

HutchinsonBlackandCookLLC
Attorneys at Law

Clark E. Edwards
edwards@hbcboulder.com

December 12, 2021

Department of Local Affairs
Colorado Division of Local Government
1313 Sherman St., Room 523
Denver, CO 80203

Dear Reader:

Attached is the 2022 budget for the Left Hand Water and Sanitation District in Boulder County, submitted pursuant to Section 29-1-113 CRS. This budget was adopted on November 16, 2021. If there are any questions on the budget, please contact Clark G. Edwards, Attorney, at (303) 442-6514, 921 Walnut Street, Suite 200, Boulder, CO 80302.

The mill levy certified to the County Assessor is 16.086 mills for all general operating purposes. Based on an assessed valuation of \$9,076,300, the property tax revenue subject to statutory limitation is \$146,001. Enclosed is a copy of the certification of tax levies sent to the County Assessor.

**AN INCREASED LEVY BEYOND THE PROPERTY TAX REVENUE
LIMIT WILL NOT BE REQUESTED**

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the County Assessor.

Yours very truly,



Clark G. Edwards

CGE/kjg
Enclosures: Budget
Certification of Tax Levies



921 Walnut St., Suite 200 | Boulder, CO 80302 | Tel (303) 442-6514 | Fax (303) 442-6593
www.hcboulder.com

{W1578685 CGE}

HutchinsonBlackandCook LLC
Attorneys at Law

Clark G. Edwards
edwards@hcboulder.com

CERTIFICATION OF TAX LEVIES

TO: Boulder County Assessor
P.O. Box 471
Boulder, CO 80306

DATE: December 12, 2021

Dear Assessor:

For the year 2022, the Board of Directors of the Left Hand Water and Sanitation District hereby certifies a total levy of 16.086 mills to be extended by you upon the total assessed valuation of \$9,076,300 to produce \$146,001 in revenue.

The levies and revenues are for the following purposes:

	LEVY	REVENUE
General Operating Expenses	16.086	\$146,001

Contact person, Clark G. Edwards, daytime phone (303) 442-6514.

Yours very truly,




Clark G. Edwards

CGE/kjg



LEFT HAND WATER AND SANITATION DISTRICT			
Calendar Year Budget			
January 1, 2022 - December 31, 2022			
GENERAL FUND			
	Actual	Estimated	Budget
	2020	2021	2022
<u>BEGINNING CASH</u>			
<u>BALANCE</u>	275,241	334,761	324,929
<u>REVENUES</u>			
Water Fees	78,382	91,336	124,000
Sewer Fees	24,000	41,600	43,200
Taxes:			
Property - Operations	133,985	143,033	146,001
Specific Ownership	6,477	6,931	7,000
Lake of Pines Association			
Reimbursement	4,800	4,800	4,800
Interest	55	36	25
Total Revenue	247,699	287,736	325,026
Interfund Transfers	8,169	0	0
TOTAL RESOURCES AVAILABLE	531,109	622,497	649,955
<u>OPERATING EXPENSES</u>			
ORC - Operations Management			
Monthly Contract Cost	27,497	27,497	30,000
Emergency Calls	0	0	0
Waste Water Supplies	9,916	9,968	10,200
Waste Water Testing	5,773	5,705	6,500
Total ORC - Operations Management	43,186	43,170	46,700
Compensation, Benefits, & Payroll Taxes	1,400	1,400	1,400
Repairs, Maint. & Supplies	19,464	43,509	50,000
Utilities	11,662	12,769	15,000
Discharge Permit & Fees	630	630	700
Insurance	7,496	8,057	8,300
Legal & Accounting	28,129	28,599	30,000
Engineering Services	19,475	3,500	0
Treasurer's Fees - County	2,010	2,145	2,145
Waste Management	6,035	9,037	9,500
Water (Left Hand Water District)	52,092	51,852	54,000
Miscellaneous	783	529	1,000
TOTAL OPERATING			
EXPENSES	192,362	205,197	218,745

