

STATE OF COLORADO  
COUNTY OF ARAPAHOE  
COLUMBINE WATER AND SANITATION DISTRICT  
2023 BUDGET RESOLUTION

The Board of Directors of the Columbine Water and Sanitation District, Arapahoe County, Colorado held a special meeting on Thursday, December 8, 2022, at the hour of 4:00 P.M., at Columbine Country Club, 17 Fairway Lane, Columbine Valley, Colorado.

The following members of the Board of Directors were present:

President: **Lee E. Schiller**  
Assistant Secretary: **Steven Nichols**  
Assistant Secretary: **Brian Mackey**

Also present were: Cynthia Lane, District Management; and Jenifer Ivey, Icenogle Seaver Pogue, P.C.

Ms. Ivey reported that proper notice was made to allow the Board of Directors of the Columbine Water and Sanitation District to conduct a public hearing on the 2023 budget and, prior to the meeting, each of the directors had been notified of the date, time and place of this meeting and the purpose for which it was called. It was further reported that this meeting is a special meeting of the Board of Directors of the District and that a notice of special meeting was posted on a public website of the District, <https://columbinewsd.colorado.gov/>, no less than twenty-four hours prior to the holding of the meeting, and to the best of her knowledge, remains posted to the date of this meeting.

Thereupon, Director Nichols introduced and moved the adoption of the following Resolution:

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN AND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COLUMBINE WATER AND SANITATION DISTRICT, ARAPAHOE COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023.

WHEREAS, the Board of Directors (the “Board”) of the Columbine Water and Sanitation District (the “District”) has authorized its treasurer and accountant to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget was submitted to the Board for its review and consideration on or before October 15, 2022; and

WHEREAS, the proposed budget is more than fifty thousand dollars (\$50,000.00), due and proper notice was published on Thursday, November 24, 2022, in the *Littleton Independent*, indicating (i) the date and time of the hearing at which the adoption of the proposed budget will be considered; (ii) that the proposed budget is available for inspection by the public at a designated place; (iii) that any interested elector of the District may file any objections to the proposed budget at any time prior to the final adoption of the budget by the District; and (iv) if applicable, the amount of the District’s increased property tax revenues resulting from a request to the Division of Local Government pursuant to Section 29-1-302(1), C.R.S.; and an original publisher’s Affidavit of Publication is attached hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, the proposed budget was open for inspection by the public at the designated place; and

WHEREAS, a public hearing was held on Thursday, December 8, 2022 and interested electors were given the opportunity to file or register any objections to said proposed budget and any such objections were considered by the Board; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available to the Board regarding the effects of Section 29-1-301, C.R.S., and Article X, Section 20 of the Colorado Constitution; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law; and

WHEREAS, pursuant to Section 29-1-113(1), C.R.S., the Board shall cause a certified copy of the budget, including the budget message and any resolutions adopting the budget, appropriating moneys and fixing the rate of any mill levy, to be filed with the Division of Local Government within thirty (30) days following the beginning of the fiscal year of the budget adopted; and

WHEREAS, pursuant to Section 32-1-1201, C.R.S., the Board shall determine in each year the amount of money necessary to be raised by taxation, taking into consideration those items required by law, and shall certify the rate so fixed to the board of county commissioners of each county within the District or having a portion of its territory within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COLUMBINE WATER AND SANITATION DISTRICT, ARAPAHOE COUNTY, COLORADO:

Section 1. Summary of 2023 Revenues and 2023 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2023, as more specifically set forth in the budget attached hereto as Exhibit B and incorporated herein by this reference, are accepted and approved.

Section 2. Adoption of Budget. That the budget as submitted, and if amended, then as amended, and attached hereto as Exhibit B and is approved and adopted as the budget of the District for fiscal year 2023. In the event the final assessed valuation provided by the Arapahoe County Assessor's Office differs from the assessed valuation used in the proposed budget, the District's accountant is hereby directed to modify and/or adjust the budget and mill levy certification as needed to reflect the final assessed valuation without the need for additional Board authorization.

Section 3. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

Section 4. Budget Certification. That the budget shall be certified by Paul M. Robinson, Secretary of the District, and made a part of the public records of the District and a certified copy of the approved and adopted budget shall be filed with the Division of Local Government.

Section 5. 2023 Levy of General Property Taxes. That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the General Fund for operating expenses is \$153,300 and that the 2022 valuation for assessment, as certified by the Arapahoe County Assessor, is \$59,789,523 That for the purposes of meeting all general operating expenses of the District during the 2023 budget year, there is hereby levied a tax of 2.564 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2023.

