

# **COLUMBINE LAKE WATER DISTRICT 2022 BUDGET DOCUMENTS**



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# COLUMBINE LAKE WATER DISTRICT GRAND COUNTY, COLORADO

## 2022 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 473 accounts. There are approximately 71 vacant lots that will potentially be built upon in future years.

## 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 over the past few years 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, 2022 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 2021 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 2021, which is included in the 2022 budget. Elections are switching to odd numbered years effective 2023. The District's next Election will be held in May 3, 2022.

***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 2022 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. 2021-12-1**

**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, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022.**

**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, 2021 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 15, 2021 and December 13, 2021 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 estimated expenditures from each fund are as follows:

Enterprise General Fund:	\$ 342,374
Enterprise Reserve Fund:	\$ 0
Emergency Water Service Line Break Fund	\$ 12,000

**FUNDS NOT APPROPRIATED:**

Enterprise General Fund	\$ 50,718
Enterprise Reserve Fund	\$ 503,642
Emergency Water Service Line Break Fund	\$ 89,920

<b>TOTAL EXPENDITURES, AND FUNDS NOT APPROPRIATED</b>	<b>\$ 998,654</b>
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Section 2. That estimated revenues in each fund are as follows:

Beginning Fund Balance Enterprise General Fund	\$ 137,059
Revenue to be received, Enterprise General Fund	\$ 256,033

Beginning Fund Balance Enterprise Reserve Fund:	\$ 403,642
Revenue to be received, Enterprise Reserve Fund	\$ 100,000

Beginning Fund Balance Emergency Water Service Line Break Fund	\$ 101,920
Revenue to be received, Emergency Water Service Line Break Fund	\$ 0


TOTAL REVENUES:	\$ 998,654
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Section 3. That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the Columbine Lake Water District for the year stated above.


Section 4. 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 13th of December, 2021.

COLUMBINE LAKE WATER DISTRICT

  
\_\_\_\_\_  
James Kroepfl, President  
Board of Directors

ATTEST:

  
\_\_\_\_\_  
Mark Trumbo, Secretary/Treasurer  
Board of Directors

**COLUMBINE LAKE WATER DISTRICT  
RESOLUTION NO. 2021-12-2**

**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 2022 BUDGET YEAR.**

**WHEREAS**, the Board of Directors have adopted the annual budget in accordance with the Local Government Budget Law, on December 13, 2021; 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 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 total of the following sums is appropriated from the revenue of each fund, for purposes stated:

Enterprise General Fund:	\$ 342,374
Enterprise Reserve Fund:	\$ 0
Homeowners Emergency Pool Fund:	
Emergency Water Service Line Break Fund	\$ 12,000
<b>TOTAL APPROPRIATION:</b>	<b>\$ 354,374</b>

**ADOPTED** this 13th day of December, 2021.

COLUMBINE LAKE WATER DISTRICT

ATTEST:



