

El Paso County Assessor's Office
Attn: Roger Clark
1675 W. Garden of the Gods Road #2300
Colorado Springs, CO 80907

December 9, 2021

LGID # 21016

Enclosed please find the following:

1. Resolution to Adopt 2022 Budget signed by Board President and Secretary
2. Resolution to Appropriate Funds signed by Board President and Secretary.
3. Rates Resolution signed by Board President and Secretary.
4. Resolution to Set Mill Levies signed by Board President and Secretary.
5. Cover Letter to the El Paso County Assessor's Office for Certification of Mill Levies for 2022, Areas A and B.
6. Cover Letter to the Division of Local Government for Certification of Mill Levies for 2022, Areas A and B.
7. Copy of Mill Levy Certifications signed by General Manager. Area A and Area B.
8. 2022 Budget for Donala Water & Sanitation.

I, Jeffrey W. Hodge, certify that the attached is a true and accurate copy of the adopted 2022 Budget for Donala Water and Sanitation District.

Sincerely,



Jeffrey W. Hodge, General Manager
Donala Water & Sanitation District

Division of Local Government
Attn: Chantal Unfug
1313 Sherman St., Room 521
Denver, CO 80203

December 09, 2021

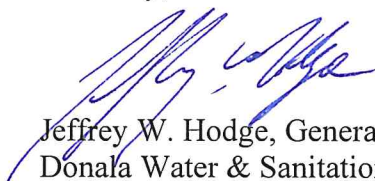
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7. Copy of Mill Levy Certifications signed by General Manager. Area A and Area B.
8. 2022 Budget for Donala Water & Sanitation.

I, Jeffrey W. Hodge, certify that the attached is a true and accurate copy of the adopted 2022 Budget for Donala Water and Sanitation District.

Sincerely,



Jeffrey W. Hodge, General Manager
Donala Water & Sanitation District

DONALA WATER AND SANITATION DISTRICT

**Resolution to Adopt 2022 Budget
2021-11**

A resolution adopting a budget for the Donala Water and Sanitation District, El Paso County, 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 Donala Water and Sanitation District has appointed Jeffrey Hodge, General Manager, to prepare and submit the 2022 Budget to said governing body at the proper time, and

Whereas, Jeffrey W. Hodge, General Manager, has submitted the proposed budget by October 15, 2021 for its consideration, and;

Whereas, upon due and proper notice, published 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 October 21, 2021 and on December 09, 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 Donala Water and Sanitation District, Colorado;

Section 1. That estimated expenditures for the budget are as follows:

Donala W & S District	\$25,609,880
TOTAL EXPENDITURES	\$25,609,880

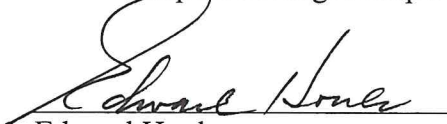
Section 2. That estimated revenues for the budget are as follows:

From un-appropriated surpluses	\$ 13,552,981
From sources other than tax	\$ 16,535,341
From tax levy	\$ 2,209,105
 Total Donala W & S Dist.	 \$ 32,297,427

Section 3. That the budget as submitted and herein above summarized by fund, hereby is approved and adopted as the budget of the Donala Water and Sanitation District for the year stated above.

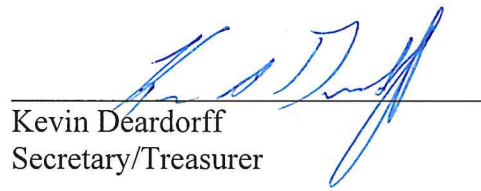
Section 4. That the budget hereby approved and adopted shall be signed by the President and Secretary and be made a part of the public records of the District.

Proposed Budget adopted this 9th day of December 2021.



Edward Houle
President

Dated: 12/9/2021



Kevin Deardorff
Secretary/Treasurer

Dated: 12/9/2021

DONALA WATER AND SANITATION DISTRICT

**Resolution to Appropriate Funds
2021-12**

Whereas, on December 9, 2021, the Board of Directors adopted a Final Budget for the 2022 Fiscal year on December 9, 2021.

