



# 2025 Adopted Budget



**Southeastern Colorado Water Conservancy District**

[www.secwcd.com](http://www.secwcd.com)



# Board of Directors

Directors are appointed by District Court judges in each of the District’s nine counties for four-year terms.

Officers are elected annually by the Board.

The Board is the policy group for both the Government Activity and Enterprise Activity, and sets the annual budget for each.

One of the strengths of the District is that its communities include diverse sectors of the state’s economy, ranging from among the most rural to the most urban counties in Colorado. Despite the differences, the board has worked collaboratively to provide supplemental water to the region since 1958.



**Bill Long**  
President  
Bent County



**Curtis Mitchell**  
Vice President  
El Paso County



**Ann Nichols**  
Treasurer  
El Paso County



**Seth Clayton**  
Secretary  
Pueblo County



**Howard "Bub" Miller**  
Otero County



**Tom Goodwin**  
Fremont County



**Kevin Karney**  
At-large



**Dallas May**  
Prowers-Kiowa  
Counties



**Greg Felt**  
Chaffee County



**Alan Hamel**  
Pueblo County



**Andrew Colosimo**  
El Paso County



**Pat Edelmann**  
El Paso County



**Matt Heimerich**  
Crowley County



**Justin DiSanti**  
Pueblo County



**El Paso County**  
Vacant



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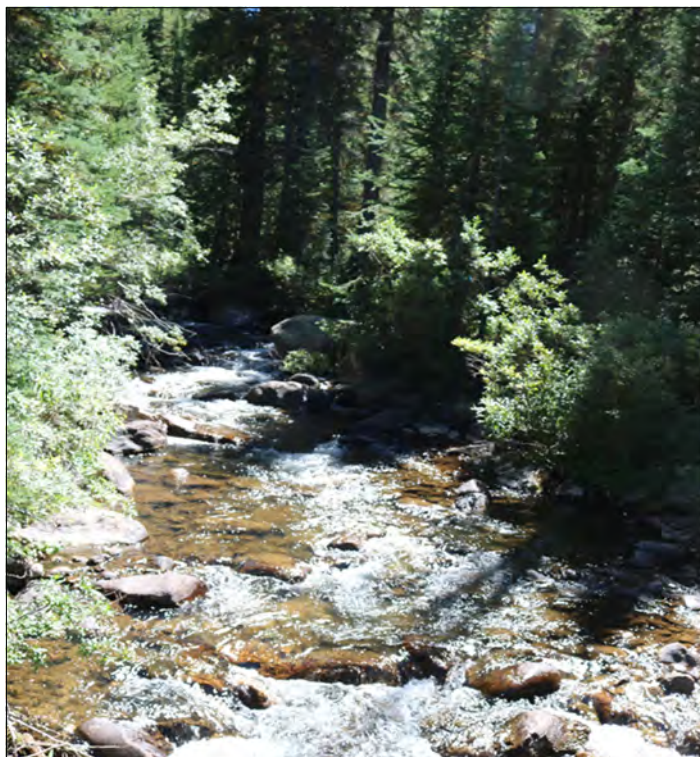
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## Message from the Board President



Bill Long has been on the Southeastern Colorado Water Conservancy District Board of Directors since 2002, and served as President since 2006. He is a life-long resident of Bent County, and owned a welding shop, a bus company and Dairy Queen in Las Animas over the course of his career. He served two terms as a Bent County Commissioner and is active in many civic organizations.



The Board made an excellent choice in the selection of our new Executive Director, Leann Noga, in 2024. It's going to take someone with her intelligence, initiative and energy to lead the Southeastern District in the coming years.

We face the same challenges that I encountered when I first joined the Board more than 20 years ago: finishing the Arkansas Valley Conduit, preserving agriculture, and reining in the thirst of large cities as they purchase irrigation water rights. You couldn't have a clearer example of these priorities than 2024.

The AVC has been of utmost importance to me during my entire tenure on the Board. I have lived in Bent County for all of my life, and there has always been a need for a clean, dependable supply of drinking water. Every rural community in Colorado east of Pueblo shares this sentiment, and there is no other solution than to build the AVC.

Construction finally started in 2023, but we knew then that this would only be the beginning of a long process. In 2024, an updated cost estimate more than doubled the expected price of the AVC, and the District Board asked our congressional delegation for some changes in federal legislation that will make the AVC affordable to the residents of the Arkansas Valley. As always, the AVC enjoys strong bipartisan support, and we are very appreciative. We also have developed a strong bond with our partners at the Bureau of Reclamation and look forward to continuing that partnership.

Preserving agriculture is not just a problem for the Arkansas River basin but one that all Americans need to be concerned about. In the last few years, the United States has become a net importer of food, which should disturb everyone, not just those of us who live in rural communities.

On the local level, agriculture has always been the backbone of the Arkansas Valley economy, and for too long, we sort of took that for granted. However, the purchase and dry-up of agricultural land that began more than 40 years ago in southeastern Colorado continues.

In 2024, the city of Aurora purchased a large farming operation in Otero County in violation of the 2003 Intergovernmental Agreement with the Southeastern District. As one of those who helped negotiate that agreement, I find it offensive and unethical for Aurora to unilaterally take this action. The District has taken the first steps toward rectifying this betrayal of trust and arriving at a suitable remediation will remain a District priority.

All that being said, I still take pride in the District's key role of providing supplemental water for the Arkansas Valley. The District was instrumental in getting the Fryingpan-Arkansas Project built, and since 1972 has fulfilled its promise by bringing water across the Continental Divide. It's a generational project, and under new leadership, we'll continue to develop and protect our water resources.

A handwritten signature in blue ink that reads "Bill Long". The signature is fluid and cursive, written in a professional style.

Continued on next page

## Message from the Executive Director



Leann Noga became Executive Director of the Southeastern Colorado Water Conservancy District in March 2024. She worked at the District for 20 years prior to the Board's unanimous selection for the District's top staff position. She is committed to providing effective leadership, ethical standards and a shared vision for the District's Board, staff and stakeholders. She is a member of numerous state and national water associations. She holds a Master of Finance degree in Business Management and Administration from the University of Colorado. She and her husband Pat live in Avondale with their three children.



As Executive Director for the Southeastern Colorado Water Conservancy District for nearly one year, I am encouraged daily that the district is moving in a positive direction.

One of my primary goals is to build a culture of trust and respect within the District staff so that we can better meet the goals of the Board and provide the greatest benefit to our stakeholders. I try to lead by example and have emphasized strong communication, fairness and accountability.

In this year's Adopted Budget document, you will see a new District organizational structure that was implemented to provide a better understanding of the responsibilities of each department within the District. We are taking steps to update the personnel policies handbook, provide appropriate training, and evaluate performance. We will complete a salary and benefits survey to ensure that we remain a competitive employer and recruit highly qualified team members to provide the District with top-quality service.

I am truly grateful and I must express a special thank you to the highly valued employees who have continued working with the District. Their dedication, knowledge, experience and willingness to work as a team serve as a foundational pillar of the District. In 2025 we will be recruiting two additional positions in the engineering department. We will then be assessing responsibilities to determine if additional staffing is necessary in the future.

I am fortunate to have a full lineup of water experts on the Southeastern Board and rely heavily on them to make the best decisions for the District. This District is not short of big challenges, including the Arkansas Valley Conduit Project and the violation of the 2003 Intergovernmental Agreement by the City of Aurora. Working alongside the many water professionals on the Board, I am confident that this District will continue to be resilient and steadfast. Also, in 2025 we will review the District strategic plan to refine and develop strategic objectives to lead the District well into the future.

Finally, I would like to thank other Colorado water professionals and my friends at the Bureau of Reclamation for their support and guidance during this first year. Relationships are the most important thing in any walk of life, and I feel fortunate to have encountered so many wonderful water leaders with such valuable insight.

Look for positive results in 2025 as we continue this journey together.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Southeastern Colorado Water Conservancy District**

For the Fiscal Year Beginning

**January 01, 2024**

*Christopher P. Morill*

Executive Director

**Distinguished Budget Presentation**

The District has earned the Government Finance Officers Association Distinguished Budget Award for 13 consecutive years.

The award is the highest form of recognition in government budgeting, and represents a significant achievement. This award provides assurance that the District's annual budget serves as a policy document, a financial plan, an operating guide, and a communication device.

This award reflects the commitment of the Board and staff to meet the highest principles of government budgeting.





## Who we are...

### Committees

Board members serve on committees which evaluate issues prior to consideration by the entire Board.

**Executive:** Officers and chairs of other committees meet on major policy issues.

Chair: Bill Long

Vice-Chair: Curtis Mitchell

Members: Seth Clayton, Tom Goodwin, Alan Hamel, Kevin Karney, Andy Colosimo, Ann Nichols, Leann Noga

**Allocation & Storage:** Reviews allotment of Project water to be sold, eligibility policy, and related issues.

Chair: Andy Colosimo

Vice-Chair: Howard “Bub” Miller

Members: Justin DiSanti, Matt Heimerich, Tom Goodwin, Alan Hamel, Curtis Mitchell, Bill Long, Leann Noga

**Arkansas Valley Conduit:** Reviews AVC funding, planning and construction..

Chair: Kevin Karney

Vice-Chair: Howard “Bub” Miller

Members: Justin DiSanti, Matt Heimerich, Dallas May, Bill Long, Leann Noga

**Colorado River and Water Supply:** Reviews Western Slope technical, legal, and political issues related to the Fryingpan-Arkansas Project.

Chair: Tom Goodwin

Vice-Chair: Kevin Karney

Members: Seth Clayton, Pat Edelmann, Bill Long, Leann Noga

**Finance:** Looks at accounting, auditing, budgeting, and investing.

Chair: Ann Nichols

Vice-Chair: Kevin Karney

Members: Seth Clayton, Pat Edelmann, Greg Felt, Bill Long, Leann Noga

**Human Resources:** Sets employee policy, and reviews performance.

Chair: Alan Hamel

Vice-Chair: Ann Nichols

Members: Tom Goodwin, Dallas May, Bill Long, Leann Noga

**Resource & Engineering Planning:** Looks at engineering and legal issues affecting the District and Project.

Chair: Curtis Mitchell

Vice-Chair: Seth Clayton

Members: Andy Colosimo, Pat Edelmann, Tom Goodwin, Bill Long, Leann Noga



### Mission

**Water is essential for life. We exist to make life better by effectively developing, protecting, and managing water.**

### Vision

**As we strive to realize our vision of the future, all our actions and efforts will be guided by communication, consultation, and cooperation, focused in a direction of better accountability through modernization and integration across the District.**

### Core Values

**A commitment to honesty and integrity.**

**A promise of responsible and professional service and action.**

**A focus on fairness and equity.**



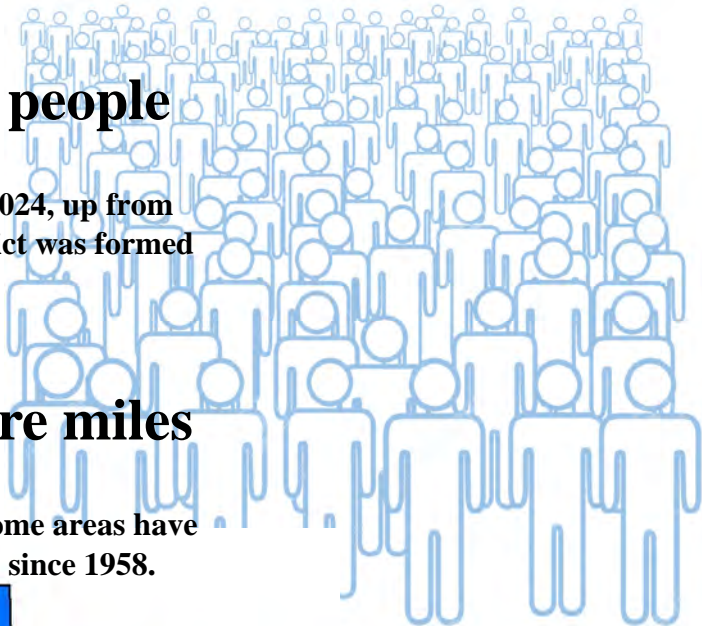
# By the Numbers...



The Fryingpan-Arkansas Project has provided supplemental water for the people of southeastern Colorado for more than 50 years. We should keep in mind the value of the Project and the South-eastern Colorado Water Conservancy District's role in administering and preserving the Project. These pages offer a quick reference to the scope of service provided by the District and the Project.

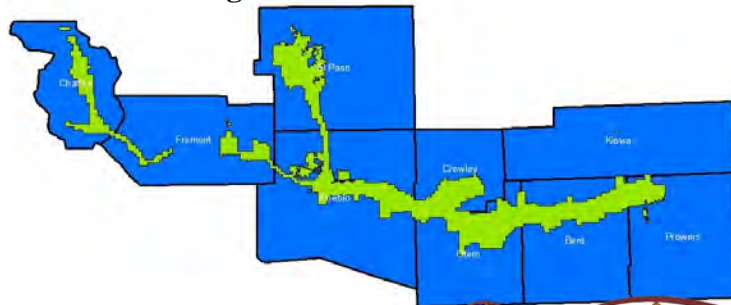
# 952,000 people

Population of the District in 2024, up from about 330,000 when the District was formed in 1958. (U.S. Census)



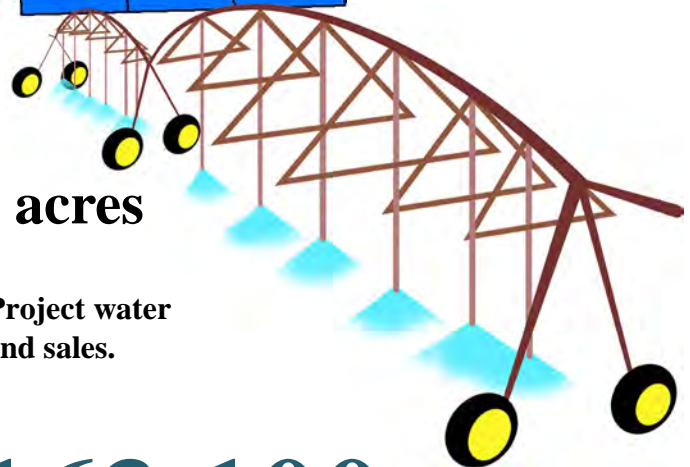
# 5,142 square miles

Area of the District in 2021. Some areas have been added through inclusions since 1958.



# 246,000 acres

Irrigated farmland receives Project water through District allocations and sales.



# 163,100 acre-feet

Amount of space reserved for Project M&I carry-over storage in Pueblo Reservoir.

# 121,545 acre-feet

10-year average for Project M&I carryover storage in Pueblo Reservoir.



## By the Numbers...

**69,200** acre-feet

Design yield of Project imports, based on historical flows.

**61,623** acre-feet

The 20-year average for Project imports.

**46,521** acre-feet

20-year average for allocations after deductions.

**17,481** acre-feet

The 20-year average for Municipal & Industrial allocations.

**29,040** acre-feet

The 20-year average for Irrigation allocations.

**10,025** acre-feet

The 20-year average for Return Flows

**118,606** acre-feet

System-wide total 20-year average for Winter water storage.

**43,274** acre-feet

20-year average for storage of Winter water in Pueblo Reservoir.

