

PREPARED BY:
URBAN DRAINAGE &
FLOOD CONTROL DISTRICT



2024

ANNUAL BUDGET

Denver, CO

Urban Drainage and Flood Control District

Table of Contents

Letter of Transmittal	1
2024 Budget Message	2-3
Resolutions	
Resolution No. 86, Series of 2023 Certification of Tax Levy.....	4-6
Resolution No. 87, Series of 2023 Adoption of 2024 Budget	7-11
Resolution No. 88, Series of 2023 Appropriation of Funds for 2024	12-13
Budget Worksheets	
General Fund	14-15
Construction Fund	16
Maintenance Fund	17-18
Development Services Enterprise Fund	19
South Platte River Fund	20

LETTER OF BUDGET TRANSMITTAL

January 23, 2024

Division of Local Governments
1313 Sherman Street, Room 520
Denver, CO 80203

Attached is the 2024 budget for Urban Drainage and Flood Control District in Jefferson County submitted pursuant to Section 29-1-116, CRS. This budget was adopted on November 16, 2023. If there are any questions regarding this budget, please contact Laura Kroeger at (303) 455-6277 or 12575 W Bayaud Avenue, Lakewood, Colorado 80228. The mill levy certified to the County Commissioners is .900 mills for those portions of Adams, Arapahoe, Boulder, Broomfield, Denver, Douglas and Jefferson Counties lying within the District and .100 mills for the portions of Adams, Arapahoe, Denver, Douglas and Jefferson Counties within the District that include the South Platte River for all general operating purposes (not GO bonds, interest or contractual obligations approved at elections or levies for capital expenditures). Based on an assessed valuation of \$83,479,156,091 for those portions of Adams, Arapahoe, Boulder, Broomfield, Denver Douglas and Jefferson Counties lying within the District and \$72,886,771,903 for those portions of Adams, Arapahoe, Denver Douglas and Jefferson Counties that include the South Platte River, lying within the District. We have included copies of the 2024 mill levy certifications with this budget.

Please note, the budget for Urban Drainage and Flood Control District and the budget for Urban Drainage and Flood Control District South Platte River are included in this document.

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the Board of County Commissioners.



Laura A. Kroeger,
Executive Director

2024 Budget Message

The Urban Drainage and Flood Control District was established by the Colorado legislature in 1969, for the purpose of assisting local governments in the Denver metropolitan area with multi-jurisdictional drainage and flood control problems. The District covers an area of 1608 square miles and includes Denver, parts of the 6 surrounding counties, and all or parts of 32 incorporated cities and towns. There are about 1600 miles of "major drainageways" which are defined as draining at least 1000 acres. The population of the District is approximately 3 million people.

Governing Body

The District is an independent agency governed by a twenty-four member board of directors. The make-up of the board is unique, in that twenty-two members are locally elected officials (mayors, county commissioners, and city council members serving jurisdictions located within the District's boundaries) who are appointed to the board. These twenty-two members select two registered professional engineers to fill out the board.

Urban Drainage and Flood Control District (District) activities fall under four major program areas: Watershed Services; Stream Services; Operations and Development; and Information Services and Flood Warning. The District provides drainage and flood control services to the general residential and commercial population residing within the District boundaries.

An Enterprise Fund was created in 2018. The Development Services Enterprise Fund was created to collect fees from private developers for drainage capital improvement projects located within new developments.

Funding

District funds come from four different property tax mill levies. The mill levies are earmarked for specific programs that are detailed in the following sections. The total mill levy cannot exceed one mill.

Formal budgetary integration is employed as a management control device during the year for the General Fund, South Platte River Fund, Construction Fund, and Maintenance Fund. The primary source of revenue for the District is property tax. The General Fund is limited by statute to a maximum levy of 0.1 mill, the South Platte River Fund to 0.1 mill, the Construction Fund to 0.4 mill, and the Maintenance Fund to 0.4 mill. The General Fund, Construction Fund and Maintenance levies are applied uniformly over the entire seven county District area. The South Platte River Fund levy is applied uniformly over the entire District area except the portion of the District in Boulder and Broomfield counties.

Budgets for the governmental funds are adopted on a basis which differs from generally accepted accounting principles (GAAP). This basis differs from GAAP because of the inclusion of encumbrances with reported expenditures and recognition of certain revenues based on encumbrances.

The District uses encumbrance accounting for budgetary purposes.