Section 6. 2023 Levy of Debt Retirement Expenses. That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the Debt Service Fund for debt retirement expense is \$14,888 and that the 2022 valuation for assessment, as certified by the Arapahoe County Assessor, is \$59,789,523. That for the purposes of meeting all debt retirement expenses of the District during the 2023 budget year, there is hereby levied a tax of 0.249 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2023.

Section 7. Certification to County Commissioners. That the Board Secretary and/or District's accountant are hereby authorized and directed to immediately certify to the Board of County Commissioners of Arapahoe County, the mill levy for the District hereinabove determined and set. That said certification shall be in substantially the following form attached hereto as Exhibit C and incorporated herein by this reference.

**[The remainder of this page is intentionally left blank.]**

The foregoing Resolution was seconded by Director Mackey.

RESOLUTION APPROVED AND ADOPTED THIS 8TH DAY OF DECEMBER 2022.

COLUMBINE WATER AND SANITATION DISTRICT

DocuSigned by:  
*Lee E. Schiller*  
F4F23347206D4D3...

By: Lee E. Schiller  
Its: President

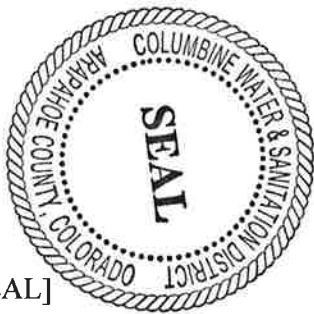
ATTEST:

DocuSigned by:  
*Paul M. Robinson*  
D68149F4F43C4AB...  
By: Paul M. Robinson  
Its: Secretary

STATE OF COLORADO  
COUNTY OF ARAPAHOE  
COLUMBINE WATER AND SANITATION DISTRICT

I, Paul M. Robinson, hereby certify that I am a director and the duly elected and qualified Secretary of the Columbine Water and Sanitation District, and that the foregoing constitutes a true and correct copy of the record of proceedings of the Board of Directors of the District, adopted at a special meeting of the Board of Directors of the Columbine Water and Sanitation District held on Thursday, December 8, 2022, at Columbine Country Club, 17 Fairway Lane, Columbine Valley, Colorado, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2023; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 8th day of December 2022.



[SEAL]

DocuSigned by:

*Paul M. Robinson*

D68149F4F43C4AB...

Paul M. Robinson, Secretary

**EXHIBIT A**

Affidavit  
Notice as to Proposed 2023 Budget

Colorado Community Media  
750 W. Hampden Ave. Suite 225  
Englewood, CO 80110

Columbine Water & San. Dist (ISP) \*\*  
c/o Icenogle Seaver Pogue P.C.  
4725 South Monaco Street, Suite 225  
Denver CO 80237

## AFFIDAVIT OF PUBLICATION

State of Colorado        }  
County of Arapahoe    } ss

This Affidavit of Publication for the Littleton Independent, a weekly newspaper, printed and published for the County of Arapahoe, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 11/24/2022, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.



For the Littleton Independent

State of Colorado        }  
County of Arapahoe    } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Linda Shapley, publisher of said newspaper, who is personally known to me to be the identical person in the above certificate on 11/24/2022. Linda Shapley has verified to me that she has adopted an electronic signature to function as her signature on this document.



Carla Bethke  
Notary Public  
My commission ends April 11, 2026

CARLA BETHKE  
NOTARY PUBLIC  
STATE OF COLORADO  
NOTARY ID 20004025550  
MY COMMISSION EXPIRES APRIL 11, 2026

### Public Notice

#### NOTICE AS TO PROPOSED 2023 BUDGET AND HEARING COLUMBINE WATER AND SANITATION DISTRICT

NOTICE IS HEREBY GIVEN that a proposed budget has been submitted to the COLUMBINE WATER AND SANITATION DISTRICT for the ensuing year of 2023. A copy of such proposed budget has been filed in the office of the District, 8739 West Coal Mine Avenue, Littleton, Colorado, where same is open for public inspection. Such proposed budget will be considered at a hearing at the special meeting of the Columbine Water and Sanitation District to be held at 4:00 P.M., on Thursday, December 8, 2022. The meeting will be held at Columbine Country Club, 17 Fairway Lane, Columbine Valley, Colorado. Any interested elector within the Columbine Water and Sanitation District may inspect the proposed budget and file or register any objections at any time prior to the final adoption of the 2023 budget.

