DURANGO WEST METROPOLITAN DISTRICT #2

Budget - 2027

All Funds Combined

	Year Ending Dec 31, 2027	Year ending Dec 31, 2026	Actual Dec 31, 2025	Year Ending Dec 31, 2026
Revenues				
Highway User Tax	22,000	22,000	23,959	22,000
Lottery Proceeds	5,400	5,400	5,100	5,400
Users Fees	711,024	713,568	739,109	713,568
Late Charges	3,250	3,250	2,460	3,250
Interest Income	39,750	41,490	37,760	38,000
Miscellaneous Income	6,500	18,901	22,937	6,000
Total Revenues	787,924	804,609	831,325	788,218
Expenditures				
Road Operations - General	195,000	134,948	115,772	132,000
Security Lights - General	5,500	5,500	3,767	5,500
Common Area Operation - General	66,620	50,344	42,632	86,620
Administration - General	60,067	55,321	46,923	54,494
Administration - Water	51,352	49,412	43,649	48,586
Administration - Sewer	19,632	17,999	14,610	17,699
Administration - Wastewater	34,426	32,337	27,665	31,812
General Expenses - Conservation Trust	15,000	-	-	10,000
Source of Supply - Water	227,541	244,332	343,498	264,460
Treatment - Water	22,934	24,934	20,223	23,815
Treatment - Sewer	786	786	37	2,438
Treatment - Wastewater	40,847	56,990	34,588	57,630
Transmission/Distribution - Water	80,000	67,909	4,551	155,000
Collection/Transmission - Sewer	17,500	17,500	5,747	17,500
Collection/Transmission - Wastewater	20,000	147,550	10,850	57,550
Debt Service - Wastewater	35,685	39,198	42,771	39,198
Contingency Items	10,000	1,000		10,000
Total Expenditures	902,889	946,060	757,283	1,014,302
Excess (Deficit)	(114,965)	(141,451)	74,042	(226,084)
Beginning of year	1,289,404	1,430,854	1,356,812	1,199,225
End of year	1,174,439	1,289,404	1,430,854	973,141
Reserve - Sludge Fund	30,000	22,500		
Available for Operations	1,144,439	1,266,904		
Total Reserve	1,174,439	1,289,404		

DURANGO WEST METROPOLITAN DISTRICT #2
Budget - 2027
General Fund

	Year Ending Dec 31, 2027	Estimated Year ending Dec 31, 2026	Actual Dec 31, 2025
Revenues			
Highway User Tax	22,000	22,000	23,959
Users Fees	188,496	205,632	205,696
Late Charges	800	800	693
Interest Income	13,020	13,750	14,566
Misc Income	6,000	18,401	7,415
Total Revenues	230,316	260,583	252,329
Expenditures			
Road Operations:			
Roads - Repairs	95,000	94,484	82,594
Roads - Street Sweeping	7,000	7,000	23,468
Roads - Snowplowing	93,000	33,464	9,710
Sub-total	195,000	134,948	115,772
Electricity			
Security Lights - Electricity	5,500	5,500	3,767
Sub-total	5,500	5,500	3,767
Common Area Operations:			
Common Area - Maintenance	25,000	17,454	17,935
Weed Control	6,500	6,500	6,000
Fire Mitigation	30,120	26,390	18,697
Capital Outlay	5,000	-	-
Sub-total	66,620	50,344	42,632
Administration:			
Administration - Salaries	20,184	19,223	17,952
Administration - Hourly Payroll	4,840	3,500	1,715
Administration - Health insurance	809	809	766
Administration - Office	4,015	3,824	3,740
Administration - Dues	1,100	1,050	
Administration - Insurance	4,895	4,450	3,941
Administration - Legal	7,375	6,000	4,728
Administration - Payroll Tax	2,354	1,969	1,532
Administration - Cont. Tech Svcs	1,375	1,238	513
Administration - Capital Outlay	1,000	1,000	570
Administration - Accounting	12,121	12,258	11,466
Sub-total	60,067	55,321	46,923
Contingency Items	2,750		
Total Expenditures	329,937	246,113	209,094
Excess (Deficit)	(99,621)	14,470	43,235
Fund Balance (Cash Basis)			
Beginning of year	482,099	467,629	274,394
Interfund transfer			150,000
End of year	382,479	482,099	467,629

