

# **COLUMBINE LAKE WATER DISTRICT 2023 BUDGET DOCUMENTS**



PO BOX 555  
GRAND LAKE, COLORADO 80447  
970-627-3683  
[www.columbinelakewater.com](http://www.columbinelakewater.com)

# COLUMBINE LAKE WATER DISTRICT GRAND COUNTY, COLORADO

## 2023 BUDGET MESSAGE

Columbine Lake Water District was created as a Special District in the fall of 1970 for the purpose of providing water and sewer to the residents of the just created Columbine Lake Subdivision. Water was initially supplied by the Town of Grand Lake and sewer services were provided by Grand Lake Sanitation District. In October of 1972 water and sewer lines were completed within the District.

In 1980 Columbine Lake Water & Sanitation District sold their sewer lines to Three Lakes Water and Sanitation District and in 1997 the name was changed to Columbine Lake Water District. The District presently services 474 accounts.

## IMPORTANT FEATURES OF THE BUDGET

### ENTERPRISE GENERAL FUND – REVENUE

**Operating Revenue:** Our operating revenue consists of water use fees charged to our customers on an annual basis. No growth and no tap fees generated has prompted the Board to raise water use fees to compensate for those lost revenues used for capital outlay projects. As well, user fees were required to be raised in January 2015 to meet the requirements of a pending loan to pay for replacement of a water main on Kinnikinnick Road. The District has raised its user fee rates effective January 1, 2023 to accommodate inflation costs. In October 2020 our District was greatly impacted by the East Troublesome Fire; a total of 28 homes were lost.

**Non-Operating Revenue:** Our non-operating revenue consists mainly of tap fees charged to customers connecting to the water system. It is a one-time fee. All of our customers are residential except for the Columbine Lake Homeowner Association administrative office and a recreation center. Very little growth is expected again in 2022 and therefore our non-operating revenue is expected to remain low.

**Loan/Grant Revenues** A loan through the Colorado Drinking Water Revolving Fund was approved in April 2015 to fund the large Capital Outlay Project of replacement of water main in Kinnikinnick Road. A grant was also approved in an amount of \$500,000.00 from the Energy & Mineral Impact Assistance Program of the Department of Local Affairs (DOLA).

### ENTERPRISE GENERAL FUND – EXPENDITURES

**Administrative Expenditures:** Expenditures in this category include costs of administrative services provided by the Three Lakes Water & Sanitation District via an Intergovernmental Agreement. Also included are fees paid to Board Members for attendance at Board meetings and attendance at the Special District Association's annual conference. Liability insurance provided through the Colorado Special District Insurance Pool is also within this category, along with Association dues to the Special District Association. Formal audits are conducted every other year. The District's next Audit will be performed for the year 2023. Elections are switching to odd numbered years effective 2023. The District's next Election will be held in May 2, 2023.

***Operations Expenditures:*** These expenses relate to operation and maintenance of the system through an Intergovernmental Agreement with Three Lakes Water and Sanitation District. Aside from on-site inspections and preventive maintenance of the system, the District also monitors three sites, the water tank, the well house and the spring house, via its telemetry system. The System Repair & Maintenance line item is always a large number because it includes potential costs of water main breaks. Chemicals for water treatment and water testing required by the State Health Department are also high cost expenditures for the District.

#### **ENTERPRISE GENERAL FUND – CAPITAL OUTLAY**

In 2015 the District completed replacement of approximately 4,900 feet of 4-inch and 6-inch existing waterline with an 8-inch waterline in Kinnikinnick Road, Aster Lane, Phlox Lane and two cul de sacs along Kinnikinnick. It also included replacement of water line from Kinnikinnick Road along Deer Drive to the Water Tank. Installation of valves and fire hydrants was also a part of this project. Approximately 112 existing services were affected by this new waterline along Kinnikinnick Road from Western Road to Columbine Drive. In the 2023 year the District plans to install a permanent generator to the well house.

#### **ENTERPRISE RESERVE FUND**

This fund is set aside for emergencies or future capital outlay expenditures.

