

Rio Grande Water Conservation District

2026 Preliminary Proposed Budget - Cash Basis

This budget was approved in SD#1 meeting but has never been through the budget process

This budget was the one approved for the 2024 year

SPECIAL IMPROVEMENT DISTRICT #1

DESCRIPTION	Assessed in 2022			Assessed in 2023		Assessed in 2024		Assessed in 2024			Assessed in 2025	
	2022 Audited	2023 Budget	2023 Audited	2024 Approved Budget	2024 Updated Budget	2024 Estimated Ending Balance	2025 Budget	2025 YTD	2025 Estimate to Year end	2025 Estimated Ending Balance	2026 Budget	
Administrative	385,687	263,185	425,947	470,476	470,476	462,350	354,208			478,812	446,366	
CREP	549,950	1,679,300	1,654,588	745,340	745,340	739,751	379,441			358,337	32,667	
Variable	397,924	514,667	1,068,166	2,970,273	2,970,273	2,873,801	714,384			518,523	2,995	
CD-Estimated Future Obligation	3,687,586	3,771,215	3,698,661	3,793,604	3,793,604	3,734,997	3,511,387			3,564,456	3,662,704	
Breakdown of fund balance by revenue source	5,021,147	6,228,367	6,847,362	7,979,693	7,979,693	7,810,899	4,959,420			4,920,128	4,144,732	
REVENUES-ADMINISTRATIVE FEE *	at \$3.00	at \$3.00	at \$3.00	at \$3.00	at \$3.00	at \$3.00	\$ 3.50					
Administrative Fee assessed	514,370	491,100	500,522	505,005	505,005	522,050	576,874	540,636	16,000	556,637	577,500	
Interest on taxes	30,235	7,500	13,676	8,500	8,500	14,796	8,500	2,187	5,000	7,187	8,500	
less Treasurer Fee of 1% of total revenue collected	94,724	100,000	85,222	100,000	100,000	79,767	63,777	59,791	2,223	62,014	100,000	
Total Administrative Fee	449,881	398,600	428,976	413,505	413,505	457,078	521,597	483,032	18,778	501,810	486,000	
OTHER ADMINISTRATIVE REVENUES												
Miscellaneous Revenue	1,810	3,000	1,000	3,000	3,000	300	300	0	0	0	300	
Inclusion Contract Fee	24,500	14,000	13,000	5,000	5,000	10,000	10,000	2,500	1,000	3,500	7,500	
CREP Termination - administrative revenue	0	0	14,784	0	0	1,056	0	0	0	0	0	
Total Other Administrative Revenues	26,310	17,000	28,784	8,000	8,000	11,356	10,300	2,500	1,000	3,500	7,800	
TOTAL ADMINISTRATIVE REVENUES	476,192	415,600	457,760	421,505	421,505	468,434	531,897	485,532	19,778	505,310	493,800	
TOTAL-AVAILABLE ADMINISTRATIVE FEE FUNDS	861,879	678,785	883,707	891,981	891,981	930,785	886,105	485,532	19,778	984,122	940,166	
EXPENDITURES: ADMINISTRATIVE FEES												
SALARIES AND SERVICES												
RGWCD General Manager	1,131	10,000	63	5,000	5,000	0	5,000	0	0	0	5,000	
