



Upper Gunnison River Water Conservancy District

BOARD OF DIRECTORS

AGENDA – SPECIAL BOARD MEETING TO ADOPT BUDGET

Monday, January 8, 2024 at 5:30 p.m.

210 West Spencer, Suite B, Gunnison, CO 81230

Zoom Registration:

<https://us02web.zoom.us/join/9tZwv96HEWZc7HXADE97UhWL>

MISSION STATEMENT

To be an active leader in all issues affecting the water resources of the Upper Gunnison River Basin.

- 5:30 p.m. 1. Call to Order**
- 5:31 p.m. 2. Agenda Approval**
- 5:32 p.m. 3. Approval of the November 27, 2023 Meeting Minutes**
- 5:35 p.m. 4. Adoption of 2024 Budget Resolutions**
- Resolution 2024-01, Resolution to Adopt Budget
 - Resolution 2024-02, Resolution to Appropriate Sums of Money
 - Resolution 2024-03, Resolution to Set Mill Levy
- 5:40 p.m. 5. Miscellaneous Matters**
- 5:43 p.m. 6. Citizen Comments**
- 5:45 p.m. 7. Next Regular Board Meeting: Monday, January 22, 2024 at 5:30 p.m.**
- 5:50 p.m. 9. Adjournment**

Note: This agenda is subject to change, including the addition of items or the deletion of items at any time. All times are approximate. Regular meetings, public hearings, and special meetings are recorded, and action can be taken on any item. The board may address individual agenda items at any time or in any order to accommodate the needs of the board and the audience. Persons with special needs due to a disability are requested to call the District at (970)641-6065 at least 24 hours prior to the meeting.

210 West Spencer Avenue, Suite B • Gunnison, Colorado 81230

Telephone (970) 641-6065 • www.ugrwcd.org

AGENDA ITEM 3
Approval of Minutes

**Upper Gunnison River Water Conservancy District
Regular Meeting Minutes of the Board of Directors
November 27, 2023 at 5:30 p.m.**

The Board of Directors of the Upper Gunnison River Water Conservancy District (UGRWCD) conducted a regular meeting on Monday, November 27, 2023 at 5:30 p.m. in the District office, 210 West Spencer Avenue, Suite B, Gunnison, CO, 81230 and via Zoom video/teleconferencing.

Board members present: Rosemary Carroll, Joellen Fonken, Rebie Hazard, Stacy McPhail, Julie Nania, Bill Nesbitt, John Perusek, Michelle Pierce, Mike Rogers, Don Sabrowski and Andy Spann.

Others present:

Sonja Chavez, UGRWCD General Manager

John McClow, UGRWCD General Counsel (via Zoom)

Luke Mecklenburg, Colorado Attorney General's Office (via Zoom)

Alana Nichols, UGRWCD Fellow

Beverly Richards, Water Resource Specialist II/Office Manager

Sue Uerling, UGRWCD Admin. Asst/Communications Support Specialist

1. Call to Order

Board President Michelle Pierce called the meeting to order at 5:30 p.m.

2. Agenda Approval

President Michelle Pierce noted an addition to the agenda for the consideration of a special funding assistance request by the City of Gunnison.

Director Bill Nesbitt moved and Director Rebie Hazard seconded approval of the agenda with the addition as noted. The motion carried.

3. Consent Agenda Items

President Michelle Pierce asked if anything needed to be removed for further discussion from the Consent Agenda Items. Director Bill Nesbitt and Director Julie Nania asked that the minutes be removed for consideration.

Director Stacy McPhail moved and Director Rosemary Carroll seconded approval of the monthly budget summary and the October 2023 expenses. The motion carried.

Director Nesbitt noted that although General Manager Sonja Chavez was at the meeting and made reports and comments throughout, her name was not listed under the "Others present" attendees.

Directors Nesbitt and Nania mentioned that under the “Legal and Legislative Matters” report, the minutes referred to a 1975 Agreement, but part of the title was missing. General Counsel John McClow said the full title should be the “1975 Taylor Park Reservoir Operation and Storage Exchange Agreement.”

Director Nesbitt also noted that he had not received a report from Cheryl Cwelich regarding the Wet Meadows vegetation monitoring results recently published by Renee Rondeau at Colorado Natural Heritage Program (CNHP). President Michelle Pierce said that this would not be a correction to the minutes but staff could follow-up on the request for information.

Director Bill Nesbitt moved and Director Joellen Fonken seconded approval of the October 23, 2023 Meeting Minutes with the corrections noted. The motion carried.

4. Legal and Legislative Matters

General Counsel John McClow referred to the items included in the Board Packet and said that with respect to the 1975 Taylor Park Reservoir Operation and Storage Exchange Agreement, he and Sonja met with the Four Parties (Ed Warner, Lee Traynham, Raquel Flinker, Steve Pope, Reece Carpenter, Erik Knight and Peter Fleming) on November 2, 2023, and had a productive meeting about the renewal/update. John said the Bureau of Reclamation has a list of requirements they will be working on in the next couple of months and the group will meet again on February 14th at 10 a.m. for a progress update.

John presented a summary of some water related legislative actions that will likely be proposed when the General Assembly convenes on January 10, 2023. John said the State Affairs Committee will meet on December 5th and discuss the proposed bills. John is chair of this committee. Early in January 2024, John said the District will schedule weekly UGRWCD Legislative Committee meetings to discuss proposed bills throughout the legislative session.

In the packet, John also provided a copy of a letter from Attorney General Phil Weiser on behalf of the Colorado Department of Law to the Colorado River Drought Task Force proposing several concepts for the Task Force’s consideration. Director Don Sabrowski asked about the concept 1 *Reversion of Present Perfected Water Rights Otherwise Subject to Abandonment* and what happens when a water right is abandoned and the state takes it over. What will the state do with it? John said the state taking over abandoned water rights is not a popular option with the Task Force and was rejected by the Task Force. Luke Mecklenburg of the Colorado Attorney General’s Office agreed.