#### **EMERGENCY WATER SERVICE LINE BREAK FUND**

This fund was set up to pay for service line breaks – those lines owned by the property owners – when it is necessary for the District to dig to stop a water line break, in which it is not certain, whether it is a main line break or a service line break. In these situations, the District hires the contractor and pays the contractor thru these funds should it be determined that the break is a service line break. The District will pay a maximum \$10,000 out of this fund in each situation. The homeowner is responsible for any additional costs above the \$10,000.

#### **BASIS OF ACCOUNTING**

The budgetary basis of accounting method used is the modified accrual basis.

**COLUMBINE LAKE WATER DISTRICT  
RESOLUTION NO. 2022-12-1  
(Pursuant to 29-1-108, C.R.S)**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE COLUMBINE LAKE WATER DISTRICT, 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 of the Columbine Lake Water District has appointed Katie Nicholls to prepare and submit a proposed budget to said governing body at the proper time; and

**WHEREAS**, Katie Nicholls submitted a proposed budget to this governing body on October 4, 2022 for its consideration; and

**WHEREAS**, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 21, 2022 and December 12, 2022 and interested taxpayers were given the opportunity to file or register any objections to said budget; 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.

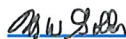
**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COLUMBINE LAKE WATER DISTRICT, COLORADO:**

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Columbine Lake Water District for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the President of the Board and made a part of the public records of the district.

**ADOPTED** this 12th of December, 2022.

COLUMBINE LAKE WATER DISTRICT



M.W.Golden (Dec 13, 2022 09:40 MST)

Mike Golden, President  
Board of Directors

ATTEST:

  
Mark Trumbo, Secretary/Treasurer  
Board of Directors



**COLUMBINE LAKE WATER DISTRICT  
RESOLUTION NO. 2022-12-2  
(Pursuant to 29-1-108, C.R.S.)**

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE COLUMBINE LAKE WATER DISTRICT, COLORADO, FOR THE 2023 BUDGET YEAR.**

**WHEREAS**, the Board of Directors have adopted the annual budget in accordance with the Local Government Budget Law, on December 12, 2022; and

**WHEREAS**, the Board of Directors have made the provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said Budget; and

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the district.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COLUMBINE LAKE WATER DISTRICT, COLORADO:**

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund for purposes stated:

**ENTERPRISE GENERAL FUND:**

Current Operating Expenses	\$ 157,309
Capital Outlay	\$ 210,000
Debt Service	\$ 42,760

**TOTAL ENTERPRISE GENERAL FUND: \$ 410,069**

**ENTERPRISE RESERVE FUND:**

Current Operating Expenses	\$ 0
----------------------------	------

**TOTAL ENTERPRISE RESERVE FUND: \$ 0**

**EMERGENCY WATER SERVICE LINE (EWSL) BREAK FUND:**

Current Operating Expenses	\$ 10,000
----------------------------	-----------

**TOTAL EWSL BREAK FUND \$ 10,000**

**ADOPTED** this 12th day of December, 2022.

**COLUMBINE LAKE WATER DISTRICT**



M.W. Golden (Dec 13, 2022 09:40 MST)

Mike Golden, President  
Board of Directors

**ATTEST:**



Mark Trumbo, Secretary/Treasurer  
Board of Directors


# CL RES 2022-12-1 AND 2022-12-2


Final Audit Report


2022-12-13


Created:	2022-12-13
By:	Book Keeping (ACCOUNTING@THREELAKESWS.COM)
Status:	Signed
Transaction ID:	CBJCHBCAABAAMQmTEutk3NM0ETa2aprd4VRSqSxn_2d

## "CL RES 2022-12-1 AND 2022-12-2" History


 Document created by Book Keeping (ACCOUNTING@THREELAKESWS.COM)  
2022-12-13 - 4:23:45 PM GMT- IP address: 50.214.27.115

 Document emailed to mgolden@threelakesws.com for signature  
2022-12-13 - 4:26:26 PM GMT

 Email viewed by mgolden@threelakesws.com  
2022-12-13 - 4:39:03 PM GMT- IP address: 75.166.165.113

 Signer mgolden@threelakesws.com entered name at signing as M.W.Golden  
2022-12-13 - 4:40:10 PM GMT- IP address: 174.234.7.29

