (PURSUANT TO § 29-1-108, C.R.S.)

A resolution summarizing expenditures and revenues for each fund and adopting a budget for the Clifton Water District for the calendar year beginning the first day of January 2026, and ending the last day of December 2026.

WHEREAS, the Board of Directors of Clifton Water District has appointed the District Manager to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the District Manager has submitted a proposed budget to this governing body on October 9, 2025, for its consideration, and;

WHEREAS, upon due and proper notice published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 13, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW THEREFORE BE IT RESOLVED by the Clifton Water District Board of Directors, that the 2026 budget is as follows:

SEE ATTACHED BUDGET

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Clifton Water District for the year stated above; and

Section 2. That the budget hereby approved and adopted shall be signed by the Board of Directors and made a part of the public records of the District.

ATTESTED THIS 11th of December, 2025.


Melvin Diffendaffer, Chairman


Dan McElley, Vice-Chairman


Nick Genova, Director


Jeff Cook, Secretary


Michael Slauson, Treasurer



RESOLUTION 2025-17

TO APPROPRIATE SUMS OF MONEY (PURSUANT TO § 29-1-108, C.R.S.)

A resolution appropriating sums of money to various funds, in the amounts and for the purposes as set forth below, for the Clifton Water District for the 2026 budget year.

WHEREAS, the Clifton Water District Board of Directors has adopted the annual budget in accordance with the Colorado Local Government Budget Law, on December 11, 2025 and;

WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but it is also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below so as not to impair the operations of the Clifton Water District;

NOW THEREFORE BE IT RESOLVED by the Clifton Water District Board of Directors:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

GENERAL FUND:

Current Operating Expenses	\$ 7,614,961
Capital Outlay	\$ 3,952,145
Debt Service	\$ 1,050,606
<u>Reserve/Fund Balance</u>	<u>\$ 420,987</u>
TOTAL GENERAL FUND	\$13,038,699

Section 2. The above appropriations may be expended only in accordance with Clifton Water District policies on purchasing and public latitude; and

Section 3. Any and all year-end fund balances shall be considered a reserve increase and therefore part of fiscal year spending.

ATTESTED THIS 11th day of December, 2025.


Melvin Diffendaffer, Chairman


Jeff Cook, Secretary


Dan McElley, Vice-Chairman


Michael Slauson, Treasurer


Nick Genova, Director