BY ORDER OF THE BOARD OF DIRECTORS:  
COLUMBINE WATER AND SANITATION DISTRICT

By: /s/ ICENOGL | SEAVER | POGUE  
A Professional Corporation

Legal Notice No. 630611  
First Publication: November 24, 2022  
Last Publication: November 24, 2022  
Publisher: Littleton Independent



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**BY ORDER OF THE BOARD OF DIRECTORS:  
COLUMBINE WATER AND SANITATION DISTRICT**

By: /s/ ICENOGLE | SEAVER | POGUE  
A Professional Corporation

Publish In: *Littleton Independent*  
Publish On: Thursday, November 24, 2022

**EXHIBIT B**

Budget Document  
Budget Message

# **COLUMBINE WATER AND SANITATION DISTRICT**

## **2023 BUDGET REPORT**

### **GENERAL**

The 2023 Columbine Water and Sanitation District (Columbine) budget includes an explanatory budget report, the 2023 budget, property tax assessment report, and a schedule of lease – purchase agreements. The financial portion includes 2020 and 2021 actual results, an estimate of 2022 results and the 2023 budget.

Columbine is a quasi-municipal corporation, governed pursuant to provisions of the Colorado Special District Act. The District's service area is located in Arapahoe County, Colorado and serves the following subdivisions: Columbine Country Club, Columbine Lakes, The Villas, Coventry, portions of the Hamlet, Country Club Villas, Brookhaven, Willowcroft Manor, and Wilder Lane.

Services to be provided in accordance with the 2023 budget include operation, maintenance, and repair of Columbine's 12.9 miles of sewer mains and 1,102 sewer taps. Included in the total number of sewer taps are 43 single family equivalent taps serving the Columbine Country Club and 86 single family equivalent taps serving Wilder Elementary School. The remaining taps service residential customers.

The District depends upon the municipalities of Englewood and Littleton for sewage treatment. The cities assess sewer service fees directly to District's users and retain 100 percent of the revenue collected. Columbine maintains and repairs the district's sewer collection mains and one lift station.

Denver Water supplies water to all users in the district and charges users directly for this service. Denver Water maintains and repairs all water lines. Accordingly, the District does not receive any revenue for water treatment or delivery services.

Total revenue from all sources in 2023 is projected to be \$194,970. Total expenditures including contingencies and emergency reserves are budgeted at \$229,152, \$6,600 more than budgeted in 2022. Operating expenditures are budgeted at \$173,000, \$6,195 more than 2022 budgeted expenses of \$166,805. There are no capital expenditures scheduled for 2023. The annual capital construction payment to Valley Sanitation of \$14,900 is budgeted under Debt Service.

Beginning funds available in 2023 are estimated to be \$708,407. The reserve fund balance is projected to decrease \$34,2182 to \$674,225 at year end 2023. Excluding expenditures from the TABOR emergency reserve and contingency budget items, the reserve fund balance at year end 2023 will be \$715,477, \$7,070 more than the reserve funds projected to be available at year end 2022.

## **BUDGET AND TABOR**

The District prepares its budget on a non-GAAP budgetary basis of accounting to recognize the fiscal impact of sale of assets, capital outlay, and payment of outstanding debt, in addition to its operations and non-operating revenues and contributions. Capital contributions of facilities and depreciation are not reflected on the budget as they do not affect “funds available”. This budgetary accounting is required by State statutes.

The Tabor Amendment to the Colorado Constitution limited the amount of property taxes and other revenues the District is permitted to collect. In November 2002, Columbine electors passed a ballot measure allowing the District to collect and spend revenues from all sources irrespective of the Tabor Amendment revenue limitations.

In November 2015, Columbine electors approved a ballot measure to increase the general operations mill levy by 1.035 mills. The ballot measure allowed the District to convert an expiring debt service mill levy to an operations levy with no increase in taxes paid by District property owners.

## **REVENUE**

### **Property Taxes Operating - \$153,300**

Property taxes to be collected in 2023 for general operations are \$153,300. Property taxes collected in 2022 are estimated to be \$156,000. The operating mill levy to be certified in 2023 (tax year 2022) is 2.564 mills.

Assessed values within Columbine decreased from \$60,861,610 in tax year 2021 to \$59,789,523 in tax year 2022. Additional detail of assessed values and property taxes is shown on page two of the budget.

### **Property Taxes Contract - \$14,888**

Columbine obtained voter approval in November of 2019 to increase taxes from an additional ad valorem mill levy up to 0.300 mills. Contract property taxes to be collected in 2023 are \$14,888 based on a mill levy of .249 for the annual capital construction payment to Valley Sanitation District in accordance with an Intergovernmental Agreement.