**7,685** acre-feet

This amount of space is contracted in 2025 on behalf of Enterprise stakeholders through the Excess Capacity Master Contract. The maximum amount of the contract is 29,938 acre-feet.

**\$46.15/acre-foot**

The rate to be paid in 2025 to Reclamation for Excess Capacity storage in Pueblo Reservoir.



# Southeastern Colorado Water Conservancy District Municipal Users

## Fry-Ark Principles

Municipal water gets priority under the Fryingpan-Arkansas Project Operating Principles. Project Allocation Principles provide the basis for dividing Project water among regions for municipalities:

**Fountain Valley Authority:** 25%

**Pueblo:** 10%

**East of Pueblo:** 12%

**West of Pueblo:** 4%



NPANIW receives 3.59 percent, which is further divided as follows:

**Arkansas Valley Conduit (future):** 2.18

**Fountain Valley Authority:** 0.48%

**West of Pueblo:** 0.27%

**Pueblo West Metro District:** 0.34%

**Manitou Springs:** 0.35%.

The population within the Southeastern Colorado Water Conservancy District has grown from about 330,000 when the District was formed to roughly 952,000 today. By the year 2030, the population is expected to be 1.3 million.

The District provides a supplemental supply of water for all of the cities within its boundaries, as well as domestic water for unincorporated areas.

Allocation Principles reserve 51 percent of the water for municipal use.

In 2007, the Board passed a resolution to allocate water from agricultural lands permanently dried up by water transfers to municipal use.

This new supply of municipal water, given the ungainly title Not Previously Allocated Non-Irrigation Water (NPANIW) totals 3.59 percent of diversions, and is allocated along proportional lines.

The NPANIW allocation assisted in the shift of demand as municipalities began requesting their full amount of Project water.

Delivery of Project water varies, depending on municipal needs and availability of storage.

Since 1972, 701,167 acre-feet of water have been delivered for municipal use, an average of 13,500 acre-feet annually.



## Fountain Valley Authority

- Colorado Springs
- Fountain
- Security
- Stratmoor Hills
- Widefield

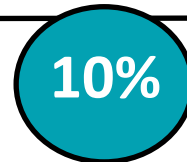


## East of Pueblo

- |   |                      |                   |
|---|----------------------|-------------------|
| 96 Pipeline Co.                               | Fowler               |                   |
| Avondale                                      | Hasty                |                   |
| Arkansas Ground-water & Reservoir Association | Hilltop              |                   |
| Beehive Water                                 | Holbrook Center      | Patterson Valley  |
| Bent's Fort Co.                               | Homestead            | Riverside         |
| Boone   | La Junta             | Rocky Ford        |
| Cheraw  | Lamar                | St. Charles Mesa  |
| Crowley County                                | Las Animas           | South Swink       |
| Water Assoc.                                  | Manzanola            | Southside         |
| Crowley                                       | May Valley           | Sugar City        |
| Eads  | McClave              | Swink             |
| East End                                      | Newdale-Grand Valley | Valley            |
| Eureka  | North Holbrook       | Vroman            |
| Fayette                                       | Olney Springs        | West Grand Valley |
|   | Ordway               | West Holbrook     |
|   |                      | Wiley             |

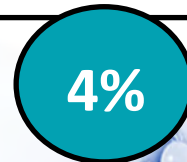


## Pueblo Water



## West of Pueblo

- |                     |   |
|---------------------|---|
| Acres of Ireland    | Penrose                                   |
| Buena Vista         | Salida                                    |
| Canon City          | Upper Arkansas Water Conservancy District |
| Florence            |   |
| Fremont County      |   |
| Meadow Lake Estates |   |
| Park Center         |   |



Region	Initial Delivery	Total	Average
Fountain Valley	1972	448,800 af	8,468 af
Pueblo Water	2002	46,711 af	2,030 af
East of Pueblo	1972	162,828 af	3,072 af
West of Pueblo	1980	40,865 af	908 af
Pueblo West	2007	1,847 af	103 af
Manitou Springs	2003	2,403 af	109 af

Totals through 2024; includes years when no water was taken

# Southeastern Colorado Water Conservancy District Irrigation Users

## Ag Water

### Irrigation Companies

- Bannister Ditch
- Beaver Park Water
- Bessemer Irrigation
- Cactus Ditch
- Canon City & Oil Creek Ditch
- Canon Heights
- Catlin Canal
- Cherry Creek Farms
- Classon Ditch
- Collier Ditch
- Colorado Canal
- DeWeese Dye
- Ewing Koppe Ditch
- Excelsior Irrigating
- Fort Lyon Canal
- Garden Park & Terry Ditch
- Helena Ditch
- Herman Klinkerman
- Highline Canal
- Holbrook Mutual
- Las Animas Consolidated
- Listen & Love
- Michigan Ditch
- Morrison & Riverside
- Otero Ditch
- Oxford Farmers Ditch
- Potter Ditch
- Reed Seep Ditch
- Riverside Dairy
- Saylor-Knowles Seep Ditch
- Steele Ditches
- Sunnyside Park
- Talcott & Cotton
- Titsworth Ditch
- Tom Wanless Ditch
- West Maysville Ditch
- Wood Valley Ditch

45.41%



Fryingpan-Arkansas Project water for agricultural use can be delivered to irrigation companies, but not individual farmers.

Since 1972, about 1.74 million acre-feet of Project water has been provided to irrigators, about 33,000 acre-feet per year. This includes the sale of Return Flows.

Although the Allocation Principles designate less than half of Project water to irrigation use, about 71 percent has gone to agriculture since deliveries began in 1972.

Part of the reason for this has been the lack of need for water by cities in some years, and in recent years, full accounts in Project storage that prevent further allocations.

Irrigation companies generally have requested more water than has been available. In most years, there has not been sufficient water to fill all of the requests.

Changes in state laws and policies have also increased the demand for agricultural Return Flows.

In 1996, new well augmentation rules related to the Arkansas River Compact between Kansas and Colorado required farmers to measure or otherwise account for pumped water usage. Project water became an important source.

Similar rules for surface irrigation improvements were put in force in 2010, creating more need for Return Flows.

The District allows irrigation users to take a first right of refusal on return flows generated by Project water, applied equitably on a farm-unit basis.

A pilot program in 2023 allowed storage of Fry-Ark Project Irrigation allocations for more than one year if space is available.

### Well Associations

- Arkansas Groundwater and Reservoir Association
- Lower Arkansas Groundwater Users Association



2025 Water Sales and Storage Rates	Rate and Surcharge (\$/ac-ft)		
	Total Charge	WAE Rate	WAE Surcharge
<b>Project Water</b>			
Project Water First Use (60% Consumed)	<b>\$13.14</b>	\$ 13.14	\$ -
Project Water Full Use (100% Consumed)	<b>\$21.90</b>	\$ 21.90	\$ -
Project Water Return Flow (100% Consumed)	<b>\$21.90</b>	\$ 21.90	\$ -
<b>Storage</b>			
Carryover Project Water	<b>\$4.52</b>	\$ -	\$ 4.52
Winter Water	<b>\$4.52</b>	\$ 2.80	\$ 1.72
Excess Capacity In District	<b>\$4.52</b>	\$ -	\$ 4.52
Excess Capacity Out of District	<b>\$10.00</b>	\$ -	\$ 10.00
Excess Capacity Aurora	<b>\$10.00</b>	\$ -	\$ 10.00

# Southeastern Colorado Water Conservancy District Governance

BOARD OF DIRECTORS	
COUNTY	SEATS
Bent	1
Chaffee	1
Crowley	1
El Paso	5
Fremont	1
Kiowa-Prowers	1
Otero	1
Pueblo	3
At-large	1

**There are 15 Board members who are appointed for four-year terms by District Court judges. Five members are appointed annually in three out of every four years. Six appointments are scheduled to occur in 2025 due to a vacancy.**

⇒ **1958-1985**

**Two seats were appointed per county, except for one seat shared by Prowers and Kiowa Counties.**

⇒ **1985**

**Colorado Springs Utilities and Pueblo Water petitioned the court to appoint board seats according to population. El Paso County had five seats, Pueblo County three seats, and others one seat. Prowers and Kiowa still shared one seat.**

⇒ **1988**

**An at-large seat was created, and may be filled from any of the nine counties.**

## Powers of the Southeastern District under Colorado law

District boundaries include parts of nine counties, each of which has incorporated cities, water districts or companies, and irrigated agriculture.

Under Colorado law (CRS 37-45-118), the District has the following powers:

- ⇒ To hold and enjoy water, waterworks, water rights, and sources of water supply, and any and all real and personal property.
- ⇒ To sell, lease, encumber, alien, or otherwise dispose of water, waterworks, water rights, and sources of supply of water for use within the District.
- ⇒ To acquire, construct, operate, control, and use any and all works, facilities, and means necessary or convenient to the exercise of its power.
- ⇒ To contract with the government of the United States or any agency thereof for the construction, preservation, operation, and maintenance of tunnels, reservoirs, regulating basins, diversion canals and works, dams, power plants, and all necessary works incident thereto and to acquire perpetual rights to the use of water from such works and to sell and dispose of perpetual rights to the use of water from such works to persons and corporations, public, and private.
- ⇒ To enter into contracts, employ and retain personal services; to create, establish, and maintain such offices and positions as shall be necessary and convenient for the transaction of the business of the District; and to elect, appoint, and employ such officers, attorneys, agents, and employees therefore as found by the Board to be necessary and convenient.
- ⇒ To invest or deposit any surplus money in the District treasury, including such money as may be in any sinking or escrow fund established for the purpose of providing for the payment of the principal of or interest on any contract or bonded or other indebtedness, or for any other purpose, not required for the immediate necessities of the District.
- ⇒ To participate in the formulation and implementation of nonpoint source water pollution control programs related to agricultural practices in order to implement programs required or authorized under federal and state law.
- ⇒ Nothing shall be construed to grant to the District or Board the power to generate, distribute, sell, or contract to sell electric energy except for the operation of the works and facilities of the District and except for wholesale sales of electric energy which may be made both within and without the boundaries of the District or subdistrict.

## District ad valorem, specific ownership tax collections

State law also allowed the District to collect 0.5 mills in property taxes prior to construction of the Fryingpan-Arkansas Project, and 1 mill when repayment began. Up to 1.5 mills could be charged if payments were in default.

The Board of Directors chose to assess a 0.4 mill levy until the District signed a Repayment Contract with the Bureau of Reclamation in 1982. Changes in the Colorado Constitution (Gallagher Amendment, 1982; Taxpayer’s Bill of Rights, 1992) limit the amount that can be collected under the District’s mill levy.

The District’s mill levy in 2025 is 0.747 mills, which is divided into three parts.

These are:

- 0.712 mills for Contract repayment and operation, maintenance and replacement or

OM&R (reflects a one-time reduction of 0.188 mills);

- 0.033 mills for District administration (reflects a one-time reduction of 0.002 mills); and
- 0.002 mills for refunds and abatements.

The District, or Government Activity, also receives revenue from Specific Ownership taxes, interest on investments, interfund reimbursements, and other sources.

*Funding is fully described in the Financial Planning section.*



# Southeastern Colorado Water Conservancy District Governance




## HISTORIC DOCUMENTS

The governance of the District is tied to several historic agreements and documents developed before and during the construction of the Fryingpan-Arkansas Project (Project). One of the major purposes of the District has always been to act on behalf of its participants in southern Colorado in matters regarding Fryingpan-Arkansas Project construction, operation, and activities.



### Federal historic documents:

- ◆ **House Document 187, 1953:** This planning document laid out the scope of the Project and was included in subsequent legislation. 
- ◆ **Fryingpan-Arkansas Act (Public Law 87-590), 1962:** Signed into law in Pueblo by President John F. Kennedy, the act described a system to supply supplemental water to municipal, industrial, and agricultural users in the Arkansas River basin. Hydroelectric power, as well as recreational and environmental benefits to the people of the United States were also mandated. The Fountain Valley Conduit and Arkansas Valley Conduit were both included as features of the Project.
- ◆ **Repayment Contract with the U.S. Bureau of Reclamation, 1965, amended 1981:** This contract places certain requirements on the District, including setting aside 0.9 mills in property tax to repay Project costs, interest, and maintenance, operation and replacement of Project features.
- ◆ **Reclamation Reform Act of 1982:** Eligible acres for agricultural allocations are defined.
- ◆ **Authorization of the Arkansas Valley Conduit (Public Law 111-11), 2009:** This law allows the use of miscellaneous revenues to pay for parts of the Project not yet funded, including the South Outlet at Pueblo Dam, Ruedi Reservoir, Fountain Valley Conduit, and Arkansas Valley Conduit.
- ◆ **Conversion of Repayment Contract, 2021:** The Repayment Contract was converted to allow the Fry-Ark Project to continue in perpetuity, with repayment in 2031.

### Statewide historic documents:


- ◆ **Colorado Water Conservation Act, 1937:** The conservation act paved the path for formation of the District in 1958. It was amended in 1991.
- ◆ **Division 2 and Division 5 water rights decrees:** Legal vigilance is maintained for water rights held by the District in both the Arkansas River and Upper Colorado River basins.
- ◆ **Fryingpan-Arkansas Project Operating Principles, 1961:** The Operating Principles are an agreement among the District, the Colorado River Conservation District, the Southwestern Colo-

rado Conservation District, and the Colorado Water Conservation Board that limit the amount of water that can be diverted annually and over a 34-year period.




- ◆ **“10,825 Agreement” to support Programmatic Biological Opinion for Colorado River endangered species, 2010:** The District and other Front Range water providers who draw water from the Colorado River basin reached an agreement to supply half of the 10,825 acre-feet of water needed to maintain flows for four endangered fish species.

### Agreements and decrees:

- ◆ **Allocation Principles Decree, 1979:** These principles reserve 51 percent of water for municipal use, and further divide water among regions.
- ◆ **Winter Water Court Decree, 1987:** Under the decree, the District administers a program that allows agricultural users to store non-Project water during winter months.
- ◆ **Upper Arkansas Voluntary Flow Management Program, 1991:** The voluntary program now is operated under five-year plans as described in a 2004 court decree.
- ◆ **Aurora Inter-governmental Agreement, 2003:** Allows excess capacity storage for Aurora in Project facilities in exchange for compensation to the District over a 40-year period. 
- ◆ **Six-party Intergovernmental Agreement, 2004:** Resolves issues among Pueblo, Pueblo Water, Colorado Springs Utilities, Fountain, Aurora, and the District, while preserving minimum flows in the Arkansas River through Pueblo.

### Board policies:

- ◆ **Allocation Policy (revised 2022):** The policy clarifies how the Allocation Principles are applied in annual allocations of Project water. 
- ◆ **Water & Storage Rates and Surcharges:** Water and storage rates and surcharges are set by the Board annually.
- ◆ **Return Flow Policy, 2004:** This policy determines how Return Flows from Project water (from diversions that are not fully consumed) are accounted for and sold. The policy was revised in 2022 to clarify how first right of refusal is applied for Irrigation Water.
- ◆ **Not Previously Allocated Non Irrigation Water Policy, 2007:** This policy allocates the sale of water from lands that were once irrigated, but can no longer receive water under new court decrees. The water can only be used for municipal and industrial purposes.

