

Roxborough Water & Sanitation District
Property Tax Summary Information
For the Years Ended and Ending December 31

	ACTUAL 2007	ESTIMATED 2008	Adopted 2009
ASSESSED VALUATION			
Douglas County			
Residential	\$ 73,526,540	\$ 77,594,690	\$ 86,553,470
Commercial	4,150,290	5,362,730	5,224,800
Agricultural	-	890	30
Natural Resources	20	20	20
State Assessed	26,350	8,560	1,359,920
Vacant Land	7,052,330	6,619,890	6,403,830
Personal Property	2,111,190	1,562,580	1,747,380
	<u>86,866,720</u>	<u>91,149,360</u>	<u>101,289,450</u>
Adjustments - New Growth	(1,461,690)	(899,680)	-
Certified Assessed Value	<u>\$ 85,405,030</u>	<u>\$ 90,249,680</u>	<u>\$ 101,289,450</u>
ASSESSED VALUATION			
Jefferson County			
Commercial	\$ 664,400	\$ 426,660	\$ 429,330
Industrial	33,059,260	33,204,260	33,205,000
Vacant	746,700	746,700	966,290
State Assessed	-	-	29,130
	<u>34,470,360</u>	<u>34,377,620</u>	<u>34,629,750</u>
Adjustments	-	-	-
Certified Assessed Value	<u>\$ 34,470,360</u>	<u>\$ 34,377,620</u>	<u>\$ 34,629,750</u>
MILL LEVY			
General	6.208	6.208	6.208
Debt Service	8.5	8.5	8.5
Temporary Mill Levy Reduction (pursuant to C.R.S.39-5-121)	-	-	-
Refund and Abatements	-	-	-
Total Mill Levy	<u>14.708</u>	<u>14.708</u>	<u>14.708</u>
PROPERTY TAXES			
General	\$ 744,186	\$ 773,686	\$ 843,786
Debt Services	1,018,941	1,059,332	1,155,313
Temporary Mill Levy Reduction	-	-	-
Refund and Abatement	-	-	-
Levied Property Taxes	<u>\$ 1,763,127</u>	<u>\$ 1,833,018</u>	<u>\$ 1,999,100</u>
PROPERTY TAXES			
General	\$ 743,015	\$ 773,686	\$ 843,786
General - HB1006	21,583	13,232	-
Debt Service	1,017,337	1,059,332	1,155,313
	<u>\$ 1,781,935</u>	<u>\$ 1,846,250</u>	<u>\$ 1,999,100</u>

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Roxborough Water & Sanitation District Summary
Forecasted 2009 Budget as Projected
With 2007 Actual and 2008 Estimated
For the Years Ended and Ending December 31

	ACTUAL 2007	ESTIMATED 2008	Adopted 2009
BEGINNING FUNDS AVAILABLE	\$ 39,006,358	\$ 34,107,761	\$ 34,431,077
REVENUE			
Property Taxes	1,831,546	1,956,418	1,999,100
Property Taxes - HB 1006	13,241	4,684	-
Specific Ownership Taxes	175,503	195,642	195,260
Investment Income	423,210	235,321	223,000
Miscellaneous Income	2,080	1,000	1,000
Water Fund	5,154,768	4,409,248	4,292,850
Sewer Fund	6,462,232	2,367,415	1,975,500
Total Revenue	<u>14,062,580</u>	<u>9,169,728</u>	<u>8,686,710</u>
TRANSFERS IN	213,827	237,666	654,000
Total Funds Available	<u>53,282,765</u>	<u>43,515,155</u>	<u>43,771,787</u>
EXPENDITUES			
General			
Payroll/Taxes/Benefits	104,422	121,000	121,000
Accounting/Audit	19,570	20,173	24,500
Capital Outlay	-	-	20,000
Contract Labor	-	-	1,000
Director's Fees	6,100	8,000	8,000
Education	12,969	20,000	30,000
Election Expense	-	3,000	1,000
Engineering	2,104	-	1,000
Insurance	11,238	12,000	15,000
Legal Fees	9,264	15,000	17,000
Miscellaneous Expense	6,332	5,000	10,000
Office Expense	12,469	15,000	20,000
Permits/Dues/Subscriptions	1,268	2,500	2,500
Rent	7,500	7,500	12,000
Repairs & Maintenance	8,231	8,000	10,000
Safety Equipment/Uniform	-	-	500
Tax Rebate (LMA)	559,000	495,798	-
Treasurers' Fees (Include HB 1006)	13,177	10,315	12,500
Utilities	4,559	6,000	7,000
Vehicle Expense	2,799	2,000	2,000
Debt Service		-	
General Government	18,390	-	16,927
Investment Advisory Fees	-	700	3,000
Paying Agent Fees	-	7,283	2,500
Principal Payment	495,000	505,000	525,000
Interest Payment	444,323	429,414	410,492
Capital Projects	2,928,046		-
Water Fund	2,560,245	4,597,180	5,916,000
Sewer Fund	11,734,171	2,553,000	3,218,000
Total Expenditures	<u>18,961,177</u>	<u>8,843,863</u>	<u>10,406,919</u>
TRANSFERS OUT	213,827	240,215	654,000
Total Expenditures and Transfers Out			
Requiring Appropriation	<u>19,175,004</u>	<u>9,084,078</u>	<u>11,060,919</u>
ENDING FUNDS AVAILABLE	<u>\$ 34,107,761</u>	<u>\$ 34,431,077</u>	<u>\$ 32,710,868</u>