URBAN DRAINAGE AND FLOOD CONTROL DISTRICT
d/b/a
MILE HIGH FLOOD DISTRICT

RESOLUTION NO. 86, SERIES OF 2023
(Certification of Tax Levy)

WHEREAS, authority for the Board of Directors to levy and cause to be collected taxes on and against all taxable property within the District by certifying to the body having authority to levy taxes within each county wherein the District has any territory, the rate so fixed with directions that such body having authority to levy taxes shall levy such taxes upon the assessed valuation of all taxable property within the District in addition to such other taxes as may be levied by such body as contained in 32-11-217(1)(c)(I) and (I.5) CRS; and

WHEREAS, the net assessed valuation of all property subject to taxation for the year 2024 for all territories within the District and the individual totals for each county wherein the District has territory are estimated to be as follows:

County	Assessed Valuation
Adams	\$ 12,235,570,585
Arapahoe	\$ 15,720,510,376
Boulder	\$ 8,374,635,058
Broomfield	\$ 2,217,749,130
Denver	\$ 25,179,372,911
Douglas	\$ 7,750,490,890
Jefferson	\$ 12,000,827,141
Main Mill Levy Service Area Total	\$ 83,479,156,091
South Platte River Mill Levy Service Area Total (excludes Boulder and Broomfield Counties)	\$ 72,886,771,903

WHEREAS, authority for the Board of Directors to levy a rate not in excess of one mill for those portions of Adams, Arapahoe, Denver, Douglas, and Jefferson counties lying within the District is contained in 32-11-217(1)(c)(I) and 32-11-217(1)(c)(I.5) CRS, with the further provision that one-tenth of a mill shall be used for engineering and operations of the District; four-tenths of a mill shall be used for capital construction; four-tenths of a mill shall be used for maintenance and preservation of floodways and floodplains; and one-tenth of a mill shall be used for the maintenance of and improvements on that portion of the South Platte River and its tributaries, which lie within the District; and

WHEREAS, authority for the Board of Directors to levy a rate not in excess of nine-tenths of a mill for that portion of Boulder County and the City and County of Broomfield lying within the District is contained in 32-11-217(1)(c)(I) CRS, with the further provision that one-tenth of a mill shall be used for engineering and operations of the District, four-tenths of a mill shall be used for capital construction, and four-tenths of a mill shall be used for maintenance and preservation of floodways and floodplains.

IN ADDITION:

WHEREAS, the District, for the fiscal year 2024 (2023 taxes are collected in 2024; hereinafter referred to as "fiscal year 2023"), has determined to levy 1.000 mill on all taxable property within the District in the counties of Adams, Arapahoe, Denver, Douglas, and Jefferson and levy 0.900 mill on all taxable property within the District in the County of Boulder and the City and County of Broomfield.

NOW, THEREFORE, BE IT RESOLVED THAT:

The Board of Directors of the District does hereby adopt the following:

SECTION 1: In Adams, Arapahoe, Denver, Douglas, and Jefferson Counties, the levy of taxes by the District shall be set at the rate of 1.000 mill (see Exhibit A) on and against all taxable property within the District subject to taxation for the year 2023.

SECTION 2: In Boulder and Broomfield Counties, the levy of taxes by the District shall be set at the rate of 0.900 mill (see Exhibit B) on and against all taxable property within the District subject to taxation for the year 2023.

SECTION 3: These levies shall be certified to the body having authority to levy taxes within each county wherein the District has any territory, to wit: the City Council of the City and County of Denver, the City Council of the City and County of Broomfield, and the separate Boards of County Commissioners of Adams, Arapahoe, Boulder, Douglas, and Jefferson Counties.

SECTION 4: The person whom the Board of Directors authorizes to receive the funds collected by the separate counties within the District shall be the Executive Director.

URBAN DRAINAGE AND FLOOD CONTROL
DISTRICT d/b/a
MILE HIGH FLOOD DISTRICT
23 January 2024

Date: _____

ATTEST:

DocuSigned by:

Jan Kulmanc

C178CE63CA87419...

Secretary

DocuSigned by:

Bud Starker

98C29EBE8F904DB...

Chairperson

URBAN DRAINAGE AND FLOOD CONTROL DISTRICT
d/b/a
MILE HIGH FLOOD DISTRICT

RESOLUTION NO. 86, SERIES OF 2023
(Certification of Tax Levy)

Exhibit A

2024 Mill Levy for Adams, Arapahoe, Denver, Douglas, and Jefferson Counties:

MHFD Mill Levy	Gross Mill Levy	Net Mill Levy
Main Mill Levy	0.900	0.900
South Platte River Mill Levy	0.100	0.100
TOTAL	1.000	1.000

Mill Levy is 1.000 Mill

Exhibit B

2024 Mill Levy for Boulder and Broomfield Counties:

MHFD Mill Levy	Gross Mill Levy	Net Mill Levy
Main Mill Levy	0.900	0.900
South Platte River Mill Levy	0.000	0.000
TOTAL	0.900	0.900

Mill Levy is 0.900 Mill

URBAN DRAINAGE AND FLOOD CONTROL DISTRICT
d/b/a
MILE HIGH FLOOD DISTRICT

RESOLUTION NO. 87, SERIES OF 2023
(Adoption of 2024 Budget)

WHEREAS, budgets for the following funds have been considered by the Board of Directors of the Mile High Flood District:

- I. General Fund
- II. Special Revenue Fund – Construction
- III. Special Revenue Fund – Maintenance
- IV. Special Revenue Fund – South Platte River
- V. Development Services Enterprise

WHEREAS, the Board of Directors of the Mile High Flood District consider all unreserved fund balances as of January 1, 2024 and December 31, 2024 to be “reserves” for future operations or capital replacement as defined in Section 20 of Article X of the Constitution of the State of Colorado; and

WHEREAS, the District scheduled a public hearing for November 16, 2023 and published notice of same; and

WHEREAS, said hearing has been held as provided by law.

