



FREMONT SANITATION DISTRICT

FINAL BUDGET
FY 2026

DECEMBER 16, 2025





Fremont Sanitation District

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I, Scott Johnson, Treasurer, certify that the attached is a true and accurate copy of Fremont Sanitation District's budget for FY 2026.

Treasurer

A handwritten signature in blue ink that reads "Scott Johnson".

December 30, 2025

Date

FREMONT SANITATION DISTRICT

Cañon City – Florence

Fremont County, Colorado

2026 BUDGET MESSAGE



The Fremont Sanitation District Administration and Management team is pleased to present the 2026 Budget for consideration and adoption at the regular meeting of the Board of Directors of the Fremont Sanitation District on December 16, 2025 .

Introduction:

Fremont Sanitation District was formed in 1984 by the consolidation of four Colorado Special Districts for the purpose of providing sanitary sewer collection and treatment service within the District boundaries surrounding the communities of Cañon City and Florence in Fremont County, Colorado.

Fremont Sanitation District is a Title 32 Special District, which is a political subdivision of the State of Colorado that functions as its own entity. It is governed by a seven-member Board of Directors, each of whom is elected to a four-year term. Each Director is elected from and represents a specific geographic area, ensuring balanced representation by population across all seven Director Districts. The Board adopts annual budgets, sets customer wastewater rates, and determines the District's regulations and policies.

Prior to final budget approval and adoption, a draft of the proposed 2026 budget was delivered to the Board of Directors on October 15, 2025. Notices were published in accordance with law, and the proposed budget was available for inspection by the public at the District's Administrative Service Center. Public hearings were held on November 18, 2025, where interested rate payers were given the opportunity to file or register objections or comments to the proposed user rates for 2026, as well as the 2026 proposed budget. A resolution was adopted by the Board of Directors setting the user fee rates to be charged for the treatment of wastewater in 2026 at the regular meeting of the Board on November 18, 2025.

Compliance with Article X, Section 20, Constitution of the State of Colorado:

The District qualifies as an enterprise as that term is defined by Article X, Section 20 and as defined in SB92-130. The District has adopted a resolution defining its enterprise status.

Budgetary Basis of Accounting:

An enterprise fund is used to account for operations in a manner similar to a private business enterprise. The District charges user fees to recover the cost of providing services.

In accordance with CRS 29-1-102, Fremont Sanitation District uses the accrual basis for budgetary accounting and preparation of financial statements. Revenue and other financing sources are available when incurred. Obligations and liabilities are due when incurred, except for certain stated items such as, but not limited to, prepaid inventories of consumable goods, and interest payable in future fiscal years.

Revenues: (Refer to attached Revenue Report, [Attachment A](#))

1. Operating Revenues: \$8,410,784

Projected Operating Revenue is based on a 6% rate increase for all customer classifications. This proposed increase will allow the District to fund current and future capital improvements and to establish a reserve fund to be used in future budget years specifically for plant renovations required to meet impending effluent standards and treatment requirements.

Proposed 6% Rate Increase, customer accounts:

- a. Residential monthly base rate increases from \$32.18 to **\$34.11** (+\$1.93) for a projected revenue of **\$5,049,700**.
- b. Commercial/industrial monthly base rate increases from \$34.53 to **\$36.60** (+\$2.07) and the excess usage rate per 1000 gal increases from \$4.32 to **\$4.58** (+ \$0.26 per 1000 gal) for usage exceeding 5000 gal per month. Projected revenue from commercial/industrial accounts is **\$1,088,925**.
- c. Projected revenue from State Department of Corrections institutions due to the rate increase and projected flows is **\$1,625,108**.
- d. Projected revenue from the Federal Correctional Complex in Florence due to the rate increase and projected flows is **\$647,051**.

2. Other O&M Revenues: \$582,682

Sources include penalties, miscellaneous revenue, administrative fees, interest income, gain/loss on disposal of assets, and over/short accounts. Assets identified for disposal in 2026 include a 2008 Sterling Vac-Con combination truck and a 2007 Ford ½-ton pickup from the Collections Department.

3. Restricted Revenues: \$63,173

This is the estimated 2020A and 2020B bond repayment revenue expected to be collected from customers in special fee areas to satisfy existing bond payments due in 2026.

4. Other (Grant) Sources: \$431,500

A Mineral Impact Grant was awarded for the UV Disinfection Replacement Project at the WWTP in the amount of \$431,500.

Total Revenue Funds from above sources: \$9,488,139

Transfers, Other Fund Sources:

1. No Transfers from reserves are proposed for the 2026 Budget.

Total Transfers, Other Fund Sources Requested: \$00.00

Expenditures: (Refer to attached **Expenditure Report**, [Attachment B](#))

1. Personnel and O&M: \$5,834,355

a. **Personnel Expenditures** - (Refer to attached **2026 Proposed Personnel Budget** sheet, [Attachment C](#)) The 2026 Budget contains a total of **\$3,907,428** in personnel expenses. The following key components apply to 2026 Personnel Expenses:

- i. The 2026 budget requests a **3.0% COLA** increase to the District's Salary Schedule, [Attachment D](#), to compensate for continued inflation. The CPI, West Region, for the 12-month period of September, 2024 to August, 2025 indicates a 3.2% increase in consumer prices for all items.
- ii. The 2026 budget requests **\$16,950** to fund the Employee Longevity Program for those employees meeting the criteria of the Longevity Policy. Longevity Payments are approved each budget year by the Board as part of the overall budget approval process. If approved by the Board, 14 employees would receive Longevity Payments ranging from \$750 to \$1,575.
- iii. The 2026 budget includes an 18% increase in health insurance premiums.

b. **O&M Expenditures** – Less personnel expenditures above, the balance of O&M expenditures requested in the 2026 budget is **\$1,926,927**.

2. Capital Outlay: \$3,382,900

a. Construction (01-8015)

- i. Service Truck \$75,000
- ii. Sheepsfoot Compaction Wheel \$10,000
- iii. Vac Trailer \$120,000

b. Construction (01-8025)

- i. Line Replacement Projects \$476,000

c. Wastewater Treatment (03-8015)

- i. Hotsy Pressure Washer \$10,000

d. Wastewater Treatment (03-8025)

- i. Replace Slide Gates 1, 3, 4, 5, 6, 7 & CW 1-4 \$525,000
- ii. (2) Aeration Gearboxes, Purchase/Install \$344,000

iii.	Balance of 2025-14 Aeration Gearbox Project	\$81,000
iv.	Replace Bar Screen	\$400,000
v.	UV Disinfection System Replacement	\$1,090,000
e.	<u>Industrial Pretreatment (12-8015)</u>	
i.	Replacement Sampler	\$6,000
f.	<u>Buildings and Grounds, Serv. Ctr. (14-8025)</u>	
i.	Shop Office Furniture Replacement	\$10,000
ii.	Shop Garage Floor Refinish, Phase 2	\$15,000
iii.	Service Center Roof Replacement	\$190,000
g.	<u>Information Technology (15-8005)</u>	
i.	WWTP File Server	\$5,100
ii.	Plant Main Server Rack UPS	\$1,800
iii.	HP Billing Printer	\$8,000
iv.	Office Copier	\$16,000

3. **Debt Service: \$63,601**

Annual bond payments required on the Series 2020A & 2020B Bonds that refunded the RUS Loans. Bond redemption and interest payments are due on June 1 of each year, and interest-only payments are due on December 1 of each year.

Total Expenditures Requested: \$9,280,856

Transfers, Other Fund Uses:

1. A transfer of surplus revenues will occur of approximately **\$205,100** to the Capital Equipment Replacement Reserve to fund future capital improvements and plant renovations required to meet impending effluent standards and treatment requirements.

Fund Balances: (Refer to attached Reserve Fund Balance sheet, [Attachment E](#))

1. A transfer from the Operating Reserve to the Capital Equipment Replacement Reserve of any amount in excess of eight months of the Annual Operating Budget (per Board Motion passed on 03/15/2011) will occur in 2026 following the Audit of Financial Statements for 2025. Eight months of the 2026 Annual Operating Budget is projected to be **\$3,889,570**. The amount of this transfer in 2025 was **\$1,792,799**.

2. Contributed capital revenue from the collection of System Development Fees is estimated to be **\$225,000** in 2026. Interest income generated from the investment of funds in the System Development Fee Reserve is projected to be **\$212,500** in 2026. Total contribution to the System Development Fee Reserve is estimated to be **\$437,500**.
3. The estimated 2026 beginning Reserve Fund total is **\$16,489,641** and the estimated 2026 ending Reserve Fund total is **\$17,132,241**.

Summary:

The Fremont Sanitation District 2026 Budget includes **\$9,488,139** of requested expenditures and other fund uses offset by **\$9,488,139** in projected revenues.

