

NORTHWEST LAKEWOOD SANITATION DISTRICT
Assessed Value, Property Tax and Mill Levy Information

| | 2008 Actual | 2009 Adopted Budget | 2010 Adopted Budget |
|---------------------------------------|------------------------|--------------------------------|--------------------------------|
| Assessed Valuation | \$ 168,119,180 | \$ 168,793,140 | \$ 166,715,070 |
| Mill Levy | | | |
| General Fund | 7.696 | 7.696 | 7.696 |
| Debt Service Fund | 0.000 | 0.000 | 0.000 |
| Temporary Mill Levy Reduction | (0.034) | (0.002) | (0.225) |
| Refunds and Abatements | 0.076 | 0.108 | 0.054 |
| Total Mill Levy | <u>7.738</u> | <u>7.802</u> | <u>7.525</u> |
| Property Taxes | | | |
| General Fund | \$ 1,293,845 | \$ 1,299,032 | \$ 1,283,039 |
| Debt Service Fund | - | - | - |
| Temporary Mill Levy Reduction | (5,716) | (338) | (37,511) |
| Refunds and Abatements | 12,777 | 18,230 | 9,003 |
| Actual/Budgeted Property Taxes | <u>\$ 1,300,906</u> | <u>\$ 1,316,924</u> | <u>\$ 1,254,531</u> |

NORTHWEST LAKEWOOD SANITATION DISTRICT

GENERAL FUND 2010 ADOPTED BUDGET with 2008 Actual, 2009 Adopted Budget and 2009 Estimated

| | 2008 Actual | 2009 Adopted Budget | 2009 Est Budget | 2010 Adopted Budget |
|---|-----------------|------------------------|--------------------|------------------------|
| BEGINNING FUND BALANCE | \$ 39,274 | \$ 41,821 | \$ 5,359 | \$ 40,883 |
| REVENUE | | | | |
| Property Tax | 1,299,482 | 1,316,924 | 1,303,755 | 1,291,979 * |
| Specific Ownership Tax | 102,087 | 105,000 | 95,000 | 88,000 |
| Miscellaneous Income | - | - | - | - |
| | - | - | - | - |
| Total Revenue | 1,401,569 | 1,421,924 | 1,398,755 | 1,379,979 |
| Total Funds Available | 1,440,843 | 1,463,745 | 1,404,114 | 1,420,862 |
| EXPENDITURES | | | | |
| Accounting | 5,300 | - | 15,000 | 10,000 |
| Administration | 29,642 | 30,000 | 19,000 | 20,250 |
| Audit | - | 5,300 | 5,400 | 5,400 |
| Bank Charges | 10 | 20 | 100 | 100 |
| Director's Fees | 5,225 | 6,000 | 5,200 | 6,000 |
| Dues & Subscriptions | 1,180 | 1,500 | 1,189 | 1,200 |
| Election and Publication | 52,167 | 100 | 1,000 | 55,000 |
| Insurance and Bonds | 1,363 | 1,500 | 1,388 | 1,500 |
| Legal | 10,000 | 11,000 | 40,500 | 30,250 |
| Statutory Compliance | - | - | - | 1,500 |
| Miscellaneous Expenses | 2,571 | 3,000 | 3,000 | 3,000 |
| Office Supplies | 2,664 | 2,500 | 3,500 | 3,000 |
| Payroll Taxes-Directors | 400 | 459 | 398 | 459 |
| Treasurer's Fees | 19,514 | 19,754 | 19,556 | 19,380 |
| Payment for Services | 1,268,000 | 1,339,979 | 1,248,000 | 1,173,100 |
| TABOR Refund | 37,448 | - | - | - |
| | - | - | - | - |
| Total Expenditures | 1,435,484 | 1,421,112 | 1,363,231 | 1,330,139 |
| Emergency Reserve | - | 42,633 | - | 39,904 |
| Total Expenditures Requiring Appropriation | | | | |
| | 1,435,484 | 1,463,745 | 1,363,231 | 1,370,043 |
| ENDING FUND BALANCE | <u>\$ 5,359</u> | <u>\$ -</u> | <u>\$ 40,883</u> | <u>\$ 50,819</u> |

* The District recorded a "Tabor Refund Liability" in the amount of \$37,448 in 2008 for taxes collected in 2009. Therefore, the revenue budgeted has been increased by \$37,448 and the liability account will be eliminated in 2010.