NOW, THEREFORE, BE IT RESOLVED THAT:

The Board of Directors of the Mile High Flood District approves and adopts the following budgets for Fiscal (Calendar) Year 2024 as hereinafter set forth.

I. GENERAL FUND	Budget
A. FUND BALANCE: 1/1/2023	
- Restricted - TABOR Emergency Reserve	327,500
- Reserve for Future Operations	592,366
B. REVENUE:	
- Taxes	12,710,438
- Investment Interest	50,000
- Seminars and Conferences	10,100
	<u>10,100</u>
Total Revenue	12,770,538
C. TRANSFERS FROM OTHER FUNDS	-
D. TOTAL FUNDS AVAILABLE:	13,690,404

E. EXPENDITURES:

- Salaries and Services	8,227,100
- Operating Costs	<u>2,393,700</u>
Total Expenditures	10,620,800

F. TRANSFERS TO OTHER FUNDS

-

G. FUND BALANCE: 12/31/2023

- Restricted - TABOR Emergency Reserve	383,000
- Reserve for Future Operations	2,154

II. SPECIAL REVENUE FUND: CONSTRUCTION	Budget
---	---------------

A. FUND BALANCE: 1/1/2023

- Restricted - TABOR Emergency Reserve	820,000
- Reserve for Future Operations	554,173

B. REVENUE:

- Taxes	34,133,811
- Investment Interest	<u>250,000</u>
Total Revenues	34,383,811

C. TRANSFERS FROM OTHER FUNDS

-

D. TOTAL FUNDS AVAILABLE:

35,757,984

E. EXPENDITURES:

- Operating Costs	373,700
- Watershed Planning Studies	1,345,000
- Floodplain Management Activities	1,417,500
- Construction Projects	<u>30,000,000</u>
Total Expenditures	33,136,200

F. TRANSFERS TO OTHER FUNDS

-

G. FUND BALANCE: 12/31/2023

- Restricted - TABOR Emergency Reserve	1,040,000
- Reserve for Future Operations	1,581,784

III. SPECIAL REVENUE FUND: MAINTENANCE	Budget
--	--------

A. FUND BALANCE: 1/1/2023	
- Restricted - TABOR Emergency Reserve	822,500
- Restricted - Floodplain Preservation Reserve	2,000,000
- Reserve for Future Operations	3,504,334
B. REVENUES:	
- Taxes	34,133,811
- Investment Interest	404,000
Total Revenues	34,537,811
C. TRANSFERS FROM OTHER FUNDS	
	-
D. TOTAL FUNDS AVAILABLE:	
	40,864,644
E. EXPENDITURES:	
- Operating Costs	383,800
- Operations and Development Projects	2,100,000
- Flood Warning and Information Services Projects	1,455,000
- Stream Management Projects	29,201,655
- Floodplain Preservation Projects	2,800,000
Total Expenditures	35,940,455
F. TRANSFERS TO OTHER FUNDS	
	-
G. FUND BALANCE: 12/31/2023	
- Restricted - Floodplain Preservation Reserve	2,700,000
- Restricted - TABOR Emergency Reserve	1,040,000
- Reserve for Future Operations	1,184,190

IV. SPECIAL REVENUE FUND: SOUTH PLATTE RIVER	Budget
--	--------

A. FUND BALANCE: 1/1/2023	
- Restricted - TABOR Emergency Reserve	250,000
- Reserve for Future Operations	216,237

B. REVENUE:	
- Taxes	8,222,979
- Investment Interest	68,000
	<u>68,000</u>
Total Revenues	8,290,979
C. TRANSFERS FROM OTHER FUNDS	
	-
D. TOTAL FUNDS AVAILABLE:	
	8,752,087
E. EXPENDITURES:	
- Operating Costs	85,850
- Construction and Maintenance Projects	8,200,000
	<u>8,200,000</u>
Total Expenditures	8,285,850
F. TRANSFERS TO OTHER FUNDS	
	-
G. FUND BALANCE: 12/31/2023	
- Restricted - TABOR Emergency Reserve	250,000
- Reserve for Future Operations	216,237

V. DEVELOPMENT SERVICES ENTERPRISE	Budget
---	---------------

A. FUND BALANCE: 1/1/2023	
- Reserved for Future Operations	197,394
B. REVENUE:	
- Voluntary Developer Fees	20,000,000
- Administrative Fees	200,000
	<u>200,000</u>
Total Revenues	20,200,000
C. TOTAL FUNDS AVAILABLE:	
	20,397,394
D. EXPENDITURES:	
- Design and Construction of Regional Infrastructure	20,000,000
- Development Services Projects	200,000
	<u>200,000</u>
Total Expenditures	20,200,000
E. TRANSFERS TO OTHER FUNDS	
	-

F. FUND BALANCE: 12/31/2023

- Reserve for Future Operation

197,394

URBAN DRAINAGE AND FLOOD CONTROL
DISTRICT d/b/a
MILE HIGH FLOOD DISTRICT
Date: 21 November 2023

ATTEST:

DocuSigned by:



C178CE63CA87419...

