



January 28, 2026

LETTER OF BUDGET TRANSMITTAL

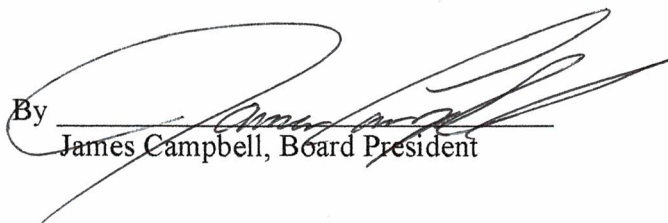
TO: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, CO 80203

Enclosed are the 2026 Budget and related Board Resolutions for the La Plata West Water Authority in La Plata County, Colorado, submitted pursuant to Section 29-1-113 C.R.S. The Budget was adopted by the Board of Directors on January 14, 2026. If there are any questions on the Budget, please contact James Campbell, Board President, at (970) 764-8085 or e-mail at [campbell.j.lpwwa@gmail.com](mailto:campbell.j.lpwwa@gmail.com) or 555 County Road 122, Hesperus, CO 81326.

The Authority does not have a mill levy and operates on grants and other financing.

I hereby certify that the enclosed are a true and accurate copy of the Budget and related Resolutions.

La Plata West Water Authority

By   
James Campbell, Board President



## **BUDGET MESSAGE**

### **2026 BUDGET**

The La Plata West Water Authority proposed budget for the calendar year 2026 is attached. The Authority was formed in November 2007 and began operations in January 2008.

The Authority was organized to design, build, and operate a rural domestic water system and provide clean, reliable water to portions of southwestern La Plata County. The year 2025 represents the 5<sup>th</sup> year of operations providing, distributing, and selling water to the residents in the community.

The 2025 water rate increase for water subscribers, as well as water fill station users, provided additional revenue in 2025. Higher temperatures and drought conditions in 2025 led to increased water usage and sales. Projected 2026 water sales revenue is conservative due to uncertainty surrounding future seasonal conditions.

Additionally, projected 2026 revenues assume one new consumer and the sale of one new tap. Consumer interest has declined since 2024, this projection reflects a conservative estimate for this revenue line item.

As operations reached the five-year mark in 2025, operating and maintenance expenditures increased due to routine system repairs typically required at this stage. Estimated operating expenses for 2026 are based on continued system maintenance, repairs, and necessary upgrades.

La Plata West Water Authority believes we have accurately budgeted for all activities which may take place in 2026. If the need arises or we identify a need to amend the budget, it will be completed through the formal process.

The Authority uses the modified accrual basis for budgetary accounting. The Authority is not subject to TABOR since it has no power to levy taxes or hold elections on TABOR issues.

## La Plata West Water Authority 2026 Budget

Accumulated Funds-Beginning Balance: January 1

\$427,951.00	\$446,542.71	\$478,048.83
--------------	--------------	--------------

