

HI-LAND ACRES WATER AND  
SANITATION DISTRICT

PROPOSED OPERATING BUDGET  
2026

**HI-LAND ACRES WATER AND SANITATION DISTRICT  
2026 PROPOSED OPERATING BUDGET**

**Table of Contents**

	<u>Page</u>
Letter to Mr. Richard Roos, Chairperson .....	1-2
2026 Proposed Operating Budget.....	3-4
Budget Message .....	5
Proposed Budget Worksheet.....	6-7
Resolution to Adopt Budget .....	8-9
Resolution to Appropriate Sums of Money .....	10



December 5, 2025

Mr. Richard Roos, Chairperson  
Hi-Land Acres Water and Sanitation District  
PO Box 218  
Brighton, Colorado 80601

Dear Mr. Roos:

I am enclosing copies of each of the following documents:

1. The 2026 proposed operating budget and proposed budget worksheet.
2. Budget message for 2026.
3. A resolution to adopt the 2026 budget.

We have had the Notice of Proposed Budget published in the December 11<sup>th</sup> edition of *The Brighton Blade*. Residents of the District will have the opportunity to speak to the items contained in the proposed budget at the December 18, 2025 meeting. These documents should be approved as is or revised and approved by the Board of Directors at its December board meeting.

This approval will take the form of ratifying the enclosed resolution to adopt the 2026 budget and the resolution to appropriate sums of money for 2026.

After the budget has been adopted, please provide ATLAS CPAs & Advisors PLLC with a copy of the approved budget and the budget worksheet, together with a copy of the signed resolution approving such budget and the budget message so that we can submit it to the Colorado Department of Local Affairs via their E-Filing Portal prior to December 31, 2025.

It should be emphasized that the enclosed proposed 2026 budget is a proposed budget prepared by our firm and can be changed by the Board of Directors of the District. Should any changes be made to the proposed budget, such changes will be required in the approving resolution. In addition, we would appreciate being informed of any changes made to the proposed budget by the Board of Directors.

The proposed budget, together with the accompanying approving resolutions, should be signed and dated by the officers of the Board of Directors and the District's seal affixed thereto. One copy of all of these documents should be retained in the permanent files of the District.

Hi-Land Acres Water and Sanitation District

12/05/2025

Should you have any questions concerning any of the foregoing, please do not hesitate to contact me at 303-678-5392.

Sincerely,

A handwritten signature in cursive script that reads "Nicole A. Mandile".

Nicole Mandile, CPA

HI-LAND ACRES WATER AND SANITATION DISTRICT

2026 PROPOSED OPERATING BUDGET

ESTIMATED BEGINNING FUND BALANCE, January 1 \$ 70,430

ESTIMATED OPERATING REVENUE

Water sales	110,000	
Sewer fees	91,000	
Sewer tap fee	3,000	
Water tap fee	3,000	
Service charges	500	
Total operating revenue		207,500

ESTIMATED NON-OPERATING REVENUE

General property tax	6,200	
Interest earned	800	
Specific ownership taxes	300	
Miscellaneous	450	
Oil royalties	75	
Total non-operating revenue		7,825

Total available resources 285,755

ESTIMATED EXPENDITURES

*Operating expenditures -*

Repairs and maintenance, water	60,000	
Repairs and maintenance, sewer	20,000	
Utilities, water	15,200	
Utilities, sewer	3,800	
Operating fees, water	5,000	
Operating fees, sewer	2,500	
Service fees, water	15,000	
Service fees, sewer	7,500	
Chemicals and tests, water	13,500	
Engineering, sewer	5,200	
Metro Tap Fee	5,000	
Metro discharge fee	19,100	
Total operating expenses		\$ 171,800

HI-LAND ACRES WATER AND SANITATION DISTRICT

2026 PROPOSED OPERATING BUDGET

ESTIMATED EXPENDITURES - continued

*General and administrative expenses -*

Insurance	\$	5,800	
Accounting fees		15,500	
Legal fees		8,000	
Website maintenance		6,500	
Miscellaneous		2,000	
Office supplies, postage, and bank charges		300	
Board meeting compensation		6,000	
Tax collection, licenses and fees		600	
Rent		500	
Total general and administrative			<u>45,200</u>

*Other non-operating expenditures -*

Interest		8,230	
Loan payments		15,200	
Contingencies		7,500	
Total other non-operating expenditures			<u>30,930</u>

Total estimated expenditures 247,930

ESTIMATED ENDING FUND BALANCE, December 31 \$ 37,825

## HI-LAND ACRES WATER AND SANITATION DISTRICT

### BUDGET MESSAGE

[(Pursuant to section 29-1-103(1)(3))]

The attached 2026 Budget for HI-LAND ACRES WATER AND SANITATION DISTRICT includes these important features:

- The budget reflects anticipated revenue from water sales and sewage fees to existing customers as well as property taxes and specific ownership taxes.
- The revenue reflects interest earned on savings accounts.
- The expenditures reflect operating and administrative expenses and repairs and maintenance of the water and sewer plant.
- Carryover balances are included as revenue, and capital expenditures are treated as operating expenses.

The budgetary basis of accounting timing measurement method used is the cash basis.

The services to be provided/delivered during the budget year are the following:

- Production, treatment, and delivery of drinking water to the residents of HI-LAND ACRES WATER AND SANITATION DISTRICT.
- Collection and treatment of sanitary sewer wastes from the residents of HI-LAND ACRES WATER AND SANITATION DISTRICT.