 Document e-signed by M.W.Golden (mgolden@threelakesws.com)  
Signature Date: 2022-12-13 - 4:40:12 PM GMT - Time Source: server- IP address: 174.234.7.29

 Agreement completed.  
2022-12-13 - 4:40:12 PM GMT



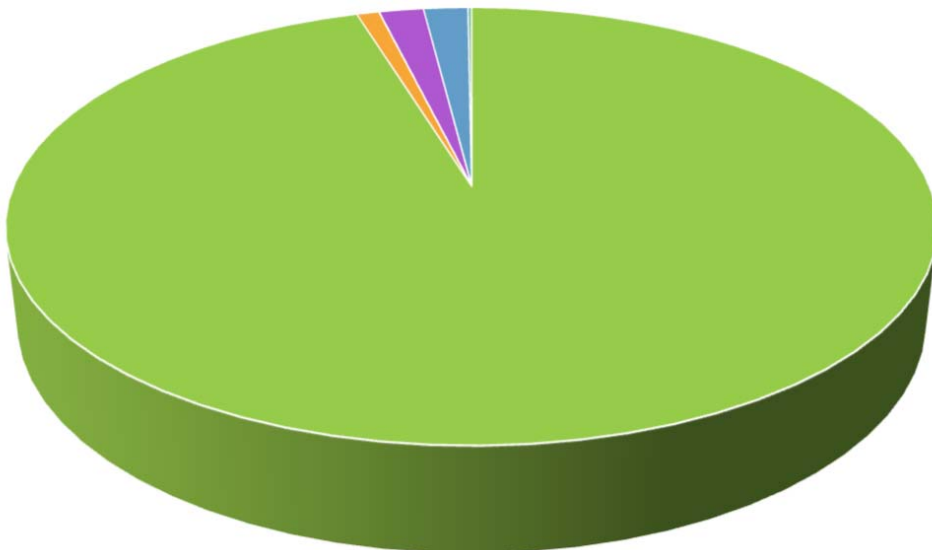
**COLUMBINE LAKE WATER DISTRICT  
APPROVED 2023 BUDGET ENTERPRISE GENERAL FUND**

	ACTUALS 2021	ESTIMATED 2022	APPROVED 2023
<b>BEGINNING FUND BALANCE</b>	<b>\$253,722</b>	<b>\$245,406</b>	<b>\$219,709</b>
<b><i>Operating Revenue</i></b>			
4005 · Water Use Fees	\$226,267	\$243,077	\$259,271
4007 · Late Payment Penalties	\$2,788	\$3,243	\$2,500
<b><i>Non-Operating Revenue</i></b>			
4010 · Connection Permits/Inspections	\$200	\$50	\$50
4020 · Tap Fees	\$5,000	\$0	\$5,000
4300 · Interest Earned	\$2,180	\$7,199	\$5,000
4900 · Miscellaneous Revenue	\$1,376	\$1,925	\$425
<b>Total Revenue</b>	<b>\$237,811</b>	<b>\$255,494</b>	<b>\$272,246</b>
<b><i>Administrative Expenses</i></b>			
Board of Director Fees/Expenses	\$5,867	\$5,051	\$12,481
5042 · Election Expense	\$0	\$80	\$3,000
5047 · Business Insurance	\$5,168	\$4,948	\$5,443
5055 · Miscellaneous	\$3,073	\$2,000	\$100
5056 · Mileage Reimbursement to TLWSD	\$350	\$253	\$350
OFFICE EXPENSES	\$2,919	\$2,877	\$3,425
5065 · Professional Fees-Audit	\$2,100	\$11,320	\$3,200
5067 · Professional Fees-Legal	\$1,148	\$584	\$3,000
5072 · Three Lakes Admin Contract	\$28,742	\$29,232	\$30,696
<b>Total Administrative Expenses</b>	<b>\$49,367</b>	<b>\$56,345</b>	<b>\$61,694</b>
<b><i>Operation Expenses</i></b>			
5136 · Dues/Training/Publications	\$100	\$300	\$300
5138 · Engineering	\$1,299	\$0	\$3,000
5152 · Miscellaneous - Operations	\$0	\$0	\$250
5182 · Three Lakes Operation Contract	\$30,656	\$31,500	\$37,380
5183 · Water Treatment	\$1,984	\$2,343	\$3,000
5190 · System Repair & Maintenance	\$11,074	\$9,143	\$40,000
5197 · Utilities	\$5,806	\$6,509	\$6,835
5198 · Water Lease	\$850	\$850	\$850
5199 · Water Testing	\$2,231	\$1,805	\$4,000
<b>Total Operation Expenses</b>	<b>\$54,000</b>	<b>\$52,450</b>	<b>\$95,615</b>



