

PREPARED BY:
URBAN DRAINAGE &
FLOOD CONTROL DISTRICT



2026

ANNUAL BUDGET

Lakewood, CO

Urban Drainage and Flood Control District

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LETTER OF BUDGET TRANSMITTAL

January 28, 2026

Division of Local Governments
1313 Sherman Street, Room 520
Denver, CO 80203

Attached is the 2026 budget for Urban Drainage and Flood Control District in Jefferson County submitted pursuant to Section 29-1-116, CRS. This budget was adopted on November 22, 2025. If there are any questions regarding this budget, please contact Laura Kroeger at (303) 455-6277 or 12575 W Bayaud Avenue, Lakewood, Colorado 80228. The mill levy certified to the County Commissioners is .900 mills for those portions of Adams, Arapahoe, Boulder, Broomfield, Denver, Douglas and Jefferson Counties lying within the District and .100 mills for the portions of Adams, Arapahoe, Denver, Douglas and Jefferson Counties within the District that include the South Platte River for all general operating purposes (not GO bonds, interest or contractual obligations approved at elections or levies for capital expenditures). Based on an assessed valuation of \$85,719,782,845 for those portions of Adams, Arapahoe, Boulder, Broomfield, Denver Douglas and Jefferson Counties lying within the District and \$75,158,384,487 for those portions of Adams, Arapahoe, Denver Douglas and Jefferson Counties that include the South Platte River, lying within the District. We have included copies of the 2026 mill levy certifications with this budget.

Please note, the budget for Urban Drainage and Flood Control District and the budget for Urban Drainage and Flood Control District South Platte River are included in this document.

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



Laura Kroeger, Executive Director

2026 Budget Message

The Urban Drainage and Flood Control District was established by the Colorado legislature in 1969, for the purpose of assisting local governments in the Denver metropolitan area with multi-jurisdictional drainage and flood control problems. The District covers an area of 1608 square miles and includes Denver, parts of the 6 surrounding counties, and all or parts of 32 incorporated cities and towns. There are about 1600 miles of "major drainageways" which are defined as draining at least 1000 acres. The population of the District is approximately 3 million people.

Governing Body

The District is an independent agency governed by a twenty-four member board of directors. The make-up of the board is unique, in that twenty-two members are locally elected officials (mayors, county commissioners, and city council members serving jurisdictions located within the District's boundaries) who are appointed to the board. These twenty-two members select two registered professional engineers to fill out the board.

Urban Drainage and Flood Control District (District) activities fall under four major service lines: Research and Development; Planning and Floodplain Management; Education and Outreach; and Design, Construction and Maintenance (DCM); The District provides drainage and flood control services to the general residential and commercial population residing within the District boundaries.

Funding

District funds come from four different property tax mill levies. The mill levies are earmarked for specific programs that are detailed in the following sections. The total mill levy cannot exceed one mill.

Formal budgetary integration is employed as a management control device during the year for the General Fund, South Platte River Fund, Construction Fund, and Maintenance Fund. The primary source of revenue for the District is property tax. The General Fund is limited by statute to a maximum levy of 0.1 mill, the South Platte River Fund to 0.1 mill, the Construction Fund to 0.4 mill, and the Maintenance Fund to 0.4 mill. The General Fund, Construction Fund and Maintenance levies are applied uniformly over the entire seven county District area. The South Platte River Fund levy is applied uniformly over the entire District area except the portion of the District in Boulder and Broomfield counties.

Budgets for the governmental funds are adopted on a basis which differs from generally accepted accounting principles (GAAP). This basis differs from GAAP because of the inclusion of encumbrances with reported expenditures and recognition of certain revenues based on encumbrances.

The District uses encumbrance accounting for budgetary purposes.

URBAN DRAINAGE AND FLOOD CONTROL DISTRICT
d/b/a
MILE HIGH FLOOD DISTRICT
RESOLUTION NO. 82, SERIES OF 2025
(Certification of Tax Levy)

WHEREAS, authority for the Board of Directors to levy and cause to be collected taxes on and against all taxable property within the District by certifying to the body having authority to levy taxes within each county wherein the District has any territory, the rate so fixed with directions that such body having authority to levy taxes shall levy such taxes upon the assessed valuation of all taxable property within the District in addition to such other taxes as may be levied by such body as contained in 32-11-217(1)(c)(I) and (I.5) CRS; and

WHEREAS, the net assessed valuation of all property subject to taxation for the year 2025 for all territories within the District and the individual totals for each county wherein the District has territory are estimated to be as follows:

County	Assessed Valuation
Adams	\$13,198,984,797
Arapahoe	\$15,902,334,957
Boulder	\$8,583,354,800
Broomfield	\$1,978,043,558
Denver	\$25,548,328,837
Douglas	\$7,839,230,638
Jefferson	\$12,669,505,258
Main Mill Levy Service Area Total	\$85,719,782,845
South Platte River Mill Levy Service Area Total (excludes Boulder and Broomfield Counties)	\$75,158,384,487

WHEREAS, authority for the Board of Directors to levy a rate not in excess of one mill for those portions of Adams, Arapahoe, Denver, Douglas, and Jefferson counties lying within the District is contained in 32-11-217(1)(c)(I) and (I.5) CRS, with the further provision that one-tenth of a mill shall be used for engineering and operations of the District; four-tenths of a mill shall be used for capital construction; four-tenths of a mill shall be used for maintenance and preservation of floodways and floodplains; and one-tenth of a mill shall be used for the maintenance of and improvements on that portion of the South Platte River and its tributaries, which lie within the District; and

WHEREAS, authority for the Board of Directors to levy a rate not in excess of nine-tenths of a mill for that portion of Boulder County and the City and County of Broomfield lying within the District is contained in 32-11-217(1)(c)(I) CRS, with the further provision that one-tenth of a mill shall be used for engineering and operations of the District, four-tenths of a mill shall be used for capital construction, and four-tenths of a mill shall be used for maintenance and preservation of floodways and floodplains.

IN ADDITION:

WHEREAS, the District, for the fiscal year 2026 (2025 taxes are collected in 2026; hereinafter referred to as “fiscal year 2026”), has determined to levy 1.000 mill on all taxable property within the District in the counties of Adams, Arapahoe, Denver, Douglas, and Jefferson and levy 0.900 mill on all taxable property within the District in the County of Boulder and the City and County of Broomfield.

NOW, THEREFORE, BE IT RESOLVED THAT:

The Board of Directors of the District does hereby adopt the following:

SECTION 1: In Adams, Arapahoe, Denver, Douglas, and Jefferson Counties, the levy of taxes by the District shall be set at the rate of 1.000 mill (see Exhibit A) on and against all taxable property within the District subject to taxation for the year 2025.

SECTION 2: In Boulder and Broomfield Counties, the levy of taxes by the District shall be set at the rate of 0.900 mill (see Exhibit B) on and against all taxable property within the District subject to taxation for the year 2025.

SECTION 3: These levies shall be certified to the body having authority to levy taxes within each county wherein the District has any territory, to wit: the City Council of the City and County of Denver, the City Council of the City and County of Broomfield, and the separate Boards of County Commissioners of Adams, Arapahoe, Boulder, Douglas, and Jefferson Counties.

SECTION 4: The person whom the Board of Directors authorizes to receive the funds collected by the separate counties within the District shall be the Executive Director.

URBAN DRAINAGE AND FLOOD CONTROL
DISTRICT d/b/a
MILE HIGH FLOOD DISTRICT

Date: 25 November 2025

ATTEST:

DocuSigned by:
Lynn Baca
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Secretary

Signed by:
[Signature]
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Chairperson

URBAN DRAINAGE AND FLOOD CONTROL DISTRICT

d/b/a

MILE HIGH FLOOD DISTRICT

RESOLUTION NO. 82, SERIES OF 2025

(Certification of Tax Levy)

2026 Mill levy for Adams, Arapahoe, Denver, Douglas, and Jefferson Counties:

MHFD Mill Levy	Gross Mill Levy	Net Mill Levy
Main Mill Levy	0.900	0.900
South Platte River Mill Levy	0.100	0.100
TOTAL	1.000	1.000

Mill Levy is 1.000 Mill

Exhibit B

2026 Mill Levy for Boulder and Broomfield Counties:

MHFD Mill Levy	Gross Mill Levy	Net Mill Levy
Main Mill Levy	0.900	0.900
South Platte River Mill Levy	0.000	0.000
TOTAL	0.900	0.900

Mill Levy is 0.900 Mill

URBAN DRAINAGE AND FLOOD CONTROL DISTRICT
d/b/a
MILE HIGH FLOOD DISTRICT

RESOLUTION NO. 83, SERIES OF 2025
(Adoption of the 2026 Budget)

WHEREAS, the budgets for the following funds have been considered by the Board of Directors of the Mile High Flood District:

- I. General Fund
- II. Special Revenue Fund – Construction
- III. Special Revenue Fund – Maintenance
- IV. Special Revenue Fund – South Platte River
- V. Development Services Enterprise

WHEREAS, the Board of Directors of the Mile High Flood District consider all unreserved fund balances as of January 1, 2026 and December 31, 2026 to be “reserves” for future operations or capital replacement as defined in Section 20 of Article X of the Constitution of the State of Colorado; and

WHEREAS, the District scheduled a public hearing for November 20, 2025 and published notice of the same; and

WHEREAS, said hearing has been held as provided by law.

