

# 2023 ANNUAL BUDGET REPORT

Denver, CO

Prepared By:

**MHFD**

**MILE HIGH FLOOD DISTRICT**



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LETTER OF BUDGET TRANSMITTAL

January 16, 2023

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

Attached is the 2023 budget for Urban Drainage and Flood Control District in Denver County submitted pursuant to Section 29-1-116, CRS. This budget was adopted on November 17, 2022. If there are any questions regarding this budget, please contact Laura Kroeger at (303) 455-6277 or 2480 West 26<sup>th</sup> Avenue, Suite 156-B, Denver, Colorado 80211. 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 \$69,204,638,634 for those portions of Adams, Arapahoe, Boulder, Broomfield, Denver Douglas and Jefferson Counties lying within the District and \$60,648,667,452 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 2023 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 Kroeger, Executive Director

## **2023 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-one 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. 89, SERIES OF 2022  
(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 2023 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	\$ 9,580,780,680
Arapahoe	\$ 13,102,914,163
Boulder	\$ 6,787,880,355
Broomfield	\$ 1,763,032,908
Denver	\$ 21,767,180,025
Douglas	\$ 6,118,974,036
Jefferson	\$ 10,309,822,354

**Main Mill Levy Service Area Total \$ 69,430,584,521**  
**South Platte River Mill Levy Service Area Total**  
**(excludes Boulder and Broomfield Counties) \$ 60,879,671,258**

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 2023 (2022 taxes are collected in 2023; 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 2022.

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 2022.


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.

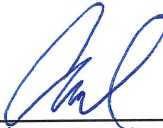
SECTION 4: The person whom the Board of Directors authorizes to receive the funds collected by the separate counties within the District shall be the Executive Director.

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

Date: 11-17-2022

ATTEST:

  
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Chairperson

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

RESOLUTION NO. 89, SERIES OF 2022  
(Certification of Tax Levy)

**Exhibit A**

**2023 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
<b>TOTAL</b>	<b>1.000</b>	<b>1.000</b>

**Mill Levy is 1.000 Mill**

**Exhibit B**

**2023 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
<b>TOTAL</b>	<b>0.900</b>	<b>0.900</b>

**Mill Levy is 0.900 Mill**



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

RESOLUTION NO. 90, SERIES OF 2022  
(Adoption of 2023 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, 2023 and December 31, 2023 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 17, 2022 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 2023 as hereinafter set forth.

**I. GENERAL FUND**

A. FUND BALANCE: 1/1/2023

- Restricted - TABOR Emergency Reserve	329,300
- Reserve for Future Operations	68,896

B. REVENUE:

- Taxes	10,849,275
- Investment Interest	50,000
- Seminars and Conferences	10,000
	10,000

Total Revenue	10,909,275
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C. TRANSFERS FROM OTHER FUNDS

3,590,000

D. TOTAL FUNDS AVAILABLE:

14,897,471

E. EXPENDITURES:

- Salaries and Services	9,946,586
- Operating Costs	2,025,000
- Building Purchase and Remodel	2,500,000
	2,500,000

Total Expenditures	14,471,586
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F. TRANSFERS TO OTHER FUNDS	-
G. FUND BALANCE: 12/31/2023	
- Committed - Future Base of Operations Reserve	-
- Restricted - TABOR Emergency Reserve	327,500
- Reserve for Future Operations	98,385

**II. SPECIAL REVENUE FUND: CONSTRUCTION**

A. FUND BALANCE: 1/1/2023	
- Restricted - TABOR Emergency Reserve	823,300
- Reserve for Future Operations	353,099
B. REVENUE:	
- Taxes	27,233,137
- Investment Interest	100,000
Total Revenues	27,333,137

C. TRANSFERS FROM OTHER FUNDS	2,200,000
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D. TOTAL FUNDS AVAILABLE:	30,709,535
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E. EXPENDITURES:	
- Operating Costs	370,000
- Watershed Planning Studies	1,200,000
- Floodplain Management Activities	1,325,000
- Construction Projects	26,950,000
Total Expenditures	29,845,000

F. TRANSFERS TO OTHER FUNDS	-
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G. FUND BALANCE: 12/31/2023	
- Restricted - TABOR Emergency Reserve	820,000
- Reserve for Future Operations	44,535

**III. SPECIAL REVENUE FUND: MAINTENANCE**

A. FUND BALANCE: 1/1/2023	
- Restricted - TABOR Emergency Reserve	823,200

- Restricted - Floodplain Preservation Reserve	2,000,000
- Reserve for Future Operations	4,003,851

B. REVENUES:

- Taxes	27,233,137
- Investment Interest	175,000

Total Revenues	<u>27,408,137</u>
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C. TRANSFERS FROM OTHER FUNDS

-

D. TOTAL FUNDS AVAILABLE:

34,235,187

E. EXPENDITURES:

- Operating Costs	380,000
- Operations and Development Projects	2,088,000
- Flood Warning and Information Services Projects	1,200,000
- Stream Management Projects	17,662,000
- Floodplain Preservation Projects	2,400,000

