

Spanish Valley Water & Sewer Improvement District
2025 Amended and 2026 Budget

		2024 Acutal	2025 Approved	2025 Amended	2026 Tentative
			12/19/24	12/18/2025	12/18/2025
REVENUES					
1	Property Tax - Delinquent	0.00	0.00	0.00	0.00
2	Interest Income	58,185.00	30,000.00	56,109.00	40,000.00
3	Revenue Transfer GWSSA - City Treatment Bond Payment	102,207.00	102,207.00	102,207.00	102,207.00
4	Revenue Transfer GWSSA 2018 water project Short lived asset reserve	106,050.00	106,050.00	106,050.00	106,050.00
5	Rev Transfer GWSSA - Impact Fees Available for Bonds	234,062.00	233,240.00	233,591.00	233,240.00
6	Rev Transfer GWSSA - H2O Project - Bowling Alley Ln	0.00	725,000.00	39,350.00	965,650.00
7	Rev Transfer GWSSA - 2026 Hwy 191 Sewer Project - Impact Fees				1,800,000.00
8	Retained Earnings 1163 - Water Contingency	0.00	0.00	0.00	0.00
9	Miscellaneous Income	0.00	0.00	0.00	0.00
TOTAL REVENUES		500,504.00	1,196,497.00	537,307.00	3,247,147.00

		2024 Acutal	2025 Approved	2025 Amended	2026 Tentative
			12/19/24	10/16/2025	10/16/2025
EXPENSES					
10	Office Expense	3.00	5.00	3.00	5.00
11	Bond Pmt - RD Water 2018	109,188.00	109,188.00	109,188.00	109,188.00
12	Bond Pmt - RD Water Ph. II	65,052.00	65,052.00	65,052.00	65,052.00
13	Bond Payment - CIB Sewer 2020	59,821.00	59,000.00	59,351.00	59,000.00
14	H2O Project - Bowling Alley Ln		725,000.00	39,350.00	965,650.00
15	2026 Hwy 191 Sewer Project				1,800,000.00
16	Bond Payment - City Treatment Bond Payment	102,207.00	102,207.00	102,207.00	102,207.00
17	1190 - RD Water Project Bond Reserve	8,399.00	9,995.00	7,256.00	5,195.00
18	2018 Water Project Short-lived Asset Reserve	106,050.00	106,050.00	106,050.00	106,050.00
19	1161 - Water & Sewer Contingency / Short-lived Asset Reserve	49,772.00	20,000.00	48,850.00	34,800.00
TOTAL EXPENSES		500,492.00	1,196,497.00	537,307.00	3,247,147.00
Subtotal (Revenues - Expenses)		12.00	0.00	0.00	0.00
DEPRECIATION		483,646.00	482,266.00	482,266.00	482,266.00

Grand County Special Service Water District				
2025 Amended / 2026 Tentative Budget				
	Actual	2025 Approved	2025 Amended	2026 Tentative
	2024	12/19/2025	12/18/2025	12/18/2025
REVENUES				
1 Property Tax Delinquent				
2 Interest Income	2,761.00	1,000.00	2,378.00	1,500.00
3 Transfer from Reserves				
TOTAL REVENUES	2,761.00	1,000.00	2,378.00	1,500.00
EXPENSES				
4 Contingency Fund - Lake Repairs	2,761.00	1,000.00	2,378.00	1,500.00
TOTAL EXPENSES	2,761.00	1,000.00	2,378.00	1,500.00
DEPRECIATION	31,140.00	31,140.00	31,140.00	31,140.00