NOW, THEREFORE, BE IT RESOLVED THAT:

The Board of Directors of the Urban Drainage and Flood Control District, dba Mile High Flood District approves and adopts the following budgets for fiscal (Calendar) Year 2026 as hereinafter set forth.

General Fund	
Beginning Fund Balance	
TABOR Emergency Reserve	\$ 389,000
Future Operations Unrestricted Reserve	\$ 2,956,780
Revenue	
Taxes	\$ 12,454,002
Investment Interest	\$ 50,000
Seminar and Conferences	\$ 10,303

Transfers from other funds	
Maintenance Fund	\$ 400,000
Total Starting Funds	
\$ 16,260,085	
Expenditures	
Salaries and Services	\$ 12,142,312
Operations	\$ 3,692,706
Total Expenditures	
\$ 15,835,018	
Reserves	
TABOR Emergency Reserve	\$ 385,000
Reserve for Future Operations	\$ 40,066

South Platte River Fund

Beginning Fund Balance	
TABOR Emergency Reserve	\$ 243,000
Future Operations Unrestricted Reserve	\$ 1,366,584
Revenue	
Taxes	\$ 7,984,103
Investment Interest	\$ 69,367
Total Starting Funds	
\$ 9,663,054	
Expenditures	
Operating Costs	\$ 104,000
South Platte River Projects	\$ 9,150,000
Total Expenditures	
\$ 9,254,000	
Reserves	
TABOR Emergency Reserve	\$ 250,000
Reserve for Future Operations	\$ 159,054

Construction Fund

Beginning Fund Balance	
TABOR Emergency Reserve	\$ 1,010,000
Future Operations Unrestricted Reserve	\$ 2,006,518

Revenue	
Taxes	\$ 33,699,450
Investment Interest	\$ 255,025

Total Starting Funds	\$ 36,970,993
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Expenditures	
Operating Costs	\$ 455,000
Watershed Planning Projects	\$ 1,450,000
Floodplain Management Services	\$ 2,050,000
Capital Improvement Projects	\$ 30,574,000

Total Expenditures	\$ 34,529,000
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Reserves	
TABOR Emergency Reserve	\$ 1,040,000
Reserve for Future Operations	\$ 1,401,993

Maintenance Fund

Beginning Fund Balance	
TABOR Emergency Reserve	\$ 1,022,000
Floodplain Property Acquisition Reserve	\$ 2,700,000
Future Operations Unrestricted Reserve	\$ 6,966,094

Revenue	
Taxes	\$ 33,699,450
Investment Interest	\$ 412,120

Total Starting Funds	\$ 44,799,664
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Expenditures	
Operating Costs	\$ 455,000
Operations and Development Services	\$ 2,600,000
Flood Warning Services	\$ 1,200,000
Maintenance Projects	\$ 25,814,100
Stream Management Services	\$ 6,687,900
Floodplain Property Acquisitions	\$ 2,700,000

Total Expenditures	\$ 39,457,000
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Transfers to other funds	
General Fund	\$ 400,000

Reserves	
TABOR Emergency Reserve	\$ 1,050,000
Floodplain Property Acquisition Reserve	\$ 2,700,000
Reserve for Future Operations	\$ 1,192,664

Development Service Enterprise

Beginning Fund Balance	
Beginning Fund Balance	\$ 436,410

Revenue	
Investment Interest	\$ 33,000
Design & Construction Fees	\$ 50,000,000
Administrative Fees	\$ 392,270

Total Starting Funds	\$ 50,861,680
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Expenditures	
Development Services	\$ 50,500,000

Total Expenditures	\$ 50,500,000
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Reserves	
Reserve for Future Operations	\$ 361,680

URBAN DRAINAGE AND FLOOD CONTROL
DISTRICT d/b/a

MILE HIGH FLOOD DISTRICT

25 November 2025
Date: _____

ATTEST:

DocuSigned by:
Lynn Bala
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Secretary

Signed by:
[Signature]
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Chairperson

URBAN DRAINAGE AND FLOOD CONTROL DISTRICT
d/b/a
MILE HIGH FLOOD DISTRICT

RESOLUTION NO. 84, SERIES OF 2025
(Appropriation of Funds for 2026)

WHEREAS, the Board has duly adopted a budget for the fiscal (calendar) year of 2026 based on 2025 property tax revenues received in 2025 (hereinafter referred to as “Fiscal Year 2025”) as provided by law; and

WHEREAS, the Statutes of the State of Colorado require that a resolution appropriating 2025 property tax revenue funds for use in Fiscal Year 2025 be adopted prior to making expenditures; and

WHEREAS, the Board of Directors of the Mile High Flood District considers all unreserved fund balances as of January 1, 2026 and December 31, 2026 to be “reserves” for future operations or capital replacement as defined in Section 20 of Article X of the Constitution of the State of Colorado.

