

**Resolution No. 2023-11-02**

**RESOLUTION  
ADOPTING BUDGET, IMPOSING MILL LEVY AND APPROPRIATING FUNDS**

**(2024)**

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The Board of Directors of Idledale Water & Sanitation District (the “**Board**”), Town of Idledale, County of Jefferson, Colorado (the “**District**”) held a special meeting held at Idledale Community Church, 21429 CO-74, Idledale, CO, 80453, on November 27, 2023, at the hour of 6:30 P.M.

Prior to the meeting, each of the directors was notified of the date, time and place of the budget meeting and the purpose for which it was called and a notice of the meeting was posted or published in accordance with § 29-1-106, C.R.S.

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NOTICE AS TO PROPOSED 2024 BUDGET

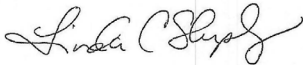
Colorado Community Media  
750 W. Hampden Ave. Suite 225  
Englewood, CO 80110

Idledale WSD (Public Alliance)\*\*  
c/o Public Alliance  
405 Urban Street, Suite 310  
Lakewood CO 80228

## AFFIDAVIT OF PUBLICATION

State of Colorado        }  
County of Jefferson     } ss

This Affidavit of Publication for the Canyon Courier, a weekly newspaper, printed and published for the County of Jefferson, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 11/23/2023, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.



For the Canyon Courier

State of Colorado        }  
County of Jefferson     } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Linda Shapley, publisher of said newspaper, who is personally known to me to be the identical person in the above certificate on 11/23/2023. Linda Shapley has verified to me that she has adopted an electronic signature to function as her signature on this document.

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Carla Bethke  
Notary Public  
My commission ends April 11, 2026

CARLA BETHKE  
NOTARY PUBLIC  
STATE OF CO ORADO  
NOTARY 10 2000402S550  
y COMMISSION EXPIRES APRIL 11, 2026

### Public Notice

#### NOTICE AS TO PROPOSED 2024 BUDGET AND AMENDMENT OF 2023 BUDGET

#### IDLEDALE WATER AND SANITATION DISTRICT JEFFERSON COUNTY, COLORADO

**NOTICE IS HEREBY GIVEN**, pursuant to Sections 29-1-108 and 109, C.R.S., that a proposed budget has been submitted to the Board of Directors of the Idledale Water and Sanitation District (the "District") for the ensuing year of 2024. The necessity may also arise for the amendment of the 2023 budget of the District. Copies of the proposed 2024 budget and 2023 amended budget (if appropriate) are on file in the office of the District, c/o AJ Beckman, 405 Urban Street, Suite 310, Lakewood, Colorado 80228, where same are available for public inspection. Such proposed 2024 budget and 2023 amended budget will be considered at a special meeting to be held on **November 27, 2023 at 6 30 p.m. at Idledale Community Church, 21429 Highway 74, Idledale, Colorado 80453.** Any interested elector within the District may, at any time prior to the final adoption of the 2024 budget or the 2023 amended budget, inspect the 2024 budget and the 2023 amended budget and file or register any objections thereto.

#### IDLEDALE WATER AND SANITATION DISTRICT

Peter Weber, Secretary

Legal Notice No. CC 1410  
First Publication: November 23, 2023  
Last Publication: November 23, 2023  
Publisher: Canyon Courier

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE DISTRICT FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, the Board has authorized its accountant to prepare and submit a proposed budget to the Board in accordance with Colorado law; and

WHEREAS, the proposed budget has been submitted to the Board for its review and consideration; and

WHEREAS, upon due and proper notice, provided in accordance with Colorado law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 27, 2023, interested electors were given the opportunity to file or present any objections to said proposed budget at any time prior to final adoption of the budget by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. Adoption of Budget. The budget attached hereto and incorporated herein is approved and adopted as the budget of the District for fiscal year 2024. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section 1 shall be deemed ratified by the Board.