\_\_\_\_\_  
Mark Trumbo, Secretary/Treasurer  
Board of Directors

  
\_\_\_\_\_  
James Kroepfl, President,  
Board of Directors

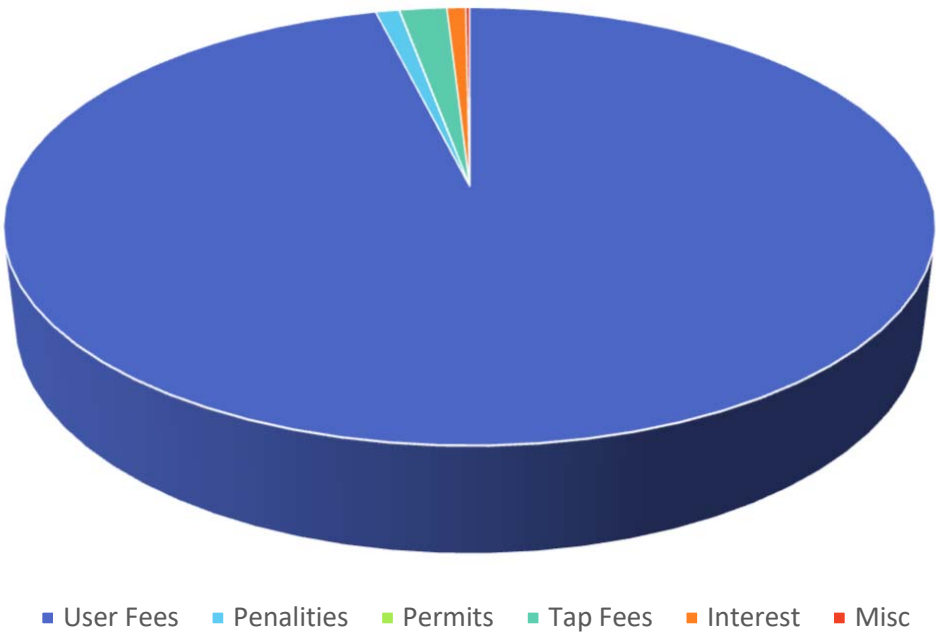
**COLUMBINE LAKE WATER DISTRICT  
APPROVED 2022 BUDGET ENTERPRISE GENERAL FUND**

	ACTUALS 2020	ESTIMATED 2021	APPROVED 2022
<b>BEGINNING FUND BALANCE</b>	<b>\$184,281</b>	<b>\$141,573</b>	<b>\$137,059</b>
<b><i>Operating Revenue</i></b>			
4005 · Water Use Fees	\$233,923	\$226,116	\$246,058
4007 · Late Payment Penalties	\$5,585	\$2,762	\$2,500
<b><i>Non-Operating Revenue</i></b>			
4010 · Connection Permits/Inspections	\$125	\$200	\$50
4020 · Tap Fees	\$5,000	\$5,000	\$5,000
4300 · Interest Earned	\$5,650	\$1,744	\$2,000
4900 · Miscellaneous Revenue	\$25	\$1,376	\$425
<b>Total Revenue</b>	<b>\$250,308</b>	<b>\$237,197</b>	<b>\$256,033</b>
<b><i>Administrative Expenses</i></b>			
Board of Director Fees/Expenses	\$5,356	\$5,980	\$12,266
5042 · Election Expense	\$28	\$0	\$3,000
5047 · Business Insurance	\$9,543	\$4,723	\$5,153
5055 · Miscellaneous	\$0	\$43	\$3,100
5056 · Mileage Reimbursement to TLWSD	\$317	\$323	\$350
OFFICE EXPENSES	\$5,176	\$2,856	\$3,447
5065 · Professional Fees-Audit	\$9,890	\$2,100	\$11,320
5067 · Professional Fees-Legal	\$674	\$2,148	\$3,000
5072 · Three Lakes Admin Contract	\$28,392	\$26,026	\$29,232
<b>Total Administrative Expenses</b>	<b>\$59,376</b>	<b>\$44,198</b>	<b>\$70,867</b>
<b><i>Operation Expenses</i></b>			
5136 · Dues/Training/Publications	\$275	\$100	\$300
5138 · Engineering	\$0	\$789	\$3,000
5152 · Miscellaneous - Operations	\$214	\$3,000	\$250
5182 · Three Lakes Operation Contract	\$34,631	\$28,143	\$35,832
5183 · Water Treatment	\$2,207	\$2,322	\$3,000
5190 · System Repair & Maintenance	\$23,910	\$11,164	\$20,000
5197 · Utilities	\$4,301	\$6,205	\$6,515
5198 · Water Lease	\$850	\$850	\$850
5199 · Water Testing	\$4,492	\$2,181	\$4,000
<b>Total Operation Expenses</b>	<b>\$70,880</b>	<b>\$54,753</b>	<b>\$73,747</b>

