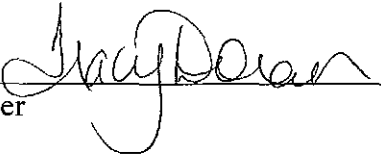


## LETTER OF BUDGET TRANSMITTAL

To: Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Co 80203

Attached is the 2022 budget for **UPPER BLACK SQUIRREL CREEK GROUND WATER MANAGEMENT DISTRICT** in El Paso County, submitted pursuant to section (29-1-113, C.R.S.) This budget was adopted on **November 2<sup>nd</sup>, 2021**. If there are any questions on the budget, please contact Tracy Doran at 719-510-0780, P.O. Box 428, Calhan, Colorado 80808. The mill levy certified to the County Commissioners is **1.005** mills (Temporary Mill Levy Reduction) for all general operating purposes (not including G.O. bonds and interest or contractual obligations approved at elections or other special revenues). Based on an assessed valuation of \$448,802,660.00, the property tax revenue subject to statutory limitation is \$ 450,896.00. A copy of the certification of mill levies sent to the County Commissioners is enclosed.

I hereby certify that the enclosed is a true and accurate copy of the budget and certification of tax levies to the Board of County Commissioners.

Tracy Doran:  December 29<sup>th</sup>, 2021 A.D.  
Office Manager

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of El Paso County, Colorado.

On behalf of the Upper Black Squirrel Creek Ground Water Management District,  
(taxing entity)<sup>A</sup>

the Board of Directors,  
(governing body)<sup>B</sup>

of the Upper Black Squirrel Creek Ground Water Management District,  
(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 448,802,660 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

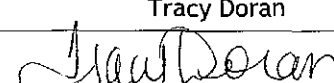
Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: (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: 12/07/2021 for budget/fiscal year 2022  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE <small>(see end notes for definitions and examples)</small>	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	1.082 mills	\$ 485,604
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< 0.077 > mills	\$ < 34,708 >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>1.005 mills</b>	<b>\$ 450,896</b>
3. General Obligation Bonds and Interest <sup>J</sup>	mills	\$
4. Contractual Obligations <sup>K</sup>	mills	\$
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> <small>[ Sum of General Operating Subtotal and Lines 3 to 7 ]</small>	<b>1.005 mills</b>	<b>\$ 450,896</b>

Contact person: (print) Tracy Doran Daytime phone: (719) 510-0780

Signed:  Title: Office Manager

*Include one copy of this tax entity's completed 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).

