

**IDLEDALE WATER AND SANITATION DISTRICT
MILL LEVY
WITH 2024 ACTUALS AND 2025 ESTIMATED
2026 FINAL BUDGET**

	2024 ACTUALS	2025 ADOPTED/FINAL BUDGET	2025 YTD 9/30/2025	2025 ESTIMATED YEAR END	2026 FINAL BUDGET
Assessed Valuation					
Jefferson County					
Residential - Single Family	\$ 4,051,964	\$ 3,756,388	\$ 3,756,388	\$ 3,756,388	4181297
Residential - Multi Family		60,220	60,220	60,220	
Commercial		86,639	86,639	86,639	
State assessed		138,272	138,272	138,272	
Vacant land		42,372	42,372	42,372	
Certified Assessed Value	\$ 4,051,964	\$ 4,083,891	\$ 4,083,891	\$ 4,083,891	\$ 4,181,297

Mill Levy

General	59.931	59.931	59.931	59.931	59.931
Debt Service	21.204	21.204	21.204	21.204	21.204
Total mill levy	81.135	81.135	81.135	81.135	81.135

Property Taxes

General	\$ 242,838	\$ 244,752	\$ 239,213	\$ 244,752	\$ 250,589
Debt Service	\$ 85,918	\$ 86,595	\$ 86,204	\$ 86,595	\$ 88,660
Levied property taxes	\$ 328,756	\$ 331,347	\$ 325,417	\$ 331,346	\$ 339,250
Adjustments to actual/rounding					
Budgeted property Taxes	\$ 328,756	\$ 331,347	\$ 325,417	\$ 331,346	\$ 339,250

Assessed Valuation - Excluded Property

Jefferson County					
Residential - Single Family	\$ 75,283.00	\$ 75,715.00	\$ 75,715.00	\$ 75,715.00	\$ 77,148.00
Certified Assessed Value	\$ 75,283.00	\$ 75,715.00	\$ 75,715.00	\$ 75,715.00	\$ 77,148.00

Mill Levy

Debt Service	21.204	21.204	21.204	21.204	21.204
Total mill levy	21.204	21.204	21.204	21.204	21.204

Property Taxes

Debt Service	\$ 1,596	\$ 1,605	\$ 1,605	\$ 1,605	\$ 1,636
Budgeted Property Taxes	\$ 1,596	\$ 1,605	\$ 1,605	\$ 1,605	\$ 1,636

Budgeted Property Taxes

General	\$ 242,838	\$ 244,752	\$ 239,213	\$ 244,752	\$ 250,589
Debt Service	\$ 87,514	\$ 88,200	\$ 87,809	\$ 88,200	\$ 90,296
TOTAL BUDGETED PROPERTY TAXES	\$ 330,352	\$ 332,952	\$ 327,022	\$ 332,952	\$ 340,885

**IDLEDALE WATER AND SANITATION DISTRICT
GENERAL FUND
WITH 2024 ACTUALS AND 2025 ESTIMATED
2026 FINAL BUDGET**

	2024 AUDITED ACTUALS	2025 FINAL BUDGET	2025 ACTUALS 9/30/2025	2025 PROJECTED YEAR END	2026 FINAL BUDGET
BEGINNING BALANCE	\$ 220,712	\$ 220,712	\$ 220,712	\$ 220,712	\$ 220,712
REVENUE					
Property Taxes	242,838	244,752	239,213	244,752	250,589
Specific Ownership Tax	21,637	17,133	14,939	17,133	17,541
Interest Income	16,577	9,420	11,388	15,184	10,000
Account Receivable			-		-
Other Revenue	53,148	-	1,457	1,457	-
Water Service Fees - Out of District	2,439	4,244	-	4,100	2,000
Net Investment Income		1,854	-	1,800	1,800
TOTAL REVENUE	336,639	277,402	266,997	284,426	281,931
TOTAL FUNDS AVAILABLE	557,351	498,114	487,709	505,138	502,642
EXPENDITURES					
General and Administrative					
Accounting	30,817	35,000	14650.50	20,000	24,000
Auditing	6,428	8,240	7000.00	7,000	7,500
Banking Fees	130	120			120
Board Meetings	10,209	6,500			
Computer and Internet Expenses	2,405	2,600			
Contract Administrations	2,601				
County Treasurer's Fees - General Fund	3,821	3,671			3,759
Directors Fees	2,600	6,500	2600.00	4,600	7,200
District Management	17,535	35,000	22069.00	29,425	36,000
Dues and Licenses	1,147	1,181	413.32	500	500
Election Expense	1,366	1,500	72.68	73	-
Insurance and Bonds	8,069	8,400	550.00		550
Legal Services	5,028	8,000			2,000
Mileage	269	309	70.56	150	250
Miscellaneous	9,657	2,662			2,000
Office Expenses	623	642			500
Permits	-	106			
Postage	1,656	500	657.13	1,000	600
Printing	151	167	17.25	100	100
Publications	-	100	34.80	75	150
Seminars/Training	-	1,800	80.00	80	200
Water Rights Expense			855.50	1,000	1,000
Website			406.00	541	720
Prepaid Expense			550.00		
Operations and Maintenance					
Equipment Rental	-	-		-	-
Field Services	58,675	60,435	20777.50	27,703	30,000
Operator in Responsible Charge (ORC)	13,412	13,814	9000.00	12,000	14,400
Permits	103	-	113.00	150	263
Repairs and Maintenance	7,715	7,946	8442.97	11,257	15,000
Safety	(54)	150		250	2,000
Treatment and Testing	2,452	2,526	7587.39	10,117	10,000
Utilities - Gas and Electric	8,682	8,942	6064.75	7,278	11,000
Utilities - Phone and Internet	1,583	1,750	1439.00	1,727	2,400
Utility Notification	517	568	276.15	350	400
Water Distribution System Repairs	6,778				5,000
Website	865	900			
Contingency	-	-		-	-
TOTAL EXPENDITURES	205,240	220,030	103,728	135,376	177,612
TRANSFERS OUT					
Debt Service Fund	-	-	-	-	-
Capital Projects Fund	131,399	57,372	163,270	149,050	104,319
TOTAL TRANSFERS OUT	131,399	57,372	163,270	149,050	104,319
TOTAL EXPENDITURES AND TRANSFERS OUT REQUIRING APPROPRIATION	336,639	277,402	266,997	284,426	281,931
ENDING FUND BALANCE	220,712	222,199	220,712	220,712	220,712
EMERGENCY RESERVE	7,285	7,343	7,343	7,343	7,518