HI-LAND ACRES WATER AND SANITATION DISTRICT

PROPOSED BUDGET WORKSHEET  
FOR THE YEAR ENDING DECEMBER 31, 2026

	Actual 2024	Estimated 2025	Proposed 2026
ESTIMATED BEGINNING FUND BALANCE, January 1	\$ 143,243	\$ 145,654	\$ 70,430
<b>REVENUE AND RECEIPTS</b>			
<i>Operating revenue -</i>			
Water sales	108,307	124,161	110,000
Sewage fees	90,541	87,448	91,000
Sewer tap fee	-	-	3,000
Water tap fee	-	-	3,000
Service charges	-	-	500
<i>Other receipts -</i>			
General property tax	6,067	-	6,200
Interest earned	2,505	749	800
Specific ownership taxes	169	-	300
Reconnect/surcharge	-	-	450
Miscellaneous	757	-	-
Oil royalties	236	62	75
Total revenue and receipts	<u>208,582</u>	<u>212,420</u>	<u>215,325</u>
Total available resources	<u>351,825</u>	<u>358,074</u>	<u>285,755</u>
<b>EXPENSES AND EXPENDITURES</b>			
<i>Operating expenses -</i>			
Repairs and maintenance, water	52,300	79,848	60,000
Repairs and maintenance, sewer	18,930	-	20,000
Utilities, water	12,637	14,836	15,200
Utilities, sewer	3,159	3,709	3,800
Operating fees, water	-	-	5,000
Operating fees, sewer	-	-	2,500
Service fees, water	14,266	14,410	15,000
Service fees, sewer	7,122	7,098	7,500
Chemicals, tests and water samples	8,290	12,957	13,500
Engineering, sewer	-	-	5,200
Metro Tap Fee	-	-	5,000
Metro Discharge Fee	15,669	18,617	19,100
Total operating expenses	<u>\$ 132,374</u>	<u>\$ 151,475</u>	<u>\$ 171,800</u>
<i>General and administrative expenses -</i>			
Insurance	5,661	306	5,800
Accounting fees	2,601	14,411	15,500
Legal fees	2,150	7,616	8,000
Website/Computer maintenance	4,253	5,428	6,500

Miscellaneous	13	1,890	2,000
Office supplies, postage, and bank charges	75	108	300
Board meeting compensation	4,900	5,520	6,000
Tax collection, licenses and fees	346	0	600
Rent	364	458	500
Total general and administrative	<u>20,363</u>	<u>35,737</u>	<u>45,200</u>

Other expenditures (receipts) -

Purchases of equipment	30,003	77,000	0
Interest expense	8,825	8,532	8,230
State loan payments	14,606	14,900	15,200
Contingencies	0	0	7,500
Total other expenditures	<u>53,435</u>	<u>100,432</u>	<u>30,930</u>
Total expenses and expenditures	<u>206,172</u>	<u>287,644</u>	<u>247,930</u>

ESTIMATED ENDING FUND BALANCE, December 31	<u>\$145,654</u>	<u>\$70,430</u>	<u>\$37,825</u>
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HI-LAND ACRES WATER AND SANITATION DISTRICT

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUE FOR THE GENERAL FUND AND ADOPTING A BUDGET FOR THE HI-LAND ACRES WATER AND SANITATION DISTRICT, BRIGHTON, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026, AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of Directors of the Hi-Land Acres Water and Sanitation District has appointed ATLAS CPAs & Advisors, PLLC, to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, ATLAS CPAs & Advisors, PLLC, has submitted a proposed budget to this governing body on December 02, 2025 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 18, 2025, 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 expenditures, like increases were added to the revenue so that the budget remained balanced, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HI-LAND ACRES WATER AND SANITATION DISTRICT, BRIGHTON, COLORADO:

That estimated expenditures for the General Fund are \$247,930.

That estimated resources for the General Fund are as follows:

From beginning fund balance	\$ 70,430
From sources other than general and specific ownership tax	<u>215,325</u>
	<u>\$ 285,755</u>

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 Hi-Land Acres Water and Sanitation District for the year stated above.

HI-LAND ACRES WATER AND SANITATION DISTRICT

RESOLUTION TO ADOPT BUDGET

(continued)

That the budget hereby approved and adopted shall be signed by Richard Roos, Chairperson, and Donna Irons, Secretary, and made a part of the public records of the County of Adams, City of Brighton, Hi-Land Acres Water and Sanitation District.

ADOPTED, this 18<sup>th</sup> day of December, A.D., 2025.



Richard Roos, Chairperson

Attest:



Donna Irons, Secretary

HI-LAND ACRES WATER AND SANITATION DISTRICT

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE GENERAL FUND, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE HI-LAND ACRES WATER AND SANITATION DISTRICT, BRIGHTON, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with Local Government Budget Law on December 18, 2025, and;

WHEREAS, the Board of Directors has made provision therein for revenue 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 revenue provided in the budget to and for the purposes described below, so as not to impair the operations of the Hi-Land Acres Water and Sanitation District of the County of Adams.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE HI-LAND ACRES WATER AND SANITATION DISTRICT, BRIGHTON, COLORADO:

That the following sums are hereby appropriated from the revenue of the General Fund for the purposes stated:

Current operating expenses	\$ 217,000
Capital outlay and contingencies	7,500
Debt service	23,430
Total General Fund	<u>\$ 247,930</u>

ADOPTED, this Eighteenth Day of December, A.D., 2025.

  
Richard Roos, Chairperson

Attest:

  
Donna Irons, Secretary