CAPITAL EXPENDITURES	16,378	71,017	200,000
TOTAL EXPENDITURES	208,740	276,214	418,745
Cash/Accrual Adjustment	12,392	(21,354)	0
ENDING CASH BALANCE	334,761	324,929	231,210
DEBT SERVICE FUND			
	Actual	Estimated	Budget
	2020	2021	2022
BEGINNING CASH BALANCE	10,191	0	0
ESTIMATED REVENUES			
Taxes:			
Property -- Contractual Obligation	0	0	0
Interest	2	0	0
Total Revenue	2	0	0
TOTAL AVAILABLE FUNDS	10,193	0	0
ESTIMATED EXPENDITURES			
Debt Service:			
Water Principal	0	0	0
Water Interest	0	0	0
Wastewater Principal	1,979	0	0
Wastewater Interest	45	0	0
TOTAL DEBT SERVICE PAYMENTS	2,024	0	0
Treasurer's Fees -- County		0	0
Interfund Transfers	8,169	0	0
TOTAL EXPENDITURES	10,193	0	0
ENDING CASH BALANCE	0	0	0
TOTAL ENDING CASH BALANCE (GENERAL FUND &			

DEBT SERVICE FUND)	334,761	324,929	231,210	
16.086 Mills are certified for General Operations.				
Budget Message: The estimated tax revenues for General Operations are based on a mill levy of 16.086, which is less than the limit the Division of Local Government has calculated pursuant to the Statutory Property Tax Revenue Limit.				
Capital expenditures of \$200,000 are planned for calendar year 2022.				
I, Jerry Raisch, certify that this is a true and accurate copy of the adopted 2022 budget of Left Hand Water and Sanitation District.				
				
Jerry Raisch, President				

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE LEFT HAND WATER AND SANITATION DISTRICT, BOULDER, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022 AND ENDING THE LAST DAY OF DECEMBER, 2022.

WHEREAS, the Board of Directors of Left Hand Water and Sanitation District has appointed Jerry Raisch to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, Bill Hubbell has submitted a proposed budget to this governing body on November 11, 2021, for its consideration, and;

WHEREAS, upon due and proper notice, published or posed in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 16, 2021, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Left Hand Water and Sanitation District, Boulder, Colorado:

1. That estimated expenditures are as follows:

General Fund	\$418,745
	<hr/>
	\$418,745

2. That estimated revenues are as follows:

General Fund	
From unappropriated surpluses	\$ 324,929
From sources other than general tax	\$ 179,025
From general property tax levy	
	<u>\$ 146,001</u>
 Total General Fund	 \$ 649,955

3. That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the Left Hand Water and Sanitation District for the year stated above.

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

ADOPTED this 16th day of November, 2021.



Jerry Raisch, President

ATTEST:



Andrew Kolbeck, Secretary

RESOLUTION TO APPROPRIATE

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE LEFT HAND WATER AND SANITATION DISTRICT, BOULDER, COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 16, 2021, and;

WHEREAS, the Board of Directors has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

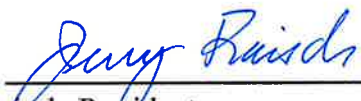
WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget in and for the purposes described below, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LEFT HAND WATER AND SANITATION DISTRICT, BOULDER, COLORADO:

Section 1. That the following sums are hereby appropriated from the revenue of the operating fund for purposes stated:


General Fund	
Current Operating Expenses	\$ 218,745
Capital Outlay	<u>200,000</u>
Total	<u>\$418,745</u>

ADOPTED this November 16, 2022.



Jerry Raisch, President

Attest:



Andrew Kolbeck, Secretary

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE LEFT HAND WATER AND SANITATION DISTRICT, BOULDER, COLORADO, FOR THE 2022 BUDGET YEAR

WHEREAS, the Board of Directors of Left Hand Water and Sanitation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 16, 2021, and;


WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$146,001.

WHEREAS, the 2021 valuation for assessment for the Left Hand Water and Sanitation District as certified by the County Assessor is \$9,076,300.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LEFT HAND WATER AND SANITATION DISTRICT, BOULDER, COLORADO:


1. That for the purposes of meeting all general operating expenses of the Left Hand Water and Sanitation District during the 2022 budget year, there is hereby levied a tax of 16.086 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.
2. That the attorney for the District, Clark G. Edwards, is hereby authorized and directed to immediately certify to the County Commissioners of Boulder County, Colorado, the mill levies for the Left Hand Water and Sanitation District as hereinabove determined and set.

ADOPTED this 16th day of November, 2021.



Jerry Ratsch, President

Attest:



Andrew Kolbeck, Secretary