DURANGO WEST METROPOLITAN DISTRICT #2
Budget - 2027
Water Fund

	Budget Year Ending Dec 31, 2027	Estimated Year ending Dec 31, 2026	Actual Dec 31, 2025
Revenues			
Users Fees	371,520	371,520	396,741
Late Charges	1,700	1,700	1,245
Interest Income	13,640	13,500	15,522
Misc Income	500	500	7,000
Total Revenues	387,360	387,220	420,508
Expenditures			
Source of Supply:			
Source of Supply - Electricity	21,385	21,385	15,920
Source of Supply - Water Purch.	171,156	188,197	185,766
Source of Supply - Capital Outlay	25,000	24,750	124,676
Source of Supply - R & M	10,000	10,000	17,136
Sub-total	227,541	244,332	343,498
Treatment:			
Water Treatment - Contr. Serv.	14,934	14,934	15,720
Water Treatment - Supplies	2,000	4,000	1,104
Water Treatment - Testing	6,000	6,000	3,399
Sub-total	22,934	24,934	20,223
Transmission/Distribution:			
Transmission/Distribution - Sys. Repair	55,000	55,000	4,551
Capital Outlay	25,000	12,909	
Replacement Project			
Sub-total	80,000	67,909	4,551
Administration:			
Administration - Salaries	20,184	19,223	17,952
Administration - Hourly Payroll	1,340	2,500	-
Administration - Health insurance	809	809	766
Administration - Office	6,050	5,765	5,446
Administration - Insurance	4,895	4,450	4,049
Administration - Legal	2,575	1,200	2,103
Administration - Payroll Tax	2,004	1,969	1,413
Administration - Cont. Tech Svcs	1,375	1,238	513
Administration - Accounting	12,121	12,258	11,407
Sub-total	51,352	49,412	43,649
Contingency Items	2,750		
Total Expenditures	384,577	386,587	411,921
Excess (Deficit)	2,783	633	8,587
Fund Balance (Cash Basis)			
Beginning of year	427,470	426,837	568,250
Interfund Transfer			(150,000)
End of year	430,253	427,470	426,837

DURANGO WEST METROPOLITAN DISTRICT #2
Budget - 2027
Sewer Fund

	Budget Year Ending Dec 31, 2027	Estimated Year ending Dec 31, 2026	Actual Dec 31, 2025
Revenues			
Users Fees	34,272	34,272	34,261
Late Charges	750	750	522
Interest Income	3,720	3,240	4,158
Miscellaneous Income			
Total Revenues	38,742	38,262	38,941
Expenditures			
Collection/Transmission:			
Collection - Inspect, Clean & Video	15,000	15,000	5,141
Capital Outlay			207
Sewer Line R & M	2,500	2,500	399
Sub-total	17,500	17,500	5,747
Treatment:			
Treatment - Contr. Serv.	786	786	37
Sub-total	786	786	37
Administration:			
Administration - Salaries	7,340	6,990	6,793
Administration - Hourly Payroll	487		
Administration - Health insurance	294	294	277
Administration - office	2,195	2,090	841
Administration - Insurance	1,780	1,618	1,433
Administration - Legal	1,900	1,400	466
Administration - Payroll Tax	729	699	514
Administration - Cont. Tech Svcs	500	450	187
Administration - Accounting	4,408	4,458	4,099
Sub-total	19,632	17,999	14,610
Contingency Items	1,000	1,000	
Total Expenditures	38,918	36,285	20,394
Excess (Deficit)	(176)	1,977	18,547
Fund Balance (Cash Basis)			
Beginning of year	139,703	137,726	119,179
End of year	139,527	139,703	137,726