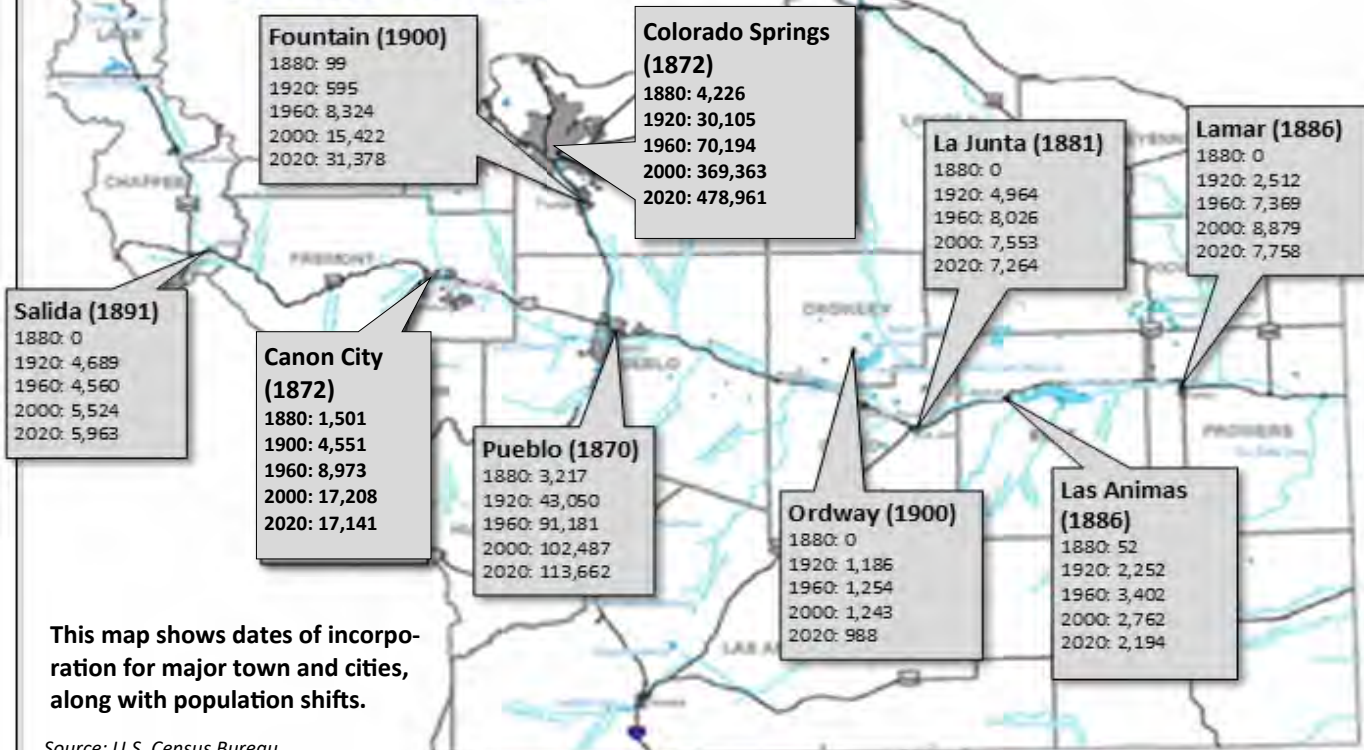
# Settling the Arkansas Valley

## A HARD LAND TO TAME

European occupancy of the Arkansas River basin began with Spanish exploration in the 1600s, and French and Spanish settlements in the 1700s. The Santa Fe trail opened the land to the United States in the early 1800s, and railroads brought more people in the late 1880s. By the early 1900s, there were incorporated towns and cities throughout the entire basin.



## Arkansas River Basin



This map shows dates of incorporation for major town and cities, along with population shifts.

Source: U.S. Census Bureau



## IRRIGATION WAS THE ANSWER

As the population grew, the need for crops increased. However, water was often scarce in a land once termed “the Great American Desert.” Irrigation systems formed to take water to surrounding fertile farmlands.



# Living in a Variable Climate

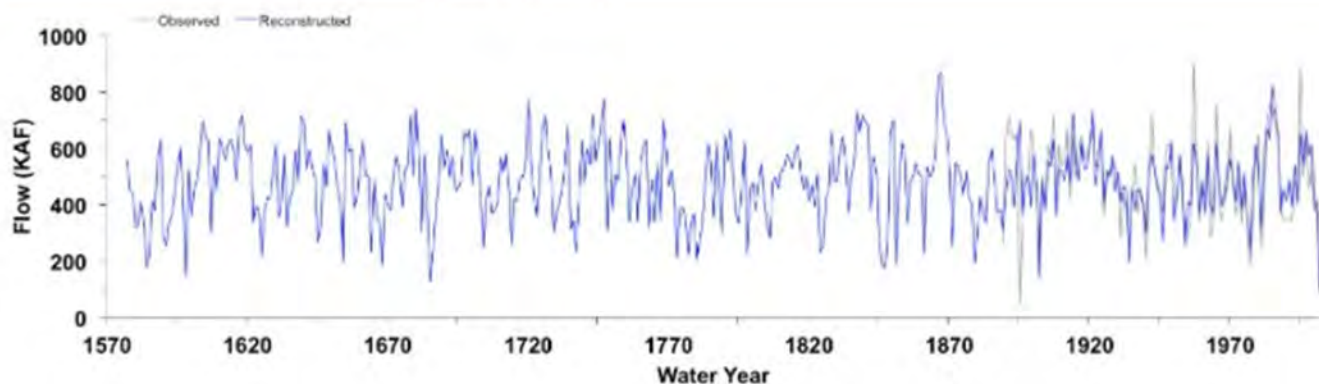


## THE THREAT FROM FLOODING

Western settlements typically began along waterways, where cities or towns could draw their water supplies most easily. The early citizens of Pueblo knew that the Arkansas River and Fountain Creek were prone to flooding, but nothing had prepared them for the great flood of June 3, 1921. Floodwaters were 15 feet in some places, 1,500 people died, and \$20 million in damages were reported. The U.S. Corps of Army Engineers moved the river, built a 3-mile levee, and constructed a retention dam to protect the city.

## THE RISK OF DROUGHT

The Dust Bowl of the 1930s underscored the uncertainty of water in the Arkansas River basin. Farms that depended on irrigation to feed the nearby cities were taxed. In the midst of the Great Depression, farmers in Crowley County built the Twin Lakes Tunnel near Independence Pass to increase their water supply — a template for transmountain diversions.



An estimate of annual flows in the Arkansas River near Canon City from 1570-2002 is determined from tree-ring data, and illustrates the variability of water availability in the Arkansas River basin. The blue line is the reconstructed flow for the entire period, while the light gray line represents observed measurements. The impact of both irrigation depletions and additional water imported into the basin can be seen by the difference in the 1900s with more extreme wet and dry years.



# Southeastern Colorado Water Conservancy District History

By the mid-1940s, there were already a handful of water projects that brought water over the Continental Divide, but in the post-war era, dreams were big. The Fryingpan-Arkansas Project (Project) would bring billions of gallons of new water to the Arkansas River basin through a diversion high in the watershed.

The task was to convince skeptical communities on the western slope of Colorado that they would not be harmed by the project, and to secure statewide agreement to take the Project to Congress. The Water Development Association of Southeastern Colorado, which included business leaders, irrigators, cities and chambers of commerce from throughout the basin, formed in 1946 to take on that task.



Water Development Association members traveled to Washington D.C. to promote the Project.



## A GOLDEN FUTURE

Local leaders from the cities and farm communities alike visited Washington D.C. often to promote the Fryingpan-Arkansas Project. One successful idea was to sell golden frying pans to pay for the trips and build support.



Charles Boustead, President of the Water Development Association and first General Manager of the Southeastern District, and a posse of mule skinnners display golden frying pans.



# Southeastern Colorado Water Conservancy District History

The Water Development Association of Colorado worked for more than a decade to form a district to manage the state and local interests of the Fryingpan-Arkansas Project.

Petitions were submitted to Pueblo District Court, and on April 29, 1958, the Southeastern Colorado Water Conservancy District (District) was formed. The District boundaries were drawn so that those who would receive the benefits would pay a property tax to repay and operate the Project.

The District is responsible for repayment of the local benefits of the Project, which were calculated to be \$134 million in 1982, over a 50-year period.

The District also contributes payments for the operation, maintenance and replacement of the Project.



## HISTORIC MILESTONES

The Board of the Southeastern Colorado Water Conservancy District has always marked the historic milestones of the Fryingpan-Arkansas Project, such as the Board tour of the nearly completed Pueblo Reservoir (above) in 1973, and the opening of Boustead Tunnel in 1972 (below, with Sid Nichols, left, and Selby Young, the first two Presidents of the Board).



SOUTHEASTERN COLORADO  
WATER CONSERVANCY  
DISTRICT



# Fryingpan-Arkansas Project History



*“To many Members of the Congress, to many Americans, the words Fryingpan-Arkansas must, of necessity, be a name which is taken on faith. But when they come here to this State and see how vitally important it is, not just to this State but to the West, to the United States, then they realize how important it is that all the people of the country support this project which belongs to all the people of the country.”*

—President John F. Kennedy, in Pueblo for signing of the Fryingpan-Arkansas Act, August 17, 1962



## THE WORK BEGINS

Construction of the Fryingpan-Arkansas Project blasted off in 1964, when top state and federal officials gathered at the site of Ruedi Reservoir to ignite some strategically placed explosives on the hillside behind them. The Project was substantially complete in 1981, although some parts, such as the Fountain Valley Pipeline and Pueblo Fish Hatchery, would be completed in the following decade. The Arkansas Valley Conduit is the final remaining un-built feature of the Project.

## RUGGED TERRAIN

Many Project features were build in high-country locations difficult to reach. This work crew is working on the expansion of Sugar Loaf Dam at Turquoise Reservoir in 1967.



# Fryingpan-Arkansas Project History

The Fryingpan-Arkansas Project cost \$498 million to build, but its benefits are evident as the Project nears its 60th year. After it was completed, the Bureau of Reclamation assigned costs to the benefits. The District will finish paying its share in 2031.

### Fry-Ark Project Costs

- ◇ **Construction:** \$498 million
- ◇ **Interest During Construction:** \$87 million
- ◇ **Total:** \$585 million

### Fry-Ark Repayment

- ◇ **SECWCD Municipal and Industrial:** \$58 million
- ◇ **SECWCD Agricultural:** \$76 million.
- ◇ **Fountain Valley Conduit:** \$65 million
- ◇ **Power generation:** \$147 million.
- ◇ **Federal benefits:** \$237 million



### **A LANDSCAPE CHANGED**

The construction of tunnels, conduits, diversions, and dams to move and store water provides a cushion against drought and protection from floods in the Arkansas River basin. Visionary leaders from four generations earlier created a more sustainable future for those who followed. Future generations will find it hard to imagine a time when Pueblo Reservoir was not the most impressive landmark in the basin.



# Fryingpan-Arkansas Project Features

Authorized in 1962, the Fry-Ark Project was built to bring water from the Colorado River basin into the Arkansas River basin.

The need for supplemental water is related to the over-appropriation of the Arkansas River. Runoff normally peaks in June, but the late summer months, August and September are often dry. The solution was to store high flows for use later in the season.

More storage also allowed cities within the basin to grow.

The Fryingpan-Arkansas Project is the largest importer of water into the Arkansas River basin.



Pueblo Reservoir

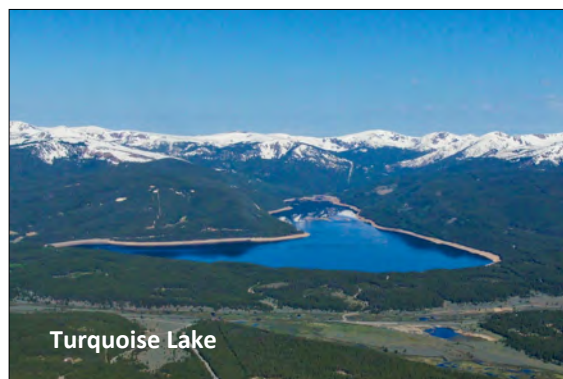
**Elements of the Fryingpan-Arkansas Project**

Reservoirs	Capacity
Ruedi Reservoir	102,369 AF
Turquoise Lake	129,432 AF
Mount Elbert Forebay	11,530 AF
Twin Lakes	140,339 AF
Pueblo Reservoir	338,374 AF

Conduits, Tunnels	Length
Southside Collection	14.2 miles
Northside Collection	11.3 miles
Boustead Tunnel	5.4 miles
Mount Elbert Conduit	10.5 miles
Fountain Valley Conduit	45.5 miles

**Other Features**

- Mount Elbert Power Plant, 200 megawatts
- Pueblo Fish Hatchery
- South Outlet Pueblo Dam
- North Outlet Pueblo Dam



Turquoise Lake



Boustead Tunnel



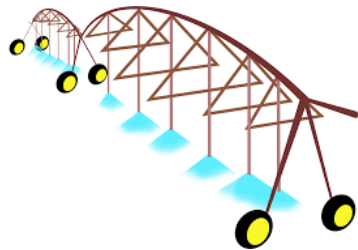
Ruedi Reservoir



Twin Lakes

# Fryingpan-Arkansas Project Purposes

The Southeastern Colorado Water Conservancy District was formed before the Fryingpan-Arkansas Project with the primary goal of making the Project a reality. The Project had been on the drawing board for nearly two decades before it was approved by Congress in 1962. The needs of the Arkansas River basin are still incorporated into the purpose of the modern-day project.



- ◆ Annual allocation of supplemental water for agricultural and municipal use.



- ◆ Analysis of fiscal policies to ensure adequate funding for the Project.



- ◆ Protecting District water rights.
- ◆ Completion of the Arkansas Valley Conduit, an original purpose of the Project that was not completed because of costs.
- ◆ Flood Control at Pueblo Reservoir.

- ◆ Development of Project features to ensure the economic viability and sustainability of the District, including hydroelectric power generation developed at Pueblo Dam.

- ◆ Development of storage planning and contracts to mitigate extreme drought.



- ◆ Allocation of water strategies for wet, dry, and average years.

- ◆ Development and reliability of the system including analysis of the operations, maintenance, and replacement of outdated or non-operational features.

- ◆ Improving features of the Project Collection System for maximum yield.

- ◆ Providing redundancy of service at Pueblo Dam with an interconnection between the North and South Outlets.

- ◆ Assuring the safety of dams within the Project.



- ◆ Fully utilizing excess capacity at Pueblo Reservoir for the benefit of stakeholders, for both municipal and irrigation purposes.

- ◆ Ensuring water storage potential by construction of reservoirs and recovery of storage lost to sedimentation.



- ◆ Participation in the preservation and conservation of southeastern Colorado's water resources.

- ◆ Providing water leadership to the District stakeholders of the Fryingpan-Arkansas Project and to the State of Colorado.

# Fryingpan-Arkansas Project Federal Revenue

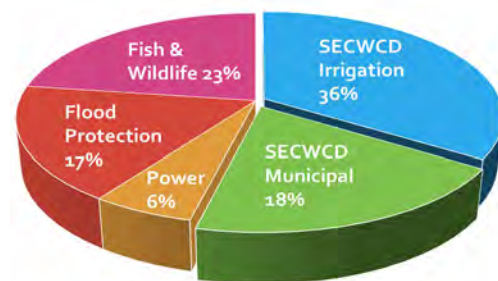
In 2021, the District and the Bureau of Reclamation signed a converted contract, which extends the operation of the Fryingpan-Arkansas Project in perpetuity. Under the terms of the new contract, the District's share of the debt will be paid off at the end of 2031. The District will continue to pay its share of operation, maintenance and replacement (OM&R) for the Fry-Ark Project.