Year Ending December 31		2024	2025	2026
		<u>Actual</u>	<u>as of Dec 31</u>	<u>Final Budget</u>
<b>Acct. #</b>	<b>Operating Revenue:</b>			
	<b>Revenue from Water Sales:</b>			
38001	Fill Station Water Sales	\$60,855.50	\$105,811.80	\$95,000.00
38050	Fill Station Admin Fees	\$320.00	\$510.00	\$240.00
39000	Sales	\$3,176.23	\$3,750.00	\$2,100.00
39200	Monthly water subscriptions	\$332,500.00	\$372,155.00	\$374,400.00
39250	Water overconsumption fees	\$15,195.00	\$21,550.00	\$17,000.00
	<b>New Subscriptions:</b>			
42010.3	New Primary Subscription Income	\$26,000.00	\$13,000.00	\$13,000.00
	<b>Other Revenue:</b>			
42000	Administrative Fees		\$150.00	\$150.00
42020	Transfer Fees	\$250.00	\$1,100.00	\$500.00
42010	Subscription Service Charge			
	<b>Total Operating Revenue</b>	<b>\$438,296.73</b>	<b>\$518,026.80</b>	<b>\$502,390.00</b>
	<b>Non-Operating Revenue:</b>			
70200	Interest Income	\$350.21	\$318.60	\$350.00
70210	Bank of Colorado		\$30.90	
	<b>Total Non-Operating Revenue</b>	<b>\$350.21</b>	<b>\$349.50</b>	<b>\$350.00</b>
	<b>TOTAL AVAILABLE RESOURCES/Total Revenue</b>	<b>\$438,646.94</b>	<b>\$518,376.30</b>	<b>\$502,740.00</b>
	<b>Estimated Expenditures:</b>			
	<b>Cost of Goods Sold:</b>			
50000	Cost of Goods Sold	\$7,037.83		\$4,000.00
5010	Service Review		\$4,375.00	\$2,100.00
50500	Master Meter Vault	\$588.08	\$571.60	\$660.00
5055	Domestic Water	\$80,826.04	\$92,848.52	\$92,000.00
5075	811 Location Services	\$312.18	\$2,094.40	\$360.00
5700	Compliance Testing	\$1,062.00	\$5,216.20	\$1,500.00
5710	Job Tools and Supplies	\$5,340.42	\$11,380.68	\$1,000.00
5065	ALP Raw Water Purchase		\$46,201.53	\$46,760.00
	<b>Total Cost of Goods Sold</b>	<b>\$95,166.55</b>	<b>\$162,687.93</b>	<b>\$148,380.00</b>
	<b>Gross Profit</b>	<b>\$343,480.39</b>	<b>\$355,688.37</b>	<b>\$354,360.00</b>
	<b>Expenses:</b>			
60013	<b>Payroll Expenses:</b>			
60013.1	Salary & Wages	\$38,945.23	\$41,859.12	\$42,000.00

## La Plata West Water Authority 2026 Budget

Accumulated Funds-Beginning Balance: January 1

\$427,951.00	\$446,542.71	\$478,048.83
--------------	--------------	--------------

Year Ending December 31		2024	2025	2026
		<u>Actual</u>	<u>as of Dec 31</u>	<u>Final Budget</u>
60013.2	Payroll Taxes	\$3,462.37	\$3,717.94	\$4,200.00
60014	Payroll Fees	\$506.00	\$633.00	\$780.00
<b>Bank Service Charges:</b>				
60400	Bank Service Charges	\$61.10	-\$45.00	\$0.00
<b>Contract Labor:</b>				
60101	Contract Labor-Handyman			\$7,500.00
<b>O&amp;M for Raw Water Pipeline:</b>				
60500	O&M for Raw Water Pipeline	\$5,229.80	\$0.00	\$4,000.00
60502	Internet Provider	\$227.10	\$440.12	\$240.00
60503	Intake Pump Electric	\$6,181.46	\$6,572.99	\$6,400.00
60504	Booster Station Electric	\$4,027.98	\$3,374.79	\$4,300.00
60550	OM&R ALP Water			\$2,623.00
60555	OM&R Equip, supplies and plan			\$25,000.00
<b>Purchases, Rentals, &amp; Misc Repairs:</b>				
60551	Purchases, Rentals, & Misc Repairs	\$8,524.75	\$853.82	\$5,000.00
60551	Snow Removal Tank & Booster Access Roads			\$1,500.00
60552	Office Remodel/Repairs		\$1,591.40	\$3,500.00
61001	Recording Fees	\$2,579.13	\$120.56	\$500.00
60600	Charge Off/Bad Debt		\$32,155.00	
<b>Fill Station Expense:</b>				
60553	Fill Station Expense		\$1,449.45	\$3,100.00
60553	WFS property maintenance			\$2,000.00
<b>Computer and Internet:</b>				
61700	Computer and Internet Expenses	\$11,478.70	\$1,480.00	\$3,000.00
61710	Web site cost	\$844.99	\$1,712.88	\$1,800.00
61730	Subscription additional space	\$36.00	\$36.00	\$36.00
61720	Quickbooks Acc'tg program		\$1,284.00	\$1,400.00
<b>Telephone and Utilities:</b>				
61735	Telephone and utilities	\$4,929.54	\$2,179.77	\$6,100.00
<b>Insurance Expense:</b>				
63310	General Liability Insurance	\$12,796.98	\$13,129.51	\$11,288.00
63325	Workman's Compensation	\$586.00		\$650.00
<b>Professional Fees:</b>				
66700	Accounting	\$10,466.00	\$10,512.00	\$11,000.00
66720	Operator/Manager	\$35,448.00	\$33,605.00	\$35,000.00
66710	Legal		\$5,000.00	\$5,000.00
66715	Engineering and Esri Support	\$26,159.00		\$2,500.00