Revenue:	\$9,488,139
Transfers, Other Fund Sources:	\$ 0
	\$9,488,139
Expenditures:	(\$9,280,856)
Transfers, Other Fund Uses:	(\$ 207,283)
	(\$9,488,139)
Balance:	\$ 0

ATTACHMENT A
FREMONT SANITATION DISTRICT
REVENUE REPORT
2026 Budget

Description	2024 Actual	2025 Budgeted	2025 YTD Actual	2025 Projected	2026 Budgeted
<i>Operating Revenue</i>					
Sewage Treatment-Residential	\$ 4,516,040	\$ 4,754,015	\$ 4,354,547	\$ 4,751,498	\$ 5,049,700
Sewage Treatment-Commercial	\$ 971,189	\$ 966,146	\$ 945,085	\$ 1,031,002	\$ 1,088,925
Sewage Treatment - DOC	\$ 1,302,894	\$ 1,300,116	\$ 1,396,288	\$ 1,523,223	\$ 1,625,108
Sewage Treatment - FCC	\$ 610,987	\$ 660,183	\$ 553,478	\$ 603,795	\$ 647,051
Total Operating Revenue	\$ 7,401,110	\$ 7,680,460	\$ 7,249,398	\$ 7,909,517	\$ 8,410,784
<i>Other O&M Revenue</i>					
Penalties Revenue	\$ 41,312	\$ 40,029	\$ 40,834	\$ 44,363	\$ 44,582
Miscellaneous Revenue	\$ 42,995	\$ 25,600	\$ 30,897	\$ 31,746	\$ 28,100
Administrative Fees	\$ 9,075	\$ 7,500	\$ 5,100	\$ 6,600	\$ 7,500
Interest Income	\$ 329,306	\$ 342,813	\$ 354,851	\$ 473,134	\$ 440,000
Gain/Loss on Sale of Assets	\$ 8,510	\$ 149,000	\$ -	\$ 2,500	\$ 62,500
Over / (Short) Accounts	\$ (3,105)	\$ -	\$ 2,195	\$ 2,195	\$ -
Total Other O&M Revenue	\$ 428,093	\$ 564,942	\$ 433,877	\$ 560,538	\$ 582,682
<i>Restricted Revenues</i>					
2020A Bonds	\$ 37,952	\$ 37,436	\$ 34,523	\$ 46,031	\$ 36,864
2020B Bonds	\$ 26,962	\$ 26,655	\$ 24,435	\$ 32,579	\$ 26,309
Total Restricted Revenues	\$ 64,914	\$ 64,091	\$ 58,958	\$ 78,610	\$ 63,173
Total Revenues	\$ 7,894,117	\$ 8,309,493	\$ 7,742,233	\$ 8,548,666	\$ 9,056,639
<i>Other Sources</i>					
Energy & Mineral Impact Grant	\$ -	\$ 456,500	\$ 25,000	\$ 25,000	\$ 431,500
Total Other Sources	\$ -	\$ 456,500	\$ 25,000	\$ 25,000	\$ 431,500
TOTAL FUNDS ALL SOURCES	\$ 7,894,117	\$ 8,765,993	\$ 7,767,233	\$ 8,573,666	\$ 9,488,139
<i>Transfers</i>					
From System Development Fund	\$ -	\$ 75,222	\$ -	\$ 75,222	\$ -
From Capital Equipment Reserve	\$ -	\$ 175,000	\$ -	\$ -	\$ -
From Operating Reserve Fund	\$ -	\$ 66,923	\$ -	\$ -	\$ -
From Health Reserve Fund	\$ 29,492	\$ -	\$ -	\$ 2,922	\$ -
Net Transfers	\$ 29,492	\$ 317,145	\$ -	\$ 78,144	\$ -
TOTAL FUNDS AND TRANSFERS	\$ 7,923,610	\$ 9,083,138	\$ 7,767,233	\$ 8,651,810	\$ 9,488,139
<i>Capital Budget - SDF</i>					
System Development Fees	\$ 335,250	\$ 225,000	\$ 164,500	\$ 385,500	\$ 225,000
Investment Gain (Loss)	\$ 220,309	\$ 204,014	\$ 201,889	\$ 246,754	\$ 212,500
Total Other Sources	\$ 555,559	\$ 456,570	\$ 366,389	\$ 632,254	\$ 437,500

ATTACHMENT B

FREMONT SANITATION DISTRICT EXPENDITURE REPORT 2026 Budget

PERSONNEL & O/M	2024	2025	2025	2025	2026
	Actual	Budgeted	Actual YTD	Projected	Budgeted
Construction	\$ 655,581	\$ 715,562	\$ 474,578	\$ 632,770	\$ 783,739
Waste Transmission	\$ 715,370	\$ 726,377	\$ 498,139	\$ 664,185	\$ 713,753
Wastewater Treatment, Industrial Pretreatment, Lab	\$ 1,261,412	\$ 1,364,850	\$ 890,476	\$ 1,187,301	\$ 1,453,876
Solids Processing	\$ 93,955	\$ 137,280	\$ 76,835	\$ 102,447	\$ 154,360
Engineering	\$ 360,074	\$ 517,038	\$ 302,953	\$ 437,599	\$ 489,254
Building & Grounds			\$ -		
Plant	\$ 384,275	\$ 494,333	\$ 262,432	\$ 349,909	\$ 495,588
Service Center & Garage	\$ 127,783	\$ 159,112	\$ 99,368	\$ 132,490	\$ 173,881
Finance	\$ 824,226	\$ 793,713	\$ 582,291	\$ 776,389	\$ 841,477
Management					
Board Services	\$ 13,949	\$ 31,445	\$ 12,330	\$ 16,440	\$ 25,098
District Management	\$ 218,704	\$ 229,569	\$ 154,860	\$ 206,479	\$ 242,770
Information Technology	\$ 349,655	\$ 384,962	\$ 277,931	\$ 370,575	\$ 460,559
TOTAL O&M EXPENSES	\$ 5,004,984	\$ 5,554,241	\$ 3,632,192	\$ 4,876,584	\$ 5,834,355

CAPITAL CONSTRUCTION

Construction	\$ 413,926	\$ 426,000	\$ 219,853	\$ 369,853	\$ 476,000
Wastewater Treatment	\$ 269,512	\$ 1,771,000	\$ 114,719	\$ 220,719	\$ 2,440,000
Buildings & Grounds - Plant	\$ 14,704	\$ 260,500	\$ -	\$ 224,444	
Buildings & Grounds - Svc Ctr	\$ 43,174	\$ 65,000	\$ 68,112	\$ 68,112	\$ 215,000
Total Capital Construction	\$ 741,316	\$ 2,522,500	\$ 402,683	\$ 883,127	\$ 3,131,000

CAPITAL EQUIPMENT

Construction	\$ 80,700	\$ 161,500	\$ 204,490	\$ 204,490	\$ 205,000
Collections		\$ 600,000	\$ -	\$ 493,000	
Wastewater Treatment	\$ 238,662	\$ 60,000	\$ -	\$ 46,000	\$ 10,000
Solids Processing	\$ 65,334	\$ 22,500	\$ -	\$ -	
Laboratory	\$ -	\$ 13,500	\$ 10,260	\$ 10,260	
B&G Service Center	\$ 654			\$ -	
B&G Plant	\$ -	\$ 5,800	\$ 380	\$ 380	\$ -
Pretreatment				\$ -	\$ 6,000
Engineering	\$ -	\$ 65,000	\$ -	\$ 46,000	
Information Technology	\$ -	\$ 14,000	\$ 14,477	\$ 14,477	\$ 30,900
Total Capital Equipment	\$ 385,350	\$ 942,300	\$ 229,607	\$ 753,750	\$ 251,900

TOTAL CAPITAL EXP	\$ 1,126,666	\$ 3,464,800	\$ 632,290	\$ 1,636,877	\$ 3,382,900
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DEBT SERVICE

Bonds, Amortization, & Depreciation	\$ 25,335	\$ 64,097	\$ 12,675	\$ 24,924	\$ 63,601
TOTAL CAPITAL & DEBT	\$ 1,152,001	\$ 3,528,897	\$ 644,965	\$ 1,661,801	\$ 3,446,501
TOTAL EXPENDITURES	\$ 6,156,985	\$ 9,083,138	\$ 4,277,157	\$ 6,538,384	\$ 9,280,856

