



## ROXBOROUGH WATER AND SANITATION DISTRICT

November 7, 2022

Members of the Board of Directors

Dave Bane, Board President  
Ken Maas, Vice President  
Keith Lehman, Secretary  
Christine Thomas, Treasurer  
John Kim, Assistant Secretary

### **GENERAL MANAGER'S BUDGET MESSAGE**

I am pleased to present the Roxborough Water and Sanitation District (District or RWSD) draft budget for 2023. A public hearing on the budget will be held on November 16, 2022, at 8:00 a.m. in the RWSD offices in the Community Room at 6222 N. Roxborough Park Road, Littleton, CO. This budget message provides background information, a comparison of the 2023 budget with the 2022, a summary of key accomplishments and challenges in 2022, and outlines the District's priorities and challenges for 2023.

As a special district and a water and wastewater utility, RWSD's costs and planning efforts revolve around our mission of providing high-quality, reliable water to our residents and safe, reliable wastewater collection to protect public health and the environment. Consistent with the District's mission, it is critical that the District provide quality water, reliable wastewater collection, and excellent customer service to our residents in a cost-efficient manner that includes reliability, resiliency, and sustainability.

Inflation has been a significant challenge in 2022, and we can expect costs to continue to increase in 2023. The underlying objective of the draft 2023 budget is adapting to the current economic turmoil as best we can, building on our past success, and planning for the challenges of the future.

### **BUDGET PROCESS, FORMAT AND BASIS**

Management and staff worked with our accountant and engineers to prepare the District's budget guided by the Board's policy direction. The general presentation format is to show the actual history of the last year (in this case 2021 actual), the current year adopted budget (2022), year-to-date financials and year-end estimates, and projected budget for the coming year (2023).

The draft 2023 budget has the same fund structure as the Adopted 2022 budget:



## ROXBOROUGH WATER AND SANITATION DISTRICT

- Property Tax Summary Information
- General Fund
- Debt Service Fund
- Capital Projects Fund
- Sewer Fund
- Water Fund
  - Water Fund – Distribution (Expenditures only)
  - Water Fund – Treatment (Expenditures only)

### **PLUM VALLEY HEIGHTS SUBDISTRICT (Subdistrict) OF ROXBOROUGH WATER AND SANITATION DISTRICT**

The District develops a separate budget for the Subdistrict, but we are only using the Debt Service Fund to track the outstanding debt to the Colorado Water Conservation Board, for the water supply to serve the Subdistrict, and the Colorado Water Resources and Power Development Authority, for NWDC Project construction costs, and miscellaneous expenses such as legal, accounting, and engineering related only to the Subdistrict. All administrative and operating expenses for the Subdistrict are included in the District's budget.

We are limited to collecting no more than \$450,000 in property taxes to service the debt in the Subdistrict Debt Service Fund. The Assessed Value for the Subdistrict did not change significantly for 2022, and no adjustment to the Debt Service Mill Levy will be needed.

### **2022 ACCOMPLISHMENTS AND CHALLENGES**

Over the decades the District weathered bankruptcy, secured a permanent water supply, and regionalized wastewater service. It is the District's goal to continue to build on this legacy of success while also putting in place a more formalized standard operating procedures and a robust public outreach program.

One significant challenge for 2022 was the Rampart Range Road transmission main replacement project. Bids for this project came in well above the engineer's estimate, and there have been numerous delays in completing the project. The new transmission main is complete, has passed all testing, and is in service. The remaining elements of the project are the laterals from the new transmission main to the distribution system in Village Circle West, which should be complete by the end of November.

In 2022 we continued to implement modifications to our IT systems to improve security. We have now moved all administrative files to an encrypted, cloud-based file server, and water wastewater systems have separate, redundant servers with regular, air-gapped backups. All firewalls were replaced in 2022, and we have contracted with a cybersecurity company that continuously monitors our network for any attempts to breach. We have developed a complete inventory of all IT equipment, and in 2023 we will complete the schedule replacement of several computers and other servers.



## ROXBOROUGH WATER AND SANITATION DISTRICT

In 2021 we implemented a new agreement for temporary and permanent capacity in the District's wastewater conveyance system with the Dominion Water and Sanitation District (DWSD or Dominion). That agreement provides DWSD and its residents with certainty to plan effectively for permanent wastewater facilities and allows RWSD to gain value from currently unused and excess capacity in parts of our wastewater system. Under the terms of the agreement, DWSD leases capacity in the RWSD system based on the number of residential equivalents served, pays monthly for wastewater services, and is committed to provide \$5,000,000 for capacity improvements for the District's wastewater conveyance system. In 2022 a pump in the Roxborough Lift Station was replaced with 50% funding from capacity improvement funds from Dominion. In 2023 RWSD will begin design of capacity improvements to 1,200 feet of the oldest sections of the O-Line interceptor to ensure adequate capacity to serve Dominion, which will be funded 60% by Dominion, and a replacement generator for the Roxborough Lift Station funded 50% by Dominion.

In 2022 we commenced Phase 2 of the conversion of the backwash pond that served the old water treatment plant to an emergency containment basin for the new plant. Phase 2 of this project will be completed in 2023. The project to add an additional high-service pump to the water treatment plant capable of pumping treated water to DWSD's high-zone tank was completed and will be paid for 100% by Dominion over 5 years at 6% interest.

In 2022, we amended the Operations Agreement with Dominion to eliminate underground utility locates. While this change reduced some RWSD revenues from Dominion, it also eliminated tedious, time-consuming work for the field technicians freeing them up to complete needed projects in Roxborough.

We began implementation of the District's program to address aging infrastructure in 2022. The Rampart Range Road Transmission Main Replacement Project was the first large project in that program replacing a 50-year-old water main that was undersized to meet the community's needs. Later this fall we will do a project to install structural liners in almost 20,000 linear feet of sanitary sewer lines in Roxborough Park with minor to moderate deficiencies. The long-term goal is to line all the sanitary sewers in the District to avoid costly projects to remove and replace. We also implemented a system of permanent and temporary wastewater flow monitoring to better track reductions in infiltration and inflow as we rehabilitate the sanitary sewer system.