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Roxborough Water & Sanitation District
General Fund
Forecasted 2009 Budget as Projected
With 2007 Actual and 2008 Estimated
For the Years Ended and Ending December 31

	ACTUAL 2007	ESTIMATED 2008	Adopted 2009
BEGINNING FUNDS AVAILABLE	\$ 283,251	\$ 250,213	\$ 275,209
REVENUE			
Property Taxes	773,065	826,907	843,786
Property Taxes - HB 1006	13,241	4,684	-
Specific Ownership Taxes	74,077	82,691	82,416
Investment Income	1,501	11,000	7,000
Miscellaneous Income	2,080	1,000	1,000
Total Revenue	<u>863,964</u>	<u>926,282</u>	<u>934,202</u>
TRANSFERS IN			
Capital Projects Fund	-	-	-
Total Transfers In	<u>-</u>	<u>-</u>	<u>-</u>
Total Funds Available	<u>1,147,215</u>	<u>1,176,495</u>	<u>1,209,411</u>
EXPENDITURES			
Payroll/Taxes/Benefits	104,422	121,000	121,000
Accounting/Audit	19,570	20,173	24,500
Capital Outlay	-	-	20,000
Contract Labor	-	-	1,000
Director's Fees	6,100	8,000	8,000
Education	12,969	20,000	30,000
Election Expense	-	3,000	1,000
Engineering	2,104	-	1,000
Insurance	11,238	12,000	15,000
Legal Fees	9,264	15,000	17,000
Miscellaneous Expense	6,332	5,000	10,000
Office Expense	12,469	15,000	20,000
Permits/Dues/Subscriptions	1,268	2,500	2,500
Rent	7,500	7,500	12,000
Repairs & Maintenance	8,231	8,000	10,000
Safety Equipment/Uniform	-	-	500
Tax Rebate (LMA)	559,000	495,798	-
Treasurers' Fees	11,618	9,850	11,000
Treasurers' Fees - HB 1006	1,559	465	1,500
Utilities	4,559	6,000	7,000
Vehicle Expense	2,799	2,000	2,000
Total Expenditures	<u>781,002</u>	<u>751,286</u>	<u>315,000</u>
TRANSFERS OUT			
Capital Projects Fund	-	-	-
Water Fund	-	-	400,000
Sewer Fund	116,000	150,000	190,000
Total Transfers Out	<u>116,000</u>	<u>150,000</u>	<u>590,000</u>
Total Expenditures and Transfers Out Requiring Appropriation	<u>897,002</u>	<u>901,286</u>	<u>905,000</u>
ENDING FUND BALANCE	<u>\$ 250,213</u>	<u>\$ 275,209</u>	<u>\$ 304,411</u>
EMERGENCY RESERVE	<u>\$ -</u>	<u>\$ 22,539</u>	<u>\$ 9,450</u>

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Roxborough Water & Sanitation District
Debt Service Fund
Forecasted 2009 Budget as Projected
With 2007 Actual and 2008 Estimated
For the Years Ended and Ending December 31

