

**RESOLUTION
ADOPTING BUDGET, IMPOSING MILL LEVY AND APPROPRIATING FUNDS
(2025)**

The Board of Directors of Idledale Water & Sanitation District (the “Board”), Town of Idledale, County of Jefferson, Colorado (the “District”) held a continued regular meeting at the Idledale Community Church, 21429 CO-74, Idledale, CO, 80453, on November 18, 2024, 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 2025 BUDGET

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

Public Notice

NOTICE AS TO PROPOSED 2025 BUDGET
AND AMENDMENT OF 2024 BUDGET

IDLEDALE WATER
AND SANITATION DISTRICT
JEFFERSON COUNTY, COLORADO

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

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 2025. The necessity may also arise for the amendment of the 2024 budget of the District. Copies of the proposed 2025 budget and 2024 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 2025 budget and 2024 amended budget will be considered at a special meeting to be held on **October 21, 2024 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 2025 budget or the 2024 amended budget, inspect the 2025 budget and the 2024 amended budget and file or register any objections thereto.

**AFFIDAVIT OF
PUBLICATION**

State of Colorado }
County of Jefferson } ss

IDLEDALE WATER
AND SANITATION DISTRICT

Peter Weber, Secretary

Legal Notice No. CAN 1681
First Publication: October 17, 2024
Last Publication: October 17, 2024
Publisher: Canyon Courier

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 10/17/2024, 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.



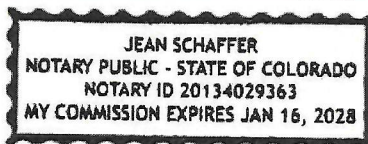
For the Canyon Courier

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 10/17/2024. Linda Shapley has verified to me that she has adopted an electronic signature to function as her signature on this document.

20134029363-039477

Jean Schaffer
Notary Public
My commission ends January 16, 2028



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 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.

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 18, 2024, 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 2025. 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 2025 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 2025 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 2025 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 2025 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 Jefferson 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.

[Remainder of page intentionally left blank.]

ADOPTED THIS 18TH DAY OF NOVEMBER, 2024.

IDLEDALE WATER & SANITATION DISTRICT

Hugh Gardner
President

ATTEST:

[Signature]
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 18, 2024 at the 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 18th day of November, 2024.

Hugh Gardner
President

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE

**IDLEDALE WATER AND SANITATION DISTRICT
2025 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 134 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
2025 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 3.00%.

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 2025 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
2025 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 2025 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
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
		\$ 610,200	\$ 87,568		\$ 697,768

No assurance provided. See summary of significant assumptions.

**IDLEDALE WATER AND SANITATION DISTRICT
MILL LEVY
WITH 2023 ACTUALS AND 2024 ESTIMATED
2025 PROPOSED BUDGET**

	2023 ACTUALS & PROJECTED	2024 PROPOSED BUDGET	2025 ADOPTED/FINAL BUDGET
Assessed Valuation			
Jefferson County			
Residential - Single Family	\$ 3,274,540	\$ 4,051,964	\$ 3,756,388
Residential - Multi Family	47,691		60,220
Commercial	93,453		86,639
State assessed	111,416		138,272
Vacant land	31,308		42,372
Certified Assessed Value	<u>\$ 3,558,408</u>	<u>\$ 4,051,964</u>	<u>\$ 4,083,891</u>
Mill Levy			
General	63.684	59.931	59.931
Debt Service	23.624	21.204	21.204
Total mill levy	<u>87.308</u>	<u>81.135</u>	<u>81.135</u>
Property Taxes			
General	226,614	242,838	244,752
Debt Service	84,064	85,918	86,595
Levied property taxes	310,677	328,756	331,347
Adjustments to actual/rounding			
Budgeted property Taxes	<u>\$ 310,677</u>	<u>\$ 328,756</u>	<u>\$ 331,347</u>
Assessed Valuation - Excluded Property			
Jefferson County			
Residential - Single Family	68,415	75,283	75,715
Certified Assessed Value	<u>\$ 68,415</u>	<u>\$ 75,283</u>	<u>\$ 75,715</u>
Mill Levy			
Debt Service	23.624	21.204	21.204
Total mill levy	<u>23.624</u>	<u>21.204</u>	<u>21.204</u>
Property Taxes			
Debt Service	1,616	1,596	1,605
Budgeted Property Taxes	<u>\$ 1,616</u>	<u>\$ 1,596</u>	<u>\$ 1,605</u>
Budgeted Property Taxes			
General	226,614	242,838	244,752
Debt Service	85,680	87,514	88,200
	<u>\$ 312,294</u>	<u>\$ 330,352</u>	<u>\$ 332,952</u>

