

<b>Capitol Region Watershed District Preliminary 2025 Budget Expenditure, Revenue and Levy Summary</b> 8/7/2024								
OPERATIONS								
		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	2025 Proposed
<b>Revenue</b>	Property Tax Levy	\$ 4,695,669	\$ 4,776,760	\$ 4,979,793	\$ 5,317,518	\$ 5,619,167	\$ 5,619,167	\$ 5,619,167
	Intergovernmental		\$ 111,739	\$ 303,941	\$ 402,698	\$ 230,906	\$ 294,290	\$ 180,518
	Permit Fees	\$ 36,500	\$ 44,500	\$ 26,900	\$ 31,500	\$ 50,400	\$ 50,400	\$ 50,400
	Interest Income	\$ 10,724	\$ 504	\$ 57,207	\$ 210,789	\$ 40,000	\$ 200,000	\$ 125,000
	Miscellaneous	\$ 39,611	\$ 80,400	\$ 64,037	\$ 105,802	\$ 28,800	\$ 28,800	\$ 28,800
	<b>Total</b>	<b>\$ 4,782,504</b>	<b>\$ 5,013,903</b>	<b>\$ 5,431,878</b>	<b>\$ 6,068,307</b>	<b>\$ 5,969,273</b>	<b>\$ 6,192,657</b>	<b>\$ 6,003,885</b>
<b>Expenditures</b>	Administration	\$ 907,812	\$ 1,119,937	\$ 1,203,295	\$ 1,335,193	\$ 952,400	\$ 1,041,000	\$ 1,158,105
	Programs	\$ 2,017,930	\$ 2,563,151	\$ 2,590,169	\$ 2,781,698	\$ 4,254,748	\$ 3,750,000	\$ 4,196,280
	Projects	\$ 816,943	\$ 909,678	\$ 833,784	\$ 828,491	\$ 2,418,882	\$ 1,000,000	\$ 2,345,780
	<b>Total</b>	<b>\$ 3,742,685</b>	<b>\$ 4,592,766</b>	<b>\$ 4,627,248</b>	<b>\$ 4,945,382</b>	<b>\$ 7,626,030</b>	<b>\$ 5,791,000</b>	<b>\$ 7,700,165</b>
<b>Fund Balance</b>	<b>Beginning Balance</b>	<b>\$ 1,891,113</b>	<b>\$ 2,930,932</b>	<b>\$ 3,352,069</b>	<b>\$ 4,156,699</b>	<b>\$ 5,494,172</b>	<b>\$ 5,279,624</b>	<b>\$ 5,681,281</b>
	<b>Ending Balance</b>	<b>\$ 2,930,932</b>	<b>\$ 3,352,069</b>	<b>\$ 4,156,699</b>	<b>\$ 5,279,624</b>	<b>\$ 3,837,415</b>	<b>\$ 5,681,281</b>	<b>\$ 3,985,001</b>
	ok	ok	ok	ok	ok	ok	ok	ok
	Fund Balance Policy Amount	\$ 1,871,343	\$ 2,296,383	\$ 2,313,624	\$ 2,472,691	\$ 3,813,015	\$ 2,895,500	\$ 3,850,083
	Difference	\$ 1,059,590	\$ 1,055,686	\$ 1,843,075	\$ 2,806,933	\$ 24,400	\$ 2,785,781	\$ 134,919
	% of Policy	157%	146%	180%	214%	101%	196%	104%
CAPITAL								
		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	2025 Proposed
<b>Revenue</b>	Property Tax Levy	\$2,438,864	\$2,483,785	\$2,649,939	\$2,829,655	\$3,295,515	\$3,295,515	\$3,800,000
	Intergovernmental	\$1,515,718	\$122,768		\$65,078	\$0		\$475,000
	Interest Income	\$19,694	\$422	\$111,597	\$460,047	\$15,000	\$400,000	\$250,000
	Permit Fees							
	Miscellaneous/Restricted Fund Balance	\$70,689	\$134,200		\$20,205		\$2,561,063	\$1,775,000
	<b>Total</b>	<b>\$ 4,044,965</b>	<b>\$ 2,741,175</b>	<b>\$ 2,761,536</b>	<b>\$ 3,374,985</b>	<b>\$ 3,310,515</b>	<b>\$ 6,256,578</b>	<b>\$ 6,300,000</b>
<b>Expenditures</b>	Capital Improvement Program	3,389,400	1,378,533	2,443,579	1,628,844	2,869,557	3,911,063	7,604,066