Whereas, said budget was adopted in accordance with all applicable laws;

Now, therefore, be it hereby resolved:

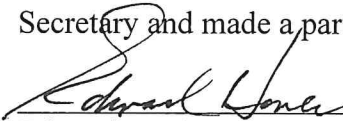
Section 1: By adopting the budget, the Board of Directors appropriated money from and to the respective budgetary fund in the following amounts:

Donala W & S District: \$ 32,297,427

Total Money appropriated: \$ 32,297,427

Section 2: Submitted this 9th day of December 2021 and approved by the Board of Directors with ____ voting for the resolution and ____ voting against the resolution.

Section 3: This resolution appropriating funds shall be signed by the President and Secretary and made a part of the public records of the District.



Edward Houle
President



Kevin Deardorff
Secretary/Treasurer

Dated: 12/9/2021

Dated: 12/9/2021

DONALA WATER & SANITATION DISTRICT
2022 RATES RESOLUTION (RESOLUTION 2021-13)

It is hereby resolved this 9th day of December 2021, by the Board of Directors of the Donala Water and Sanitation District to set the following rates and fees for 2022. Changes from 2021 are noted in **boldface**. NOTE: Rates and fees can be changed at any time throughout the year with Board approval.

Residential Water Tap Fee –\$8,500. Last change was 2015 (\$6,000 to \$8,500).

Residential Sewer Tap Fee –\$8,500. Last change was 2015 (\$6,000 to \$8,500).

Residential Water Development Fee –\$6,500. Last change was 2015 (\$5,000 to \$6,500).

Residential Sewer Development Fee –\$2,500. Last change was 2015 (\$2,000 to \$2,500).

Commercial Water Tap Fee – Increase the ¾" and 1" residential lines to match recommended increase. Depends on size of water line as determined by District. Cost as follows: Last change was (2007 for 2 ½ "line and above, and 2015 for ¾" and 1" lines) and 10 % rate increase in 2016.

¾" line = \$9,350	2 1/2" line = \$49,500
1" line = \$9,350	3" line = \$66,000
1 ½" line = \$17,600	4" line = \$132,000
2" line = \$35,200	6" line = \$264,000

Commercial Sewer Tap Fee – No change. \$9,350 for first 20 fixture units (FU) (using AWWA approved formula for fixture units), + \$275 per FU over 20, as a basis for negotiation. Actual fee will depend on design and anticipated use. The establishment must also comply with the District Sewer Use Regulation. Quality concerns could increase tap fee. Last change 2016 (to match residential change).

Commercial Water Development Fee – No change. \$6,500. Last change 2016.

Commercial Sewer Development Fee – No Change. 20% of tap fee. Last change was 2005 (40% to 20%).

Water Investment Fee – No change. \$4,000 / SFE. New fee established in 2012 for "buy in" to renewable water costs for new development not platted when costs were incurred. Initial fee covers the purchase of the Willow Creek Ranch, the connection to CSU infrastructure and all associated costs. Initial fee is determined as single-family equivalent share of \$6.5M. 2751 SFEs in 2011 = \$2,363/SFE. As additional water resources are purchased, fee will increase accordingly. Last change was 2015.

Installation Fee- No change. \$1,500 (\$200 refundable). Last change was 2015 (\$1,250 to \$1,500).

Availability of Service Fee – No Change. \$350. Last change was 2015 (\$300 to \$350).

DONALA WATER & SANITATION DISTRICT
2022 RATES RESOLUTION (RESOLUTION 2021-13)

Water Service Rate – Minimum – **Increase to \$29.06**. Last change was 2021 (\$27.81 per month).

