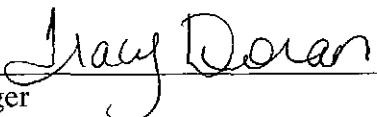


## LETTER OF BUDGET TRANSMITTAL

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

Attached is the 2023 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 1<sup>st</sup>, 2022**. 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 **1.062** 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 \$454,699,000.00, the property tax revenue subject to statutory limitation is \$ 482,824.00. 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.

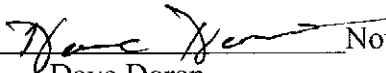
Tracy Doran:  December 8<sup>th</sup>, 2022 A.D.  
Office Manager

**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 2023.

Upper Black Squirrel Creek Ground Water Management District

By  November 1<sup>st</sup>, 2022  
Dave Doran  
President

ATTEST:  November 1<sup>st</sup>, 2022  
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, 2023, AND ENDING THE LAST DAY OF DECEMBER 2023.

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

WHEREAS, Mitchell Baldwin, Treasurer, has submitted a proposed budget to this governing body on October 4<sup>th</sup>, 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 1<sup>st</sup>, 2022, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

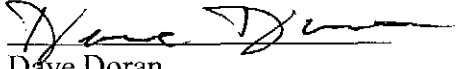
WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

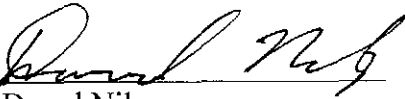
NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Upper Black Squirrel Creek Ground Water Management District, Colorado:

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 1<sup>st</sup> Day of November of 2022, A.D.

  
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 2023 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 1<sup>st</sup>, 2022 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	\$ 1,410,552.00
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Adopted this 1<sup>st</sup> day of November, 2022, A.D.

  
Dave Doran, President

Attest:   
Darrel Nily, Secretary

**RESOLUTION TO SET MILL LEVIES**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE UPPER BLACK SQUIRREL CREEK GROUND WATER MANAGEMENT DISTRICT, COLORADO FOR THE 2023 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 1<sup>st</sup>, 2022 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$482,824.00 and;

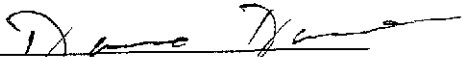
WHEREAS, the 2022, valuation for assessment of the Upper Black Squirrel Creek Ground Water Management District as certified by the County Assessor 454,699,000.00.

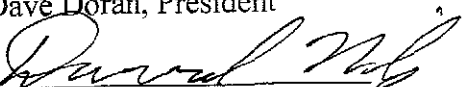
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE UPPER BLACK SQUIRREL CREEK GROUND WATER MANAGEMENT DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the Upper Black Squirrel Creek Ground Water Management District during the 2023 budget year, there is hereby a tax of 1.062 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 2022.

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 1<sup>st</sup> day of November, 2022, A.D.

Attest:   
Dave Doran, President

Attest:   
Darrel Nily, Secretary

**UPPER BLACK SQUIRREL CREEK GROUND WATER MANAGEMENT DISTRICT  
BUDGET WORKSHEET 2023**

	2021 ACTUAL	2022 BUDGET	2022 ESTIMATED	2023 BUDGET
Preliminary Spending (Revenue) Limit Estimates	\$ 247,366	\$ 271,375	\$ 271,375	\$ 300,944
Increase in Mill Levy authorized in February 2, 2010 election	150,941	179,521	179,521	181,880
Spending (Revenue) Limit Estimates (Growth 5.5%, Inflation 8.05%)	<u>\$ 398,307</u>	<u>\$ 450,896</u>	<u>\$ 450,896</u>	<u>\$ 482,824</u>
 FUND BALANCES - BEGINNING	 \$ 574,708	 \$ 785,325	 \$ 785,325	 \$ 885,203
<b>REVENUES:</b>				
GENERAL PROPERTY TAX(0.662 MILLS)	247,366	271,375	271,375	300,944
GENERAL PROPERTY TAX(.400 MILLS authorized February 2, 2010, by election)	150,941	179,521	179,521	181,880
SPECIFIC OWNERSHIP TAX	46,388	42,000	40,064	42,000
INTEREST ON DELINQUENT TAXES	428	425	255	425
INTEREST INCOME	89	100	2,649	100
OTHER INCOME/(EXPENSE)	(995)	0	(92)	0
TOTAL REVENUES	<u>444,217</u>	<u>493,421</u>	<u>493,772</u>	<u>525,349</u>
 TOTAL FUNDS AVAILABLE	 1,018,925	 1,278,746	 1,279,097	 1,410,552
<b>EXPENDITURES:</b>				
AUTO	157	500	1,267	500
ATTORNEY	47,650	80,000	85,962	100,000
ACCOUNTING	3,400	4,000	3,600	4,000
COUNTY TREASURER FEES	5,982	6,000	6,653	8,000
CONTRACT SERVICES	13,399	25,000	19,093	150,000
WATER STUDIES	89,668	170,000	185,925	450,000
DIRECTORS EXPENSE	0	5,100	1,705	15,000
BOARD INSURANCE	3,699	3,750	3,700	3,750
HEALTH INSURANCE	11,874	11,500	12,766	15,000
LEGAL ADVERTISING	81	250	214	250
MISCELLANEOUS	1,177	2,000	2,392	2,000
OFFICE SUPPLIES	700	1,500	2,426	1,500
POSTAGE	0	250	0	250
RENT	3,000	3,000	3,000	3,000
SUBSCRIPTIONS	189	250	0	250
UTILITIES	1,311	1,500	2,099	1,500
WAGES/TAXES	50,713	55,000	62,092	65,000
WORKERS COMPENSATION	0	100	400	100
WEBSITE PROGRAMMING/MAINTENANCE	600	800	600	800
CONTINGENCY/FUTURE EXPENDITURES	0	50,000	0	50,000
TOTAL EXPENDITURES	<u>233,600</u>	<u>420,500</u>	<u>393,894</u>	<u>870,900</u>
 REVENUE AND RESERVES OVER EXPENDITURES	 <u>\$ 210,617</u>	 <u>\$ 72,921</u>	 <u>\$ 99,878</u>	 <u>\$ (345,551)</u>
 EMERGENCY RESERVE (3%)	 \$ 13,327	 \$ 14,803	 \$ 14,813	 \$ 15,760
FUND BALANCE - ENDING	<u>\$ 771,998</u>	<u>\$ 843,443</u>	<u>\$ 870,390</u>	<u>\$ 523,891</u>
 ENDING RECAP				
Checking	\$ 261,984			
CDs	5,000			
Colostrust	655,803			
(Modified Accrual Basis)	<u>\$ 922,787</u>			
 ASSESED VALUATION		 \$ 448,802,660		 \$ 454,699,000
Mill Levy		<u>1.005</u>		<u>1.062</u>

## 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 \$ 454,699,000 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:** 12/07/2022 for budget/fiscal year 2023  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	1.082 mills	\$ 491,458
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	\$ < 0.020 > mills	\$ < 8,634 >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>1.062 mills</b>	<b>\$ 482,824</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> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>1.062 mills</b>	<b>\$ 482,824</b>

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