### **Specific Ownership Tax - \$12,620**

Specific Ownership taxes are collected by the Arapahoe County Department of Motor Vehicles for vehicles registered within the District. The amount allocated to the District by the County is based upon its proportionate share of all county imposed property taxes. The amount budgeted is 7.5 percent of the total property taxes collected.

**Investment Income - \$14,170**

Cash Reserves are invested with Colotrust Plus+, a Colorado approved local government investment pool (LGIP). Many Government agencies in Colorado pool their invested funds with Colotrust. This offers Colorado local governments a safe way to maximize interest earnings. Investment revenue for 2023 is budgeted at \$14,170 and assumes an interest rate of 2.0 percent.

**Tap Fees - \$0**

Tap fees are proposed to remain at \$3,500 for a 3/4 –inch water tap and \$2,500 for a single family sewer tap. No tap fee revenue is expected in 2023.

**EXPENDITURES**

**Maintenance**

**Maintenance & Repairs - \$53,775**

Maintenance and repairs are the largest District expenditure comprising 31.1 percent of total operating expenditures. The majority of maintenance and repairs represents sanitary sewer video inspections, root removal and treatment, and cleaning conducted by Platte Canyon Water and Sanitation District staff in accordance with the Intergovernmental Agreement between Columbine and Platte Canyon Water and Sanitation District. The 2023 budget amount represents a \$10,185 (16.0 percent) decrease from the 2022 budget due to less scheduled maintenance activities to be conducted in 2023.

**Remedial Repairs - \$20,000**

The 2023 budget allocates \$20,000 for non-specific maintenance activities and repairs determined to be necessary throughout the year as a result of sewer video inspections. The 2023 budget for remedial repairs is the same amount budgeted in 2022. If deficiencies are discovered during closed-circuit inspections the additional funds will provide for timely point repairs using the cured-in-place process.

**Lift Station Utilities, Telemetry and Maintenance - \$13,150**

Brookhaven Lift Station general maintenance includes routine repairs and maintenance to the lift station pumps, motors, control systems and related equipment. No specific additional repairs are projected. Lift station maintenance expenses for 2023 are budgeted at \$4,850, \$3,250, less than the amount budgeted in 2022.

Lift station utilities include costs for electric, gas, and water services. Lift station utility expenses for 2023 are budgeted at \$6,500 which is the same as the amount budgeted in 2022.

Telemetry includes costs associated with monitoring the performance of the Brookhaven Lift Station by use of a Supervisory Control and Data Acquisition (SCADA) system and alarm system. Lift station telemetry expenses for 2023 are budgeted at \$1,800, \$200 more than the amount budgeted in 2022.

**Valley Sanitation (Interceptor Cost Reimbursement) - \$26,575**

A significant portion of Columbine’s wastewater is transmitted by Valley Sanitation District’s outfall sewer main to the South Platte Partners wastewater treatment facility. During March of 2020 the District entered into an Amended and Restated Maintenance Cost Allocation Agreement with Valley. This revised agreement requires Columbine to pay a proportionate share of Valley’s costs for routine and emergency maintenance of the outfall sewer and new lift station based on Columbine’s percentage of sewer taps in each segment of the sewer main.

The 2023 budget includes \$26,575 for Columbine’s share in projected routine lift station costs and maintenance costs related to the outfall sewer. Lift station costs include utilities and the cost of maintaining the equipment with routine visits to the lift station as well as projected replacement parts. Columbine’s share of lift station costs is projected to be \$11,720. Routine video inspections and cleaning of the sewer outfall is conducted on a four-year cycle. Columbine’s share of this maintenance in 2023 is projected to be \$14,855. The cost share estimated for 2022 is \$12,750 and includes lift station costs of \$11,725 and costs associated with clearing a main line backup on a segment of the outfall sewer amounting to \$1,025.

**Southwest Metropolitan (Three Ponds Agreement) - \$700**

The Three Ponds Agreement is an Intergovernmental Agreement between Columbine and Southwest Metropolitan Water and Sanitation District signed on December 4, 1987 and amended on June 23, 1995. The Agreement allows for discharge of up to 35 Columbine sewer taps within a portion of the Three Ponds Subdivision to Southwest Metropolitan’s sewer system. The agreement calls for Columbine to pay Southwest Metropolitan \$50 per sewer tap per year. Currently Columbine has 14 sewer taps connected under this Agreement.

