CHERRY CREEK BASIN WATER QUALITY AUTHORITY ANNUAL BUDGET FOR THE YEAR ENDING DECEMBER 31, 2024

CHERRY CREEK BASIN WATER QUALITY AUTHORITY SUMMARY

2024 BUDGET

WITH 2022 ACTUAL AND 2023 ESTIMATED For the Years Ended and Ending December 31,

2022 2023 6/30/2023 2023 2024 2025 20		ACTUAL	BUDGET	ACTUAL	ESTIMATED	BUDGET
BEGINNING FUND BALANCES \$ 5,758,590 \$ 4,635,823 \$ 5,814,599 \$ 5,814,599 \$ 5,852,704			II			
Property taxes		2022	2020	0/00/2020	2020	2021
Property taxes 2,644,574 2,784,685 2,723,978 2,784,685 2,846,479 Specific ownership taxes 210,405 215,204 114,391 215,204 222,803 Recreation Fees 193,937 300,000 123,383 209,000 231,000 Building Permit Fees 268,283 250,000 62,925 230,000 234,000 Wastewater Fees 119,734 111,000 80,264 161,000 164,000 Interest income 118,845 76,000 155,188 340,300 266,808 Other revenue 5,520 5,000 15,5188 340,300 266,800 Total revenues 3,561,298 3,741,889 3,260,129 3,940,239 3,956,582 EXPENDITURES 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 EXPENDITURES 3,681,299 3,872,400 953,888 2,683,262 3,734,100 Special Revenue Fund 2,351,559 3,872,400 953,888 2,683,262 3,734,100 Total expenditures	BEGINNING FUND BALANCES	\$ 5,758,590	\$ 4,635,823	\$ 5,814,599	\$ 5,814,599	\$ 5,852,704
Specific ownership taxes 210,405 215,204 114,391 215,204 222,803 Recreation Fees 193,937 300,000 123,383 209,000 213,000 Building Permit Fees 268,283 250,000 62,925 230,000 234,000 Wastewater Fees 119,734 111,000 80,264 161,000 164,000 Interest income 5,520 5,000 5-188 340,300 266,800 Other revenue 5,520 5,000 5-188 340,300 266,800 Total revenues 3,561,298 3,741,889 3,260,129 3,940,239 3,956,582 Total funds available 11,452,810 11,115,045 11,029,997 12,117,301 12,678,554 EXPENDITURES General Fund 932,337 1,209,300 470,044 1,010,507 1,135,097 Special Revenue Fund 2,351,559 3,872,400 953,888 2,683,262 3,734,100 Enterprise Fund 2,132,922 2,737,333 1,955,269 2,362,463 2,409,00	REVENUES					
Recreation Fees 193,937 300,000 123,383 209,000 213,000 Building Permit Fees 268,283 250,000 82,925 230,000 234,	Property taxes	2,644,574	2,784,685	2,723,978	2,784,685	2,846,479
Building Permit Fees 268,283 250,000 62,925 230,000 234,000 Wastewater Fees 119,734 111,000 80,264 161,000 164,000 Interest income 118,845 76,000 155,188 340,300 266,800 Other revenue 5,520 5,000 - 50 9,500 Total revenues 3,561,298 3,741,889 3,260,129 3,940,239 3,956,582 TRANSFERS IN 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 Total funds available 11,452,810 11,115,045 11,029,997 12,117,301 12,678,554 EXPENDITURES General Fund 932,337 1,209,300 470,044 1,010,507 1,135,097 Special Revenue Fund 2,351,559 3,872,400 953,888 2,683,262 3,734,100 Enterprise Fund 221,393 391,000 63,628 208,365 540,000 Total expenditures 3,505,289 5,472,700 1,487,560 3,902,134 5,409,197 <t< td=""><td>Specific ownership taxes</td><td>210,405</td><td>215,204</td><td>114,391</td><td>215,204</td><td>222,803</td></t<>	Specific ownership taxes	210,405	215,204	114,391	215,204	222,803
Wastewater Fees Interest income Other revenue 119,734 Point (11,00) Point (11,00) Point (11,00) Point (12,00) Point		193,937	300,000	123,383	209,000	213,000
Interest income Other revenue			,			,
Other revenue 5,520 5,000 - 50 9,500 Total revenues 3,561,298 3,741,889 3,260,129 3,940,239 3,956,582 TRANSFERS IN 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 Total funds available 11,452,810 11,115,045 11,029,997 12,117,301 12,678,554 EXPENDITURES	Wastewater Fees		,		•	,
Total revenues 3,561,298 3,741,889 3,260,129 3,940,239 3,956,582 TRANSFERS IN 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 Total funds available 11,452,810 11,115,045 11,029,997 12,117,301 12,678,554 EXPENDITURES General Fund Special Revenue Fund £1,351,559 3,872,400 953,888 2,683,262 3,734,100 Enterprise Fund 221,393 391,000 63,628 208,365 540,000 Total expenditures 3,505,289 5,472,700 1,487,560 3,902,134 5,409,197 Transfers out requiring appropriation 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 ENDING FUND BALANCES 5,638,211 8,210,033 3,442,829 6,264,597 8,278,466 EMERGENCY RESERVE 8,8600 91,800 \$88,900 \$98,300 \$98,200 RESERVOIR DEST. SERV PLAN RESERVE 70,393			,	155,188		,
TRANSFERS IN 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 EXPENDITURES General Fund Special Revenue Fund Enterprise Fund Special Revenue Fund Enterprise Fund Total expenditures 932,337 1,209,300 470,044 1,010,507 1,135,097 Special Revenue Fund Enterprise Fund Special Revenue Fund Enterprise Fund Total expenditures 221,393 391,000 63,628 208,365 540,000 Total expenditures 3,505,289 5,472,700 1,487,560 3,902,134 5,409,197 Total expenditures and transfers out requiring appropriation 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 ENDING FUND BALANCES 5,638,211 8,210,033 3,442,829 6,264,597 8,278,466 EMERGENCY RESERVE 88,600 91,800 88,900 98,300 98,200 RESERVOIR DEST. SERV PLAN RESERVE 70,393 43,372 60,574 43,993 16,593 FACILITIES MAINTENANCE RESERVE 100,000 100,000 100,000 750,000 750,000 750,000	Other revenue	5,520	5,000	-	50	9,500
Total funds available 11,452,810 11,115,045 11,029,997 12,117,301 12,678,554 EXPENDITURES General Fund Special Revenue Fund Enterprise Fund 2,351,559 2,362,400 1,487,560 2,362,463 2,623,262 3,734,100 2,21,393 3,91,000 1,487,560 3,902,134 5,409,197 Total expenditures 1,487,560 3,902,134 5,409,197 Total expenditures and transfers out requiring appropriation 1,487,560 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 ENDING FUND BALANCES 1,5814,599 2,905,012 2,7587,168 3,890 3,872,400 3,902,134 5,409,197 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 1,400,000 1,487,560 3,902,134 1,400,000 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560	Total revenues	3,561,298	3,741,889	3,260,129	3,940,239	3,956,582
Total funds available 11,452,810 11,115,045 11,029,997 12,117,301 12,678,554 EXPENDITURES General Fund Special Revenue Fund Enterprise Fund 2,351,559 2,362,400 1,487,560 2,362,463 2,623,262 3,734,100 2,21,393 3,91,000 1,487,560 3,902,134 5,409,197 Total expenditures 1,487,560 3,902,134 5,409,197 Total expenditures and transfers out requiring appropriation 1,487,560 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 ENDING FUND BALANCES 1,5814,599 2,905,012 2,7587,168 3,890 3,872,400 3,902,134 5,409,197 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 1,400,000 1,487,560 3,902,134 1,400,000 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560						
Total funds available 11,452,810 11,115,045 11,029,997 12,117,301 12,678,554 EXPENDITURES General Fund Special Revenue Fund Enterprise Fund 2,351,559 2,362,400 1,487,560 2,362,463 2,623,262 3,734,100 2,21,393 3,91,000 1,487,560 3,902,134 5,409,197 Total expenditures 1,487,560 3,902,134 5,409,197 Total expenditures and transfers out requiring appropriation 1,487,560 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 ENDING FUND BALANCES 1,5814,599 2,905,012 2,7587,168 3,890 3,872,400 3,902,134 5,409,197 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 5,409,100 1,487,560 3,902,134 1,400,000 1,487,560 3,902,134 1,400,000 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560 1,487,560	TRANSFERS IN	2.132.922	2.737.333	1.955.269	2.362.463	2.869.269