Secretary

DocuSigned by:



98C29EBE8F904DB...
Chairperson

URBAN DRAINAGE AND FLOOD CONTROL DISTRICT
d/b/a
MILE HIGH FLOOD DISTRICT

RESOLUTION NO. 88, SERIES OF 2023
(Appropriation of Funds for 2024)

WHEREAS, the Board has duly adopted a budget for the fiscal (calendar) year of 2024 based on 2023 property tax revenues received in 2024 (hereinafter referred to as "Fiscal Year 2024") as provided by law; and

WHEREAS, the Statutes of the State of Colorado require that a resolution appropriating 2023 property tax revenue funds for use in Fiscal Year 2024 be adopted prior to making expenditures; and

WHEREAS, the Board of Directors of the Mile High Flood District considers all unreserved fund balances as of January 1, 2024 and December 31, 2024 to be "reserves" for future operations or capital replacement as defined in Section 20 of Article X of the Constitution of the State of Colorado.

NOW, THEREFORE, BE IT RESOLVED THAT:

The following sums of money are hereby appropriated as of this date, November 16, 2023, to the uses and purposes hereinafter indicated for the operation of the Mile High Flood District during Fiscal Year 2024.

I. GENERAL FUND	Budget
EXPENDITURES:	
- Salaries and Services	10,911,550
- Operating Costs	2,393,700
Total Expenditures	<u>13,305,250</u>
II. SPECIAL REVENUE FUND: CONSTRUCTION	Budget
EXPENDITURES:	
- Operating Costs	373,700
- Watershed Planning Studies	1,345,000
- Floodplain Management Activities	1,417,500
- Construction Projects	30,000,000
Total Expenditures	<u>33,136,200</u>
III. SPECIAL REVENUE FUND: MAINTENANCE	Budget
EXPENDITURES:	
- Operating Costs	383,800
- Operations and Development Projects	2,100,000
- Flood Warning and Information Services Projects	1,455,000
- Stream Management Projects	29,201,655
- Floodplain Preservation Projects	2,800,000
Total Expenditures	<u>35,940,455</u>

IV. SPECIAL REVENUE FUND: SOUTH PLATTE RIVER	Budget
---	---------------

EXPENDITURES:

- Operating Costs		85,850
- Construction and Maintenance Projects		8,200,000
		8,200,000
Total Expenditures		8,285,850

V. DEVELOPMENT SERVICES ENTERPRISE	Budget
---	---------------


EXPENDITURES:

- Design and Construction of Regional Infrastructure		20,000,000
- Development Services Projects		200,000
		200,000
Total Expenditures		20,200,000

URBAN DRAINAGE AND FLOOD CONTROL
DISTRICT d/b/a
MILE HIGH FLOOD DISTRICT
21 November 2023

Date: _____

ATTEST:

DocuSigned by:

C178CE63CA87419...

Secretary

DocuSigned by:

98C29EBE8F904DB...