**Utility Notification - \$1,100**

The District is required by state statute to be a member of Colorado 811. Columbine is required to pay for each utility location request transmitted to the District. The amount budgeted for utility location charges in 2023 is \$1,100, which is the same as the amount budgeted in 2022.

**Engineering - \$1,000**

General engineering services are budgeted at \$1,000 in 2023, the same amount budgeted in 2022.

**Administration**

**Administrative Expenses (PC) – \$15,500**

Administrative expenses (PC) includes expenditures for administration and management functions conducted by Platte Canyon Water and Sanitation District staff under the Intergovernmental Agreement between Columbine and Platte Canyon. Administrative expenses for 2023 are budgeted at \$15,500, equal to the amount budgeted in 2022.

**Accounting – \$6,150**

Accounting expenses include accounting functions conducted by Platte Canyon Water and Sanitation District staff under the Intergovernmental Agreement between Columbine and Platte Canyon. These services include but are not limited to accounts payable, accounts receivable, preparation of monthly financial statements, investments and coordination of the annual audit. Accounting expenses for 2023 are budgeted at \$6,150, \$1,050 more than the amount budgeted in 2022.

**Legal Fees - \$15,000**

The 2023 budget for general legal fees is 15,000, the same amount budgeted in 2022.

**Audit - \$4,500**

The annual audit is budgeted at \$4,500, \$200 more than the amount budgeted in 2022.

**Insurance - \$4,225**

Insurance for general liability, officers and directors' liability, property, equipment breakdown, worker's compensation, and commercial crime is obtained from the Colorado Special District Property and Liability Pool. Insurance expenses for 2023 are budgeted at \$4,225 which represents an increase of \$825 over the amount budgeted in 2022.

**County Treasurer Tax Collection Fees - \$2,525**

Arapahoe County charges 1.5 percent of all property taxes collected for administration, collection, and remittance of the property taxes.

**Dues & Membership - \$800**

Dues and memberships include Columbine's membership in the Special District Association (SDA), which provides communication, research, legislative advocacy, administrative support, and educational opportunities for member districts. Membership in SDA is required for participation in the Property and Liability Insurance Pool which provides coverage for all Columbine policies. Columbine is also a member of the Denver Water Rates and Fees Technical Advisory Committee (TAC) that monitors Denver Water rates and other financial matters. The 2023 budget includes \$800 for dues and membership expenditures.

**Public Relations - \$2,500**

Public relations are expenses related to such items as newsletters, informational brochures, and proposed website expenses. Public relation expenses for 2023 are budgeted at \$2,500, equal to the amount budgeted in 2022.

**Election Related Expenses - \$5,000**

The 2023 budget includes \$5,000 for legal and administrative costs associated with the regular bi-annual director election.

**Miscellaneous - \$500**

This line item covers minor expenditures such as board meeting costs.

**Capital**

**Capital Outlay - \$0**

There are no capital expenditures proposed in the 2023 budget.

**Debt Service**

**Valley Sanitation Annual Reimbursement - \$14,900**

Columbine is obligated under the Capital Construction Cost Allocation Intergovernmental Agreement, dated March 13, 2020, to a proportionate share of the cost to rehabilitate the interceptor owned by Valley Sanitation District. Columbine's share of the total project amounted to \$447,000. Columbine obtained voter approval in November of 2019 to increase taxes from an additional ad valorem mill levy of up to 0.300 mills, in order to fund the annual capital construction payments. The annual capital construction payment amounts to \$14,900. The annual capital construction payment in the amount of \$14,900 has been appropriately budgeted for in 2023.

**Contingency and Tabor Reserve**

Contingencies are budgeted at \$20,000 the same amount budgeted in 2022. The contingency line item represents a reserve available to pay for unanticipated or emergency expenses. In addition, \$21,252 is budgeted as an emergency reserve as mandated by the TABOR Amendment.



## Property Taxes

Assessed values within Columbine have decreased for tax year 2022 (budget year 2023) to \$59,789,523 from assessed values of \$60,861,610 in tax year 2021. The mill levy to be certified on all taxable property in the District will be 2.813 mills, .005 mills more than the mill levy certified in budget year 2022. The mill levy is comprised of two components including a general mill levy of 2.564 for operations and a contractual debt mill levy of 0.249 to fund the annual construction payment to Valley. Total property tax revenue projected to be received in 2023 is \$168,188 compared to 2022 estimated revenue of \$170,850.

Assessed value, mill levy, and property tax revenue information is shown on page two of the budget.

## Lease - Purchase Agreements

As required by *C.R.S. 29-1-103(3)(d)*, the 2023 budget includes a schedule for lease purchase agreements. Columbine does not have any lease-purchase agreements requiring expenditure of funds in 2020.