Section 2. Levy for General Operating Expenses. For the purpose of meeting all general operating expenses of the District during the 2024 budget year, there is hereby levied a tax of 59.931 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 3. Levy for Debt Service Obligations. For the purposes of meeting all debt service obligations of the District during the 2024 budget year, there is hereby levied a tax of

21.204 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 4. Levy for Contractual Obligation Expenses. For the purposes of meeting all contractual obligations of the District during the 2024 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 5. Levy for Capital Project Expenses. For the purposes of meeting all capital project obligations of the District during the 2024 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 6. Certification to County Commissioners. The Board directs its legal counsel, manager, accountant or other designee to certify to the Board of County Commissioners of Arapahoe County, Colorado the mill levies for the District as set forth herein. Such certification shall be in compliance with the requirements of Colorado law.

Section 7. Appropriations. The amounts set forth as expenditures in the budget attached hereto are hereby appropriated.

Section 8. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager or other designee to file a certified copy of the adopted budget resolution, the budget and budget message with the Division of Local Government by January 30 of the ensuing year.

Section 9. Budget Certification. The budget shall be certified by a member of the District, or a person appointed by the District, and made a part of the public records of the District.

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ADOPTED THIS 27TH DAY OF NOVEMBER, 2023.

IDLEDALE WATER & SANITATION DISTRICT

DocuSigned by:

*Hugh Gardner*

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\_\_\_\_\_  
President

ATTEST:

DocuSigned by:

*[Handwritten Signature]*

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\_\_\_\_\_  
Treasurer

STATE OF COLORADO  
COUNTY OF JEFFERSON  
IDLEDALE WATER & SANITATION DISTRICT

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted by a majority of the Board at a District meeting held on Monday, November 27, 2023, Idledale Community Church, 21429 CO-74, Idledale, CO, 80453, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 27th day of November, 2023.

DocuSigned by:

*Hugh Gardner*

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\_\_\_\_\_  
President

**EXHIBIT A**  
**BUDGET DOCUMENT**  
**BUDGET MESSAGE**

**WITH 2022 ACTUALS AND 2023 ESTIMATED  
2024 PROPOSED BUDGET**

2022 ACTUALS	2023 ACTUALS & PROJECTED	2024 ADOPTED BUDGET
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**Assessed Valuation**

Jefferson County

Residential - Single Family	\$ 3,468,267	\$ 3,274,540	\$
Residential - Multi Family		47,691	
Commercial	93,453	93,453	
State assessed	199,119	111,416	
Vacant land	31,308	31,308	
Certified Assessed Value	<u>\$ 3,792,147</u>	<u>\$ 3,558,408</u>	<u>\$ 4,051,964</u>

**Mill Levy**

General	62.000	63.684	59.931
Debt Service	23.000	23.624	21.204
Total mill levy	<u>85.000</u>	<u>87.308</u>	<u>81.135</u>

**Property Taxes**

General	\$ 235,113	\$ 226,614	\$ 242,838
Debt Service	\$ 87,219	\$ 84,064	\$ 85,918
Levied property taxes	\$ 322,332	\$ 310,677	\$ 328,756
Adjustments to actual/rounding			
Budgeted property Taxes	<u>\$ 322,332</u>	<u>\$ 310,677</u>	<u>\$ 328,756</u>

**Assessed Valuation - Excluded Property**

Jefferson County

Residential - Single Family	\$ 27,958.00	\$ 68,415.00	\$ 75,283.00
Certified Assessed Value	<u>\$ 27,958.00</u>	<u>\$ 68,415.00</u>	<u>\$ 75,283.00</u>

**Mill Levy**

Debt Service	23.000	23.624	21.204
Total mill levy	<u>23.000</u>	<u>23.624</u>	<u>21.204</u>

**Property Taxes**

Debt Service	\$ 643	\$ 1,616	\$ 1,596
Budgeted Property Taxes	<u>\$ 643</u>	<u>\$ 1,616</u>	<u>\$ 1,596</u>

**Budgeted Property Taxes**

General	\$ 235,113	\$ 226,614	\$ 242,838
Debt Service	\$ 87,862	\$ 85,680	\$ 87,514
	<u>\$ 322,976</u>	<u>\$ 312,294</u>	<u>\$ 330,353</u>