**IDLEDALE WATER AND SANITATION DISTRICT
GENERAL FUND
WITH 2023 ACTUALS AND 2024 ESTIMATED
2025 PROPOSED BUDGET**

	2023 ACTUALS	2024 BUDGET	2024 ACTUALS 9/30/2024	2024 PROJECTED 10/1/24 - 12/31/24	2024 ACTUALS & PROJECTED	2025 ADOPTED/FINAL BUDGET
BEGINNING BALANCE	\$ 121,143	\$ 209,992	\$ 237,578	\$ 392,774	\$ 237,578	196,528
REVENUE						
Property Taxes	225,705	242,838	249,291	1,000	250,291	244,752
Specific Ownership Tax	22,350	16,999	14,231	500	14,731	17,133
Interest Income	15,146	8,265	9,045	100	9,145	9,420
Account Receivable - Mike Richardson	-	3,000	-	2,994	2,994	-
Other Revenue	1,148	-	2,439	2,080	4,519	-
Water Service Fees - Out of District	15,150	4,120	-	4,120	4,120	4,244
Net Investment Income	-	1,854	-	1,800	1,800	1,854
TOTAL REVENUE	279,500	277,076	275,006	12,594	287,600	277,402
TOTAL FUNDS AVAILABLE	400,643	487,068	512,584	405,368	525,178	473,930
EXPENDITURES						
General and Administrative						
Accounting	18,283	32,999	32,187	812	32,999	35,000
Auditing	-	5,665	-	8,000	8,000	8,240
Banking Fees	150	120	90	45	135	120
Board Meetings	-	-	5,799	500	6,299	6,500
Computer and Internet Expenses	-	-	1,853	650	2,503	2,600
Contract Administration	-	-	-	-	-	-
County Treasurer's Fees - General Fund	3,404	3,643	3,739	15	3,754	3,671
Directors Fees	1,800	3,000	1,400	1,600	3,000	6,500
District Management	45,611	35,000	15,702	19,298	35,000	35,000
Dues and Licenses	1,090	1,236	624	612	1,236	1,273
Election Expense	489	-	1,366	-	1,366	1,500
Insurance and Bonds	9,469	8,641	5,427	3,214	8,641	8,400
Legal Services	5,700	15,000	-	19,825	19,825	8,000
Mileage	-	-	219	81	300	309
Miscellaneous	5,317	500	2,384	200	2,584	2,662
Office Expenses	70	1,000	28	972	1,000	1,030
Permits	-	-	103	-	103	106
Payroll Taxes	-	230	-	-	-	-
Postage	-	-	1,015	200	1,215	500
Printing	-	-	102	60	162	167
Publications	-	100	-	100	100	100
Seminars/Training	-	1,800	-	1,800	1,800	1,800
Operations and Maintenance						
Equipment Rental	-	2,500	-	2,500	2,500	2,575
Field Services	31,428	30,900	24,124	6,776	30,900	31,827
Payroll Taxes	54	-	-	-	-	-
Operator in Responsible Charge (ORC)	19,374	20,600	7,530	13,070	20,600	21,218
Permits	-	-	-	-	-	-
Repairs and Maintenance	6,431	25,750	5,428	20,322	25,750	26,523
Safety	-	-	(54)	-	(54)	150
Treatment and Testing	1,658	10,300	1,877	8,423	10,300	10,609
Utilities - Gas and Electric	8,299	8,000	6,542	1,458	8,000	8,240
Utilities - Phone and Internet	1,116	8,000	1,151	432	1,583	1,750
Utility Notification	150	-	492	60	552	568
Website	-	-	683	170	853	900
Wells Repairs and Maintenance	1,152	2,500	-	-	-	-
Contingency	-	-	-	-	-	-
TOTAL EXPENDITURES	161,045	217,484	119,810	111,195	231,005	227,837

IDLEDALE WATER AND SANITATION DISTRICT
GENERAL FUND
WITH 2023 ACTUALS AND 2024 ESTIMATED
2025 PROPOSED BUDGET

	2023 ACTUALS	2024 BUDGET	2024 ACTUALS 9/30/2024	2024 PROJECTED 10/1/24 - 12/31/24	2024 ACTUALS & PROJECTED	2025 ADOPTED/FINAL BUDGET
TRANSFERS OUT						
Debt Service Fund	2,020	2,000	-	-	-	-
Capital Projects Fund	-	-	-	97,645	97,645	60,000
TOTAL TRANSFERS OUT	2,020	2,000	-	-	97,645	60,000
TOTAL EXPENDITURES AND TRANSFERS OUT REQUIRING APPROPRIATION	163,065	219,484	119,810	111,195	328,650	287,837
ENDING FUND BALANCE	\$ 237,578	\$ 267,584	\$ 392,774	\$ 294,173	\$ 196,528	\$ 186,093
EMERGENCY RESERVE	\$ -	\$ 14,800	\$ -	\$ 14,800	\$ 14,800	\$ 6,835