Water Usage Rate: Last change was 2021

Tier	Gallons	2021 Rate per 1000	3% Increase	2021 Rate per 1000
1	0-10,000	\$7.32	0.22	\$7.54
2	10,001-20,000	\$12.18	0.37	\$12.55
3	20,001-30,000	\$16.27	0.49	\$16.76
4	30,001-40,000	\$24.42	0.73	\$25.15
5	40,001-50,000	\$32.57	0.98	\$33.55
6	50,001 and above	\$40.71	1.22	\$41.93

Multifamily and multifamily irrigation – where multiple families share one meter, following tier structure equates to single family tiers:

Family Units Per Meter	Tier 1 Gallons	Tier 2 Gallons	Tier 3 Gallons	Tier 4 Gallons	Tier 5 Gallons
8	0-80,000	80,001-160,000	160,001-240,000	240,001-320,000	320,001-400,000
12	0-120,000	120,001-240,000	240,001-360,000	360,001-480,000	480,001-600,000
24	0-240,000	240,001-480,000	480,001-720,000	720,001-960,000	960,000-1,200,000
28	0-280,000	280,001-560,000	560,001-840,000	840,001-1,120,000	1,120,001-1,400,000
34	0-340,000	340,001-680,000	680,001-1,020,000	1,020,001-1,360,000	1,360,001-1,700,000
45	0-450,000	450,001-900,000	900,001-1,350,000	1,350,001-1,800,000	1,800,001-2,250,000
75	0-750,000	750,001-1,500,000	1,500,001-2,250,000	2,250,001-3,000,000	3,000,001-3,750,000
87	0-870,000	870,001-1,740,000	1,740,001-2,610,000	2,610,001-3,480,000	3,480,001-4,350,000
100	0-1,000,000	1,000,001-2,000,000	2,000,001-3,000,000	3,000,001-4,000,000	4,000,001-5,000,000

Construction Water – In District – **increase to \$16.76/1000**. Last change was 2021 (\$16.27). This rate is the exact same price as 3rd Tier Pricing.

Water will not be sold out of District.

Sewer Service Rate – Increase to **\$39.55 per month**. Last change was 2021 (\$37.85 per month).

Other Administrative Fees:

Service Charge – Courtesy visit to turn off curb stop for plumbing, real estate, or other issues, up to 15 min. – No charge. Actual work required to clean-out, repair, uncover curb stop - \$75.

District Equipment use (Backhoe, Jet-Vac, Vac trailer, etc.) – charge per hour as described in District Rules and Regulations.

DONALA WATER & SANITATION DISTRICT
2022 RATES RESOLUTION (RESOLUTION 2021-13)

Non-sufficient Check Fee (NSF) - \$40.00. No change.

Re-connection Fee (after water has been disconnected) - \$75.00. No change.

Lien Removal Fee - \$100.00. No change.

Late Payment Fee – 5% per month. No change.

Disconnect Letter Fee - **\$8.00**. Last change 2014 (\$7.00). May increase if postal rates increase.

Groundwater Discharge to Sewer Penalty - \$50.00, followed by water disconnection if not remedied within 30 days. No change.

Unauthorized Discharge to Sanitary Sewer Penalty - \$50.00 first offense, \$200.00 second offense and \$500.00 any subsequent occurrence and disconnection of water service. No change.

Unauthorized Hydrant Use Penalty - \$50.00, plus estimate of water used, charged at **\$25.15/1000**. Last changed in 2021 (\$24.42/1000). This number will be the exact same rate as Tier 4 rates.

Backflow Test Report Penalty - \$50.00 for late report and 30 days to correct. After 30 days, if no report is received, disconnection of water service. No change.


Grease Trap/Interceptor Charge (for non-compliance for permit or failure to submit pumping reports) - \$50.00. \$100.00 for second time. \$200.00 for subsequent occurrences and disconnection of water service. No change.

Unauthorized Irrigation Penalty – First offense – warning letter, no charge. Second offense – stronger warning, no charge. Third offense - \$50. Fourth offense - \$100 and termination of service. No change.

APPROVED

Dated this 9th day of December, 2021.


Edward Houle, President


Kevin Deardorff, Sec/Treas.

Donala Water and Sanitation District
15850 Holbein Drive
Colorado Springs, CO 80921

Area A

Resolution to Set Mill Levies
2021-14

A resolution levying General Property Taxes for the year 2022 to help defray the costs of government for the Donala Water and Sanitation District, Colorado for the 2022 budget year.