**IDLEDALE WATER AND SANITATION DISTRICT  
GENERAL FUND  
WITH 2022 ACTUALS AND 2023 ESTIMATED  
2024 PROPOSED BUDGET**

	<b>2022 ACTUALS</b>	<b>2023 BUDGET</b>	<b>2023 ACTUALS As of 8/31/23</b>	<b>2023 ACTUALS &amp; PROJECTED</b>	<b>2024 ADOPTED BUDGET</b>
<b>BEGINNING BALANCE</b>	\$ 121,143	\$ 154,127	\$ 167,774	\$ 166,279	170,905
<b>REVENUE</b>					
Property Taxes	230,696	226,614	221,056	226,614	242,838
Specific Ownership Tax	22,171	21,861	15,169	21,861	16,999
Interest Income	3,665	-	8,024	8,024	8,265
Account Receivable - Mike Richardson	-	-	-	-	3,000
Other Revenue	349	-	1,113	1,113	-
Water Service Fees - Out of District	-	4,000	150	4,000	4,120
Grant Revenue - Engineering (CDPHE)	8,857	240,000	-	-	-
Net Investment Income	-	1,800	-	1,800	1,854
<b>TOTAL REVENUE</b>	<b>265,738</b>	<b>494,275</b>	<b>245,512</b>	<b>263,412</b>	<b>277,076</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>386,881</b>	<b>648,402</b>	<b>413,286</b>	<b>429,691</b>	<b>447,981</b>
<b>EXPENDITURES</b>					
<b>General and Administrative</b>					
Accounting	41,980	45,000	12,149	45,000	32,000
Auditing	5,200	5,500	-	5,500	5,665
Banking Fees	-	-	70	105	120
County Treasurer's Fees	3,471	3,400	3,316	3,399	3,643
Directors Fees	2,400	3,000	700	3,000	3,000
District Management	39,678	35,000	20,080	35,000	35,000
Dues and Licenses	1,197	1,200	1,090	1,200	1,236
Election Expense	1,779	15,000	488	5,000	-
Insurance and Bonds	8,253	10,000	8,878	8,878	8,641
Legal Services	14,125	15,000	-	14,125	15,000
Miscellaneous	357	500	299	500	500
Office Expenses	459	1,000	70	1,000	1,000
Payroll Taxes	184	230	54	230	230
Publications	-	100	-	100	100
Seminars/Training	911	1,800	-	-	-
<b>Operations and Maintenance</b>					
Equipment Rental	-	2,000	-	2,000	2,500
Field Services	9,800	30,000	17,722	30,000	30,900
Payroll Taxes	1,532	-	-	-	-
Operator in Responsible Charge (ORC)	9,763	20,000	14,958	20,000	20,600
Repairs and Maintenance	21,818	25,000	5,484	25,000	25,750
Salary - Plant Operator	16,249	-	-	-	-
Supplies	300	-	-	-	-
Treatment and Testing	7,846	10,000	1,275	10,000	10,300
Utilities	13,136	15,000	7,516	15,000	16,000
Water Distribution System	-	-	-	-	-
Water Purchase/Augmentation/Hauling	-	-	-	-	-
Wells Repairs and Maintenance	4,763	-	1,152	1,728	2,500
<b>Capital</b>					
Engineering	22,855	250,000	11,273	16,910	-
Management	1,346	10,000	-	5,000	-

Water Distribution System	1,810	50,000	5,407	8,111	-
Contingency	-	4,270	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>231,212</b>	<b>553,000</b>	<b>111,981</b>	<b>256,785</b>	<b>214,684</b>
<b>TRANSFERS OUT</b>					
Debt Service Fund	2,020	2,000	-	2,000	-
Capital Projects Fund	-	-	-	-	60,000
<b>TOTAL TRANSFERS OUT</b>	<b>2,020</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>60,000</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT REQUIRING APPROPRIATION</b>					
	<b>233,232</b>	<b>555,000</b>	<b>111,981</b>	<b>258,785</b>	<b>274,684</b>
<b>ENDING FUND BALANCE</b>	<b>153,649</b>	<b>93,402</b>	<b>301,305</b>	<b>170,905</b>	<b>173,297</b>
<b>EMERGENCY RESERVE</b>	<b>-</b>	<b>14,800</b>	<b>-</b>	<b>14,800</b>	<b>6,441</b>