NOW, THEREFORE, BE IT RESOLVED THAT:

The following sums of money are hereby appropriated as of this date, November 20, 2025, to the uses and purposes hereinafter indicated for the operation of the Mile High Flood District during Fiscal Year 2025.

General Fund

Expenditures	
Salaries and Services	\$ 12,142,312
Operations	\$ 3,692,706

Total Expenditures	\$ 15,835,018
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South Platte River Fund

Expenditures	
Operating Costs	\$ 104,000
South Platte River Projects	\$ 9,150,000

Total Expenditures	\$ 9,254,000
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Construction Fund

Expenditures	
Operating Costs	\$ 455,000
Watershed Planning Projects	\$ 1,450,000
Floodplain Management Services	\$ 2,050,000
Capital Improvement Projects	\$ 30,574,000
Total Expenditures	\$ 34,529,000

Maintenance Fund

Expenditures	
Operating Costs	\$ 455,000
Operations and Development Services	\$ 2,600,000
Flood Warning Services	\$ 1,200,000
Maintenance Projects	\$ 25,814,100
Stream Management Services	\$ 6,687,900
Floodplain Property Acquisitions	\$ 2,700,000
Total Expenditures	\$ 39,457,000

Transfers to other funds	
General Fund	\$ 400,000

Development Service Enterprise

Expenditures	
Development Services	\$ 50,500,000
Total Expenditures	\$ 50,500,000

URBAN DRAINAGE AND FLOOD CONTROL
DISTRICT d/b/a

MILE HIGH FLOOD DISTRICT

Date: 25 November 2025

ATTEST:

DocuSigned by:
Lynn Baca
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Secretary

Signed by:
[Signature]
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Chairperson

**2026 BUDGET:
GENERAL FUND**

Account Number	Budget Item	2023 Final	2024 Final	Actual as of 12/31/2025	2026 Budget
	BEGINNING FUND BALANCE:				
	TABOR Emergency Reserve	333,000	403,800	402,000	389,000
	Future Operations Unrestricted Reserve	1,694,185	1,756,183	3,559,228	2,956,780
	<i>Total Fund Balance</i>	2,027,185	2,159,983	3,961,228	3,345,780
	REVENUE:				
	1) Taxes				
02-40100-000000	A) Property Taxes	7,203,955	8,882,213	8,411,410	8,754,002
02-40200-000000	B) Specific Ownership Taxes	4,111,659	4,186,713	3,909,197	3,700,000
02-42100-000000	C) Delinquent Property Tax Interest	7,216		5,421	
02-43500-000000	2) Investment Interest	95,247	210,533	286,673	50,000
02-43300-000000	3) Sale of Fixed Assets	-		-	
02-43200-000000	4) Miscellaneous Income	29,510	20,567	13,456	
02-43100-000000	5) Seminars and Conferences	73,266	64,818	88,385	10,303
02-50100-000000	6) Project Participation Funds Returned	-		-	
02-50200-000000	7) Project Participation Interest Returned	-		156	
	<i>Total Revenue</i>	11,520,852	13,364,844	12,714,697	12,514,305
	<i>Transfers from other Funds</i>	1,900,000	-	-	400,000
	Total Funds	15,448,037	15,524,827	16,675,925	16,260,085
	EXPENDITURES:				
	1) Salaries and Services				
	A) Payroll				
02-01-61111-000000	a) Payroll: Employees with Benefits	6,132,578	6,586,774	7,163,704	8,234,680
02-01-61211-000000	b) Payroll: Employees without Benefits	235,069	233,313	243,625	398,627
02-01-61711-000000	c) Compensated Absences	330,529	128,073	-	402,009
	<i>Subtotal Payroll</i>	6,698,176	6,948,160	7,407,329	9,035,316
	B) Benefits				
02-01-61311-000000	a) CRA 401(A) Plan	342,765	385,477	426,054	494,081
02-01-61321-000000	b) CRA 401(A) Plan - FICA Replacement	374,396	403,310	435,058	510,550
02-01-61323-000000	c) Social Security	14,669	14,215	16,707	26,715
02-01-61322-000000	d) Medicare	85,973	92,307	102,966	129,500
02-01-61331-000000	e) Employee Insurance	640,091	672,598	782,538	947,250
02-01-61332-000000	f) Health Savings Account	276,579	283,052	301,876	345,600
02-01-61342-000000	g) Tuition Reimbursement	3,199	103	-	8,000
02-01-61212-000000	h) Employee Recognition	17,572	12,790	42,881	53,000
	<i>Subtotal Benefits</i>	1,755,244	1,863,852	2,108,080	2,514,696
	C) Contract Services				
02-02-61611-000000	a) Legal Services	74,929	67,304	39,311	80,000
02-02-61641-000000	b) Accounting Services	62,210	63,230	82,595	74,800
02-02-61671-000000	c) Personnel Services	39,937	185,231	82,696	137,500
02-02-61651-000000	d) IT Services	200,000	200,000	300,000	300,000
	<i>Subtotal Contract Services</i>	377,076	515,765	504,601	592,300
	Total Salary & Services	8,830,495	9,327,777	10,020,010	12,142,312