	Transfer out to Debt Service					454,969	454,969	
	<b>Total</b>	<b>\$ 3,389,400</b>	<b>\$ 1,378,533</b>	<b>\$ 2,443,579</b>	<b>\$ 1,628,844</b>	<b>\$ 3,324,526</b>	<b>\$ 4,366,032</b>	<b>\$ 7,604,066</b>
<b>Fund Balance</b>	<b>Beginning Balance</b>	<b>\$ 4,763,226</b>	<b>\$ 5,418,791</b>	<b>\$ 6,781,433</b>	<b>\$ 7,099,390</b>	<b>\$ 4,982,584</b>	<b>\$ 7,189,468</b>	<b>\$ 7,305,014</b>
	<b>Ending Balance (Unassigned)</b>	<b>\$ 5,418,791</b>	<b>\$ 6,781,433</b>	<b>\$ 7,099,390</b>	<b>\$ 7,189,468</b>	<b>\$ 1,282,510</b>	<b>\$ 7,305,014</b>	<b>\$ 6,000,948</b>
	ok	ok	ok	ok	ok	not ok	ok	ok
	Fund Balance Policy Amount	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
	Difference	\$ 3,418,791	\$ 4,781,433	\$ 5,099,390	\$ 5,189,468	\$ (4,717,490)	\$ 1,305,014	\$ 948
	% of Policy	271%	339%	355%	359%	21%	122%	100%
	<b>Restricted, Committed or Assigned Funds (Funds available at the end of that year)</b>				<b>\$ 1,656,063</b>	<b>\$ 3,686,063</b>	<b>\$ 1,775,000</b>	<b>\$ -</b>
DEBT SERVICE								
		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	2025 Proposed
<b>Revenue <sup>(1)</sup></b>	Property Tax Levy <sup>(1)</sup>	\$1,044,662	\$1,059,899	\$1,030,638	\$1,067,605	\$1,007,292	\$1,007,292	\$997,500
	Intergovernmental							
	Interest Income	\$818	\$239	\$5,899	\$0	\$1,000	\$0	\$0
	Permit Fees							
	Miscellaneous							
	<b>Total</b>	<b>\$ 1,045,480</b>	<b>\$ 1,060,138</b>	<b>\$ 1,036,537</b>	<b>\$ 1,067,605</b>	<b>\$ 1,008,292</b>	<b>\$ 1,007,292</b>	<b>\$ 997,500</b>
<b>Expenditures <sup>(2)</sup></b>	Debt Service	1,002,448	(953,400)	2,850,184	998,908	1,007,292	948,825	950,000
	<b>Total</b>	<b>\$ 1,002,448</b>	<b>\$ (953,400)</b>	<b>\$ 2,850,184</b>	<b>\$ 998,908</b>	<b>\$ 1,007,292</b>	<b>\$ 948,825</b>	<b>\$ 950,000</b>
<b>Fund Balance</b>	<b>Beginning Balance</b>	<b>\$ 186,691</b>	<b>\$ 229,723</b>	<b>\$ 2,243,261</b>	<b>\$ 429,614</b>	<b>\$ 494,556</b>	<b>\$ 498,311</b>	<b>\$ 1,011,747</b>
	Transfer in from CIP					\$ 454,969	\$ 454,969	\$ -
	<b>Ending Balance</b>	<b>\$ 229,723</b>	<b>\$ 2,243,261</b>	<b>\$ 429,614</b>	<b>\$ 498,311</b>	<b>\$ 950,525</b>	<b>\$ 1,011,747</b>	<b>\$ 1,059,247</b>

**Capitol Region Watershed District Preliminary 2025 Budget Expenditure, Revenue and Levy Summary**  
8/7/2024

Combined Operations, CIP and Debt Budget								
		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	2025 Proposed
<b>Revenues</b>	Property Tax Levy <sup>(1)</sup>	\$ 8,179,195	\$ 8,320,444	\$ 8,660,370	\$ 9,214,778	\$ 9,921,974	\$ 9,921,974	\$ 10,416,667
	Intergovernmental	\$ 1,515,718	\$ 234,507	\$ 303,941	\$ 467,776	\$ 230,906	\$ 294,290	\$ 655,518