The District continued an active public outreach program in 2022. Because of media attention on per and poly-fluorinated compounds, we gathered data from Denver and Aurora and did outreach to assure the community that the water is safe. We also focused blogs, bill stuffers, and social media on the drought and water conservation using materials from Colorado WaterWise branded with the District's name and logo. We provided weekly updates on the Rampart Range Road Transmission Main Replacement Project on the website with links on social media.

### **2023 PRIORITIES AND CHALLENGES**

With completion of the 2020 Master Plan, in 2023 we will continue to focus on implementing the identified capital projects, including identifying financing alternatives.

Capital projects planned in 2023 include:



## ROXBOROUGH WATER AND SANITATION DISTRICT

- Completion of Phase 2 of the backwash pond conversion at the water treatment plant (50% funded by Dominion).
- Add post-Actiflo alum addition at the water treatment plant to improve filter performance (50% funded by Dominion).
- Relocate the Rampart Pump Station as required by the Water Supply Agreement with Aurora (funded with Ravenna bond proceeds).
- The pump stations on the water distribution system are approaching the end of their useful lives and must be replaced and the controls upgraded.
- The Colorado Department of Transportation C470 project impacted drainage at the transition vault and improvements are needed to avoid flooding.
- Continue to evaluate alternatives to address odor at the Roxborough Lift Station.
- Begin design and procurement of the emergency backup generator at the Roxborough Lift Station that is near the end of its useful life and is undersized to operate the lift station with the new, larger pump (funded 50% by Dominion capacity improvement funds).
- Begin design of capacity improvements to the O-Line Interceptor (funded 60% by Dominion).
- Complete the fencing at the Roxborough Lift Station to improve security.
- Continue to address deficiencies found in the sanitary sewer system through the annual closed-circuit TV inspections.
- Complete the design and construction of a water line to serve the Valley View Christian Church (funded by the Church).

The new Wastewater Conveyance Agreement (sometimes referred to as the “O-Line Agreement”) with Dominion Water and Sanitation District (DWSD) includes several capital improvement projects that will be completed with contributions from DWSD, but must be planned, designed, and constructed by RWSD continuing in 2023. Including addressing capacity constraints in the O-Line Interceptor and the emergency backup generator at the lift station mentioned above.

To avoid unanticipated/unbudgeted water line replacement or repair projects, we have budgeted for \$1.2M in the water distribution fund. The annual \$1.2M budget for unanticipated sewer line repairs will be used to fund additional sewer lining projects to extend the useful life of the system, while still maintaining a portion of the funds to address any deficiencies found during annual inspections. Any unused funds budgeted for water and sewer line repair/replacement in 2023 will roll over into fixed asset replacement reserves. Reserve fund balances will be evaluated annually to maintain a balance between controlling rates and planning for future needs.

Overall, operating expenses will increase from 2022 to 2023 driven by inflation, rising costs due to supply chain issues, rising health insurance costs, and the need to provide cost-of-living salary increases to staff. Payroll expenses are projected to increase 19% in 2023, which reflects the cost-of-living adjustments made to salaries in 2022 and planned increases for 2023. It is critical that the District provide competitive wages, or we risk losing highly trained staff to larger utilities. Cost-of-living increases are consistent with salary survey information provided by Employers Council for Colorado. We are also expecting a 6-8% increase in health insurance costs. Property and liability insurance costs are expected to increase about 2%. The number of capital projects planned



## ROXBOROUGH WATER AND SANITATION DISTRICT

for 2023 is significant, but DWSD will share in the costs for capital projects at the water treatment plant and in the wastewater conveyance system and others will fund other projects. Ending fund balances are projected to decline in both the Water Fund (35%) and the Sewer Fund (11%). These reductions in fund balances illustrate the need to consider bond financing the needed capital projects to address aging infrastructure with an extension of the current debt service mill levy rather than relying on reserves or raising rates.

### 2022 – 2023 BUDGET COMPARISON

**Property Taxes Summary:** The District's assessed value is projected decrease slightly (1%) in 2023, which will result in a decrease in General Fund property tax revenues. I propose keeping the General Fund Mill Levy at the current 6.208 and transfer revenues not needed for operations to reserves. For 2022, the Debt Service Mill Levy will be reduced from 2.9 mills to 2.0 to avoid generating more revenue than necessary for debt service payments.

**General Fund:** The General Fund budget is projected to increase 33% from \$581,000 to \$773,500 for 2023, but the 2023 budget is 17% higher than 2022 actual expenses. While many general fund expenses will remain unchanged or be reduced slightly for 2023, several large increases in three areas are driving the overall increase. Payroll, taxes, and benefits are increasing 18% reflecting the need to provide staff with cost-of-living salary increases. Capital Outlays are increasing 84% over 2022 budget, but 2023 expenses are projected to be 50% less than 2022 actual expenses. The 2022 Capital Outlays budget was impacted by unplanned replacement costs for various equipment; for 2023 we've developed an inventory of equipment and a detailed plan for replacement. Finally, the Repairs and Maintenance budget is increasing 100% in 2023 driven by the need to upgrade computer hardware and cybersecurity systems.

**Debt Service Fund:** As stated previously, the debt service mill levy will be reduced.

**Capital Projects Fund:** The Capital Projects fund will be used to track projects either partially or entirely funded by Dominion under the terms of the Wastewater Conveyance Agreement or the Water Treatment Agreement; the replacement of the Rampart Pump Station with Ravenna bond proceeds per the Ravenna Inclusion Agreement; and by the Valley View Christian Church for the water line needed to connect the church to the Subdistrict's system.

**Sewer Fund:** Sewer fund revenues are projected to increase 21% in 2023 because of a 5% increase in Littleton treatment charges that required a 5% increase in sewer charges, and continued growth in Dominion sewer fees. Sewer fund expenses are expected to increase 11% for 2023 versus 2022 because of increased payroll expenses, increased engineering fees due to the number of projects planned, and increased service fees to Littleton.