**2026 BUDGET:
GENERAL FUND**

Account Number	Budget Item	2023 Final	2024 Final	Actual as of 12/31/2025	2026 Budget
	2) Operating Costs				
	A) Office Equipment				
02-09-65111-000000	a) Office Equipment & Furniture Purchases	39,389	32,071	28,379	46,305
02-03-65141-000000	b) Office Equipment Maintenance	32,085	33,756	36,924	38,588
02-09-65191-000000	c) Computer Hardware	68,722	72,368	119,899	262,500
02-09-65611-000000	d) Computer Software	117,307	185,504	248,520	220,500
02-03-65616-000000	B) Office Supplies	16,955	12,686	15,919	15,750
02-03-65621-000000	C) Shipping & Mailing	2,670	2,432	2,764	2,315
02-03-65626-000000	D) Telephone, Internet, Conferencing	119,585	114,202	69,126	120,000
02-03-65628-000000	E) Data & Records Management	183,923	228,839	200,348	253,575
02-04-65635-000000	F) Rent	495,714	489,332	482,145	240,000
02-09-65150-000000	G) Office Remodeling/Improvements	65,793	248,686	90,000	1,500,000
02-03-65636-000000	H) Board of Directors Expense	7,493	12,323	8,255	15,750
02-15-65911-000000	I) Treasurer's Fees	93,412	115,109	113,739	119,000
02-03-65641-000000	J) Printing and Publishing	16,247	15,125	3,378	9,261
02-03-65656-000000	K) Insurance	83,890	97,776	108,307	128,500
02-03-65671-000000	L) Employee Training	114,507	93,860	44,812	55,000
02-10-65651-000000	O) Public Affairs	50,000	23,000	13,895	50,000
02-03-65661-000000	P) Dues & Subscriptions	44,569	26,612	30,478	42,000
02-03-63666-000000	Q) Meetings & Conferences	32,685	51,096	47,437	66,150
02-03-66111-000000	R) Local Expense	11,832	15,629	10,408	16,538
02-03-63121-000000	S) Auto Reimbursement	84,356	103,899	79,242	110,250
02-03-66211-000000	T) Travel Expense	63,110	78,672	83,986	99,225
02-03-65630-000000	U) Building Management & Utilities	180,992	177,159	190,278	200,000
02-03-69160-000000	V) Safety	-	3,751	7,867	31,500
02-03-65695-000000	W) Miscellaneous	32,354	1,935	19,560	50,000
	<i>Total Operating Costs</i>	<i>1,957,590</i>	<i>2,235,822</i>	<i>2,055,665</i>	<i>3,692,706</i>
	3) Future Base of Operations				
02-09-65000-000000	A) Building Purchase and Remodel	<i>2,499,969</i>			
	<i>Subtotal Future Base of Operations Reserve Projects</i>	<i>2,499,969</i>			
	Total Expenditures	13,288,054	11,563,599	12,075,675	15,835,018
	Total Fund Balance	2,159,983	3,961,228	4,600,250	425,066
	<i>Transfers to other Funds</i>				
	FUND BALANCE BREAKDOWN:				
	TABOR Emergency Reserve	403,800	402,000	402,000	385,000
	TABOR Emergency Reserve as % of Revenue	3.505%	3.008%	3.162%	3.076%
	Reserve for Future Operations	1,756,183	3,559,228	4,198,250	40,066
	Fund Balance as % of Revenue	15.24%	26.63%	33.02%	0.32%