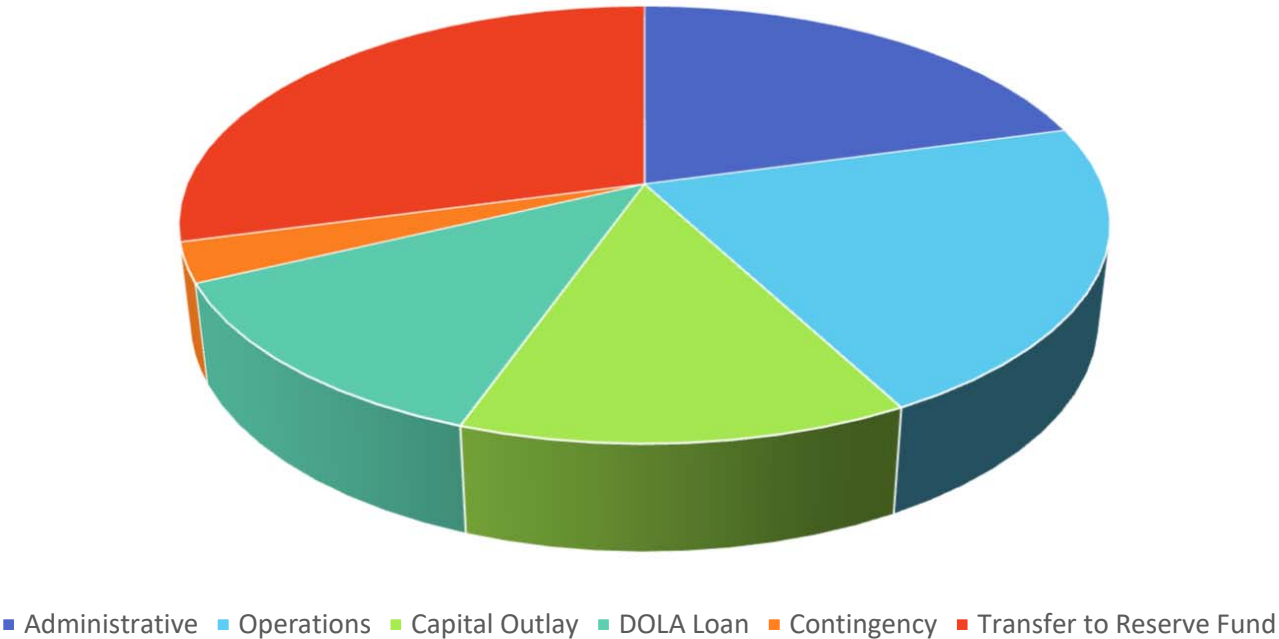
	ACTUALS 2020	ESTIMATED 2021	APPROVED 2022
<b><i>Capital Outlay</i></b>			
DOLA Loan Payment	\$42,760	\$42,760	\$42,760
Contingency	\$0	\$0	\$10,000
Generator for Well House	\$0	\$0	\$45,000
Transfer to Reserve Fund	\$120,000	\$100,000	\$100,000
<b>TOTAL EXPENDITURES</b>	<b>\$293,016</b>	<b>\$241,711</b>	<b>\$342,374</b>
<b>ENDING FUND BALANCE</b>	<b>\$141,573</b>	<b>\$137,059</b>	<b>\$50,718</b>