**Water Fund:** Water fund revenues are not projected to change in 2023 except for one-time capital contributions to the water fund from the Ravenna bond proceeds and Valley View Christian Church. Funds from Ravenna and the Church will be transferred from the Water Fund to the Capital Projects Fund for projects. Water fund expenses are projected to decrease 2%, because the large capital projects planned will be accounted for in the Capital Projects budget. This is despite a 9.5% increase in payroll expenses, 50% increase in expected engineering fees, a 41% expected increase in the cost of operating supplies, a 5.6% increase in utilities, and a



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28% increase in water costs (4% Aurora rate increase + Aurora drought surcharge + increased use due to hotter, dryer summers).

The District's goal in preparing this draft budget was to be careful stewards of the ratepayers' dollars while maintaining the District's strong financial position and our ability to provide reliable, cost-efficient service.

Respectfully Submitted,

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Barbara Biggs  
General Manager

**Plum Valley Heights Subdistrict of Roxborough  
Water and Sanitation District  
Projected Budget 2023**

**Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District**  
**Property Tax Summary Information**  
**For the Years Ended and Ending December 31**

	ACTUAL 2021	ESTIMATED 2022	ADOPTED 2023
<b>ASSESSED VALUATION</b>			
Douglas County			
Residential	\$ 9,574,690	\$ 11,167,650	\$ 10,943,830
Commercial	\$ 1,701,000	\$ 2,276,490	\$ 2,276,490
Industrial	\$ 5,981,800	\$ 6,535,130	\$ 6,509,170
Exempt	\$ 269,610	\$ 268,980	\$ 1,771,050
Agriculture	\$ 800	\$ 1,500	\$ 3,000
Vacant Land	\$ 1,082,820	\$ 1,561,690	\$ 1,468,860
Personal Property	\$ 641,340	\$ 586,410	\$ 872,200
	18,982,450	22,128,870	22,073,550
Adjustments - New Growth	-	-	-
Certified Assessed Value	\$ 18,982,450	\$ 22,128,870	\$ 22,073,550
<b>ASSESSED VALUATION</b>			
Estimated Tax - debt service	\$ 446,088	\$ 429,300	\$ 428,227
Estimated Tax - General	18,982	22,129	22,074
Adjustments	-	-	-
Certified Assessed Value	\$ 465,070	\$ 451,429	\$ 450,300
<b>MILL LEVY</b>			
Debt Service	23.5	19.4	19.4
General Mill Levy	1	1	1
Total Mill Levy	24.5	20.4	20.4

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions



**Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District**  
**Debt Service Fund**  
**Projected 2023 Budget**  
**With 2021 Actual and 2023 Estimated**  
**For the Years Ended and Ending December 31**

	Actual	Estimated	Adopted
	2021	2022	2023
BEGINNING FUNDS AVAILABLE	509,717	579,253	636,414
REVENUE			
Investment Income	90	1,500	1,000
Misc	0		
Specific Ownership	45,300	50,000	50,000
Property Taxes	464,588	451,429	450,300
Total Revenue	509,978	502,929	501,300
Total Transfers In	0	0	0
Total Funds Available	1,019,695	1,082,182	1,137,714
EXPENDITURES			
Treasurer Fees	6,971	9,000	9,000
Accounting	13,000	12,000	12,000
Education		1,000	1,000
Engineering	0	2,500	2,500
Legal	2,012	1,000	2,500
CWRPDA Debt Service	303,012	304,821	303,013
CWCB Debt Service	115,447	115,447	115,447
Total Expenditures	440,442	445,768	445,460
Total Exp. Requiring Appropriations	440,442	445,768	445,460
Ending Fund Balance	579,253	636,414	692,254

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Type of Authority:** Water & Sanitation  
**Tax Authority:** 4546

	Value Type	Real Actual Value	Personal Actual Value	Real Assessed Value	Personal Assessed Value
Plum Valley Heights Subdistrict of Roxborough W&S	Commercial	7,849,993	1,751,457	2,276,490	507,920
Plum Valley Heights Subdistrict of Roxborough W&S	Exempt	6,107,202	83,670	1,771,050	5,820
Plum Valley Heights Subdistrict of Roxborough W&S	Industrial	22,445,336	324,388	6,509,170	94,080
Plum Valley Heights Subdistrict of Roxborough W&S	Residential	157,465,907	0	10,943,830	0
Plum Valley Heights Subdistrict of Roxborough W&S	State Assessed	10,310	931,586	3,000	270,200
Plum Valley Heights Subdistrict of Roxborough W&S	Vacant Land	5,064,975	0	1,468,860	0
<b>Total for Authority</b>		<b>198,943,723</b>	<b>3,091,101</b>	<b>22,972,400</b>	<b>878,020</b>

# CERTIFICATION OF VALUATION BY DOUGLAS COUNTY ASSESSOR

Name of Jurisdiction: 4546 - Plum Valley Heights Subdistrict of Roxborough<sup>1</sup>

IN DOUGLAS COUNTY ON 8/18/2022

New Entity: No

## USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2022 IN DOUGLAS COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$22,128,870
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$22,073,550
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$22,073,550
5. NEW CONSTRUCTION: **	\$26,580
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(IX)(B) C.R.S.):	\$529.58

\* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colo.

\*\* New construction is defined as: Taxable real property structures and the personal property connected with the structure.

# Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

## Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

## USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2022 IN DOUGLAS COUNTY, COLORADO ON AUGUST 25, 2022

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$198,016,085
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: I	\$382,541
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0

(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)

DELETIONS FROM TAXABLE REAL PROPERTY:

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

I Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: >

\$0

NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2022

IN ACCORDANCE WITH 39-5-128(1.5) C.R.S. THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\*

\$69,364

\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 (3), C.R.S.