2026 BUDGET: CONSTRUCTION FUND

Account Number	Budget Item	2023 Final	2024 Final	Actual as of 12/31/2025	2026 Budget
	BEGINNING FUND BALANCE:				
	TABOR Emergency Reserve	813,500	832,240	1,029,000	1,010,000
	Future Operations Unrestricted Reserve	479,513	593,467	1,372,346	2,006,857
	<i>Total Fund Balance</i>	1,293,013	1,425,707	2,401,346	3,016,857
	REVENUE:				
	1) Taxes				
06-40100-000000	A) Property Taxes	27,199,887	33,636,201	33,126,307	33,699,450
06-40200-000000	B) Specific Ownership Taxes				
06-42100-000000	C) Delinquent Property Tax Interest	28,681		20,675	
06-43500-000000	2) Investment Interest	510,693	554,621	741,565	255,025
06-43200-000000	3) Miscellaneous Income				
	4) Project Participation Funds Returned	596		5	
	5) Project Participation Interest Returned	1,485		1,990	
	<i>Total Revenue</i>	27,741,343	34,190,822	33,890,542	33,954,475
	<i>Transfers from other Funds</i>	2,200,000			
	Total Funds	31,234,356	35,616,529	36,291,888	36,971,332
	EXPENDITURES:				
	1) Operating Costs				
06-15-65911-000000	A) Treasurer's Fees	371,097	457,232	451,807	455,000
	<i>Total Operating Costs</i>	371,097	457,232	451,807	455,000
	2) Watershed Planning Projects				
06-07-73111-000000	A) Adams County Planning Studies	669,434	256,509	77,075	150,000
06-07-73112-000000	B) Arapahoe County Planning Studies	383,108	404,050	340,218	350,000
06-07-73113-000000	C) Boulder County Planning Studies	100,000			
06-07-73117-000000	D) Broomfield County Planning Studies				
06-07-73114-000000	E) Denver County Planning Studies		53,262	158,490	
06-07-73115-000000	F) Douglas County Planning Studies		175,000	100,000	
06-07-73116-000000	G) Jefferson County Planning Studies	100,000	121,007		
06-07-72995-000000	H) Other Planning Studies	191,137	218,022	142,759	950,000
	<i>Total Watershed Planning Projects</i>	1,443,679	1,227,850	818,542	1,450,000
	3) Floodplain Management Services				
06-06-72113-000000	A) Flood Mapping Studies	946,427	1,135,411	1,116,772	750,000
06-06-72812-000000	B) Flood Risk Communication & Mitigation		72,581	24,525	100,000
06-06-72995-000000	C) Other Floodplain Management Projects	128,086	322,109	647,855	1,200,000
	<i>Total Floodplain Management Services</i>	1,074,513	1,530,101	1,789,152	2,050,000
	4) Capital Improvement Projects				
06-05-71111-000000	A) Adams County	3,400,000	4,400,000	4,300,000	4,300,000
06-05-71112-000000	B) Arapahoe County	5,000,000	5,500,000	5,400,000	5,600,000
06-05-71113-000000	C) Boulder County	3,000,000	3,100,000	2,945,000	3,055,000
06-05-71117-000000	D) Broomfield County	610,000	720,000	720,000	720,000
06-05-71114-000000	E) Denver County	7,640,000	8,680,000	9,300,000	9,300,000
06-05-71115-000000	F) Douglas County	2,600,000	3,000,000	2,600,789	3,199,000
06-05-71116-000000	G) Jefferson County	4,600,000	4,600,000	4,500,000	4,400,000
	<i>Total Capital Improvement Projects</i>	26,850,000	30,000,000	29,765,789	30,574,000
	Total Expenditures	29,739,289	33,215,183	32,825,289	34,529,000
	Total Fund Balance	1,495,067	2,401,346	3,466,599	2,442,332
	<i>Transfers to other Funds</i>				
	FUND BALANCE BREAKDOWN:				
	TABOR Emergency Reserve	901,600	1,029,000	1,029,000	1,040,000
	TABOR Emergency Reserve as % of Revenue	3.250%	3.010%	3.036%	3.063%
	Reserve for Future Operations	593,467	1,372,346	2,437,599	1,402,332
	Fund Balance as % of Revenue	2.14%	4.01%	7.19%	4.13%