**IDLEDALE WATER AND SANITATION DISTRICT
DEBT SERVICE FUND
WITH 2024 ACTUALS AND 2025 ESTIMATED
2026 FINAL BUDGET**

	2024 ACTUALS	2025 BUDGET	2025 ACTUALS As of 9/30/2025	2025 PROJECTED YEAR END	2026 FINAL BUDGET
BEGINNING FUND BALANCE	2,715	\$ 7,268	7,268	7,628	9,085
REVENUE					
Bank Loan	-	-	-	-	-
Net Investment Income	-	-	-	-	-
Property Taxes	89,797	88,200	86,204	86,595	90,296
Specific Ownership Tax	-	-	-	-	-
Interest Income	3,372	3,357	-	3,357	2,500
Other Revenue	-	-	-	-	-
TOTAL REVENUE	93,169	91,557	86,204	89,952	92,796
TRANSFERS IN					
General Fund	-	-	-	-	-
TOTAL TRANSFERS IN	-	-	-	-	-
TOTAL FUNDS AVAILABLE	95,884	98,825	93,472	97,580	101,881
EXPENDITURES					
County Treasurer's Fees	1,377	1,323	1,294	1,299	1,354
Contingency	-	-	-	-	2,616
Loan Interest	20,839	18,796	18,796	18,796	16,688
Loan Principal	66,400	68,400	-	68,400	70,500
TOTAL EXPENDITURES	88,616	88,519	20,090	88,495	91,158
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	4,553	10,306	66,114	1,457	1,638
ENDING FUND BALANCE	7,268	10,306	73,382	9,085	10,723

**IDLEDALE WATER AND SANITATION DISTRICT
CAPITAL PROJECTS
WITH 2024 ACTUALS AND 2025 ESTIMATED
2026 FINAL BUDGET**

	2024 ACTUAL	2025 BUDGET FINAL	2025 YTD ACTUALS	2025 PROJECTED	2026 FINAL BUDGET
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 4,602	\$ 4,602.00	\$ 27,969.00
REVENUE					
Grant Revenue - Engineering (CDPHE)	53,148	-	-	-	-
Congressionally Directed	-	959,752	-	10,000	500,000
Search Grant (USDA)	-	30,000	-	30,000	-
Funding Package (USDA)	-	3,000,000	-	-	-
State Revolving Fund (SRF)	-	-	-	-	-
CRWA - Hazards Grant	-	-	-	-	5,000
Energy and Mineral Impact (EMIAF)	-	500,000	-	5,000	250,000
TOTAL REVENUE	<u>53,148</u>	<u>4,489,752</u>	<u>-</u>	<u>45,000</u>	<u>755,000</u>
TRANSFERS IN					
General Fund	60,000	57,372	163,270	149,050	104,319
TOTAL TRANSFERS IN	<u>60,000</u>	<u>57,372</u>	<u>163,270</u>	<u>149,050</u>	<u>104,319</u>
TOTAL FUNDS	<u>113,148</u>	<u>4,547,124</u>	<u>167,872</u>	<u>198,652</u>	<u>887,288</u>
EXPENDITURES					
Capital Outlay	-	-	-	-	-
Capital Contract Admin. - EIAF	-	5,546	347	-	2,500
Capital Contract Admin. - EPA	-	4,326	8,899	-	5,000
Capital Contract Admin. - SRF	-	7,519	-	-	-
Capital Contract Admin. - USDA	-	573	291	-	-
Capital Contract Admin. - CRWA	-	-	-	-	5,000
Capital Project Expense - GWUDI	-	-	19,803	-	-
Capital Project Expense	-	5,539	404	-	-
Capital Project - PFAS	-	-	-	-	-
Water Distribution System	-	460	-	-	-
Engineering	53,148	400,000	-	-	225,000
Management	20,000	40,000	-	-	20,000
Ridgeway Well Improvements	489,580	489,580	-	-	-
New Well	408,580	408,580	-	-	50,000
Upper Treatment Building Rehabilitaion	267,150	267,150	-	-	35,000
Hydrants and Valves /Broken Infrastructure	150,000	150,000	-	-	-
Meters	565,000	565,000	-	-	-
Contingency (15%)	337,547	348,047	-	-	133,093
Uranium Well Testing	-	-	-	-	5,000
Furniture and Equipment	-	-	-	-	325,000
TOTAL EXPENDITURES	<u>2,291,005</u>	<u>2,692,320</u>	<u>29,745</u>	<u>-</u>	<u>805,593</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,177,857)</u>	<u>1,854,804</u>	<u>133,525</u>	<u>194,050</u>	<u>53,726</u>
ENDING FUND BALANCE	<u>(2,177,857)</u>	<u>1,854,804</u>	<u>138,127</u>	<u>198,652</u>	<u>81,695</u>