Data Date: 8/18/2022

**Roxborough Water and Sanitation District  
Projected Budget 2023**

10/27/2022 0:00

**Roxborough Water & Sanitation District**  
**Property Tax Summary Information**  
**For the Years Ended and Ending December 31**

	ACTUAL 2021	ESTIMATED 2022	Projected 2023
<b>ASSESSED VALUATION</b>			
Douglas County			
Residential	\$ 141,595,540	\$ 153,196,050	\$ 152,191,880
Commercial	\$ 14,984,870	\$ 16,608,170	\$ 17,469,170
Agricultural	\$ 43,460	\$ 41,000	\$ 37,310
Natural Resources	\$ 440	\$ 440	\$ 440
State Assessed	\$ 37,500	\$ 47,900	\$ 52,600
Vacant Land	\$ 23,920,240	\$ 13,262,560	\$ 10,218,960
Personal Property	\$ 4,664,740	\$ 4,983,300	\$ 5,666,780
	185,246,790	188,139,420	185,637,140
Adjustments - New Growth	-	-	-
Certified Assessed Value	<u>\$ 185,246,790</u>	<u>\$ 188,139,420</u>	<u>\$ 185,637,140</u>
<b>ASSESSED VALUATION</b>			
Jefferson County			
Commercial	\$ 793,763	\$ 1,243,104	\$ 1,215,916
Industrial	\$ 61,390,715	\$ 96,143,375	\$ 94,040,621
Vacant	\$ 1,786,516	\$ 2,797,844	\$ 2,736,652
State Assessed	\$ 53,856	\$ 84,344	\$ 82,499
	64,024,850	100,268,667	98,075,688
Adjustments	-	-	-
Certified Assessed Value	<u>\$ 64,024,850</u>	<u>\$ 100,268,667</u>	<u>\$ 98,075,688</u>
<b>MILL LEVY</b>			
General	6.208	6.208	6.208
Debt Service	3.06	2.9	2
Temporary Mill Levy Reduction (pursuant to C.R.S.39-5-121)	-	-	-
Refund and Abatements	-	-	-
Total Mill Levy	<u>9.268</u>	<u>9.108</u>	<u>8.208</u>
<b>PROPERTY TAXES</b>			
General	\$ 1,547,478	\$ 1,790,437	\$ 1,761,289
Debt Services	762,771	836,383	567,426
Temporary Mill Levy Reduction	-	-	-
Refund and Abatement	-	-	-
Levied Property Taxes	<u>\$ 2,310,250</u>	<u>\$ 2,626,821</u>	<u>\$ 2,328,715</u>
<b>PROPERTY TAXES</b>			
General	\$ 1,547,478	\$ 1,790,437	\$ 1,761,289
Debt Service	762,771	836,383	567,426
	<u>\$ 2,310,250</u>	<u>\$ 2,626,821</u>	<u>\$ 2,328,715</u>

**Roxborough Water & Sanitation District Summary**  
**Forecasted 2023 Budget as Projected**  
**With 2021 Actual and 2022 Estimated**  
**For the Years Ended and Ending December 31**

	ACTUAL	ESTIMATED	projected
	2021	2022	2023
BEGINNING FUNDS AVAILABLE	\$ 26,528,055	\$ 29,438,605	\$ 28,985,871
REVENUE			
General Fund	1,794,628	1,921,437	1,887,289
Debt Service Fund	786,622	897,383	677,426
Capital Projects Fund	0	1,060,000	4,565,000
Water Fund	8,203,476	7,838,187	10,692,205
Sewer Fund	3,047,185	3,780,000	3,218,000
Total Revenue	13,831,911	15,497,007	21,039,920
TRANSFERS IN	1,998,402	1,957,000	1,952,000
Total Funds Available	42,358,368	46,892,612	51,977,791
EXPENDITURES			
General	467,257	658,803	773,500
Debt Service	1,698,482	1,760,651	1,757,824
Capital Projects	3,273	1,060,000	1,205,000
Water Fund	5,819,577	7,226,829	9,912,500
Sewer Fund	2,232,772	2,399,406	4,521,500
Total Expenditures	10,221,361	13,105,689	18,170,324
TRANSFERS OUT	2,698,402	2,178,187	5,461,808
Total Expenditures and Tranfers Out Requiring Appropriation	12,919,763	15,283,875	23,632,132
ENDING FUNDS AVAILABLE	29,438,605	31,608,737	28,345,659

**Roxborough Water & Sanitation District**  
**General Fund**  
**Projected 2023**  
**With 2021 Actual and 2022 Estimated**  
**For the Years Ended and Ending December 31**

	ACTUAL 2021	Budget 2022	ESTIMATED 2022	Projected 2023	Jul-22
<b>BEGINNING FUNDS AVAILABLE</b>	\$ 1,094,674	\$ 1,722,045	\$ 1,722,045	\$ 1,720,114	
<b>REVENUE</b>					
Property Taxes	1,459,961	1,790,437	1,790,437	1,761,289	\$1,726,807
Specific Ownership Taxes	134,293	120,000	120,000	120,000	79,529
Investment Income	374	750	10,000	5,000	7,189
Miscellaneous Income	200,000	1,000	1,000	1,000	
Total Revenue	1,794,628	1,912,187	1,921,437	1,887,289	1,813,525
<b>TRANSFERS IN</b>					
Capital Projects Fund	-	-	-	-	-
Total Transfers In	-	-	-	-	-
Total Funds Available	2,889,302	3,634,232	3,643,482	3,607,403	1,813,525
<b>EXPENDITURES</b>					
Payroll/Taxes/Benefits	109,432	110,000	120,000	130,000	64,332
Accounting/Audit	28,500	30,000	28,500	31,500	16,625
Audit	30,375	30,000	30,000	30,000	29,107
Bank Charges	1,890		2,000	2,000	1,087
Capital Outlay		12,000	150,000	75,000	120,506
Contract Labor	1,862	20,000	10,000	10,000	5,310
Data Recovery	11,597		-	-	
Director's Fees	8,000	8,000	8,000	8,000	
Education	8,083	30,000	8,000	20,000	4,612
Election Expense	112	30,000	27,303	30,000	27,303
Engineering	25,945	50,000	36,000	40,000	20,803
Insurance	25,291	30,000	25,000	30,000	13,050
Legal Fees	21,247	30,000	25,000	25,000	14,403
Miscellaneous Expense	8,150	20,000	7,000	10,000	3,715
Office Expense	48,107	40,000	40,000	40,000	21,478
Permits/Dues/Subscriptions	18,066	5,000	35,000	30,000	19,499
Rent	2,694	5,000	5,000	5,000	2,693
Repairs & Maintenance	90,526	100,000	50,000	205,000	28,765
Treasurers' Fees	21,900	20,000	45,000	45,000	25,892
Utilities	3,409	5,000	2,000	2,000	937
Vehicle Expense	2,071	6,000	5,000	5,000	1,273
Total Expenditures	467,257	581,000	658,803	773,500	421,390
<b>TRANSFERS OUT</b>					
Capital Projects Fund		-	-	-	
PVH Subdistrict		-	-		
Water Fund	500,000	500,000	500,000	500,000	-
Sewer Fund	200,000	200,000	200,000	200,000	-
Total Transfers Out	700,000	700,000	700,000	700,000	-
Total Expenditures and Transfers Out					
Requiring Appropriation	1,167,257	1,281,000	1,358,803	1,473,500	421,390
<b>ENDING FUND BALANCE</b>	\$ 1,722,045	\$ 2,353,232	\$ 2,284,679	\$ 2,133,903	\$ 1,392,135
<b>EMERGENCY RESERVE</b>	\$ -	\$ 17,430	\$ 19,764	\$ 23,205	\$ 12,642