	ACTUAL 2007	ESTIMATED 2008	Adopted 2009
BEGINNING FUNDS AVAILABLE	\$ 4,860,696	\$ 5,582,426	\$ 6,194,478
REVENUE			
Property Taxes	1,058,481	1,129,511	1,155,313
Specific Ownership Taxes	101,426	112,951	112,844
Investment Income	421,709	224,321	216,000
Total Revenue	<u>1,581,616</u>	<u>1,466,783</u>	<u>1,484,157</u>
TRANSFERS IN			
Water Fund	53,893	46,215	34,000
Sewer Fund	43,934	41,451	30,000
Total Transfers In	<u>97,827</u>	<u>87,666</u>	<u>64,000</u>
Total Funds Available	<u>6,540,139</u>	<u>7,136,875</u>	<u>7,742,635</u>
EXPENDITURES			
General Government	18,390	-	16,927
Investment Advisory Fees	-	700	3,000
Paying Agent Fees	-	7,283	2,500
Principle Payments	495,000	505,000	525,000
Interest Payments	444,323	429,414	410,492
Total Expenditures	<u>957,713</u>	<u>942,397</u>	<u>957,919</u>
TRANSFERS OUT			
Capital Projects Fund	-	-	-
Total Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Transfers Out Requiring Appropriation	<u>957,713</u>	<u>942,397</u>	<u>957,919</u>
ENDING FUNDS AVAILABLE	<u>\$ 5,582,426</u>	<u>\$ 6,194,478</u>	<u>\$ 6,784,716</u>

Roxborough Water & Sanitation District
Capital Projects Fund
Forecasted 2009 Budget as Projected
With 2007 Actual and 2008 Estimated
For the Years Ended and Ending December 31

	ACTUAL 2007	ESTIMATED 2008	Adopted 2009
BEGINNING FUNDS AVAILABLE	\$ 2,928,046	\$ -	\$ -
REVENUE			
Investment Income	-	-	-
Total Revenue	-	-	-
TRANSFERS IN			
General Fund	-	-	-
Total Transfers In	-	-	-
Total Funds Available	2,928,046	-	-
EXPENDITURES			
Capital Outlay	2,928,046	-	-
Total Expenditures	2,928,046	-	-
TRANSFERS OUT			
Debt Service Fund	-	-	-
General Fund	-	-	-
Total Transfers Out	-	-	-
Total Expenditures and Transfers Out Requiring Appropriation	2,928,046	-	-
ENDING FUNDS AVAILABLE	\$ -	\$ -	\$ -

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Roxborough Water & Sanitation District
Water Fund
Forecasted 2009 Budget as Projected
With 2007 Actual and 2008 Estimated
For the Years Ended and Ending December 31

	ACTUAL 2007	ESTIMATED 2008	Adopted 2009
BEGINNING FUNDS AVAILABLE	\$ 26,634,968	\$ 24,675,598	\$ 24,441,451
REVENUE			
Service Charges	2,609,929	2,600,000	2,616,000
Permit Fees	25,313	22,500	22,250
Meter Fees	26,600	22,000	-
Miscellaneous Income	19,885	17,000	15,000
Reimbursed Expenditures	9,497	-	-
Availability Charges	53,893	46,215	34,000
Rental Income	-	11,700	15,600
Investment Income	1,257,224	912,833	850,000
System Development Charge	865,456	490,000	450,000
Capital - Surcharges	286,971	287,000	290,000
Total Operating Revenue	<u>5,154,768</u>	<u>4,409,248</u>	<u>4,292,850</u>
TR Sewer Fund	(4,500,000)	-	-
General Fund	-	-	400,000
Total Transfers In	<u>(4,500,000)</u>	<u>-</u>	<u>400,000</u>
Total Funds Available	<u>27,289,736</u>	<u>29,084,846</u>	<u>29,134,301</u>
EX Payroll/Taxes/Benefits	409,760	400,000	400,000
Accounting	20,046	18,000	15,000
Contract Labor	10,930	10,000	10,000
Education	19,081	30,000	30,000
Engineering	26,736	31,980	51,000
GIS	158	1,200	20,000
Conservation Rebates	-	10,000	10,000
Insurance	22,454	25,000	27,000
Investment Advisory Fees	8,721	11,000	13,000
Lab & Test Fees	28,161	28,000	28,000
Legal Fees	47,933	45,000	40,000
Meter Expense	48,021	40,000	50,000
Miscellaneous Expense	5,660	5,000	5,000
Office Expense	24,024	32,000	40,000
Operating Supplies/Chemicals	75,807	65,000	75,000
Permits/Dues/Subscriptions	24,793	23,000	25,000
Repairs & Maintenance	191,839	225,000	250,000
Safety Equipment/Uniform	-	2,000	2,000
Utilities	96,289	110,000	125,000
Vehicle Expense	16,667	20,000	20,000
Water Cost	1,092,602	1,250,000	1,350,000
Water Study/Development	-	15,000	30,000
Chatfield Reallocation	-	-	100,000
Capital Outlay	390,563	2,200,000	3,200,000
Total Expenditures	<u>2,560,245</u>	<u>4,597,180</u>	<u>5,916,000</u>
TR Sewer Fund	-	-	-
Debt Service Fund	53,893	46,215	34,000
Total Transfers Out	<u>53,893</u>	<u>46,215</u>	<u>34,000</u>
Total Expenditures and Transfers Out	<u>2,614,138</u>	<u>4,643,395</u>	<u>5,950,000</u>
Requiring Appropriation	<u>2,614,138</u>	<u>4,643,395</u>	<u>5,950,000</u>
ENDING FUND BALANCE	<u>\$ 24,675,598</u>	<u>\$ 24,441,451</u>	<u>\$ 23,184,301</u>