Whereas, the Board of Directors of the Donala Water and Sanitation District has adopted the annual budget in accordance with the Local Government budget law, on December 9, 2021.

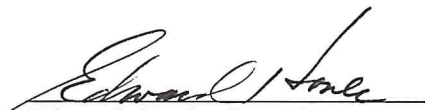
Whereas, the amount of money necessary to balance the budget for general operating expense is \$ **2,205,126.90.**

Whereas, the 2022 budget year valuation for assessment for the Donala Water and Sanitation District as certified by the County Assessor is **\$ 103,546,530.**

Now, therefore, be it resolved by the Board of Directors of the Donala Water and Sanitation District, Colorado:

Section 1. That for the purpose of meeting all general operating expenses of the Donala Water and Sanitation District during the 2022 budget year, there is hereby levied a tax of 21.296 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the year 2022.

Section 2. That the Secretary is hereby authorized and directed to immediately certify to the County Commissioners of El Paso County, Colorado, the mill levies for the Donala Water and Sanitation District as hereinabove determined and set.
Adopted this 9th day of December 2021.


Edward Houle, President


Kevin Deardorff, Sec. Treas.

Donala Water and Sanitation District
15850 Holbein Drive
Colorado Springs, CO 80921

Area B

Resolution to Set Mill Levies
2021-15

A resolution levying General Property Taxes for the year 2022 to help defray the costs of government for the Donala Water and Sanitation District, Colorado for the 2022 budget year.

Whereas, the Board of Directors of the Donala Water and Sanitation District has adopted the annual budget in accordance with the Local Government budget law, on December 9, 2021.

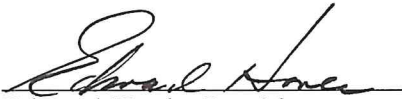
Whereas, the amount of money necessary to balance the budget for general operating expense is **\$ 3,978.41.**

Whereas, the 2022 budget year valuation for assessment for the Donala Water and Sanitation District as certified by the County Assessor is **\$ 373,630.**

Now, therefore, be it resolved by the Board of Directors of the Donala Water and Sanitation District, Colorado:

Section 1. That for the purpose of meeting all general operating expenses of the Donala Water and Sanitation District during the 2022 budget year, there is hereby levied a tax of 10.648 mills upon each dollar of the total valuation for assessment of all taxable property within the district for the year 2022.

Section 2. That the Secretary is hereby authorized and directed to immediately certify to the County Commissioners of El Paso County, Colorado, the mill levies for the Donala Water and Sanitation District as hereinabove determined and set.
Adopted this 9th day of December 2021.


Edward Houle, President


Kevin Deardorff, Sec./Treas.

December 09, 2021

El Paso County Assessor's Office
Attn: Roger Clark
1675 W. Garden of the Gods Road #2300
Colorado Springs, CO 80907

Area A & Area B

Attached is the 2022 Mill Levy Certification for the Donala Water and Sanitation District in El Paso County, submitted pursuant to Section 29-1-113, CRS. If there are any questions on the budgets, please contact Mr. Jeffrey Hodge, General Manager, at (719)488-3603. Our mailing address is 15850 Holbein Drive, Colorado Springs, CO 80921. The mill levy certified to the Assessor's Office is for all general operating purposes. Based on a combined assessed valuation of \$ 103,920,160 the property tax revenue subject to limitation is \$ 2,209,105.31. Enclosed is a copy of the current mill levy certification sent to the El Paso County Assessor's Office. Also included is the Resolution to Set Mill Levies.

I hereby certify that the enclosed are true and accurate copies of the Certification of Mill Levies sent to the Assessor's Office.



Kevin Deardorff, Sec. /Treas.

December 09, 2021

Division of Local Government
Attn: Chantal Unfug
1313 Sherman St., Room 521
Denver, CO 80203

Area A & Area B

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I hereby certify that the enclosed are true and accurate copies of the Certification of Mill Levies sent to the Assessor's Office.