## Ten Year Financial Plan

The Ten-Year Financial Plan identifies a reserve fund balance amounting to \$691,138 at year end 2021. The fund balance is projected to increase \$17,269 to \$708,407 at year end 2022. Over the ten-year planning period the reserve fund balance is projected to increase \$170,173 to \$878,580 at year end 2032.

General property tax revenue is projected to be the largest source of revenue providing approximately 74.8% of the total revenue over the ten-year planning period.

The annual contract property tax revenue of \$14,900 corresponds to the annual capital construction payment to be made to Valley in accordance with the payment schedule included in the intergovernmental agreement.

The average interest rate for District invested funds is assumed to be 2.0% in 2022 and increase .5 percent per year to a maximum 3.0 percent. Interest is projected to be the second largest source of District revenue providing approximately 10.4% of total revenue over the ten-year period.

Generally, operating expenses are projected to increase 3.0% in 2024 and 3.5% each year through 2032.

There are no capital replacements projected in the ten-year planning period.

## COLUMBINE WATER & SANITATION DISTRICT 2023 BUDGET

	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED BUDGET 2023	DIFFERENCE FROM 2022 BUDGET
<b>Beginning Balance January 1</b>	<b>\$576,525</b>	<b>\$638,330</b>	<b>\$694,911</b>	<b>\$691,138</b>	<b>\$708,407</b>	
<b>REVENUE</b>						
Property Taxes - Operating	\$145,151	\$143,769	\$154,049	\$156,000	\$153,300	(\$749)
Property Taxes - Contract	\$14,838	\$14,691	\$14,850	\$14,850	\$14,888	\$38
Specific Ownership Taxes	\$11,347	\$11,047	\$12,815	\$10,495	\$12,612	(\$203)
Interest Earned	\$4,608	\$307	\$350	\$6,500	\$14,170	\$13,820
Loan Proceeds	\$326,560	\$0	\$0	\$0	\$0	\$0
System Development Fee (Tap Fees)	\$38,500	\$24,500	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$541,004</b>	<b>\$194,314</b>	<b>\$182,064</b>	<b>\$187,845</b>	<b>\$194,970</b>	<b>\$12,906</b>
<b>OPERATING EXPENDITURES</b>						
<u>MAINTENANCE</u>						
Maintenance & Repairs - PC	\$56,926	\$44,595	\$63,960	\$56,930	\$53,775	(\$10,185)
Repairs Remedial	\$0	\$6,881	\$20,000	\$18,685	\$20,000	\$0
Lift Station Utilities	\$4,167	\$4,795	\$6,500	\$5,880	\$6,500	\$0
Lift Station Telemetry	\$1,255	\$1,643	\$1,600	\$1,785	\$1,800	\$200
Lift Station Maintenance	\$4,335	\$8,830	\$8,100	\$7,810	\$4,850	(\$3,250)
Valley Sanitation IGA Cost Reimbursement	\$4,139	\$11,951	\$9,180	\$12,750	\$26,575	\$17,395
Contractual Cost Sharing	\$326,560	\$0	\$0	\$0	\$0	\$0
Southwest Metro (Three Ponds Agreement)	\$700	\$700	\$700	\$700	\$700	\$0
Utility Notification	\$65	\$943	\$1,100	\$950	\$1,100	\$0
Engineering	\$1,455	\$550	\$1,000	\$1,225	\$1,000	\$0
<b>Sub-Total Maintenance</b>	<b>\$399,602</b>	<b>\$80,888</b>	<b>\$112,140</b>	<b>\$106,715</b>	<b>\$116,300</b>	<b>\$4,160</b>
<u>ADMINISTRATION</u>						
Administrative Expenses - PC	\$23,576	\$17,130	\$15,500	\$12,100	\$15,500	\$0
Accounting	\$3,877	\$5,950	\$5,100	\$6,040	\$6,150	\$1,050
Legal	\$14,520	\$11,864	\$15,000	\$11,895	\$15,000	\$0
Audit	\$4,300	\$4,300	\$4,300	\$4,300	\$4,500	\$200
Insurance	\$3,373	\$2,893	\$3,400	\$4,020	\$4,225	\$825
Treasurer's Tax Collection Fee	\$2,402	\$2,376	\$2,565	\$2,565	\$2,525	(\$40)
Dues & Membership	\$593	\$592	\$800	\$635	\$800	\$0
Public relations	\$60	\$0	\$2,500	\$0	\$2,500	\$0
Election Expense	\$2,373	\$0	\$5,000	\$2,425	\$5,000	\$0
Other	\$0	\$648	\$500	\$472	\$500	\$0
<b>Sub-Total Operating Expenses</b>	<b>\$55,074</b>	<b>\$45,753</b>	<b>\$54,665</b>	<b>\$44,452</b>	<b>\$56,700</b>	<b>\$2,035</b>
<b>Total Operating Expenses</b>	<b>\$454,676</b>	<b>\$126,641</b>	<b>\$166,805</b>	<b>\$151,167</b>	<b>\$173,000</b>	<b>\$6,195</b>
<b>CAPITAL EXPENDITURES</b>						
Lift Station Improvements	\$8,306	\$0	\$0	\$4,509	\$0	\$0
<b>Sub-Total Capital Expenditures</b>	<b>\$8,306</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,509</b>	<b>\$0</b>	<b>\$0</b>
<b>DEBT SERVICE</b>						
Valley Sanitation Annual Reimbursement	\$16,217	\$14,865	\$14,900	\$14,900	\$14,900	\$0
<b>Sub-Total Debt Service</b>	<b>\$16,217</b>	<b>\$14,865</b>	<b>\$14,900</b>	<b>\$14,900</b>	<b>\$14,900</b>	<b>\$0</b>
<b>Contingency</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>
<b>TABOR Emergencies Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,847</b>	<b>\$0</b>	<b>\$21,252</b>	<b>\$405</b>
<b>Total Expenditures</b>	<b>\$479,199</b>	<b>\$141,506</b>	<b>\$222,552</b>	<b>\$170,576</b>	<b>\$229,152</b>	<b>\$6,600</b>
<b>Ending Balance December 31</b>	<b>\$638,330</b>	<b>\$691,138</b>	<b>\$654,423</b>	<b>\$708,407</b>	<b>\$674,225</b>	