ATTACHMENT C

2026 Proposed Personnel Budget

	Base Salaries	Merit	COLA 3%	OT	ESL	On Call	Longevity Bonus	Safety	Total Salary	PERA 15.8%	Health Ins	Worker Comp	Unemp .2%	Medicare 1.45%	Total Cost	
Construction	\$437,066	\$3,578	\$13,112	\$871	\$3,562	\$0	\$5,025	\$600	\$463,814	\$71,414	\$101,806	\$7,146	\$904	\$6,554	\$651,637	
Collections	\$407,153	\$5,360	\$12,215	\$7,964	\$3,110	\$18,130	\$975	\$600	\$455,507	\$71,043	\$83,529	\$7,018	\$897	\$6,504	\$624,498	
Plant	\$635,136	\$6,539	\$19,054	\$13,564	\$2,603	\$16,905	\$3,450	\$800	\$704,085	\$109,278	\$106,134	\$10,848	\$1,383	\$10,029	\$941,757	
Lab	\$85,144	\$0	\$2,554	\$0	\$0	\$0	\$1,050	\$100	\$88,848	\$14,038	\$19,785	\$1,369	\$178	\$1,288	\$125,507	
Board	\$11,200								\$11,200	\$1,517			\$57		\$162	\$12,936
Finance	\$328,051	\$5,457	\$9,842	\$1,295	\$0	\$0	\$2,325	\$400	\$347,369	\$52,484	\$79,142	\$425	\$664	\$4,817	\$484,901	
District Management	\$171,500	\$4,288	\$0	\$0	\$0	\$0	\$1,350	\$100	\$177,238	\$28,004	\$10,707	\$217	\$354	\$2,570	\$219,089	
Pretreatment	\$87,485	\$493	\$2,625	\$1,111	\$0	\$0	\$0	\$100	\$91,814	\$14,507	\$21,036	\$1,415	\$184	\$1,331	\$130,287	
Engineering	\$322,862	\$1,209	\$9,686	\$265	\$0	\$0	\$1,425	\$300	\$335,747	\$52,467	\$69,745	\$1,741	\$664	\$4,815	\$465,179	
Buildings & Grounds	\$63,436	\$237	\$1,903	\$315	\$0	\$0	\$0	\$100	\$65,991	\$10,427	\$10,707	\$1,017	\$132	\$957	\$89,230	
IT	\$114,101	\$0	\$3,423	\$0	\$2,016	\$0	\$1,350	\$100	\$120,990	\$18,318	\$21,036	\$148	\$232	\$1,681	\$162,406	
	\$2,663,136	\$27,160	\$74,413	\$25,385	\$11,291	\$35,034	\$16,950	\$3,200	\$2,862,603	\$443,496	\$523,628	\$31,400	\$5,593	\$40,708	\$3,907,428	

ATTACHMENT D

Fremont Sanitation District
2026 Draft Salary Schedule
3% COLA Proposed

GRADE	JOB TITLE		STEP 1	STEP 2 5.00%	STEP 3 4.76%	STEP 4 4.55%	STEP 5 4.35%	STEP 6 4.17%	STEP 7 2.40%	STEP 8 2.34%	STEP 9 2.29%	STEP 10 2.24%	STEP 11 2.19%
1	Engineering Tech I Receptionist/Cashier	Field Tech I-Collections Field Tech I-Construction Plant Maintenance Tech I	46,741	49,078	51,415	53,754	56,092	58,431	59,834	61,234	62,636	64,039	65,442
2			49,078	51,532	53,985	56,442	58,897	61,353	62,825	64,295	65,768	67,241	68,714
3	Account Technician I CCTV Operator Trainee Entry Level Plant Operator	Field Tech II-Collections Field Tech II-Construction Plant Maintenance Tech II	51,532	54,109	56,685	59,264	61,842	64,421	65,967	67,510	69,056	70,603	72,149
4	Plant C Operator		54,109	56,814	59,519	62,227	64,934	67,642	69,265	70,886	72,509	74,133	75,757
5	Facilities Maint Specialist Account Technician II	Field Tech III-Collections Field Tech III-Construction Plant Maintenance Tech III	56,814	59,655	62,495	65,338	68,181	71,024	72,728	74,430	76,134	77,840	79,545
6	Plant B Operator		59,655	62,638	65,620	68,605	71,590	74,575	76,365	78,152	79,941	81,732	83,522
7	CCTV Technician Equipment Maint Tech Laboratory Technician	Locator/Inspector Human Resource Specialist Senior Accountant	62,638	65,770	68,900	72,035	75,169	78,304	80,183	82,059	83,938	85,818	87,698
8	Plant A Operator Engineering Tech II	Pretreatment Coordinator	65,770	69,058	72,346	75,637	78,927	82,219	84,192	86,162	88,135	90,109	92,083
9	Finance Coordinator	GIS Specialist	69,058	72,511	75,963	79,419	82,874	86,330	88,402	90,470	92,542	94,615	96,687
10	Maintenance Foreman Collections Foreman	Construction Foreman	72,511	76,137	79,761	83,390	87,018	90,646	92,822	94,994	97,169	99,346	101,521
11	Chief Operator		76,137	79,944	83,749	87,560	91,368	95,178	97,463	99,743	102,027	104,313	106,597
12			79,944	83,941	87,936	91,938	95,937	99,937	102,336	104,731	107,129	109,529	111,927
13	IT Administrator		83,941	88,138	92,333	96,534	100,734	104,934	107,453	109,967	112,485	115,005	117,524
14	Field Superintendent	Plant Superintendent	88,138	92,545	96,950	101,361	105,770	110,181	112,825	115,465	118,110	120,755	123,400
15			92,545	97,172	101,797	106,429	111,059	115,690	118,467	121,239	124,015	126,793	129,570
16	Administration Manager		97,172	102,031	106,887	111,751	116,612	121,475	124,390	127,301	130,216	133,133	136,048
17			102,031	107,132	112,232	117,338	122,442	127,548	130,609	133,666	136,727	139,789	142,851
18	District Engineer		107,132	112,489	117,843	123,205	128,565	133,926	137,140	140,349	143,563	146,779	149,993
19			112,489	118,113	123,735	129,365	134,993	140,622	143,997	147,366	150,741	154,118	157,493
20			118,113	124,019	129,922	135,834	141,742	147,653	151,197	154,735	158,278	161,824	165,367

ATTACHMENT E

Reserve Fund Balance 2026 Budget

	Operating Reserve Fund	SDF Fund	Health Insurance Reserve	Capital Equipment Reserve	Bond Payment Accounts	Total
Balance 1/1/2025	\$5,523,519	\$4,988,654	\$139,837	\$3,360,365	\$75,455	\$14,087,830
Increase (Decrease)	<u>\$626,667</u>	<u>-\$53,053</u>	<u>-\$2,922</u>	<u>\$1,792,799</u>	<u>\$38,320</u>	<u>\$2,401,811</u>
Projected Balance, 12/31/2025	\$6,150,186	\$4,935,601	\$136,915	\$5,153,164	\$113,775	\$16,489,641
Projected Balance 1/1/2026	\$6,150,186	\$4,935,601	\$136,915	\$5,153,164	\$113,775	\$16,489,641
Transfers In	\$ -	\$ -	\$ -	\$2,260,616	\$ -	
Transfers Out	(\$2,260,616)	\$ -	\$ -	\$ -	\$ -	
Increases (Decreases)	<u>\$ -</u>	<u>\$437,500</u>	<u>\$ -</u>	<u>\$207,283</u>	<u>\$ -</u>	
Projected Balance, 12/31/2026	\$3,889,570	\$5,373,101	\$136,915	\$7,621,063	\$113,775	\$17,134,424

FY 2026 FINAL BUDGET DETAIL REPORT

REVENUES		QUANTITY	UNIT COST	2026 FINAL
010000	4005 - Sewage Treatment Residential			-5,049,700.00
010000	4008 - Sewage Treatment Commercial			-1,088,925.00
010000	4010 - Sewage Treatment DOC			-1,625,108.00
010000	4015 - Sewage Treatment FCC			-647,051.00
010000	5004 - 2020A Bond Repayment			-36,864.00
010000	5005 - 2020B Bond Repayment			-26,309.00
010000	5015 - Penalties Revenue			-44,582.00
010000	5016 - Miscellaneous Revenue			-28,100.00 *
	UMB P-Card Rebate	1.00	9,000.00	-9,000.00
	Penrose SD Sampling	12.00	200.00	-2,400.00
	Main Tapping Fees	10.00	150.00	-1,500.00
	Inclusions	4.00	125.00	-500.00
	Interroll Sampling	4.00	300.00	-1,200.00
	Safety Grant	1.00	6,000.00	-6,000.00
	Other	1.00	7,500.00	-7,500.00
010000	5018 - Administrative Fees			-7,500.00
010000	5020 - Interest Income			-440,000.00
010000	5022 - Energy & Mineral Impact Grant UV-System Replacement Grant Award	1.00	431,500.00	-431,500.00 *
010000	5025 - Gain/Loss Sale of Assets			-62,500.00
TOTAL REVENUES				-9,488,139