**UPPER BLACK SQUIRREL GROUND WATER MANAGEMENT DISTRICT  
BUDGET WORKSHEET 2022**

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED	2022 BUDGET
Preliminary Spending (Revenue) Limit Estimates	\$ 228,961	\$ 247,544	\$ 247,544	\$ 271,375
Increase in Mill Levy authorized in February 2, 2010 election	145,711	150,941	150,941	179,521
Spending (Revenue) Limit Estimates (Growth 5.5%, Inflation 3.15%)	<u>\$ 374,672</u>	<u>\$ 398,485</u>	<u>\$ 398,485</u>	<u>\$ 450,896</u>
FUND BALANCES - BEGINNING	\$ 447,804	\$ 699,714	\$ 699,714	\$ 895,224
<b>REVENUES:</b>				
GENERAL PROPERTY TAX(0.605 MILLS)	228,961	247,544	247,544	271,375
GENERAL PROPERTY TAX(.400 MILLS authorized February 2, 2010, by election)	145,711	150,941	150,941	179,521
SPECIFIC OWNERSHIP TAX	41,103	40,000	40,030	42,000
INTEREST ON DELINQUENT TAXES	385	425	183	425
INTEREST INCOME	678	125	54	100
OTHER INCOME	47	0	0	0
TOTAL REVENUES	<u>416,885</u>	<u>439,035</u>	<u>438,752</u>	<u>493,421</u>
TOTAL FUNDS AVAILABLE	864,689	1,138,749	1,138,466	1,388,645
<b>EXPENDITURES:</b>				
AUTO	292	1,200	157	500
ATTORNEY	42,095	140,000	73,533	80,000
ACCOUNTING	3,600	4,000	3,900	4,000
COUNTY TREASURER FEES	5,627	5,977	5,906	6,000
CONTRACT SERVICES	16,029	43,000	21,189	25,000
WATER STUDIES	22,235	70,000	59,390	170,000
DIRECTORS EXPENSE	0	100	0	5,100
BOARD INSURANCE	3,374	3,500	4,025	3,750
HEALTH INSURANCE	11,068	10,474	11,566	11,500
LEGAL ADVERTISING	73	500	500	250
MISCELLANEOUS	1,568	3,500	1,792	2,000
OFFICE SUPPLIES	1,260	3,500	1,519	1,500
POSTAGE	0	600	0	250
RENT	3,000	3,000	3,000	3,000
SUBSCRIPTIONS	57	400	159	250
UTILITIES	1,478	3,400	1,423	1,500
WAGES/TAXES	52,619	57,915	54,183	55,000
WORKERS COMPENSATION	0	400	400	100
WEBSITE PROGRAMMING/MAINTENANCE	600	800	600	800
CONTINGENCY/FUTURE EXPENDITURES	0	85,000	0	50,000
TOTAL EXPENDITURES	<u>164,975</u>	<u>437,266</u>	<u>243,242</u>	<u>420,500</u>
REVENUE AND RESERVES OVER EXPENDITURES	<u>\$ 251,910</u>	<u>\$ 1,769</u>	<u>\$ 195,510</u>	<u>\$ 72,921</u>
EMERGENCY RESERVE (3%)	\$ 12,507	\$ 13,171	\$ 13,163	\$ 14,803
FUND BALANCE - ENDING	<u>\$ 687,207</u>	<u>\$ 688,312</u>	<u>\$ 882,061</u>	<u>\$ 953,342</u>
ENDING RECAP				
Checking	\$ 551,503			
CDs	5,000			
Colotrust	155,768			
(Modified Accrual Basis)	<u>\$ 712,271</u>			
ASSESED VALUATION		\$ 377,353,490		\$ 448,802,660
Mill Levy		<u>1.056</u>		<u>1.005</u>

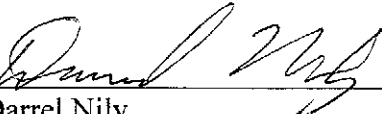
**UPPER BLACK SQUIRREL CREEK  
GROUND WATER MANAGEMENT DISTRICT**

**WRITTEN BUDGET MESSAGE**

1. The Upper Black Squirrel Creek Ground Water Management District uses the modified accrual basis as its budgeting basis of accounting. Accounting records are maintained on a cash basis. There is only one general fund.
2. The District was established to provide for the management of the ground water resources of the area within the district. The district's activities consist of the review of permits for the use of ground water. The district is administered by a volunteer Board of Directors chosen from within the district.
3. Revenues of the District are from the general property tax, specific ownership tax and from interest.
4. Expenditures of the district consist of legal council and maintenance of an office. There is one part-time paid employee.
5. The budget has been compared to the Gallagher Amendment and the Tabor Amendment. The most restrictive limit is the Mill Levy, under the Tabor Amendment, and it has been used for maximum revenue for the budget year of 2022.

Upper Black Squirrel Creek Ground Water Management District

By  November 2<sup>nd</sup>, 2021  
Dave Doran  
President

ATTEST:  November 2<sup>nd</sup>, 2021  
Darrel Nily  
Secretary

UPPER BLACK SQUIRREL CREEK GROUND WATER MANAGEMENT  
DISTRICT

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE UPPER BLACK SQUIRREL CREEK GROUND WATER MANAGEMENT DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING THE LAST DAY OF DECEMBER 2022.

WHEREAS, the Board of Directors of the Upper Black Squirrel Creek Ground Water Management District has appointed J.R. Bond, Treasurer to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, J.R. Bond, Treasurer, has submitted a proposed budget to this governing body on October 5<sup>th</sup>, 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 2<sup>nd</sup>, 2021, and interested taxpayers were given the opportunity to file or register any objections to said proposed 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.