Deputy General Manager	0	0	2,453	10,000	10,000	990	10,000	0	1,000	1,000	10,000	
Program Manager's Salary	65,707	87,000	64,584	87,000	87,000	77,530	95,000	45,102	45,000	90,102	95,000	
Program Assistant's Salaries	71,562	65,000	77,583	67,000	67,000	74,421	80,000	39,209	40,000	79,209	80,000	
Office Personal	2,843	4,000	5,445	8,000	8,000	5,498	8,000	1,697	3,500	5,197	8,000	
Database Administrator	279	8,000	429	5,000	5,000	1,059	9,000	0	500	500	9,000	
Water Resource Specialist	22,678	4,000	12,920	20,000	20,000	16,306	20,000	10,391	5,000	15,391	20,000	
ER Federal Payroll Taxes	12,465	11,000	12,068	14,000	14,000	12,916	15,000	7,149	8,000	15,149	15,000	
Medical, Life and Disability Insurance	15,504	10,000	27,139	25,000	25,000	30,279	30,000	20,965	18,000	38,965	30,000	
Pension	9,330	10,000	9,593	12,000	12,000	10,562	12,000	5,788	6,000	11,788	12,000	
Accounting Services & Audit	11,425	13,500	12,145	15,000	15,000	13,050	15,000	0	14,000	14,000	15,000	
Training and Education	0	500	0	500	500	0	500	0	0	0	500	
TOTAL SALARIES AND SERVICES	212,924	223,000	224,420	268,500	268,500	242,612	299,500	130,301	141,000	271,301	299,500	
TRAVEL EXPENSE												
Director's Fees	5,350	5,000	6,700	5,000	5,000	6,250	8,000	2,850	3,500	6,350	8,000	
Director's Mileage	3,149	3,000	3,842	3,000	3,000	3,501	5,000	1,394	1,500	2,894	5,000	
Director's Travel	0	0	0	0	0	0	0	0	0	0	0	
Director's Other Expense	180	1,000	212	1,000	1,000	279	1,000	47	150	197	1,000	
Manager's Travel	0	1,000	0	1,000	1,000	0	1,000	0	0	0	1,000	
Manager's Other Expense	0	500	0	500	500	81	5,000	0	100	100	5,000	
Transportation (fuel, oil, tires, mileage, etc.)	0	1,000	0	1,000	1,000	0	1,000	0	0	0	1,000	
TOTAL TRAVEL EXPENSE	8,679	11,500	10,754	11,500	11,500	10,111	21,000	4,291	5,250	9,541	21,000	
OFFICE EXPENSE												
Liability Insurance, Bond	1,743	6,000	1,447	3,000	3,000	1,067	3,500	728	1,000	1,728	3,500	
Office Supplies	1,039	1,000	589	2,000	2,000	816	2,000	101	700	801	2,000	
RGWCD Building Cost	51,100	51,100	51,100	51,100	51,100	51,100	51,100	51,100	0	51,100	51,100	
Office Building Operating Expense	17,871	13,500	18,501	20,000	20,000	20,791	25,000	0	25,000	25,000	25,500	
Utilities	594	3,000	0	1,500	1,500	0	1,500	0	100	100	1,500	
Telephone (conference calls) (cell phone-Program Mgr.)	583	1,000	590	1,000	1,000	650	1,000	309	371	679	1,000	
Postage and Mail Supplies	1,232	1,000	1,511	1,500	1,500	1,096	2,000	835	400	1,235	2,000	
Printing and Copies	0	500	0	500	500	0	500	0	0	0	500	