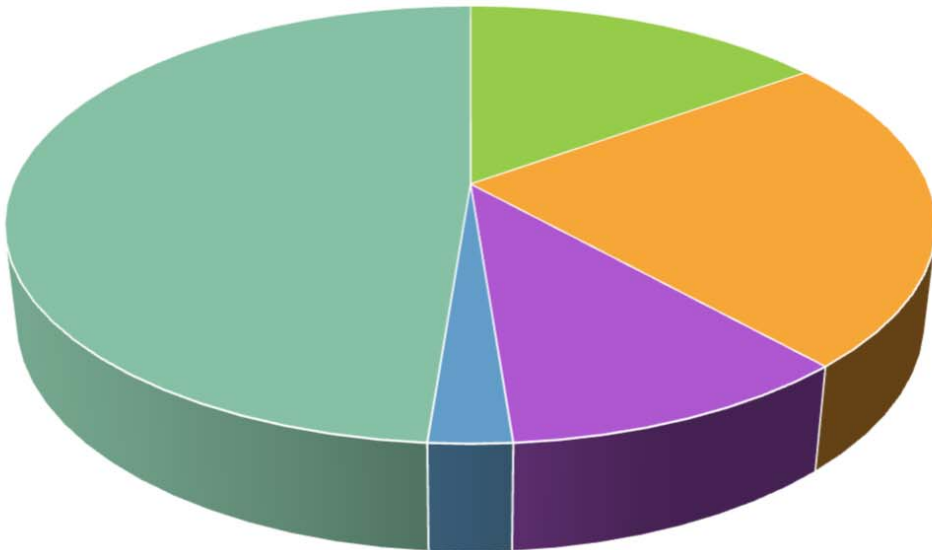
	ACTUALS 2021	ESTIMATED 2022	APPROVED 2023
<b><i>Capital Outlay</i></b>			
DOLA Loan Payment	\$42,760	\$42,760	\$42,760
Contingency	\$0	\$0	\$10,000
Generator for Well House	\$0	\$29,637	\$0
Transfer to Reserve Fund	\$100,000	\$100,000	\$200,000
<b>TOTAL EXPENDITURES</b>	<b>\$246,127</b>	<b>\$281,191</b>	<b>\$410,069</b>
<b>ENDING FUND BALANCE</b>	<b>\$245,406</b>	<b>\$219,709</b>	<b>\$81,886</b>