Total Expenditures	<u>23,730,000</u>
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F. TRANSFERS TO OTHER FUNDS

5,300,000

G. FUND BALANCE: 12/31/2023

- Restricted - Floodplain Preservation Reserve	2,000,000
- Restricted - TABOR Emergency Reserve	822,500
- Reserve for Future Operations	2,382,687

**IV. SPECIAL REVENUE FUND: SOUTH PLATTE RIVER**

A. FUND BALANCE: 1/1/2023

- Restricted - TABOR Emergency Reserve	198,500
- Reserve for Future Operations	245,982

B. REVENUE:

- Taxes	6,594,191
- Investment Interest	20,000

Total Revenues	<u>6,614,191</u>
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C. TRANSFERS FROM OTHER FUNDS	-
D. TOTAL FUNDS AVAILABLE:	7,058,673
E. EXPENDITURES:	
- Operating Costs	85,000
- Construction and Maintenance Projects	6,270,000
	<u>6,270,000</u>
Total Expenditures	6,355,000
F. TRANSFERS TO OTHER FUNDS	490,000
G. FUND BALANCE: 12/31/2023	
- Restricted - TABOR Emergency Reserve	199,000
- Reserve for Future Operations	14,673


<b>V. DEVELOPMENT SERVICES ENTERPRISE</b>
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A. FUND BALANCE: 1/1/2023	
- Reserved for Future Operations	581,065
B. REVENUE:	
- Voluntary Developer Fees	20,000,000
- Administrative Fees	225,000
	<u>225,000</u>
Total Revenues	20,225,000
C. TOTAL FUNDS AVAILABLE:	20,806,065
D. EXPENDITURES:	
- Design and Construction of Regional Infrastructure	20,000,000
- Development Services Projects	500,000
	<u>500,000</u>
Total Expenditures	20,500,000
E. TRANSFERS TO OTHER FUNDS	-
F. FUND BALANCE: 12/31/2023	
- Reserve for Future Operation	306,065

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

Date: 11-17-2022

ATTEST:

  
\_\_\_\_\_  
Secretary

  
\_\_\_\_\_  
Chairperson

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

RESOLUTION NO. 91, SERIES OF 2022  
(Appropriation of Funds for 2023)

WHEREAS, the Board has duly adopted a budget for the fiscal (calendar) year of 2023 based on 2022 property tax revenues received in 2023 (hereinafter referred to as "Fiscal Year 2023") as provided by law; and

WHEREAS, the Statutes of the State of Colorado require that a resolution appropriating 2022 property tax revenue funds for use in Fiscal Year 2023 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, 2023 and December 31, 2023 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 17, 2022, to the uses and purposes hereinafter indicated for the operation of the Mile High Flood District during Fiscal Year 2023.

**I. GENERAL FUND**

EXPENDITURES:

- Salaries and Services	9,946,586
- Operating Costs	2,025,000
- Building Purchase and Remodel	2,500,000
	2,500,000
Total Expenditures	14,471,586

**II. SPECIAL REVENUE FUND: CONSTRUCTION**

EXPENDITURES:

- Operating Costs	370,000
- Watershed Planning Studies	1,200,000
- Floodplain Management Activities	1,325,000
- Construction Projects	26,950,000
	26,950,000
Total Expenditures	29,845,000

**III. SPECIAL REVENUE FUND: MAINTENANCE**

EXPENDITURES:

- Operating Costs	380,000
- Operations and Development Projects	2,088,000
- Flood Warning and Information Services Projects	1,200,000
- Stream Management Projects	17,662,000
- Floodplain Preservation Projects	2,400,000
	2,400,000
Total Expenditures	23,730,000

**IV. SPECIAL REVENUE FUND: SOUTH PLATTE RIVER**

EXPENDITURES:

- Operating Costs	85,000
- Construction and Maintenance Projects	<u>6,270,000</u>
Total Expenditures	6,355,000

**V. DEVELOPMENT SERVICES ENTERPRISE**

EXPENDITURES:

- Design and Construction of Regional Infrastructure	20,000,000
- Development Services Projects	<u>500,000</u>
Total Expenditures	20,500,000