EXPENDITURES General Fund Special Revenue Fund Enterprise Fund Special Revenue Fund Spe			_,, , ,	1,000,000	_,,,,,,,,	
General Fund Special Revenue Fund Enterprise Fund 932,337 2,351,559 1,209,300 3,872,400 470,044 953,888 1,010,507 2,683,262 1,135,097 3,734,100 Total expenditures 3,505,289 5,472,700 1,487,560 3,902,134 5,409,197 TRANSFERS OUT 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 ENDING FUND BALANCES \$5,638,211 8,210,033 3,442,829 6,264,597 8,278,466 EMERGENCY RESERVE RESERVOIR DEST. SERV PLAN RESERVE FACILITIES MAINTENANCE RESERVE CAPITAL RESERVE \$88,600 \$91,800 \$88,900 \$98,300 \$98,200 CAPITAL RESERVE 100,000 100,000 100,000 100,000 750,000 <td>Total funds available</td> <td>11,452,810</td> <td>11,115,045</td> <td>11,029,997</td> <td>12,117,301</td> <td>12,678,554</td>	Total funds available	11,452,810	11,115,045	11,029,997	12,117,301	12,678,554
General Fund Special Revenue Fund Enterprise Fund 932,337 2,351,559 1,209,300 3,872,400 470,044 953,888 1,010,507 2,683,262 1,135,097 3,734,100 Total expenditures 3,505,289 5,472,700 1,487,560 3,902,134 5,409,197 TRANSFERS OUT 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 ENDING FUND BALANCES \$5,638,211 8,210,033 3,442,829 6,264,597 8,278,466 EMERGENCY RESERVE RESERVOIR DEST. SERV PLAN RESERVE FACILITIES MAINTENANCE RESERVE CAPITAL RESERVE \$88,600 \$91,800 \$88,900 \$98,300 \$98,200 CAPITAL RESERVE 100,000 100,000 100,000 100,000 750,000 <td>EYDENDITI IRES</td> <td></td> <td></td> <td></td> <td></td> <td></td>	EYDENDITI IRES					
Special Revenue Fund Enterprise Fund 2,351,559 3,872,400 953,888 2,683,262 3,734,100 221,393 391,000 63,628 208,365 540,000 63,628 208,365 540,000 63,628 208,365 540,000 63,628 208,365 540,000 63,628 208,365 540,000 63,628 208,365 540,000 63,628 208,365 540,000 63,628 208,365 540,000 63,628 208,365 540,000 63,628 208,365 540,000 63,628 208,365 630,000 63,628 208,365 640,000 643,628 208,360 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,360 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,360 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,360 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,360 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,365 640,000 643,628 208,3		932 337	1 209 300	470 044	1 010 507	1 135 097
Enterprise Fund 221,393 391,000 63,628 208,365 540,000 Total expenditures 3,505,289 5,472,700 1,487,560 3,902,134 5,409,197 TRANSFERS OUT 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 ENDING FUND BALANCES 5,638,211 8,210,033 3,442,829 6,264,597 8,278,466 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200 RESERVOIR DEST. SERV PLAN RESERVE 70,393 43,372 60,574 43,993 16,593 FACILITIES MAINTENANCE RESERVE 100,000 100,000 100,000 100,000 100,000 750,000					, ,	, ,
Total expenditures 3,505,289 5,472,700 1,487,560 3,902,134 5,409,197 TRANSFERS OUT 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 Total expenditures and transfers out requiring appropriation 5,638,211 8,210,033 3,442,829 6,264,597 8,278,466 ENDING FUND BALANCES \$5,814,599 \$2,905,012 \$7,587,168 \$5,852,704 \$4,400,088 EMERGENCY RESERVE \$88,600 \$91,800 \$88,900 \$98,300 \$98,200 RESERVOIR DEST. SERV PLAN RESERVE 70,393 43,372 60,574 43,993 16,593 FACILITIES MAINTENANCE RESERVE 100,000 100,000 100,000 100,000 CAPITAL RESERVE 750,000 750,000 750,000 750,000 750,000	·				, ,	, ,
TRANSFERS OUT 2,132,922 2,737,333 1,955,269 2,362,463 2,869,269 Total expenditures and transfers out requiring appropriation 5,638,211 8,210,033 3,442,829 6,264,597 8,278,466 ENDING FUND BALANCES \$5,814,599 \$2,905,012 \$7,587,168 \$5,852,704 \$4,400,088 EMERGENCY RESERVE \$88,600 \$91,800 \$88,900 \$98,300 \$98,200 RESERVOIR DEST. SERV PLAN RESERVE 70,393 43,372 60,574 43,993 16,593 FACILITIES MAINTENANCE RESERVE 100,000 100,000 100,000 100,000 100,000 CAPITAL RESERVE 750,000 750,000 750,000 750,000 750,000	'					
Total expenditures and transfers out requiring appropriation 5,638,211 8,210,033 3,442,829 6,264,597 8,278,466 ENDING FUND BALANCES \$5,814,599 \$2,905,012 \$7,587,168 \$5,852,704 \$4,400,088 EMERGENCY RESERVE \$88,600 \$91,800 \$88,900 \$98,300 \$98,200 RESERVOIR DEST. SERV PLAN RESERVE 70,393 43,372 60,574 43,993 16,593 FACILITIES MAINTENANCE RESERVE 100,000 100,000 100,000 100,000 CAPITAL RESERVE 750,000 750,000 750,000 750,000 750,000	rotal experiditures	3,505,269	5,472,700	1,407,500	3,902,134	5,409,197
Total expenditures and transfers out requiring appropriation 5,638,211 8,210,033 3,442,829 6,264,597 8,278,466 ENDING FUND BALANCES \$5,814,599 \$2,905,012 \$7,587,168 \$5,852,704 \$4,400,088 EMERGENCY RESERVE \$88,600 \$91,800 \$88,900 \$98,300 \$98,200 RESERVOIR DEST. SERV PLAN RESERVE 70,393 43,372 60,574 43,993 16,593 FACILITIES MAINTENANCE RESERVE 100,000 100,000 100,000 100,000 CAPITAL RESERVE 750,000 750,000 750,000 750,000 750,000	TRANSFERS OUT	2 132 922	2.737.333	1 955 269	2 362 463	2 869 269
requiring appropriation 5,638,211 8,210,033 3,442,829 6,264,597 8,278,466 ENDING FUND BALANCES \$ 5,814,599 \$ 2,905,012 \$ 7,587,168 \$ 5,852,704 \$ 4,400,088 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200 RESERVOIR DEST. SERV PLAN RESERVE 70,393 43,372 60,574 43,993 16,593 FACILITIES MAINTENANCE RESERVE 100,000 100,000 100,000 100,000 100,000 750,			2,. 0. ,000	.,000,200	2,002,100	
ENDING FUND BALANCES \$ 5,814,599 \$ 2,905,012 \$ 7,587,168 \$ 5,852,704 \$ 4,400,088 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200 RESERVOIR DEST. SERV PLAN RESERVE 70,393 43,372 60,574 43,993 16,593 FACILITIES MAINTENANCE RESERVE 100,000 100,000 100,000 100,000 CAPITAL RESERVE 750,000 750,000 750,000 750,000	Total expenditures and transfers out					
EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200 RESERVOIR DEST. SERV PLAN RESERVE 70,393 43,372 60,574 43,993 16,593 FACILITIES MAINTENANCE RESERVE 100,000 100,000 100,000 100,000 CAPITAL RESERVE 750,000 750,000 750,000 750,000 750,000	requiring appropriation	5,638,211	8,210,033	3,442,829	6,264,597	8,278,466
EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200 RESERVOIR DEST. SERV PLAN RESERVE 70,393 43,372 60,574 43,993 16,593 FACILITIES MAINTENANCE RESERVE 100,000 100,000 100,000 100,000 CAPITAL RESERVE 750,000 750,000 750,000 750,000 750,000	ENDING FUND BALANCES	\$ 5,814,599	\$ 2,905,012	\$ 7,587,168	\$ 5,852,704	\$ 4,400,088
RESERVOIR DEST. SERV PLAN RESERVE 70,393 43,372 60,574 43,993 16,593 FACILITIES MAINTENANCE RESERVE 100,000 100,000 100,000 100,000 100,000 100,000 750,000 <td></td> <td></td> <td></td> <td></td> <td>· · · · · · · · · · · · · · · · · · ·</td> <td></td>					· · · · · · · · · · · · · · · · · · ·	
FACILITIES MAINTENANCE RESERVE 100,000 100,000 100,000 100,000 100,000 CAPITAL RESERVE 750,000 750,000 750,000 750,000 750,000	EMERGENCY RESERVE	\$ 88,600	\$ 91,800	\$ 88,900	\$ 98,300	\$ 98,200
CAPITAL RESERVE 750,000 750,000 750,000 750,000 750,000	RESERVOIR DEST. SERV PLAN RESERVE	70,393	43,372	60,574	43,993	16,593
	FACILITIES MAINTENANCE RESERVE	100,000	100,000	100,000	100,000	100,000
TOTAL PESERVE \$ 1,008,002 \$ 085,172 \$ 000,474 \$ 002,202 \$ 064,702	CAPITAL RESERVE	750,000	750,000	750,000	750,000	750,000
10 1AL 1/LOLIVE	TOTAL RESERVE	\$ 1,008,993	\$ 985,172	\$ 999,474	\$ 992,293	\$ 964,793