Chairperson

**2024 BUDGET:
GENERAL FUND**

Account Number	Budget Item	2021 Actual	2022 Actual	2023 Actual	2024 Budget - Original
	BEGINNING FUND BALANCE:				
	TABOR Emergency Reserve	304,000	318,500	333,000	327,500
	Future Base of Operations Reserve	-	2,500,000	-	-
	Future Operations Unrestricted Reserve	2,626,634	2,395,691	1,694,185	592,366
	REVENUE:				
	1) Taxes				
02-40100-000000	A) Property Taxes	6,447,971	7,044,369	7,204,064	9,010,438
02-40200-000000	B) Specific Ownership Taxes	3,981,185	3,965,538	3,818,088	3,700,000
02-42100-000000	C) Delinquent Property Tax Interest	4,056	5,635	7,262	
02-43500-000000	2) Investment Interest	27,021	67,803	95,247	50,000
02-43300-000000	3) Sale of Fixed Assets	620	50	-	
02-43200-000000	4) Miscellaneous Income	128,981	84,179	29,510	
02-43100-000000	5) Seminars and Conferences	38,939	52,518	73,266	10,100
02-50100-000000	6) Project Participation Funds Returned	19,684	-	-	
02-50200-000000	7) Project Participation Interest Returned	4,152	-	-	
	Total Revenue	10,652,609	11,220,092	11,227,437	12,770,538
	<i>Transfers from SPR and Maintenance</i>	-	-	1,900,000	-
	Total Funds	13,279,243	13,615,783	14,821,622	13,362,904
	EXPENDITURES:				
	1) Salaries and Services				
	A) Payroll				
02-01-61111-000000	1) Payroll: Employees with Benefits	4,868,110	5,707,103	6,272,326	7,449,700
02-01-61211-000000	2) Payroll: Employees without Benefits	271,669	223,633	235,069	394,680
02-01-61711-000000	3) Compensated Absences	207,332	(102,490)	-	382,720
	<i>Subtotal Payroll</i>	5,347,111	5,828,246	6,507,395	8,227,100
	B) Benefits				
02-01-61311-000000	1) CRA 401(A) Plan	244,083	324,735	342,765	446,982
02-01-61321-000000	2) CRA 401(A) Plan - FICA Replacement	304,694	350,879	370,544	461,881
	3) CRA 457 Plan - Deferred Compensation	46,353	-	-	-
02-01-61323-000000	3) Social Security	12,197	13,937	14,669	26,470
02-01-61322-000000	4) Medicare	67,385	78,678	85,973	117,666
02-01-61331-000000	5) Employee Insurance	612,484	545,257	637,993	823,828
02-01-61332-000000	6) Health Savings Account	239,766	257,115	276,452	336,623
02-01-61342-000000	7) Tuition Reimbursement	2,034	3,470	3,199	12,000
02-01-61212-000000	9) Employee Recognition	21,855	29,435	16,726	35,000
	<i>Subtotal Benefits</i>	1,550,852	1,603,505	1,748,321	2,260,450
	C) Contract Services				
02-02-61611-000000	1) Legal Services	36,349	63,247	74,929	80,000
02-02-61641-000000	2) Accounting Services	64,630	31,861	62,210	64,000
02-02-61671-000000	3) Personnel Services	18,870	81,964	38,137	80,000
	4) IT Services	-	-	200,000	200,000
	<i>Subtotal Contract Services</i>	119,849	177,072	375,276	424,000
	Total Salary & Services	7,017,812	7,608,823	8,630,992	10,911,550

**2024 BUDGET:
GENERAL FUND**

Account Number	Budget Item	2021 Actual	2022 Actual	2023 Actual	2024 Budget - Original
	2) Operating Costs				
	A) Office Equipment				
02-09-65111-000000	1) Office Equipment Purchases	50	-	39,389	42,000
02-03-65141-000000	2) Office Equipment Maintenance	29,364	22,827	31,891	35,000
02-09-65191-000000	3) Computer Hardware	82,332	37,568	68,722	95,000
02-09-65611-000000	4) Computer Software	107,657	121,015	116,307	200,000
02-03-65616-000000	B) Office Supplies	10,704	13,307	16,955	12,600
02-03-65621-000000	C) Shipping & Mailing	1,298	852	2,670	2,100
02-03-65626-000000	D) Telephone, Internet, Conferencing	94,015	122,668	119,171	78,750
02-03-65628-000000	E) Data & Records Management	187,508	122,967	183,464	230,000
02-04-65635-000000	F) Rent	455,510	463,092	495,714	530,000
02-09-65150-000000	G) Office Remodeling/Improvements	21,371	2,449	65,793	250,000
02-03-65636-000000	H) Board of Directors Expense	2,725	7,115	7,493	10,000
02-15-65911-000000	I) Treasurer's Fees	86,874	93,005	93,419	101,850
02-03-65641-000000	J) Printing and Publishing	3,670	16,761	9,137	8,400
02-03-65656-000000	K) Insurance	73,291	78,199	83,890	126,000
02-03-65671-000000	L) Employee Training	2,813	13,728	100,007	100,000
02-10-65651-000000	O) Public Affairs	50,000	-	50,000	50,000
02-03-65661-000000	P) Dues & Subscriptions	25,195	13,023	43,632	25,000
02-03-63666-000000	Q) Meetings & Conferences	17,619	29,714	32,685	60,000
02-03-66111-000000	R) Local Expense	1,759	10,983	11,832	15,000
02-03-63121-000000	S) Auto Reimbursement	81,403	64,823	84,356	100,000
02-03-66211-000000	T) Travel Expense	17,016	54,016	63,110	90,000
02-03-65630-000000	U) Building Management & Utilities	-	-	176,808	170,000
02-03-69160-000000	V) Safety	-	-	-	12,000
02-03-65695-000000	W) Miscellaneous	6,866	210,161	32,138	50,000
	<i>Total Operating Costs</i>	<i>1,359,040</i>	<i>1,498,275</i>	<i>1,928,582</i>	<i>2,393,700</i>
	3) Future Base of Operations				
02-09-65000-00000	A) Building Purchase and Remodel	-	5,300,000	2,499,969	-
	<i>Subtotal Future Base of Operations Reserve Projects</i>	<i>-</i>	<i>5,300,000</i>	<i>2,499,969</i>	<i>-</i>
	Total Expenditures	8,376,852	14,407,097	13,059,543	13,305,250
	<i>Revenue minus Expense without Extraordinary Expenditures</i>	<i>2,275,757</i>	<i>(3,187,006)</i>	<i>(1,832,106)</i>	<i>(534,712)</i>
	<i>Transfers to other Funds</i>	<i>-</i>			<i>-</i>
	FUND BALANCE BREAKDOWN:				
	Future Base of Operations Reserve	2,500,000	-	-	-
	TABOR Emergency Reserve	310,700	333,000	333,000	383,000
	TABOR Emergency Reserve as % of Revenue	2.917%	2.968%	2.966%	3.002%
	Reserve for Future Operations	2,395,691	1,694,185	1,762,079	2,154
	Fund Balance as % of Revenue	22.49%	15.10%	15.69%	0.02%

