

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

	<b>2006 Actual</b>	<b>2007 Budget</b>	<b>2008 Adopted Budget</b>
<b>Assessed Valuation</b>	\$ 159,802,180	\$ 158,340,870	\$ 168,119,180
<b>Mill Levy</b>			
General Fund	7.696	7.696	7.696
Debt Service Fund	0.000	0.000	0.000
Temporary Mill Levy Reduction	0.000	0.000	(0.034)
Refunds and Abatements	0.000	0.000	0.076
<b>Total Mill Levy</b>	<u>7.696</u>	<u>7.696</u>	<u>7.738</u>
<b>Property Taxes</b>			
General Fund	\$ 1,223,848	\$ 1,218,591	\$ 1,293,845
Debt Service Fund	-	-	-
Temporary Mill Levy Reduction	-	-	(5,716)
Refunds and Abatements	-	-	12,777
<b>Actual/Budgeted Property Taxes</b>	<u>\$ 1,223,848</u>	<u>\$ 1,218,591</u>	<u>\$ 1,300,906</u>

**NORTHWEST LAKEWOOD SANITATION DISTRICT**

**GENERAL FUND**

**2008 ADOPTED BUDGET**

with 2006 Actual, 2007 Adopted Budget and 2007 Estimated

	<b>2006 Actual</b>	<b>2007 Adopted Budget</b>	<b>2007 Est Budget</b>	<b>2008 Adopted Budget</b>
<b>BEGINNING FUND BALANCE</b>	48,658	46,918	40,549	39,086
<b>REVENUE</b>				
Property Tax	1,223,848	1,218,591	1,185,806	1,300,906
Specific Ownership Tax	110,194	110,000	110,000	110,000
Miscellaneous Income	-	-	-	-
<b>Total Revenue</b>	<b>1,334,042</b>	<b>1,328,591</b>	<b>1,295,806</b>	<b>1,410,906</b>
<b>Total Funds Available</b>	<b>1,382,700</b>	<b>1,375,509</b>	<b>1,336,355</b>	<b>1,449,992</b>
<b>EXPENDITURES</b>				
Administration	19,919	24,000	24,000	24,000
Accounting/Audit	6,000	6,300	6,300	6,300
Bank Charges	-	20	20	20
Director's Fees	3,950	4,875	4,875	6,000
Dues & Subscriptions	1,148	1,500	1,139	1,500
Election and Publication	861	-	100	60,000
Insurance and Bonds	1,684	2,800	1,210	2,000
Legal	10,000	10,000	10,000	10,000
Miscellaneous Expenses	1,529	2,500	2,500	2,500
Office Supplies	1,632	2,500	2,500	2,500
Payroll Taxes-Directors	302	373	373	459
Treasurer's Fees	18,376	18,279	17,792	19,514
Payment for Services	1,276,750	1,261,097	1,226,460	1,272,966
<b>Total Expenditures</b>	<b>1,342,151</b>	<b>1,334,244</b>	<b>1,297,269</b>	<b>1,407,759</b>
<b>Emergency Reserve</b>	<b>-</b>	<b>41,265</b>	<b>-</b>	<b>42,233</b>
<b>Total Expenditures Requiring Appropriation</b>	<b>1,342,151</b>	<b>1,375,509</b>	<b>1,297,269</b>	<b>1,449,992</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 40,549</b>	<b>\$ -</b>	<b>\$ 39,086</b>	<b>\$ -</b>

**NORTHWEST LAKEWOOD SANITATION DISTRICT**

**ENTERPRISE FUND  
2008 ADOPTED BUDGET**

with 2006 Actual, 2007 Adopted Budget and 2007 Estimated

	<b>2006 Actual</b>	<b>2007 Adopted Budget</b>	<b>2007 Est Budget</b>	<b>2008 Adopted Budget</b>
<b>BEGINNING FUND BALANCE</b>	1,931,549	1,338,980	1,778,153	944,565
<b>REVENUE</b>				
Service Agreement-Westridge	2,009	1,200	1,098	1,200
Service Agreement-Applewood	927	4,600	4,149	4,600
Service Agreement-College Pk	-	-	-	-
Treatment Chgs-College Park	157,776	170,520	135,152	170,520
Maintenance-College Park	33,095	30,000	30,000	30,000
Facilities Renovation Fees	-	610,000	-	550,000
Service Fees-Commercial	17,295	18,000	18,000	18,000
Capital Improvement Fees	9,900	10,000	15,978	10,000
Inclusion Fees	800	-	800	-
Connection Fees-Metro	10,920	12,180	17,622	12,180
Grease Trap Inspection	-	18,000	18,000	27,200
Interest Income	86,118	60,000	100,000	90,000
Cost Recovery	200	-	4,118	-
Cost Recovery-Saddle Creek 3	-	55,000	55,000	-
Sale of Assets	-	-	-	-
Miscellaneous Income	442	500	6,000	500
Payment for Services	1,276,750	1,261,097	1,226,460	1,272,966
<b>Total Revenue</b>	1,596,232	2,251,097	1,632,377	2,187,166
<b>Total Funds Available</b>	3,527,781	3,590,077	3,410,530	3,131,731
<b>EXPENDITURES</b>				
Administrative	57,366	78,000	86,795	103,000
Operations and Maintenance	1,207,297	1,408,624	1,346,749	1,372,419
Capital Outlay	484,965	1,055,000	1,032,421	1,035,000
<b>Total Expenditures Requiring Appropriation</b>	1,749,628	2,541,624	2,465,965	2,510,419
<b>ENDING FUND BALANCE</b>	\$ 1,778,153	\$ 1,048,453	\$ 944,565	\$ 621,312