Grand County Water Conservancy District					
2025 Amended / 2026 Approved Budget					
	2024 Actual	2025 Approved	2025 Amended	2026 Tentative	
		12/19/25	12/18/2025	12/18/2025	
REVENUES					
1	Property Tax - Current	0.00	0.00	0.00	0.00
2	Fee-in-Lieu	0.00	0.00	0.00	0.00
3	Property Tax - Delinquent	61.00	0.00	0.00	0.00
4	Interest Income	47,140.00	25,000.00	40,465.00	30,000.00
5	Transfer from GWSSA - DWR Bond Pmt	0.00	32,000.00	32,000.00	0.00
6	Transfer from GWSSA - RSI Impact Fees	64,030.00	25,000.00	25,040.00	50,920.00
7	Colo River Div App Contributions (other agencies)	6,500.00	500.00	0.00	0.00
8	Misc Income	1,188.00	0.00	0.00	0.00
9	Retained Earnings - Water purchase agreement	4,700.00	40,500.00	40,365.00	0.00
	TOTAL REVENUES	123,619.00	123,000.00	137,870.00	80,920.00
EXPENSES					
10	Bond Payment DWR	21,512.00	57,000.00	56,205.00	0.00
11	Transfer to GWSSA - Irr. Projects	0.00	0.00	0.00	0.00
12	PTIF 1162-Well/Water Right Purchase Agree	20,068.00	0.00	9,109.00	24,600.00
13	PTIF 1163- RSI Impact Fees	0.00	0.00	2,038.00	3,900.00
14	PTIF 1175-Irr Well & Mtrs Replacement Reserve	6,809.00	0.00	786.00	1,500.00
15	Clay Pit Surety Bond 5 Yr Escalation	0.00	0.00	4,300.00	0.00
16	RSI Impact Fees for Irrigation Project 1163	60,548.00	25,000.00	25,040.00	50,920.00
17	Colorado River Diversion App - (GCWCD participation)	3,482.00	0.00	0.00	0.00
18	Colorado River Diversion App	6,500.00	500.00	0.00	0.00
19	Water Right Purchase #05-295 (Mary Meador)	4,700.00	40,500.00	40,365.00	0.00
20	Misc Expenses	0.00	0.00	27.00	0.00
	TOTAL EXPENSES	123,619.00	123,000.00	137,870.00	80,920.00
	Subtotal Revenue-expenses	0.00	0.00	0.00	0.00
	DEPRECIATION	35,819.00	36,699.00	36,699.00	36,385.68

Grand Water & Sewer Service Agency

2025 Amended and 2026 Tentative Budget

2024	2025	2025	2026
Actual	Approved	Amended	Tentative
	12/19/2024	12/18/2025	12/18/2025