When the Fryingpan-Arkansas Project was substantially completed in 1981, costs were assigned according to the benefits of the Project to various purposes.

The Final Cost Allocation assigns repayment costs for each purpose of the Project, and those are reflected in the Operation, Maintenance & Replacement (OM&R) cost-share for each feature (see graph at right). The District's obligation was \$134.8 million of the total \$585 million.

The items shown in the accompanying tables (below) do not appear in the District budget each year, but contribute to the annual Project operations.

The District pays about \$2 million annually toward routine facility operations, as well as a portion of facility maintenance and rehabilitation.



**Fryingpan-Arkansas Project costs as apportioned in the Final Cost Allocation in 1981. Power, Fish & Wildlife, and Flood Protection costs are paid by the federal government, with reimbursement through various "firm contracts." The District pays about 54 percent of the annual OM&R on the Project.**



## Fryingpan-Arkansas Project Federal Allocations

<b>Federal Budget Allotments</b>	<b>FY 24</b>	<b>FY 25*</b>
Water & Energy Management & Development	\$ 27,000	\$ 28,000
Land Management & Development	\$ 16,000	\$ 25,000
Fish & Wildlife Management & Development	\$ 33,000	\$ 32,000
Facility Operations	\$ 8,420,000	\$ 8,293,000
Facility Maintenance & Rehabilitation	\$ 1,967,000	\$ 63,000
<b>Total Reclamation Allotment</b>	<b>\$10,463,000</b>	<b>\$ 8,441,000</b>

Source: FY2025 Bureau of Reclamation Budget Justification

\*Pending congressional action





# Fryingpan-Arkansas Project Economic Impact

The Fryingpan-Arkansas Project is an economic engine, and its true value has not been fully quantified.

However there have been numerous studies about the value of water in Colorado, and the Project's multiple purposes should be broken into component parts for analysis.

Shown on this page is an estimate of value added because of the Project in key areas.



## Municipal Water

**Water Sales: \$420 million/year**

Municipal water sales from the Fryingpan-Arkansas Project average 13,300 acre-feet annually. According to "Water and the Colorado Economy" by Summit Economics (2009), the types of municipal sales of Project water would average \$31,500 per acre-foot.

**Water Storage: \$600 million/year**

About 60,000 acre-feet of non-Project water are stored in non-Project, excess-capacity accounts in Pueblo Reservoir each year. The cost of building new storage would cost at least \$10,000 per acre-foot, according to recent estimates in the Arkansas River basin.

## Agricultural Water

**Water Sales: \$88.5 million/year**

Agricultural sales of Project water, including Return Flows, and Winter Water stored in Pueblo Reservoir have averaged 88,500 acre-feet each year for the past 50 years. The Summit Economics 2009 report placed the value at about \$1,000 per acre-foot for eastern Colorado, which receives the bulk of allocations.



## Recreation Water

**Lake Pueblo State Park: \$100 million/year**

The park was formed in 1975, soon after Pueblo Dam was completed. About 2 million visitors come to the park each year for boating, fishing,

wildlife viewing, hiking, biking, swimming and other activities. A 2009 study by Colorado State Parks quantified the benefits.

**Arkansas Headwaters Recreation Area:**

**\$60 million/year**

Timing of flows under the Voluntary Flow Management Program has enhanced rafting and fishing on the Arkansas River. The value was calculated by the Arkansas River Outfitters Association in 2015.



**Lake County: \$2 million/year**

A 2005 study by ERO Resources for the Southeastern District showed recreation receipts from Twin Lakes and Turquoise Lake totaled about \$2 million.

**Ruedi Reservoir: \$3.8 million/year**

Water stored in Ruedi Reservoir and the timing of flows on the Fryingpan River added about \$3.8 million for the local economy, according to a 2015 study by the Roaring Fork Conservancy.

## Water Quality

**USGS Studies: \$200,000/year**

Stream gauges funded by the District in a cooperative program with the U.S. Geological Survey require \$200,000 in funding, but are part of an invaluable network that benefits all water users.



## Flood Control

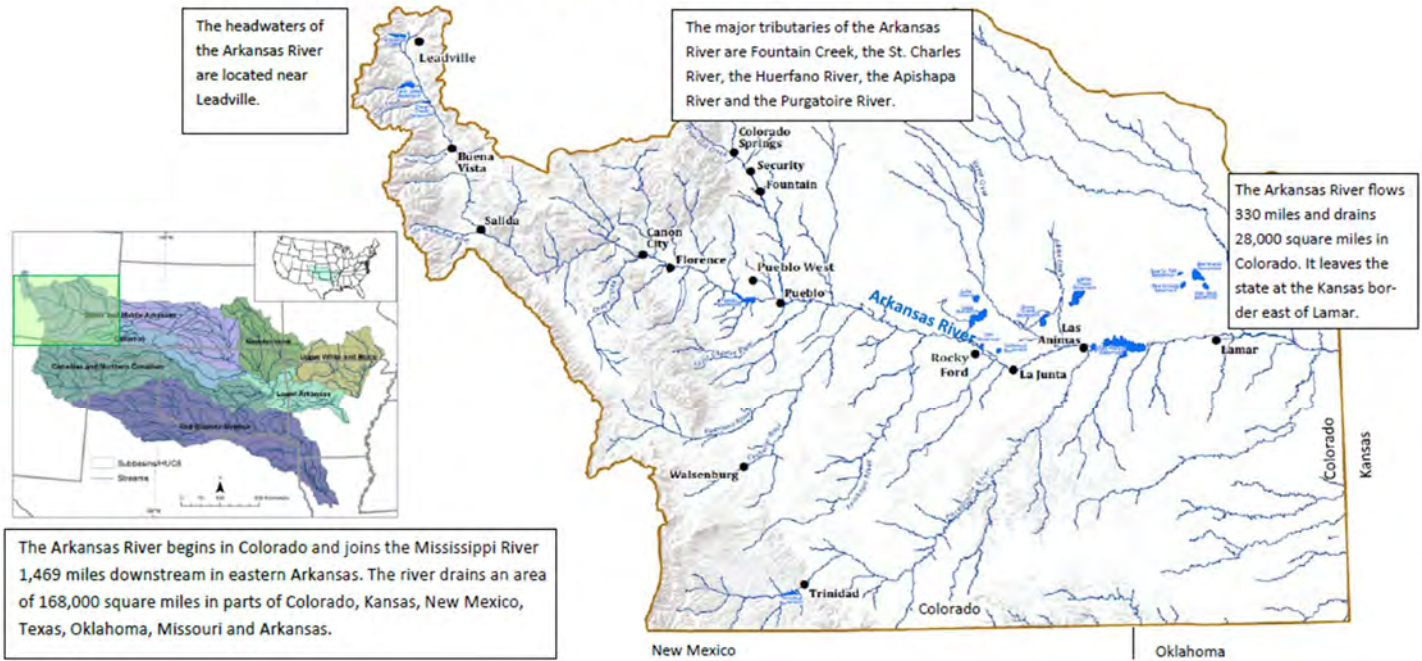
**Pueblo Dam: \$38.2 million (1976-2024)**

**Ruedi Dam: \$19.8 million (1983-2024)**

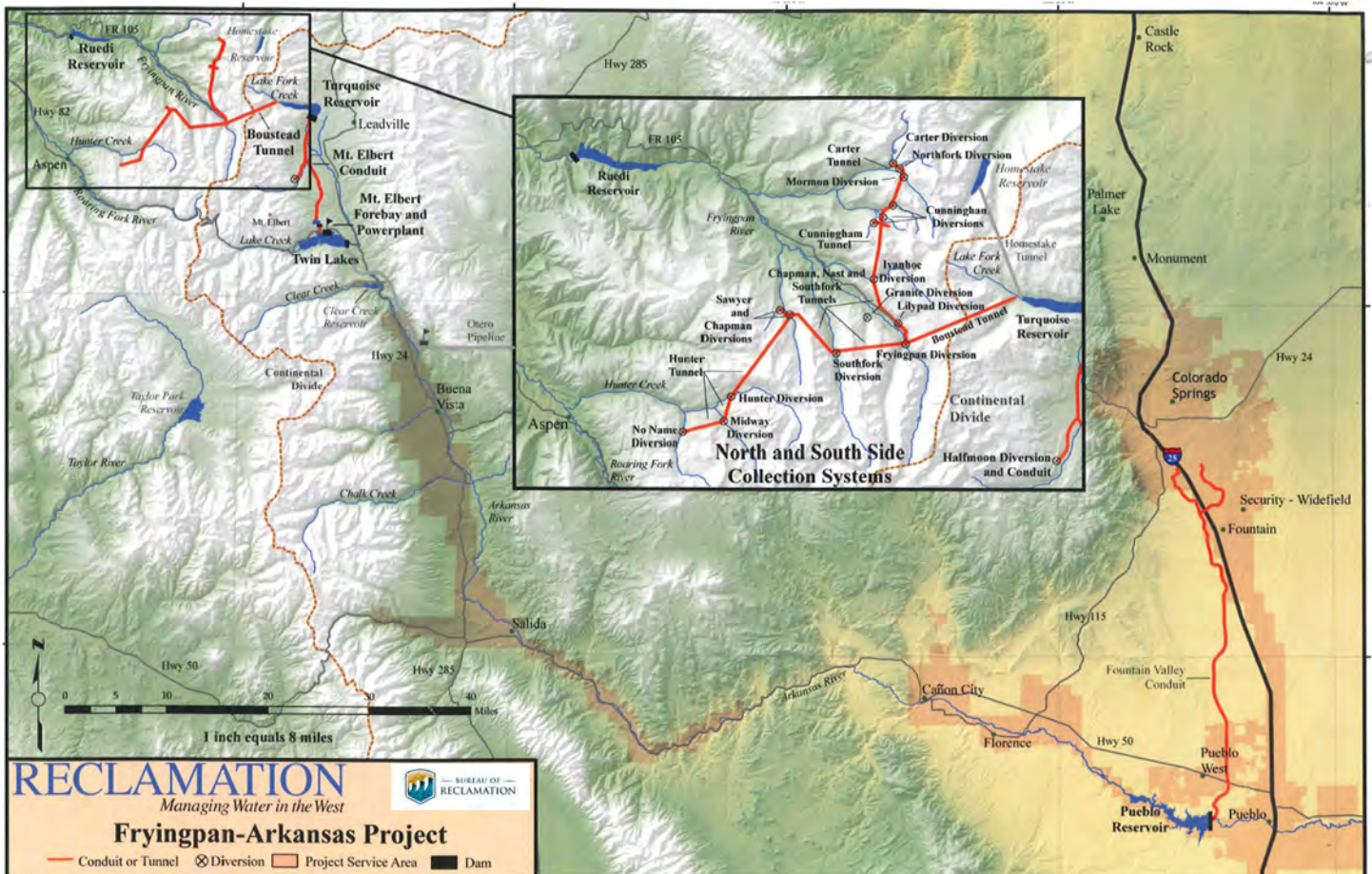
The Bureau of Reclamation annually calculates flood control benefits of the Project.