# NORTHWEST LAKEWOOD SANITATION DISTRICT

## ENTERPRISE FUND

### 2008 ADOPTED BUDGET

with 2006 Actual and 2007 Estimated

with 2006 Actual, 2007 Adopted Budget and 2007 Estimated

	2006 Actual	2007 Adopted Budget	2007 Est Budget	2008 Adopted Budget
<b>Administrative</b>				
Administration	31,729	40,000	50,000	40,000
Billing	-	-	-	25,000
Insurance and Bonds	10,837	13,000	11,795	13,000
Legal	14,800	25,000	25,000	25,000
<b>Total Administrative</b>	<b>57,366</b>	<b>78,000</b>	<b>86,795</b>	<b>103,000</b>
<b>Operations and Maintenance</b>				
Miscellaneous Expenses	278	1,200	8,000	1,000
Treatment Charges	828,320	890,444	890,444	851,839
Treatment Charges-Westridge	7,224	7,300	14,957	7,300
Treatment Charges-Applewood	-	500	1,726	1,800
Connection Fees-Metro	10,920	12,180	17,622	12,180
Repairs & Maintenance-Plant	10,051	75,000	20,000	75,000
Repairs & Maintenance-Lines	-	50,000	20,000	20,000
COS-Grease Trap	11,025	13,000	13,000	21,300
COS-Locates	-	33,000	33,000	35,000
Engineering	38,542	30,000	30,000	35,000
COS-Collection System Oversight	54,000	54,000	54,000	56,000
COS-Daily Operations	74,035	53,000	40,000	55,000
COS-Emergency Service	18,025	15,000	30,000	20,000
COS-Maintenance	154,877	174,000	174,000	181,000
<b>Total Operations and Maintenance</b>	<b>1,207,297</b>	<b>1,408,624</b>	<b>1,346,749</b>	<b>1,372,419</b>
<b>Capital Outlay</b>				
Sewer Lines/Eng./Observ.	22,985	1,000,000	1,000,000	1,000,000
Robb Street/Routt Street-Eng.	-	-	5,435	15,000
Robb St/W 20th Sewer	266,157	-	1,584	-
Saddle Creek 3 Sewer	-	55,000	-	-
Newcombe Sewer	166,061	-	-	-
Treatment Plant/Equip/Demo	29,762	-	25,402	20,000
<b>Total Capital Outlay</b>	<b>484,965</b>	<b>1,055,000</b>	<b>1,032,421</b>	<b>1,035,000</b>

# NORTHWEST LAKEWOOD SANITATION DISTRICT

## 2008 Budget Message

### **Introduction**

The budget reflects the projected spending plan for the 2008 fiscal year based on available revenues. This budget provides for the general operation of the District, and a business like enterprise for the collection of sewage, and capital repair to the collection system.

The District's assessed value increased 6% to \$168,119,180 in 2007. The District's mill levy increased .042 mills due to the mill levy for refunds and abatements of prior year's taxes, .076 mills, less a temporary mill levy reduction of .034 mills.

The District provides sewage collection and transmission services to approximately 5,500 connecting taps in the service area which is located in Jefferson County. The District discontinued operation of its sewage treatment facility on September 30, 2004, with Metro Wastewater Reclamation District providing treatment.

The District has entered into an Intergovernmental Agreement with College Park Water and Sanitation District to provide collection and transmission services to approximately 500 connecting taps within the service area of College Park Water and Sanitation District, Applewood Sanitation District, and Westridge Sanitation District..

### **Budgetary Basis of Accounting**

The District uses Funds to budget and report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions. The various funds determine the total District budget. District's General Fund is considered a Governmental Fund is reported using the economic resources focus and the accrual basis of accounting. The District's Sanitation Enterprise Fund is also reported using the economic resources focus and the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when the liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

### **Fund Summaries**

**General Fund** is used to account for resources traditionally associated with government such as property taxes, specific ownership tax and expenditures which include district administration, legal services, and other expenses related to statutory operations of a local government. The General Fund's primary sources of revenue are property taxes and specific ownership taxes.

**Sanitation Enterprise Fund** accounts for the operations that are financed and operated in a manner similar to private business enterprise, where the intent is that costs of providing services to the public on a continuing basis be financed primarily through a combination user charges and property taxes. The District contracts for repair and maintenance services. Maintenance and repairs have been estimated by the District's engineer. The estimated expenditures include periodic cleaning of certain mains. Capital outlay expenditures in the enterprise fund include repairs to the system which was constructed approximately 40 years ago.

**Emergency Reserve**

As required by the TABOR amendment to the Colorado Constitution, the District has provided for an Emergency Reserve in the amount of 3% of the total fiscal year expenditures in the General Fund.