Enterprise General Fund Revenue



User Fees Penalties Permits Tap Fees Interest Misc

Enterprise General Fund Expenditures

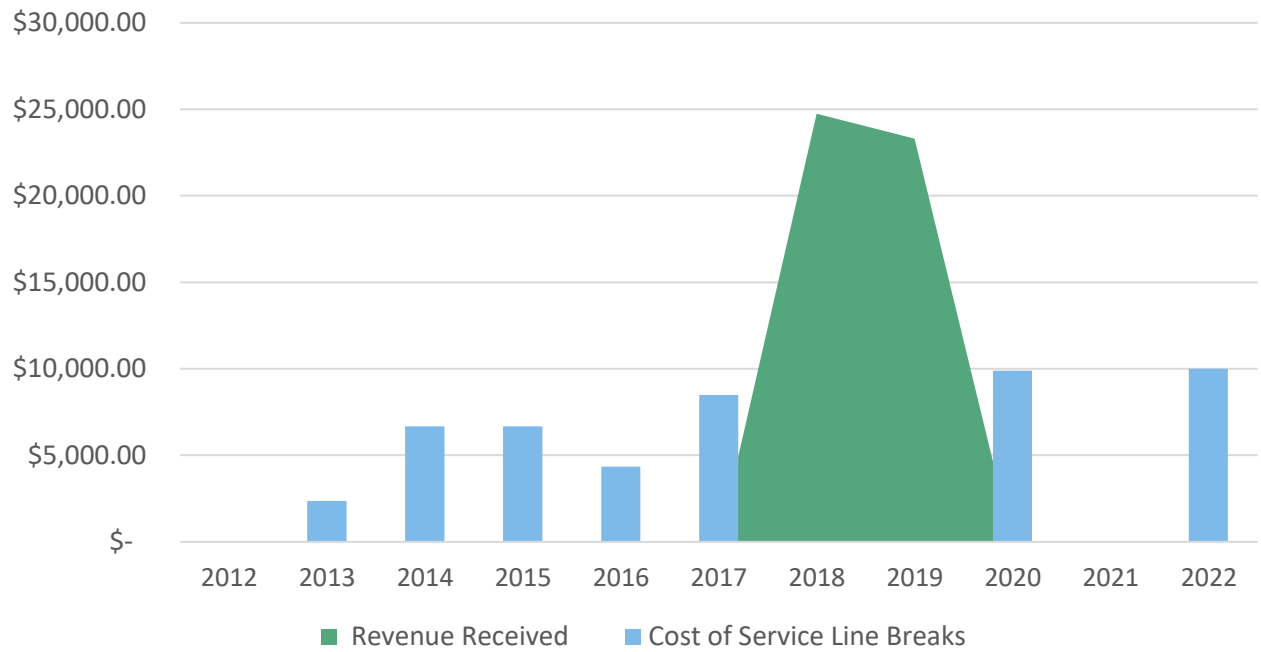


Administrative Operations Capital Outlay DOLA Loan Contingency Transfer to Reserve Fund

**COLUMBINE LAKE WATER DISTRICT**  
**APPROVED 2023 BUDGET EMERGENCY WATER SERVICE LINE BREAK FUND**

	ACTUALS 2021	ESTIMATED 2022	APPROVED 2023
<b>BEGINNING FUND BALANCE</b>	<b>\$100,943</b>	<b>\$100,943</b>	<b>\$90,943</b>
<b><i>Operating Revenue</i></b>			
4006 · Emergency Pool	\$0	\$0	\$0
<b><i>Expenditures</i></b>			
5194 · Homeowner's Emergency Pool	\$0	\$10,000	\$10,000
<b>ENDING FUND BALANCE</b>	<b>\$100,943</b>	<b>\$90,943</b>	<b>\$80,943</b>

### Emergency Water Service Line Break Fund



**COLUMBINE LAKE WATER DISTRICT  
APPROVED 2023 BUDGET RESERVE FUND**

	ACTUALS 2021	ESTIMATED 2022	APPROVED 2023
BEGINNING FUND BALANCE	\$203,642	\$303,642	\$403,642
<i>Revenue</i>			
Transfer from Enterprise Fund	\$100,000	\$100,000	\$200,000
<i>Expenditures</i>			
CONTINGENCY	\$0	\$0	\$0
ENDING FUND BALANCE	\$303,642	\$403,642	\$603,642



**COLUMBINE LAKE WATER DISTRICT  
FINANCIAL OBLIGATIONS - LOANS**

**REVENUE BOND - LINE REPLACEMENT**

Colorado Water Resources & Power Development Authority					
	Principal Balance 12/31/2022	Payments Due in 2023	Principal Balance in 2023	Payments Due in 2024	Principal Balance 12/31/2024
	\$470,586	\$42,760	\$437,347	\$42,760	\$403,163
Payments include interest - Final Payment: 05/01/2035					



# COLUMBINE LAKE WATER DISTRICT

## CERTIFICATE OF TAX LEVY

To: The Board of County Commissioners  
County of Grand, State of Colorado

Gentlemen:

For the budget year 2023, the Board of Directors of the Columbine Lake Water District hereby certifies a total levy of 0.00 to be extended by you upon the total 2022 assessed valuation of \$17,938,630.

Contact Person: Katie Nicholls  
Daytime Phone: (970) 627-3683

Signed:   
Katie Nicholls, District Manager

Date: December 12, 2022

cc: Division of Local Government