CHERRY CREEK BASIN WATER QUALITY AUTHORITY PROPERTY TAX SUMMARY INFORMATION 2024 BUDGET WITH 2022 ACTUAL AND 2023 ESTIMATED For the Years Ended and Ending December 31,

		ACTUAL		BUDGET		ACTUAL		ESTIMATED		BUDGET
		2022		2023		6/30/2023		2023		2024
ASSESSED VALUATION - ARAPAHOE										
Residential	\$ '	1,199,207,306	\$	1,037,127,617	\$	1,037,127,617	\$		\$1	,411,730,051
Residential - Multi Family		-		136,788,751		136,788,751		136,788,751		158,503,470
Commercial Industrial		1,001,435,625		999,003,626		999,003,626		999,003,626	1	,274,805,629
Agricultural		6,461,200 365,898		6,461,200 359,723		6,461,200 359,723		6,461,200 359,723		6,741,198 74,828
Other Ag		-		-		-		-		571,358
Natural Resources		_		-		-		-		13,089
State assessed		2,529,200		3,026,620		3,026,620		3,026,620		3,003,980
Vacant land		37,768,626		34,036,588		34,036,588		34,036,588		40,713,550
Personal property		151,299,748		144,405,973		144,405,973		144,405,973		156,571,302
Other		13,587		13,588		13,588		13,588		-
Certified Assessed Value	\$ 2	2,399,081,190	\$	2,361,223,686	\$	2,361,223,686	\$	2,361,223,686	\$3	3,052,728,455
MILL LEVY										
General		0.500		0.500		0.500		0.500		0.500
Temporary Mill Levy Reduction		(0.021)		0.000		0.000		0.000		(0.108)
Total mill levy		0.479		0.500		0.500		0.500		0.392
•				-		-				
PROPERTY TAXES	e	1 100 541	۴	4 400 040	٠	4 400 040	•	1 400 040	۴	1 500 004
General Temporary Mill Levy Reduction	\$	1,199,541 (50,381)	\$	1,180,612	\$	1,180,612	\$	1,180,612	\$	1,526,364 (329,695)
Levied property taxes		1,149,160		1,180,612		1,180,612		1,180,612		1,196,669
Adjustments to actual/rounding		1,149,100		1,100,012		(19,827)		1,100,012		1,190,009
Refunds and abatements		(13,832)		_		1,960		_		-
Budgeted property taxes	\$	1,135,328	\$	1,180,612	\$	1,162,745	\$	1,180,612	\$	1,196,669
0 1 1 7				,,-		, , , , , , , , , , , , , , , , , , , ,		,,-		, ,
ASSESSED VALUATION - DOUGLAS										
Residential	\$ 2	2,039,108,800	\$	2,075,018,450	\$	2,075,018,450	\$	2,075,018,450	\$2	
Residential - Multi Family Commercial		-		610 222 250		618,323,350		618,323,350		173,462,960
Industrial		600,191,990 163,237,070		618,323,350 169,097,570		169,097,570		169,097,570		700,540,300 214,950,680
Agricultural		11,494,050		10,800,380		10,800,380		10,800,380		10,972,300
Other Ag		-		-		-		-		2,634,300
Natural Resources		_		-		-		-		87,900
State assessed		3,260,900		4,954,100		4,954,100		4,954,100		4,983,700
Vacant land		192,875,070		175,740,950		175,740,950		175,740,950		216,755,120
Personal property		200,763,990		210,085,220		210,085,220		210,085,220		247,236,320
Renewable PP		400 700		400,000		400,000		400,000		24,750
Other	—	160,790 3,211,092,660		166,030 3,264,186,050		166,030 3,264,186,050		166,030 3,264,186,050	_	,280,113,330
Adjustments	,	(55,922,571)		(56,039,622)		(56,039,622)		(56,039,622)	4	(71,412,480)
Certified Assessed Value	\$ 3	3,155,170,089	\$	3,208,146,428	\$	3,208,146,428	\$	3,208,146,428	\$4	,208,700,850
MILL LEVY										
General		0.500		0.500		0.500		0.500		0.500
Temporary Mill Levy Reduction		(0.021)		0.000		0.000		0.000		(0.108)
Total mill levy		0.479		0.500		0.500		0.500		0.392
PROPERTY TAXES										
General	\$	1,577,635	\$	1,604,073	\$	1,604,073	\$	1,604,073	\$	2,104,350
Temporary Mill Levy Reduction		(66,261)		-		-		-		(454,540)
Levied property taxes		1,511,374		1,604,073		1,604,073		1,604,073		1,649,810
Adjustments to actual/rounding		(2.120)		-		(15,136)		-		-
Refunds and abatements Budgeted property taxes	\$	(2,128) 1,509,246	\$	1,604,073	\$	(4,538) 1,584,399	\$	1,604,073	\$	1,649,810
		.,=30,2.0	+	.,,	*	.,,	*	.,50 ,,57 0	+	.,,
BUDGETED PROPERTY TAXES										
General General	\$	2,644,574	\$	2,784,685	\$	2,747,144	\$	2,784,685	\$	2,846,479
	\$	2,644,574	\$	2,784,685	\$	2,747,144	\$	2,784,685	\$	2,846,479
	Ť	_,0 17,017	*	_,. 0-1,000	*	-,,, 1-1-1	*	_,. 0-,,000	*	_,0.0,-10