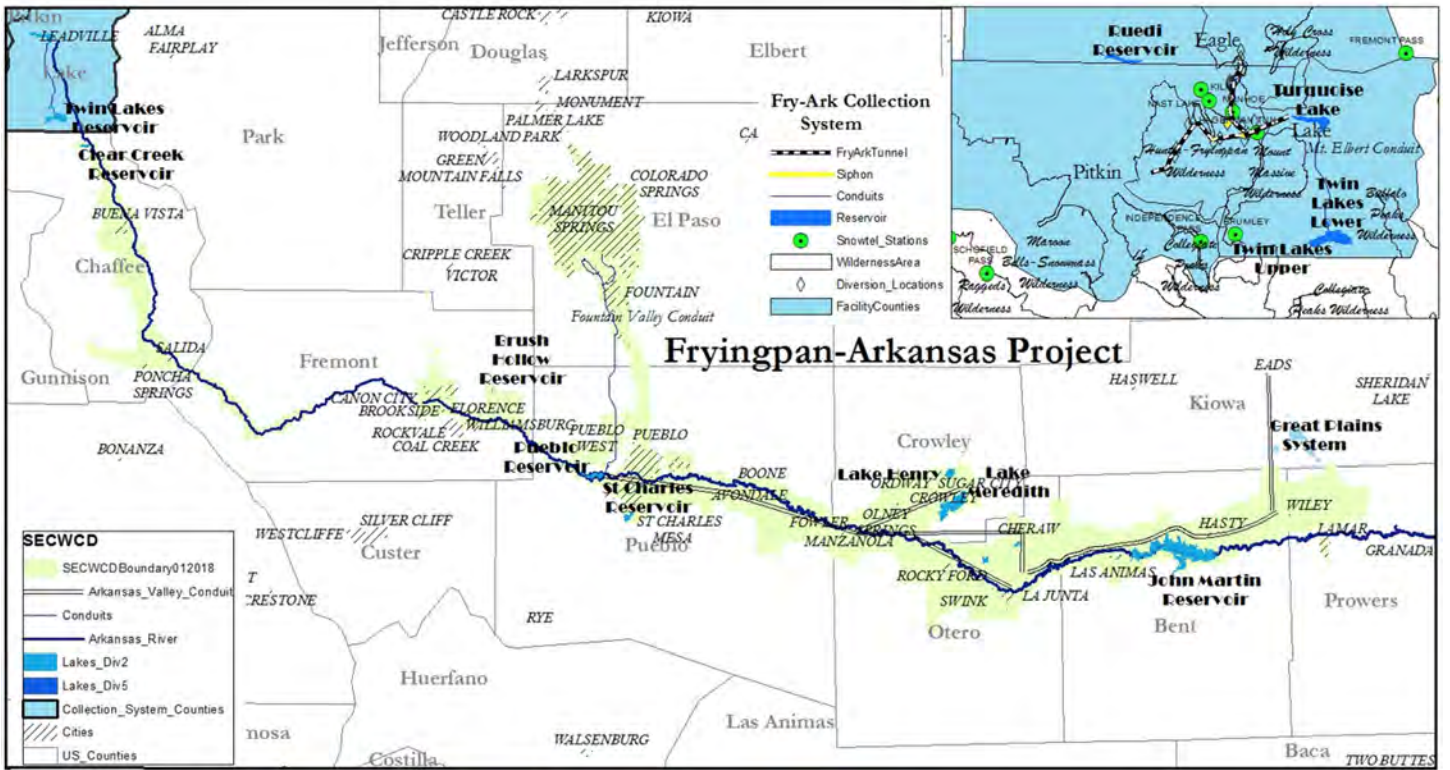


# The Arkansas River Basin



# The Fryingpan Arkansas Project







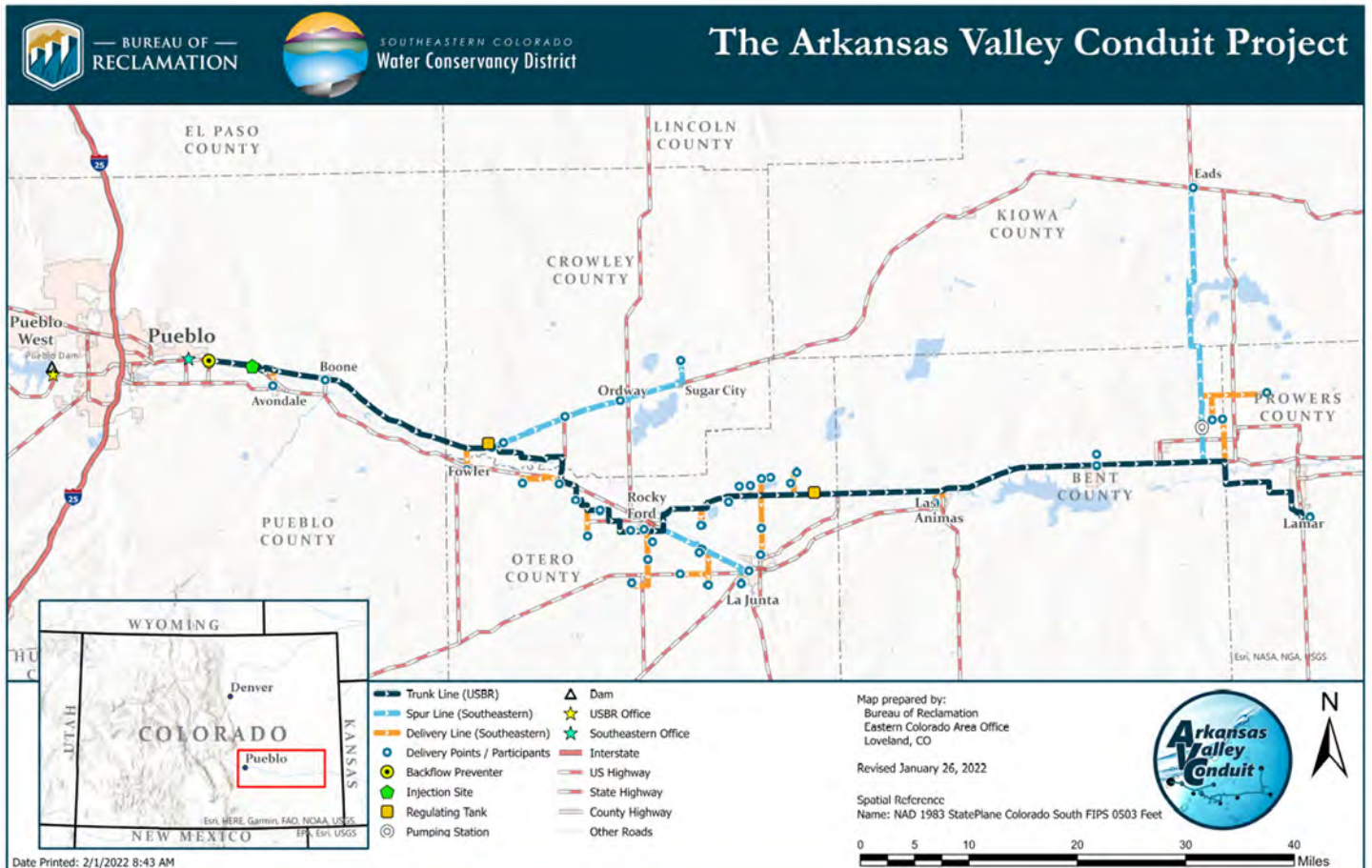
BUREAU OF RECLAMATION



**Southeastern Colorado  
Water Conservancy District**  
31717 United Avenue Pueblo CO 81001



Above, map of the Fryingpan-Arkansas Project with SECWCD boundaries highlighted. Below, map of the AVC Project.



# SECWCD County Snapshots

Parts of nine counties are included in the Southeastern Colorado Water Conservancy District.

Each county brings its own unique history and set of challenges when it comes to water use and delivery. Counties range from the rural to urban, with varying demographics.

The following pages are a summary of the nine counties located in the District. The county profiles are updated annually for budgeting purposes.

This year's budget presentation features scenic photos related to water.

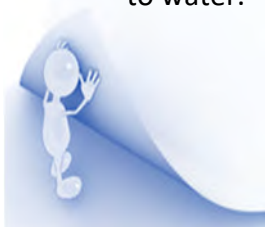


A PHOTO TOUR OF THE VARIOUS SCENERY OF THE COUNTIES OF THE SOUTHEASTERN COLORADO WATER CONSERVANCY DISTRICT IS FEATURED IN THIS YEAR'S REVIEW.

Arkansas River (SECWCD)

- ◇ [\*\*Bent County\*\*](#)
- ◇ [\*\*Chaffee County\*\*](#)
- ◇ [\*\*Crowley County\*\*](#)
- ◇ [\*\*El Paso County\*\*](#)
- ◇ [\*\*Fremont County\*\*](#)
- ◇ [\*\*Otero County\*\*](#)
- ◇ [\*\*Kiowa County\*\*](#)
- ◇ [\*\*Prowers County\*\*](#)
- ◇ [\*\*Pueblo County\*\*](#)

(Electronic users: Click on county to jump to page)



# Bent County Snapshot



Bill Long, 2002

**BENT COUNTY**

Population: 5,650

Households: 1,808

Median Household

Income: \$45,776

(Adjusted 2023 Census data)

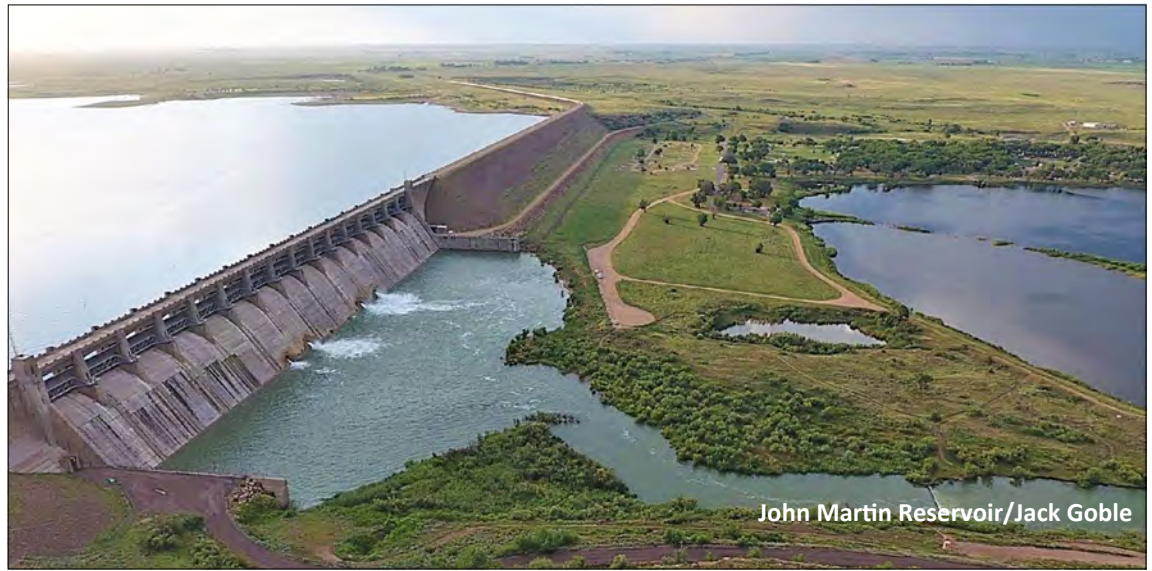
**Major uses of water:**

⇒ Agriculture, 99%

⇒ Domestic, 1%

(2015 USGS report)

⇒ John Martin Reservoir



John Martin Reservoir/Jack Goble

## Bent County

**History**

Bent County was formed in 1870 and quickly renamed as Greenwood County, and was about six times larger than its current boundaries. It was renamed Bent County again in 1876, when the northern portion became Elbert County. In 1889, it was redrawn by the state Legislature with its current boundaries.

The area played an important role in Colorado’s early history with Bent’s Fort, the Santa Fe Trail, Fort Lyon, Cheyenne and Arapahoe Indian reservations all part of its legacy.

Its history also encompasses water. Ditches in the Las Animas area were among the first irrigation projects in the Arkansas Valley, and much of the land in Bent County is irrigated under the Fort Lyon Canal. There were numerous other smaller

ditches. In 1948, John Martin Reservoir was completed as a means to regulate the Arkansas River Compact and for flood control purposes.

**Population characteristics**

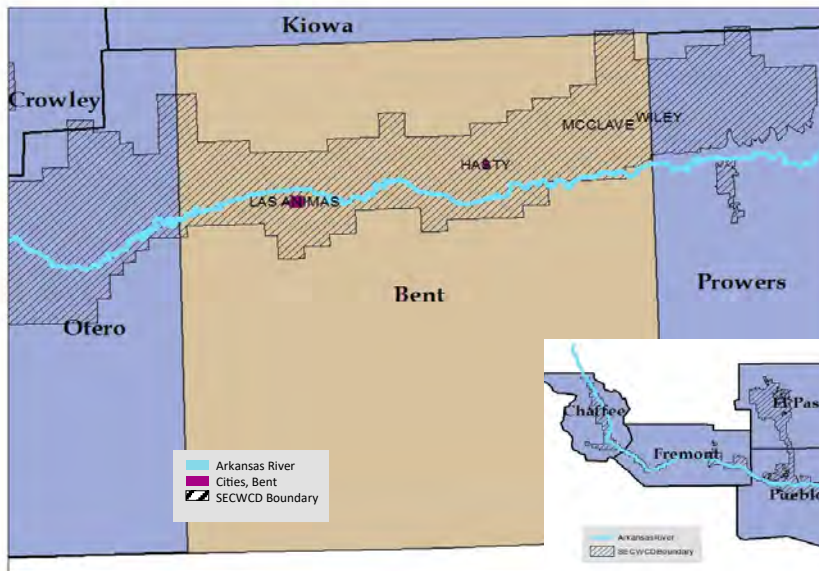
Agriculture remains an important part of the local economy. New jobs were created when a private prison opened there 20 years ago. Later, Fort Lyon State Correctional Facility was repurposed as a homeless treatment facility.

Growth is forecasted in the coming years as new employees come to the area.

**Fryingpan-Arkansas Project impacts**

Bent County has purchased irrigation and municipal Project water since 1974.

Las Animas, Hasty, and McClave will benefit from the Arkansas Valley Conduit when it is completed.



# Chaffee County Snapshot



Greg Felt, 2017

**CHAFFEE COUNTY**  
**Population: 19,476**  
**Households: 9,066**  
**Median Household Income: \$65,703**  
 (Adjusted 2023 Census data)

**Major uses of water:**  
 ⇒ **Irrigation 82%**  
 ⇒ **Aquaculture 15%**  
 ⇒ **Domestic 3%**  
 (2015 USGS report)  
 ⇒ **AHRA, Monarch Ski Area, Clear Creek Reservoir, hot springs, Browns Canyon National Monument**



Salida Water Park, Scout Wave/SECWCD

## Chaffee County

### History

Chaffee County was formed in 1879. Located in the heart of the Rocky Mountains, the county experienced an influx of explorers, miners, railroads, farmers, and ranchers in its earliest period.

A state reformatory for juvenile offenders was built in Buena Vista in 1891, and now operates as a prison.

In terms of water development, the Monarch Ski Area and Salida Hot Springs complex were built as Works Progress Administration projects in 1939. The city of Salida later sold the ski area for \$100 to a private developer, but continues to operate the hot springs. There are also hot springs resorts in the Buena Vista area, and geothermal power development has been investigated.

Clear Creek Reservoir was built in 1908 by the Otero Canal Co. and sold to the Board of Water Works of Pueblo in 1955. Several smaller lakes

and reservoirs are part of the Upper Arkansas Water Conservancy District’s water augmentation system.

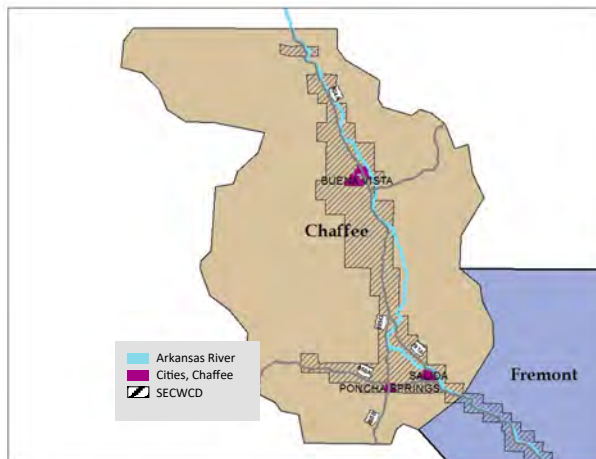
The Arkansas River Headwaters Area (AHRA) was created in 1989. Browns Canyon National Monument was designated in 2015.

### Population characteristics

As tourism increased over the past 30 years, a younger population has moved into the area, supporting steady growth. Tourism, retirees and government are the major employment sectors, as the area economy has transformed over the past two decades.

### Fryingpan-Arkansas Project impacts

The area has benefited from the Voluntary Flow Management Program, along with municipal and agricultural Project water deliveries since 1975.



# Crowley County Snapshot



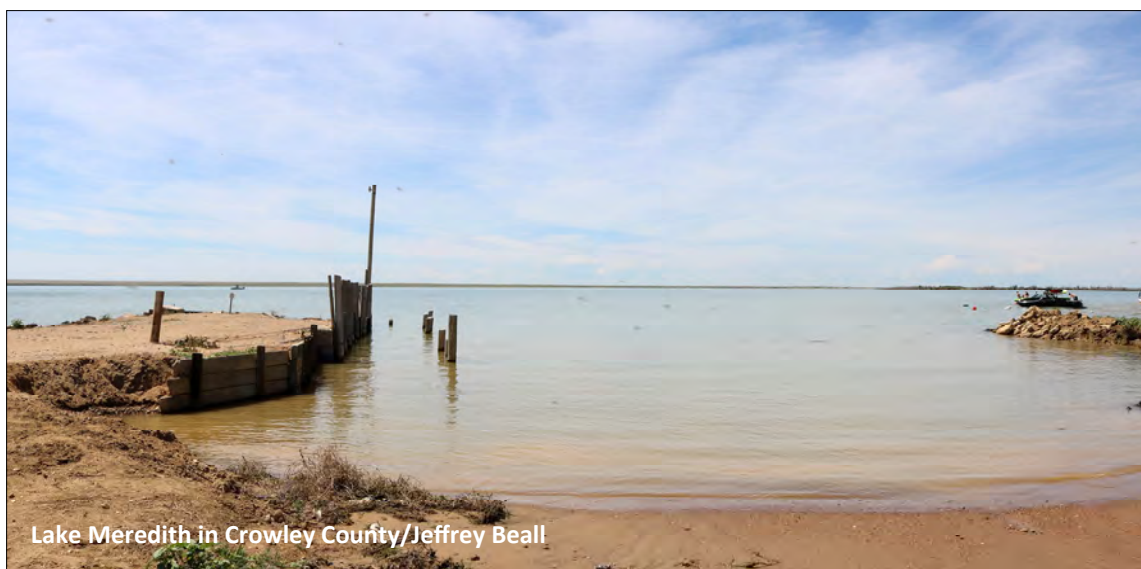
Matt Heimerich, 2022

**CROWLEY COUNTY**

**Population: 5,922**  
**Households: 1,315**  
**Median Household Income: \$40,685**  
 (Adjusted 2023 Census data)

**Major uses of water:**

- ⇒ Irrigation, 85%
- ⇒ Livestock 7%
- ⇒ Domestic, 8%  
 (2015 USGS report)
- ⇒ Lake Meredith



**History**

Crowley County was formed from the northern part of Otero County in 1911.

