

ANIMAS MOSQUITO CONTROL DISTRICT

2026 BUDGET MESSAGE

Attached is the 2026 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 2026 will be \$1,098,600 which is significantly more than the estimated operating expenditures in 2025. The increase is primarily due to the need to delay purchase of abatement products which were budgeted in 2025 to 2026. Projected personnel costs have been increased to provide for additional employees. The proposed 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, were not adequate to meet increased demands for service. The District acquired an adjoining parcel which was suited for construction of a new office and shop building with adequate room for parking and storage. A pre-engineered metal building was purchased and construction commenced in the late summer of 2023. Most of the construction of the building was completed in 2024. The final project was completed in 2025. The District property with the existing building 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 2026 capital budget includes \$125,000 for equipment replacement, final landscaping and other expenses for the new facility.

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 \$1,260,365 will be produced by the approved levy of 1.4 mills minus a temporary mill levy reduction to comply with new limitations on annual growth in property tax revenue. The final net assessed valuation of the District is \$986,973,050, an increase of approximately \$139,000,000 over the prior year assessed valuation. The District uses the cash method as the basis of budgetary accounting.

**ANIMAS MOSQUITO CONTROL DISTRICT
RESOLUTION NO. 2025 - 2
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 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, a proposed 2026 budget for the Animas Mosquito Control District was submitted to this governing body for its consideration; and

WHEREAS, upon due and proper notice 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	\$1,323,615.
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SECTION II

That estimated revenues for each fund are as follows:

General Fund	
From unappropriated surpluses	\$ 0.
From sources other than general property tax	\$ 63,250.
From the general property tax levy	<u>\$1,260,365.</u>
 TOTAL GENERAL FUND	 \$1,323,615.

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 9th day of December 2025.

ANIMAS MOSQUITO CONTROL DISTRICT

By *Paul Hermans III*
President

ATTEST:

Scott Pettigrew
Secretary

**ANIMAS MOSQUITO CONTROL DISTRICT
RESOLUTION NO. 2025 - 3
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 2026 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 9, 2025; 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

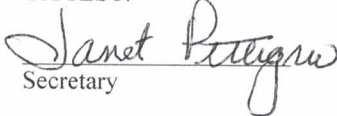
SECTION I

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

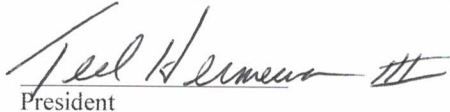
General Fund	
Current Operating Expenses	\$1,098,600.
Non-operating Expenses	\$ 125,015.
Contingency	\$ 100,000
 TOTAL GENERAL FUND	 \$1,323,615.

ADOPTED this 9th day of December, 2025.

ATTEST:


Secretary

ANIMAS MOSQUITO CONTROL DISTRICT


President

**ANIMAS MOSQUITO CONTROL DISTRICT
RESOLUTION NO. 2025 - 4
RESOLUTION TO SET MILL LEVIES**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE ANIMAS MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO, FOR THE 2026 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 9, 2025; and

WHEREAS, the budget complies with TABOR; and

WHEREAS, the amount of money necessary to balance the budget for anticipated expenditures is \$1,260,364.58; and

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

WHEREAS, the final net valuation for assessment for the Animas Mosquito Control District is \$986,973,050.

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

SECTION I

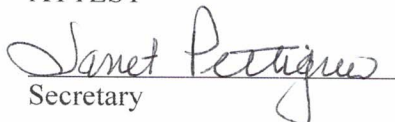
That for the purpose of meeting all general operating expenses of the Animas Mosquito Control District during the 2026 budget year, there is hereby levied a tax of 1.277 mills upon each dollar of the total final valuation for assessment of all taxable property within the Animas Mosquito Control District for the year 2025. This mill levy includes a temporary mill levy rate reduction of .123 mills required by §39-1-111.5, C.R.S.

SECTION II

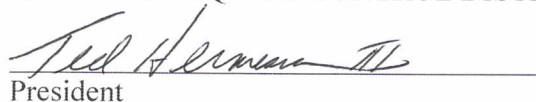
That the Manager of the District is hereby authorized to certify to the County Commissioners of La Plata County, Colorado, the mill levies for the Animas Mosquito Control District as hereinabove determined and set.

ADOPTED this 9th day of December, 2025.

ATTEST


Secretary

ANIMAS MOSQUITO CONTROL DISTRICT


President

**ANIMAS MOSQUITO CONTROL DISTRICT
GENERAL FUND
2026 PROPOSED BUDGET
WITH 2024 ACTUAL AND 2025 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	2024 Actual	2025 Estimated	2026 Adopted
REVENUES			
Property taxes	\$ 1,277,190	\$ 1,187,323	\$ 1,260,365
Specific ownership taxes	107,521	105,000	88,225
Miscellaneous	39,732	26,690	21,763
Orchard lease	-	-	5,250
Sale of assets	-	400	400
Interest	64,397	11,000	1,500
Total revenues	1,488,840	1,330,413	1,377,503
EXPENDITURES			
<u>Abatement</u>			
Lab and vecctor testing	-	-	1,500
Fogging equipment	3,663	-	600
Adulticides	-	3,125	30,000
Larvacides	219,407	116,552	325,000
Water and soil testing	1,139	535	-
Surveillance (Trapping)	10,158	7,789	15,000
	234,367	128,001	372,100
<u>Administrative</u>			
Office expense	10,212	5,000	4,500
Postage	73	125	300
Treasurer collection fee	37,801	37,438	43,000
Membership fees/ dues	10,588	10,500	10,500
Insurance and bonds	39,601	28,605	35,000
Accounting	20,073	32,959	25,000
Audit expense	10,000	10,000	12,000
Legal fees	9,113	20,000	15,000
Board meetings	1,554	2,000	2,500
Seminars and employee education	1,506	2,500	2,500
Public education	8,564	504	1,000
Elections	-	-	1,000
Telephone and internet	8,449	8,000	6,500
Website	3,004	-	4,200
Utilities	11,419	18,000	15,000
	171,957	175,631	178,000
<u>Building Supplies</u>			
General equipment	2,511	1,608	5,000
General maintenance	398	1,425	3,000
GIS/GPS	-	5,355	-
Safety and first aid	4,448	(1,255)	1,000
	7,357	7,133	9,000
<u>Personnel</u>			
Clothing	3,537	3,415	6,000
Payroll Salaried	148,904	145,000	145,000
Payroll - Hourly	225,832	219,702	320,000
FICA expense	29,787	30,000	35,573
SUTA expense	747	800	1,000
Medical employee	6,333	5,918	6,000
Retirement benefits - employee	8,981	11,880	15,000
	424,121	416,715	528,573
<u>Vehicles</u>			
Brush cutting	99	608	1,500
Gasoline and diesel	6,217	5,271	10,000
Equipment maintenance and repair	14,087	8,244	10,000
	20,403	14,123	21,500
<u>Capital Outlay</u>			
Equipment replacement	-	61,441	73,645
Building expansion and land purchase	1,649,324	771,543	51,370
	1,649,324	832,984	125,015
Emergency reserve	-	-	100,000
Total expenditures	2,507,529	1,574,587	1,334,188
NET CHANGE IN FUND BALANCE	(1,018,689)	(244,174)	43,315
BEGINNING FUND BALANCE	1,573,482	554,793	310,619
ENDING FUND BALANCE	\$ 554,793	\$ 310,619	\$ 353,934