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

Date: 1/17-2022

ATTEST:  
Jan Kulman  
Secretary

[Signature]  
Chairperson

**2023 BUDGET:  
GENERAL FUND**

Account Number	Budget Item	2020 Actual	2021 Actual	2022 Actual	2023 Budget
	<b>BEGINNING FUND BALANCE:</b>				
	TABOR Emergency Reserve	147,000	304,000	310,700	329,300
	Future Base of Operations Reserve	-	-	2,500,000	-
	Future Operations Unrestricted Reserve	525,145	2,626,634	2,395,691	68,896
	<b>REVENUE:</b>				
	1) Taxes				
02-40100-000000	A) Property Taxes	6,325,987	6,447,971	6,886,019	7,149,275
02-40200-000000	B) Specific Ownership Taxes	3,753,114	3,981,185	3,687,579	3,700,000
02-42100-000000	C) Delinquent Property Tax Interest	5,501	4,056	5,643	
02-43500-000000	2) Investment Interest	40,213	27,021	67,796	50,000
02-43300-000000	3) Sale of Fixed Assets	-	620	50	
02-43200-000000	4) Miscellaneous Income	6,500	128,981	12,802	
02-43100-000000	5) Seminars and Conferences	-	38,939	52,518	10,000
02-50100-000000	6) Project Participation Funds Returned	-	19,684	-	
02-50200-000000	7) Project Participation Interest Returned	3	4,152	-	
	<b>Total Revenue</b>	<b>10,131,318</b>	<b>10,652,609</b>	<b>10,712,407</b>	<b>10,909,275</b>
	<i>Transfers from SPR and Maintenance</i>	-	-	-	3,590,000
	<b>Total Funds</b>	<b>10,656,463</b>	<b>13,279,243</b>	<b>13,108,098</b>	<b>14,568,171</b>
	<b>EXPENDITURES:</b>				
	1) Salaries and Services				
	A) Payroll				
02-01-61111-000000	1) Payroll: Employees with Benefits	1,503,217	4,868,110	5,697,775	6,745,000
02-01-61211-000000	2) Payroll: Employees without Benefits	97,743	271,669	223,633	379,500
02-01-61711-000000	3) Compensated Absences	108,732	207,332	-	368,000
	<i>Subtotal Payroll</i>	<b>1,709,692</b>	<b>5,347,111</b>	<b>5,921,407</b>	<b>7,492,500</b>
	B) Benefits				
02-01-61311-000000	1) CRA 401(A) Plan	59,419	244,083	324,735	404,700
02-01-61321-000000	2) CRA 401(A) Plan - FICA Replacement	97,846	304,694	350,879	418,190
	3) CRA 457 Plan - Deferred Compensation	19,157	46,353	-	-
02-01-61323-000000	3) Social Security	6,071	12,197	13,937	25,529
02-01-61322-000000	4) Medicare	29,535	67,385	78,678	101,175
02-01-61331-000000	5) Employee Insurance	160,533	612,484	600,374	762,804
02-01-61332-000000	6) Health Savings Account	58,593	239,766	256,913	311,688
02-01-61342-000000	7) Tuition Reimbursement	2,242	2,034	3,470	12,000
02-01-61212-000000	9) Employee Recognition	13,906	21,855	16,934	35,000
	<i>Subtotal Benefits</i>	<b>447,302</b>	<b>1,550,852</b>	<b>1,645,919</b>	<b>2,071,086</b>
	C) Contract Services				
02-02-61611-000000	1) Legal Services	31,890	36,349	63,247	88,000
02-02-61641-000000	2) Accounting Services	22,645	64,630	31,861	55,000
02-02-61671-000000	3) Personnel Services	7,178	18,870	77,120	40,000
	4) IT Services	-	-	-	200,000
	<i>Subtotal Contract Services</i>	<b>61,713</b>	<b>119,849</b>	<b>172,227</b>	<b>383,000</b>
	<b>Total Salary &amp; Services</b>	<b>2,218,707</b>	<b>7,017,812</b>	<b>7,739,554</b>	<b>9,946,586</b>