NORTHWEST LAKEWOOD SANITATION DISTRICT

ENTERPRISE FUND 2010 ADOPTED BUDGET with 2008 Actual, 2009 Adopted Budget and 2009 Estimated

| | 2008 Actual | 2009 Adopted Budget | 2009 Est Budget | 2010 Adopted Budget |
|---|----------------|------------------------|--------------------|------------------------|
| BEGINNING FUND BALANCE | \$ 1,138,824 | \$ 439,588 | \$ 781,835 | \$ 1,350,450 |
| REVENUE | | | | |
| Service Agreement-Westridge | 1,345 | 2,100 | 1,601 | 1,600 |
| Service Agreement-Applewood | 5,080 | 6,000 | 6,048 | 6,000 |
| Treatment Chgs-College Park | 170,368 | 182,500 | 182,500 | 182,500 |
| Maintenance-College Park | 39,071 | 38,000 | 26,922 | 24,088 |
| Facilities Renovation Fees | - | 570,000 | 825,000 | 825,000 |
| Service Fees-Commercial | 23,400 | 27,000 | 20,741 | 21,000 |
| Connection Fees | 6,580 | 12,180 | 10,440 | - |
| Inclusion Fees | 2,400 | - | - | - |
| Connection Fees-Metro | 8,770 | 12,180 | 9,048 | - |
| Grease Trap Inspection | 13,015 | 20,000 | 15,000 | 12,000 |
| Interest Income | 57,244 | 65,000 | 10,500 | 10,000 |
| Cost Recovery-Maple Grove Exte | 200 | - | - | - |
| Cost Recovery-25th Ave SS Exte | 24,619 | - | - | - |
| Transfer Service Fee | 2,100 | 1,500 | 5,000 | 2,500 |
| Miscellaneous Income | 1,131 | 500 | 6,000 | 500 |
| Payment for Services | 1,268,000 | 1,339,979 | 1,248,000 | 1,173,100 |
| Denver Water/Moffat Settlement | - | - | - | 225,000 |
| Total Revenue | 1,623,323 | 2,276,939 | 2,366,800 | 2,483,288 |
| Total Funds Available | 2,762,147 | 2,716,527 | 3,148,635 | 3,833,738 |
| EXPENDITURES | | | | |
| Administrative | 116,002 | 105,000 | 125,443 | 108,675 |
| Operations and Maintenance | 1,202,754 | 1,385,526 | 1,340,587 | 1,207,057 |
| Capital Outlay | 661,556 | 870,000 | 332,155 | 1,800,000 |
| Total Expenditures Requiring Appropriation | 1,980,312 | 2,360,526 | 1,798,185 | 3,115,732 |
| ENDING FUND BALANCE | \$ 781,835 | \$ 356,001 | \$ 1,350,450 | \$ 718,006 |

NORTHWEST LAKEWOOD SANITATION DISTRICT

ENTERPRISE FUND 2010 ADOPTED BUDGET with 2008 Actual, 2009 Adopted Budget and 2009 Estimated

| | 2008 Actual | 2009 Adopted Budget | 2009 Est Budget | 2010 Adopted Budget |
|---|------------------|------------------------|--------------------|------------------------|
| Administrative | | | | |
| Accounting | - | - | 15,000 | 10,000 |
| Administration | 36,466 | 40,000 | 23,000 | 20,250 |
| Billing | 21,791 | 25,000 | 55,850 | 36,000 |
| Bank Charges | - | - | 175 | 175 |
| Insurance and Bonds | 10,982 | 13,000 | 10,918 | 11,500 |
| Legal | 42,877 | 25,000 | 20,000 | 30,250 |
| Website | 3,863 | 1,000 | 500 | 500 |
| Miscellaneous Expenses | 23 | 1,000 | - | - |
| Total Administrative | 116,002 | 105,000 | 125,443 | 108,675 |
| Operations and Maintenance | | | | |
| Treatment Charges | 851,839 | 1,013,946 | 1,013,946 | 894,606 |
| Treatment Charges-Westridge | 10,162 | 10,000 | 9,804 | 10,500 |
| Treatment Charges-Applewood | 747 | 1,000 | 889 | 951 |
| Connection Fees-Metro | 8,770 | 12,180 | 9,048 | - |
| Repairs & Maintenance-Plant | 11,376 | 20,000 | 14,000 | 14,000 |
| Repairs & Maintenance-Lines | 4,979 | 10,000 | 14,000 | 14,000 |
| COS-Grease Trap | 19,578 | 16,400 | 10,500 | 12,000 |
| COS-Locates | 32,521 | 35,000 | 34,000 | 35,000 |
| Engineering | 50,487 | 36,000 | 60,000 | 60,000 |
| COS-Collection System Oversight | 56,160 | 58,000 | 56,000 | 56,000 |
| COS-Daily Operations | 7,805 | 18,000 | 3,400 | 5,000 |
| COS-Emergency Service | 18,460 | 15,000 | 15,000 | 15,000 |
| COS-Maintenance | 129,870 | 140,000 | 100,000 | 90,000 |
| | - | - | - | - |
| Total Operations and Maintenance | 1,202,754 | 1,385,526 | 1,340,587 | 1,207,057 |
| Capital Outlay | | | | |
| Sewer Lines/Eng./Observ. | 530,151 | 800,000 | 300,000 | 450,000 |
| Robb Street/Rouff Street-Eng. | 27,045 | 10,000 | 23,248 | - |
| 25th Ave SS Extension | 30,097 | - | 5,860 | - |
| Treatment Plant/Equip/Demo | 74,263 | 60,000 | 3,047 | 150,000 |
| Kipling St | | | | 800,000 |
| Realign Sewer Outfall | | | | 150,000 |
| V-Cup Project | | | | 250,000 |
| Total Capital Outlay | 661,556 | 870,000 | 332,155 | 1,800,000 |