

PLEASANT VIEW WATER AND SANITATION DISTRICT

SUMMARY

2024 BUDGET AS PROPOSED
WITH 2022 ACTUAL AND 2023 ESTIMATED

Years Ended and Ending December 31,		
2022	2023	2024
Actual	Estimated	Adopted

BEGINNING FUNDS AVAILABLE \$ 5,413,478 \$ 6,163,924 \$ 6,614,144

REVENUE

Property taxes	154,626	152,700	178,600
Specific ownership taxes	9,790	11,900	14,000
Sewer tap fees	121,518	245,760	447,120
Sewer service charges	1,585,834	1,588,200	1,580,000
Surcharges - Metro Denver	121,518	245,760	447,120
Interest income	24,294	87,385	2,400
Miscellaneous revenue	19,378	1,100	42,000
	<u>2,036,958</u>	<u>2,332,805</u>	<u>2,711,240</u>

Total funds available 7,450,436 8,496,729 9,325,384

EXPENDITURES (PAGE 3) 1,286,512 1,381,061 2,220,237

ENDING FUNDS AVAILABLE \$ 6,163,924 \$ 7,115,668 \$ 7,105,147

RESERVES

Emergency Reserves (Page 9)	\$ 4,932	\$ 4,938	\$ 5,778
Enterprise Operations (Page 6)	<u>6,158,992</u>	<u>7,110,730</u>	<u>7,099,369</u>

ENDING RESERVES \$ 6,163,924 \$ 7,115,668 \$ 7,105,147

ESTIMATED TAPS SOLD

Sewer	25	48	81
Fee	\$ 4,710	\$ 5,120	\$ 5,520

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PLEASANT VIEW WATER AND SANITATION DISTRICT

SUMMARY

2024 BUDGET AS PROPOSED
WITH 2022 ACTUAL AND 2023 ESTIMATED

Years Ended and Ending December 31,		
2022	2023	2024
Actual	Estimated	Adopted

EXPENDITURES

County treasurer's collection fees	\$ 2,280	\$ 2,300	\$ 2,700
Accounting and audit	26,525	29,000	31,000
Directors' fees	4,700	5,000	6,000
Seminars and meetings	3,309	1,714	2,500
Legal	5,769	6,000	26,000
Legal publication & election	-	6,000	-
Office	9,212	11,400	15,000
Fire lines	-	-	-
Miscellaneous	541	719	3,000
Bank charges	1,777	1,668	2,100
Auto and truck expense	8,077	5,528	9,500
Dues	1,988	2,462	2,600
Telephone	6,739	3,271	6,000
Salaries	190,128	331,597	267,000
Health insurance	19,089	19,000	30,000
Unemployment insurance	1,550	354	1,000
Payroll taxes	14,590	21,000	20,426
Retirement plan	9,842	15,003	21,360
Insurance	13,735	21,000	21,000
Computer expenses	754	5,000	3,000
Engineering	-	-	10,000
Repairs and maintenance - Sewer	87,393	84,968	200,000
Repairs and maintenance - Other	-	-	-
Administration building operations	13,794	14,400	25,000
Sewage treatment fees	724,636	747,441	1,022,931
Metro Denver sewage tap surcharge	121,518	25,600	447,120
Capital outlay - Sewer	18,566	-	10,000
Capital outlay - Office	-	-	15,000
Refunds	-	636	-
Bond interest	-	-	-
Bond principal	-	-	-
Paying agent fee	-	-	-
Contingency	-	20,000	20,000
Total expenditures	\$ 1,286,512	\$ 1,381,061	\$ 2,220,237

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PLEASANT VIEW WATER AND SANITATION DISTRICT

SUMMARY

2024 BUDGET AS PROPOSED
WITH 2022 ACTUAL AND 2023 ESTIMATED

Years Ended and Ending December 31,		
2022	2023	2024
Actual	Estimated	Adopted

ASSESSED VALUATION

Jefferson County -

Vacant land	\$ 5,998,070	\$ 6,812,067	\$ 7,945,139
Commercial and other	189,859,887	187,427,113	213,066,291
Residential	62,548,615	60,909,211	78,919,706
State assessed	3,645,246	109,026	104,391
Personal property	18,571,999	21,475,237	23,701,836
	<u>280,623,817</u>	<u>276,732,654</u>	<u>323,737,363</u>

Adjustment	-	-	-
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Certified Assessed Value	<u>\$ 280,623,817</u>	<u>\$ 276,732,654</u>	<u>\$ 323,737,363</u>
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MILL LEVY

General	0.552	0.552	0.552
Debt Service	-	-	-
	<u>0.552</u>	<u>0.552</u>	<u>0.552</u>

PROPERTY TAXES

General	\$ 154,904	\$ 152,756	\$ 178,703
Debt Service	-	-	-
	<u>154,904</u>	<u>152,756</u>	<u>178,703</u>

Adjustments to actual	(278)	-	(103)
Adjustments for known abatements	-	-	-
Rounding Reconciliation	-	(56)	-

Property Taxes per Summary (Page 2)	<u>\$ 154,626</u>	<u>\$ 152,700</u>	<u>\$ 178,600</u>
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PLEASANT VIEW WATER AND SANITATION DISTRICT
GOVERNMENTAL GENERAL FUND
2024 BUDGET AS PROPOSED
WITH 2022 ACTUAL AND 2023 ESTIMATED