**2023 BUDGET:  
GENERAL FUND**

Account Number	Budget Item	2020 Actual	2021 Actual	2022 Actual	2023 Budget
	2) Operating Costs				
	A) Office Equipment				
02-09-65111-000000	1) Office Equipment Purchases	30,944	50	-	40,000
02-03-65141-000000	2) Office Equipment Maintenance	24,934	29,364	22,827	25,000
02-09-65191-000000	3) Computer Hardware	87,883	82,332	37,568	75,000
02-09-65611-000000	4) Computer Software	73,499	107,657	121,015	125,000
02-03-65616-000000	B) Office Supplies	10,848	10,704	12,643	10,000
02-03-65621-000000	C) Shipping & Mailing	4,034	1,298	852	2,000
02-03-65626-000000	D) Telephone, Internet, Conferencing	82,436	94,015	120,651	75,000
02-03-65628-000000	E) Data & Records Management	141,655	187,508	122,934	200,000
02-04-65635-000000	F) Rent	46,202	455,510	462,767	550,000
02-09-65150-000000	G) Office Remodeling/Improvements	55,277	21,371	2,449	50,000
02-03-65636-000000	H) Board of Directors Expense	1,206	2,725	6,474	8,000
02-15-65911-000000	I) Treasurer's Fees	84,736	86,874	93,012	97,000
02-03-65641-000000	J) Printing and Publishing	7,755	3,670	16,761	8,000
02-03-65656-000000	K) Insurance	63,372	73,291	78,199	150,000
02-03-65671-000000	L) Employee Training	37,941	2,813	13,728	100,000
02-10-65651-000000	O) Public Affairs	137,935	50,000	-	50,000
02-03-65661-000000	P) Dues & Subscriptions	25,329	25,195	13,023	35,000
02-03-63666-000000	Q) Meetings & Conferences	11,029	17,619	29,714	45,000
02-03-66111-000000	R) Local Expense	3,846	1,759	10,983	15,000
02-03-63121-000000	S) Auto Reimbursement	87,037	81,403	64,823	100,000
02-03-66211-000000	T) Travel Expense	6,746	17,016	54,016	80,000
	U) Building Management & Utilities	-	-	-	140,000
02-03-65695-000000	V) Miscellaneous	7,088	6,866	198,988	45,000
	<i>Total Operating Costs</i>	<i>1,031,732</i>	<i>1,359,040</i>	<i>1,483,429</i>	<i>2,025,000</i>
	3) Future Base of Operations				
02-09-65000-00000	A) Building Purchase and Remodel	-	-	5,308,038	2,500,000
	<i>Subtotal Future Base of Operations Reserve Projects</i>	<i>-</i>	<i>-</i>	<i>5,308,038</i>	<i>2,500,000</i>
	4) Operations and Development Projects				
02-10-74311-000000	A) Criteria & Standards	291,265	-	-	-
02-10-74112-000000	B) Permit Support	166,571	-	-	-
02-10-65680-000000	C) Annual Seminar	20,000	-	-	-
02-10-74795-000000	D) Other O & D Projects:	1,619,146	-	-	-
	<i>Total Operations and Development Projects</i>	<i>2,096,983</i>	<i>-</i>	<i>-</i>	<i>-</i>
	5) Flood Warning Projects				
02-08-72311-000000	A) Early Warning Planning	57,735	-	-	-
02-08-72421-000000	B) Flood Damage Documentation	36	-	-	-
02-08-72751-000000	C) Meteorologist	134,850	-	-	-
02-08-72763-000000	D) Data & Communications	31,331	-	-	-
02-08-72911-000000	E) ALERT System Maintenance	2,400	-	-	-
02-08-72795-000000	F) Other FW&IS Projects	212,736	-	-	-
	<i>Total Flood Warning Projects</i>	<i>439,088</i>	<i>-</i>	<i>-</i>	<i>-</i>

**2023 BUDGET:  
GENERAL FUND**

Account Number	Budget Item	2020 Actual	2021 Actual	2022 Actual	2023 Budget
	<i>6) Watershed Services Projects</i>				
02-07-73111-000000	A) Adams County Planning Studies	350,000	-	-	-
02-07-73112-000000	B) Arapahoe County Planning Studies	290,000	-	-	-
02-07-73113-000000	C) Boulder County Planning Studies	100,000	-	-	-
02-07-73117-000000	D) Broomfield County Planning Studies	-	-	-	-
02-07-73114-000000	E) Denver County Planning Studies	-	-	-	-
02-07-73115-000000	F) Douglas County Planning Studies	-	-	-	-
02-07-73116-000000	G) Jefferson County Planning Studies	62,000	-	-	-
02-07-72995-000000	H) Other Planning Studies	346,643	-	-	-
02-06-72113-000000	J) Flood Mapping Studies	742,897	-	-	-
02-06-72812-000000	K) Flood Risk Communication & Mitigation	40,236	-	-	-
02-06-72995-000000	L) Other Floodplain Management Projects	154,545	-	-	-
	<i>Total Watershed Services Projects</i>	<i>2,086,321</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<b>Total Expenditures</b>	<b>7,872,830</b>	<b>8,376,852</b>	<b>14,531,021</b>	<b>14,471,586</b>
	<i>Revenue minus Expense without Extraordinary Expenditures</i>	<i>2,258,488</i>	<i>2,275,757</i>	<i>(3,818,615)</i>	<i>27,689</i>
	<i>Transfers to other Funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<b>FUND BALANCE BREAKDOWN:</b>				
	Future Base of Operations Reserve	-	2,500,000	-	-
	TABOR Emergency Reserve	304,000	310,700	321,400	327,500
	TABOR Emergency Reserve as % of Revenue	3.00%	2.917%	3.000%	3.002%
	Reserve for Future Operations	2,626,633	2,395,691	1,066,376	<b>98,385</b>
	Fund Balance as % of Revenue	25.93%	22.49%	9.95%	0.90%