CHERRY CREEK BASIN WATER QUALITY AUTHORITY GENERAL FUND 2024 BUDGET

WITH 2022 ACTUAL AND 2023 ESTIMATED For the Years Ended and Ending December 31,

BEGINNING FUND BALANCES			ACTUAL		BUDGET	1	ACTUAL		STIMATED		BUDGET
REJINING FUND BALANCES \$ 1,417,208 \$ 1,566,708 \$ 1,665,524 \$ 1,964,903						Ш		=:		∥ '	
Property taxes		ш	2022	<u> </u>	2020	<u>''</u>	010012020	<u> </u>	2020	<u> </u>	∠∪ <u>८</u> †
Property taxes 2,644,674 2,784,885 2,723,978 2,784,885 2,846,479 2,951,632 1,941,941 2,151,000 2,000 2,000 2,0	BEGINNING FUND BALANCES	\$	1,417,208	\$	1,566,706	\$	1,665,524	\$	1,665,524	\$	1,964,993
Property taxes 2,644,674 2,784,885 2,723,978 2,784,885 2,846,479 2,951,632 1,941,941 2,151,000 2,000 2,000 2,0	DEVENUES.										
Specific ownership taxes 10,405 215,204 114,391 215,204 222,803 Inlerest Income 96,626 60,000 123,254 275,000 200,0000			2 644 574		2 784 695		2 722 079		2 784 695		2 8/6 /70
Cher revenue 96.626 60.000 123,254 275,000 20.000 10											
Total revenues											
Total revenues 2,951,632 3,059,889 2,961,623 3,274,939 3,270,782					-		120,204				
Transfers in Total funds available					3.059.889		2.961.623				· ·
SPENDITURES General and administrative Accounting Administrative Accounting Administrative Accounting Administrative Assistant 57,435 86,300 29,100 69,000 86,500 Audiling 7,200 7,500 8,000 8,000 8,000 County Treasurer's fee 39,694 39,900 40,896 41,770 42,697 CC Stewardship Partners 31,000 35,000 14,000 35,000 35,000 10,000 1,238 1,500 2,000 1,000 1,238 1,000 6,037 6,037 6,500 1,000 6,037 6,500 1,000 6,037 6,500 1,000 6,037 6,500 1,000 6,037 6,500 1,000 6,037 6,500 1,000 6,037 6,500 1,000 6,037 6,500 1,000	TRANSFERS IN	-							, ,		
SPENDITURES General and administrative Accounting Administrative Accounting Administrative Accounting Administrative Assistant 57,435 86,300 29,100 69,000 86,500 Audiling 7,200 7,500 8,000 8,000 8,000 County Treasurer's fee 39,694 39,900 40,896 41,770 42,697 CC Stewardship Partners 31,000 35,000 14,000 35,000 35,000 10,000 1,238 1,500 2,000 1,000 1,238 1,000 6,037 6,037 6,500 1,000 6,037 6,500 1,000 6,037 6,500 1,000 6,037 6,500 1,000 6,037 6,500 1,000 6,037 6,500 1,000 6,037 6,500 1,000 6,037 6,500 1,000	Total funds available		4 368 840		4 626 595		4 627 147		4 940 463		5 235 774
General and administrative	Total failed available		4,000,040		4,020,000		7,027,177		4,040,400		0,200,114
Accounting											
Administrative Assistant Assistance Legal Anapagement/Administration Anapagement/Administration Anapagement/Administration Anapagement/Administration Anapagement/Administration Anapagement/Administration Anapagement/Administration Anapagement Anapagement Accoordination Anapagement Accoordination Anapagement Anapageme			FF 10:		70.00-		00.000		05.000		70.000
Auditing	S S S S S S S S S S S S S S S S S S S										
County Treasurer's fee 39,894 39,900 40,896 41,770 42,687 CC Stewardship Partners 31,000 35,000 14,000 35,000 2,000 Information & Education Coordination 2,550 - - - - 12,000 Information & Education Coordination 2,550 - - - - 12,000 Insurance 6,863 10,000 53,140 110,000 115,000 Management/Administration 9,451 7,400 7,259 9,400 11,500 Office/Miscellaneous Expense 9,451 7,400 7,259 9,400 11,500 TAC Coordination 23,410 20,800 42,766 161,000 75,000 Watershed Management 8,643 10,000 20 10,000 30,000 Watershed Management 25,689 32,000 37,249 40,000 30,000 Data Management 46,659 45,000 22,809 45,000 50,000 General Watershed Management 139,84									,		
CC Stewardship Partners	· · · · · · · · · · · · · · · · · · ·										
Dues and membership											
Information & Education Coordination 2,550 - - 1,2000											
Insurance					2,000		1,230		1,500		
Legal 125,217 100,000 53,140 110,000 115,000 Management/Administration 69,000 37,245 69,000 68,700 CM					10 000		6.037		6.037		
Management/Administration Office/Miscellaneous Expense Office/Miscellaneous Expense Office/Miscellaneous Expense 9,451 7,400 7,259 9,400 11,500 20,800 20,800 WQC Coordination 23,410 228,000 44,266 161,000 75,000 Website 8,643 10,000 200 10,000 3,000 Website 8,643 10,000 278,923 606,507 556,697 Material Management Advances of Material Management Annual Report 25,689 32,000 37,249 40,000 34,000 Sq. 000 Sq											
Office/Miscellaneous Expense TAC Coordination 9,451 7,400 7,259 9,400 11,500 TAC Coordination TAC Coordination 23,410 20,800 8,279 20,800 20,800 WQCC regulation hearings 76,501 228,000 44,266 161,000 3,000 Website 8,643 10,000 278,923 606,507 556,697 Watershed Management 444,363 685,900 278,923 606,507 556,697 Annual Report 25,689 32,000 37,249 40,000 34,000 Data Management 46,659 45,000 22,609 45,000 50,000 General Watershed Management 139,841 125,000 23,812 50,000 177,000 Site Application Review 4,032 6,400 771 2,000 6,400 Monitoring and Reporting 56,091 55,000 28,641 56,000 40,000 Monitoring - Watershed 115,340 48,000 29,193 60,000 53,000 Monitoring - Watershed 15			-		,						
TAC Coordination 23,410 20,800 8,279 20,800 76,000 WQCC regulation hearings 76,501 228,000 44,266 161,000 75,000 Website 8,643 10,000 200 10,000 3,000 Watershed Management 444,363 685,900 278,923 606,507 556,697 Watershed Management 25,689 32,000 37,249 40,000 50,000 Data Management 46,659 45,000 22,609 45,000 50,000 General Watershed Management 139,841 125,000 23,812 50,000 177,000 Site Application Review 4,032 6,400 771 2,000 6,400 Site Application Review 216,221 208,400 84,441 137,000 267,400 Monitoring and Reporting 56,091 55,000 28,641 56,000 40,000 Monitoring - Reservoir 75,704 36,000 15,493 31,000 40,000 Monitoring - Watershed 115,340 48,000 </td <td></td> <td></td> <td>9.451</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			9.451								
WQCC regulation hearings 76,501 228,000 44,266 161,000 75,000 Website 8,643 10,000 200 10,000 3,000 Watershed Management 444,363 685,900 278,923 606,507 556,697 Watershed Management 25,689 32,000 37,249 40,000 30,000 Data Management 139,841 125,000 23,812 50,000 177,000 Site Application Review 4,032 6,400 771 2,000 6,400 Monitoring and Reporting 216,221 208,400 84,441 137,000 267,400 Monitoring and Reporting 56,091 55,000 28,641 56,000 40,000 Monitoring - Reservoir 75,704 36,000 15,493 31,000 40,000 Monitoring - Watershed 115,340 48,000 29,193 60,000 53,000 Monitoring - Laboratory 24,618 56,000 - 20,000 58,000 WQ Data Reporting 23,513 315,000	·										