Settlement in the area began with the arrival of the Missouri-Pacific Railroad in 1887, and irrigation began in 1890.

The Colorado Canal system, which includes Lake Henry, Lake Meredith, and Twin Lakes, was developed to support relatively junior irrigation rights. Orchards, vegetables, sugar beets, and livestock feed were all major crops.

Farmers, led by the National Sugar Manufacturing Co., drilled the Twin Lakes tunnel to bring water from the Roaring Fork River basin to the Arkansas River basin from 1933-1937.

Most of Twin Lakes shares were sold to Pueblo and Colorado Springs in the 1970s, after the downfall of the sugar beet industry. Most Colorado Canal shares were sold to Aurora and Colorado Springs in the 1980s.

**Population characteristics**

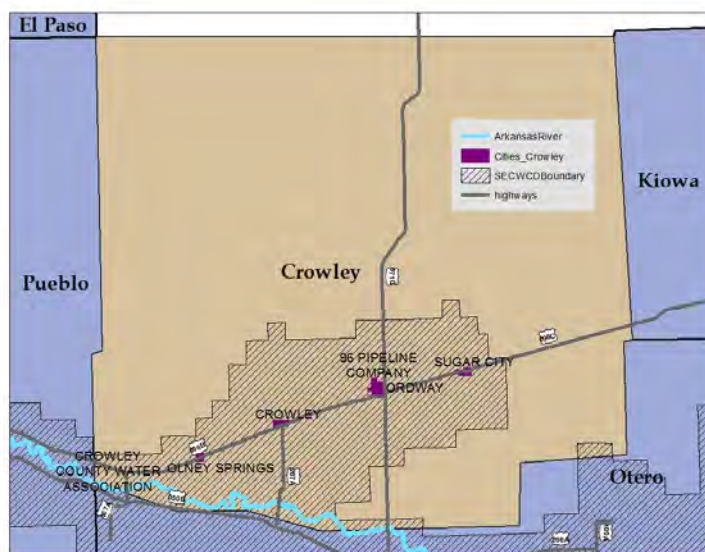
Historically an agricultural economy, Crowley County experienced an economic decline with the sales of Twin Lakes and Colorado Canal water rights to cities in the 1970s and 1980s.

Prisons in the county accounted for population growth in the 1990s and early 2000s, agriculture and government are the major employers.

**Fry-Ark Project impacts**

Crowley County has purchased agricultural and municipal Project water since 1972. It is part of the AVC.

The farmland dried up by Aurora is no longer eligible for Project water, and resulted in a new class of municipal allocations for the District in 2007, called Not Previously Allocated Non-Irrigation Water (3.59 percent of water sales).



# El Paso County Snapshot



Ann Nichols, 2006



Curtis Mitchell, 2014



Andrew Colosimo, 2018



Pat Edelmann, 2019



Seat is Vacant



Cheyenne Mountain Resort/ SECWCD

## History

El Paso County predates the formation of the Colorado Territory in 1861. The earliest settlers farmed on Fountain Creek. General William Palmer founded Colorado Springs in 1871.

Colorado Springs built the Blue River pipeline, the Homestake Project (with Aurora), and bought water rights on Fountain Creek and in Crowley County to supplement its needs.

Colorado Springs, Security, Widefield, Fountain, and Stratmoor Hills benefit from the Fountain Valley Conduit, which was built as part of the Fryingpan-Arkansas Project.

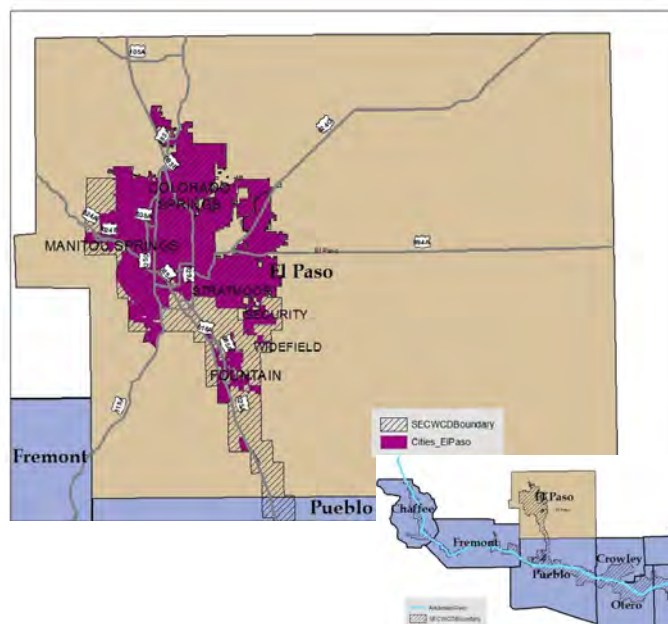
Most recently, Colorado Springs built the Southern Delivery System (along with Fountain, Security and Pueblo West) to fully use its Arkansas River water rights, reuse transmountain water, and provide water system redundancy.

## Population characteristics

El Paso County is the largest county in the District and contributes about 70 percent of the tax revenues. It has remained one of the fastest growing communities in the state since the 1960s, largely due to military bases in the region, with a mix of government, tourism, service, manufacturing, and retail employment. It is the only county in the District in which municipal water use is greater than irrigation.

## Fryingpan-Arkansas Project impacts

Fountain Valley Conduit completed in 1985. Homestake Project is deeply integrated with the Project. Southern Delivery System relies heavily on the Project for storage and upgraded the North Outlet Works to Pueblo Dam. Long-term storage contracts have helped in managing water quality issues. El Paso County has purchased Project water, mostly municipal, since 1972.



## EL PASO COUNTY

**Population: 730,395**

**Households: 298,973**

**Median Household Income: \$89,549**

(Adjusted 2023 Census data)

## Major uses of water:

⇒ **Domestic, 85%**

⇒ **Irrigation, 9%**

⇒ **Power, 6%**

(2015 USGS report)



# Fremont County Snapshot



Tom Goodwin, 2011



Arkansas River at Five Points/SECWCD

**Population: 48,939**  
**Households: 17,677**  
**Median Household Income: \$56,165**  
 (Adjusted 2023 Census data)

**Major uses of water:**

- ⇒ Irrigation, 92%
- ⇒ Domestic, 7%  
 (2015 USGS report)
- ⇒ Royal Gorge Bridge, AHRA

**History**

Fremont County predates the formation of the Colorado Territory in 1861, but its boundaries varied until 1877, when Custer County was carved from the southern end of the county.

Canon City grew around the prison built in 1871. More prisons were added in the 1970s and 1980s, with a federal prison complex opening near Florence in the 1990s.

Canon City developed a strong manufacturing base in the mid-1900s. It became the regional hub. Dall DeWeese and C.R.C. Dye developed orchards in Lincoln Park by bringing water from Grape Creek and constructing a reservoir in Custer County.

Florence sprang up along railroad tracks to support mineral extraction and industry — coal, oil, gold, bricks and cement. Penrose became known for its orchards. There were numerous dairies in Fremont County, and some are still in operation.

Rural Fremont County was known for its cattle ranches.

The Royal Gorge Bridge was built in 1929, and is the cornerstone of a long tourism tradition. In 1989, the Arkansas Headwaters Recreation Area was formed.

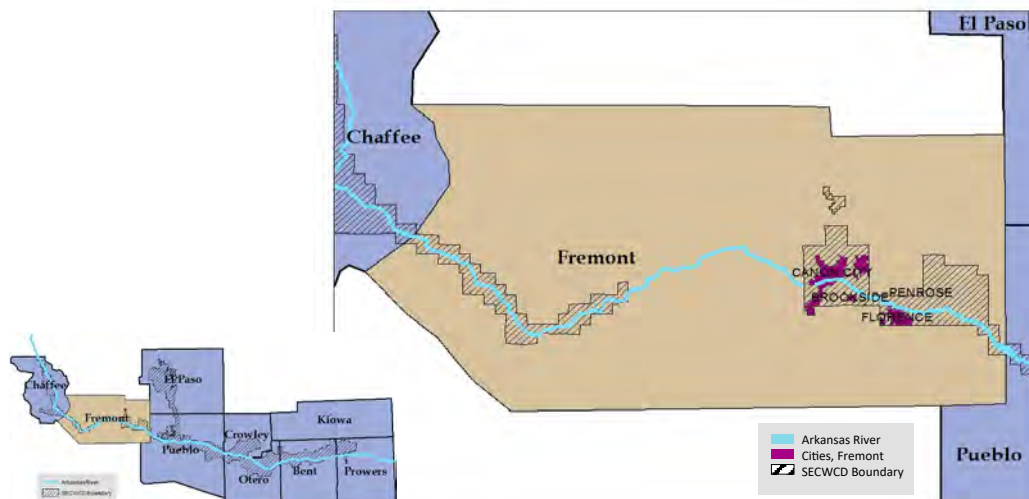
A coal-fired power plant was built in 1897, but closed by Black Hills Energy in 2012.

**Population characteristics**

Government jobs, retiree income, and retail trade dominate the local economy. The area is likely to attract more young adults as job opportunities increase, according to state projections.

**Fryingpan-Arkansas Project impacts**

Fremont County has purchased Project water for municipal and irrigation use since 1972. Its tourism economy also benefits from the Voluntary Flow Management Program.



# Prowers-Kiowa Counties Snapshot



Dallas May, 2016



Dallas May Cattle Ranch, end of the Fort Lyon Canal/SECWCD

## **PROWERS COUNTY**

**Population: 11,999**

**Households: 4,507**

**Median Household**

**Income: \$49,422**

(Adjusted 2023 Census data)

### **Major uses of water:**

⇒ **Irrigation, 97%**

⇒ **Livestock, 1%**

⇒ **Domestic, 2%**

(2015 USGS report)

## **KIOWA COUNTY**

**Population: 1,446**

**Households: 551**

**Median Household**

**Income: \$45,250**

(Adjusted 2023 Census data)

### **Major uses of water:**

⇒ **Irrigation, 46%**

⇒ **Livestock, 44%**

⇒ **Domestic, 9%**

(2015 USGS report)

## **History**

Both counties were formed in 1889, when Bent County was divided into smaller units. They have a long history of agricultural endeavors, particularly raising cattle, fodder and dryland crops in an often semi-arid environment. Crops like sugar beets and broom corn were important in the past.

Irrigated agriculture is a mainstay and the use of wells has improved chances for success. Several major ditches were washed out in the June 1965 flood, and later purchased by the Lower Arkansas Well Management Association. Prowers County irrigators were the group most affected by the 2009 Kansas v. Colorado Supreme Court ruling.

The area economy is a shifting vision of what could work. When a meat-packing plant in Lamar closed in the 1980s, a bus manufacturing plant opened. Kiowa County unsuccessfully tried to form a state park at the Great Plains Reservoirs in

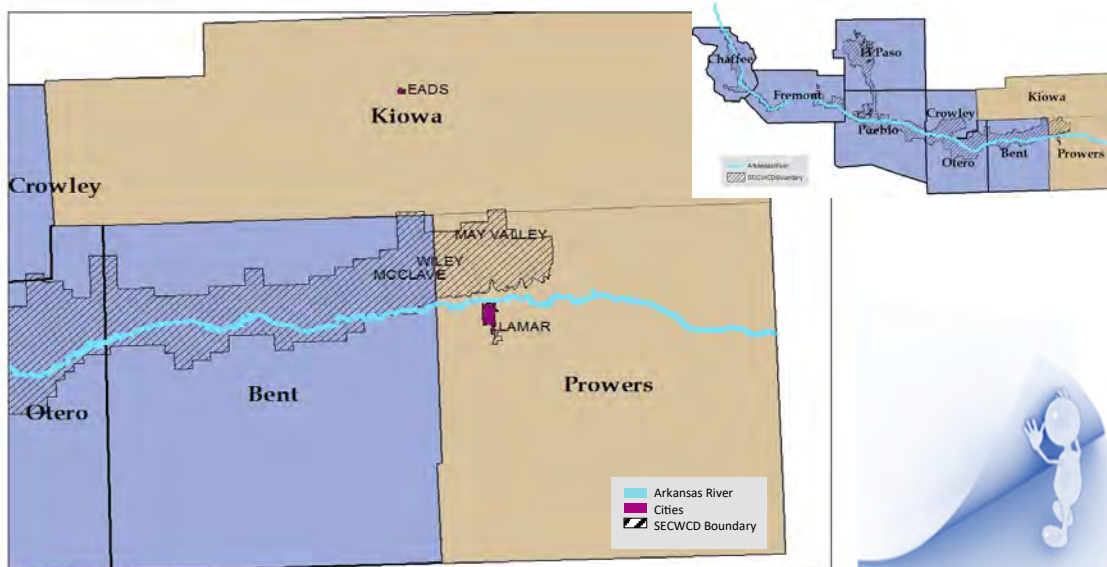
the 1990s. Large wind farms that supply renewable power are being expanded south of Lamar.

## **Population characteristics**

Agriculture continues to be the predominant occupation in both counties. Prowers County serves as a regional commercial center.

## **Fryingpan-Arkansas Project impacts**

Lamar petitioned to join the District in 1968 so that it could join the Arkansas Valley Conduit when it is built. May Valley and Wiley also are AVC participants. Eads is the sole AVC participant from Kiowa County. Prowers County has received municipal and irrigation Project water since 1972. Kiowa County has not yet received Project water.



# Otero County Snapshot



**Howard "Bub" Miller, 2005**

**OTERO COUNTY**

**Population: 18,690**  
**Households: 7,594**  
**Median Household Income: \$47,500**  
 (Adjusted 2023 Census data)

**Major uses of water:**

- ⇒ **Irrigation, 99%**
- ⇒ **Domestic, 1%**  
 (2015 USGS report)



**Kevin Karney  
 At-large  
 2008**



Headgate at the Fort Lyon Canal/SECWCD

**History**

Otero County was formed in 1889 by the split of Bent County.

Located along the route of the Santa Fe Trail, La Junta became a stopping point for railroads. Bent's Old Fort National Historic Site is nearby and emphasizes the community's role as an international trading site.

In water history, a pivotal event was the development of world-class watermelons and cantaloupe by shopkeeper George Swink, who irrigated his plants via the Rocky Ford Ditch.

While many other crops were grown, and cattle are the big money crop, Rocky Ford cantaloupe remain a signature crop for the area. Melon seeds produced locally are shipped worldwide.

Sugar beets later became a major industry for Otero County, but when the market for domestic sugar collapsed in the early 1980s, the large block of Rocky Ford ditch shares (54 percent) owned by

the American Crystal Co. went on the market and was purchased by the city of Aurora.

The sale had a domino effect on Otero County's economy over the next 20 years, and efforts were made to bring in new types of industry.