Kevin Deardorff, Sec./Treas.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of El Paso County, Colorado.On behalf of the Donala Water & Sanitation District, Area A,
(taxing entity)^Athe Board of Directors
(governing body)^Bof the Donala Water & Sanitation District
(local government)^C

Hereby officially certifies the following mills
to be levied against the taxing entity's GROSS \$ 103,546,530
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation
(AV) different than the GROSS AV due to a Tax
Increment Financing (TIF) Area^F 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^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/09/2021 for budget/fiscal year 2022.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>21.296</u> mills	<u>\$2,205,126.90</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u> </u> > mills	\$ < <u> </u> >
SUBTOTAL FOR GENERAL OPERATING:	<u> </u> mills	\$ <u> </u>
3. General Obligation Bonds and Interest ^J	<u> </u> mills	\$ <u> </u>
4. Contractual Obligations ^K	<u> </u> mills	\$ <u> </u>
5. Capital Expenditures ^L	<u> </u> mills	\$ <u> </u>
6. Refunds/Abatements ^M	<u> </u> mills	\$ <u> </u>
7. Other ^N (specify): <u> </u>	<u> </u> mills	\$ <u> </u>
	<u> </u> mills	\$ <u> </u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>21.296</u> mills	\$ <u>2,205,126.90</u>

Contact person: Jeffrey W. Hodge Daytime phone: 719-488-3603
(print)

Signed: [Signature] Title: General Manager

¹ 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.

² 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).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).

Taxing entities that are Special Districts or Sub-districts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Sub-districts total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^l:

1. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____
2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS^k:

3. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____
4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A Taxing Entity—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a taxing entity is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B Governing Body—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water sub-district.

^C Local Government - For purposes of this line on Page 1 of the DLG 70, the local government is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The local government is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the local government and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the local government when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the local government if it created a sub-district, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the local government when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D GROSS Assessed Value - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a “tax increment financing” entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* Gross Assessed Value found on Line 2 of Form DLG 57.

^E Certification of Valuation by County Assessor, Form DLG 57 - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th.

^F TIF Area—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use “tax increment financing” to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

^G NET Assessed Value—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity's* levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not necessary for other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and sub-districts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the Certification of Valuation (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: If the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity's* total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.

² 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).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are Special Districts or Sub-districts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Sub-districts total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

2. Purpose of Issue: _____
 Series: _____
 Date of Issue: _____
 Coupon Rate: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a taxing entity is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water sub-district.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the local government is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The local government is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the local government and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the local government when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the local government if it created a sub-district, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the local government when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a “tax increment financing” entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* Gross Assessed Value found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use “tax increment financing” to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57.

^H **General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity's* levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not necessary for other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and sub-districts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

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Donala Water & Sanitation District

Budget Message 2022

The attached 2022 Budget for Donala Water & Sanitation is comprised of revenue funds, operations and maintenance, capital expenditures, and debt service. Our total anticipated revenues for the year are \$18,744,446, with user fees constituting the District's largest source of operating revenue. The District conducts a cost of service analysis periodically to set system rate levels to maintain annual operations and maintenance and cover costs for required upgrades to the system that will be needed in the future. The Board has discussed upcoming upgrades and has determined a 3% rate increase on the water usage tiered rates and a 4.5% increase for both water and sewer fixed rates, will support operations and gradually build toward our future costs.

Expenditures of \$6,343,330, are our anticipated general operating and administrative expenses for 2022. Payments toward out long-term debt for the year 2022 will be \$749,216. We have several capital improvement projects planned with the expected costs of \$6,845,000. These projects include studies regarding future water supply and conveyance, drilling an Arapahoe well, Holbein plant upgrades, radium renewal, Latrobe tank rehabilitation, and well rehabilitation. These capital improvements are to help us to provide the highest quality of water and wastewater treatment to our customers by the most cost effective means possible.