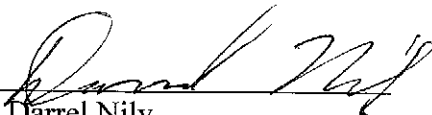
NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Upper Black Squirrel Creek Ground Water Management District, Colorado:

Section 1. That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the Upper Black Squirrel Creek Ground Water Management District for the year stated above.

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

ADOPTED, this 2<sup>nd</sup> Day of November of 2021, A.D.

  
\_\_\_\_\_  
Dave Doran,  
President

Attest:   
\_\_\_\_\_  
Darrel Nily,  
Secretary

**RESOLUTION TO SET MILL LEVIES**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE UPPER BLACK SQUIRREL CREEK GROUND WATER MANAGEMENT DISTRICT, COLORADO FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors of the Upper Black Squirrel Creek Ground Water Management District, has adopted the annual budget in accordance with the Local Government Budget Law, on November 2<sup>nd</sup>, 2021 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$450,896.00 and;

WHEREAS, the 2021, valuation for assessment of the Upper Black Squirrel Creek Ground Water Management District as certified by the County Assessor 448,802,660.00.

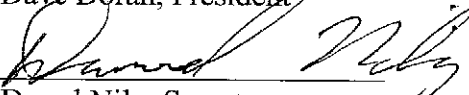
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE UPPER BLACK SQUIRREL CREEK GROUND WATER MANAGEMENT DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the Upper Black Squirrel Creek Ground Water Management District during the 2022 budget year, there is hereby a tax of 1.005 mills upon each dollar of the total valuation for the assessment of all taxable property within the Upper Black Squirrel Creek Ground Water Management District for the year 2021.

Section 2. That the President is hereby authorized and directed to immediately certify to the County Commissioners of El Paso County, Colorado, the mill levies for the Upper Black Squirrel Creek Ground Water Management District as hereinabove determined and set.

Adopted this 2<sup>nd</sup> day of November, 2021, A.D.

Attest:   
Dave Doran, President

Attest:   
Darrel Nily, Secretary

**UPPER BLACK SQUIRREL CREEK  
GROUND WATER MANAGEMENT DISTRICT**

**RESOLUTION TO APPROPRIATE SUMS OF MONEY**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE UPPER BLACK SQUIRREL CREEK GROUND WATER MANAGEMENT DISTRICT, COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, the Upper Black Squirrel Creek Ground Water Management District has adopted the annual budget in accordance with the Local Government Budget Law, on November 2<sup>nd</sup>, 2021 and;

WHEREAS, the Upper Black Squirrel Creek Ground Water Management District has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and:

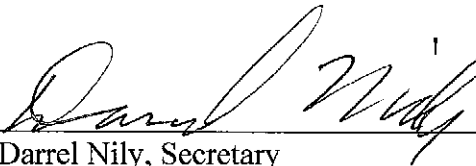
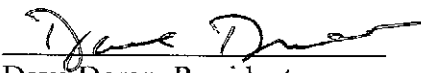
WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purpose described below, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE UPPER BLACK SQUIRREL CREEK GROUND WATER MANAGEMENT DISTRICT, COLORADO.

Section 1. That the following sum is hereby appropriated from the revenue to each fund for the purpose stated:

Total General Fund	\$ 1,388,645.00
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Adopted this 2<sup>nd</sup> day of November, 2021, A.D.

Attest:  Darrel Nily, Secretary	 Dave Doran, President
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Tracy Doran <ubscgwmd@gmail.com>

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**DLG e-filing: document ACCEPTED - Upper Black Squirrel Cr. Groundwater Mgm (21048)**

1 message

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**dola\_dlg\_filing@state.co.us** <dola\_dlg\_filing@state.co.us>

Tue, Jan 4, 2022 at 6:30 AM

To: ubscgwmd@gmail.com

The following document has been ACCEPTED by the Division of Local Government:

Document Type: Annual Budget

File name: Upper Black Squirrel Creek 2022 Budget & Supporting Docs for DOLA.pdf

Document ID: 218754

Document Date: Nov 2, 2021

Document Year: 2022

Local Government: Upper Black Squirrel Creek Groundwater Management District (21048)

User Type: Official DLG

Filed By: Tracy Doran

Date Filed: Dec 29, 2021 03:08 PM

Document Size: 210,658

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