## 2023 BUDGET: CONSTRUCTION FUND

Account Number	Budget Item	2020 Actual	2021 Actual	2022 Actual	2023 Budget
	<b>BEGINNING FUND BALANCE:</b>				
	TABOR Emergency Reserve	571,000	759,500	769,000	823,300
	Future Operations Unrestricted Reserve	1,835,572	3,538,782	1,169,004	353,099
	<b>REVENUE:</b>				
	1) Taxes				
06-40100-000000	A) Property Taxes	25,152,575	25,609,307	27,374,927	27,233,137
06-40200-000000	B) Specific Ownership Taxes	-	-	-	-
06-42100-000000	C) Delinquent Property Tax Interest	21,857	16,132	22,392	-
06-43500-000000	2) Investment Interest	96,266	58,105	231,763	100,000
06-43200-000000	3) Miscellaneous Income	-	-	-	-
	4) Project Participation Funds Returned	42,448	-	-	-
	5) Project Participation Interest Returned	-	-	-	-
	<i>Total Revenue</i>	<b>25,313,146</b>	<b>25,683,544</b>	<b>27,629,082</b>	<b>27,333,137</b>
	<i>Transfers from other Funds</i>	-	-	-	<b>2,200,000</b>
	<b>Total Funds</b>	<b>27,148,718</b>	<b>29,222,326</b>	<b>28,798,086</b>	<b>29,886,236</b>
	<b>EXPENDITURES:</b>				
	1) Salaries and Services				
	A) Payroll				
06-01-61111-000000	1) Payroll: Employees with Benefits	1,284,302	-	-	-
06-01-61211-000000	2) Payroll: Employees without Benefits	-	-	-	-
06-01-61711-000000	3) Compensated Absences	76,611	-	-	-
	Subtotal Payroll	1,360,913	-	-	-
	B) Benefits				
06-01-61311-000000	1) Retirement - CCOERA	52,847	-	-	-
06-01-61321-000000	2) Retirement - FICA Replacement	78,982	-	-	-
06-01-61322-000000	3) Medicare Cost - Employ	18,883	-	-	-
06-01-61323-000000	4) Social Security - Employ	-	-	-	-
06-01-61324-000000	5) Deferred (457)	26,424	-	-	-
06-01-61331-000000	6) Employee Insurance	149,512	-	-	-
06-01-61332-000000	7) Health Savings Account	63,375	-	-	-
06-01-61342-000000	8) Tuition Reimbursement	-	-	-	-
06-01-61212-000000	9) Employee Recognition	-	-	-	-
	Subtotal Benefits	390,023	-	-	-
	C) Contract Services				
06-02-61611-000000	1) Legal Services	-	-	-	-
06-02-61641-000000	2) Accounting Services	-	-	-	-
06-02-61671-000000	3) Personnel Services	-	-	-	-
	Subtotal Contract Services	-	-	-	-
	Total Salaries & Services	1,750,936	-	-	-

## 2023 BUDGET: CONSTRUCTION FUND

Account Number	Budget Item	2020 Actual	2021 Actual	2022 Actual	2023 Budget
	2) Operating Costs				
06-04-65635-000000	A) Rent	167,129	-	-	-
06-03-65695-000000	B) Miscellaneous	11,724	-	-	-
06-15-65911-000000	C) Treasurer's Fees	336,647	345,156	369,510	370,000
	<i>Total Operating Costs</i>	<i>515,500</i>	<i>345,156</i>	<i>369,510</i>	<i>370,000</i>
	3) Watershed Planning Projects				
06-07-73111-000000	A) Adams County Planning Studies	-	302,000	220,000	300,000
06-07-73112-000000	B) Arapahoe County Planning Studies	-	145,000	486,610	200,000
06-07-73113-000000	C) Boulder County Planning Studies	-	18,528	10,480	-
06-07-73117-000000	D) Broomfield County Planning Studies	-	-	-	-
06-07-73114-000000	E) Denver County Planning Studies	-	73,330	125,000	100,000
06-07-73115-000000	F) Douglas County Planning Studies	-	-	-	-
06-07-73116-000000	G) Jefferson County Planning Studies	-	125,000	49,000	100,000
06-07-72995-000000	H) Other Planning Studies	-	152,312	87,336	500,000
06-06-72113-000000	I) Flood Mapping Studies	-	1,409,052	1,317,493	900,000
06-06-72812-000000	J) Flood Risk Communication & Mitigation	-	62,696	18,928	50,000
06-06-72995-000000	K) Other Floodplain Management Projects	-	65,748	398,841	375,000
	<i>Total Watershed Planning Projects</i>	<i>-</i>	<i>2,353,666</i>	<i>2,713,688</i>	<i>2,525,000</i>
	4) Construction Projects				
06-05-71111-000000	A) Adams County	2,300,000	3,000,000	3,100,000	3,400,000
06-05-71112-000000	B) Arapahoe County	3,385,000	5,665,000	3,855,000	5,000,000
06-05-71113-000000	C) Boulder County	1,900,000	2,720,000	2,700,000	3,000,000
06-05-71117-000000	D) Broomfield County	270,000	790,000	580,000	610,000
06-05-71114-000000	E) Denver County	8,500,000	7,800,000	7,600,000	7,640,000
06-05-71115-000000	F) Douglas County	1,400,000	1,950,000	2,250,000	2,600,000
06-05-71116-000000	G) Jefferson County	3,400,000	3,420,000	3,000,000	4,600,000
06-05-77111-000000	H) Contingency	-	-	-	100,000
	<i>Total Construction Projects</i>	<i>21,155,000</i>	<i>25,345,000</i>	<i>23,085,000</i>	<i>26,950,000</i>
	<b>Total Expenditures</b>	<b>23,421,436</b>	<b>28,043,822</b>	<b>26,168,198</b>	<b>29,845,000</b>
	<i>Revenue minus Expense without Extraordinary Expenditures</i>	<i>1,891,710</i>	<i>(2,360,278)</i>	<i>1,460,884</i>	<i>(2,511,863)</i>
	<i>Transfers to other Funds</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
	<b>FUND BALANCE BREAKDOWN:</b>				
	TABOR Emergency Reserve	759,500	769,000	828,900	820,000
	TABOR Emergency Reserve as % of Revenue	3.00%	2.99%	3.00%	3.00%
	<b>Reserve for Future Operations</b>	<b>3,538,782</b>	<b>1,169,004</b>	<b>2,569,988</b>	<b>44,536</b>
	Fund Balance as % of Revenue	13.98%	4.55%	9.30%	0.16%