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Roxborough Water & Sanitation District**  
**Debt Service Fund**  
**Projected 2023**  
**With 2021 Actual and 2022 Estimated**  
**For the Years Ended and Ending December 31**

	Actual 2021	Budget 2022	Estimated 2022	Projected 2023	Jul-22
<b>BEGINNING FUNDS AVAILABLE</b>	\$ 6,136,517	\$ 6,523,059	\$ 6,523,059	\$ 6,916,792	
<b>REVENUE</b>					
Property Taxes	719,633	836,383	836,383	567,426	851,164
Specific Ownership Taxes	66,195	80,000	60,000	80,000	39,201
Investment Income	794	30,000	1,000	30,000	2,366
<b>Total Revenue</b>	<b>786,622</b>	<b>946,383</b>	<b>897,383</b>	<b>677,426</b>	<b>892,731</b>
<b>TRANSFERS IN</b>					
Water Fund- Avail Service	156,604	120,000	120,000	120,000	71,177
Water Supply Fund	1,087,917	1,092,000	1,092,000	1,092,000	651,109
Ravenna CWCB Loan					
Sewer Fund - Avail Service	53,881	40,000	45,000	40,000	23,558
<b>Total Transfers In</b>	<b>1,298,402</b>	<b>1,252,000</b>	<b>1,257,000</b>	<b>1,252,000</b>	<b>745,844</b>
<b>Total Funds Available</b>	<b>8,221,541</b>	<b>8,721,442</b>	<b>8,677,442</b>	<b>8,846,217</b>	<b>1,638,575</b>
<b>EXPENDITURES</b>					
Treasurer's Fees	10,330	15,000	15,000	15,000	12,763
Loan Administrative Fee	76,800	76,800	76,800	76,800	38,400
Principal W05A105 -CWRPDA	520,000	535,000	535,000	545,000	267,500
Interest W05A105- CWRPDA	32,283	74,783	74,783	61,956	8,018
Ravenna CWCB	82,425	82,425	82,425	82,425	82,425
Principal D15A356-PVH-CWRPDA	228,828	231,031	231,031	233,236	115,516
Interest D15A356-PVH-CWRPDA	74,186	72,886	72,886	71,586	36,443
Principal CT2015-176 PVH-CWCB	51,296	52,861	52,861	54,473	
Interest CT2015-176 PVH-CWCB	64,151	62,586	62,586	60,974	
Principal C150346-CWCB	453,288	468,020	468,020	483,231	
Interest C150346- CWCB	523,355	508,623	508,623	493,412	
Less PVH Loans	(418,460)	(419,364)	(419,364)	(420,269)	
<b>Total Expenditures</b>	<b>1,698,482</b>	<b>1,760,651</b>	<b>1,760,651</b>	<b>1,757,824</b>	<b>561,065</b>
<b>TRANSFERS OUT</b>					
Capital Project	-	-	-	-	-
<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures and Transfers Out</b>					
<b>Requiring Appropriation</b>	<b>1,698,482</b>	<b>1,760,651</b>	<b>1,760,651</b>	<b>1,757,824</b>	<b>561,065</b>
<b>ENDING FUNDS AVAILABLE</b>	<b>\$ 6,523,059</b>	<b>\$ 6,960,791</b>	<b>\$ 6,916,792</b>	<b>\$ 7,088,393</b>	<b>\$ 1,077,510</b>

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions



**Roxborough Water & Sanitation District**  
**Capital Projects Fund**  
**Projected 2023**  
**With 2021 Actual and 2022 Estimated**  
**For the Years Ended and Ending December 31**

	ACTUAL 2021	Budget 2022	ESTIMATED 2022	Projected 2023	Jul-22
BEGINNING FUNDS AVAILABLE	\$ 546,589	\$ 543,316	\$ 543,316	\$ 543,316	\$ 1,293,316
REVENUE					
Transfer from Sewer Fund		560,000	560,000	0	
Transfer from Water Fund		1,800,000	500,000	3,565,000	200,000
Ravenna Phase 3/4					
System Capacity Improvements-		0			
Misc Dominion EQR				1,000,000	0
Investment Income		0		0	0
Total Revenue	0	2,360,000	1,060,000	4,565,000	200,000
TRANSFERS IN					
General Fund					
Debt Service Fund					
Sewer Fund					
Water Fund			0		
Total Transfers In	0	0	0	0	0
Total Funds Available	546,589	2,903,316	1,603,316	5,108,316	1,493,316
EXPENDITURES					
Water Treatment-Dominion		1,800,000	500,000		363,107
Valley View CC	3,273		0	1,205,000	0
Ravenna Phase 3/4				2,360,000	
System Cap. Improvements-DWSD WW Conv.	0	560,000	560,000	250,000	210,992
Total Expenditures	3,273	2,360,000	1,060,000	3,815,000	574,099
TRANSFERS OUT					
Debt Service Fund	0			0	0
General Fund	0			0	0
Total Transfers Out	0		0	0	0
Total Expenditures and Transfers Out Requiring Appropriation	3,273	2,360,000	1,060,000	3,815,000	574,099
ENDING FUNDS AVAILABLE	\$ 543,316	\$ 543,316	\$ 543,316	\$ 1,293,316	\$ 919,217