## La Plata West Water Authority 2026 Budget

Accumulated Funds-Beginning Balance: January 1

\$427,951.00	\$446,542.71	\$478,048.83
--------------	--------------	--------------

Year Ending December 31		2024	2025	2026
		<u>Actual</u>	<u>as of Dec 31</u>	<u>Final Budget</u>
66730	Audit expense	\$16,500.00	\$21,700.00	\$20,000.00
<b>Other Expenses:</b>				
63600	Membership, Dues & Appreciation	\$4,007.23	\$7,474.04	\$5,420.00
64300	Meals and Entertainment			
64600	Advertising and Promotion	\$13.65	\$57.30	\$100.00
64700	Miscellaneous Expense	\$64.50		\$150.00
64900	Office Supplies	\$933.44	\$2,383.52	\$1,500.00
64900.1	Postage	\$239.03	\$272.04	\$400.00
68403	Mileage	\$1,882.70	\$1,864.00	\$2,100.00
63400	Interest Expense	\$3,705.00	\$3,705.00	\$3,705.00
	Uncategorized Expense/Debt Service	\$125,053.00	\$125,064.00	\$125,053.00
<b>Total Expenses</b>		<b>\$324,888.68</b>	<b>\$324,182.25</b>	<b>\$348,845.00</b>
<b>Net Operating Income</b>		<b>\$18,591.71</b>	<b>\$31,506.12</b>	<b>\$5,515.00</b>

Accumulated Funds-Ending Balance: December 31

\$446,542.71	\$478,048.83	\$483,563.83
--------------	--------------	--------------

		2024	2025	2026
<b>Capital Expenditures:</b>				
<b>Capital Costs</b>				
PHASE 1				
Legal Expenses		0	0	0
Engineering Services		0	0	0
Construction Contracts		0	0	0
Pipeline re-seeding costs		0	0	0
<b>TOTAL CAPITAL COSTS</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Capital Improvements:</b>				
Building Site: Construction in Progress		0	0	0
Water Fill Station		0	0	0
Engineering: Future Phases		6,954.00	0	0
Culvert at Raw Water Pipeline		0	0	0
Mixers/Chlorine Booster/Re-seeding		0	0	0
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>6,954.00</b>	<b>0.00</b>	<b>0</b>
<b>Debt Service:</b>				
USDA Principal		51,829.00		
USDA Interest		60,204.00		
USDA Required Reserve		13,020.00		
OMR Reserve		23,972.00	48,000.00	24,000.00
ALP District Bridge Loan		30,000.00	0.00	0.00
CRW&PD 10ymote interest only		3,705.00	0.00	0.00
Short-lived asset reserves-prepaid insurance		0.00	13,540.79	11,288.00
<b>TOTAL DEBT SERVICE</b>		<b>182,730.00</b>	<b>61,540.79</b>	<b>35,288.00</b>

**LA PLATA WEST WATER AUTHORITY  
RESOLUTION NUMBER 2026-3  
RESOLUTION TO ADOPT 2026 BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE LA PLATA WEST WATER AUTHORITY, LA PLATA COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of Directors of the La Plata West Water Authority has appointed James Campbell to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, James Campbell has submitted a proposed budget to this governing body 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 on December 18, 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 so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LA PLATA WEST WATER AUTHORITY, LA PLATA COUNTY, COLORADO