Equipment Repair and Maintenance	1,554	1,000	1,089	1,000	1,000	1,112	1,500	542	500	1,042	1,500
Misc. Expense (copies, transcriptions, reimb., etc.)	6,264	0	577	1,000	1,000	358	1,000	349	150	499	1,000
TOTAL OFFICE EXPENSE	81,979	78,100	75,404	82,600	82,600	78,989	89,100	53,964	28,221	82,185	89,600
WELL MEASUREMENT PROGRAM											
Salaries	0	500	0	500	500	0	500	0	0	0	500
Supplies	0	100	0	100	100	0	3,000	13,534	0	13,534	3,000
TOTAL WELL MEASUREMENT PROGRAM EXPENSE	0	600	0	600	600	0	3,500	13,534	0	13,534	3,500
PROFESSIONAL SERVICES											
Legal Fees	55,080	100,000	38,398	100,000	100,000	28,452	100,000	25,440	40,000	65,440	120,000
Engineering Fees	45,077	70,000	29,557	80,000	80,000	55,240	80,000	17,685	37,000	54,685	80,000
Consulting Fees	935	5,000	680	3,000	3,000	0	3,000	0	0	0	3,000
IT Services	0	0	0	0	0	0	0	0	0	0	0
Government Advice	0	500	0	500	500	0	500	0	0	0	500
Special Projects	6,037	10,000	6,800	10,000	10,000	0	10,000	0	0	0	10,000
TOTAL PROFESSIONAL SERVICES	107,129	185,500	75,435	193,500	193,500	83,692	193,500	43,126	77,000	120,126	213,500
Public Outreach											
Advertising	144	1,000	346	3,000	3,000	0	2,000	0	0	0	2,000
Public Outreach	0	2,000	0	2,000	2,000	0	1,000	0	0	0	1,000
Total Public Outreach	144	3,000	346	5,000	5,000	0	3,000	0	0	0	3,000
CAPITAL OUTLAY *											
Monitoring Wells & Core Drilling	0	0	0	0	0	0	0	0	0	0	0
Computer Equipment & Software	0	0	0	0	0	0	0	0	0	0	0
Vehicles	0	0	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0	0	0	0
Subdistrict Properties											
Property Management	0	5,000	0	10,000	10,000	14	10,000	138	100	238	2,000
Property Improvements	0	0	0	60,000	60,000	0	0	0	0	0	0
Property Taxes	25,076	14,000	21,999	27,000	27,000	24,554	27,000	24,831	0	24,831	28,000
Ditch Assessments	0	15,000	13,000	15,000	15,000	14,000	15,000	16,000	0	16,000	18,000
TOTAL Subdistrict Properties	25,076	34,000	34,999	112,000	112,000	38,568	52,000	40,969	100	41,069	48,000
TOTAL ADMINISTRATIVE EXPENDITURES	435,932	535,700	421,357	673,700	673,700	451,973	661,600	286,185	251,571	537,756	678,100
ENDING BALANCE ADMINISTRATIVE	425,947	143,085	462,350	218,281	218,281	478,812	224,505	199,347	(231,793)	446,366	262,066
REVENUES: CONSERVATION RESERVE ENHANCEMENT PROGRAM FEE *											
at \$12.00	at \$0.00	at \$0.00	at \$0.00	at \$0.00	at \$0.00	\$	3.25				
CREP Fee assessed	1,961,103	0	20,349	0	0	19,331	535,664	509,471	14,858	524,329	844,600
CREP Termination Revenue	0	0	5,446	0	0	195,840	0	0	0	0	0
Misc Revenue	0	0	0	0	0	0	0	0	0	0	0
Transfer of CD funds				1,184,510	1,184,510	300,000	559,309	0	100,000	100,000	850,000
TOTAL-AVAILABLE CREP FUNDS	2,511,053	1,679,300	1,680,383	745,340	745,340	1,254,921	915,105	509,471	14,858	882,667	877,267
EXPENDITURES: CONSERVATION RESERVE ENHANCEMENT PROGRAM FEE											
CREP Consultant	1,470	5,000	146	5,000	5,000	0	5,000	0	0	0	0
Local Cost Share	414,846	400,000	425,150	450,000	450,000	420,313	470,000	0	450,000	450,000	450,000
CREP Incentive - Recharge @ \$50/acft	440,149	492,767	515,337	500,000	500,000	476,271	500,000	0	500,000	500,000	500,000
New CREP Contract Incentives	0	1,000,000	0	1,000,000	1,000,000	0	500,000	0	0	0	750,000
TOTAL CREP EXPENDITURES	886,465	1,897,767	940,633	1,955,000	1,955,000	896,584	1,475,000	0	950,000	950,000	1,700,000
ENDING BALANCE CONSERVATION RESERVE ENHANCEMENT PROGRAM	1,654,588	(218,467)	739,751	0	0	358,337	(586)	509,471	(835,142)	32,667	27,267
REVENUES: VARIABLE FEES *											
at \$150	at \$150	at \$150	at \$150	at \$150	at \$150	\$	150.00				
Variable Fee Assessed	7,054,189	8,325,479	8,132,823	7,326,612	7,326,612	7,424,019	5,256,656	4,944,800	186,401	5,131,201	5,300,000
Miscellaneous Revenue	164,628	130,000	537,152	130,000	130,000	0	0	117,500	0	117,500	3,000
Sale of Fixed Assets						6,380	0	0	0	0	0
Fallow Termination						24,000	0	0	0	0	0
Grant Revenue						0	0	0	0	0	0
Transfer from CD						0	0	0	120,000	120,000	0