**IDLEDALE WATER AND SANITATION DISTRICT  
DEBT SERVICE FUND  
WITH 2022 ACTUALS AND 2023 ESTIMATED  
2024 PROPOSED BUDGET**

	<b>2022 ACTUALS</b>	<b>2023 BUDGET</b>	<b>2023 ACTUALS As of 8/31/23</b>	<b>2023 ACTUALS &amp; PROJECTED</b>	<b>2024 ADOPTED BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	\$ 258	254	\$ 1,606	3,940	6,274
<b>REVENUE</b>					
Bank Loan	-	-	-	-	-
Net Investment Income	-	-	-	-	-
Property Taxes	86,854	85,680	84,221	85,680	87,514
Specific Ownership Tax	-	2,000	-	2,000	2,000
Interest Income	1,025	300	1,162	1,162	1,197
Other Revenue	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>87,879</b>	<b>87,980</b>	<b>85,383</b>	<b>88,842</b>	<b>90,711</b>
<b>TRANSFERS IN</b>					
General Fund	2,020	2,000	-	2,000	-
<b>TOTAL TRANSFERS IN</b>	<b>2,020</b>	<b>2,000</b>	<b>-</b>	<b>2,000</b>	<b>-</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>90,157</b>	<b>90,234</b>	<b>86,989</b>	<b>94,782</b>	<b>96,985</b>
<b>EXPENDITURES</b>					
County Treasurer's Fees	1,302	1,285	1,263	1,285	1,313
Contingency	-	1,492	-	-	-
Loan Interest	24,748	22,823	11,411	22,823	20,839
Loan Principal	62,500	64,400	-	64,400	66,400
<b>TOTAL EXPENDITURES</b>	<b>88,550</b>	<b>90,000</b>	<b>12,674</b>	<b>88,508</b>	<b>88,552</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,349</b>	<b>(20)</b>	<b>74,315</b>	<b>2,334</b>	<b>2,159</b>
<b>ENDING FUND BALANCE</b>	<b>1,607</b>	<b>234</b>	<b>74,315</b>	<b>6,274</b>	<b>8,433</b>

**IDLEDALE WATER AND SANITATION DISTRICT  
CAPITAL PROJECTS  
WITH 2022 ACTUALS AND 2023 ESTIMATED  
2024 PROPOSED BUDGET**

	<b>2022 ACTUALS</b>	<b>2023 BUDGET</b>	<b>2023 ACTUAL</b>	<b>2023 ESTIMATED</b>	<b>2024 ADOPTED BUDGET</b>
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUE</b>					
Grant Revenue - Engineering (CDPHE)	-	-	-		240,000
Congressionally Directed	-	-	-		959,752
Search Grant (USDA)					30,000
State Revolving Fund (SRF)	-	-	-		800,000
Energy and Mineral Impact (EMIAF)	-	-	-		500,000
<b>TOTAL REVENUE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,529,752</u>
<b>TRANSFERS IN</b>					
General Fund	-	-	-	-	60,000
<b>TOTAL TRANSFERS IN</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
<b>TOTAL FUNDS</b>	-	-	-	-	2,589,752
<b>EXPENDITURES</b>					
Engineering	-	-	-	-	350,000
Management					20,000
Ridgeway Well Improvements	-	-	-	-	489,580
New Well	-	-	-	-	408,580
Upper Treatment Building Rehabilitaion	-	-	-	-	267,150
Hydrants and Valves /Broken Infrastructure					150,000
Meters					565,000
Contingency (15%)					337,547
Furniture and Equipment	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,587,857</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,896</u>
<b>ENDING FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,896</u>

**IDLEDALE WATER AND SANITATION DISTRICT  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

Idledale Water and Sanitation District (the District), a quasi-municipal corporation and political subdivision of the state of Colorado, was organized by order and decree of the District Court for Jefferson County and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District's service area is located in the Town of Idledale, Jefferson County, Colorado. The District was established in 1947 provide for the orderly and uniform administration of water and sewer operation within the jurisdictional boundaries of the District. The district currently serves approximately 133 connected water taps. The District does not currently provide any sewer services. The District's primary revenues are property taxes and water service fees. The District is governed by an elected Board of Directors.