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Roxborough Water & Sanitation District**  
**Water Fund**  
**Projected 2023**  
**With 2021 Actual and 2022 Estimated**  
**For the Years Ended and Ending December 31**

	Actual 2021	Budget 2022	Estimated 2022	Projected 2023	Jul-22
BEGINNING FUNDS AVAILABLE	\$ 10,267,784	\$ 11,207,162	\$ 11,207,162	\$ 9,876,083	
REVENUE					
Service Charges	3,992,814	3,200,000	3,600,000	3,200,000	2,162,994
Permit Fees	10,725	1,200	35,000	1,200	18,975
Hydrant Water	75,788	40,000	80,000	40,000	41,045
Miscellaneous Income	123,646	70,000	75,000	70,000	44848
Potable Irrigation Water	60,816	40,000	75,000	40,000	40,422
Irrigation Raw Water	457,724	250,000	375,000	250,000	218,189
Availability Charges	156,604	120,000	122,000	120,000	71,177
Rental Income		7,200	-	7,200	
Investment Income	46,716	50,000	55,000	50,000	32,170
System Development Charge	666,477	275,000	475,000	275,000	277,662
Ravenna SDC	291,096	250,000	300,000	250,000	174,505
WCC Water Line Project				1,205,000	
Ravenna Bond Proceeds		0	-	3,196,997	
Inclusion Fees		100,000	60,000	50,000	39,303
Expense Reimbursements Other	11,220	20,000	30,000	20,000	17,265
Dominion WTP Operations	575,816	500,000	625,000	500,000	356,334
Dominion Distribution Operations	279,714	200,000	200,000	200,000	123,285
Dominion Treated Water Usage	37,205	100,000	125,000	100,000	77,726
Dominion Reimbursement Capital	192,091	0	350,000	0	209,945
Cap Surcharges- Water Supply	1,087,917	1,036,808	1,116,187	1,036,808	651,109
Capital - Surcharges	137,107	80,000	140,000	80,000	82,765
Total Operating Revenue	8,203,476	6,340,208	7,838,187	10,692,205	4,639,719
Transfers other Funds	-				
General Fund	500,000	500,000	500,000	500,000	
Total Transfers In	500,000	500,000	500,000	500,000	
Total Funds Available	18,971,260	18,047,370	19,545,349	21,068,288	
Expenditures					
Payroll/Taxes/Benefits	954,036	990,000	947,829	1,085,000	541,899
Accounting	52,250	65,000	64,000	65,000	30,875
Bank Charges		0	3,000	0	1,705
Contract Labor	35,261	55,000	40,000	55,000	20,276
Dominion	4,472	80,000	30,000	80,000	-
Education	15,208	50,000	20,000	50,000	9,492
Engineering	344,083	250,000	375,000	375,000	201,879
GIS and Asset Management	20,240	25,000	20,000	50,000	11,528
Conservation Rebates	600	2,500	25,000	25,000	22,673
Insurance	47,025	40,000	50,000	50,000	26,100
Lab & Test Fees	31,168	29,000	25,000	25,000	7,996
Legal Fees	34,548	75,000	50,000	75,000	20,352
Meter Expense	53,983	125,000	100,000	125,000	62,936
Miscellaneous Expense	24,980	20,000	6,000	20,000	2,664
Office Expense	29,750	40,000	30,000	40,000	13,689
Operating Supplies/Chemicals	103,771	124,000	150,000	175,000	96,451
Permits/Dues/Subscriptions	6,506	8,000	9,000	8,000	4,454
Repairs & Maintenance	456,111	450,000	425,000	475,000	226,196
Safety Equipment/Uniform	2,474	7,000	7,000	7,000	(2,217)
Utilities	223,057	225,000	290,000	315,000	168,517
Tap Fees Centennial	10,870	50,000	50,000	50,000	-
Vehicle Expense	13,636	22,000	5,000	15,000	2,059
Water Cost	2,224,412	1,600,000	2,000,000	2,050,000	1,115,482
Water Rights- Meadow Ditch	37,748	100,000	5,000	2,500	1,328
Capital Outlay	1,093,388	5,685,000	2,500,000	4,695,000	1,047,656
	-	-	-	-	-
Total Expenditures	5,819,577	10,117,500	7,226,829	9,912,500	3,633,990
Transfers Out					
Transfer to Capital Fund		1,800,000	200,000	3,565,000	200,000
Transfers Out	700,000	-	-	-	-
Water Supply fund	1,087,917	1,036,808	1,116,187	1,036,808	651,109
Debt Service Fund	156,604	120,000	122,000	120,000	71,177
Total Transfers Out	1,944,521	2,956,808	1,438,187	4,721,808	922,286
Total Expenditures and Transfers Out					
Requiring Appropriation	7,764,098	13,074,308	8,665,015	14,634,308	4,556,276
ENDING FUND BALANCE	\$ 11,207,162	\$ 4,973,062	\$ 10,880,333	6,433,980	

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Roxborough Water & Sanitation District**  
**Sewer Fund**  
**Projected 2023**  
**With 2021 Actual and 2022 Estimated**  
**For the Years Ended and Ending December 31**