Enterprise General Fund Revenue



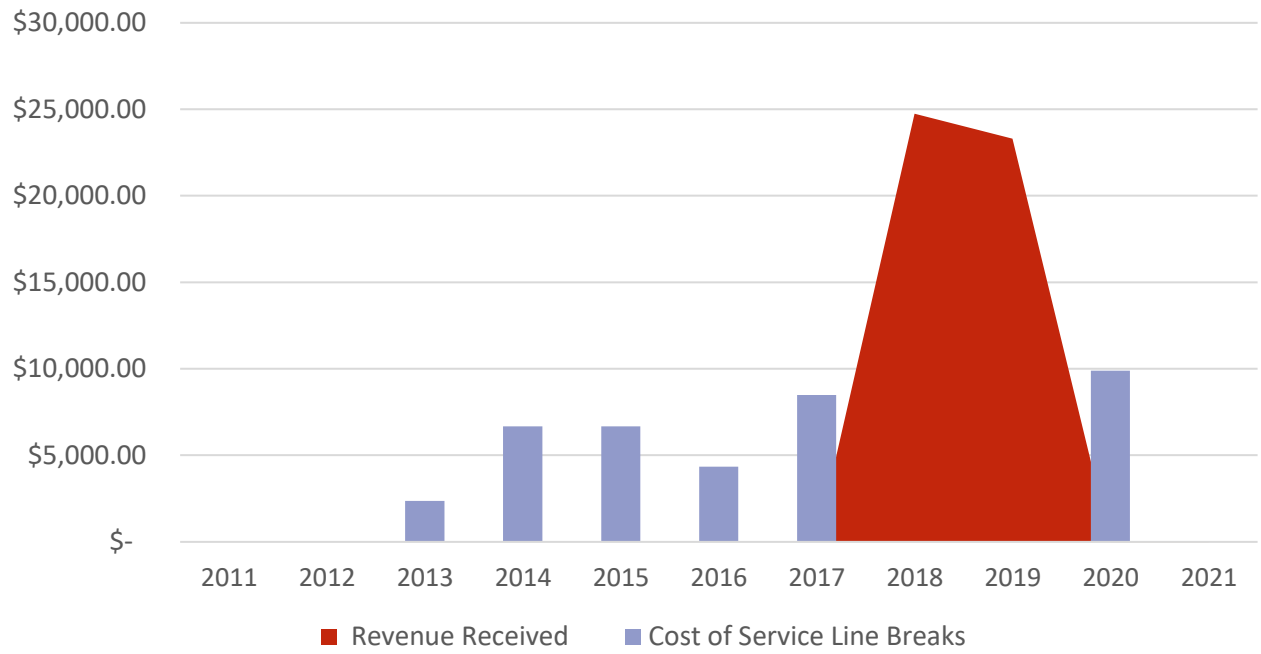
Enterprise General Fund Expenditures



**COLUMBINE LAKE WATER DISTRICT**  
**APPROVED 2022 BUDGET EMERGENCY WATER SERVICE LINE BREAK FUND**

	ACTUALS 2020	ESTIMATED 2021	APPROVED 2022
<b>BEGINNING FUND BALANCE</b>	<b>\$111,807</b>	<b>\$101,920</b>	<b>\$101,920</b>
<i><b>Operating Revenue</b></i>			
4006 · Emergency Pool	\$0	\$0	\$0
<i><b>Expenditures</b></i>			
5194 · Homeowner's Emergency Pool	\$9,887	\$0	\$12,000
<b>ENDING FUND BALANCE</b>	<b>\$101,920</b>	<b>\$101,920</b>	<b>\$89,920</b>

### Emergency Water Service Line Break Fund



**COLUMBINE LAKE WATER DISTRICT  
APPROVED 2022 BUDGET RESERVE FUND**

	ACTUALS 2020	ESTIMATED 2021	APPROVED 2022
<b>BEGINNING FUND BALANCE</b>	<b>\$183,642</b>	<b>\$303,642</b>	<b>\$403,642</b>
<i>Revenue</i>			
Transfer from Enterprise Fund	\$120,000	\$100,000	\$100,000
<i>Expenditures</i>			
CONTINGENCY	\$0	\$0	\$0
<b>ENDING FUND BALANCE</b>	<b>\$303,642</b>	<b>\$403,642</b>	<b>\$503,642</b>

COLUMBINE LAKE WATER DISTRICT  
FINANCIAL OBLIGATIONS - LOANS

REVENUE BOND - LINE REPLACEMENT

Colorado Water Resources & Power Development Authority	Principal Balance 12/31/2021	Payments Due in 2022	Payments Due in 2023	Payments Due in 2024	Principal Balance 12/31/2025
	\$503,706	\$42,760	\$42,760	\$42,760	\$368,293
	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

Lady and Gentlemen:

For the year 2021, 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 assessed valuation of \$17,906,260.

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

Signed:   
Katie Nicholls, District Manager

Date: December 14, 2021

cc: Division of Local Government