

ANIMAS MOSQUITO CONTROL DISTRICT

2024 BUDGET MESSAGE

Attached is the 2024 budget for the Animas Mosquito Control District (the “District”). As required by statute, the Budget summarizes all revenues and expenditures for the prior year, the current year and the proposed budget year.

The District provides mosquito abatement as a public health service to the property owners and residents within the District. The District’s primary source of revenue is general property taxes from a voter-approved 1.4 mill levy. The revenue from the mill levy will allow the District to meet increased demands for service, provide an increased level of service and develop capital facilities and reserves.

The proposed operating expenditures of the District in 2024 will be \$91,000 less than the budgeted operating expenditures in 2023. The operating expenditures will permit the District to continue to achieve its mission of controlling the mosquito population to protect public health, enhance comfort and prevent the spread of diseases that mosquitoes can carry and transmit to people, pets, livestock and wildlife.

The District facilities, which are centrally located on Trimble Lane in the Animas Valley, are not adequate to meet increased demands for service. The District has acquired an adjoining parcel which is suited for construction of a new office and shop building with adequate room for parking and storage. A pre-engineered metal building has been purchased and construction commenced in the late summer of 2023. The final project will be completed in 2024. The property with the existing building and excess property not needed for the new facility will be sold returning significant funds to the District reserves. District staff has also developed a five-year capital replacement plan for District owned equipment. The 2024 capital budget does not include any proposed expenditure for equipment replacement.

As a result of voter approval of the mill levy in 2019, the District is no longer subject to the fiscal year spending limitations of TABOR. The tax revenue of \$1,221,602 will be produced by the approved levy of 1.4 mills based on the preliminary assessed valuation of \$872,573,180. The final assessed valuation, which will be certified by the county assessor on January 3, 2024, is expected to be lower and will reduce property tax revenue, however when combined with other revenues and reserve funds will be adequate to meet all expenditures in 2024. The District uses the modified accrual method as the basis of budgetary accounting.

**ANIMAS MOSQUITO CONTROL DISTRICT
AMMENDED RESOLUTION NO. 2023 - 4
RESOLUTION TO ADOPT BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE ANIMAS MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, a proposed 2024 budget for the Animas Mosquito Control District was submitted to this governing body for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 19, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ANIMAS MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO

SECTION I

That estimated expenditures for each fund are as follows:

General fund	\$2,712,900.
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SECTION II

That estimated revenues for each fund are as follows:

General Fund	
From unappropriated surpluses	\$1,388,488.
From sources other than general property tax	\$149,310.
From the general property tax levy	<u>\$1,175,102.</u>
 TOTAL GENERAL FUND	 \$2,712,900.

SECTION III

That the budget as submitted, amended, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of the Animas Mosquito Control District for the year stated above.

SECTION IV

That the budget hereby approved and adopted shall be made a part of the public records of the Animas Mosquito Control District.

ADOPTED this 16th day of January 2024.

ANIMAS MOSQUITO CONTROL DISTRICT

By Ted Hermesman III
President

ATTEST:

Janet K. Pettigrew
Secretary

**ANIMAS MOSQUITO CONTROL DISTRICT
AMMENDED RESOLUTION NO. 2023 - 5
RESOLUTION TO APPROPRIATE SUMS OF MONEY**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW FOR THE ANIMAS MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Animas Mosquito Control District has adopted the annual budget in accordance with the Local Government Budget Law, on December 19, 2023; and

WHEREAS, the budget complies with TABOR; and

WHEREAS, the Board of Directors has made provision therein for revenues and fund balance appropriations in an amount equal to or greater than the total proposed expenditures as set forth in said budget and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the Animas Mosquito Control District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ANIMAS MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO

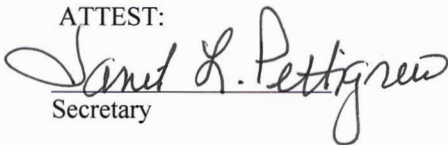
SECTION I

That the following sums are hereby appropriated from the revenue of each fund to each fund, for the purposes stated:

General Fund		
Current Operating Expenses		\$ 912,900.
Non-operating Expenses		\$1,800,000.
TOTAL GENERAL FUND		\$2,712,900.

ADOPTED this 16th day of January 2024.

ATTEST:


Secretary

ANIMAS MOSQUITO CONTROL DISTRICT


President

**ANIMAS MOSQUITO CONTROL DISTRICT
AMMENDED RESOLUTION NO. 2023 - 6
RESOLUTION TO SET MILL LEVIES**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE ANIMAS MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Animas Mosquito Control District has adopted the annual budget in accordance with the Local Government Budget Law on December 19, 2023; and

WHEREAS, the budget complies with TABOR; and

WHEREAS, the amount of money necessary to balance the budget for anticipated expenditures is \$1,175,102; and

WHEREAS, the amount of money necessary to balance the budget for debt retirement expense is \$0.00; and

WHEREAS, the final valuation for assessment for the Animas Mosquito Control District is \$839,358,510.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ANIMAS MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO

SECTION I

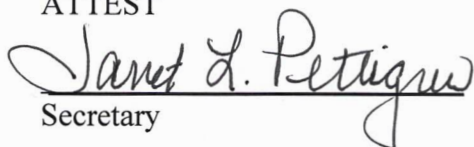
That for the purpose of meeting all general operating expenses of the Animas Mosquito Control District during the 2024 budget year, there is hereby levied a tax of 1.400 mills upon each dollar of the total final valuation for assessment of all taxable property within the Animas Mosquito Control District for the year 2023.

SECTION II

That the Manager of the District is hereby authorized to certify to the County Commissioners of La Plata County, Colorado, the mill levies for the Animas Mosquito Control District as hereinabove determined and set.

ADOPTED this 16th day of January 2024.

ATTEST


Secretary

ANIMAS MOSQUITO CONTROL DISTRICT



President

Animas Mosquito Control District

	Actual 2022	Estimated 2023	Final Budget 2024
Beginning Fund Balance	2,786,241	2,369,382	1,674,498
Revenue:			
Property tax	1,042,163	1,037,368	1,175,102
Specific ownership tax	115,985	97,304	79,122
Interest income	39,615	112,786	40,000
Miscellaneous income	51,097	53,568	30,188
TOTAL REVENUES:	1,248,860	1,301,026	1,324,412
Expenditures:			
Personnel	320,313	416,200	440,000
Chemicals	182,532	242,105	245,500
Office and administrative	81,229	84,655	104,900
Treasurer's fees	30,683	31,000	35,000
Insurance	25,254	24,000	30,000
Testing	18,757	20,000	18,000
Field equipment, supplies and truck expenditures	33,527	12,350	16,000
Building maintenance and shop expenses	18,960	7,700	3,500
Abatement product and surveillance	2,459	13,300	15,000
GIS / GPS	2,200	0	-
Promotion and public education	4,053	4,600	5,000
Interest expense	-	-	-
Capital outlay	945,752	1,140,000	1,700,000
Contingency	-	-	100,000
TOTAL EXPENDITURES:	1,665,719	1,995,910	2,712,900
Ending Fund Balance	2,369,382	1,674,498	286,010
Restricted for Emergency (TABOR)	49,972	63,717	81,387