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: 01 - Construction		QUANTITY	UNIT COST	2026 FINAL
010100	6005 - Salaries			453,757.00 *
	Base Salaries	1.00	437,067.00	437,067.00
	Merit Increase	1.00	3,578.00	3,578.00
	COLA	1.00	13,112.00	13,112.00
010100	6006 - Overtime			871.00
010100	6007 - Excess Sick Leave			3,562.00
010100	6008 - Longevity			5,025.00
010100	6009 - Safety Bonus			600.00
010100	6110 - PERA Employer's Share			71,414.00
010100	6115 - Health Insurance			101,806.00
010100	6120 - Workers Compensation			7,146.00
010100	6125 - Unemployment Tax			904.00
010100	6130 - Employers Medicare			6,554.00
010100	7015 - Repairs Plant & System			12,000.00
010100	7016 - Repairs Vehicle Inhouse			7,500.00
010100	7017 - Repairs Equipment Inhouse			10,000.00
010100	7020 - Tires & Tubes			6,320.00 *
	Tandem Truck Tires (Mounted)	8.00	625.00	5,000.00
	Flat Tire Repair	8.00	40.00	320.00
	Light Fleet Vehicle Tires	4.00	250.00	1,000.00
010100	7030 - Operating Supplies			1,000.00 *
	Paint	1.00	1,000.00	1,000.00
010100	7045 - Fuels			56,250.00 *
	Gasoline	5,700.00	3.75	21,375.00
	Diesel	7,750.00	4.50	34,875.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR:		QUANTITY	UNIT COST	2026 FINAL
Construction				
010100	7050 - oil & Lubricants			1,700.00
010100	7080 - Small Tools & Equipment			4,500.00 *
	Rigging	3.00	500.00	1,500.00
	Battery Power Tools	2.00	450.00	900.00
	Grade Rod	1.00	200.00	200.00
	Miscellaneous Hand Tools	1.00	1,900.00	1,900.00
010100	7156 - Outside Repairs Vehicles			5,000.00
010100	7157 - Outside Repair Other			10,000.00
010100	7185 - Health, Safety & Clothing			6,450.00 *
	Safety Footwear / Cold Weather	6.00	425.00	2,550.00
	Personal Protective Equipment	6.00	200.00	1,200.00
	Safety Equipment	1.00	500.00	500.00
	Traffic Control Devices	1.00	1,200.00	1,200.00
	Safety Harnesses	2.00	500.00	1,000.00
010100	7190 - Meetings & Conferences			800.00 *
	Meetings/Conferences	1.00	500.00	500.00
	Meals/ Lodging	1.00	300.00	300.00
010100	7195 - Employee Training			8,580.00 *
	CCWP Test	8.00	160.00	1,280.00
	CCWP Renewal	2.00	150.00	300.00
	Miscellaneous Training	1.00	3,000.00	3,000.00
	CCWP Exam Preparation	1.00	2,500.00	2,500.00
	CCWP Continuing Education	6.00	250.00	1,500.00
010100	7200 - Memberships			1,000.00 *
	Memberships	1.00	1,000.00	1,000.00
010100	7210 - Miscellaneous			1,000.00
010100	8015 - Cap Outlay Other Equipment			205,000.00 *
	Service Truck	1.00	75,000.00	75,000.00
	Sheeps Foot Attachment	1.00	10,000.00	10,000.00
	Vac Trailer	1.00	120,000.00	120,000.00
010100	8025 - Cap Outlay Rehab & Improvement			476,000.00 *
	8" Main Replacement Projects	1.00	476,000.00	476,000.00
TOTAL 01 - Construction				1,464,739.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR:		QUANTITY	UNIT COST	2026 FINAL
02 - Waste Transmission				
010200 6005 - Salaries				424,728.00 *
Base Salaries	1.00	407,153.00	407,153.00	
Merit Increase	1.00	5,360.00	5,360.00	
COLA	1.00	12,215.00	12,215.00	
010200 6006 - Overtime				7,964.00
010200 6007 - Excess Sick Leave				3,110.00
010200 6008 - Longevity				975.00
010200 6009 - Safety Bonus				600.00
010200 6010 - On call				18,130.00
010200 6110 - PERA Employer's Share				71,043.00
010200 6115 - Health Insurance				83,529.00
010200 6120 - Workers Compensation				7,018.00
010200 6125 - Unemployment Tax				897.00
010200 6130 - Employers Medicare				6,504.00
010200 7015 - Repairs Plant & System				5,000.00
010200 7016 - Repairs Vehicle Inhouse				8,000.00
010200 7017 - Repairs Equipment Inhouse				9,000.00
010200 7020 - Tires & Tubes				4,820.00 *
Heavy Equipment	4.00	625.00	2,500.00	
Light Fleet Vehicle Tires	8.00	250.00	2,000.00	
Flat Tire Repair	8.00	40.00	320.00	
010200 7030 - Operating Supplies	1.00	4,000.00	4,000.00	*
010200 7035 - Janitorial supplies				350.00
010200 7050 - oil & Lubricants				1,700.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: Waste Transmission		QUANTITY	UNIT COST	2026 FINAL
010200	7065 - Chemicals	5.00	600.00	3,000.00 * 3,000.00
010200	7080 - Small Tools & Equipment			6,800.00 *
	Cleaning Nozzle	1.00	1,000.00	1,000.00
	Tiger Tail/Leader Hose	10.00	200.00	2,000.00
	Miscellaneous Hand Tools	1.00	1,000.00	1,000.00
	Collections radio replacement	1.00	2,800.00	2,800.00
010200	7095 - Water			6,000.00
010200	7145 - Contract Services			6,200.00 *
	UNCC Locate Requests	1.00	5,500.00	5,500.00
	Locator Logic annual fee	1.00	700.00	700.00
010200	7156 - Outside Repairs Vehicles			5,000.00
010200	7157 - Outside Repair Other			5,000.00
010200	7185 - Health, Safety & Clothing			5,825.00 *
	Safety Footwear/Cold Weather Gear	5.00	425.00	2,125.00
	Safety Harnesses	2.00	500.00	1,000.00
	Personal Protective Equipment	5.00	200.00	1,000.00
	Safety Equipment	1.00	500.00	500.00
	Traffic Control Devices	1.00	1,200.00	1,200.00
010200	7190 - Meetings & Conferences			800.00 *
	Meetings/ Conferences	1.00	500.00	500.00
	Meals/ Lodging	1.00	300.00	300.00
010200	7195 - Employee Training			14,760.00 *
	CCWP Test	11.00	160.00	1,760.00
	CCWP Renewal	2.00	150.00	300.00
	Miscellaneous Training	1.00	3,000.00	3,000.00
	PACP/LACP/MACP Training	2.00	1,250.00	2,500.00
	ITCP-Manhole Rehab Training	2.00	1,375.00	2,750.00
	CCWP Exam Preparation	1.00	3,200.00	3,200.00
	CCWP Continuing Education	5.00	250.00	1,250.00
010200	7200 - Memberships			1,000.00 *
	Memberships	1.00	1,000.00	1,000.00
010200	7210 - Miscellaneous			1,000.00
010200	7225 - Damage Claims			500.00
010200	7240 - Refuse Disposal			500.00
TOTAL 02 - Waste Transmission				713,753.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: 03 - Wastewater Treatment		QUANTITY	UNIT COST	2026 FINAL
010300	6005 - Salaries			666,765.00 *
	Base Salaries	1.00	635,138.00	635,138.00
	Merit Increase	1.00	6,539.00	6,539.00
	COLA	1.00	19,054.00	19,054.00
	Holiday Hours	1.00	6,034.00	6,034.00
010300	6006 - Overtime			13,564.00
010300	6007 - Excess Sick Leave			2,603.00
010300	6008 - Longevity			3,450.00
010300	6009 - Safety Bonus			800.00
010300	6010 - On Call			16,905.00
010300	6110 - PERA Employer's Share			109,278.00
010300	6115 - Health Insurance			106,134.00
010300	6120 - Workers Compensation			10,848.00
010300	6125 - Unemployment Tax			1,383.00
010300	6130 - Employers Medicare			10,029.00
010300	7015 - Repairs Plant & System			29,040.00
010300	7016 - Repairs Vehicle Inhouse			800.00
010300	7018 - Repairs System UV			26,940.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: Wastewater Treatment		QUANTITY	UNIT COST	2026 FINAL
010300	7020 - Tires & Tubes Flat Tire Repair	2.00	45.00	90.00 * 90.00
010300	7030 - Operating Supplies Coffee, Charts, Pens, Batteries, Etc	1.00	795.00	795.00 * 795.00
010300	7045 - Fuels Diesel Fuel Gasoline	1,300.00 1,512.00	4.50 3.75	11,520.00 * 5,850.00 5,670.00
010300	7050 - oil & Lubricants Grease & Oil for Plant & Vehicles	1.00	17,246.00	17,246.00 * 17,246.00
010300	7080 - Small Tools & Equipment Tools, Tool Batteries, Equipment, Welding, Etc Battery Welding equipment Slide Gate Exerciser	1.00 1.00 1.00 1.00	1,510.00 150.00 500.00 4,000.00	6,160.00 * 1,510.00 150.00 500.00 4,000.00
010300	7155 - Maintenance Contracts Maintenance Contract - Emergency Generator	1.00	7,000.00	7,000.00 * 7,000.00
010300	7156 - Outside Repairs Vehicles			1,500.00
010300	7157 - Outside Repair Other Repairs, Testing, Inspections	1.00	8,849.00	8,849.00 * 8,849.00
010300	7160 - Rental Equipment Rental Equipment for Plant O&M	1.00	1,500.00	1,500.00 * 1,500.00
010300	7165 - Publications Advertising Publications	1.00	50.00	50.00 * 50.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: Wastewater Treatment		QUANTITY	UNIT COST	2026 FINAL
010300	7185 - Health, Safety & Clothing			8,395.00 *
	Clothing Allowance	8.00	380.00	3,040.00
	Hip Waders	5.00	120.00	600.00
	Safety Footwear/Cold Weather Gear	8.00	425.00	3,400.00
	Safety Supplies	1.00	525.00	525.00
	Safety Equipment	1.00	475.00	475.00
	Medical Supplies	1.00	250.00	250.00
	Face shields, goggles, glasses	1.00	105.00	105.00
010300	7190 - Meetings & Conferences			1,800.00 *
	RMWEA/AWWA Conference	1.00	1,800.00	1,800.00
010300	7195 - Employee Training			9,800.00 *
	Per Diem for Plant Staff to visit other POTW	1.00	150.00	150.00
	Training for Operations, Maintenance & Safety	1.00	3,750.00	3,750.00
	Training for Plant Technicians and Safety Coordinator	1.00	5,350.00	5,350.00
	Staff Training Lunches	1.00	550.00	550.00
010300	7200 - Memberships			1,425.00 *
	WEF, AWWA Memberships	1.00	425.00	425.00
	Operator Certification Renewal/Testing	1.00	1,000.00	1,000.00
010300	7220 - NPDES Permits			36,445.00 *
	Permits & Registration Fees	1.00	16,285.00	16,285.00
	Permit Renewal Consultant	1.00	20,000.00	20,000.00
	UST Registration	1.00	160.00	160.00
010300	8015 - Cap Outlay Other Equipment			10,000.00 *
	Hotsy Pressure Washer, Propane Fuled	1.00	10,000.00	10,000.00
010300	8025 - Cap Outlay Rehab & Improvement			2,440,000.00 *
	Replace slide gates & control weir	1.00	525,000.00	525,000.00
	Bar screen replacement	1.00	400,000.00	400,000.00
	2 Aeration Gearboxes & Installation	1.00	344,000.00	344,000.00
	UV-Disinfection System Replacement	1.00	1,090,000.00	1,090,000.00
	Completion of 2025 aeration gearbox purchase and installation	1.00	81,000.00	81,000.00
TOTAL 03 - Wastewater Treatment				3,561,114.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR:		QUANTITY	UNIT COST	2026 FINAL
04 - Solids Processing & Disposal				
010400 7015 - Repairs Plant & System				5,940.00
010400 7016 - Repairs Vehicle Inhouse Dump Truck, Backhoe Service/Repairs	1.00	700.00	700.00	700.00 *
010400 7017 - Repairs Equipment Inhouse Miscellaneous Parts & Supplies	1.00	50.00	50.00	50.00 *
010400 7020 - Tires & Tubes Flat Tire Repairs	6.00	45.00	270.00	270.00 *
010400 7050 - oil & Lubricants Grease & Oil for sludge Handling Equipment	1.00	500.00	500.00	500.00 *
010400 7065 - Chemicals CFG Polymer	12.00	6,400.00	76,800.00	76,800.00 *
010400 7080 - Small Tools & Equipment Miscellaneous Replacement Small Tools	1.00	300.00	300.00	300.00 *
010400 7140 - Professional Services Solids Testing & Shipping	1.00	4,000.00	4,000.00	4,000.00 *
010400 7156 - Outside Repairs Vehicles Repairs for Dump Truck & Backhoe	1.00	6,000.00	6,000.00	6,000.00 *
010400 7157 - Outside Repair Other Repair of CFG & Solids Handling Equipment	1.00	20,000.00	20,000.00	20,000.00 *
010400 7160 - Rental Equipment Rental of Equipment for solids O&M	1.00	2,000.00	2,000.00	2,000.00 *
010400 7240 - Refuse Disposal Landfill costs for dewatered biosolids Grit and bar screenings disposal	12.00	3,000.00	36,000.00	37,800.00 *
	12.00	150.00	1,800.00	
TOTAL 04 - Solids Processing & Disposal				154,360.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: 05 - Laboratory		QUANTITY	UNIT COST	2026 FINAL
010500	6005 - Salaries Base Salaries COLA	1.00 1.00	85,144.00 2,554.00	87,698.00 * 85,144.00 2,554.00
010500	6008 - Longevity			1,050.00
010500	6009 - Safety Bonus			100.00
010500	6110 - PERA Employer's Share			14,038.00
010500	6115 - Health Insurance			19,785.00
010500	6120 - Workers Compensation			1,369.00
010500	6125 - Unemployment Tax			178.00
010500	6130 - Employers Medicare			1,288.00
010500	7015 - Repairs Plant & System 3M water systems tanks Repair parts	1.00 1.00	400.00 650.00	1,050.00 * 400.00 650.00
010500	7030 - Operating Supplies Bottles, Filters, Gloves, Etc	1.00	7,000.00	7,000.00 * 7,000.00
010500	7065 - Chemicals Chemicals for Lab Testing	1.00	11,650.00	11,650.00 * 11,650.00
010500	7080 - Small Tools & Equipment Tools, Meters, Probes, Refrigerators, Etc	1.00	2,150.00	2,150.00 * 2,150.00
010500	7140 - Professional Services Sample Testing & Shipping	1.00	17,575.00	17,575.00 * 17,575.00
010500	7157 - Outside Repair Other Calibration of Lab Equipment	1.00	1,750.00	1,750.00 * 1,750.00
010500	7185 - Health, Safety & Clothing Clothing Allowance Safety Footwear/Cold weather Gear Eye protection	1.00 1.00 1.00	380.00 425.00 25.00	830.00 * 380.00 425.00 25.00
TOTAL 05 - Laboratory				167,511.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: 06 - Buildings & Grounds Plant		QUANTITY	UNIT COST	2026 FINAL
010600	7005 - Repair Parts-Bldgs & Structure			4,600.00 *
	Building maintenance/repairs	1.00	1,500.00	1,500.00
	Lighting system maintenance/repairs	1.00	400.00	400.00
	Sprinkler system maintenance/repairs	1.00	2,700.00	2,700.00
010600	7010 - Botanical Landscape Maintenance	1.00	2,500.00	2,500.00 *
010600	7015 - Repairs Plant & System			3,950.00 *
	Building maintenance/repairs	1.00	3,950.00	3,950.00
010600	7035 - Janitorial Supplies			2,618.00 *
	Janitorial supplies	1.00	2,618.00	2,618.00
010600	7080 - Small Tools & Equipment			1,400.00
010600	7085 - Electric Power			450,000.00
010600	7090 - Natural Gas			20,000.00
010600	7095 - Water			2,785.00
010600	7096 - Sewer			395.00
010600	7145 - Contract Services			1,840.00 *
	Window Replacement	1.00	1,600.00	1,600.00
	Pest control	1.00	240.00	240.00
010600	7157 - Outside Repair Other			5,000.00
010600	7160 - Rental Equipment			500.00
TOTAL 06 - Buildings & Grounds Plant				495,588.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: 07 - Board Services		QUANTITY	UNIT COST	2026 FINAL
010700	6110 - PERA Employer's Share			1,517.00
010700	6120 - Workers Compensation			57.00
010700	6130 - Employers Medicare			162.00
010700	6205 - Directors Fees			11,200.00
010700	7190 - Meetings & Conferences			7,600.00 *
	SDA Conference	5.00	450.00	2,250.00
	SDA Lodging	5.00	1,000.00	5,000.00
	SDA regional workshop	2.00	50.00	100.00
	Miscellaneous meals/travel	1.00	250.00	250.00
010700	7210 - Miscellaneous			4,562.00 *
	Board snacks	1.00	300.00	300.00
	Plaques, mementos, flowers	1.00	300.00	300.00
	Gift cards annual picnic & employee appreciation	1.00	350.00	350.00
	350 Mackenzie Ave P&I payment	12.00	301.00	3,612.00
TOTAL 07 - Board Services				25,098.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: 08 - Finance		QUANTITY	UNIT COST	2026 FINAL
010800	6005 - Salaries			343,350.00 *
	Base Salaries	1.00	328,051.00	328,051.00
	Merit Increases	1.00	5,457.00	5,457.00
	COLA	1.00	9,842.00	9,842.00
010800	6006 - Overtime			1,295.00
010800	6008 - Longevity			2,325.00
010800	6009 - Safety Bonus			400.00
010800	6110 - PERA Employer's Share			52,484.00
010800	6115 - Health Insurance			79,142.00
010800	6120 - Workers Compensation			425.00
010800	6125 - Unemployment Tax			664.00
010800	6130 - Employers Medicare			4,817.00
010800	7025 - Office Supplies			3,250.00 *
	Office Supplies	1.00	3,250.00	3,250.00
010800	7080 - Small Tools & Equipment			500.00 *
	Miscellaneous office tools	1.00	500.00	500.00
010800	7110 - Billing / Payment Services			2,980.00 *
	Document Destruction	1.00	780.00	780.00
	Monthly Water Meter Report Fee	1.00	300.00	300.00
	Perforated 8.5 x 11 Billing Paper	1.00	1,900.00	1,900.00
010800	7115 - County Treasurer Fees			900.00
010800	7118 - Fees Financial Services			90,300.00 *
	Bank Service Fees	1.00	4,800.00	4,800.00
	Credit Card Service Fees	1.00	4,400.00	4,400.00
	Invoice Cloud Processing & Service Fees	1.00	81,100.00	81,100.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR:		QUANTITY	UNIT COST	2026 FINAL
Finance				
010800	7120 - Auditing			8,800.00
010800	7127 - Inclusions			2,900.00 *
	Legal Fees	1.00	2,100.00	2,100.00
	Publications	4.00	100.00	400.00
	County Clerk Recording Fees	1.00	400.00	400.00
010800	7165 - Publications			2,350.00 *
	Newspaper Ads	1.00	250.00	250.00
	Internet Job Postings	1.00	2,000.00	2,000.00
	HR/Labor Posters	1.00	100.00	100.00
010800	7170 - Postage			31,270.00 *
	Postage for Utility Bills	1.00	27,000.00	27,000.00
	Metered mail	1.00	2,500.00	2,500.00
	Neopost Postal Meter Lease	1.00	800.00	800.00
	Annual First Class Permit Fee	1.00	370.00	370.00
	Postal Meter Fee & Supplies	1.00	300.00	300.00
	Certified Mail Labels	1.00	300.00	300.00
010800	7175 - Printing			7,800.00 *
	Envelopes for Billing	1.00	3,700.00	3,700.00
	Return Envelopes #9	1.00	2,800.00	2,800.00
	W2 Forms	1.00	100.00	100.00
	Business Cards/ employee badges	1.00	200.00	200.00
	Envelopes - Plain	1.00	750.00	750.00
	1099 Forms & Envelopes	1.00	250.00	250.00
010800	7185 - Health, Safety & Clothing			5,800.00 *
	Clothing Allowance	4.00	250.00	1,000.00
	Background Checks	1.00	200.00	200.00
	CDL Physical Exams	8.00	150.00	1,200.00
	PCORI Fees	1.00	200.00	200.00
	Flex Spending Admin Fees	1.00	1,200.00	1,200.00
	Drug and alcohol testing	1.00	2,000.00	2,000.00
010800	7190 - Meetings & Conferences			9,900.00 *
	SDA Conference	1.00	1,400.00	1,400.00
	Munis Conference	2.20	2,500.00	5,500.00
	PSHRA Annual Conference	1.00	3,000.00	3,000.00