5. General Manager’s Report

General Manager Sonja Chavez reported that the District is in need of a new server to handle storage requirements for all of the records required to be retained electronically and for current operations. Sonja sent an email to all Board members previously explaining the need which included estimate of \$12,335.92

as quoted by GL Computers and a request for their authorization to move forward with the purchase. Sonja received favorable replies from the Board members via email but felt it was helpful to have it in the public Board meeting record.

Director Bill Nesbitt moved and Director Joellen Fonken approval of the expenditure of \$12,335.92 for a new server for the District. The motion carried.

Sonja reported that at the Grant Committee meeting on November 21, 2023, Director Mike Rogers brought forth an out-of-cycle request on behalf of the City of Gunnison for District funding assistance in the amount of \$25,000. Grant Committee Chair Joellen Fonken explained that the City of Gunnison was relying on funding being available from the State's Revolving Fund to have their contractor/consultant analyze the raw water testing results, but due to declines in the fund, the State has had to prioritize awards which means the City would have to wait until later in 2024. The City already has a \$25,000 commitment in 2023 from the Department of Local Affairs (DOLA) if the City can come up with a 50 percent match. It was explained that this \$25,000 is available in the District's 2023 budget under the Grant program since the Town of Crested Butte had returned their award of \$50,000 as they were not ready yet to begin their project. The Grant Committee also discussed whether the 2024 Draft Budget Grant funding should be reduced from the previously recommended \$300,000 to \$275,000 to cover this out-of-cycle request or whether the 2024 Draft Grant budget line item should remain at \$300,000 by incorporating additional general fund revenue. Director Bill Nesbitt said he would like to see the budgeted amount for Grant funding in 2024 remain at \$300,000. This was the consensus of the other Board members as well.

Director Joellen Fonken moved that the Board approve the recommendation of the Grant Committee to provide out-of-cycle grant funding to the City of Gunnison in the amount of \$25,000 for its raw water well testing by reallocating a portion of the \$50,000 grant funding returned by the Town of Crested Butte in 2023. The motion carried with Director Mike Rogers abstaining from the vote.

6. 2023 Budget Amendment Public Hearing

Board President Michelle Pierce adjourned the regular Board meeting and announced that she was convening the public hearing on the 2023 Budget Amendment. General Manager Sonja Chavez reminded the Board that the reason the amended budget was required was due to the previously approved purchases of Unit A of the Spencer Avenue Building park, the 2023 Toyota Tacoma truck, the roof replacement for the Spencer Avenue Building Park, the new projector and screen for the District Board Room and the network server all totaling \$849,225 in additional capital outlay expenses. Director Rosemary Carroll asked if the 2023 amended budget would need to reflect the \$25,000 in funding assistance allocated for the City of Gunnison. Sonja replied that this will have no impact on the amended budget because the \$25,000 was already included under the grant funding line item. There were no public comments made about the 2023 Budget Amendment, so President Pierce concluded the Public Hearing.

Director Stacy McPhail moved and Director Bill Nesbitt seconded the motion to approve Resolution 2023-07 amending the 2023 Budget as presented. The motion carried.

7. 2024 Budget Hearing

President Michelle Pierce convened the public hearing on the 2024 Draft Budget. There were no public comments made on the 2024 Draft Budget. President Pierce concluded this Public Hearing.

8. Board Discussion on Budget Hearings

General Manager Sonja Chavez reported that even though Proposition HH failed at the polls, the Governor reconvened the legislature for discussion on how to provide property tax relief for homeowners for the 2024 budget year. Legislative Bill SB23B-001 has changed the residential assessment rate from 6.75% to 6.7%. These means that County Assessors will have to revise certificates of final valuation of property to local governments and special districts like the UGRWCD. This also results in a change to the dates when 2024 budgets must be approved by local governments and special tax districts. Sonja said this would mean the current December 12, 2023 meeting to pass the UGRWCD 2024 budget will need to be postponed to January. Director Bill Nesbitt asked if Sonja has spoken with Ann Terry at the Special District Association of Colorado. Sonja replied that she has not spoken directly with Ann, but that she has been receiving regular emails from Ann about the possible changes to property taxes and the 2024 budget process. President Michelle Pierce reported that the state is working on software that will help with the recalculation of property taxes based on SB23B-001 and that it is likely the dates for budget deadlines will go back to a calendar schedule similar to that which was proposed under Proposition HH. Sonja said an email will be sent to all Board members once the dates have been finalized.

9. Adjournment

Board President Michelle Pierce adjourned the regular Board meeting on November 27, 2023 at 6:07 p.m.