The basis of accounting utilized in the District for tracking and budgeting purposes is the modified accrual method. Revenues are recognized in the period in which it is earned, and expenses are recognized in the same period as the revenues to which they relate.

The services to be provided by the district in 2022 are distribution, collection, and treatment of water & sanitation.

DONALA WATER AND SANITATION DISTRICT
2022 BUDGET

	Actual Year End 2020	Projected Year End 2021	Budget 2022
Fund starting balance	\$15,043,947	\$13,603,669	\$ 13,552,981.00
Operating revenue			
Charges for services:			
Water Sales	3,542,928.00	3,627,691.00	3,728,288.00
Sewer Service	1,259,643.00	1,300,636.00	1,394,480.00
Installation Fees	22,500.00	18,000.00	15,000.00
Total operating revenue	<u>4,825,071.00</u>	<u>4,946,327.00</u>	<u>5,137,768.00</u>
Non-operating revenues			
General property tax	1,958,951.00	1,971,120.00	2,209,105.00
Specific ownership tax	213,427.00	229,056.00	200,000.00
Interest income	164,634.00	42,985.00	39,800.00
Availability of service	13,825.00	9,975.00	5,250.00
Bond proceeds	9,812,597.00	-	10,000,000.00
Other	906,207.00	1,005,108.00	852,523.00
Capital contributions	467,400.00	336,600.00	300,000.00
Total non-operating revenue	<u>13,537,041.00</u>	<u>3,594,844.00</u>	<u>13,606,678.00</u>
Total revenue	<u>\$ 33,406,059.00</u>	<u>\$ 22,144,839.00</u>	<u>\$ 32,297,427.00</u>
Operating expenses	<u>4,267,197.00</u>	<u>4,273,286.00</u>	<u>5,338,529.00</u>
General & administrative expenses	<u>961,097.00</u>	<u>948,074.00</u>	<u>1,064,802.00</u>
Capital Costs	<u>3,086,124.00</u>	<u>1,000,000.00</u>	<u>6,845,000.00</u>
Capital Reimb. (Bond)	-	-	<u>10,000,000.00</u>
Long Term Debt	<u>11,231,524.00</u>	<u>2,014,263.00</u>	<u>1,999,216.00</u>
Tabor	<u>256,487.00</u>	<u>256,235.00</u>	<u>262,333.00</u>
Contingency	<u>-</u>	<u>100,000.00</u>	<u>100,000.00</u>
Total Expenditures	\$ 19,802,429.00	\$ 8,591,858.00	\$ 25,609,880.00
Fund ending balance	\$ 13,603,630.00	\$ 13,552,981.00	\$ 6,687,548.00

DONALA WATER & SAN.DIST.	ACTUAL	BUDGET	PROJECTED	BUDGET
2022 BUDGET	YEAR END		YEAR END	
12/3/2021	2020	2021	2021	2022
FUND BALANCE START YR	\$15,043,947	\$15,959,893	\$13,603,669	\$13,552,981
OPERATING REVENUE				
WATER SALES	\$3,337,064	\$3,426,000	\$3,461,004	\$3,578,288
EFFLUENT SALES	\$205,864	\$154,500	\$166,687	\$150,000
SEWAGE SERVICE	\$1,259,643	\$1,241,411	\$1,300,636	\$1,394,480
INSTALLATION FEES	\$22,500	\$15,000	\$18,000	\$15,000
NON-OPERATING REVENUE				
TAP FEES	\$267,536	\$170,000	\$180,600	\$170,000
WATER DEVELOPMENT	\$97,500	\$65,000	\$78,000	\$65,000
SEWER DEVELOPMENT	\$37,337	\$25,000	\$30,000	\$25,000
PROPERTY TAX	\$1,958,951	\$1,971,120	\$1,971,120	\$2,209,105
AUTO TAX	\$213,427	\$120,000	\$229,056	\$200,000
AVAIL. OF SERVICE	\$13,825	\$8,750	\$9,975	\$5,250
OPERATING INTEREST	\$0	\$85,000	\$4,868	\$4,800
INVESTMENT INTEREST	\$164,634	\$45,000	\$38,117	\$35,000
TV WASTE PL. REV	\$608,714	\$705,303	\$680,897	\$717,106
FL WASTE PL. REV	\$76,446	\$90,704	\$91,211	\$100,417
WATER INVESTMENT FEE	\$65,067	\$40,000	\$48,000	\$40,000
MISC. REVENUE	\$98,058	\$50,000	\$63,000	\$35,000
FOREST LAKES REIM	\$122,989	\$120,000	\$170,000	\$0
BOND PROCEEDS	\$9,812,597	\$0	\$0	\$10,000,000
TOTAL REVENUE	\$18,362,152	\$8,332,788	\$8,541,171	\$18,744,446
TOTAL FUNDS AVAIL.	\$33,406,099	\$24,292,681	\$22,144,839	\$32,297,427
DONALA WATER & SAN. DIST.				