**2023 BUDGET:**  
**MAINTENANCE FUND**

Account Number	Budget Item	2020 Actual	2021 Actual	2022 Actual	2023 Budget
	<b>BEGINNING FUND BALANCE:</b>				
	TABOR Emergency Reserve	572,000	759,500	759,500	823,200
	Floodplain Property Acquisition Reserve	500,000	2,000,000	2,000,000	2,000,000
	Future Operations Unrestricted Reserve	1,549,789	5,176,085	4,849,569	4,003,851
	<b>REVENUE:</b>				
	1) Taxes				
07-40100-000000	A) Property Taxes	25,152,575	25,609,307	27,374,927	27,233,137
07-40200-000000	B) Specific Ownership Taxes	-	-	-	-
07-42100-000000	C) Delinquent Property Tax Interest	21,857	16,100	22,392	-
07-43500-000000	2) Investment Interest	178,559	95,704	340,549	175,000
07-43200-000000	3) Miscellaneous Income	-	-	9,102	-
07-50100-000000	4) Project Participation Funds Returned	-	-	-	-
07-50200-000000	5) Project Participation Interest Returned	-	-	-	-
	<i>Total Revenue</i>	25,352,991	25,721,111	27,746,970	27,408,137
	<i>Transfers from other Funds</i>	-	-	-	-
	<b>Total Funds</b>	<b>27,402,780</b>	<b>32,897,196</b>	<b>34,596,539</b>	<b>33,411,988</b>
	<b>EXPENDITURES:</b>				
	1) Salaries and Services				
	A) Payroll				
07-01-61111-000000	1) Payroll: Employees with Benefits	1,343,608	-	-	-
07-01-61211-000000	2) Payroll: Employees without Benefits	145,371	-	-	-
07-01-61711-000000	3) Compensated Absences	59,664	-	-	-
	Subtotal Payroll	1,548,643	-	-	-
	B) Benefits				
07-01-61311-000000	1) Retirement - CCOERA	54,999	-	-	-
07-01-61321-000000	2) Retirement - FICA Replacement	84,060	-	-	-
07-01-61322-000000	3) Medicare Cost - Employee	20,453	-	-	-
07-01-61323-000000	4) Social Security - Employee	9,111	-	-	-
07-01-61324-000000	5) Deferred (457)	27,499	-	-	-
07-01-61331-000000	6) Employee Insurance	185,693	-	-	-
07-01-61332-000000	7) Health Savings Account	72,869	-	-	-
07-01-61342-000000	8) Tuition Reimbursement	-	-	-	-
07-01-61212-000000	9) Employee Recognition	-	-	-	-
	Subtotal Benefits	454,684	-	-	-
	C) Contract Services				
07-02-61611-000000	1) Legal Services	-	-	-	-
07-02-61641-000000	2) Accounting Services	-	-	-	-
07-02-61671-000000	4) Personnel Services	-	-	-	-
	Subtotal Contract Services	-	-	-	-
	<b>Total Salaries &amp; Services</b>	<b>2,003,327</b>	<b>-</b>	<b>-</b>	<b>-</b>