Respectfully submitted,

John Perusek, Secretary

Michelle Pierce, President

AGENDA ITEM 4

Adoption of 2024 Budget Resolutions

UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT

General Fund Budget January 1 - December 31, 2024

		2022	2023	2024
		Actual	Budget	Budget
REVENUE				
1	Aspinall Water Contract Sales	\$ 21,057	\$ 20,920	\$ 21,920
2	Building Rental Income	\$ -	\$ -	\$ 30,000
3	Cloud Seeding	\$ 90,750	\$ 140,750	\$ 120,600
4	Interest on Investments (includes banks & bonds)	\$ 56,466	\$ 20,000	\$ 60,000
5	Property Tax (includes specific ownership & interest & penalties)	\$ 1,643,010	\$ 1,598,974	\$ 2,094,682
6	Reimbursed Income	\$ 48,996	\$ 34,161	\$ 38,696
7	Watershed Management Income	\$ 184,686	\$ 363,000	\$ 231,914
8	Wet Meadows Income	\$ 357,567	\$ 274,166	\$ 320,470
9	Water Quality Monitoring Income	\$ 34,902	\$ 38,869	\$ 42,393
10	Unspent Funds from Previous Year	\$ -	\$ -	\$ 210,190
11	Vehicle Income	\$ -	\$ -	\$ 5,000
12	Additional Contribution from Reserve Fund	\$ -	\$ -	\$ -
	TOTAL REVENUES	\$ 2,437,434	2,847,333	\$ 3,175,865
EXPENDITURES				
Operating Expenses				
13	Admin Travel and Expenses	\$ 24,795	\$ 35,000	\$ 35,000
14	Audit	\$ 11,117	\$ 10,000	\$ 10,000
15	Accounting Services	\$ -	\$ -	\$ 51,000
16	BOD Expenses	\$ 9,471	\$ 15,000	\$ 15,000
17	BOD Mileage	\$ 2,379	\$ 2,200	\$ 5,000
18	BOD Mtg Fees	\$ 11,560	\$ 13,360	\$ 13,360
19	Bonding and Insurance	\$ 13,505	\$ 12,003	\$ 15,000
20	Building Rep/Maintenance	\$ (10,102)	\$ 10,000	\$ 10,000
21	CAM	\$ -	\$ -	\$ 5,400
22	Computer Expenses	\$ 24,860	\$ 26,150	\$ 23,300
23	Copier Expenses	\$ 5,975	\$ 5,000	\$ 5,500
24	County Treasurers' Fees	\$ 45,590	\$ 47,969	\$ 49,410
25	Spencer Avenue Business Park Annual Buidling Reserve Contribution	\$ -	\$ 10,000	\$ 10,000
26	Dues, Memberships, Subscriptions	\$ 7,198	\$ 15,000	\$ 16,475
27	Legal Publication	\$ 8,557	\$ 6,000	\$ 10,000
28	Manager's Discretionary Budget	\$ 2,061	\$ 25,000	\$ 25,000
29	Meeting Expenses	\$ 4,463	\$ 4,000	\$ 5,000
30	Office Cleaning	\$ -	\$ -	\$ 6,500
31	Office Supplies & Expenses	\$ 21,296	\$ 21,250	\$ 12,000
32	Payroll Exp	\$ 716,974	\$ 762,354	\$ 799,151
33	Postage	\$ 1,846	\$ 1,500	\$ 1,000
34	Telephone	\$ 7,605	\$ 7,110	\$ 7,110
35	Utilities	\$ 17,323	\$ 15,516	\$ 9,800
36	Vehicle Expenses	\$ 2,184	\$ 4,525	\$ 7,000
	TOTAL OPERATING EXPENSES	\$ 928,657	\$ 1,157,317	\$ 1,147,006
Non-Operating Expenses				
37	Asp Subordination Report	\$ 4,393	\$ 5,000	\$ 5,500
38	Aspinall Contracts	\$ 19,429	\$ 17,040	\$ 21,920
39	City of Gunnison Electronics Cleanup	\$ -	\$ 2,000	\$ 2,000
40	Consulting/Engineering	\$ 17,569	\$ 15,000	\$ 46,000
41	Coal Creek Watershed Coalition	\$ 10,000	\$ 10,000	\$ 10,000
42	Colorado Dust on Snow	\$ 3,500	\$ 3,500	\$ 3,500
43	Drought Contingency Contribution	\$ -	\$ 44,000	\$ 30,000
44	District Grant Program	\$ 292,870	\$ 300,000	\$ 430,190
45	Gunnison River Festival	\$ 10,083	\$ 10,000	\$ 11,000
46	Endangered Fish Recovery Program	\$ 3,000	\$ 3,000	\$ 3,000
47	Lake Fork Conservancy	\$ -	\$ 10,000	\$ 10,000
48	Lake San Cristobal Expenses	\$ 13,464	\$ 13,464	\$ 13,464

UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT

General Fund Budget January 1 - December 31, 2024

	2022 Actual	2023 Budget	2024 Budget
49 Public Outreach and Education	\$ 33,455	\$ 61,680	\$ 61,485
50 Regional Water Supply Improvement	\$ 192,197	\$ 189,060	\$ 450,500
51 Taylor Park Project Expense	\$ 7,436	\$ 7,436	\$ 7,436
52 Watershed Management Expense	\$ 145,343	\$ 482,920	\$ 379,914
53 Wet Meadows Expense	\$ 249,725	\$ 294,166	\$ 330,470
54 Water Quality Monitoring	\$ 96,830	\$ 157,930	\$ 169,930
TOTAL NON-OPERATING EXPENSES	\$ 1,101,316	\$ 1,666,016	\$ 1,986,309
55 Capital Outlay Expense	\$ 13,095	\$ 849,250	\$ 207,000
56 Contingency	\$ -	\$ 24,000	\$ 24,000
TOTAL EXPENSES	\$ 2,043,068	\$ 3,696,633	\$ 3,364,315
REVENUES OVER/(UNDER) EXPENDITURES	\$ 396,388	\$ (846,300)	\$ (92,534)

UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT 2024 BUDGET MESSAGE

The Upper Gunnison River Water Conservancy District (District) was formed on June 1, 1959 pursuant to the provisions of and for the purposes described in the Water Conservancy Act of Colorado, Section 37-45-101, *et seq*, Colorado Revised Statutes. The District was reorganized on October 8, 1991 and again on November 15, 2011. The District is located within Gunnison, Hinsdale, and Saguache Counties, and is generally defined as that area of the Upper Gunnison River watershed which lies upstream of Blue Mesa Dam.

The Mission of the Upper Gunnison River Water Conservancy District is to be an active leader in all issues affecting the water resources of the Upper Gunnison River Basin.

The District is supported through a mill levy which is assessed on property located within the District. The current maximum mill levy was set by the voters of the District in 1998 at 2.000 mills. At that time, voters also approved a ballot question exempting the District from the limits of the TABOR amendment to the state constitution and the 5.5% property tax revenue restriction. These revenues were to be used in part to establish a Reserve Fund that would be available to protect our basin's water resources. Threats to the basin's water resources are climate change, aridification, water demands on the East Slope, as well as the crisis with declining reservoir storage elevations associated with low hydrologic inflows and overuse by Lower Basin water users.

