

ASPEN SPRINGS METROPOLITAN DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUNDS AVAILABLE
BUDGET VS. ACTUAL - CASH BASIS (NON-GAAP)
For the Year Ended December 31, 2025
Unaudited

	Adopted 2025 Budget	YTD Actual	Variance Over (Under)	Percent of Budget (YTD 100%)
REVENUES				
Property taxes	\$ 417,470	\$ 418,775	\$ 1,305	100%
Specific ownership taxes	25,000	35,503	10,503	142%
Abatements	-	(669)	(669)	0%
HUTF	145,000	189,976	44,976	131%
Property tax interest	1,000	2,722	1,722	272%
Water fill station	20,000	20,431	431	102%
Interest	20,000	12,974	(7,026)	65%
CTF	-	117,940	117,940	-
Miscellaneous	2,500	717	(1,783)	29%
TOTAL REVENUES	630,970	798,369	167,399	127%
EXPENDITURES				
<u>General</u>				
Accounting	7,000	18,249	11,249	261%
Audit	-	1,000	1,000	-
Advertising/printing	400	58	(342)	15%
Bank charges	100	50	(50)	50%
Bonds	200	-	(200)	0%
Directors' fees	6,500	6,300	(200)	97%
Dues and subscriptions	900	643	(257)	71%
Election	500	457	(43)	91%
Insurance	19,500	31,338	11,838	161%
Internet/website	1,000	2,248	1,248	225%
Office supplies	200	1,099	899	550%
Postage/freight	300	402	102	134%
Professional/legal	4,000	3,363	(637)	84%
Supplies miscellaneous	1,200	1,141	(59)	95%
Telephone/cell phones	3,500	2,908	(592)	83%
Travel	250	1,659	1,409	664%
Total General	45,550	70,915	25,365	156%
County treasurer fees	11,000	12,249	1,249	111%
<u>Capital Outlay</u>				
Playground construction	1,000	-	(1,000)	0%
Courts at Ute Park	-	125,615	125,615	-
Capital equipment	45,000	179,781	134,781	400%
Total Capital Outlay	46,000	305,396	259,396	664%
<u>Public Works</u>				
Building repair and maintenance	10,000	392	(9,608)	4%
Utilities - sanitation	1,000	719	(281)	72%
Utilities - other	8,000	5,704	(2,296)	71%
Total building operating	19,000	6,815	(12,185)	36%
Ute Park - supplies	100	1,419	1,319	1419%
Ute Park - other	1,500	3,580	2,080	239%
Total Ute Park	1,600	4,999	3,399	312%
Water fill station - maint/supplies	5,000	5,165	165	103%

	Adopted 2025 Budget	YTD Actual	Variance Over (Under)	Percent of Budget (YTD 100%)
Water treatment worker/testing	6,000	11,336	5,336	189%
Professional fees	16,000	7,851	(8,149)	49%
Well expenditures	-	830	830	-
Total water fill station	27,000	25,182	(1,818)	93%
Equipment lease principal	16,000	19,760	3,760	124%
Vehicle maintenance	25,000	47,318	22,318	189%
Equipment repair and maintenance	25,000	53,400	28,400	214%
Total equipment and maintenance	66,000	120,478	54,478	183%
Gas, diesel and oil	50,000	27,331	(22,669)	55%
Equipment lease interest	1,800	1,493	(307)	83%
Equipment rental	1,000	-	(1,000)	0%
Equipment parts	4,000	4,628	628	116%
Small tools	500	2,635	2,135	527%
Equipment - other	5,000	2,303	(2,697)	46%
Total equipment	62,300	38,390	(23,910)	62%
Road maintenance - materials/mag chloride	50,000	49,104	(896)	98%
Gravel	65,000	63,124	(1,876)	97%
Signage	1,000	534	(466)	53%
Weed control	2,000	3,842	1,842	192%
Total road maintenance	118,000	116,604	(1,396)	99%
Total Public Works	293,900	312,468	18,568	106%
<u>Salaries, Benefits and Payroll Taxes</u>				
Salaried	94,000	70,229	(23,771)	75%
Hourly	94,000	117,285	23,285	125%
Retirement/bonus	2,000	3,195	1,195	160%
Total salaries	190,000	190,709	709	100%
Health Insurance	14,000	12,832	(1,168)	92%
Workers compensation	6,000	8,951	2,951	149%
Total employee insurance	20,000	21,783	1,783	109%
Medicare	2,000	2,384	384	119%
Social security	8,000	8,691	691	109%
State unemployment	300	323	23	108%
Payroll taxes - other	50	-	(50)	0%
Total payroll taxes	10,350	11,398	1,048	110%
Total salaries, benefits and payroll taxes	220,350	223,890	3,540	102%
TOTAL EXPENDITURES	616,800	924,918	308,118	150%
NET CHANGE IN FUNDS AVAILABLE	\$ 14,170	(126,549)	\$ 142,034	
BEGINNING FUNDS AVAILABLE		373,495	-	
ENDING FUNDS AVAILABLE		\$ 246,946		