	Actual 2021	Budget 2022	Estimated 2022	Projected 2023	Jul-22
BEGINNING FUNDS AVAILABLE	\$ 8,482,491	\$ 9,443,023	\$ 9,443,023	\$ 9,929,566	\$ 9,929,566
REVENUE					
Service Charges	1,698,940	1,600,000	1,850,000	1,800,000	1,081,890
Service Charges - LMA	289,101	300,000	350,000	300,000	202,533
Dominion Capital Lease O-Line	150,000	200,000	200,000	200,000	200,000
Permit Fees	20,625	5,000	20,000	33,000	18,975
Miscellaneous Income	17,484	30,000	20,000	20,000	11,393
Availability Charges	53,881	40,000	40,000	40,000	23,558
Investment Income	55,334	50,000	55,000	55,000	32,190
System Development Charge	487,760	50,000	460,000	200,000	269,136
Dominion WWTp Operations		0	-	0	
Dominion Sewer Conveyance	124,474	240,000	350,000	360,000	211,360
Dominion Collection Operations		0	-	0	
Dominion Reimbursements	949	50,000	275,000	50,000	170,269
Capital - Surcharges	148,637	100,000	160,000	160,000	92,091
Total Operating Revenue	3,047,185	2,665,000	3,780,000	3,218,000	2,313,395
Transfers In					
Water Fund	-				
General Fund	200,000	200,000	200,000	200,000	
Total Transfers In	200,000	200,000	200,000	200,000	0
Total Funds Available	11,729,676	12,308,023	13,423,023	13,347,566	12,242,961
Expenditures					
Payroll/Taxes/Benefits	336,029	325,000	406,906	485,000	237,362
Accounting	26,125	30,000	28,500	31,500	16,625
Bank Charges			3,000	3,000	1,556
Contract Labor	35,261	40,000	30,000	30,000	17,271
Education	7,411	30,000	25,000	25,000	13,499
Engineering	125,128	100,000	120,000	125,000	67,603
GIS- Asset Management	2,725	50,000	20,000	25,000	9,553
Insurance	23,202	28,000	30,000	30,000	13,050
Dominion Expense	9,098	50,000	-	0	
Lab & Test Fees	1,579	1,000	-	1,000	
Legal Fees	17,448	35,000	15,000	15,000	7,247
Littleton Service Fees	921,915	950,000	950,000	1,100,000	530,174
Miscellaneous Expense	2,409	8,000	1,000	1,000	429
Office Expense	21,646	20,000	15,000	15,000	8,182
Operating Supplies/Chemicals	45,343	80,000	50,000	100,000	24,315
Permits/Dues/Subscriptions	2,100	3,000	1,000	1,000	500
Repairs & Maintenance	144,310	200,000	150,000	150,000	73,384
Safety Equipment/Uniform	1,260	2,000	2,000	2,000	-1,018
Utilities	86,552	110,000	100,000	100,000	47,702
Vehicle Expense	5,911	8,000	2,000	2,000	716
Capital Outlay	417,320	2,000,000	450,000	2,280,000	234,832
			-		
Total Expenditures	2,232,772	4,070,000	2,399,406	4,521,500	1,302,982
Transfers Out					
Operating Reserve		-	-		
Transfer to Capital Fund		560,000	-	-	483,000
Debt Service Fund	53,881	40,000	40,000	40,000	23,558
Total Transfers Out	53,881	600,000	40,000	40,000	506,558
Total Expenditures and Transfers Out	2,286,653	4,670,000	2,439,406	4,561,500	1,326,540
ENDING FUND BALANCE	\$ 9,443,023	\$ 7,638,023	\$ 10,983,617	\$ 8,786,066	#####

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Roxborough Water & Sanitation District**  
**Water Fund-Distribution**  
**Projected 2023**  
**With 2021 Actual and 2022 Estimated**  
**For the Years Ended and Ending December 31**

Actual	Budget	Estimated	Projected
2021	2022	2022	2023

Expenditures

Payroll/Taxes/Benefits	338,303	330,000	347,829	360,000
Accounting	26,125	32,500	32,500	32,500
Bank charges			2,000	
Contract Labor	35,261	40,000	35,000	40,000
Dominion	4,282	60,000	-	60,000
Education	7,367	25,000	10,000	25,000
Engineering	230,575	150,000	225,000	200,000
GIS & Asset Management	20,240	25,000	20,000	25,000
Conservation Rebates	600	2,500	40,000	25,000
Insurance	23,823	20,000	25,000	25,000
Lab & Test Fees	15,429	14,000	7,000	10,000
Legal Fees	22,958	37,500	25,000	37,500
Meter Expense	53,983	125,000	165,000	125,000
Miscellaneous Expense	4,761	10,000	1,000	10,000
Office Expense	23,029	20,000	20,000	20,000
Operating Supplies/Chemicals	2,690	4,000	-	0
Permits/Dues/Subscriptions	5,799	5,000	6,000	5,000
Repairs & Maintenance	253,554	200,000	225,000	225,000
Safety Equipment/Uniform	1,269	2,000	2,000	2,000
Utilities	72,543	75,000	60,000	75,000
Tap Fees Centennial		0	-	0
Vehicle Expense	6,836	11,000	2,500	5,000
Water Cost	2,220,598	1,552,000	2,000,000	2,000,000
Water Rights-Meadow Ditch	34,060	100,000	2,500	2,500
Capital Outlay	210,236	5,185,000	1,250,000	3,555,000
Total Expenditures	3,614,321	8,025,500	4,503,329	6,864,500

**Roxborough Water & Sanitation District**  
**Water Fund-Treatment**  
**Projected 2023**  
**With 2021 Actual and 2022 Estimated**  
**For the Years Ended and Ending December 31**

Actual	Budget	Estimated	Adopted
2021	2022	2022	2023

Jul-22

Expenditures

Payroll/Taxes/Benefits	615,733	660,000	600,000	725,000	338999
Accounting	26,125	32,500	31,500	32,500	16625
Bank charges			2,000		1087
Contract Labor		15,000	-	15,000	
Dominion	190	20,000	-	20,000	
Education	7,841	25,000	10,000	25,000	5023
Engineering	113,508	100,000	150,000	175,000	77056
GIS Asset Management		0	-	25,000	
Conservation Rebates		0	-	0	
Insurance	23,202	20,000	25,000	25,000	13050
Lab & Test Fees	15,739	15,000	10,000	15,000	4303
Legal Fees	11,590	37,500	15,000	37,500	7355
Meter Expense		0	(33,000)	0	-32731
Miscellaneous Expense	20,219	10,000	5,000	10,000	2443
Office Expense	6,721	20,000	10,000	20,000	4815
Operating Supplies/Chemicals	101,081	120,000	175,000	175,000	96451
Permits/Dues/Subscriptions	707	3,000	3,000	3,000	1327
Repairs & Maintenance	202,557	250,000	200,000	250,000	105623
Safety Equipment/Uniform	1,205	5,000	5,000	5,000	-1097
Utilities	150,514	150,000	230,000	240,000	133613
Tap Fees Centennial	10,870	50,000	-	50,000	
Vehicle Expense	6,800	11,000	5,000	10,000	1346
Water Cost	3,814	48,000	50,000	50,000	
Water Rights	3,688	0	-	0	
Capital Outlay	883,152	500,000	711,542	1,140,000	415066