REVENUE - Operating

1	Water Fees-Irrigation	161,555.00	140,000.00	146,160.00	140,000.00
2	Water Fees - RSI	19,685.00	13,000.00	23,000.00	23,000.00
3	Irrigation Pumping Reimburse Fees	0.00	100.00	11,245.00	100.00
4	Water Fees-Culinary	1,589,482.00	1,500,000.00	1,697,000.00	1,700,000.00
5	Sewer Fees	1,247,456.00	1,300,000.00	1,300,000.00	1,300,000.00
6	Sewer Fees O&M SJ	28,480.00	29,000.00	30,483.00	30,500.00
7	W&S Fees & Penalties	20,836.00	20,000.00	19,400.00	20,000.00
8	Other Fees	2,031.00	1,500.00	1,000.00	1,000.00
9	Will Serve Fees	4,525.00	4,000.00	4,400.00	4,000.00
10	Irrigation Fees & Penalties	401.00	300.00	440.00	300.00
11	Irrigation Meter Fees	4,585.00	4,200.00	4,200.00	4,200.00
12	Water Connections	62,821.00	50,000.00	13,809.00	50,000.00
13	Sewer Connections	6,788.00	5,000.00	1,815.00	5,000.00
14	Irrigation Connections	12,842.93	10,000.00	5,094.00	10,000.00
	SUBTOTAL	3,161,487.93	3,077,100.00	3,258,046.00	3,288,100.00
	REVENUE - Non Operating				
15	Impact Fees - RSI	45,450.00	20,000.00	12,726.00	5,000.00
16	Impact Fees - Water	703,765.00	300,000.00	258,969.00	400,000.00
17	Impact Fees - Sewer	390,897.00	200,000.00	137,807.00	200,000.00
18	Impact Fees - Sewer SJ	14,040.00	20,000.00	10,530.00	10,000.00
19	Impact Fees - Moab City	260,895.00	150,000.00	98,591.00	100,000.00
20	Lease Income	4,800.00	7,200.00	6,600.00	8,400.00
21	Misc. Income	8,336.00	500.00	1,968.00	500.00
22	TARP Incentive Program	996.00	1,000.00	966.00	1,000.00
23	Interest Income	342,552.00	100,000.00	343,000.00	100,000.00
24	Impact Fee Reserve Transfer	298,092.00	983,240.00	318,381.00	3,049,810.00
25	Revenue Transfer From GCWCD	0.00	0.00	0.00	0.00
26	Revenue Transfer From SVWSID	0.00	0.00	0.00	0.00
27	<i>Retained earnings 1156 - GCWCD Irr. Contingency</i>	0.00	0.00	0.00	80,000.00
28	<i>Grants Received</i>	2,822.00	3,128.00	3,128.00	0.00
29	<i>Grants Received - Roll Over from 2023, 2024 & 2025 DWR Grant for Interconnect Project</i>	152,600.00	152,600.00	11,350.00	141,250.00
30	Retained earnings - Cap Improv. Bldg R&R 1164	74,551.00	390,000.00	22,000.00	16,000.00
31	Retained earnings - Cap Improv. Fleet Replacement Fund 1166	0.00	0.00	96,989.00	100,000.00
32	<i>Retained earnings 1159</i>				
	TOTAL REVENUE	5,461,283.93	5,404,768.00	4,581,051.00	7,500,060.00

2024	2025	2025	2026
Actual	Approved	Amended	Tentative
	12/19/2024	12/18/2025	12/18/2025

EXPENSES Operating

33	Salaries	667,355.00	680,000.00	685,490.00	765,000.00
34	Employee Benefits	294,897.00	295,000.00	288,850.00	300,000.00
	FICA /Medicare	0	0.00	0.00	0.00
	Insurance	0	0.00	0.00	0.00
	Retirement	0	0.00	0.00	0.00
35	Software, Subscriptions & Memberships	59,211.00	60,000.00	60,000.00	144,407.00
36	Education/Donations	3,320.00	3,680.00	3,800.00	500.00
37	Public Notices	431.00	500.00	250.00	500.00
38	Travel & Training	3,840.00	8,000.00	5,500.00	10,000.00
39	Billing Expense	41,119.00	41,000.00	52,500.00	53,000.00
40	Rents/Leases	35,611.00	42,000.00	40,000.00	7,000.00
41	Will Serve Expense	2,566.00	4,000.00	4,400.00	4,000.00

42	Professional Services	53,938.00	62,500.00	141,000.00	200,000.00
43	Insurance & Bonds	36,468.00	37,000.00	33,950.00	35,000.00
44	Election Costs - GCSSWD				100.00
45	Shop & Safety Expense	14,401.00	30,000.00	20,000.00	30,000.00
46	Pump Cost Culinary	92,064.00	100,000.00	100,000.00	110,000.00
47	Pump Cost Irrigation	1,732.00	10,000.00	17,900.00	16,000.00
48	O&M Office	27,780.00	30,000.00	28,000.00	30,000.00
49	O&M Water	207,613.00	180,291.00	178,000.00	150,000.00
50	O&M Sewer	2,111.00	90,000.00	100.00	90,000.00
51	O&M Reservoir and Grounds	0.00	1,000.00	0.00	1,000.00
52	O&M Irrigation	23,205.00	12,000.00	12,000.00	22,000.00
53	O&M Wells -Culinary	21,055.00	24,000.00	77,000.00	20,000.00
54	O&M Wells - Irrigation	0.00	3,000.00	160.00	4,000.00
55	O&M Vehicle	58,969.00	50,000.00	20,000.00	55,000.00
56	O&M Buildings & Grounds	5,930.00	12,500.00	12,500.00	12,500.00
57	Sewage Treatment	581,696.00	585,000.00	622,583.00	650,000.00
58	Irrigation Water Assessments	35,832.00	42,000.00	38,000.00	42,000.00
59	Water Rights Expense	440.00	500.00	300.00	500.00