## COLUMBINE WATER & SANITATION DISTRICT 2023 BUDGET

### PROPERTY TAXES ASSESSED

	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022
Assessed Valuation				
Arapahoe County	\$56,661,933	\$56,719,125	\$60,861,610	\$59,789,523
<b>Total Valuation</b>	<b>\$56,661,933</b>	<b>\$56,719,125</b>	<b>\$60,861,610</b>	<b>\$59,789,523</b>
Mill Levy - Operations	2.564	2.564	2.564	2.564
Mill Levy - Contract	0.262	0.262	0.244	0.249
Abatements				
<b>Total Mill Levy</b>	<b>2.826</b>	<b>2.826</b>	<b>2.808</b>	<b>2.813</b>
<b>Property Tax Revenue - General</b>	<b>\$145,281</b>	<b>\$145,428</b>	<b>\$156,049</b>	<b>\$153,300</b>
<b>Property Tax Revenue - Contract</b>	<b>\$14,845</b>	<b>\$14,860</b>	<b>\$14,850</b>	<b>\$14,888</b>
<b>Property Tax Revenue</b>	<b>\$145,281</b>	<b>\$160,288</b>	<b>\$170,899</b>	<b>\$168,188</b>

**COLUMBINE WATER & SANITATION DISTRICT  
2023 BUDGET**

**SCHEDULE I  
LEASE - PURCHASE SUPPLEMENTAL SCHEDULE  
(29-1-103(3)(d), C.R.S)**

I. Real Property Lease - Purchase Agreements:

Total Amount to be expended for all Real Property Lease - Purchase Agreements in 2017	\$0.00
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II. All Lease - Purchase Agreements Not Involving Real Property:

Total Amount to be expended for all Non-Real Property Lease - Purchase Agreements in 2017	\$0.00
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**COLUMBINE WATER AND SANITATION DISTRICT  
Ten Year Financial Plan (2023-2032)**