The District uses the modified accrual basis of accounting in which revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related liability is incurred. The accounts of the Upper Gunnison River Water Conservancy District are organized on the basis of a fund. The District has one governmental fund, the General Fund, which is the primary operating fund for the District. The District has one enterprise fund, the Water Activity Enterprise Fund, which has a separate budget process

Revenues

Budget Line 1. Aspinall Water Contract Sales. This revenue line item indicates expected income from selling Aspinall Augmentation water to third parties under long-term contracts. The District obtained a contract with the United States for 500 acre-feet of augmentation water from the Aspinall Unit for resale to third parties on a 40-year basis. The Bureau will charge approximately \$60 per acre-foot of water actually sold to third parties. The revenue figures shown also include an additional \$20 per contract to cover the costs of administering this service.

Budget Line 2. Building Rental Income. This new revenue line item in 2023 and 2024 is associated with Unit A (upstairs office units) and Unit C rental/lease income.

Budget Line 3. Upper Gunnison Cloud Seeding Program. This line item reflects state and local cooperating entities' anticipated contributions to the 2023-2024 Cloudseeding Program for which the District is the coordinator. This includes funds committed to the program from Colorado Water Conservation Board (CWCB) and local partners.

Budget Line 4. Interest Income. This line item includes investment income from District Certificates of Deposit (CD's), Money Markets, or Bonds.

Budget Line 5. Property Tax Income. Property tax revenues in 2024 are expected to be approximately \$2.09M based on a levy of 1.951 mills (a tax of 1.951 for each \$1,000 of assessed value) levied upon the net valuation for assessment of all taxable property within the District for the year 2023. This line item also includes specific ownership tax and interest and penalties on taxes.

Budget Line 6. Reimbursed Expenses Income: This line item accounts for income that is a result of reimbursement to the District by other entities for expenses paid for by the District. These include quarterly cost share from UGRWAE and annual cost share from LSCWAE.

Budget Line 7. Watershed Management Income. This item reflects various sources of funds to complete watershed management planning activities. In 2024, these include:

- 7a. CWCB Watershed Management Planning Phase 3 (CWCB 2023-3317)
- 7b. CWCB Water Restoration Grant (CWCB 2022-2085)
- 7c. HAB Study Phase 1- CRWCD CFP Funds
- 7d. US Bureau of Reclamation (USBR) Drought Contingency Planning
- 7e. TU RESTORE

Budget Line 8. Wet Meadows Program Income: This line item reflects funds from various entities, including the Bureau of Land Management (BLM), Great Outdoors Colorado (GOCO), U.S. Forest Service (USFS), CWCB, Fish and Wildlife Service (FWS), and Colorado Ag Water Alliance (CAWA) for expenses associated with work on the Wet Meadows Project. In 2024, these include:

- 8a. FWS Sage Brush Ecosystem
- 8b. USFS PA 2022
- 8c. GOCO 2022
- 8d. BLM 2023 (L23AS00197)
- 8e. CAWA 2023 (2023-25)

Budget Line 9. Water Quality Monitoring Program Income. Gunnison County, the Lake San Cristobal Water Activity Enterprise, the National Park Service, and the Skyland Metropolitan/East River Sanitation Districts are participants in the basin wide water quality monitoring program. They do not contract directly with the U. S. Geological Survey and instead contract with the District, and, in turn, the District covers their portion of the funding agreement with USGS in a pass-through arrangement. Pass-through funding from Gunnison County, the Lake San Cristobal Water Activity Enterprise, the Park Service, and Skyland Metropolitan/East River Sanitation Districts is shown as income.

Budget Line 10. Unspent Funds from Previous Year. This line item is intended to carry over unspent funds, if any, from the current year to the next budget year in order to reduce the amount of property tax revenue required to meet budgetary expenses in 2024. The programs included in this line item are:

- 10a. District Grant Program
- 10b. HABs Phase 1 Match – UGRWCD

Budget Line 11. Vehicle Income. When the District applies for grant funding from outside entities, we may incorporate mileage reimbursements associated with the use of District vehicles to carry out grant program activities.

Budget Line 12. Additional Contribution from Reserve Fund. This line item is intended for use when the board uses a portion of its reserve fund for meeting planned budget expenditures. The total amount is represented in the “Excess Revenue over Expenses” line below the Total Expenses.

Total Revenues. Total Revenues for the District in 2024 are expected to be \$3,175,865.

OPERATING EXPENSES

Budget Line 13. Administrative Travel & Expenses. The purpose of this line item is to provide funds for staff travel, conferences, and networking and training expenses. The District reimburses staff for mileage at the standard IRS rate when traveling in their personal vehicle.

Budget Line 14. Audit. Funds are included for the annual audit of the District’s 2023 financial statements.

Budget Line 15. Accounting Services. Funds are included for the accounting and bookkeeping services from Stoeber and Associates in 2024.

Budget Line 16. Board of Director Expenses. This line item includes expenses associated with Board education including but not limited to mileage reimbursement to attend conferences, board retreat expenses, conference fees, meals while attending conferences or traveling on board business, etc. Directors are also permitted to use the District vehicle when carrying out District business.

Budget Line 17. Board of Directors Meeting Mileage. This line item covers Board member reimbursement of mileage expenses associated with regular or committee meeting attendance using the IRS published rate.

Budget Line 18. Board of Directors Meeting Fees. This line item covers stipends for board member regular meeting attendance and is currently set at \$100 per meeting.

Budget Line 19. Bonding & Insurance. Covers general liability insurance for the District, public officials’ liability, accidental death and dismemberment, excess liability, and bonding of the General Manager, Board President, Board Vice President, Treasurer, all account signatories, the Office Manager, Water Resource Specialist and Water Resource Technician, and Administrative/Communications Support Specialist. Bond amounts are \$100,000.

Budget Line 20. Building Repair/Maintenance. This line item is intended to cover miscellaneous repair and maintenance expenses associated with Spencer Avenue Units A and C.

Budget Line 21. Common Area Maintenance (CAM). This line item is intended to cover all common area maintenance expenses for the Spencer Avenue Business Park building. This includes, for example, snow removal and lawn maintenance.

Budget Line 22. Computer Expenses. This line item covers expenses associated with computer repairs, IT support, and offsite storage, software, and internet services.