2024 BUDGET: CONSTRUCTION FUND

Account Number	Budget Item	2021 Actual	2022 Actual	2023 Actual	2024 Budget - Original
	BEGINNING FUND BALANCE:				
	TABOR Emergency Reserve	759,500	769,000	813,500	820,000
	Future Operations Unrestricted Reserve	3,538,782	1,169,004	479,513	554,173
	REVENUE:				
	1) Taxes				
06-40100-000000	A) Property Taxes	25,609,307	27,170,944	27,200,277	34,133,811
06-40200-000000	B) Specific Ownership Taxes	-	-	-	-
06-42100-000000	C) Delinquent Property Tax Interest	16,132	22,360	28,864	-
06-43500-000000	2) Investment Interest	58,105	229,897	510,693	250,000
06-43200-000000	3) Miscellaneous Income	-	-	-	-
	4) Project Participation Funds Returned	-	-	-	-
	5) Project Participation Interest Returned	-	-	-	-
	<i>Total Revenue</i>	25,683,544	27,423,201	27,739,834	34,383,811
	<i>Transfers from other Funds</i>	-	-	2,200,000	-
	Total Funds	29,222,326	28,592,205	30,419,347	34,937,984
	EXPENDITURES:				
	1) Operating Costs				
06-15-65911-000000	A) Treasurer's Fees	345,156	369,481	371,124	373,700
	<i>Total Operating Costs</i>	345,156	369,481	371,124	373,700
	2) Watershed Planning Projects				
06-07-73111-000000	A) Adams County Planning Studies	302,000	420,000	669,434	225,000
06-07-73112-000000	B) Arapahoe County Planning Studies	145,000	486,610	383,108	100,000
06-07-73113-000000	C) Boulder County Planning Studies	18,528	10,480	100,000	-
06-07-73117-000000	D) Broomfield County Planning Studies	-	-	-	-
06-07-73114-000000	E) Denver County Planning Studies	73,330	125,000	-	-
06-07-73115-000000	F) Douglas County Planning Studies	-	-	-	150,000
06-07-73116-000000	G) Jefferson County Planning Studies	125,000	49,000	100,000	145,000
06-07-72995-000000	H) Other Planning Studies	152,312	87,336	191,137	725,000
06-06-72113-000000	I) Flood Mapping Studies	1,409,052	1,341,493	946,427	945,000
06-06-72812-000000	J) Flood Risk Communication & Mitigation	62,696	19,952	-	52,500
06-06-72995-000000	K) Other Floodplain Management Projects	65,748	398,841	128,086	420,000
	<i>Total Watershed Planning Projects</i>	2,353,666	2,938,712	2,518,192	2,762,500
	4) Construction Projects				
06-05-71111-000000	A) Adams County	3,000,000	3,100,000	3,400,000	4,400,000
06-05-71112-000000	B) Arapahoe County	5,665,000	4,730,000	5,000,000	5,500,000
06-05-71113-000000	C) Boulder County	2,720,000	2,700,000	3,000,000	3,100,000
06-05-71117-000000	D) Broomfield County	790,000	580,000	610,000	720,000
06-05-71114-000000	E) Denver County	7,800,000	7,600,000	7,640,000	8,680,000
06-05-71115-000000	F) Douglas County	1,950,000	2,250,000	2,600,000	3,000,000
06-05-71116-000000	G) Jefferson County	3,420,000	3,800,000	4,600,000	4,600,000
06-05-77111-000000	H) Contingency	-	-	-	-
	<i>Total Construction Projects</i>	25,345,000	24,760,000	26,850,000	30,000,000
	Total Expenditures	28,043,822	28,068,193	29,739,316	33,136,200
	<i>Revenue minus Expense without Extraordinary Expenditures</i>	(2,360,278)	(644,992)	(1,999,482)	1,247,611
	<i>Transfers to other Funds</i>	-	-	-	-
	FUND BALANCE BREAKDOWN:				
	TABOR Emergency Reserve	769,000	813,500	820,000	1,040,000
	TABOR Emergency Reserve as % of Revenue	2.99%	2.97%	2.96%	3.02%
	Reserve for Future Operations	1,169,004	479,512	673,531	1,581,784
	Fund Balance as % of Revenue	4.55%	1.75%	2.43%	4.60%