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ACCOUNTS FOR: Finance		QUANTITY	UNIT COST	2026 FINAL
010800	7195 - Employee Training			24,300.00 *
	Tuition Reimbursement	1.00	3,200.00	3,200.00
	Safety Breakfast	1.00	800.00	800.00
	Finance Department Meetings	1.00	400.00	400.00
	Annual Employee Picnic	1.00	2,000.00	2,000.00
	Annual Employee Appreciation Dinner	1.00	5,000.00	5,000.00
	DLT Meetings	12.00	100.00	1,200.00
	Supervisors training	1.00	2,700.00	2,700.00
	District Staff Meetings	1.00	1,200.00	1,200.00
	White Elephant Luncheon	1.00	1,000.00	1,000.00
	Monthly Managers Luncheon	1.00	200.00	200.00
	District-wide training programs	1.00	2,500.00	2,500.00
	Finance staff training	1.00	2,500.00	2,500.00
	Safety awards	32.00	50.00	1,600.00
010800	7200 - Memberships			525.00 *
	IPMA - HR Membership	1.00	250.00	250.00
	ICMA	1.00	200.00	200.00
	Colorado GFOA	1.00	75.00	75.00
010800	7205 - Insurance Property/Casualty			165,000.00 *
	Auto Liability	1.00	7,139.00	7,139.00
	Auto Physical Damage	1.00	7,992.00	7,992.00
	General Liability	1.00	19,847.00	19,847.00
	Property	1.00	95,218.00	95,218.00
	Crime	1.00	371.00	371.00
	Non-Owned Auto Liability	1.00	146.00	146.00
	Hired Auto Physical Damage	1.00	72.00	72.00
	Equipment Breakdown	1.00	16,126.00	16,126.00
	No-Fault Water/Sewer Backup	1.00	3,432.00	3,432.00
	Public officials Liability	1.00	3,066.00	3,066.00
	Excess	1.00	9,591.00	9,591.00
	Deductibles - P&L/Workers Comp/No-Fault	1.00	2,000.00	2,000.00
	Sewer Backup			
TOTAL 08 - Finance				841,477.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: 09 - District Management		QUANTITY	UNIT COST	2026 FINAL
010900	6005 - Salaries Base Salary Merit Increase	1.00 1.00	171,500.00 4,288.00	175,788.00 * 171,500.00 4,288.00
010900	6008 - Longevity			1,350.00
010900	6009 - Safety Bonus			100.00
010900	6110 - PERA Employer's Share			28,004.00
010900	6115 - Health Insurance			10,707.00
010900	6120 - Workers Compensation			217.00
010900	6125 - Unemployment Tax			354.00
010900	6130 - Employers Medicare			2,570.00
010900	7030 - Operating Supplies			25.00
010900	7125 - Legal General Services			15,000.00
010900	7165 - Publications Budget Legal Notices	1.00	100.00	100.00 * 100.00
010900	7185 - Health, Safety & Clothing			350.00
010900	7190 - Meetings & Conferences SDA Conference SDA Lodging SDA regional workshop Miscellaneous meals/travel	1.00 1.00 1.00 1.00	450.00 1,000.00 .00 300.00	1,750.00 * 450.00 1,000.00 .00 300.00
010900	7195 - Employee Training			1,000.00
010900	7198 - Subscriptions Other Canon City Daily Record Florence Citizen	1.00 1.00	130.00 25.00	155.00 * 130.00 25.00
010900	7200 - Memberships Special District Association Colorado Wastewater Utility Council	1.00 1.00	1,250.00 1,800.00	3,050.00 * 1,250.00 1,800.00
010900	7210 - Miscellaneous Employee Retirement	3.00	750.00	2,250.00 * 2,250.00
TOTAL 09 - District Management				242,770.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR:		QUANTITY	UNIT COST	2026 FINAL
11 - Bonds				
011100	9203 - 2020A Principal Principal	1.00	25,000.00	25,000.00 * 25,000.00
011100	9204 - 2020A Interest June Interest Payment December Interest Payment	1.00 1.00	6,063.00 5,782.00	11,845.00 * 6,063.00 5,782.00
011100	9205 - 2020B Principal Principal	1.00	15,000.00	15,000.00 * 15,000.00
011100	9206 - 2020B Interest June Interest Payment December Interest Payment	1.00 1.00	5,738.00 5,568.00	11,306.00 * 5,738.00 5,568.00
011100	9212 - Bond Administration Fees			450.00
TOTAL 11 - Bonds				63,601.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR:		QUANTITY	UNIT COST	2026 FINAL
12 - Industrial Pretreatment				
011200 6005 - Salaries				90,603.00 *
Base Salaries	1.00	87,485.00	87,485.00	
Merit Increase	1.00	493.00	493.00	
COLA	1.00	2,625.00	2,625.00	
011200 6006 - Overtime				1,111.00
011200 6009 - Safety Bonus				100.00
011200 6110 - PERA Employer's Share				14,507.00
011200 6115 - Health Insurance				21,036.00
011200 6120 - Workers Compensation				1,415.00
011200 6125 - Unemployment Tax				184.00
011200 6130 - Employers Medicare				1,331.00
011200 7004 - Repairs & Rehab				2,000.00 *
Flow meter installation	2.00	1,000.00	2,000.00	
011200 7015 - Repairs Plant & System				4,875.00 *
Monitoring Station Maintenance	1.00	4,875.00	4,875.00	
011200 7016 - Repairs Vehicle Inhouse				740.00 *
Miscellaneous Repairs to Vehicle #101	1.00	740.00	740.00	
011200 7017 - Repairs Equipment Inhouse				3,430.00 *
Sampler Maintenance and supplies	1.00	3,430.00	3,430.00	
011200 7030 - Operating Supplies				3,000.00 *
Gas Monitor, pH, Bottle Liners	1.00	3,000.00	3,000.00	
011200 7080 - Small Tools & Equipment				1,650.00 *
Tools, Miscellaneous Equipment	1.00	1,000.00	1,000.00	
Gas detection meter	1.00	650.00	650.00	