**EXHIBIT 1 PROPERTY TAX REVENUE**

	ACTUAL		ESTIMATED									
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>Assessed Valuation</b>												
Taps Sold	7	0	0	0	0	0	0	0	0	0	0	0
Total Taps	806	813	813	813	813	813	813	813	813	813	813	813
Assessed Value per Tap (3% every even year)	70,371	74,861	73,542	75,748	75,748	78,021	78,021	80,361	80,361	82,772	82,772	85,255
New Assessed Value	492,598	0	0	0	0	0	0	0	0	0	0	0
Assessed Value	56,719,125	60,861,610	59,789,523	61,583,209	61,583,209	63,430,705	63,430,705	65,333,626	65,333,626	67,293,635	67,293,635	69,312,444
<b>General Operations</b>												
Assessed Valuation	56,719,125	60,861,610	59,789,523	61,583,209	61,583,209	63,430,705	63,430,705	65,333,626	65,333,626	67,293,635	67,293,635	69,312,444
General Operating Mill Levy+Abatements	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564	2.564
General Operating Property Tax	145,428	156,049	153,300	157,899	157,899	162,636	162,636	167,515	167,515	172,541	172,541	177,717
<b>Valley Sanitation IGA Reimbursement Expense</b>												
Assessed Value	56,719,125	60,861,610	59,789,523	61,583,209	61,583,209	63,430,705	63,430,705	65,333,626	65,333,626	67,293,635	67,293,635	69,312,444
Mill Levy	0.262	0.244	0.249	0.242	0.242	0.235	0.235	0.228	0.228	0.221	0.221	0.215
Property tax	14,860	14,850	14,888	14,900	14,900	14,900	14,900	14,900	14,900	14,900	14,900	14,900
<b>Total Property Tax Revenue</b>	160,288	170,899	168,188	172,799	172,799	177,536	177,536	182,415	182,415	187,441	187,441	192,617
<b>Total Mill Levy</b>	2.826	2.808	2.813	2.806	2.806	2.799	2.799	2.792	2.792	2.785	2.785	2.779

**COLUMBINE WATER AND SANITATION DISTRICT  
Ten Year Financial Plan (2023-2032)**

**EXHIBIT 2 CAPITAL EXPENDITURES - DISTRICT CAPITAL IMPROVEMENTS**

	ACTUAL		ESTIMATED									
	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>SEWER</b>												
Sewer Rehabilitation (CIPP)	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL SEWER</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LIFT STATION EQUIP. IMPROVEMENTS</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CONTINGENCY/EMERGENCY</b>	<b>0</b>	<b>0</b>	<b>41,813</b>									
<b>TOTAL CAPITAL</b>	<b>0</b>	<b>5,000</b>	<b>41,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EXHIBIT C**

Certification of Tax Levy



**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

**TO:** County Commissioners<sup>1</sup> of Arapahoe County, Colorado.

On behalf of the Columbine Water and Sanitation District,  
 (taxing entity)<sup>A</sup>  
 the Board of Directors,  
 (governing body)<sup>B</sup>  
 of the Columbine Water and Sanitation District,  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 59,789,523 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 59,789,523 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/12/2022 for budget/fiscal year 2023  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

**PURPOSE** (see end notes for definitions and examples)

PURPOSE	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>2.564</u> mills	\$ <u>153,300</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b><u>2.564</u> mills</b>	<b>\$ <u>153,300</u></b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	<u>0.249</u> mills	\$ <u>14,888</u>
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b><u>2.813</u> mills</b>	<b>\$ <u>168,188</u></b>

Contact person: (print) Lee E. Schiller, President Daytime phone: (303) 779-5200  
 Signed: Paul M. Robinson Title: Secretary  
DocuSigned by: Paul M. Robinson

Include one copy of this tax entity's complete form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.)**. Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

1. Purpose of Issue: \_\_\_\_\_  
 Series: \_\_\_\_\_  
 Date of Issue: \_\_\_\_\_  
 Coupon Rate: \_\_\_\_\_  
 Maturity Date: \_\_\_\_\_  
 Levy: \_\_\_\_\_  
 Revenue: \_\_\_\_\_

2. Purpose of Issue: \_\_\_\_\_  
 Series: \_\_\_\_\_  
 Date of Issue: \_\_\_\_\_  
 Coupon Rate: \_\_\_\_\_  
 Maturity Date: \_\_\_\_\_  
 Levy: \_\_\_\_\_  
 Revenue: \_\_\_\_\_

**CONTRACTS<sup>K</sup>:**

3. Purpose of Contract: **Provides Cost Allocations to Rehabilitate the Interceptor.**  
 Title: **Capital Construction Cost Allocation Intergovernmental Agreement**  
 Date: **March 13, 2020**  
 Principal Amount: **\$447,000**  
 Maturity Date: **December 31, 2048**  
 Levy: **0.249**  
 Revenue: **\$14,888**

4. Purpose of Contract: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Principal Amount: \_\_\_\_\_  
 Maturity Date: \_\_\_\_\_  
 Levy: \_\_\_\_\_  
 Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Columbine Water and Sanitation District of Arapahoe County, Colorado on this 8th day of December 2022.



DocuSigned by:  
*Paul M. Robinson*  
D0819F4F-43C4AD...

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Paul M. Robinson, Secretary