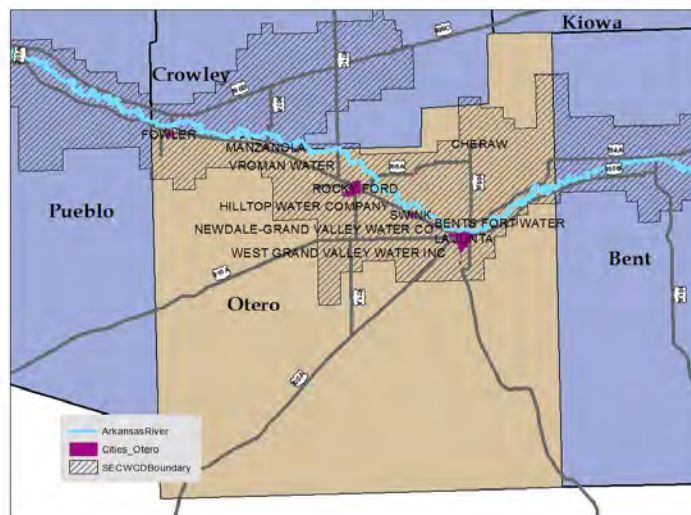
The Rocky Ford Growers Association was formed to strengthen the Rocky Ford cantaloupe brand.

**Population characteristics**

Otero County's economy relies on agriculture, services, retirees, and government. Its population grew in the early 1990s, but has been in decline since then.

**Fryingpan-Arkansas Project impacts**

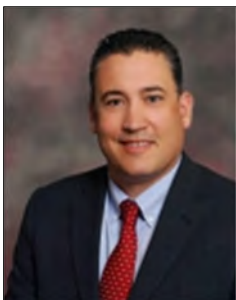
Leaders from Otero County were instrumental in reviving the Arkansas Valley Conduit in the early 2000s. Of the 40 communities in AVC, 25 are in Otero County.



# Pueblo County Snapshot



Alan Hamel, 2017



Seth Clayton, 2017



Justin DiSanti, 2024

## **PUEBLO COUNTY**

**Population: 168,162**

**Households: 68,732**

**Median Household**

**Income: \$65,161**

(Adjusted 2023 Census data)

### **Major uses of water:**

- ⇒ Irrigation, 74%
  - ⇒ Domestic, 12%
  - ⇒ Industrial, 9%
  - ⇒ Power, 3%
  - ⇒ Aquaculture, 1%
- (2015 USGS report)
- ⇒ Lake Pueblo State Park



Clayton's Run at Water Works Park, completed in 2024.

## **History**

Pueblo County was formed when Colorado became a territory in 1861. Pueblo was first settled at the junction of Fountain Creek and the Arkansas River. A stagecoach town developed near the site.

Then came the railroad, promoted by General William Palmer, who founded South Pueblo in 1871. The Big Ditch (later renamed Bessemer Ditch and extended) was completed on Pueblo's South Side in 1874. The first steel mill in the west was built at Pueblo in 1881.

Pueblo grew as the industrial, transportation and industrial hub of southern Colorado, surviving a massive flood of the Arkansas River in 1921. During World War II, the Pueblo Army Air Base and Pueblo Ordnance Depot were built.

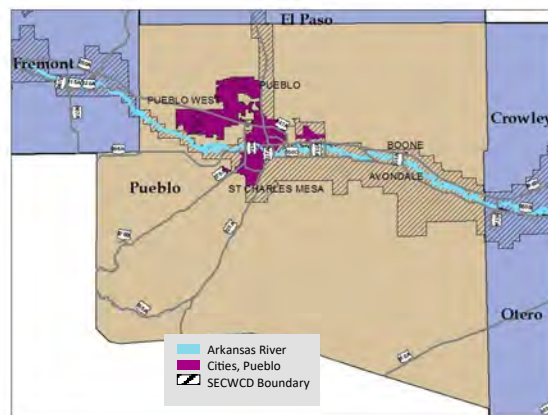
When the Southeastern Colorado Water Conservancy District was formed, Pueblo was the second-largest city in Colorado and its leaders were among the staunchest promoters of the Fryingpan-Arkansas Project.

During a downturn in the steel market in the 1980s, the Pueblo Economic Development Corporation was formed.

The Pueblo Chile Growers Association was formed in recent years to promote the region's famous chile peppers.

### **Population characteristics**

Pueblo has enjoyed steady growth since 1990. Its major economic drivers are services, retirees, government, manufacturing, and tourism.



### **Fryingpan-Arkansas Project impacts**

Pueblo Reservoir was built on top of a barrier dam west of the city that had been constructed for flood protection. The Project has a flood control component as well.

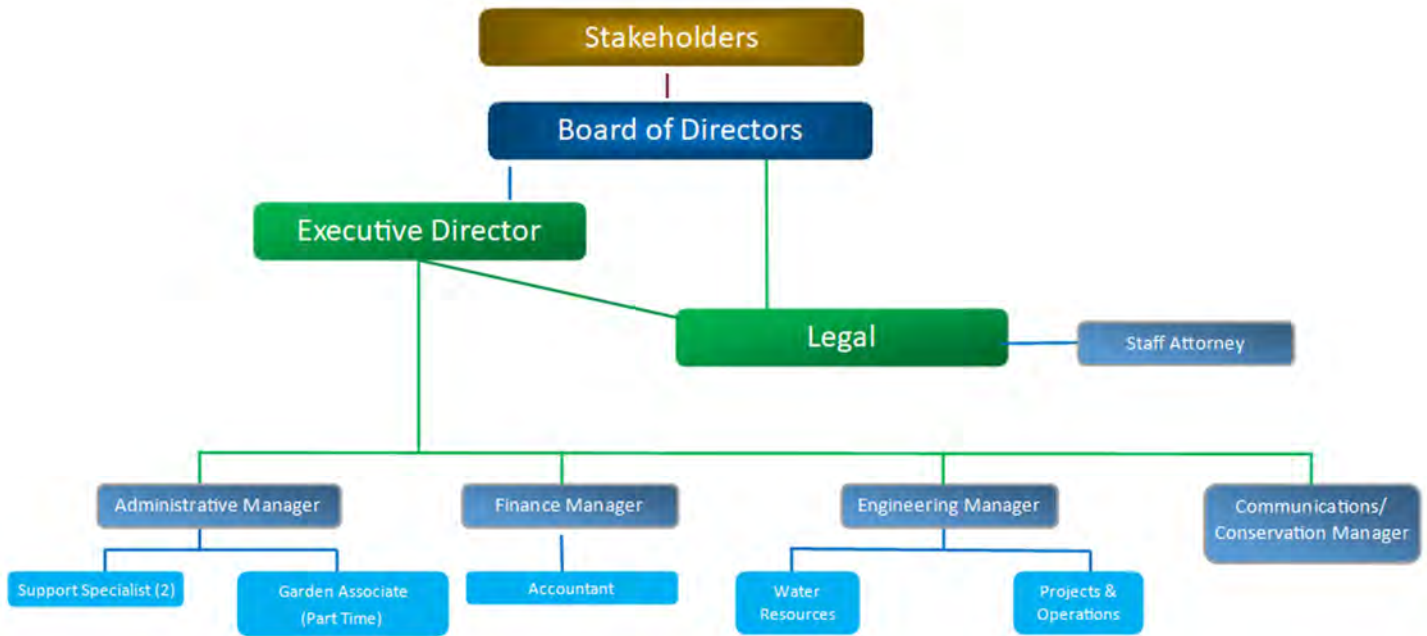
Pueblo County water users have purchased municipal water since 1972. Boone and Avondale are AVC participants. Pueblo West petitioned into the District in 1971, but was not able to receive Project water until 2007.





# Section 2

## Offices and Human Capital



### District restructures workforce to improve efficiency

The organizational structure of District offices was realigned in late 2024 by the Board’s Human Resources Committee to better utilize the time and talents of a small staff.

The above organizational chart shows the new structure which clarifies that the Legal Office works under the supervision of the Executive Director.

There are four offices within this structure to manage Administrative, Finance, Engineering and Communications /Conservation

Staffing is structured to allow for changes, particularly as new tasks arise or if current tasks shift in timeliness and importance.

The structure is adjustable to projects that have overlapping responsibilities; for instance the Arkansas Valley Conduit project will touch each office.

The HR Committee will also be looking at several other areas in 2025, including:

- ◆ A third-party Employee Salary and Benefits survey, as normally scheduled.
- ◆ The Personnel Policies Handbook.
- ◆ Policies for ethics, outside employment, vacation and sick pay accrual, remote work and cell phone use.



**RIGHT SIZE**  
Low friction  
No vacancies  
Not overstaffed



**RIGHT SHAPE**  
Critical competencies  
Succession management



**RIGHT COST**  
Cost efficiency  
Manageable cost



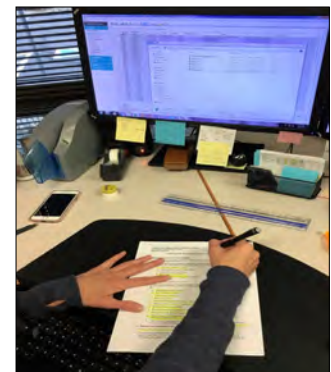
**RIGHT AGILITY**  
Agile  
Resilient  
Flexible

# Offices and Human Capital Budgeting

Summary of Authorized Full/Part Time Staff By Department & Title						
2023-2027 Office Summary						
	Actual 2023	Budget 2024	Actual 2024	Budget 2025	Forecast 2026	Forecast 2027
<b>Executive Director Office</b>						
Executive Director	1.00	1.00	1.00	1.00	1.00	1.00
<b>Legal Office</b>						
General Counsel	1.00	1.00	1.00	1.00	1.00	1.00
Staff Attorney	1.00	1.00	1.00	1.00	1.00	1.00
<b>Administrative Office</b>						
Administrator Finance & Administration	1.00	1.00	0.25	-	-	-
Administrative Manager	-	1.00	1.00	1.00	1.00	1.00
Administrative Support Specialist	2.00	2.00	2.00	2.00	2.00	2.00
Garden & Grounds Associate	0.50	1.00	1.00	0.50	0.50	0.50
Intern	0.50	0.50	0.50	0.50	0.50	0.50
<b>Finance Office</b>						
Finance Manager		1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Associate	1.00	-	-	-	-	-
<b>Engineering Office</b>						
Engineering Manager	-	-	-	1.00	1.00	1.00
Project and Operations Engineer	-	-	-	1.00	1.00	1.00
Water Resource Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Operations Principal Engineer	1.00	1.00	1.00	1.00	-	-
Principal Engineer	1.00	1.00	1.00	1.00	-	-
Project Coordinator	1.00	1.00	1.00	-	-	-
<b>Communications/Conservation Office</b>						
Senior Policy and Issues Manager	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Employees</b>	<b>14.00</b>	<b>15.50</b>	<b>14.75</b>	<b>15.00</b>	<b>13.00</b>	<b>13.00</b>



The staffing chart above reflects transitional changes in District staff in 2025, as well as Workforce Planning moves that fill District staffing needs at the right level, at the right cost, and with the appropriate skill sets. The chart reflects staffing under the current structure approved by the HR Committee in 2024, as well as staffing in the 2025 Adopted Budget. Staffing in 2026 and 2027 reflects the current staffing plan only.



# Summary of Offices — Introduction & Fund Relationship

2025 Budget Human Capital appropriation for Office and Activity	District Fund			Enterprise Water Fund, Arkansas Valley Conduit & Hydroelectric Fund				
	Administration (Core and Program Activities)	Reclamation Reform Act	Conservation	Administration (Core and Program Activities)	Excess Capacity	Enlargement Project	Hydroelectric Power Project	Arkansas Valley Conduit
Executive Director	1.57%			2.58%				
Legal Office	3.14%			4.66%				
Administrative Services Office	6.29%	2.99%		9.82%				
Finance Office	3.14%			4.66%	0.27%	0.15%	0.93%	1.29%
Engineering Office	7.86%	2.88%		12.40%	0.27%	0.15%	0.93%	3.23%
Communication/Conservation Office	1.57%		1.32%	2.57%				
<b>Total Staff Allocation</b>	<b>23.59%</b>	<b>5.87%</b>	<b>1.32%</b>	<b>36.69%</b>	<b>0.55%</b>	<b>0.30%</b>	<b>1.86%</b>	<b>4.52%</b>

On this page is a summary of the offices at the Southeastern Colorado Water Conservancy District. All Offices are a part of the District General Fund and budgeted under Human Resource. The District 2025 Adopted Budget of human resource expenditures total \$3,027,433. The human resource budget includes wages and benefits and is expressed in the tables on this page as a percentage of each fund per office.

The human capital in the District also performs work duties for the Enterprise Water Fund, Arkansas Valley Conduit, Hydroelectric and projects. Due to this service provided the Enterprise, AVC, Hydroelectric and projects captures a portion of the office costs through an inter-fund reimbursement process. In the 2025 budget the Enterprise Water Fund, Hydroelectric and other projects are budgeted to cover 53.42 percent of the total human resource cost for services provided. The District funds will assume the expense of the other 46.58 percent.

2025 Adopted Budget—District Fund Human Resources	
Executive Director	12%
Legal Office	14%
Administrative Services Office	16%
Finance Office	12%
Engineering Office	37%
Communication/Conservation Office	8%



### Executive Director Office

The Executive Director provides leadership for the District and Enterprise and implements Board policy and decisions.

### Legal Office

The legal office is responsible for managing the legal affairs of the District and Enterprise, and for coordinating state and federal policy initiatives.

### Administrative Services Office

The Administrative Services Office manages services that support the operation of the District and Enterprise and the Board of Directors.

### Finance Office

The Finance Office provides financial planning, analysis and reporting. It manages the financial resources of the District and Enterprise.

### Engineering Office

The Engineering Office provides technical support in all areas of the District and Enterprise, including operations and water resources management.

### Communications/Conservation Office

The Communications/Conservation office coordinates communications and strategic interaction with stakeholders, partners and the general public.



**Margie Medina**  
Administrative Support  
Specialist  
2000



**Leann Noga**  
Executive Director  
2004



**Lee Miller**  
General  
Counsel  
2011



**Patty Rivas**  
Administrative Support  
Specialist  
2014



**Stephanie  
Shipley**  
Finance Manager  
2016



**Chris Woodka**  
Senior Policy and  
Issues Manager  
2016



**Peter Levish**  
Staff Attorney  
2022



**Justin Mair**  
Garden Associate  
2022



**Gordon Dillon**  
Engineering Manager  
2024



**Meg Scarlett**  
Accountant  
2024



**Michelle Tocydlowski**  
Administrative  
Manager  
2024

## Our Staff

District Staff as of January 1, 2025 are shown on this page, with their job title and year of initial employment with the District. Of the 15 positions authorized for 2025, 11 were filled.





# Executive Director Office



## Overview

The Executive Director is responsible for providing leadership and management of the Southeastern Colorado Water Conservancy District. The Executive Director implements the Board of Directors strategic vision and policies.

This is accomplished by building and maintaining relationships with stakeholders, advocating adopted policy positions and implementing programs and projects to serve the District’s local, regional, state and federal partners.