ACCOUNTS FOR:		QUANTITY	UNIT COST	2026	FINAL
Industrial Pretreatment					
011200	7140 - Professional Services Sample Testing & Shipping	1.00	18,970.00	18,970.00	* 18,970.00
011200	7156 - Outside Repairs Vehicles Repairs/Maintenance Vehicle # 101 New Tires	1.00 1.00	500.00 2,000.00	2,500.00 500.00 2,000.00	* 500.00 2,000.00
011200	7157 - Outside Repair Other Repairs & Maintenance	1.00	250.00	250.00	* 250.00
011200	7165 - Publications Newspaper Postings & Legal Notices	1.00	375.00	375.00	* 375.00
011200	7185 - Health, Safety & Clothing Clothing Allowance Safety Footwear/Cold Weather Gear Hardhat, Gloves, Safety Glasses Rubber Gloves/Disposable Coveralls Safety Harness	1.00 1.00 1.00 1.00 1.00	380.00 425.00 100.00 1,660.00 500.00	3,065.00 380.00 425.00 100.00 1,660.00 500.00	* 380.00 425.00 100.00 1,660.00 500.00
011200	7190 - Meetings & Conferences Region 8 EPA Conference CRWA Annual Conference Per diem - other meetings	1.00 1.00 1.00	2,884.00 270.00 60.00	3,214.00 2,884.00 270.00 60.00	* 2,884.00 270.00 60.00
011200	7195 - Employee Training Training Classes & Reference Materials	1.00	700.00	700.00	* 700.00
011200	7200 - Memberships WEF, CIPCA Membership	1.00	70.00	70.00	* 70.00
011200	7220 - NPDES Permits Annual Pretreatment Permit Fee	1.00	125.00	125.00	* 125.00
011200	8015 - Cap Outlay Other Equipment Replacement Sampler	1.00	6,000.00	6,000.00	* 6,000.00
TOTAL 12 - Industrial Pretreatment				181,251.00	