- 22a. Computer Repair/IT Support
- 22b. Software
- 22c. Internet
- 22d. Carbonite Storage

Budget Line 23. Copier Expenses. This line item covers the annual lease of the copy machine and any overage charges for copies.

Budget Line 24. County Treasurers' Fees. This line item covers the 3% county treasurer's fee associated with distribution of property tax revenues.

Budget Line 25. Spencer Avenue Business Park Annual Building Reserve Contribution. This line item covers the costs associated with the annual contribution to the Spencer Avenue Business Park to maintain a capital reserve for the building housing the District offices.

Budget Line 26. Dues, Memberships, & Subscriptions. This line item covers annual memberships, dues, and subscriptions important to the ability of the District to carry out its mission including, but not limited to:

- 26a. Colorado Water Congress
- 26b. Northwest Colorado Council of Government (a.k.a. NWCCOG – QQ)
- 26c. Water Education Colorado
- 26d. Special District Association of Colorado
- 26e. Employers Council
- 26f. Colorado Water Congress (State Affairs Committee)
- 26g. Colorado Water Congress (Federal Affairs Committee)
- 26h. Weather Modification Association
- 26i. Lexis Nexis

Budget Line 27. Legal Publications. Includes funds to cover publication of meeting notices, board vacancies, and other legally required publications.

Budget Line 28. Manager's Discretionary Budget. This line item is meant to cover miscellaneous and unanticipated expenses of the District including but not limited to, for example, conference or workshop sponsorship, and purchase of District shirts with logo for new board members, etc.

Budget Line 29. Meeting Expenses. This line item is meant to cover board regular and committee meeting expenses such as food.

Budget Line 30. Office Cleaning. This line item covers the expenses associated with weekly office cleaning.

Budget Line 31. Office Supplies & Miscellaneous Expenses. This line item includes office and

consumable supplies (e.g., paper supplies, coffee, cold beverages, etc.).

Budget Line 32. Payroll Expenses

32a. Colorado Retirement Association (CRA) Plan. This line item represents the District's contribution to the CRA plan (formerly CCOERA). Benefitted employees are eligible to participate in CRA after one year of employment. In 2023, the District plans to adopt a tiered contribution table based upon years of service. The District will contribute between 8% and 10% of the employee's gross salary and the employee may elect to contribute a minimum of 8% or an equivalent amount to the District's contribution.

32b. Medical Insurance. Includes health insurance premiums for participating employees. Includes medical, dental, vision, short-term disability, long-term disability and a basic life insurance policy (\$20,000). Also includes reimbursement of Medicare premiums for any participating employees.

32c. Payroll Taxes. Covers the District's payroll tax liability (e.g., social security, Medicare, state unemployment, etc.).

32d. Salaries. Includes all District staff: General Manager, General Counsel, Office Manager, Water Resource Specialist, Water Resource Technician, and Administrative/Communications Support Specialist.

32e. Staff Development. Line item supports staff professional development, professional association dues, etc.

32f. Workers Compensation Insurance. This line item funds premiums for the District's workers' compensation insurance policy.

Budget Line 33. Postage. Intended to cover costs associated with mailing.

Budget Line Item 34. Telephone. This line item includes funds for the District's office phones and cell phones.

Budget Line 35. Utilities. This line item provides funds for water, gas, and electricity for the Spencer Avenue Building, broken out by Unit A and Unit C expenses.

Budget Line 36. Vehicle Expense. The District owns two vehicles for use by employees and board members for District-related travel. This budget line item covers expenses such as maintenance, fuel, insurance, license, registration, and other fees.

Total Operating Expenses. Total Operating Expenses for the District in 2024 are expected to be \$1,147,006.

NON-OPERATING EXPENSES

Budget Line Item 37. Aspinall Subordination Agreement Report. This line item supports consultant

expenses related to the development of an annual report to the U.S. Bureau of Reclamation pursuant to the Aspinall Unit Subordination Agreement.

Budget Line 38. Aspinall Water Contracts. This line item reflects the costs to provide Aspinall Unit augmentation water to contracted users under the District's plan for augmentation utilizing water stored in Blue Mesa Reservoir for 2024.

Budget Line 39. City of Gunnison Electronics Cleanup. This line item covers support for the City of Gunnison's annual electronics clean up.

Budget Line Item 40. Consulting & Engineering. This line item supports agricultural or other engineering pre-feasibility studies or cost estimation for high priority projects identified within the basin.

Budget Line 41. Coal Creek Watershed Coalition. This line item supports an annual funding contribution to support activities of the Coal Creek Watershed Coalition.

Budget Line 42. Colorado Dust on Snow. Annual contribution to the Colorado Center for Dust on Snow. Data from these basin snow monitoring studies supports Colorado Basin River Forecast Center and WRF Hydro with ASO data assimilation inflow forecasts which improve management of annual water supply, avalanche predictions, flood forecasting, etc.

Budget Line Item 43. Drought Contingency Planning (DCP) Cash Contribution. The District has committed a matching cash contribution to the development of an Upper Gunnison Basin DCP funded in part by a Bureau of Reclamation DCP grant.

Budget Line Item 44. District Grant Program. This is a budget line item supports the annual District Grant Program for the development and implementation of water resource improvement projects that are consistent with the purposes of the District including but not limited to the promotion of beneficial uses of water, water quality, water efficiency, and riparian restoration.

Budget Line 45. Gunnison River Festival. The District is the title sponsor for the Gunnison River Festival and makes an annual contribution to the event.

Budget Line 46. Endangered Fish Recovery Program. The District contributes funding on an annual basis in support of the Colorado Water Congress (CWC) Colorado River Project. The CWC has designated an individual responsible for representation of water users on the Colorado River Recovery Program's governing, management, and technical committees. The District has a seat on the Executive Committee that directs the activities of the water user representative. Recovery Program activities in the Gunnison Basin were formally initiated in January of 2001.