**2024 BUDGET:
MAINTENANCE FUND**

Account Number	Budget Item	2021 Actual	2022 Actual	2023 Actual	2024 Budget - Original
	BEGINNING FUND BALANCE:				
	TABOR Emergency Reserve	759,500	768,000	807,400	822,500
	Floodplain Property Acquisition Reserve	2,000,000	2,000,000	2,000,000	2,000,000
	Future Operations Unrestricted Reserve	5,176,085	4,824,567	5,137,685	3,504,334
	REVENUE:				
	1) Taxes				
07-40100-000000	A) Property Taxes	25,609,307	27,170,944	27,190,037	34,133,811
07-40200-000000	B) Specific Ownership Taxes	-	-	-	-
07-42100-000000	C) Delinquent Property Tax Interest	16,100	22,360	28,421	-
07-43500-000000	2) Investment Interest	95,704	340,434	866,833	404,000
07-43200-000000	3) Miscellaneous Income	-	12,154	5,777	-
07-50100-000000	4) Project Participation Funds Returned	-	-	-	-
07-50200-000000	5) Project Participation Interest Returned	-	-	-	-
	<i>Total Revenue</i>	25,721,111	27,545,892	28,091,068	34,537,811
	<i>Transfers from other Funds</i>	-	-	-	-
	Total Funds	32,897,196	34,370,459	35,228,753	40,042,145
	EXPENDITURES:				
	1) Operating Costs				
07-15-65911-000000	A) Treasurer's Fees	345,156	369,481	370,682	383,800
	B) Miscellaneous	-	-	706	-
	<i>Total Operating Costs</i>	345,156	369,481	371,388	383,800
	2) Operations and Development Projects				
07-10-74311-000000	A) Criteria & Standards Development	290,165	228,106	207,856	275,000
07-10-74112-000000	B) Permitting Support and Environmental Management	312,948	184,526	225,481	400,000
07-10-74795-000000	C) Special Projects	1,674,245	3,024,007	862,462	1,000,000
07-10-65680-000000	D) Education & Outreach	210,532	291,929	252,733	425,000
	<i>Total Operations and Development Projects</i>	2,487,890	3,728,568	1,548,532	2,100,000
	3) Flood Warning Projects				
07-08-72311-000000	A) Early Warning Planning	13,250	-	-	50,000
07-08-72421-000000	B) Flood Damage Documentation	-	12,173	53,825	100,000
07-08-72751-000000	C) Meteorologist	128,055	130,210	145,000	165,000
07-08-72763-000000	D) Data & Communications	45,277	50,720	37,974	60,000
07-08-72911-000000	E) ALERT System	37,640	17,764	27,331	30,000
07-08-72795-000000	F) Other FW&IS Projects	212,971	272,819	159,810	150,000
07-07-78113-000000	G) Stream Gage Maintenance (Includes USGS)	99,460	101,826	103,986	150,000
07-08-78111-000000	H) Flood Monitoring Maintenance	512,798	553,529	635,576	750,000
	<i>Total Flood Warning Projects</i>	1,049,450	1,139,042	1,163,501	1,455,000
	4) Stream Management Projects				
07-05-75121-000000	A) Adams County	2,771,981	2,795,715	2,577,333	4,168,456
07-05-75221-000000	B) Arapahoe County	4,257,008	4,036,159	2,914,811	6,186,078
07-05-75321-000000	C) Boulder County	1,987,196	2,273,929	1,946,597	2,784,108
07-05-75721-000000	D) Broomfield County	279,695	699,129	828,657	740,417
07-05-75421-000000	E) Denver County	7,223,627	6,192,875	5,797,116	8,477,439
07-05-75521-000000	F) Douglas County	1,502,486	1,388,102	2,272,407	2,656,830
07-05-75621-000000	G) Jefferson County	3,385,034	3,288,089	2,772,186	4,186,327
07-05-75499-000000	H) Contingency	515	-	-	-
07-05-75676-000000	I) Field Supplies	1,751	2,690	960	2,000
	<i>Subtotal Stream Management Projects</i>	21,409,294	20,676,688	19,110,068	29,201,655
	5) Floodplain Preservation				
07-19-79500-000000	A) Floodplain Preservation Acquisitions	755,837	1,279,595	2,203,379	2,800,000
	<i>Subtotal Floodplain Preservation Reserve Projects</i>	755,837	1,279,595	2,203,379	2,800,000
	Total Expenditures	26,047,627	27,193,373	24,396,868	35,940,455
	<i>Revenue minus Expense without Extraordinary Expenditures</i>	(326,516)	352,519	3,694,200	(1,402,644)
	<i>Transfers to General Fund</i>	-	-	1,900,000	-
	<i>Transfers to Construction Fund</i>	-	-	2,200,000	-