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: 13 - Engineering		QUANTITY	UNIT COST	2026 FINAL
011300	6005 - Salaries			333,757.00 *
	Base Salaries	1.00	322,862.00	322,862.00
	Merit Increases	1.00	1,209.00	1,209.00
	COLA	1.00	9,686.00	9,686.00
011300	6006 - Overtime			265.00
011300	6008 - Longevity			1,425.00
011300	6009 - Safety Bonus			300.00
011300	6110 - PERA Employer's Share			52,467.00
011300	6115 - Health Insurance			69,745.00
011300	6120 - Workers Compensation			1,741.00
011300	6125 - Unemployment Tax			664.00
011300	6130 - Employers Medicare			4,815.00
011300	7017 - Repairs Equipment Inhouse			550.00 *
	Batteries - Equipment	1.00	350.00	350.00
	Equipment Repair	1.00	200.00	200.00
011300	7030 - Operating Supplies			300.00 *
	Stakes, Nails, Lath, Flagging	1.00	300.00	300.00
011300	7080 - Small Tools & Equipment			500.00 *
	Tools & Equipment	1.00	500.00	500.00
011300	7140 - Professional Services			550.00 *
	Clerk & Recorder Documents	1.00	50.00	50.00
	Title work, O&E, Legal Reviews, etc.	1.00	500.00	500.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: Engineering			QUANTITY	UNIT COST	2026 FINAL
011300	7157 - Outside Repair Other Equipment & Instrument Repair Troxler density gauge calibration		1.00 1.00	600.00 350.00	950.00 * 600.00 350.00
011300	7185 - Health, Safety & Clothing Safety Footwear/Cold Weather Gear Uniforms Radiation Leak Test - Troxler Dosimeter Badge Renewal		3.00 3.00 1.00 2.00	475.00 250.00 50.00 200.00	2,625.00 * 1,425.00 750.00 50.00 400.00
011300	7190 - Meetings & Conferences Meetings/Conferences Regional Stormwater Seminar Municipal Forum Meals/Lodging		2.00 3.00 3.00 2.00	750.00 100.00 50.00 500.00	2,950.00 * 1,500.00 300.00 150.00 1,000.00
011300	7195 - Employee Training DOT Hazmat Recertification CWP Certification Training & Renewal GIS training Educational Expenses Reimbursement		1.00 1.00 2.00 1.00	100.00 3,300.00 3,000.00 3,000.00	12,400.00 * 100.00 3,300.00 6,000.00 3,000.00
011300	7200 - Memberships NASSCO membership		1.00	750.00	750.00 * 750.00
011300	7201 - Licenses CDPHE Radioactive Materials License		1.00	1,500.00	1,500.00 * 1,500.00
011300	7210 - Miscellaneous Miscellaneous		1.00	1,000.00	1,000.00 * 1,000.00
TOTAL 13 - Engineering					489,254.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR:		QUANTITY	UNIT COST	2026 FINAL
14 - Buildings & Grounds Serv Ctr				
011400 6005 - Salaries				65,576.00 *
Base Salaries	1.00	63,436.00	63,436.00	
Merit Increases	1.00	237.00	237.00	
COLA	1.00	1,903.00	1,903.00	
011400 6006 - Overtime				315.00
011400 6009 - Safety Bonus				100.00
011400 6110 - PERA Employer's Share				10,427.00
011400 6115 - Health Insurance				10,707.00
011400 6120 - Workers Compensation				1,017.00
011400 6125 - Unemployment Tax				132.00
011400 6130 - Employers Medicare				957.00
011400 7004 - Repairs & Rehab				1,400.00 *
Electrical work	1.00	1,000.00	1,000.00	
Rebuild backflow	1.00	400.00	400.00	
011400 7005 - Repair Parts-Bldgs & Structure				4,700.00 *
Paint, Paint Products	1.00	1,500.00	1,500.00	
Repair Parts for Service Center	1.00	2,000.00	2,000.00	
Fixture Replacement	1.00	700.00	700.00	
Signs	1.00	500.00	500.00	
011400 7010 - Botancial				1,500.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: Buildings & Grounds Serv Ctr		QUANTITY	UNIT COST	2026 FINAL
011400	7015 - Repairs Plant & System Repair Parts for Lighting & Appliances	1.00	1,200.00	1,200.00 * 1,200.00
011400	7030 - Operating Supplies Brooms, Mops, Brushes, Etc. Coffee, Tea, Creamer, Sweetener Filters, Cups, Plates, Etc Batteries Flags Drink Mix Sunscreen, Bug spray, Lotion/Sanitizer	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	300.00 500.00 520.00 600.00 500.00 600.00 600.00 650.00	3,670.00 * 300.00 500.00 520.00 600.00 500.00 600.00 650.00
011400	7035 - Janitorial Supplies Paper Products Cleaning Products Trash Bags Laundry Soap Ice Melt	1.00 1.00 1.00 1.00 1.00	1,250.00 900.00 300.00 300.00 250.00	3,000.00 * 1,250.00 900.00 300.00 300.00 250.00
011400	7080 - Small Tools & Equipment Tools, Equipment, Shovels, Boot Brushes Miscellaneous Equipment/ Appliances	1.00 1.00	600.00 1,500.00	2,100.00 * 600.00 1,500.00
011400	7085 - Electric Power			17,800.00
011400	7090 - Natural Gas			6,500.00
011400	7095 - Water			8,000.00
011400	7096 - Sewer			1,000.00
011400	7145 - Contract Services Pest Control Carpets Cleaned Backflow Prevention Testing Overhead Door Maint/Repair HVAC Inspection/Filter Change Boiler Inspection Sterling spring startup service	1.00 1.00 1.00 1.00 2.00 1.00 1.00	750.00 1,200.00 600.00 2,500.00 500.00 100.00 400.00	6,550.00 * 750.00 1,200.00 600.00 2,500.00 1,000.00 100.00 400.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: Buildings & Grounds Serv Ctr		QUANTITY	UNIT COST	2026 FINAL
011400	7157 - Outside Repair Other Repair HVAC System Repair Sprinkler System	1.00 1.00	3,000.00 1,000.00	4,000.00 * 3,000.00 1,000.00
011400	7160 - Rental Equipment			500.00
011400	7185 - Health, Safety & Clothing Clothing Rental Clothing Repairs/Replacement Safety Class II Shirts Fire Extinguisher Maintenance First Aid Supplies & Kits Hard Hat, Gloves, Safety Glasses Safety Footwear/Cold Weather Gear Clothing Allowance Uniforms/Pants/Embroidery/Misc. Safety Clothing	1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00	9,000.00 1,000.00 4,500.00 1,200.00 750.00 75.00 475.00 380.00 400.00	17,780.00 * 9,000.00 1,000.00 4,500.00 1,200.00 750.00 75.00 475.00 380.00 400.00
011400	7190 - Meetings & Conferences			800.00
011400	7195 - Employee Training			2,000.00
011400	7200 - Memberships			450.00
011400	7210 - Miscellaneous			1,000.00
011400	7240 - Refuse Disposal			700.00
011400	8025 - Cap Outlay Rehab & Improvement Shop Garage Floor Refinish (Second Phase) Service Center Roof Replacement Shop Office Furniture Replacement	1.00 1.00 1.00	15,000.00 190,000.00 10,000.00	215,000.00 * 15,000.00 190,000.00 10,000.00
TOTAL 14 - Buildings & Grounds Serv Ctr				388,881.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR: 15 - Information Technology		QUANTITY	UNIT COST	2026 FINAL
011500	6005 - Salaries Base Salary COLA	1.00 1.00	114,101.00 3,423.00	117,524.00 * 114,101.00 3,423.00
011500	6007 - Excess Sick Leave			2,016.00
011500	6008 - Longevity			1,350.00
011500	6009 - Safety Bonus			100.00
011500	6110 - PERA Employer's Share			18,318.00
011500	6115 - Health Insurance			21,036.00
011500	6120 - Workers Compensation			148.00
011500	6125 - Unemployment Tax			232.00
011500	6130 - Employers Medicare			1,681.00
011500	7070 - Copier Supplies Paper Toner & Ink Cartridges	1.00 1.00	1,740.00 8,360.00	10,100.00 * 1,740.00 8,360.00
011500	7075 - Computer Supplies Equipment Supplies UPS & Battery Replacements	1.00 1.00	1,500.00 2,000.00	3,500.00 * 1,500.00 2,000.00
011500	7080 - Small Tools & Equipment Miscellaneous equipment Printers	1.00 1.00	3,600.00 1,400.00	5,000.00 * 3,600.00 1,400.00