Budget Line 47. Lake Fork Valley Conservancy. This line item provides annual funding to the Lake Fork Valley Conservancy District in support of water resource improvement activities and education and outreach in Hinsdale County within the Upper Gunnison District water boundary.

Budget Line Item 48: Lake San Cristobal (LSC) Expenses. This line item includes administration fees

on unsold base units of augmentation water stored in LSC under the plan for augmentation operated by the Lake San Cristobal Water Activity Enterprise. This is calculated as follows: 9,500 total base units, divided by 3, less any base units purchased by that entity, multiplied by \$4.50 per base unit.

Budget Line 49: Public Outreach and Education. Includes funds in support of the District's public outreach and education program. Subcategories are identified below:

49a. Advertising Radio and Newspapers. This item provides funding for print and radio advertising and inclusion of an informational, water piece.

49b. Ongoing Expenses. This item provides funding for on-going activities such as mini-grants and promotional items.

49c. Mayors and Managers Meeting. Supports the District's annual hosting of the meeting.

49d. General Public Outreach. This item provides funding for a variety of public outreach activities.

49e. Local School Involvement. Funding in support of various school-related activities and projects.

49f. Other Sponsorships. This item is intended to fund other currently unidentified sponsorship requests.

49g. Miscellaneous Expenses. This item is intended to fund any additional, miscellaneous public outreach and educational activities or expenses associated with these activities.

Budget Line 50. Regional Water Supply Development. This budget line item supports the District's participation in various water supply related programs. Subcategories are identified below:

50a. Cloudseeding.

50b. Taylor River Modeling.

50c. H2O Budget and Return Flow Study

Budget Line Item 51: Taylor Park Project Expenses. This line item covers the amount paid to the Uncompahgre Valley Water Users Association (UVWUA) for the operation of Taylor Park Reservoir dam as specified in the April 16, 1990 contract between the United States, the UVWUA, the Upper Gunnison River Water Conservancy District, and the Colorado River Water Conservation District.

Budget Line Item 52: Watershed Management Planning. This line item supports watershed planning activities which aid in improving water security for all water users in the Upper Gunnison Basin by protecting existing uses, meeting user shortages, and maintaining healthy riverine ecosystems in the face of future demands and climate uncertainty. Current grants the District is managing in support of WMP activities include:

52a. CWCB Watershed Management Planning Phase 3 (CWCB 2023-3317)

52b. HAB Study Phase 1

52c. HAB Study Phase 2 (TBD)

52d. CWCB Water Restoration Grant (CWCB 2022-2085)

52e. US Bureau of Reclamation (USBR) Drought Contingency Planning

52f. TU RESTORE

52g. Airborne Snow Observatory Flights

Budget Line Item 53: Wet Meadows Program Expense. This line item summarizes various grants being managed by the District in support of Wet Meadows Program activities and a miscellaneous District general fund contribution to support expenditures like food, program supplies or team building events, coordinator travel, etc. Sub-categories of the funding sources are listed below:

- 53a. FWS Sage Brush Ecosystem
- 53b. USFS PA 2022
- 53c. GOCO 2022 – Including Cheatgrass Coordinator
- 53d. BLM 2023 (L23AS00197)
- 53e. CAWA 2023 (2023-25)
- 53f. Wet Meadows Miscellaneous Expenses

Budget Line Item 54: Water Quality/Quantity Monitoring Program. This line item supports the District's annual agreement with the United States Geological Survey (USGS) for monitoring trends in water quality and quantity throughout the Upper Gunnison basin. Some agency funds are passed through the District under this program (see also income budget line item 9) and as such are included as both income and expenditures. Other entities identified in the comprehensive program pay their annual support directly to the USGS.

Total Non-Operating Expenses. Total Non-Operating Expenses for the District in 2024 are expected to be \$1,986,309.

Budget Line Item 55: Capital Outlay Expense. This line item provides funding for depreciable expense items including the following:

- 55a. Computer Asset. For the purchase of full computer systems for District employees
- 55b. Office Equipment. For expenses incurred to replace office equipment and the purchase or replacement of office furniture as needed
- 55c. Spencer Unit A Renovation. This line item covers the expenses associated with the 2024 renovation of Unit A
- 55d. Spencer Unit C Renovation. This line item covers the expenses associated with the 2024 renovation of Unit C

Budget Line Item 56. Contingency. This line item allows for additional expenses which may be incurred in 2024 but which are uncertain at the time of budget adoption. It is intended that contingency is used to cover budget overruns or unanticipated expenses.

Total Expenses. Total Expenses for the District in 2024 are expected to be \$3,364,315.



Kristy McFarland, Gunnison County Assessor

221 N Wisconsin St, Ste A, Gunnison, CO 81230

Phone: (970) 641-1085

assessor@gunnisoncounty.org

FINAL CERTIFICATION

December 14, 2023

Upper Gunnison Water District
C/O Sonja Chavez, General Manager
210 W Spencer Ave, Ste B
Gunnison, CO 81230

Enclosed is the certification of valuation for Upper Gunnison Water District. In accordance with the instruction in 39-5-121(2)(a) and 39-5-128(1) C.R.S., the total **assessed** valuations are certified for the taxable year 2023. As required by the provision the Article X, Section 20, Colorado Constitution and 39-5-121(2)(b) C.R.S., for calculation of local growth, the total **actual** valuations are certified for the taxable year 2023.

Given under my hand and seal this 14th day of December 2023.



A handwritten signature in blue ink, appearing to read "Kristy McFarland".

Kristy McFarland
Gunnison County Assessor

received
12-18-23

CERTIFICATION OF VALUATION BY GUNNISON COUNTY ASSESSOR

Name of Tax Entity: **Upper Gunnison Water District**

New Entity: No

Date: December 14, 2023

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 JANUARY 3, 2024, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023:

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	<u>\$728,868,550</u>
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	<u>\$1,036,779,200</u>
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	<u>\$19,612,860</u>
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	<u>\$1,017,166,340</u>
5.	NEW CONSTRUCTION: **	<u>\$14,016,300</u>
6.	INCREASED PRODUCTION OF PRODUCING MINES: #	<u>\$0</u>
7.	ANNEXATIONS/INCLUSIONS:	<u>\$0</u>
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	<u>\$19,470</u>
9.	NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ##	<u>\$0</u>
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a)(I)(B), C.R.S.). Includes all revenue collected on valuation not previously certified:	<u>\$328</u>
11.	TAXES ABATED AND REFUNDED AS OF AUG 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	<u>\$3,177</u>

* This value reflects personal property exemptions IF enacted 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 Forms DLG 52 & 52A.

Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023:

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	<u>\$11,615,803,450</u>
ADDITIONS TO TAXABLE REAL PROPERTY		
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: †	<u>\$190,315,560</u>
3.	ANNEXATIONS/INCLUSIONS:	<u>\$0</u>
4.	INCREASED MINING PRODUCTION: §	<u>\$0</u>
5.	PREVIOUSLY EXEMPT PROPERTY:	<u>\$7,175,540</u>
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	<u>\$0</u>
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.):	<u>\$0</u>

DELETIONS FROM TAXABLE REAL PROPERTY

8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	<u>\$786,120</u>
9.	DISCONNECTIONS/EXCLUSIONS:	<u>\$0</u>
10.	PREVIOUSLY TAXABLE PROPERTY:	<u>\$7,195,900</u>

¶ 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 mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1) C.R.S., AND NO LATER THAN JANUARY 3, 2024, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:	<u>\$11,661,592,610</u>
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IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ‡	<u>\$1,417,870</u>
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‡ The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN JANUARY 10, 2024.

HINSDALE COUNTY ASSESSOR

P. O. Box 28
Lake City, CO 81235
assessor@hinsdalecountycolorado.us

317 Henson Street
Lake City, CO 81235

970-944-2225 x3
970-944-2202 (Fax)

Dec 8, 2023

Re: Final Certification of Value and Senate Bill 23B-001

To whom it may concern,

Please find the amended, final Certification of Value for tax year 2023. You must use this value for your budgeting purposes. You will notice differences in value due to the following:

- New Construction
- Destroyed Property
- Property re-classified from exempt to taxable and from taxable to exempt

There are also differences to the overall value due to SB23B-001:

- The residential assessment rate was lowered from 6.765% of actual value to 6.7%.
- Residential property value reductions were raised from \$15,000 to \$55,000.

The Assessor will be providing you with a spreadsheet estimating the backfill that SB23B-001 provided for certain taxing entities. It will be similar to the spreadsheet sent to you in September with regards to Prop HH. The amount of any backfill dollars will be subject to the conditions outlined in Senate Bill 23B-001. If you have questions regarding potential backfill for your taxing authority, please contact the Division of Local Government at:

Email: Cynthia.Thayer@state.co.us
Phone: 970-864-7720

While the legislation did provide for alternative dates to return your mill levy certification to the Commissioners in care of the Administrator, we will adjusting the date to December 20th. You may return your mill levy certification via mail, email, or drop off at the Administrators' office. **Please do so no later than December 20th.**

Email: administrator@hinsdalecountycolorado.us
Mail/In Person: Hinsdale County Administrator
PO Box 277
Lake City, CO. 81235

Sincerely,



Sherri Boyce
Hinsdale County Assessor



CERTIFICATION OF VALUESName of Jurisdiction: **UPPER GUNNISON RIVER WATER CONS DIST**

New District:

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. The total Assessed Valuations for taxable year 2023
 In **Hinsdale County** County On **12/08/2023** Are:

Previous Year's Net Total Assessed Valuation:	\$51,232,400
Current Year's Gross Total Assessed Valuation:	\$50,988,960
(-) Less TIF district increment, if any:	\$0
Current Year's Net Total Assessed Valuation:	\$50,988,960
New Construction*:	\$264,690
Increased Production of Producing Mines**:	\$0
ANNEXATIONS/INCLUSIONS:	\$0
Previously Exempt Federal Property**:	\$0
New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***:	\$0
Taxes Received last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified:	\$0.00
Taxes Abated or Refunded as of August 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$2,982.32

This value reflects personal property exemptions IF enacted 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 Certification of Impact in order for a value to be treated as growth in the limit calculation; use forms (DLG52 & 52A).

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

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year 2023
 In **Hinsdale County** County On **12/08/2023** Are:

Current Year's Total Actual Value of All Real Property*:	\$463,226,626
ADDITIONS TO TAXABLE REAL PROPERTY:	
Construction of taxable real property improvements**:	\$3,092,869
ANNEXATIONS/INCLUSIONS:	\$0
Increased Mining Production***:	\$0
Previously exempt property:	\$128,480
Oil or Gas production from a new well:	\$0
Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported):	\$1,563,310
DELETIONS FROM TAXABLE REAL PROPERTY:	
Destruction of taxable property improvements.	\$0
Disconnections/Exclusions:	\$0
Previously Taxable Property:	\$234,890

* 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 a new mine and increases in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15, 2023

New Tax Entity? ☐ YES ☒ NO

Saguache County

COUNTY ASSESSOR

Date 12/18/2023

NAME OF TAX ENTITY: UPPER GUNNISON RIVER WATER CONSERVANCY

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("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 2023:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$4,457,903
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$5,490,755
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$5,490,755
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 revenue collected on valuation not previously certified.	10. \$0.07
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$57.43

‡ This value reflects personal property exemptions IF enacted 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 Forms DLG 52 & 52A.

Ⓢ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Saguache County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$40,879,678
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 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:

TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY

\$45,148,916

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

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$6,450

*** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

RESOLUTION 2024-01
RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES AND ADOPTING A BUDGET FOR THE UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2024 AND ENDING ON THE LAST DAY OF DECEMBER, 2024.

