

ANIMAS MOSQUITO CONTROL DISTRICT

2025 BUDGET MESSAGE

Attached is the 2025 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 2025 will be \$66,149 more than the estimated operating expenditures in 2024. 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, were not adequate to meet increased demands for service. The District 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 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 will be completed in 2025. 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 2025 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 \$1,187,323 will be produced by the approved levy of 1.4 mills based on the final net assessed valuation of \$848,087,610. The District uses the cash method as the basis of budgetary accounting.

**ANIMAS MOSQUITO CONTROL DISTRICT
RESOLUTION NO. 2024 - 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 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.

WHEREAS, a proposed 2025 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 16, 2024, 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	\$1,621,323.
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SECTION II

That estimated revenues for each fund are as follows:

General Fund	
From unappropriated surpluses	\$ 255,775.
From sources other than general property tax	\$ 178,225.
From the general property tax levy	<u>\$1,187,323.</u>
 TOTAL GENERAL FUND	 \$1,621,323.

SECTION III

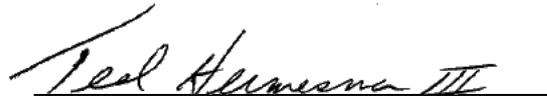
That the budget as submitted, amended, and hereinabove summarized by fund, be, and the same hereby is approved and adopted as the budget of the Animas Mosquito Control District for the year stated above.

SECTION IV

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

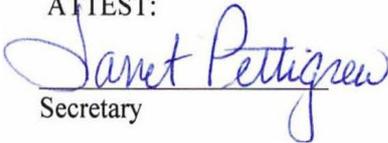
ADOPTED this 16th day of December 2024.

ANIMAS MOSQUITO CONTROL DISTRICT

A handwritten signature in blue ink, reading "Paul Herrera III", written over a horizontal line.

President

ATTEST:

A handwritten signature in blue ink, reading "Janet Pettigrew", written over a horizontal line.

Secretary

**ANIMAS MOSQUITO CONTROL DISTRICT
RESOLUTION NO. 2024 - 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 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 16, 2024; 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	\$1,089,000.
Non-operating Expenses	\$ 632,323.
TOTAL GENERAL FUND	\$1,621,323.

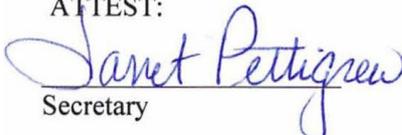
ADOPTED this 16th day of December, 2024.

ANIMAS MOSQUITO CONTROL DISTRICT



President

ATTEST:


Secretary

**ANIMAS MOSQUITO CONTROL DISTRICT
RESOLUTION NO. 2024 - 4
RESOLUTION TO SET MILL LEVIES**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE ANIMAS MOSQUITO CONTROL DISTRICT, LA PLATA COUNTY, COLORADO, FOR THE 2025 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 16, 2024; and

WHEREAS, the budget complies with TABOR; and

WHEREAS, the amount of money necessary to balance the budget for anticipated expenditures is \$1,187,323; 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 \$848,087,610.

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 2025 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 2024.

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.

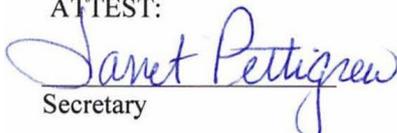
ADOPTED this 16th day of December, 2024.

ANIMAS MOSQUITO CONTROL DISTRICT



President

ATTEST:


Secretary

Animas Mosquito Control District

	Actual 2023	Estimated 2024	Final Budget 2025
Beginning Fund Balance	2,369,441	1,550,783	618,160
Revenue:			
Property tax	1,037,368	1,260,496	1,187,323
Specific ownership tax	106,636	100,000	105,000
Interest income	112,786	60,000	36,000
Miscellaneous income	30,509	39,732	37,225
TOTAL REVENUES:	1,287,299	1,460,228	1,365,548
Expenditures:			
Personnel	417,824	440,000	450,000
Chemicals	209,549	245,500	285,000
Office and administrative	85,751	104,900	108,500
Treasurer's fees	30,588	37,500	40,000
Insurance	25,430	34,729	30,000
Testing	19,945	18,000	5,000
Field equipment, supplies and truck expenditures	12,349	20,000	20,100
Building maintenance and shop expenses	7,372	3,500	9,000
Abatement product and surveillance	13,292	10,158	15,000
Promotion and public education	4,572	8,564	3,500
Interest expense	0	0	0
Capital outlay	1,279,285	1,470,000	532,323
Contingency	0	0	100,000
TOTAL EXPENDITURES:	2,105,957	2,392,851	1,598,423
Ending Fund Balance	1,550,783	618,160	385,285
Restricted for Emergency (TABOR)	63,717	43,807	40,966