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Roxborough Water & Sanitation District
Sewer Fund
Forecasted 2009 Budget as Projected
With 2007 Actual and 2008 Estimated
For the Years Ended and Ending December 31

	ACTUAL 2007	ESTIMATED 2008	Adopted 2009
BEGINNING FUNDS AVAILABLE	\$ 4,299,397	\$ 3,599,524	\$ 3,519,939
REVENUE			
Service Charges	1,284,371	1,596,842	1,300,000
Service Charges - LMA	-	-	325,000
Permit Fees	32,208	9,927	13,500
Miscellaneous Income	36,698	-	5,000
Reimbursed Expenditures	737,905	495,798	-
Availability Charges	43,934	44,000	30,000
Investment Income	320,642	31,224	40,000
System Development Charge	1,029,260	133,522	212,000
Outside Treatment Fee	-	-	-
Capital - Surcharges	49,168	56,102	50,000
Capital Contribution from Other Funds	2,928,046	-	-
Total Operating Revenue	<u>6,462,232</u>	<u>2,367,415</u>	<u>1,975,500</u>
TR Water Fund	4,500,000	-	-
General Fund	116,000	150,000	190,000
Total Transfers In	<u>4,616,000</u>	<u>150,000</u>	<u>190,000</u>
Total Funds Available	<u>15,377,629</u>	<u>6,116,939</u>	<u>5,685,439</u>
EX Payroll/Taxes/Benefits	409,760	400,000	400,000
Accounting	18,473	18,000	15,000
Contract Labor	95	-	4,000
Education	14,198	30,000	30,000
Engineering	27,576	40,000	36,000
GIS	158	2,000	20,000
Insurance	22,711	25,000	40,000
Dominion Expense	10,307	17,000	10,000
Lab & Test Fees	7,128	1,000	1,000
Legal Fees	53,771	120,000	50,000
Littleton Service Fees	122,081	680,000	750,000
Miscellaneous Expense	1,946	5,000	5,000
Office Expense	25,349	38,000	40,000
Operating Supplies/Chemicals	105,178	100,000	120,000
Permits/Dues/Subscriptions	12,944	10,000	10,000
Repairs & Maintenance	287,205	200,000	200,000
Safety Equipment/Uniform	1,973	2,000	2,000
Utilities	90,922	75,000	115,000
Vehicle Expense	16,982	20,000	20,000
Capital Outlay	10,505,414	20,000	250,000
Wastewater Pipeline	-	750,000	1,100,000
Total Expenditures	<u>11,734,171</u>	<u>2,553,000</u>	<u>3,218,000</u>
TR Water Fund	-	-	-
Debt Service Fund	43,934	44,000	30,000
Total Transfers Out	<u>43,934</u>	<u>44,000</u>	<u>30,000</u>
Total Expenditures and Transfers Out	<u>11,778,105</u>	<u>2,597,000</u>	<u>3,248,000</u>
ENDING FUND BALANCE	<u>\$ 3,599,524</u>	<u>\$ 3,519,939</u>	<u>\$ 2,437,439</u>

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