The District has no employees, and all administrative functions are contracted.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August, and generally, sale of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the mill levy adopted by the District.

**IDLEDALE WATER AND SANITATION DISTRICT  
2024 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Revenues** (continued)

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 7% of the property taxes collected.

**Interest Income**

Interest to be earned on the District's debt service funds has been estimated based on an average interest rate of approximately 1.50%.

**Service Fees**

The District charges customers residing outside the District for water services.

**Grant Revenue**

The District has budgeted receiving several grants from the Colorado Water Resources and Power Development Authority for design, engineering and construction. In addition, the District has budgeted congressionally directed funding.

**Expenditures**

**General, Administrative and Operating Expenditures**

General, administrative and operating expenditures have been provided based on estimates of the District's Board of Directors and consultants and include the estimated costs of operating water facilities, and the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, meetings, and other administrative necessities.

**Debt Service**

Principal and interest payments in 2024 are provided based on the debt amortization schedule from the Series 2017 Refunding and Improvement Loan (discussed under Debt and Leases).

**Capital Expenditures**

The District has budgeted expenditures for the design and construction of improvements to the District's water system in accordance with an ongoing water system engineering study.

**IDLEDALE WATER AND SANITATION DISTRICT  
2023 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Debt and Leases**

**General Obligation Refunding and Improvement Loan – Series 2017**

On December 21, 2017, the District obtained from NBH Bank a \$1,037,000 General Obligation Refunding and Improvement Loan, Series 2017 (Series 2017 Loan) for the purpose of advance refunding the District's Series 2009 Water Activity Enterprise Revenue Bond (Series 2009 Bond), funding a Loan Project Fund, and paying the cost of issuance of the Series 2017 Loan. Interest on the Series 2017 Loan is 3.08% per annum, payable semiannually on each June 1 and December 1, commencing on June 1, 2018. Principal payments are due annually on December 1, commencing on December 1, 2018. The Series 2017 Loan matures on December 1, 2032.

With the issuance of the Series 2017 Loan, sufficient funds were placed in escrow to advance refund the principal and interest on the Series 2009 Bond, which will mature on April 1, 2019. The Series 2009 Bond is considered to be defeased and is not considered to be a liability of the District. The reacquisition price of the Series 2009 Bond exceeded the net carrying amount by \$30,955. This amount was recorded as a deferred outflow and is being amortized over the original remaining life of the Series 2009 Bond. The refunding resulted in an economic gain of \$110,214 and a cash flow savings of \$3,609 due to the average interest rate of the Series 2007 Loan being lower than the Series 2009 Bond.

The District has no outstanding operating or capital leases.

**Reserves**

**Emergency Reserve**

The District has provided for an Emergency Reserve equal to at least 3% of fiscal year spending for 2024 as defined under TABOR.

**This information is an integral part of the accompanying budget.**

IDLEDALE WATER AND SANITATION DISTRICT  
 SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY

\$1,037,000 General Obligation  
 Refunding and Improvement Loan  
 Series 2017  
 Dated December 21, 2017  
 Interest Rate of 3.08%  
 Payable June 1 and December 1  
 Principal due December 1

	Principal	Interest	Total
	\$		\$
2024	66,400	20,839	87,239
2025	68,400	18,794	87,194
2026	70,500	16,688	87,188
2027	72,700	14,516	87,216
2028	75,000	12,277	87,277
2029	77,300	9,967	87,267
2030	79,600	7,586	87,186
2031	82,100	5,134	87,234
2032	84,600	2,606	87,206
	\$ 676,600	\$ 108,407	\$ 785,007

No assurance provided. See summary of significant assumptions.



# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of Jefferson County, Colorado.