**IDLEDALE WATER AND SANITATION DISTRICT
DEBT SERVICE FUND
WITH 2023 ACTUALS AND 2024 ESTIMATED
2025 PROPOSED BUDGET**

	2023 ACTUALS	2024 BUDGET	2024 ACTUALS As of 9/30/24	2024 PROJECTED 10/1/24 - 12/31/24	2024 ACTUALS & PROJECTED	2025 ADOPTED/FINAL BUDGET
BEGINNING FUND BALANCE	\$ 1,607	2,715	\$ 2,715	84,004	2,715	7,382
REVENUE						
Bank Loan	-	-	-	-	-	-
Net Investment Income	-	-	-	-	-	-
Property Taxes	87,514	87,514	89,797	200	89,997	88,200
Specific Ownership Tax	-	2,000	-	-	-	-
Interest Income	80	1,197	3,259	-	3,259	3,357
Other Revenue	-	-	-	-	-	-
TOTAL REVENUE	<u>87,594</u>	<u>90,711</u>	<u>93,056</u>	<u>200</u>	<u>93,256</u>	<u>91,557</u>
TRANSFERS IN						
General Fund	2,000	-	-	-	-	2,000
TOTAL TRANSFERS IN	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
TOTAL FUNDS AVAILABLE	91,201	93,426	95,771	84,204	95,971	100,940
EXPENDITURES						
County Treasurer's Fees	1,265	1,313	1,348	22	1,350	1,323
Contingency	-	-	-	-	-	-
Loan Interest	22,823	20,839	10,420	10,420	20,839	18,794
Loan Principal	64,400	66,400	-	64,400	66,400	68,400
TOTAL EXPENDITURES	<u>88,488</u>	<u>88,552</u>	<u>11,767</u>	<u>74,842</u>	<u>88,589</u>	<u>88,517</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,108</u>	<u>2,159</u>	<u>84,004</u>	<u>(74,642)</u>	<u>4,667</u>	<u>5,040</u>
ENDING FUND BALANCE	<u>\$ 2,715</u>	<u>\$ 4,874</u>	<u>\$ 84,004</u>	<u>\$ 9,362</u>	<u>\$ 7,382</u>	<u>\$ 12,423</u>

**IDLEDALE WATER AND SANITATION DISTRICT
CAPITAL PROJECTS
WITH 2023 ACTUALS AND 2024 ESTIMATED
2025 PROPOSED BUDGET**

	2023 ACTUALS	2024 BUDGET	2024 ACTUAL As of 9/30/24	2024 PROJECTED 10/1/24 - 12/31/24	2024 ACTUALS & PROJECTED	2025 ADOPTED/FINAL BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -		\$ -	\$ -
REVENUE						
Grant Revenue - Engineering (CDPHE)	-	240,000	45,355	10,000	55,355	-
Congressionally Directed	-	959,752	-	-	-	959,752
Search Grant (USDA)	-	30,000	-	-	-	30,000
Funding Package (USDA)	-	-	-	-	-	3,000,000
State Revolving Fund (SRF)	-	800,000	-	-	-	-
Energy and Mineral Impact (EMIAF)	-	500,000	-	-	-	500,000
TOTAL REVENUE	<u>-</u>	<u>2,529,752</u>	<u>45,355</u>	<u>10,000</u>	<u>55,355</u>	<u>4,489,752</u>
TRANSFERS IN						
General Fund	-	60,000	-	60,000	60,000	60,000
TOTAL TRANSFERS IN	<u>-</u>	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
TOTAL FUNDS	<u>-</u>	<u>2,589,752</u>	<u>45,355</u>		<u>115,355</u>	<u>4,549,752</u>
EXPENDITURES						
Capital Outlay	55,459	-	-	-	-	-
Capital Contract Admin. - EIAF	-	-	4,034	1,350	5,384	5,546
Capital Contract Admin. - EPA	-	-	3,076	1,124	4,200	4,326
Capital Contract Admin. - SRF	-	-	5,422	1,878	7,300	7,519
Capital Contract Admin. - USDA	-	-	56	500	556	573
Capital Project Expense	-	-	4,678	700	5,378	5,539
Water Distribution System Maintenance	5,738	50,000	298	149	447	460
Engineering	-	250,000	74,156	-	55,000	400,000
Management	-	10,000	-	-	18,000	40,000
Ridgeway Well Improvements	-	489,580	-	-	-	489,580
New Well	-	408,580	-	80,000	80,000	408,580
Upper Treatment Building Rehabilitaion	-	267,150	-	-	-	267,150
Hydrants and Valves /Broken Infrastructure	-	150,000	-	-	-	150,000
Meters	-	565,000	-	-	-	565,000
Contingency (15%)	-	328,547	-	12,855	26,440	348,047
Furniture and Equipment	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>61,197</u>	<u>2,518,857</u>	<u>91,720</u>	<u>98,556</u>	<u>202,705</u>	<u>2,692,319</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(61,197)</u>	<u>70,896</u>	<u>(46,365)</u>	<u>(98,556)</u>	<u>(87,349)</u>	<u>1,857,433</u>
ENDING FUND BALANCE	<u>\$ (61,197)</u>	<u>\$ 70,896</u>	<u>\$ (46,365)</u>	<u>\$ (28,556)</u>	<u>\$ (87,349)</u>	<u>\$ 1,857,433</u>