2024 BUDGET:
MAINTENANCE FUND

Account Number	Budget Item	2021 Actual	2022 Actual	2023 Actual	2024 Budget - Original
	FUND BALANCE BREAKDOWN:				
	Floodplain Preservation Reserve	2,000,000	2,000,000	2,700,000	2,700,000
	TABOR Emergency Reserve	759,500	807,400	822,500	1,040,000
	TABOR Emergency Reserve as % of Revenue	2.953%	2.931%	2.928%	3.011%
	Reserve for Future Operations	4,849,569	5,137,686	4,016,785	1,184,190
	Fund Balance as % of Revenue	18.85%	18.65%	14.30%	3.43%

2024 BUDGET:
DEVELOPMENT SERVICES ENTERPRISE
(Development Improvement Projects)

Account Number	Budget Item	2021 Actual	2022 Actual	2023 Actual	2024 Budget Original
	BEGINNING FUND BALANCE:	400,622	751,663	357,828	197,394
	REVENUE:				
09-43500-000000	Investment Interest	3,956	12,606	68,144	-
09-44100-000000	1) Design & Construction Fees	14,643,607	3,730,861	15,074,436	20,000,000
09-44500-000000	2) Administrative Fees	208,537	119,884	221,599	200,000
	<i>Total Revenue</i>	<i>14,856,099</i>	<i>3,863,351</i>	<i>15,364,179</i>	<i>20,200,000</i>
	<i>Total Funds Available</i>	<i>15,256,721</i>	<i>4,615,014</i>	<i>15,722,007</i>	<i>20,397,394</i>
	EXPENDITURES:				
09-05-71100-000000	1) Design & Construction of Regional Infrastructure	14,320,113	4,054,355	15,016,881	20,000,000
	2) Development Services Projects	160,482	202,831	424,039	200,000
	<i>Total Expenditures</i>	<i>14,480,595</i>	<i>4,257,186</i>	<i>15,440,920</i>	<i>20,200,000</i>
	<i>Revenue minus Expense without Extraordinary Expenditures</i>	<i>375,505</i>	<i>(393,835)</i>	<i>(76,741)</i>	-
09-19-79132-000000	<i>Transfer to other Funds</i>	-	-	-	-
	ENDING FUND BALANCE:				
	Reserve for Future Operations	776,127	357,828	281,087	197,394

2024 BUDGET:
SOUTH PLATTE RIVER FUND

Account Number	Budget Item	2021 Actual	2022 Actual	2023 Actual	2024 Budget - Original
	BEGINNING FUND BALANCE:				
	TABOR Emergency Reserve	174,500	180,600	199,500	199,000
	Future Operations Unrestricted Reserve	250,512	8,365	341,680	262,108
	REVENUE:				
	1) Taxes				
05-40100-000000	A) Property Taxes	5,612,081	5,990,528	6,284,344	7,902,979
05-40200-000000	B) Specific Ownership Taxes	398,483	371,934	386,206	320,000
05-42100-000000	C) Delinquent Property Tax Interest	3,195	4,545	6,192	-
05-43500-000000	2) Investment Interest	12,773	37,560	93,378	68,000
05-43200-000000	3) Miscellaneous Income	-	-	-	-
05-50100-000000	4) Project Participation Funds Returned	-	-	-	-
05-50200-000000	5) Project Participation Interest Returned	-	-	-	-
	Total Revenue	6,026,532	6,404,567	6,770,120	8,290,979
	<i>Transfers from other Funds</i>	-	-	-	-
	Total Funds	6,277,044	6,412,932	7,111,800	8,553,087
	EXPENDITURES:				
	1) Operating Costs				
	A) Treasurers Fees	74,418	79,549	80,041	85,850
	Total Operating Costs	74,418	79,549	80,041	85,850
	2) South Platte River Services				
05-05-77951-000000	A) Maintenance	2,318,161	3,473,099	2,992,095	3,300,000
05-05-76111-000000	B) Construction	3,870,000	2,850,000	3,700,000	4,900,000
05-05-75995-000000	C) Contingency	-	-	-	-
	<i>Total South Platte River Services</i>	6,188,161	6,323,099	6,692,095	8,200,000
	Total Expenditures	6,262,579	6,402,648	6,772,136	8,285,850
	<i>Revenue minus Expense without Extraordinary Expenditures</i>	(236,047)	1,919	(2,016)	5,129
	<i>Transfers to General Fund</i>				-
	FUND BALANCE BREAKDOWN:				
	TABOR Emergency Reserve	180,600	192,138	199,000	250,000
	TABOR Emergency Reserve as % of Revenue	2.997%	3.000%	2.939%	3.015%
	Reserve for Future Operations	8,365	(1,254)	340,164	216,237
	Fund Balance as % of Revenue	0.14%	-0.02%	5.02%	2.61%