Website 8,643 10,000 200 10,000 3,000 Watershed Management 444,363 685,900 278,923 606,507 556,697 Annual Report 25,689 32,000 37,249 40,000 34,000 Data Management 46,659 45,000 22,609 45,000 50,000 General Watershed Management 139,841 125,000 23,812 50,000 177,000 Site Application Review 4,032 6,400 771 2,000 6,400 Monitoring and Reporting 216,221 208,400 84,441 137,000 267,400 Monitoring - Reservoir 75,704 36,000 15,493 31,000 40,000 Monitoring - Reservoir 75,704 36,000 15,493 31,000 40,000 Monitoring - Laboratory 24,618 56,000 29,193 60,000 58,000 WQ Data Reporting 24,618 56,000 33,553 100,000 31,000 Total expenditures 32,372 1,20,300	WQCC regulation hearings										
Watershed Management Annual Report 25,689 32,000 37,249 40,000 34,000 Data Management General Watershed Management 46,659 45,000 22,609 45,000 50,000 Site Application Review 139,841 125,000 23,812 50,000 177,000 Site Application Review 4,032 6,400 771 2,000 6,400 Monitoring and Reporting General Technical Support 56,091 55,000 28,641 56,000 40,000 Monitoring - Reservoir 75,704 36,000 15,493 31,000 40,000 Monitoring - Watershed 115,340 48,000 29,193 60,000 53,000 Monitoring - Laboratory - 120,000 33,353 100,000 58,000 WQ Data Reporting 24,618 56,000 - 20,000 58,000 WQ Data Reporting 23,337 1,209,300 470,044 1,010,507 1,135,097 Total expenditures 932,337 1,209,300 470,044 1,010,507 1,135,097					10,000				10,000		
Annual Report 25,689 32,000 37,249 40,000 34,000 Data Management 46,659 45,000 22,609 45,000 50,000 General Watershed Management 139,841 125,000 23,812 50,000 177,000 Site Application Review 4,032 6,400 771 2,000 6,400 Monitoring and Reporting 6 216,221 208,400 84,441 137,000 267,400 Monitoring and Reporting 56,091 55,000 28,641 56,000 40,000 Monitoring - Reservoir 75,704 36,000 15,493 31,000 40,000 Monitoring - Watershed 115,340 48,000 29,193 60,000 53,000 Monitoring - Laboratory 24,618 56,000 -29,193 60,000 53,000 WQ Data Reporting 24,618 56,000 - 20,000 58,000 Total expenditures 932,337 1,209,300 470,044 1,010,507 1,135,097 TRANSFERS OUT <			444,363		685,900		278,923		606,507		556,697
Data Management General Watershed Management General Watershed Management Site Application Review 46,659 kd,000 (22,609) (23,812) (50,000) (177,000) (6,400) (177,000) (6,400) (177,000) (6,400) (177,000) (17	Watershed Management										
General Watershed Management Site Application Review 139,841 4,032 6,400 771 2,000 6,400 270,000 6,400 177,000 6,400 6,400 771 2,000 6,400 6,400 6,400 6,400 771 2,000 6,400 6,400 6,400 6,400 771 2,000 6,400 6,400 6,400 6,400 771 2,000 6,400 6,400 6,400 6,400 771 2,000 6,400 6,400 771 2,000 771 2,000 771 2,000 6,400 771 2,000 771 2,000 771 2,000 6,400 771 2,000 771 2,000 771 2,000 6,400 771 2,000 771 2,000 771 2,000 6,400 771 2,000 771 2,000 771 2,000 6,400 771 2,000 771 2,000 771 2,000 6,400 771 2,000 771 2,000 771 2,000 6,400 771 2,000 771 2,000 771 2,000 40,000 40,000 771 2,000 771 2,000 771 2,000 40,000 771 2,000 771 2,000 771 2,000 771 2,000 40,000 771 2,000 771 2,000 771 2,000 771 2,000 771 2,000 771 2,000 771 2,000 40,000 771 2,0	•				,						
Site Application Review 4,032 216,221 6,400 208,400 771 37,000 6,400 267,400 Monitoring and Reporting General Technical Support 56,091 55,000 28,641 26,000 56,000 40,000 Monitoring - Reservoir 75,704 36,000 15,493 31,000 40,000 Monitoring - Watershed 115,340 48,000 29,193 60,000 53,000 Monitoring - Laboratory 120,000 33,353 100,000 120,000 WQ Data Reporting 24,618 56,000 271,753 315,000 106,680 267,000 311,000 267,000 311,000 Total expenditures 932,337 1,209,300 470,044 1,010,507 1,135,097 TRANSFERS OUT 1,770,979 1,835,933 1,776,974 1,835,933 1,962,469 Supplemental Transfers 1,770,979 2,335,933 1,776,974 1,964,963 2,462,469 Total expenditures and transfers out requiring appropriation 2,703,316 3,545,233 2,247,018 2,975,470 3,597,566 ENDING FUND BALANCES \$ 1,665,524 \$ 1,081,362 \$ 2,380,129 \$ 1,964,993 \$ 1,638,208 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,300 \$ 98,200											
Monitoring and Reporting General Technical Support 56,091 55,000 28,441 137,000 267,400 Monitoring and Reporting General Technical Support 56,091 55,000 28,641 56,000 40,000 Monitoring - Reservoir 75,704 36,000 15,493 31,000 40,000 Monitoring - Watershed 115,340 48,000 29,193 60,000 53,000 Monitoring - Laboratory - 120,000 33,353 100,000 120,000 WQ Data Reporting 24,618 56,000 - 20,000 58,000 Total expenditures 932,337 1,209,300 470,044 1,010,507 1,135,097 TRANSFERS OUT Transfers to Pollution Abatement Fund Supplemental Transfers 1,770,979 1,835,933 1,776,974 1,835,933 1,962,469 Total expenditures and transfers out requiring appropriation 2,703,316 3,545,233 2,247,018 2,975,470 3,597,566 ENDING FUND BALANCES \$1,665,524 \$1,081,362 \$2,380,129 \$1,964,993 \$1,638,208 EMERGENCY RESERVE	•										
Monitoring and Reporting General Technical Support 56,091 55,000 28,641 56,000 40,000 Monitoring - Reservoir 75,704 36,000 15,493 31,000 40,000 Monitoring - Watershed 115,340 48,000 29,193 60,000 53,000 Monitoring - Laboratory 120,000 33,353 100,000 120,000 WQ Data Reporting 24,618 56,000 - 20,000 58,000 271,753 315,000 106,680 267,000 311,000 Transfers to Pollution Abatement Fund Supplemental Transfers 1,770,979 1,835,933 1,776,974 1,835,933 1,962,469 Total expenditures and transfers out requiring appropriation 2,703,316 3,545,233 2,247,018 2,975,470 3,597,566 ENDING FUND BALANCES \$ 1,665,524 \$ 1,081,362 \$ 2,380,129 \$ 1,964,993 \$ 1,638,208 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200	Site Application Review										
General Technical Support 56,091 55,000 28,641 56,000 40,000 Monitoring - Reservoir 75,704 36,000 15,493 31,000 40,000 Monitoring - Watershed 115,340 48,000 29,193 60,000 53,000 Monitoring - Laboratory - 120,000 33,353 100,000 120,000 WQ Data Reporting 24,618 56,000 - 20,000 58,000 Total expenditures 932,337 1,209,300 470,044 1,010,507 1,135,097 TRANSFERS OUT Transfers to Pollution Abatement Fund Supplemental Transfers 1,770,979 1,835,933 1,776,974 1,835,933 1,962,469 Total expenditures and transfers out requiring appropriation 2,703,316 3,545,233 2,247,018 2,975,470 3,597,566 ENDING FUND BALANCES \$ 1,665,524 \$ 1,081,362 \$ 2,380,129 \$ 1,964,993 \$ 1,638,208 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200	Manifestina and Danastina		216,221		208,400		84,441		137,000		267,400