Total Expenditures

2,205,256	2,092,000	2,205,042	3,048,000	1,190,354
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# **CERTIFICATION OF VALUATION BY DOUGLAS COUNTY ASSESSOR**

Name of Jurisdiction: **4007 - Roxborough Water & Sanitation District**

IN DOUGLAS COUNTY ON **8/18/2022**

New Entity: No

## **USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (8.5% LIMIT) ONLY**

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2021 IN DOUGLAS COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$188,138,420
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$188,837,140
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$188,837,140
5. NEW CONSTRUCTION: **	\$2,837,028
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD IN OR LAND (39-1-301(1)(a) C.R.S.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (39-1-301(1)(a) C.R.S.):	\$4,247,521
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (39-1-301(1)(a) C.R.S.) AND (39-10-114(1)(a)(i)(B) C.R.S.):	\$513,111

\* This value reflects personal property exemptions if enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(a), Colo.

\*\* New construction is defined as taxable real property structures and the personal property connected with the structure.

# Jurisdiction must submit respective certifications (Forms DLO 82 AND 82A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

# Jurisdiction must apply (Form DLO 88B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

## **USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY**

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST. AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2021 IN DOUGLAS COUNTY, COLORADO ON AUGUST 25, 2022

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: #	\$2,280,789,243
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: †	\$33,349,447
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: ‡	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
(If land under a strapping is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)	
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

# This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

† Construction is defined as newly constructed taxable real property structures.

‡ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:	\$2
<b>NOTE: All values must be certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2022</b>	
IN ACCORDANCE WITH 39-5-128(1), C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	\$108,852
** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-5-119 (3), C.R.S.	

Date Date: 8/18/2022

**Type of Authority:** Water & Sanitation  
**Tax Authority:** 4007

	Value Type	Real Actual Value	Personal Actual Value	Real Assessed Value	Personal Assessed Value
Roxborough Water & Sanitation District	Agricultural	141,345	0	37,310	0
Roxborough Water & Sanitation District	Commercial	37,793,078	10,350,704	10,980,000	3,010,400
Roxborough Water & Sanitation District	Exempt	51,686,570	53,570	14,961,030	5,520
Roxborough Water & Sanitation District	Industrial	22,445,338	234,366	6,508,170	94,660
Roxborough Water & Sanitation District	Natural Resources	1,461	0	440	0
Roxborough Water & Sanitation District	Residential	2,165,515,500	0	152,161,530	0
Roxborough Water & Sanitation District	State Assessed	161,234	8,535,124	52,800	2,662,300
Roxborough Water & Sanitation District	Vacant Land	35,237,385	0	10,216,980	0
<b>Total for Authority</b>		<b>2,337,575,549</b>	<b>18,622,694</b>	<b>794,951,390</b>	<b>5,672,690</b>



August 26, 2022

**SCOT KERGAARD**

Assessor

OFFICE OF THE ASSESSOR  
100 Jefferson County Parkway  
Golden, CO 80419-2500  
Phone: 303-271-8800  
Fax: 303-271-8818  
Website: <http://assessor.jeffco.us>  
E-mail Address: [assessor@jeffco.us](mailto:assessor@jeffco.us)

ROXBOROUGH WATER & SAN DIST  
BARBARA BUDGE, GENERAL MANAGER  
8222 N ROXBOROUGH PARK RD  
LITTLETON CO 80125

Code # 4788

#### CERTIFICATION OF VALUATION

The Jefferson County Assessor reports a taxable assessed valuation for your taxing entity for 2022 of:

**\$58,075,658**

The breakdown of the taxable valuation of your property is enclosed.

As further required by CRS 39-5-126(1), you are hereby notified to officially certify your levy to the Board of County Commissioners no later than December 15.

CRS 39-1-111(5) requires that this office transmit a notification by December 10 of any changes to valuation made after the original certification.

**SCOT KERGAARD**  
Jefferson County Assessor

END



# **CERTIFICATION OF VALUATION BY JEFFERSON COUNTY ASSESSOR**

New Tax Entry

☐ YES ☒ NO

Date: August 25, 2022

NAME OF TAX ENTITY:

ROXBOROUGH WATER &amp; SAN DIST

## **USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY**

IN ACCORDANCE WITH 29-6-12(1)(a) AND 29-6-12(1)(b), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2022:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$	100,268,667
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	2. \$	98,075,688
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$	0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$	98,075,688
5. NEW CONSTRUCTION: *	5. \$	0
6. INCREASED PRODUCTION OF PRODUCING MINE: **	6. \$	0
7. ANNEXATIONS/INCLUSIONS:	7. \$	0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: **	8. \$	0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): *	9. \$	0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(A), C.R.S.). (Includes all revenues collected on valuation not previously certified:	10. \$	0
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (29-10-114(1)(a)(B), C.R.S.):	11. \$	0

\* This value reflects personal property exemptions if created by the jurisdiction as authorized by Art. X, Sec 20(8)(b), Colo. Constitution

\* New construction is defined as: Taxable real property structures and the personal property connected with the structure.

\*\* Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Form DLO 528.

\*\*\* Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLO 528.

## **USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY**

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 29-6-12(2)(a), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2022:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: *	1. \$	257,521,990
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### **ADDITIONS TO TAXABLE REAL PROPERTY**

2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	2. \$	0
3. ANNEXATIONS/INCLUSIONS:	3. \$	0
4. INCREASED MINING PRODUCTION: *	4. \$	0
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$	0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$	0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7. \$	0

### **DELETIONS FROM TAXABLE REAL PROPERTY**

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$	0
9. DISCONNECTIONS/EXCLUSIONS:	9. \$	0
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$	0

\* This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

\*\* Construction is defined as newly constructed taxable real property structures.

\*\*\* Includes production from new oil and gas leases in production of existing producing leases.

IN ACCORDANCE WITH 29-6-12(1)(b), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1. \$	338,274,270
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IN ACCORDANCE WITH 29-6-12(1)(b), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	\$	26,615
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\*\* The tax amount lost due to this exempted value will be calculated in the tax entry by the County Treasurer in accordance with 29-6-11(1)(b), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.