**2026 BUDGET:
MAINTENANCE FUND**

Account Number	Budget Item	2023 Final	2024 Final	Actual as of 12/31/2025	2026 Budget
	BEGINNING FUND BALANCE:				
	TABOR Emergency Reserve	807,400	850,600	1,047,000	1,022,000
	Floodplain Property Acquisition Reserve	2,000,000	2,400,000	2,700,000	2,700,000
	Future Operations Unrestricted Reserve	5,137,685	4,026,162	5,544,550	6,966,094
	<i>Total Fund Balance</i>	7,945,085	7,276,762	9,291,550	10,688,094
	REVENUE:				
	1) Taxes				
07-40100-000000	A) Property Taxes	27,189,646	33,636,201	33,126,307	33,699,450
07-40200-000000	B) Specific Ownership Taxes				
07-42100-000000	C) Delinquent Property Tax Interest	28,239		22,298	
07-43500-000000	2) Investment Interest	866,833	1,006,955	1,223,745	412,120
07-43200-000000	3) Miscellaneous Income	3,777	88,419	5,247	
07-50100-000000	4) Project Participation Funds Returned			32,186	
07-50200-000000	5) Project Participation Interest Returned		130	42,482	
	<i>Total Revenue</i>	28,088,495	34,731,705	34,452,265	34,111,570
	<i>Transfers from other Funds</i>				
	Total Funds	36,033,580	42,008,467	43,743,815	44,799,664
	EXPENDITURES:				
	1) Operating Costs				
07-15-65911-000000	A) Treasurer's Fees	370,654	457,232	451,807	455,000
	B) Miscellaneous	706			
	<i>Total Operating Costs</i>	371,360	457,232	451,807	455,000
	2) Operations and Development Services				
07-10-74311-000000	A) Criteria & Standards Development	208,513	438,488	95,879	250,000
07-10-74112-000000	B) Monitoring and MS4 Permitting	228,150	164,590	284,081	350,000
07-10-74795-000000	C) Special Projects	862,462	1,033,751	1,240,313	1,500,000
07-10-65680-000000	D) Education & Outreach	253,898	451,265	424,333	500,000
	<i>Total Operations and Development Services</i>	1,553,023	2,088,094	2,044,605	2,600,000
	3) Flood Warning Services				
07-08-72311-000000	A) Early Warning Planning		19,140		10,000
07-08-72421-000000	B) Flood Damage Documentation	53,825	9,790		
07-08-72751-000000	C) Meteorologist	145,000	152,456	154,600	160,000
07-08-72763-000000	D) Data & Communications	37,974	30,649		
07-08-72911-000000	E) ALERT System	27,331	126,310	34,000	35,000
07-08-72795-000000	F) Other FW&IS Projects	159,810	141,011	95,484	120,000
07-07-78113-000000	G) Stream Gage Maintenance (Includes USGS)	103,986	110,986	119,752	125,000
07-08-78111-000000	H) Flood Monitoring Maintenance	635,576	840,349	747,274	750,000
	<i>Total Flood Warning Services</i>	1,163,502	1,430,691	1,151,110	1,200,000

**2026 BUDGET:
MAINTENANCE FUND**

Account Number	Budget Item	2023 Final	2024 Final	Actual as of 12/31/2025	2026 Budget
	4) Maintenance Projects				
07-05-75121-000000	A) Adams County	2,577,333	4,040,046	3,927,146	3,530,200
07-05-75221-000000	B) Arapahoe County	2,914,811	4,683,781	4,523,935	6,153,800
07-05-75321-000000	C) Boulder County	1,946,597	2,884,390	2,719,909	2,296,800
07-05-75721-000000	D) Broomfield County	828,657	725,537	669,632	502,300
07-05-75421-000000	E) Denver County	6,049,354	8,058,351	6,965,744	7,503,800
07-05-75521-000000	F) Douglas County	2,272,407	2,551,929	2,524,286	2,436,600
07-05-75621-000000	G) Jefferson County	2,772,289	3,965,581	3,815,307	3,388,600
07-05-75499-000000	H) Contingency				
07-05-75676-000000	I) Field Supplies	960	743	1,479	2,000
	<i>Subtotal Maintenance Projects</i>	19,362,408	26,910,358	25,147,438	25,814,100
	5) Stream Management Services				
07-05-75110-000000	A) Adams County				984,100
07-05-75211-000000	B) Arapahoe County				1,132,600
07-05-75311-000000	C) Boulder County				674,100
07-05-75711-000000	D) Broomfield County				168,600
07-05-75411-000000	E) Denver County				2,300,000
07-05-75511-000000	F) Douglas County				274,000
07-05-75611-000000	G) Jefferson County				954,500
07-05-75695-000000	H) Permitting Support and Environmental Mgmt				200,000
	<i>Subtotal Stream Management Services</i>	-	-	-	6,687,900
	<i>Subtotal Maintenance and Stream Management</i>	19,362,408	26,910,358	25,147,438	32,502,000
	6) Floodplain Preservation				
07-19-79500-000000	A) Floodplain Preservation Acquisitions	2,206,524	1,830,542	3,743,965	2,700,000
	<i>Subtotal Floodplain Preservation Reserve Projects</i>	2,206,524	1,830,542	3,743,965	2,700,000
	Total Expenditures	24,656,817	32,716,917	32,538,925	39,457,000
	Total Fund Balance	11,376,763	9,291,550	11,204,890	5,342,664
	<i>Transfers to General Fund</i>	1,900,000	-	-	400,000
	<i>Transfers to Construction Fund</i>	2,200,000			
	FUND BALANCE BREAKDOWN:				
	Floodplain Preservation Reserve	2,400,000	2,700,000	2,000,000	2,700,000
	TABOR Emergency Reserve	850,600	1,047,000	1,047,000	1,050,000
	TABOR Emergency Reserve as % of Revenue	3.028%	3.015%	3.039%	3.078%
	Reserve for Future Operations	4,026,163	5,544,550	8,157,890	1,192,664
	Fund Balance as % of Revenue	14.33%	15.96%	23.68%	3.50%