**2023 BUDGET:**  
**MAINTENANCE FUND**

Account Number	Budget Item	2020 Actual	2021 Actual	2022 Actual	2023 Budget
07-04-65635-000000	2) Operating Costs				
	B) Rent	167,129	-	-	-
07-15-65911-000000	A) Treasurer's Fees	336,647	345,156	369,510	380,000
	<i>Total Operating Costs</i>	<i>503,776</i>	<i>345,156</i>	<i>369,510</i>	<i>380,000</i>
	2) Operations and Development Projects				
07-10-74311-000000	A) Criteria & Standards Development	-	290,165	228,106	340,000
07-10-74112-000000	B) Permitting Support and Environmental Management	-	312,948	184,526	378,000
07-10-74795-000000	C) Special Projects	148	1,674,245	2,973,657	1,000,000
07-10-65680-000000	D) Education & Outreach	-	210,532	291,929	370,000
	<i>Total Operations and Development Projects</i>	<i>148</i>	<i>2,487,890</i>	<i>3,678,218</i>	<i>2,088,000</i>
	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	20,000
07-08-72751-000000	C) Meteorologist	-	128,055	130,210	150,000
07-08-72763-000000	D) Data & Communications	-	45,277	32,170	60,000
07-08-72911-000000	E) ALERT System	-	37,640	17,764	30,000
07-08-72795-000000	F) Other FW&IS Projects	-	212,971	118,069	150,000
07-07-78113-000000	G) Stream Gage Maintenance (Includes USGS)	121,296	99,460	101,826	120,000
07-08-78111-000000	H) Flood Monitoring Maintenance	553,747	512,798	553,529	620,000
	<i>Total Flood Warning Projects</i>	<i>675,043</i>	<i>1,049,450</i>	<i>965,741</i>	<i>1,200,000</i>
	4) Stream Management Projects				
07-05-75121-000000	A) Adams County	2,099,113	2,771,981	2,795,365	2,295,282
07-05-75221-000000	B) Arapahoe County	3,140,235	4,257,008	4,022,472	3,181,866
07-05-75321-000000	C) Boulder County	1,704,221	1,987,196	1,550,083	1,646,401
07-05-75721-000000	D) Broomfield County	114,783	279,695	699,129	781,321
07-05-75421-000000	E) Denver County	5,475,299	7,223,627	6,192,875	5,195,156
07-05-75521-000000	F) Douglas County	1,458,380	1,502,486	1,388,102	2,082,495
07-05-75621-000000	G) Jefferson County	2,560,150	3,385,034	3,288,089	2,477,479
07-05-75499-000000	H) Contingency	-	515	-	-
07-05-75676-000000	I) Field Supplies	1,866	1,751	2,690	2,000
	<i>Subtotal Stream Management Projects</i>	<i>16,554,047</i>	<i>21,409,294</i>	<i>19,938,805</i>	<i>17,662,000</i>
	5) Floodplain Preservation				
07-19-79500-000000	A) Floodplain Preservation Acquisitions	401,427	755,837	1,279,595	2,400,000
	<i>Subtotal Floodplain Preservation Reserve Projects</i>	<i>401,427</i>	<i>755,837</i>	<i>1,279,595</i>	<i>2,400,000</i>
	<b>Total Expenditures</b>	<b>20,137,768</b>	<b>26,047,627</b>	<b>26,231,869</b>	<b>23,730,000</b>
	<i>Revenue minus Expense without Extraordinary Expenditures</i>	5,215,223	(326,516)	1,515,101	3,678,137
	<i>Transfers to General Fund</i>	-	-	-	3,100,000
	<i>Transfers to Construction Fund</i>	-	-	-	2,200,000
	<b>FUND BALANCE BREAKDOWN:</b>				
	Floodplain Preservation Reserve	2,000,000	2,000,000	2,000,000	2,000,000
	TABOR Emergency Reserve	759,500	759,500	832,500	822,500
	TABOR Emergency Reserve as % of Revenue	3.00%	2.953%	3.000%	3.001%
	<b>Reserve for Future Operations</b>	<b>5,176,085</b>	<b>4,849,569</b>	<b>6,291,670</b>	<b>2,382,688</b>
	Fund Balance as % of Revenue	20.42%	18.85%	22.68%	8.69%

**2023 BUDGET:**  
DEVELOPMENT SERVICES ENTERPRISE  
(Development Improvement Projects)

Account Number	Budget Item	2020 Actual	2021 Actual	2022 Actual	2023 Budget
	<b>BEGINNING FUND BALANCE:</b>	-	400,622	776,127	581,065
	<b>REVENUE:</b>				
09-43500-000000	Investment Interest	-	3,956	12,624	-
09-44100-000000	1) Design & Construction Fees	10,984,379	14,643,607	3,730,861	20,000,000
09-44500-000000	2) Administrative Fees	400,622	208,537	119,884	225,000
	<i>Total Revenue</i>	<i>11,385,001</i>	<i>14,856,099</i>	<i>3,863,369</i>	<i>20,225,000</i>
	<i>Total Funds Available</i>	<i>11,385,001</i>	<i>15,256,721</i>	<i>4,639,496</i>	<i>20,806,065</i>
	<b>EXPENDITURES:</b>				
09-05-71100-000000	1) Design & Construction of Regional Infrastructure	10,984,379	14,320,113	3,723,626	20,000,000
	2) Development Services Projects	-	160,482	88,169	500,000
	<i>Total Expenditures</i>	<i>10,984,379</i>	<i>14,480,595</i>	<i>3,811,795</i>	<i>20,500,000</i>
	<i>Revenue minus Expense without Extraordinary Expenditures</i>	<i>400,622</i>	<i>375,505</i>	<i>51,574</i>	<i>(275,000)</i>
09-19-79132-000000	<i>Transfer to other Funds</i>	-	-	-	-
	<b>ENDING FUND BALANCE:</b>				
	Reserve for Future Operations	400,622	776,127	827,701	306,065