Monitoring - Reservoir Monitoring - Watershed 75,704 115,340 36,000 48,000 15,493 29,193 31,000 60,000 40,000 53,000 Monitoring - Laboratory WQ Data Reporting - 120,000 33,353 100,000 120,000 WQ Data Reporting 24,618 56,000 - 20,000 58,000 Total expenditures 932,337 1,209,300 470,044 1,010,507 1,135,097 TRANSFERS OUT Transfers to Pollution Abatement Fund Supplemental Transfers 1,770,979 1,835,933 1,776,974 1,835,933 1,962,469 Supplemental Transfers - 500,000 - 129,030 500,000 1,770,979 2,335,933 1,776,974 1,964,963 2,462,469 Total expenditures and transfers out requiring appropriation 2,703,316 3,545,233 2,247,018 2,975,470 3,597,566 ENDING FUND BALANCES \$ 1,665,524 \$ 1,081,362 \$ 2,380,129 \$ 1,964,993 \$ 1,638,208 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200			FC 004		FF 000		20.044		FC 000		40.000
Monitoring - Watershed Monitoring - Laboratory WQ Data Reporting 115,340 24,618 48,000 56,000 29,193 33,353 60,000 100,000 53,000 120,000 WQ Data Reporting 24,618 56,000 - 20,000 58,000 Total expenditures 932,337 1,209,300 470,044 1,010,507 1,135,097 TRANSFERS OUT Transfers to Pollution Abatement Fund Supplemental Transfers 1,770,979 1,835,933 1,776,974 1,835,933 1,962,469 Supplemental Transfers - 500,000 - 129,030 500,000 1,770,979 2,335,933 1,776,974 1,964,963 2,462,469 Total expenditures and transfers out requiring appropriation 2,703,316 3,545,233 2,247,018 2,975,470 3,597,566 ENDING FUND BALANCES \$ 1,665,524 \$ 1,081,362 \$ 2,380,129 \$ 1,964,993 \$ 1,638,208 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200											
Monitoring - Laboratory WQ Data Reporting - 120,000 24,618 33,353 56,000 100,000 - 120,000 20,000 58,000 58,000 Total expenditures 932,337 1,209,300 470,044 1,010,507 1,135,097 TRANSFERS OUT Transfers to Pollution Abatement Fund Supplemental Transfers 1,770,979 1,835,933 1,776,974 1,835,933 1,962,469 Supplemental Transfers - 500,000 - 129,030 500,000 1,770,979 2,335,933 1,776,974 1,964,963 2,462,469 Total expenditures and transfers out requiring appropriation 2,703,316 3,545,233 2,247,018 2,975,470 3,597,566 ENDING FUND BALANCES \$ 1,665,524 \$ 1,081,362 \$ 2,380,129 \$ 1,964,993 \$ 1,638,208 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200	Monitoring - Neservoll				,						
WQ Data Reporting 24,618 56,000 - 20,000 267,000 311,000 Total expenditures 932,337 1,209,300 470,044 1,010,507 1,135,097 TRANSFERS OUT Transfers to Pollution Abatement Fund Supplemental Transfers 1,770,979 1,835,933 1,776,974 1,835,933 1,962,469 500,000 - 129,030 - 129,030 - 129,030 - 129,030 - 129,030 - 129,030 - 129,030 - 129,030 - 129,030 - 129,030 - 129,030 - 129,030			113,340								
Total expenditures 932,337 1,209,300 470,044 1,010,507 1,135,097 TRANSFERS OUT Transfers to Pollution Abatement Fund Supplemental Transfers			24 618				-		,		,
TRANSFERS OUT	The Data Reporting	_	,		,		106,680		,,		,
TRANSFERS OUT	Total expanditures	_	030 227		1 200 200		470.044		1 010 507		1 135 007
Transfers to Pollution Abatement Fund Supplemental Transfers 1,770,979 1,835,933 1,776,974 1,835,933 1,962,469 500,000 - 129,030 500,000 1,770,979 2,335,933 1,776,974 1,964,963 2,462,469 Total expenditures and transfers out requiring appropriation 2,703,316 3,545,233 2,247,018 2,975,470 3,597,566 ENDING FUND BALANCES \$ 1,665,524 \$ 1,081,362 \$ 2,380,129 \$ 1,964,993 \$ 1,638,208 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200	rotai experiuitures		<i>ყა∠,აა1</i>		1,209,300		410,044		1,010,507		1,133,097
Supplemental Transfers - 500,000 - 129,030 500,000 1,770,979 2,335,933 1,776,974 1,964,963 2,462,469 Total expenditures and transfers out requiring appropriation 2,703,316 3,545,233 2,247,018 2,975,470 3,597,566 ENDING FUND BALANCES \$ 1,665,524 \$ 1,081,362 \$ 2,380,129 \$ 1,964,993 \$ 1,638,208 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200	TRANSFERS OUT										
Supplemental Transfers - 500,000 - 129,030 500,000 1,770,979 2,335,933 1,776,974 1,964,963 2,462,469 Total expenditures and transfers out requiring appropriation 2,703,316 3,545,233 2,247,018 2,975,470 3,597,566 ENDING FUND BALANCES \$ 1,665,524 \$ 1,081,362 \$ 2,380,129 \$ 1,964,993 \$ 1,638,208 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200	Transfers to Pollution Abatement Fund		1,770,979		1,835,933		1,776,974		1,835,933		1,962,469
Total expenditures and transfers out requiring appropriation 2,703,316 3,545,233 2,247,018 2,975,470 3,597,566 ENDING FUND BALANCES \$ 1,665,524 \$ 1,081,362 \$ 2,380,129 \$ 1,964,993 \$ 1,638,208 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200			-		500,000		-				
requiring appropriation 2,703,316 3,545,233 2,247,018 2,975,470 3,597,566 ENDING FUND BALANCES \$ 1,665,524 \$ 1,081,362 \$ 2,380,129 \$ 1,964,993 \$ 1,638,208 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200			1,770,979		2,335,933		1,776,974		1,964,963		2,462,469
requiring appropriation 2,703,316 3,545,233 2,247,018 2,975,470 3,597,566 ENDING FUND BALANCES \$ 1,665,524 \$ 1,081,362 \$ 2,380,129 \$ 1,964,993 \$ 1,638,208 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200	Total expanditures and transfers and										
ENDING FUND BALANCES \$ 1,665,524 \$ 1,081,362 \$ 2,380,129 \$ 1,964,993 \$ 1,638,208 EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200			2 702 246		3 545 000		2 247 040		2 075 470		3 507 FGG
EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200	течинну арргорнацоп		2,103,316		3,040,233		2,241,018		2,913,410		3,381,300
EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200 TOTAL RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200	ENDING FUND BALANCES	\$	1,665,524	\$	1,081,362	\$	2,380,129	\$	1,964,993	\$	1,638,208
EMERGENCY RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200 TOTAL RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200											
TOTAL RESERVE \$ 88,600 \$ 91,800 \$ 88,900 \$ 98,300 \$ 98,200					91,800						
	TOTAL RESERVE	\$	88,600	\$	91,800	\$	88,900	\$	98,300	\$	98,200