2026 BUDGET:

DEVELOPMENT SERVICES ENTERPRISE
(Development Improvement Projects)

Account Number	Budget Item	2023 Final	2024 Final	Actual as of 12/31/2025	2026 Budget
	BEGINNING FUND BALANCE:	357,828	223,532	253,257	436,410
	REVENUE:				
09-43500-000000	1) Investment Interest	68,144	44,192	49,489	33,000
09-44100-000000	2) Design & Construction Fees	15,016,881	8,026,924	18,350,882	50,000,000
09-44500-000000	3) Administrative Fees	221,599	113,224	306,161	392,270
	4) Project returns				
	<i>Total Revenue</i>	15,306,624	8,184,340	18,706,532	50,425,270
	<i>Total Funds Available</i>	15,664,452	8,407,872	18,959,789	50,861,680
	EXPENDITURES:				
	1) Development Services				
09-05-71100-000000	A) Design & Construction of Regional Infrastructure	15,016,881	8,026,924	18,054,751	50,000,000
	B) Development Services Projects	424,039	127,691	143,980	500,000
	<i>Total Development Services Expenditures</i>	15,440,920	8,154,615	18,198,731	50,500,000
09-19-79132-000000	<i>Transfer to other Funds</i>				
	ENDING FUND BALANCE:				
	Reserve for Future Operations	223,532	253,257	761,058	361,680

2026 BUDGET:
SOUTH PLATTE RIVER FUND

Account Number	Budget Item	2023 Final	2024 Final	Actual as of 12/31/2025	2026 Budget
	BEGINNING FUND BALANCE:				
	TABOR Emergency Reserve	199,500	204,700	253,000	243,000
	Future Operations Unrestricted Reserve	341,680	363,829	509,745	1,366,584
	<i>Total Fund Balance</i>	541,180	568,529	762,745	1,609,584
	REVENUE:				
	1) Taxes				
05-40100-000000	A) Property Taxes	6,284,839	7,810,654	7,244,395	7,664,103
05-40200-000000	B) Specific Ownership Taxes	415,126	418,912	388,843	320,000
05-42100-000000	C) Delinquent Property Tax Interest	6,142		4,014	
05-43500-000000	2) Investment Interest	93,378	157,843	204,718	69,367
05-43200-000000	3) Miscellaneous Income				
05-50100-000000	4) Project Participation Funds Returned				
05-50200-000000	5) Project Participation Interest Returned				
	<i>Total Revenue</i>	6,799,485	8,387,409	7,841,970	8,053,470
	<i>Transfers from other Funds</i>				
	Total Funds	7,340,665	8,955,938	8,604,715	9,663,054
	EXPENDITURES:				
	1) Operating Costs				
05-15-65911-000000	A) Treasurer's Fees	80,041	98,605	97,384	104,000
	<i>Total Operating Costs</i>	80,041	98,605	97,384	104,000
	2) South Platte River Projects				
05-05-77951-000000	A) Maintenance	2,992,095	3,294,588	2,211,435	3,384,000
05-05-76111-000000	B) Capital Improvements	3,700,000	4,800,000	4,700,000	4,950,000
05-05-77911-000000	C) Stream Management				816,000
05-05-75995-000000	D) Contingency				
	<i>Total South Platte River Projects</i>	6,692,095	8,094,588	6,911,435	9,150,000
	Total Expenditures	6,772,136	8,193,193	7,008,819	9,254,000
	Total Fund Balance	568,529	762,745	1,595,896	409,054
	<i>Transfers to General Fund</i>				
	FUND BALANCE BREAKDOWN:				
	TABOR Emergency Reserve	204,700	253,000	253,000	250,000
	TABOR Emergency Reserve as % of Revenue	3.011%	3.016%	3.226%	3.104%
	Reserve for Future Operations	363,829	509,745	1,342,896	159,054
	Fund Balance as % of Revenue	5.35%	6.08%	17.12%	1.97%