EXPENSES Non Operating

60	Contingency Fund - Water 1161	90,000.00	50,000.00	50,000.00	\$43,000.00
61	Contingency Fund - Sewer 1162	90,000.00	50,000.00	50,000.00	\$43,000.00
62	Contingency Fund - Irrigation 1156	105,000.00	50,000.00	50,000.00	\$43,000.00
63	Capital Improvements building Fund 1165	200,000.00	117,000.00	368,245.00	\$45,000.00
64	Fleet Replacement Fund 1166	400,000.00	207,000.00	400,000.00	\$182,536.00
65	Irrigation Meter Replacement Fund	4,562.00	4,200.00	4,200.00	4,200.00
66	Water Line Connections	62,821.00	50,000.00	7,765.00	50000.00
67	Sewer Line Connections	6,788.00	5,000.00	1,415.00	5000.00
68	Irrigation Connections	12,842.93	10,000.00	4,130.00	10000.00

	2024*	2025	2025	2026
	Actual	Approved	Amended	Tentative
		12/19/2024	12/18/2025	12/18/2025

EXPENSES Non Operating

69	Impact Fee Reserve - RSI (GCWCD)	45,450.00	20,000.00	12,726.00	5,000.00
70	Impact Fee Reserve - Water (SVW&SID)	703,765.00	300,000.00	258,969.00	400,000.00
71	Impact Fee Reserve - Sewer (SVW&SID)	390,897.00	200,000.00	149,144.00	200,000.00
72	Impact Fee Reserve - SJ (SVWSID)	14,040.00	20,000.00	14,040.00	10,000.00
73	Impact Fee Transfer - Moab City	260,895.00	150,000.00	98,591.00	100,000.00
74	Capital Improvements	74,551.00	390,000.00	118,989.00	116,000.00
75	Cloud Seeding				10,000.00
76	Interconnect Project - Roll Over Expense from 2023, 2024 & 2025	0.00	152,600.00	11,350.00	141,250.00
77	" - Impact Fees For Loan Participation	234,062.00	233,240.00	233,591.00	233,240.00
78	Transfer to SVWSID - H2O Project - Bowling Alley Lane	0.00	725,000.00	39,350.00	965,650.00
79	2026 Hwy 191 Sewer Project	0.00	0.00	0.00	1,800,000.00
80	" - City Sewer Bond Payment	102,207.00	102,207.00	102,207.00	102,207.00
81	" -Short lived asset reserve/bond res.	106,050.00	106,050.00	106,050.00	106,050.00
82	Revenue Trans to GCWCD - Bond Pmt	0.00	32,000.00	32,000.00	0.00
83	Revenue Trans to GCWCD - Annual RSI I.F.	64,030.00	25,000.00	25,040.00	50,920.00
84	Cemetery Irr Well Pump Replacement				80,000.00
85	TARP Incentive Expenses	0.00	1,000.00	966.00	1,000.00
86	Miscellaneous Expenses	0.00	500.00	0.00	500.00

TOTAL EXPENSES

	5,239,544.93	5,404,768.00	4,581,051.00	7,500,060.00
income/deficit	135,123.00	0.00	0.00	0.00
Depreciation	155,468.00	162,472.44	162,472.44	162,472.44

margin

Operating Revenue =	\$3,323,800.00
Operating Expense =	\$3,323,800.00