CHERRY CREEK BASIN WATER QUALITY AUTHORITY POLUTION ABATEMENT FUND 2024 BUDGET WITH 2022 ACTUAL AND 2023 ESTIMATED

WITH 2022 ACTUAL AND 2023 ESTIMATED For the Years Ended and Ending December 31,

	ACTUAL 2022	BUDGET 2023	II	ACTUAL 6/30/2023	E	STIMATED 2023	E	BUDGET 2024
BEGINNING FUND BALANCES	\$ 2,441,170	\$ 1,853,205	\$	2,226,105	\$	2,226,105	\$	1,908,106
REVENUES								
Interest income	934	8,000		1,346		2,800		2,800
Other revenue	 2,638	5,000		-		-		5,000
Total revenues	 3,572	13,000		1,346		2,800		7,800
TRANSFERS IN								
Transfers from General Fund	1,770,979	1,835,933		1,776,974		1,835,933		1,962,469
Transfers from Enterprise Fund Supplemental Transfers from other funds	309,595 52,348	401,400 500,000		178,295		397,500 129,030		406,800 500,000
Total Transfers In	 2,132,922	2,737,333		1,955,269		2,362,463		2,869,269
	 			1,000,000				
Total funds available	4,577,664	4,603,538		4,182,720		4,591,368		4,785,175
EXPENDITURES								
General and administrative								
Management/Administration	434,311	396,100		173,195		358,100		433,400
PAPS - Undesignated	5,356	-				-		-
Repairs and maintenance	-	10.000		2,434		10,000		10.000
Contingency	 439,667	10,000 406.100		175,629		368,100		10,000 443,400
Pollution Reduction Facilities - O&M	 439,007	400,100		173,029		300,100		443,400
PRF Routine	21,755	10,000		-		10,000		10,000
PRF Repairs and Maintenance	2,972	111,200		-		111,200		158,300
PRF Restoration	154,368	40,000		.		35,000		10,000
PRF Reservoir Destratification Service Plan	10,379	26,400		9,819		26,400		27,400
Meteorological Station Service Weed Control	-	3,000 10,000		-		3,000 10,000		3,000 15,500
Weed Control Wetlands Harvesting	_	108,000		1,075		108,000		108,000
Utilities - Reservoir Destratification	63,586	65,000		15,533		65,000		71,500
Contingency	-	25,000		-		-		25,000
	 253,060	398,600		26,427		368,600		428,700
Reservoir Projects RDS Rehabilitation Shoreline Stabilization	13,262	47,700		1,470		14,700		48,000
RSS East Shade Shelter	76,989	599,000		13,946		99,000		658,000
Contingency	-	50,000		-		-		50,000
0,	 90,251	696,700		15,416		113,700		756,000
Stream Reclamation Projects SR - CC Arapahoe (R 3-4)	170,000	605,000				300,000		300,000
SR - CC 12-Mile Park	352,452	-		18,862		18,862		300,000
SR - CC Dransfeldt Extension	170,000	170,000		570,000		570,000		_
SR - Dove Creek - Otero to Chambers	75,000	138,000		138,000		138,000		-
SR - Happy Canyon - Jordan to Broncos Pk	68,000	88,000		-		88,000		50,000
SR - McMurdo Gulch	170,129	907,000		-		63,000		869,000
SR - Piney Creek (Reach 1-2) SR - Reservoir to LV Road	38,000	63,000 200,000		9,554		115,000		39,000 341,000
SR - Preservation Acquisition Lease	-	100,000		-		-		100,000
SR - CC Scott Road	275,000	-		-		-		-
SR - Happy Canyon - I-25 Upstream	250,000	-		-		-		-
SR - Lone Tree Creek	-	-		-		-		112,000
SR - Lone Tree Creek (downstream pond) SR - Dove Creek - Pond D1 to Otero		-				540,000		120,000
SR - Piney Creek (Reach 4-5)	_	_		_		-		75,000
RDS Distribution Analysis	-	-		-		-		-
Contingency	 -	100,000		-		-		100,000
	 1,568,581	2,371,000		736,416		1,832,862		2,106,000
Total expenditures	2,351,559	3,872,400		953,888		2,683,262		3,734,100
Total expenditures and transfers out								
requiring appropriation	 2,351,559	3,872,400		953,888		2,683,262		3,734,100
ENDING FUND BALANCES	\$ 2,226,105	\$ 731,138	\$	3,228,832	\$	1,908,106	\$	1,051,075
RESERVOIR DEST. SERV PLAN RESERVE TOTAL RESERVE	\$ 70,393 70,393	\$ 43,372 43,372	\$	60,574 60,574	\$	43,993 43,993	\$	16,593 16,593