EXPENDITURES	ACTUAL	BUDGET	PROJECTED	BUDGET
	YEAR END		YEAR END	
	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>
CHEMICALS AND TESTING	\$69,137	\$75,500	\$93,363	\$125,300
REPAIR/MAINTENANCE	\$93,025	\$466,400	\$300,000	\$344,000
RESIDUALS MANAGEMNET	\$0	\$85,000	\$25,144	\$180,000
VEHICLES	\$28,490	\$220,000	\$74,996	\$78,000
UTILITIES	\$396,200	\$320,000	\$407,758	\$479,692
TOOLS AND EQUIPMENT	\$41,833	\$25,000	\$10,000	\$101,000
INSPECTION REFUNDS	\$0	\$2,000	\$0	\$2,000
WASTE PLANT EXPENSES	\$662,264	\$767,858	\$590,088	\$741,742
TV WASTE PLANT EXP.	\$608,714	\$705,303	\$680,897	\$717,106
FL WASTE PLANT EXP.	\$76,446	\$90,704	\$91,211	\$100,417
AUDIT	\$22,500	\$23,175	\$23,200	\$23,896
INSURANCE	\$277,370	\$313,114	\$286,891	\$292,629
LEGAL EXPENSES	\$60,784	\$50,000	\$31,135	\$65,000
OFFICE EXPENSES	\$14,559	\$24,643	\$25,577	\$65,400
OFFICE EQUIPMENT	\$11,203	\$10,700	\$5,000	\$5,000
TELEPHONE	\$26,715	\$27,807	\$31,407	\$33,000
ENGINEERING	\$63,642	\$35,000	\$227,911	\$150,000
SALARIES	\$760,457	\$723,081	\$706,514	\$661,851
PAYROLL TAXES	\$57,563	\$54,231	\$54,033	\$50,301
457 PLAN	\$45,826	\$50,616	\$40,417	\$46,330
CONTRACT SERVICES	\$57,537	\$78,445	\$123,610	\$177,755
PUBLICATIONS	\$14,634	\$16,000	\$13,803	\$16,000
FEES, PERMITS, DUES	\$14,402	\$20,000	\$14,712	\$15,000
TRAINING	\$9,200	\$25,000	\$20,279	\$30,000
INVESTMENT EXPENSES	\$14,004	\$5,800	\$5,906	\$5,900
COUNTY TREAS.	\$29,384	\$30,000	\$29,630	\$33,200
FOREST LAKES EXP	\$10,744	\$10,000	\$29,358	\$0
MISC. EXPENSES	\$8,466	\$14,000	\$12,292	\$10,000
CSU/PUEBLO/STORM	\$1,753,195	\$2,111,958	\$1,266,226	\$1,792,813
TOTAL OP & ADMIN.EXP	\$5,228,295	\$6,381,335	\$5,221,360	\$6,343,330
CAPITAL PROJECTS				
WATERLINE UPGRADE/TANKS	\$3,086,124	\$3,585,000	\$1,000,000	\$6,845,000
WATER RIGHTS	\$0	\$60,000	\$0	\$60,000
CAPITAL REIMB. (BOND)	\$0	\$0	\$0	\$10,000,000
PRIN PYMNT LONG TERM DEBT	\$420,744	\$249,412	\$249,412	\$260,256
BOND EXPENSE	\$216,379	\$130,000	\$130,000	\$205,500
INTEREST EXPENSE	\$438,320	\$297,861	\$384,851	\$283,460
BOND ESCROW AGENT	\$10,156,081	\$0	\$0	\$0
TABOR RESERVE	\$256,487	\$249,984	\$256,235	\$262,333
DEBT RESERVE	\$0	\$1,250,000	\$1,250,000	\$1,250,000
CONTINGENCY	\$0	\$100,000	\$100,000	\$100,000
TOTAL EXPENDITURES	\$19,802,430	\$12,303,592	\$8,591,858	\$25,609,880
ENDING FUND BALANCE	\$13,603,669	\$11,989,089	\$13,552,981	\$6,687,548