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Jefferson County, Colorado.

On behalf of the Idledeale Water and Sanitation District EX20,
 the Board of Directors (taxing entity)^A,
 of the Idledeale Water and Sanitation District (governing body)^B,
 (local government)^C

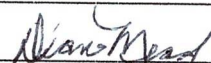
Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 32,966 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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: \$ 32,966 (NET^G 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: 12/12/24 for budget/fiscal year 2025
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)

	LEVY²	REVENUE²
1. General Operating Expenses ^H	0.0000 mills	\$ 0
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	0.0000 mills	\$ 0
3. General Obligation Bonds and Interest ^J	21.204 mills	\$ 699
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	mills	\$
7. Other ^N (specify): _____	mills	\$
_____	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	21.204 mills	\$ 699

Contact person: (print) Diane Mead Daytime phone: (303) 919-6555
 Signed:  Title: Accountant

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.

¹ 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.
² 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^J:

1.	Purpose of Issue:	<u>General Obligation Refunding and Improvement Loans</u>
	Series:	<u>Series 2017</u>
	Date of Issue:	<u>December 21, 2017</u>
	Coupon Rate:	<u>3.080%</u>
	Maturity Date:	<u>December 1, 2032</u>
	Levy:	<u>21.204 mills</u>
	Revenue:	<u>\$699</u>

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

CONTRACTS^K:

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 Commissioners¹ of Jefferson County, Colorado.

On behalf of the Idledeale Water and Sanitation District EX22,

the Board of Directors

of the Idledeale Water and Sanitation District

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 42,749 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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^G 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

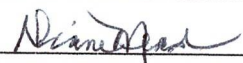
Submitted: 12/12/24 for budget/fiscal year 2025
(no later than Dec. 15) (mm/dd/yyyy) (yyy)

PURPOSE (see end notes for definitions and examples)

LEVY²

REVENUE²

1. General Operating Expenses ^H	0.0000 mills	\$ 0
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	0.0000 mills	\$ 0
3. General Obligation Bonds and Interest ^J	21.204 mills	\$ 906
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	mills	\$
7. Other ^N (specify):	mills	\$
	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	21.204 mills	\$ 906

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

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.

¹ 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.

² 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^J:

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:	\$86,595

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

CONTRACTS^K:

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 Commissioners¹ of Jefferson County, Colorado.

On behalf of the Idledeale Water and Sanitation District,

(taxing entity)^A

the Board of Directors

(governing body)^B

of the Idledeale Water and Sanitation District

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 4,083,891 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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: \$ 4,083,891 (NET^G 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: 12/12/24 for budget/fiscal year 2025
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)

LEVY²

REVENUE²

1. General Operating Expenses ^H	<u>59.931</u> mills	\$ <u>244,752</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<u>59.931</u> mills	\$ <u>244,752</u>
3. General Obligation Bonds and Interest ^J	<u>21.204</u> mills	\$ <u>86,595</u>
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____

TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]

81.135

mills

\$ 331,347

Contact person:
(print)

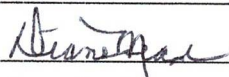
Diane Mead

Daytime
phone:

(303)

919-6555

Signed:



Title:

Accountant

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.

¹ 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.

² 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^J:

1.	Purpose of Issue:	<u>General Obligation Refunding and Improvement Loans</u>
	Series:	<u>Series 2017</u>
	Date of Issue:	<u>December 21, 2017</u>
	Coupon Rate:	<u>3.080%</u>
	Maturity Date:	<u>December 1, 2032</u>
	Levy:	<u>21.204 mills</u>
	Revenue:	<u>\$86,595</u>

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

CONTRACTS^K:

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.