CHERRY CREEK BASIN WATER QUALITY AUTHORITY ENTERPRISE FUND 2024 BUDGET

WITH 2022 ACTUAL AND 2023 ESTIMATED For the Years Ended and Ending December 31,

	ACTUAL		BUDGET		ACTUAL		ESTIMATED		BUDGET	
		2022	•	2023		6/30/2023	_`	2023	•	2024
				-	-					
BEGINNING FUNDS AVAILABLE	\$	1,900,212	\$	1,215,912	\$	1,922,970	\$	1,922,970	\$	1,979,605
REVENUES										
Recreation Fees		193,937		300,000		123,383		209,000		213,000
Building Permit Fees		268,283		250,000		62,925		230,000		234,000
Wastewater Fees		119,734		111,000		80,264		161,000		164,000
Interest income		21,285		8,000		30,588		62,500		64,000
Other revenue		2,855		-		-		-		3,000
Total revenues		606,094		669,000		297,160		662,500		678,000
Total funds available		2,506,306		1,884,912		2,220,130		2,585,470		2,657,605
EXPENDITURES										
General and administrative										
Management/Administration				21,000				21,000		45,000
Equipment		7,413		65,000		11,144		15,000		65,000
Contingency		6,916		15,000		-		-		15,000
Planning		47,000		405.000		7 705		05.000		40.000
CCBQWA Planning Tributary Planning		17,823 41,022		105,000		7,705		95,000		10,000 60,000
Reservoir to 12-Mile Park Study		55,366		5,000		32,365		32,365		5,000
Special Studies/Projects		33,300		3,000		32,303		32,303		3,000
SSP Bow Tie		2,468		_		_		_		_
SSP BMP Effectiveness		12,365		75,000		12,414		45,000		35,000
SSP PRF/PAP WQ Benefits		-,		5,000		-,		-		5,000
SSP Reservoir Nutrient mitigation		_		50,000		_		_		50,000
SSP Emerging SCM		78,020		-		-		-		-
SSP Watershed Master Plan		-		50,000		-		-		50,000
Reservoir Model		-		-		-		-		50,000
RDS Distribution Analysis		-		-		-		-		150,000
Total expenditures		221,393		391,000		63,628		208,365		540,000
TRANSFERS OUT										
Transfers to Pollution Abatement Fund		361,943		401,400		178,295		397,500		406,800
Total expenditures and transfers out										
requiring appropriation		583,336		792,400		241,923		605,865		946,800
ENDING FUNDS AVAILABLE	\$	1,922,970	\$	1,092,512	\$	1,978,207	\$	1,979,605	\$	1,710,805
FACILITIES MAINTENANCE RESERVE	\$	100,000	\$	100,000	\$	100,000	\$	100,000	\$	100,000
CAPITAL RESERVE	,	750,000	,	750,000	,	750,000	,	750,000	,	750,000
TOTAL DESIGNATED RESERVE	\$	850,000	\$	850,000	\$	850,000	\$	850,000	\$	850,000

CHERRY CREEK BASIN WATER QUALITY AUTHORITY 2024 BUDGET SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Cherry Creek Basin Water Quality Authority (the Authority) is a quasi-municipal corporation and political sub-division of the State of Colorado. Formed on June 16, 1988, the Authority was created by Colorado HB1029 to monitor the water quality in the Cherry Creek Basin and to construct facilities to control the accumulation of pollutants.

The District has no employees, and some operations and administrative functions are contracted.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statues C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the Authority believes are significant to the budget. There will usually be differences between the budget and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. For financial statement reporting under generally accepted accounting principles (GAAP), the Authority uses the full accrual basis of difference from GAAP accounting for Fund Balance. Funds Available represents each fund's current assets less its current liabilities except for the current portion of long-term debt. In addition, the budget separates individual funds which are included as one entity in the GAAP presentation.

Colorado Revised Statute 25-8.5-111(3), as amended by Senate Bill 01-066 in 2001, states that the Authority must spend a minimum of 60% of revenues (collected from fees, tolls, and property tax) on the construction and maintenance of pollution abatement projects in the Cherry Creek Basin or on payments due on debt incurred entirely for such projects. The minimum pollution abatement expenditure requirement is not restricted by fund but is applied to the Authority as a whole.

Revenues

Property Taxes

The primary source of revenue is property taxes. Property taxes are levied by the Authority's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the Authority.

The calculation of the taxes levied is displayed on the Property Tax Summary Information page of the budget.

Senate Bill 21-293 among other things, designates multi-family residential real property (defined generally, as property that is a multi-structure of four or more units) as a new subclass of residential real property. For tax collection year 2023, the assessment rate for single family residential property decreases to 6.95% from 7.15%. The rate for multifamily residential property, the newly created subclass, decreases to 6.80% from 7.15%. Agricultural and renewable energy production property decreases to 26.4% from 29.0%. Producing oil and gas remains at 87.5%. All other nonresidential property stays at 29%.

CHERRY CREEK BASIN WATER QUALITY AUTHORITY 2024 BUDGET SUMMARY OF SIGNIFICANT ASSUMPTIONS

Revenues - (continued)

Specific Ownership Taxes

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the Authority's share will be equal to approximately 7% of the property taxes collected from Arapahoe County and 8% of the property taxes from Douglas County.

Net Investment Income

Interest earned on the Authority's available funds has been estimated based on historical interest earnings.

Fees

The Authority receives recreation fees from the State of Colorado. These fees are a portion of the entry fees to Cherry Creek State Park. The fees are remitted to the Authority on a monthly basis.

The Authority receives building permit fees from various governmental entities that reside within the Authority's borders. These fees are typically remitted on a quarterly basis.

The Authority receives wastewater surcharges from the surrounding water and sanitation districts that operate wastewater treatment facilities and discharge into the Cherry Creek Basin. These surcharges are remitted to the Authority on a quarterly basis by each District.

Expenditures

Administrative and Operating Expenditures

Operating expenditures include the estimated services necessary to maintain the Authority administrative viability such as legal, management, accounting, insurance, banking, meeting expense and other administrative expenses. Estimated expenditures related to water quality management were also included in the General Fund budget.

County Treasurer's Fees

County Treasurer's fees have been computed at 1.50% of property tax collections.

Capital Projects

Anticipated expenditures for capital projects are detailed on the Pollution Abatement Fund page of the budget.

CHERRY CREEK BASIN WATER QUALITY AUTHORITY 2024 BUDGET SUMMARY OF SIGNIFICANT ASSUMPTIONS

Debt and Leases

The Authority has no bond indebtedness or any operating or capital leases.

Reserves

Emergency Reserve

The Authority has provided for an Emergency Reserve equal to at least 3% of fiscal year spending as defined under the TABOR Amendment.

Reservoir Destratification Service Plan Reserve

The Authority has provided for a reservoir destratification service plan reserve of \$50,393 for use in subsequent year destratification service plan expenditures.

Facilities Maintenance Reserve

The Authority has provided for a facilities maintenance reserve of \$100,000 for use in subsequent year capital maintenance projects.

Capital Reserve

The Authority has provided for a total capital reserve of \$750,000 for use in subsequent year capital replacement projects.

This information is an integral part of the accompanying budget.