On behalf of the Idledale Water and Sanitation District,

the Board of Directors (taxing entity)<sup>A</sup>

of the Idledale Water and Sanitation District (governing body)<sup>B</sup>

(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 4,051,964 assessed valuation of:

(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

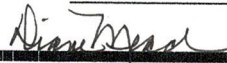
**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 4,051,964

(NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** 1/9/2024 for budget/fiscal year 2024  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	59.931 mills	\$ 242,838
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>59.931</b> mills	<b>\$ 242,838</b>
3. General Obligation Bonds and Interest <sup>J</sup>	21.204 mills	\$ 85,918
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>81.135</b> mills	<b>\$ 328,756</b>

Contact person: Diane Mead Phone: (303) 919-6555  
 Signed:  Title: Accountant

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates?  Yes  No

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.*

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

- 1. Purpose of Issue: General Obligation Refunding and Improvement Loans  
Series: Series 2017  
Date of Issue: December 21, 2017  
Coupon Rate: 3.080%  
Maturity Date: December 1, 2032  
Levy: 21.204 mills  
Revenue: \$85,918
  
- 2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

- 3. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_
  
- 4. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of Jefferson County, Colorado.

On behalf of the Idledale Water and Sanitation District EX20

the Board of Directors (taxing entity)<sup>A</sup>

of the Idledale Water and Sanitation District (governing body)<sup>B</sup>

(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 32,534 assessed valuation of:

(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 32,534

(NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** 1/9/2024 for budget/fiscal year 2024  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

**PURPOSE** (see end notes for definitions and examples)

	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	0.000 mills	\$ 0
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	0.000 mills	\$ 0
3. General Obligation Bonds and Interest <sup>J</sup>	21.204 mills	\$ 690
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____

**TOTAL:** [ Sum of General Operating Subtotal and Lines 3 to 7 ] 21.204 mills \$ 690

Contact person: Diane Mead Phone: (303) 919-6555  
 Signed: *Diane Mead* Title: Accountant

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates?  Yes  No

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.*

<sup>1</sup> If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.)**. Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

1. Purpose of Issue: General Obligation Refunding and Improvement Loan  
Series: Series 2017  
Date of Issue: December 21, 2017  
Coupon Rate: 3.080%  
Maturity Date: December 1, 2032  
Levy: 21.204 mills  
Revenue: \$690

2. Purpose of Issue: \_\_\_\_\_  
Series: \_\_\_\_\_  
Date of Issue: \_\_\_\_\_  
Coupon Rate: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

3. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

4. Purpose of Contract: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_  
Principal Amount: \_\_\_\_\_  
Maturity Date: \_\_\_\_\_  
Levy: \_\_\_\_\_  
Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of Jefferson County, Colorado.

On behalf of the Idledale Water and Sanitation District EX 22

the Board of Directors (taxing entity)<sup>A</sup>

of the Idledale Water and Sanitation District (governing body)<sup>B</sup>

(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 42,749 assessed valuation of:

(GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 42,749

(NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** 1/9/2024 for budget/fiscal year 2024  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

**PURPOSE** (see end notes for definitions and examples)

	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	0.000 mills	\$ 0
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>0.000</b> mills	<b>\$ 0</b>
3. General Obligation Bonds and Interest <sup>J</sup>	21.204 mills	\$ 906
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>21.204</b> mills	<b>\$ 906</b>

Contact person: Diane Mead Phone: (303) 919-6555  
 Signed: *Diane Mead* Title: Accountant

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates?  Yes  No

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.*

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

1.	Purpose of Issue:	General Obligation Refunding and Improvement Loan
	Series:	Series 2017
	Date of Issue:	December 21, 2017
	Coupon Rate:	3.080%
	Maturity Date:	December 1, 2032
	Levy:	21.204 mills
	Revenue:	\$906

2.	Purpose of Issue:	_____
	Series:	_____
	Date of Issue:	_____
	Coupon Rate:	_____
	Maturity Date:	_____
	Levy:	_____
	Revenue:	_____

**CONTRACTS<sup>K</sup>:**

3.	Purpose of Contract:	_____
	Title:	_____
	Date:	_____
	Principal Amount:	_____
	Maturity Date:	_____
	Levy:	_____
	Revenue:	_____

4.	Purpose of Contract:	_____
	Title:	_____
	Date:	_____
	Principal Amount:	_____
	Maturity Date:	_____
	Levy:	_____
	Revenue:	_____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.