

## Rural Water Authority of Douglas County 2014 Budget

The Rural Water Authority of Douglas County (RWADC) is a Colorado local government organized by Intergovernmental Agreement (IGA) pursuant to 29-1-203 and 29-1-204.2, C.R.S. and Art. XIV, Section 18(2)(a) of the Colorado Constitution. The IGA, called the Creation Agreement (CA), between Douglas County and the Grandview Estates Rural Water Conservation District was entered into on October 1, 2008, and the first Board of Directors was appointed by the Douglas County Commissioners, pursuant to the CA, on March 3, 2009. The Thunderbird Water & Sanitation District joined as a Party to the CA in 2009, and the Louviers Water & Sanitation District joined as a Party in 2011. In 2013 the estimated ending General Fund Balance will be \$159,585. The 2014 budget anticipates revenue totaling \$50,000 and total expenditures of \$159,532, leaving an ending General Fund Balance of \$0, and an Emergency Reserve of \$1,500, 3% of “Fiscal Year Spending,” as required by Art X, Sec 20(5) of the Colorado Constitution (TABOR).

### Important Features of the Budget

The 2014 budget was prepared and adopted pursuant to the Local Government Budget Law, 29-1-101 *et seq.*, C.R.S., addressing all proposed revenues and expenditures, and beginning and ending fund balances. The Budget Law requires the RWADC to state the important features of the proposed budget in a Budget Message.<sup>1</sup> Three years’ comparable data, as required by the Budget Law,<sup>2</sup> is shown. The RWADC Board has adopted the policy of using financial resources conservatively, the goal being to maximize the ending balance.

The RWADC is authorized to assess Participants and Parties fees for the use of its services.<sup>3</sup> No fees are currently planned in this budget. The Authority’s primary source of discretionary revenue in this budget were contributions from one of the Parties to the CA, Douglas County, as authorized by the CA.<sup>4</sup> The other major revenue component is a grant from The Colorado Water Conservation Board, to pay the United States Geological Survey for a water-level well-monitoring program within the county.

### Budgetary Basis of Accounting

*The Budget Law requires the RWADC to state the budgetary basis of accounting in the budget.*<sup>5</sup> The cash basis of accounting is used in this budget. The RWADC has only one fund – the General Fund.

### Services to be Delivered in 2014

*The Budget Law also requires the RWADC to state the services to be delivered during the budget year.*<sup>6</sup> It is planned for the RWADC to continue work under an extended contractual agreement with the United States Geological Survey for a well water-level monitoring program, which is expected to continue into 2015. The RWADC is a Douglas County “referral agency” for comment on development proposals, and is a “Local Government Designee” for comment on proposed actions by the Colorado Oil & Gas Conservation Commission. The RWADC will also pursue development of education and outreach programs. The Board also intends to explore methods to provide advocacy and representation to Douglas County rural well owners on a long-term basis.

I hereby certify that the 2014 budget of the Rural Water Authority of Douglas County was adopted by the Board of Directors on October 23, 2013.

s/      Ron Beane, Treasurer

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<sup>1</sup> 29-1-103(1)(e), C.R.S.

<sup>2</sup> 29-1-103(1)(d), C.R.S.

<sup>3</sup> CA Art. XII, Sec. I

<sup>4</sup> Art. XII, Sec. J

<sup>5</sup> 29-1-103(1)(e), C.R.S.; defined in 29-1-102(2), C.R.S.

<sup>6</sup> 29-1-103(1)(e), C.R.S.