FY 2026 FINAL BUDGET DETAIL REPORT

ACCOUNTS FOR:		QUANTITY	UNIT COST	2026 FINAL
011500	Information Technology			
011500	7105 - Communications			30,500.00 *
	Phone Services	1.00	7,500.00	7,500.00
	Internet Service	1.00	5,500.00	5,500.00
	Cellular Phone Services	1.00	17,500.00	17,500.00
011500	7140 - Professional Services			3,000.00 *
	Contract labor for extended vacation coverage	1.00	3,000.00	3,000.00
011500	7155 - Maintenance Contracts			6,420.00 *
	Alarm System Monitoring Service	1.00	720.00	720.00
	Copier Maintenance Contract	1.00	1,700.00	1,700.00
	Folder/stuffer /Postage Maintenance Contract	1.00	4,000.00	4,000.00
011500	7185 - Health, Safety & Clothing			250.00 *
	Clothing Allowance	1.00	250.00	250.00
011500	7190 - Meetings & Conferences			2,000.00
011500	7195 - Employee Training			2,500.00
011500	7235 - Computer Equipment & Programs			234,884.00 *
	Software Maintenance & Renewal Fees	1.00	41,895.00	41,895.00
	Tyler Munis Software & Maintenance Fees	1.00	120,289.00	120,289.00
	GIS Authority Annual Participation Fees	1.00	54,000.00	54,000.00
	Email Relay Service for Munis	1.00	7,200.00	7,200.00
	Streamline- DocAccess for Website	3.00	1,000.00	3,000.00
	Computer & Software Purchases	1.00	8,500.00	8,500.00
011500	8005 - Cap Outlay Office Equipment			30,900.00 *
	Plant Main File Server	1.00	5,100.00	5,100.00
	Plant Main Server Rack UPS	1.00	1,800.00	1,800.00
	HP Billing Printer	1.00	8,000.00	8,000.00
	Office Copier	1.00	16,000.00	16,000.00
TOTAL 15 - Information Technology				491,459.00

FY 2026 FINAL BUDGET DETAIL REPORT

TOTAL REVENUE	-9,488,139.00
TOTAL EXPENSE	9,280,856.00
GRAND TOTAL	-207,283.00

RESOLUTION NO. 2025-38
FREMONT SANITATION DISTRICT

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES, AND ADOPTING A BUDGET FOR THE FREMONT SANITATION DISTRICT, CANON CITY AND FLORENCE, COLORADO, FOR THE YEAR BEGINNING ON JANUARY 1, 2026 AND ENDING ON DECEMBER 31, 2026

WHEREAS, the Board of Directors of the Fremont Sanitation District has appointed Brian P. Rupp, District Manager, to prepare and submit a proposed budget to said governing body at the proper time, and

WHEREAS, the District Manager delivered a proposed budget to this governing body on October 15, 2025 for its consideration, and

WHEREAS, upon due and proper notice published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, the District's Administrative Office, 107 Berry Parkway, Cañon City, Colorado, and

WHEREAS, a public hearing was held during the regular Board Meeting on November 18, 2025, and interested rate payers 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 so that the budget remains in balance as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE FREMONT SANITATION DISTRICT THAT:

FOR BUDGET YEAR 2026:

1. Estimated Expenditures and Other Fund Uses: **\$ 9,488,139.00**
2. Estimated Revenues: **\$ 9,488,139.00**
 - a. From Operating Revenues: \$ 8,410,784.00
 - b. From Other O&M Revenues: \$ 582,682.00
 - c. From Restricted Revenues: \$ 63,173.00
 - d. From Other (Grant) Sources: \$ 431,500.00
3. Estimated Transfers from Reserves, Other Fund Sources: **\$ 0.00**
4. The budget as submitted, amended, and herein above summarized, shall be, and the same hereby is, approved and adopted as the budget of the Fremont Sanitation District for the year stated above.
5. The budget, hereby approved and adopted, shall be signed by the Chairman or Vice Chairman and Secretary or Treasurer and made part of the public records of the District.

DULY ADOPTED at a regular meeting of the Board of Directors of the Fremont Sanitation District on December 16, 2025, by roll call vote of the members of the Board of Directors as follows:

Clint Allen	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY	<input type="radio"/> ABSENT
Dana Angel	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY	<input checked="" type="radio"/> ABSENT
Paul Fisher	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY	<input type="radio"/> ABSENT
Scott Johnson	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY	<input type="radio"/> ABSENT
Randy Keller	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY	<input type="radio"/> ABSENT
Wayne Myers	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY	<input type="radio"/> ABSENT
Michael Smith	<input checked="" type="radio"/> AYE	<input type="radio"/> NAY	<input type="radio"/> ABSENT

FREMONT SANITATION DISTRICT

Attest:

Michael Dale Smith

Secretary / Treasurer

By:

Paul S. Fisher

Vice Chairman

RESOLUTION NO. 2025-39
FREMONT SANITATION DISTRICT

A RESOLUTION APPROPRIATING SUMS OF MONEY IN THE AMOUNTS AND PURPOSES SET FORTH BELOW FOR THE FISCAL YEAR 2026 BUDGET OF THE FREMONT SANITATION DISTRICT, CANON CITY AND FLORENCE, COLORADO

WHEREAS, the Board of Directors adopted the fiscal year 2026 Budget on December 16, 2025, in accordance with the Local Government Budget Law, and

WHEREAS, the Board of Directors has made provisions 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 also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the District.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE FREMONT SANITATION DISTRICT THAT:

1. The following sums are hereby appropriated from each source of funds, to the General Fund, as listed below for the purpose stated:

From Revenues:

a.	Operating Revenues:.....	\$ 8,410,784.00
b.	Other O&M Revenues:.....	\$ 582,682.00
c.	Restricted Revenues:	\$ 63,173.00
d.	Other (Grant) Sources:.....	\$ 431,500.00
		\$ 9,488,139.00

Total Funds from All Sources: **\$ 9,488,139.00**

To the General Fund: **\$ 9,488,139.00**

DULY ADOPTED at a regular meeting of the Board of Directors of the Fremont Sanitation District on December 16, 2025, by roll call vote of the members of the Board of Directors as follows:

Clint Allen	AYE	NAY/ABSENT
Dana Angel	AYE	NAY/ABSENT
Paul Fisher	AYE	NAY/ABSENT
Scott Johnson	AYE	NAY/ABSENT
Randy Keller	AYE	NAY/ABSENT
Wayne Myers	AYE	NAY/ABSENT
Michael Smith	AYE	NAY/ABSENT

FREMONT SANITATION DISTRICT

Attest: Michael Dale Smith
 Secretary / Treasurer

By: Paul S. Fisher
 Vice Chairman