**SECTION 1**

That estimated expenditures for each fund are as follows:

Enterprise Fund Expenditures: \$384,133

**SECTION 11**

That estimated revenues for each fund are as follows:

From un-appropriated surplus	\$ 478,049
From sources, other than general property tax	\$ 354,360
From the general property tax levy	\$ 0
<b>TOTAL ENTERPRISE FUND</b>	<b>\$ 832,409</b>

**SECTION 111**

That the budget as submitted, amended, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of the La Plata West Water Authority for the year stated above.

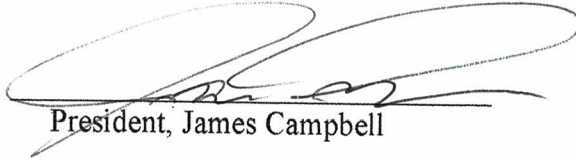
**SECTION 1V**

That the budget hereby approved and adopted shall be signed by the Secretary of the Authority and made a part of the public records of the La Plata West Water Authority.

ADOPTED this 14<sup>th</sup> day of January, 2026

La Plata West Water Authority

By:

  
President, James Campbell

ATTEST:

Sharon Orr  
Secretary, Sharon Orr

**LA PLATA WEST WATER AUTHORITY  
RESOLUTION NUMBER 2026-4  
RESOLUTION TO APPROPRIATE SUMS OF MONEY**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW FOR THE LA PLATA WEST WATER AUTHORITY, LA PLATA COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Directors of the La Plata West Water Authority has adopted the annual budget in accordance with the Local Government Budget Law, on December 18, 2025; and

WHEREAS, the budget complies with TABOR; 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 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 La Plata West Water Authority,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LA PLATA WEST WATER AUTHORITY, LA PLATA COUNTY, COLORADO

**SECTION I**

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

Enterprise Fund	
Current operating Expenses	\$ 348,845
Capital Expenditures	\$ 0
Debt Service Expenditures	\$ 35,288
<b>TOTAL ENTERPRISE FUND</b>	<b>\$ 384,133</b>

ADOPTED this 14<sup>th</sup> day of January 2026

ATTEST:

By: Sharon Orr  
Secretary, Sharon Orr

By: James Campbell  
President, James Campbell

**NOTICE OF PUBLIC BUDGET HEARING  
LA PLATA WEST WATER AUTHORITY**

NOTICE IS HEREBY GIVEN that a proposed budget has been submitted to the Board of Directors of the La Plata West Water Authority for the ensuing year 2026. A copy of such proposed budget has been filed at the office of La Plata West Water Authority, 555 County Road 122, Hesperus, Colorado, where the same is open for public inspection. Such proposed budget will be considered at a meeting of the Board of Directors of the La Plata West Water Authority to be held at 555 County Road 122, Hesperus, Colorado on December 18, 2025 at 7:00 PM.

Any interested person may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

December 12, 2025  
Sharon Orr, Secretary  
La Plata West Water Authority

**Public Legals**

32225

**NOTICE OF PUBLIC BUDGET  
HEARING  
LA PLATA WEST WATER  
AUTHORITY**

NOTICE IS HEREBY GIVEN that a proposed budget has been submitted to the Board of Directors of the La Plata West Water Authority for the ensuing year 2026. A copy of such proposed budget has been filed at the office of La Plata West Water Authority, 555 County Road 122, Hesperus, Colorado, where the same is open for public inspection. Such proposed budget will be considered at a meeting of the Board of Directors of the La Plata West Water Authority to be held at 555 County Road 122, Hesperus, Colorado on December 18, 2025 at 7:00 PM.

Any interested person may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

December 12, 2025  
Sharon Orr, Secretary  
La Plata West Water Authority

Published in Durango Herald  
December 12, 2025