## Rural Water Authority of Douglas County - 2014 Budget

|                                     | Actual<br>2012* | 9-Month          |                   | Proposed<br>Budget<br>2014 | Planned<br>Budget<br>2015 |
|-------------------------------------|-----------------|------------------|-------------------|----------------------------|---------------------------|
|                                     |                 | Actual<br>2013** | Estimated<br>2013 |                            |                           |
| Beginning Balance                   | \$ 141,999      | \$ 125,253       | \$ 125,253        | \$ 111,032                 | \$ 87,181                 |
| <b>REVENUE</b>                      |                 |                  |                   |                            |                           |
| Contributions                       | \$ -            |                  |                   |                            |                           |
| Douglas County Grant                | \$ -            | \$ -             | \$ -              | \$ -                       | \$ -                      |
| CWCB Well-Monitoring Grant          | \$ 17,586       | \$ 26,080        | \$ 75,118         |                            | \$ -                      |
| CWCB Well-Monitoring Grant - Ext.#1 |                 |                  |                   | \$ 50,000                  |                           |
| Fees for Service                    | \$ -            | \$ -             | \$ -              | \$ -                       | \$ -                      |
| Contributions                       | \$ -            | \$ -             | \$ -              | \$ -                       | \$ -                      |
| Interest Earnings                   | \$ -            | \$ -             | \$ -              | \$ -                       | \$ -                      |
| Other                               | \$ -            | \$ -             | \$ -              | \$ -                       | \$ -                      |
| <b>TOTAL REVENUE</b>                | \$ 17,586       | \$ 26,080        | \$ 75,118         | \$ 50,000                  | \$ -                      |
| <b>TOTAL AVAILABLE REVENUES</b>     | \$ 159,585      | \$ 151,333       | \$ 200,371        | \$ 161,032                 | \$ 87,181                 |

\*from 12/31/2012 "Statement of Revenue, Expenditures and Changes in Fund Balance"

\*\*from 9/25/2013

|                                  | Actual<br>2012* | 9-Month          |                   | Proposed<br>Budget<br>2014 | Planned<br>Budget<br>2015 |
|----------------------------------|-----------------|------------------|-------------------|----------------------------|---------------------------|
|                                  |                 | Actual<br>2013** | Estimated<br>2013 |                            |                           |
| <b>EXPENDITURES</b>              |                 |                  |                   |                            |                           |
| Administrative Services          |                 |                  |                   |                            |                           |
| Contract Staffing                | \$ 12,149       | \$ 7,102         | \$ 9,500          | \$ 12,000                  | \$ 12,100                 |
| Contract Legal                   |                 | \$ 28            | \$ 28             | \$ 3,000                   | \$ 3,000                  |
| Office Supplies                  | \$ 18           | \$ -             | \$ -              | \$ 100                     | \$ 100                    |
| Miscellaneous                    |                 | \$ 802           | \$ 1,000          | \$ 500                     | \$ 50                     |
| Water Programs                   |                 |                  |                   |                            |                           |
| Education / Public Outreach      | \$ 1,611        | \$ 451           | \$ 500            | \$ 5,000                   | \$ 5,000                  |
| Well Monitoring Program          | \$ 18,184       | \$ 39,118        | \$ 75,118         |                            | \$ 4,000                  |
| Well Monitoring Program - Ext.#1 |                 |                  |                   | \$ 50,751                  |                           |
| Election Expense                 |                 |                  |                   |                            |                           |
| Eligible Voter List Development  |                 | \$ -             | \$ -              | \$ -                       | \$ 500                    |
| Printing/Mailing                 |                 | \$ 32            | \$ 32             | \$ -                       | \$ 100                    |
| Oversight and Judges             |                 | \$ 1,166         | \$ 1,166          | \$ -                       | \$ 3,000                  |
| Other Expenses                   |                 |                  |                   |                            |                           |
| Insurance                        | \$ 2,370        | \$ 1,717         | \$ 1,717          | \$ 2,000                   | \$ 2,000                  |
| Financial Reporting              |                 | \$ -             | \$ -              | \$ 500                     | \$ 500                    |
| Financial Feasibility Evaluation |                 | \$ -             | \$ -              | \$ -                       | \$ -                      |
| Annual Meeting Expense           |                 | \$ 278           | \$ 278            | \$ -                       | \$ 300                    |
| Contingency                      |                 | \$ 100,639       | \$ 91,579         | \$ 85,681                  |                           |
| <b>TOTAL EXPENDITURES</b>        | \$ 34,332       | \$ 151,333       | \$ 180,918        | \$ 159,532                 | \$ 30,650                 |
| <b>3% Emergency Reserve</b>      |                 |                  | \$ 2,254          | \$ 1,500                   |                           |
| <b>Ending Balance</b>            | \$ 125,253      | \$ -             | \$ 17,199         | \$ -                       | \$ 56,531                 |