**2023 BUDGET:**  
**SOUTH PLATTE RIVER FUND**

Account Number	Budget Item	2020 Actual	2021 Actual	2022 Actual	2023 Budget
	<b>BEGINNING FUND BALANCE:</b>				
	TABOR Emergency Reserve	138,000	174,500	180,600	198,500
	Future Operations Unrestricted Reserve	168,786	250,512	8,365	245,982
	<b>REVENUE:</b>				
	1) Taxes				
05-40100-000000	A) Property Taxes	5,402,648	5,612,081	5,990,528	6,274,191
05-40200-000000	B) Specific Ownership Taxes	368,473	398,483	371,934	320,000
05-42100-000000	C) Delinquent Property Tax Interest	4,847	3,195	4,545	-
05-43500-000000	2) Investment Interest	25,364	12,773	37,560	20,000
05-43200-000000	3) Miscellaneous Income	-	-	-	-
05-50100-000000	4) Project Participation Funds Returned	-	-	-	-
05-50200-000000	5) Project Participation Interest Returned	100	-	-	-
	<b>Total Revenue</b>	<b>5,801,432</b>	<b>6,026,532</b>	<b>6,404,567</b>	<b>6,614,191</b>
	<i>Transfers from other Funds</i>	-	-	-	-
	<b>Total Funds</b>	<b>5,970,218</b>	<b>6,277,044</b>	<b>6,412,932</b>	<b>6,860,173</b>
	<b>EXPENDITURES:</b>				
	1) Salaries and Services				
	A) Payroll				
05-01-61111-000000	1) Payroll: Employees with Benefits	237,320	-	-	-
05-01-61211-000000	2) Payroll: Employees without Benefits	-	-	-	-
05-01-61711-000000	3) Compensated Absences	60,741	-	-	-
	Subtotal Payroll	298,061	-	-	-
	B) Benefits				
05-01-61311-000000	1) Retirement - CCOERA	9,608	-	-	-
05-01-61321-000000	2) Retirement - FICA Replacement	14,593	-	-	-
05-01-61322-000000	3) Medicare Cost - Employ	3,502	-	-	-
05-01-61323-000000	4) Social Security - Employ	-	-	-	-
05-01-61324-000000	5) Deferred (457)	4,804	-	-	-
05-01-61331-000000	6) Employee Insurance	28,967	-	-	-
05-01-61332-000000	7) Health Savings Account	3,300	-	-	-
05-01-61342-000000	8) Tuition Reimbursement	-	-	-	-
05-01-61212-000000	9) Employee Recognition	-	-	-	-
	Subtotal Benefits	64,774	-	-	-
	C) Contract Services				
05-02-61611-000000	1) Legal Services	-	-	-	-
05-02-61641-000000	2) Accounting Services	-	-	-	-
05-02-61671-000000	3) Personnel Services	-	-	-	-
	Subtotal Contract Services	-	-	-	-
	Total Salaries & Services	362,835	-	-	-
	2) Operating Costs				
	A) Rent	41,782	-	-	-
	B) Treasurers Fees	70,864	74,418	79,549	85,000
	Total Operating Costs	112,646	74,418	79,549	85,000



**2023 BUDGET:**  
**SOUTH PLATTE RIVER FUND**

Account Number	Budget Item	2020 Actual	2021 Actual	2022 Actual	2023 Budget
05-05-77951-000000	2) South Platte River Services				
	A) Maintenance	807,791	2,318,161	3,473,099	2,700,000
05-05-76111-000000	B) Construction	1,899,934	3,870,000	2,850,000	3,550,000
05-05-75995-000000	C) Contingency	2,500,000	-	-	20,000
	<i>Total South Platte River Services</i>	<i>5,207,725</i>	<i>6,188,161</i>	<i>6,323,099</i>	<i>6,270,000</i>
	<b>Total Expenditures</b>	<b>5,683,206</b>	<b>6,262,579</b>	<b>6,402,648</b>	<b>6,355,000</b>
	<i>Revenue minus Expense without Extraordinary Expenditures</i>	<i>118,226</i>	<i>(236,047)</i>	<i>1,919</i>	<i>259,191</i>
	<i>Transfers to General Fund</i>				<b>490,000</b>
	<b>FUND BALANCE BREAKDOWN:</b>				
	TABOR Emergency Reserve	174,500	180,600	192,138	199,000
	TABOR Emergency Reserve as % of Revenue	3.01%	2.997%	3.000%	3.009%
	Reserve for Future Operations	250,512	<b>8,365</b>	<b>(1,254)</b>	<b>14,673</b>
	Fund Balance as % of Revenue	4.32%	0.14%	-0.02%	0.22%