WHEREAS, the Board of Directors of the UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT has appointed Sonja Chavez, General Manager, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Sonja Chavez, General Manager, has submitted the budget to said governing body prior to October 23, 2023 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 November 27, 2023, and interested taxpayers were given the opportunity to file or register any objection to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases are available from revenues and beginning fund balance so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT, COLORADO:

Section 1. That estimated revenues and expenditures in fund balance are as follows:

GENERAL FUND

Revenues

Aspinall Water Contract Sale.....	\$21,920
Building Rental Income.....	\$30,000
Cloud Seeding Program Income.....	\$120,600
Interest Income.....	\$60,000
Property Tax Income (includes specific ownership and interest & penalty)	\$2,094,682
Reimbursed Income	\$38,696

**RESOLUTION 2024-01
RESOLUTION TO ADOPT BUDGET**

Watershed Management Planning Income.....	\$231,914
Wet Meadows Project Income	\$320,470
Water Quality Monitoring Program Income.....	\$42,393
Unspent Funds from Previous Year.....	\$210,190
Vehicle Income.....	\$5,000
Additional Contribution from Reserve Fund.....	\$0

Total Revenues \$3,175,865

Expenditures

Operating Expenses

Administrative Travel & Expenses	\$35,000
Audit	\$10,000
Accounting Services.....	\$51,000
Board of Directors' Expenses	\$15,000
Board of Directors' Mileage	\$5,000
Board of Directors' Meeting Fees	\$13,360
Bonding & Insurance	\$15,000
Building Repair and Maintenance.....	\$10,000
CAM.....	\$5,400
Computer Expense.....	\$23,300
Copier Expense.....	\$5,500
County Treasurers' Fees	\$49,410
Spencer Avenue Building Park Annual Reserve Contribution.....	\$10,000
Dues, Memberships, & Subscriptions.....	\$16,475
Legal Publication	\$10,000
Manager's Discretionary	\$25,000
Meeting Expenses	\$5,000
Office Cleaning	\$6,500
Office Supplies & Expenses	\$12,000
Payroll Expense.....	\$799,151
Postage	\$1,000
Office Telephone	\$7,110
Utilities.....	\$9,800
Vehicle Expenses	\$7,000

Operating Expenses Sub Total..... \$1,147,006

Non-Operating Expenses

Aspinall Subordination Report.....	\$5,500
Aspinall Contract	\$21,920
City of Gunnison Electronics Cleanup.....	\$2,000
Consulting/Engineering.....	\$46,000
Coal Creek Watershed Coalition.....	\$10,000
Colorado Dust on Snow.....	\$3,500
Drought Contingency Contribution.....	\$30,000
District Grant Program.....	\$430,190

RESOLUTION 2024-01
RESOLUTION TO ADOPT BUDGET

Gunnison River Festival.....	\$11,000
Endangered Fish Program.....	\$3,000
Lake Fork Valley Conservancy.....	\$10,000
Lake San Cristobal Expenses.....	\$13,464
Public Outreach and Education.....	\$61,485
Regional Water Supply Improvement.....	\$450,500
Taylor Park Projects	\$7,436
Watershed Management Planning Expense.....	\$379,914
Wet Meadows Expense	\$330,470
Water Quality Monitoring Program	\$169,930
Non-Operating Expenses Sub Total.....	\$1,986,309
Capital Outlay Expense	\$207,000
Contingency.....	\$24,000
TOTAL EXPENDITURES.....	\$3,364,315
Revenues Under (Over) Expenditures.....	\$92,534

Section 2. That the budget above hereby is approved and adopted as the budget of the UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT for the year stated above.

Section 3. 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 8th day of January 2024.

Michelle Pierce, President

ATTEST:

John Perusek, Secretary

RESOLUTION 2024-02
RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Upper Gunnison River Water Conservancy District has adopted the annual budget in accordance with the Local Government Budget Law, on January 8, 2024, and;

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

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT, COLORADO:

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

GENERAL FUND

\$3,133,315.....	Current Operating Expenses
\$207,000.....	Capital Outlay
\$24,000.....	Contingency
\$3,364,315.....	Total General Fund

ADOPTED this 8th day of January, 2024.

Michelle Pierce, President

ATTEST:

John Perusek, Secretary

**RESOLUTION 2024-03
RESOLUTION TO SET MILL LEVY**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, The Board of Directors of the UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT has adopted the annual budget in accordance with the Local Government Budget Law, on January 8, 2024 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$2,094,682, and;

WHEREAS, the 2023 net valuation for assessment for the UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT as certified by the County Assessors is \$1,073,646,055;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT, COLORADO:

THAT for the purpose of meeting all general operating expenses of the UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT during the 2024 budget year, a gross tax of 1.951 mills is hereby levied upon each dollar of the total net valuation for assessment of all taxable property within the District for the year 2023.

THAT the Secretary is hereby authorized and directed to immediately certify to the County Commissioners of Gunnison, Hinsdale, and Saguache Counties, Colorado, the mill levy for the UPPER GUNNISON RIVER WATER CONSERVANCY DISTRICT as hereinabove determined and set.

ADOPTED this 8th day of January, 2024.

Michelle Pierce, President

ATTEST:

John Perusek, Secretary

AGENDA ITEM 5
Miscellaneous Matters

AGENDA ITEM 6

Future Meetings

**(Regular January Board Meeting is
January 22, 2024 at 5:30 p.m.)**

FUTURE MEETINGS/EVENTS

- ▶ UGRWCD WMP Committee Meeting - January 10, 2024 - 1:30 p.m.
- ▶ UGRWCD Legislative Committee Meeting - January 12, 2024 - 8:30 a.m.
- ▶ Gunnison Basin Roundtable Meeting-Monday, January 15, 2024 3 p.m.
- ▶ Martin Luther King Holiday - Offices Closed - January 15, 2024
- ▶ UGRWCD Legislative Committee Meeting - January 19, 2024 - 8:30 a.m.
- ▶ UGRWCD Board of Directors Meeting - January 22, 2024, 5:30 p.m.
- ▶ UGRWCD Legislative Committee Meeting - January 26, 2024 - 8:30 a.m.
- ▶ Colorado Water Congress Annual Convention in Aurora, Jan 31-Feb 2, 2024

ADJOURNMENT