	Interest Income	\$ 31,236	\$ 1,165	\$ 174,703	\$ 670,836	\$ 56,000	\$ 600,000	\$ 375,000
	Permit Fees	\$ 36,500	\$ 44,500	\$ 26,900	\$ 31,500	\$ 50,400	\$ 50,400	\$ 50,400
	Miscellaneous	\$ 110,300	\$ 214,600	\$ 64,037	\$ 126,007	\$ 28,800	\$ 2,589,863	\$ 1,803,800
	<b>Total</b>	<b>\$ 9,872,949</b>	<b>\$ 8,815,216</b>	<b>\$ 9,229,951</b>	<b>\$ 10,510,897</b>	<b>\$ 10,288,080</b>	<b>\$ 13,456,527</b>	<b>\$ 13,301,385</b>
<b>Expenditures</b>	Administration	\$ 907,812	\$ 1,119,937	\$ 1,203,295	\$ 1,335,193	\$ 952,400	\$ 1,041,000	\$ 1,158,105
	Programs	\$ 2,017,930	\$ 2,563,151	\$ 2,590,169	\$ 2,781,698	\$ 4,254,748	\$ 3,750,000	\$ 4,196,280
	Projects	\$ 816,943	\$ 909,678	\$ 833,784	\$ 828,491	\$ 2,418,882	\$ 1,000,000	\$ 2,345,780
	Capital Improvement Progr	\$ 3,389,400	\$ 1,378,533	\$ 2,443,579	\$ 1,628,844	\$ 2,869,557	\$ 3,911,063	\$ 7,604,066
	Debt Service	\$ 1,002,448	\$ (953,400)	\$ 2,850,184	\$ 998,908	\$ 1,007,292	\$ 948,825	\$ 950,000
	<b>Total</b>	<b>\$ 8,134,533</b>	<b>\$ 5,017,899</b>	<b>\$ 9,921,011</b>	<b>\$ 7,573,134</b>	<b>\$ 11,502,879</b>	<b>\$ 10,650,888</b>	<b>\$ 16,254,231</b>
<b>Fund Balance</b>	Beginning Balance	\$ 6,841,030	\$ 8,579,446	\$ 12,376,763	\$ 10,029,640	\$ 7,285,249	\$ 11,192,403	\$ 13,998,042
	<b>Ending Balance <sup>(2)</sup></b>	<b>\$ 8,579,446</b>	<b>\$ 12,376,763</b>	<b>\$ 11,685,703</b>	<b>\$ 12,967,403</b>	<b>\$ 6,070,450</b>	<b>\$ 13,998,042</b>	<b>\$ 11,045,196</b>
<b>TAX LEVY</b>								
		2020 Adopted	2021 Adopted	2022 Adopted	2023 Adopted	2024 Adopted	2024 Estimated	2025 Proposed
Operations		\$ 4,752,220	\$ 4,752,220	\$ 5,037,353	\$ 5,619,167	\$ 5,619,167	\$ 5,619,167	\$ 5,619,167
Capital Improvement		\$ 3,525,479	\$ 3,525,479	\$ 2,680,569	\$ 2,679,257	\$ 3,295,515	\$ 3,295,515	\$ 3,800,000
Debt Service				\$ 1,056,439	\$ 1,057,751	\$ 1,007,292	\$ 1,007,292	\$ 997,500
<b>Total</b>		<b>\$ 8,277,699</b>	<b>\$ 8,277,699</b>	<b>\$ 8,774,361</b>	<b>\$ 9,356,175</b>	<b>\$ 9,921,974</b>	<b>\$ 9,921,974</b>	<b>\$ 10,416,667</b>
Difference from previous year		\$ 1,339,649	\$ -	\$ 496,662	\$ 581,814	\$ 565,799	\$ 565,799	\$ 494,693
% Change		19.31%	0.00%	6.00%	6.63%	6.05%	6.05%	4.99%
<b>LEVY CERTIFICATION</b>								
Debt Levy		\$ 1,057,243	\$ 1,054,454	\$ 1,056,439	\$ 1,057,751	\$ 1,007,292	\$ 1,007,292	\$ 997,500
General Levy (Operations & CIP)		\$ 7,220,456	\$ 7,223,245	\$ 7,717,922	\$ 8,298,424	\$ 8,914,682	\$ 8,914,682	\$ 9,419,167
<b>Total Levy</b>		<b>\$ 8,277,699</b>	<b>\$ 8,277,699</b>	<b>\$ 8,774,361</b>	<b>\$ 9,356,175</b>	<b>\$ 9,921,974</b>	<b>\$ 9,921,974</b>	<b>\$ 10,416,667</b>