UPPER MONUMENT WASTE				
PLANT TREATMENT FACILITY				
SUPPLEMENT				
2022				
	ACTUAL	BUDGET	PROJECTED	PROPOSED
10/15/2021	YEAR END		YEAR END	BUDGET
	2020	2021	2021	2022
OPERATING REVENUE				
PD-DONALA	\$661,202	\$767,858	\$590,088	\$741,742
PD-TRIVIEW	\$608,714	\$705,303	\$570,488	\$717,106
PD-FOREST LAKES	\$76,446	\$90,704	\$79,886	\$100,417
ACCOUNT INTEREST	\$0	\$0	\$0	\$0
MISC. REVENUE	\$1,063	\$0	\$0	\$0
ADJUST TO BALANCE	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$1,347,424	\$1,563,865	\$1,240,462	\$1,559,264
TOTAL FUNDS AVAILABLE	\$1,347,424	\$1,563,865	\$1,240,462	\$1,559,264
EXPENDITURES				
OPERATING EXPENDITURES				
CHEMICAL AND LAB	\$101,899	\$145,200	\$94,715	\$120,000
REPAIR/MAINTENANCE	\$123,684	\$183,600	\$57,888	\$193,800
TRUCK/MOWER EXP.	\$3,228	\$2,000	\$965	\$2,000
UTILITIES	\$264,508	\$338,900	\$319,834	\$330,000
CONTRACT SERVICES	\$33,135	\$31,700	\$36,246	\$37,300
AFCURE	\$43,527	\$50,000	\$40,188	\$41,400
BIOSOLIDS HAULING	\$88,773	\$105,240	\$85,407	\$91,155
TOOLS AND EQUIP.	\$4,169	\$5,000	\$997	\$1,050
ADMIN & GENERAL EXPENSE				
INSURANCE	\$106,968	\$111,000	\$119,718	\$123,300
OFFICE EXPENSE	\$8,436	\$3,400	\$1,508	\$2,500
TELEPHONE	\$9,855	\$6,600	\$8,777	\$9,000
DISTRICT ENGINEER	\$14,122	\$26,525	\$10,819	\$18,500
SALARIES	\$467,991	\$407,300	\$399,838	\$447,301
PAYROLL TAXES	\$38,762	\$30,550	\$30,588	\$33,548
457 PLAN	\$23,908	\$27,250	\$23,344	\$31,311
TRAINING	\$2,612	\$10,000	\$7,632	\$10,000
FEES,PERMITS	\$9,628	\$19,000	\$1,335	\$15,000
PUBLICATIONS	\$698	\$600	\$0	\$600
O & M CAP PROJ.	\$0	\$0	\$0	\$0
MISCELLANEOUS	\$1,522	\$2,000	\$662	\$1,500
LEGAL FEES	\$0	\$3,000	\$0	\$0
ADJ TO BAL	\$0	\$0	\$0	\$0
CONTINGENCY	\$0	\$55,000	\$0	\$50,000
TOTAL OP & ADMIN. EXP	\$1,347,424	\$1,563,865	\$1,240,462	\$1,559,264
ENDING FUND & NEXT YR	(\$0)	(\$0)	\$0	\$0