

January 1, 2025
through December
31, 2025

	2023 Budget	2023 Actual	2023 Variance	2024 Budget	2024 August YTD	2025 Budget
Funds Available, Beginning of Year:	\$ 1,719,518	\$ 2,165,439	\$ (445,921)	\$2,207,565	\$2,552,764	\$4,195,747

Revenue:

Sewer Service Fees	\$ 830,462	\$ 867,981	\$ (37,519)	\$ 846,792	\$ 757,543	\$ 856,445
Property Taxes	\$ 374,684	\$ 340,851	\$ 33,833	\$ 365,986	\$ 370,329	\$ 387,626
Ownership Taxes	\$ 17,000	\$ 24,158	\$ (7,158)	\$ 17,000	\$ 14,057	\$ 18,500
Investment Income	\$ 10,500	\$ 26,070	\$ (15,570)	\$ 24,500	\$ 34,454	\$ 45,000
Tap Fees	\$ 71,680	\$ 81,920	\$ (10,240)	\$ 77,280	\$ 108,192	\$ 153,660
System Development Fee	\$ 14,000	\$ 14,000	\$ -	\$ 14,000	\$ 6,000	\$ 26,000
Inspections and fees	\$ 350	\$ 800	\$ (450)	\$ 700	\$ 750	\$ 1,300
Lien Fees	\$ 24,000	\$ 33,300	\$ (9,300)	\$ 24,500	\$ 35,233	\$ 29,100
Misc Income	\$ 700	\$ 2,537	\$ (1,837)	700	4725	700
Revenue Sub-Totals	\$ 1,343,376	\$ 1,391,617	\$ (48,241)	\$ 1,371,458	\$ 1,331,283	\$ 1,518,331
	\$ 3,062,894	\$ 3,557,056		\$ 3,579,023	\$3,884,047	\$5,714,078

	2023 Budget	2023 Final	2023 Variance	2024 Budget	2024 August YTD	2025 Budget
Fiscal Year Expenditures:						
Sewage Treatment	\$ 465,495	\$ 494,318	\$ (28,823)	\$ 1,134,534	\$ 546,917	\$ 1,306,906

Repairs & Maintenance	\$ 61,200	\$ 81,535	\$ (20,335)	\$ 66,200	\$ 64,090	\$ 75,200
Salaries & Taxes	\$ 275,000	\$ 233,303	\$ 41,697	\$ 330,000	\$ 234,935	\$ 320,000
General Engineering	\$ 10,000	\$ 2,226	\$ 7,774	\$ 10,000	\$ 1,485	\$ 10,000
Legal	\$ 10,000	\$ 14,116	\$ (4,116)	\$ 20,000	\$ 8,084	\$ 10,000
Accounting & Audit	\$ 11,000	\$ 9,338	\$ 1,662	\$ 11,000	\$ 9,850	\$ 12,500
County Treasurer's Fees	\$ 8,800	\$ 5,236	\$ 3,564	\$ 8,800	\$ 6,368	\$ 10,000
CEBT Insurance	\$ 38,000	\$ 37,213	\$ 787	\$ 55,000	\$ 40,187	\$ 48,000
Building Expense/Condo Fees	\$ 15,000	\$ 17,130	\$ (2,130)	\$ 15,000	\$ 11,246	\$ 18,000
Office Supplies/Expense	\$ 20,500	\$ 16,835	\$ 3,665	\$ 20,500	\$ 15,618	\$ 21,000
Director's Fees	\$ 6,000	\$ 6,662	\$ (662)	\$ 7,000	\$ 6,500	\$ 9,000
P & L, Unemployment Insurance	\$ 15,000	\$ 10,318	\$ 4,682	\$ 15,000	\$ 11,332	\$ 18,000
Capital Expenditures	\$ 5,000	\$ -	\$ 5,000	\$ 500	\$ 293	\$ 2,500
District's Capital Outlay	\$ 545,000	\$ 72,935	\$ 472,065	\$ 675,000	\$ 38,263	\$ 915,000
Training	\$ -	\$ -	\$ -	\$ -	\$ 1,044	\$ 1,000
Election	\$ 8,000	\$ 8,647	\$ (647)	\$ -		\$ 10,000
Contingency	\$ -	\$ 2,388	\$ (2,388)	\$ -		
Total Expenditures	\$ 1,493,995	\$ 1,012,200	\$ 481,795	\$ 2,368,534	\$ 996,212	\$ 2,787,106

Net Income (Loss) \$1,568,899 \$2,544,856 \$1,210,489 -\$1,268,775
\$2,926,972

	Adams and Jefferson County 2024	Adams and Jefferson County 2025
Assessed Valuation - Adams County	\$142,512,090	\$144,434,060

Assessed Valuation - Jefferson County	\$8,588,055
Combined Assessed Valuation	\$151,100,145
Combined Property Tax	\$365,965
Combined Mill Levy	2.422

	\$8,475,734
	\$152,909,794
	\$387,626
	2.535

2025 Water Enterprise Funds	2025 Wastewater Enterprise Funds	2025 Government Funds	2025 Total
\$ -	\$ 2,446,888	\$ 1,631,259	\$ 4,078,147

\$ -	\$ 856,445	\$ -	\$ 856,445
\$ -	\$ -	\$ 387,626	\$ 387,626
\$ -	\$ -	\$ 18,500	\$ 18,500
\$ -	\$ -	\$ 45,000	\$ 45,000
\$ -	\$ 153,660	\$ -	\$ 153,660
\$ -	\$ 26,000	\$ -	\$ 26,000
\$ -	\$ 1,300	\$ -	\$ 1,300
\$ -	\$ 29,100	\$ -	\$ 29,100
\$ -	\$ 700	\$ -	\$ 700
			\$ -
\$ -	\$ 1,067,205	\$ 451,126	\$ 1,518,331
\$ -	\$ 3,514,093	\$ 2,082,385	\$ 5,596,478

2025 Water Enterprise Funds	2025 Wastewater Enterprise Funds	2025 Government Funds	2025 Total
\$ -	\$ 1,306,906	\$ -	\$ 1,306,906

\$ -	\$ 75,200	\$ -	\$ 75,200
\$ -	\$ 165,000	\$ 155,000	\$ 320,000
\$ -	\$ 10,000		\$ 10,000
\$ -	\$ 10,000	\$ -	\$ 10,000
\$ -	\$ 6,250	\$ 6,250	\$ 12,500
\$ -	\$ 5,000	\$ 5,000	\$ 10,000
\$ -	\$ 28,800	\$ 19,200	\$ 48,000
\$ -	\$ 18,000	\$ -	\$ 18,000
\$ -	\$ 10,000	\$ 11,000	\$ 21,000
\$ -	\$ 4,500	\$ 4,500	\$ 9,000
\$ -	\$ 7,000	\$ 11,000	\$ 18,000
\$ -	\$ 2,500	\$ -	\$ 2,500
\$ -	\$ 915,000		\$ 915,000
\$ -	\$ 1,000	\$ -	\$ 1,000
\$ -	\$ -	\$ 10,000	\$ 10,000
\$ -	\$ -	\$ -	\$ -
\$ -	\$ 2,565,156	\$ 221,950	\$2,787,106.00

\$0 \$948,937 \$1,860,435 \$2,809,372