Years Ended and Ending December 31,		
2022	2023	2024
Actual	Estimated	Adopted

BEGINNING FUNDS AVAILABLE	\$	-	\$	-	\$	-
REVENUE						
Property taxes		154,626		152,700		178,600
Specific ownership taxes		9,790		11,900		14,000
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Total revenue		164,416		164,600		192,600
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Total funds available		164,416		164,600		192,600
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EXPENDITURES						
Increase (Decrease) in Emergency Reserves		177		6		840
County treasurer's collection fees		2,280		2,300		2,700
Accounting and audit		26,525		29,000		31,000
Legal		1,731		998		7,800
Legal publication & election		-		6,000		-
Directors' fees		4,700		5,000		6,000
Seminars and meetings		3,309		1,714		2,500
Salaries		125,694		119,582		141,760
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Total expenditures		164,416		164,600		192,600
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ENDING FUNDS AVAILABLE	\$	-	\$	-	\$	-

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PLEASANT VIEW WATER AND SANITATION DISTRICT
ENTERPRISE OPERATIONS FUND
2024 BUDGET AS PROPOSED
WITH 2022 ACTUAL AND 2023 ESTIMATED

	Years Ended and Ending December 31,		
	2022 Actual	2023 Estimated	2024 Adopted
BEGINNING FUNDS AVAILABLE	\$ 5,408,723	\$ 6,158,992	\$ 6,609,206
REVENUE			
Operating revenue			
Sewer revenue			
Sewer service charges	1,585,834	1,588,200	1,580,000
Total operating revenue	1,585,834	1,588,200	1,580,000
Nonoperating revenue			
Interest income	24,294	87,385	2,400
Miscellaneous	19,378	1,100	42,000
	43,672	88,485	44,400
Sewer nonoperating revenue			
Sewer tap fees	121,518	245,760	447,120
Metro Denver surcharges	121,518	245,760	447,120
Total sewer revenue	243,036	491,520	894,240
Total revenue	1,872,542	2,168,205	2,518,640
Total funds available	7,281,265	8,327,197	9,127,846
EXPENDITURES (PAGE 8)	1,122,273	1,216,467	2,028,477
ENDING FUNDS AVAILABLE	\$ 6,158,992	\$ 7,110,730	\$ 7,099,369

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PLEASANT VIEW WATER AND SANITATION DISTRICT
ENTERPRISE OPERATIONS FUND
2024 BUDGET AS PROPOSED
WITH 2022 ACTUAL AND 2023 ESTIMATED

Years Ended and Ending December 31,		
2022	2023	2024
Actual	Estimated	Adopted

EXPENDITURES

Operating

Sewer related expenditures

Sewage treatment fees	\$	724,636	\$	747,441	\$	1,022,931
Repairs and maintenance		87,393		84,968		200,000
Refunds		-		636		-
Tap payment Metro Denver		121,518		25,600		447,120
Capital outlay - Construction		18,566		-		10,000
Total sewer expenditures		952,113		858,645		1,680,051

Total operating expenditures		952,113		858,645		1,680,051
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Contingency		-		20,000		20,000
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Debt service:

Bond interest		-		-		-
Bond principal		-		-		-
Paying agent fee		-		-		-
Total debt service		-		-		-

Not for Distribution
Subject to Change

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PLEASANT VIEW WATER AND SANITATION DISTRICT
ENTERPRISE OPERATIONS FUND
2024 BUDGET AS PROPOSED
WITH 2022 ACTUAL AND 2023 ESTIMATED

Years Ended and Ending December 31,		
2022	2023	2024
Actual	Estimated	Adopted

EXPENDITURES (Continued)

Administrative expenses:

Legal	\$ 4,038	\$ 5,002	\$ 18,200
Insurance	13,735	21,000	21,000
Auto and truck expense	8,077	5,528	9,500
Computer expenses	754	5,000	3,000
Dues - SDA	1,988	2,462	2,600
Telephone	6,739	3,271	6,000
Engineering	-	-	10,000
Repairs and maintenance	-	-	-
Administration building operations	13,794	14,400	25,000
Health insurance	19,089	19,000	30,000
Unemployment insurance	1,550	354	1,000
Payroll taxes	14,590	21,000	20,426
Salaries	64,434	212,015	125,240
Retirement plan	9,842	15,003	21,360
Capital outlay - Office	-	-	15,000
Office	9,212	11,400	15,000
Miscellaneous	541	719	3,000
Bank Charges	1,777	1,668	2,100
	170,160	337,822	328,426
 Total expenditures	 \$ 1,122,273	 \$ 1,216,467	 \$ 2,028,477

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PLEASANT VIEW WATER AND SANITATION DISTRICT
RESERVES
 2024 BUDGET AS PROPOSED
 WITH 2022 ACTUAL AND 2023 ESTIMATED

Years Ended and Ending December 31,		
2022	2023	2024
Actual	Estimated	Adopted

EMERGENCY RESERVES

BEGINNING FUNDS AVAILABLE	\$ 4,755	\$ 4,932	\$ 4,938
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INCREASE (DECREASE)			
TO RESERVES			
From General Fund	177	6	840
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ENDING FUNDS AVAILABLE	\$ 4,932	\$ 4,938	\$ 5,778
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DRAFT
 Not for Distribution
 Subject to Change

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