DURANGO WEST METROPOLITAN DISTRICT #2
Budget - 2027
Wastewater Fund

	Budget Year Ending Dec 31, 2027	Estimated Year ending Dec 31, 2026	Actual Dec 31, 2025
Revenues			
Wastewater Treatment Fees	74,904	60,312	60,411
Sewer Treatment Fees DW1	41,832	41,832	42,000
Grant Income	-	-	-
Interest Income	8,750	10,000	10,786
Total Revenues	125,486	112,144	113,197
Expenditures			
Collection/Transmission:			
			-
Plant R & M and Supplies	7,500	7,550	9,258
Sludge Removal			-
Capital Outlay	12,500	140,000	1,593
Sub-total	20,000	147,550	10,850
Treatment:			
Wastewater Treatment - Testing	2,500	9,000	2,804
Wastewater Treatment - Plant Elect	17,987	17,130	16,220
Treatment - Contract Serv.	7,860	7,860	7,860
Engineering - Contract service	10,500	21,000	6,296
Verizon data	1,250	1,250	1,243
Treatment Supplies	750	750	165
Sub-total	40,847	56,990	34,588
Administration:			
Administration - Salaries	12,844	12,233	11,424
Administration - Hourly Payroll	853		
Administration - Health insurance	515	515	480
Administration - Office	4,862	4,631	3,668
Administration - Insurance	3,115	2,832	2,508
Administration - Legal	2,375	1,500	1,322
Administration - Payroll Tax	1,276	1,253	900
Administration - Cont. Tech Svcs	875	1,574	327
Administration - Accounting	7,713	7,801	7,038
Sub-total	34,426	32,337	27,665
Debt Service:			
Bond principal	30,000	32,500	35,000
Bond Interest	5,685	6,698	7,771
Sub-total	35,685	39,198	42,771
Contingency Items	3,500		
Total Expenditures	134,457	276,075	115,874
Excess (Deficit)	(8,971)	(163,931)	(2,677)
Fund Balance (Cash Basis)			
Beginning of year	191,624	355,554	358,231
End of year	182,652	191,624	355,554
Reserve - Sludge Fund	30,000	22,500	
Available for Operations	152,652	169,124	
Total Reserve	182,652	191,624	

DURANGO WEST METROPOLITAN DISTRICT #2
Budget - 2027
Conservation Trust Fund

	Budget Year Ending Dec 31, 2027	Estimated Year ending Dec 31, 2026	Actual Dec 31, 2025
Revenues			
State Lottery Funds	5,400	5,400	5,100
Interest Income	620	1,000	1,250
Total revenue	6,020	6,400	6,350
Expenditures			
General Expenditures	10,000		
Capital Outlay	5,000		
Total Expenditures	15,000	-	-
Excess (Deficit)	(8,980)	6,400	6,350
Fund Balance (Cash Basis)			
Beginning of year	49,508	43,108	36,758
End of year	40,528	49,508	43,108

DURANGO WEST METROPOLITAN DISTRICT #2
Budget - 2027
Wastewater Fund

	Budget Year Ending Dec 31, 2027	Estimated Year ending Dec 31, 2026	Total Actual Dec 31, 2025
	Combined DW 1 and DW 2		
Revenues			
Sewer Treatment Fees	149,808	120,624	120,822
Sewer Treatment Fees DW1	83,664	83,664	84,000
Grant Income		-	
Interest Income	17,500	20,000	21,571
Total Revenues	250,972	224,288	226,393
Expenditures			
			-
Plant R & M and Supplies	15,000	15,100	18,515
Capital Outlay	25,000	280,000	3,185
Sub-total	40,000	295,100	21,700
Wastewater Treatment - Testing	5,000	18,000	5,607
Wastewater Treatment - Plant Elect	35,973	34,260	32,440
Treatment - Contract Serv.	15,720	15,720	15,720
Engineering - Contract service	21,000	42,000	12,592
Verizon data	2,500	2,500	2,486
Treatment Supplies	1,500	1,500	330
Sub-total	81,693	113,980	69,175
Administration - Salaries	25,688	24,465	22,848
Administration - Hourly Payroll	1,705		
Administration - Health insurance	1,029	1,029	960
Administration - Office	9,724	9,261	7,335
Administration - Insurance	6,229	5,663	5,015
Administration - Legal	4,750	3,000	2,644
Administration - Payroll Tax	2,551	2,506	1,799
Administration - Cont. Tech Svcs	1,750	3,148	653
Administration - Accounting	15,426	15,601	14,076
Sub-total	68,853	64,673	55,330
Debt Service:			
Bond principal	60,000	65,000	70,000
Bond Interest	11,369	13,396	15,542
Sub-total	71,369	78,396	85,542
Contingency Items	7,000		
Total Expenditures	268,915	552,149	231,747
Excess (Deficit)	(17,943)	(327,861)	(5,354)
Fund Balance (Cash Basis)			
Beginning of the year	383,247	711,108	716,462
End of the year	365,305	383,247	711,108
Reserve - Sludge Fund	60,000	45,000	
Available for Operations	305,305	338,247	
Total Reserve	365,305	383,247	