Total Variable Fee Revenue	7,218,817	8,455,479	8,669,974	7,456,612	7,456,612	7,454,399	5,256,656	5,062,300	306,401	5,368,701	5,303,000
TOTAL-AVAILABLE VARIABLE FEE FUNDS	7,616,741	8,970,146	9,738,140	10,426,885	10,426,885	10,328,200	5,971,040	5,062,300	306,401	5,887,223	5,305,995
EXPENDITURES: VARIABLE FEES *											
Water Management	816,289	849,265	714,988	735,955	735,955	732,782	728,870	0	728,870	728,870	728,870
Santa Maria/Continental Reservoir Company Contracts	539,829	578,210	446,353	464,900	464,900	464,187	457,810	0	457,810	457,810	457,810
San Luis Valley Irrigation District	276,460	271,055	268,595	271,055	271,055	268,595	271,060	0	271,060	271,060	271,060
Forbearance Agreements	0	0	40	0	0	0	0	0	0	0	0
Conservation	5,508,479	7,450,000	6,014,539	9,367,000	7,872,790	9,004,916	5,474,396	587,959	4,421,288	5,009,246	4,300,000
RCCP-Incentive Grants(funding projects to reduce consumption)	0	0	0	0	0	0	0	0	0	0	0
Senate Bill Incentives	0	0	0	6,000,000	6,454,800	6,182,601	674,396	587,959	235,738	823,696	0
Research Projects (recharge, agronomy)	0	250,000	0	100,000	1,000	1,000	0	0	0	0	125,000
Purchase and Expenses for Land and Water Rights	4,986,529	6,500,000	5,791,629	2,500,000	0	1,102	3,300,000	0	2,412,750	2,412,750	2,400,000
Purchase and Expenses for Depletion coverage	0	0	0	0	0	1,700,804	0	0	0	0	0
Land Fallow Program-incentives paid for temporary, Conservation Programs	421,950	200,000	222,910	167,000	1,263,490	1,056,392	1,500,000	0	1,772,800	1,772,800	1,775,000
	100,000	500,000	0	600,000	153,500	63,017	0	0	0	0	0
Appeals	223,807	200,000	134,813	200,000	200,000	71,979	200,000	146,113	0	146,113	200,000
Total Variable Fee Expenditures	6,548,575	8,499,265	6,864,339	10,302,955	8,808,745	9,809,678	6,403,266	734,071	5,150,158	5,884,229	5,228,870
ENDING BALANCE: VARIABLE FEES	1,068,166	470,881	2,873,801	123,930	1,618,140	518,523	(432,226)	4,328,229	(4,843,757)	2,995	77,125
UNRESTRICTED FUNDS											
Beginning Balance of Unrestricted Funds (CD)	3,687,586	3,771,215	3,698,661	3,808,604	3,808,604	3,734,997	3,511,387	3,564,456	3,564,456	3,564,456	3,662,704
Interest Income - CD	11,075	43,000	36,336	15,000	15,000	129,459	36,000	53,248	45,000	98,248	100,000
Expenses											
Transfer to CREP for obligations				1,166,941	1,166,941	300,000	559,309	0	150,000	0	0
Ending Balance Unrestricted Funds	3,698,661	3,814,215	3,734,997	2,656,663	2,656,663	3,564,456	2,988,078	3,617,704	3,459,456	3,662,704	3,762,704
Ending Balance	3,148,701	395,499	4,075,902	342,211	1,836,421	1,355,672	(208,307)	5,037,047	(5,910,692)	482,027	366,457
ENDING TOTAL FUND BALANCE	6,836,287	4,166,714	7,810,899	2,998,874	4,493,084	4,920,128	2,779,771	8,654,752	(2,451,236)	4,144,732	4,129,161