## 2024 Objectives

- ◆ Implementing Board policy
- ◆ The Arkansas Valley Conduit
- ◆ Aurora’s violation of the 2003 IGA with the District
- ◆ Staffing recruitment
- ◆ Colorado River discussions
- ◆ Structuring the annual activities of the District



## 2024 Achievements

- ◆ Fostered a team culture that preserved District values during a stressful transition
- ◆ Successful communication about changes in the AVC Project in light of updated cost estimates; working with state agencies to secure Enterprise funding; implementing a Board decision to seek new federal legislation to extend the AVC repayment period and lower interest
- ◆ Leadership in response to Aurora’s purchase of water rights in the Arkansas Valley following Board action; coordinating responses and resolutions from other entities in the valley; initiating analysis of Aurora activities
- ◆ Reorganizing the District workforce to meet current needs; filling needed positions; creating a path forward for District activities
- ◆ Continued coordination with other stakeholders in Colorado River issues



## 2025 Goals

- ◆ Continue building a positive team culture
- ◆ Training and evaluation of all staff
- ◆ Board and Committee schedule to reflect District work plan and annual expectations
- ◆ Aurora IGA violation discussion and activities
- ◆ Policies for out-of-District use of the Fry-Ark Project
- ◆ AVC federal legislation
- ◆ AVC funding for spur and delivery lines
- ◆ AVC participant communication
- ◆ Colorado River issues
- ◆ Recovery of Storage next phase
- ◆ Salary and Benefits Survey
- ◆ Personnel Handbook policies update
- ◆ Financial guidance policies update
- ◆ Website redesign to reflect current activities and meet ADA requirements



# Legal Office



The Legal Office is responsible for managing timely, effective and high quality legal services. This office leads activities related to state legislative affairs and reports these activities to the Board of Directors, Executive Director, and staff. The General Counsel provides legal support to assist in the accomplishments of the District’s policy and strategic goals.

## GENERAL COUNSEL

The General Counsel of the District manages all legal affairs, oversees special counsel, and provides a full range of legal services to the Board and District staff in the performance of their official duties. Specifically, the General Counsel ensures that District business is conducted according to all applicable state, federal, and local laws and regulations.

## COLORADO RIVER PROGRAMS

This office coordinates the Colorado River Programs with state and federal officials and other basin states, on areas of common interest, exploring alternatives to protect and enhance the existing Colorado River supply.

## GOVERNMENT PROGRAMS

This office leads activities related to state legislative relations. It monitors and analyzes proposed bills, amendments, laws, and regulations for potential impacts on the District. This office participates in the legislative and strategic policy decision making related to the District’s position on federal and state legislation.

## WATER RIGHTS PROTECTION

This office defends District water rights in Division 2 and Division 5 cases, including management of the supporting engineering work needed to prepare these cases. The office coordinates activities of special counsel related to these cases and reports monthly to the Board of Directors all relevant water court cases.



2023-2027 Office Summary							
	Authorized 2023	Filled 2023	Authorized 2024	Filled 2024	Budget 2025	Forecasting 2026	Forecasting 2027
<b>Legal Office</b>							
General Counsel	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Staff Attorney	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total Employees</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# Legal Office



## 2024 Objectives

### 2024 Performance Objectives

- ◆ Arkansas Valley Conduit Repayment Contract
- ◆ Conditional Exchange Rights in Arkansas River Basin
- ◆ Colorado River Basin Issues
- ◆ Division 2 and Division 5 Water Rights Defense



## 2024 Achievements

### 2024 Performance Results

- ◆ Groundwork for AVC Repayment Contract
- ◆ Discussions with stakeholders on governance structure for AVC
- ◆ Groundwork for Fountain Valley Authority Contract Renewal
- ◆ Service on statewide Colorado River Task Force
- ◆ Colorado River Programs Quarterly Report to the Board of Directors
- ◆ State Legislation monthly updates to the Board of Directors
- ◆ Water Court Case Monitoring and Intervention



## Measure of Success

Summary	2024 Actual	2025 Projected Goal
Fountain Valley Authority Contract	75%	100%
Conditional Water Rights Division 2	100%	100%
Conditional Water Rights Division 5	100%	100%
Arkansas Valley Conduit Contracts	50%	100%
Aurora Contract Violation	50%	100%
Colorado River Issues	100%	100%

### 2025 Performance Objectives

- ◆ Arkansas Valley Conduit Governance
- ◆ Arkansas Valley Conduit Legislation
- ◆ Arkansas Valley Conduit Repayment Contract
- ◆ Fountain Valley Authority Contract
- ◆ Division 5 Water rights diligence
- ◆ Colorado River Basin Issues
- ◆ Restoration of Yield Authority



## 2025 Goals



# Administrative Services Office



## Overview

The Administrative Services Office provides services that support the efficient operation of the District. Responsibilities include administrative support to the Board of Directors and District offices; administration of the safety, risk management, and human resource programs; administration of the records management program; and management of facilities related to maintenance and building systems for the main office and surrounding landscape.

### HUMAN RESOURCES

This office is responsible for staffing, compensation, benefits design, and administration; ensuring compliance with applicable laws; wellness program; people policies; employee relations; and performance management.

### FACILITIES SERVICE

Other duties include administrative and operational responsibility for facility services including oversight for ongoing service and maintenance contracts, and general operations and maintenance of the main office and surrounding landscape.

### ADMINISTRATION & BOARD SUPPORT

This office provides support to the Board of Directors activities related to formal and special Board meetings, coordination of travel and event arrangements, and safekeeping of official records.

### LEARNING & DEVELOPMENT

This office is responsible for the management, design, and development of the District staff.

### INFORMATION TECHNOLOGY

The office is responsible for the operations, maintenance, and business continuity of the information technology infrastructure including applications, networks, servers, and workstations for the District.



2023-2027 Office Summary						Forecasting	Forecasting
	Authorized 2023	Filled 2023	Authorized 2024	Filled 2024	Budget 2025	2026	2027
<b>Administrative Services Office</b>							
Director of Finance and Administration	1.00	1.00	1.00	0.25			
Administrative Manager			-	-	1.00	1.00	1.00
Administrative Support Specialist	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Facilities and Grounds Maintenance Associate	-	-	1.00	1.00	-	-	-
Garden Associate	0.50	0.50	-	-	0.50	0.50	0.50
<b>Total Employees</b>	<b>3.50</b>	<b>3.50</b>	<b>4.00</b>	<b>3.25</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>

# Administrative Services Office



## 2024 Objectives

### 2024 Performance Objectives

- ◆ Operation and maintenance of District Headquarters facilities
- ◆ Operation and maintenance of District Headquarters grounds
- ◆ Operation and maintenance of District Headquarters fleet vehicles
- ◆ Ensure human capital staffing
- ◆ Human capital education including and improved administrative technical skills



## 2024 Achievements

### 2024 Performance Results

- ◆ District Headquarters facilities maintained and upgraded
- ◆ Training began on new audio-visual system in Board and Conference Rooms
- ◆ District Headquarters grounds maintained, new signage installed in gardens
- ◆ District Headquarters fleet vehicles maintained
- ◆ Human capital staffing transition planned
- ◆ New Executive Director hired



## Measure of Success

Summary	2024 Actual	2025 Projected Goal
Headquarters Facilities	90%	100%
Headquarters Grounds	90%	100%
Fleet Management	100%	100%
Human Capital Staffing	90%	100%
Hardware, Software & Technology	100%	100%



## 2025 Goals

### 2025 Performance Objectives

- ◆ Recruiting Open Positions: Water Resources Engineer and Project Engineer
- ◆ Personnel Policy Handbook revisions
- ◆ Salary and Benefits Survey
- ◆ Retirement Fund management
- ◆ Web Site Redesign, including meeting ADA goals, secure Board login
- ◆ Information Technology management
- ◆ Building maintenance, develop annual schedule
- ◆ Grounds maintenance, develop annual schedule
- ◆ Fleet management
- ◆ Headquarters management

# Finance Office



The Finance Office provides financial planning, analysis, and reporting; supports business objectives by providing necessary technology tools; manages financial resources; provides effective and cost-effective management services; maintains financial integrity and provides financial information to internal and external stakeholders.

## FINANCE & ACCOUNTING

This office is responsible for financial analysis and statement reporting according to principles. Responsible for budget development and management, long-range financial planning, cash and treasury management, accounts receivable and payable, accountable property, and working with external and internal auditors during the annual financial audit.

## BUDGET & AUDIT

This office is responsible for the development of the Annual Budget and for the Audit review process.

## GRANT ADMINISTRATION

The grant administration program assists local project and programs by pursuing external funding from local, state, and federal agencies, along with other funding sources.



2023-2027 Office Summary							
	Authorized 2023	Filled 2023	Authorized 2024	Filled 2024	Budget 2025	Forecasting 2026	Forecasting 2027
<b>Finance Office</b>							
Finance Manager			1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Specialist	1.00	1.00					
<b>Total Employees</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# Finance Office



## 2024 Objectives

### 2024 Performance Objectives

- ◆ Review water and storage rates to meet revenue requirements established by the Financial Model
- ◆ Processing of revenues and expenditures related to District and Enterprise activities
- ◆ Ensure a satisfactory Annual Budget
- ◆ Establish a satisfactory Annual Audit
- ◆ Arkansas Valley Conduit (AVC) financial support to include processing of state grants



## 2024 Achievements

### 2024 Performance Results

- ◆ Development of Annual Budget
- ◆ Clean Audit and Single Audit
- ◆ Fry-Ark Contract debt repayment & OM&R reconciliation
- ◆ Contract for Recovery of Storage investigation
- ◆ First payment made to Colorado Water Conservation Board for Hydropower Plant repayment
- ◆ Water sales rates and storage surcharges established according to a revised rate structure
- ◆ Groundwork for Arkansas Valley Conduit financing agreement among Otero County and state agencies.



## Measure of Success

Summary	2024 Actual	2025 Projected Goal
Fry-Ark Debt Repayment (2032)	89%	91%
Arkansas Valley Conduit Finances	100%	100%
Safety of Dams on Pueblo Reservoir (2024)	100%	100%
Annual Audit	100%	100%
Annual Budget	100%	100%
Budget Publication	100%	100%
Water Rate Setting	100%	100%
Hydroelectric Debt Repayment (2052)	7%	10%



## 2025 Goals

### 2025 Performance Objectives

- ◆ Revise and update Financial Guidance Document
- ◆ Framework for Arkansas Valley Conduit funding
- ◆ Annual Audit and Budget
- ◆ Fry-Ark Contract debt repayment and OM&R Prepayment
- ◆ Hydroelectric Power debt repayment
- ◆ Provide historical financial data to support strategic projects and goals

# Engineering Office

## Engineering Projects & Operations Office



### 2024 Objectives

#### 2024 Performance Objectives

- ◆ Operations of the James W. Broderick Hydropower Plant
- ◆ Oversee remaining contract items for the Hydro Plant
- ◆ Provide support for major projects in the District and Enterprise



### 2024 Achievements

#### 2024 Performance Results

- ◆ Maintain operations of the James W. Broderick Hydropower Plant, initiated needed maintenance
- ◆ Coordinated Arkansas Valley Conduit technical discussions and activities
- ◆ Planned resumption of AVC spur and delivery lines following updated cost estimate of AVC Project
- ◆ Assisted in funding discussions for AVC



### Measure of Success

Summary	2024 Actual	2025 Goal
James W. Broderick Hydropower Plant Operations	100%	100%
Support District and Enterprise Projects	100%	100%
Arkansas Valley Conduit construction	10%	10%
Arkansas Valley Conduit design	10%	100%



### 2025 Goals

#### 2025 Performance Objectives

- ◆ Headquarters improvements
- ◆ Audio-Visual review
- ◆ Security upgrades to Headquarters
- ◆ Headquarters Operations and Maintenance Plan
- ◆ Hydropower improvements, upgrades and Operation and Maintenance Plan
- ◆ AVC Project document control
- ◆ AVC Project tracking and team coordination
- ◆ AVC coordination with the Bureau of Reclamation
- ◆ Technical consultation on the AVC with participants





# Engineering Office



## Overview

The Projects and Operations arm of the Engineering Office develops projects of the Enterprise and oversees their operations. Operations manages the James W. Broderick Hydropower Plant at Pueblo Reservoir, assists in headquarters operations and will oversee activities related to the Arkansas Valley Conduit when it is built. The water resources department administers Enterprise water activities and coordinates activities with stakeholders and partners.

## Engineering Projects & Operations Office

### ENGINEERING SERVICES

This office provides technical assistance and/or services for all engineering activities within the District, including design review, cost estimating, and other functions as required.

### RESOURCE PLANNING & ANALYSIS

This office assists in long-range water resource planning and policy analysis within the Fry-Ark Project and its service area, including initiatives of the Board of Directors.

### POWER SERVICE

This office manages the James W. Broderick Hydropower Plant at Pueblo Reservoir.

### PROJECT MANAGEMENT

This office serves as the Project management of the District major projects, such as the Arkansas Valley Conduit.



# Engineering Office

## Engineering Water Resources Office

### WATER OPERATIONS

This office is responsible for the efficient delivery of Fry-Ark water. It provides front-line water customer service, water accounting, and forecasting. This office is also responsible for performing hydraulic and hydrologic engineering.

### ENGINEERING SERVICES

This office provides administration and legal stewardship of Fry-Ark technical records, provides technical engineering expertise, and supervises project management.

### RESOURCE PLANNING & ANALYSIS

This office is responsible for long-range water resource planning and policy analysis within the Fry-Ark service area, including initiatives of the Board of Directors.

### POWER SERVICE

This office is responsible for the management of the James W. Broderick Hydropower Plant at Pueblo Reservoir.

2023-2027 Office Summary							
	Authorized 2023	Filled 2023	Authorized 2024	Filled 2024	Budget 2025	Forecasting 2026	Forecasting 2027
<b>Engineering Office</b>							
Engineering Manager	-	-	-	-	1.00	1.00	1.00
Project and Operations Engineer			-	-	1.00	1.00	1.00
Water Resource Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Operations Principal Engineer	1.00		1.00	1.00	1.00	-	-
Principal Engineer	1.00	1.00	1.00	1.00	1.00	-	-
Project Coordinator	1.00	1.00	1.00	1.00		-	-
Water Resource Specialist / Engineer	1.00	-	1.00	-		-	-
<b>Total Employees</b>	<b>5.00</b>	<b>3.00</b>	<b>5.00</b>	<b>4.00</b>	<b>5.00</b>	<b>3.00</b>	<b>3.00</b>



# Engineering Office

## Engineering Water Resources Office



### 2024 Objectives



### 2024 Achievements

#### 2024 Performance Objectives

- ◆ Compilation of District boundaries GIS mapping for true-up with counties
- ◆ Reclamation Reform Act ongoing program to track irrigated acres in the District boundaries
- ◆ Winter Water Storage ongoing program that allows Ag entities to store water during off-season
- ◆ Restoration of Yield study, purchase, design, and implement storage to capture water releases downstream of Pueblo Reservoir
- ◆ Allocation of Project water and Return Flows
- ◆ Provide support for James W. Broderick Hydropower Plant operations at Pueblo Dam

#### 2024 Performance Results

- ◆ Continued true-up of District boundaries following mapping completion
- ◆ Ongoing Reclamation Reform Act program to track irrigated acres in the District boundaries
- ◆ Ongoing Winter Water Storage Program that allows Ag entities to store water during off-season
- ◆ Ongoing Water Quality Sampling to ensure water quality in rivers
- ◆ Ongoing Restoration of Yield study, purchase, design, and implement storage to capture water releases
- ◆ Ongoing Project water allocation



### Measure of Success

Summary	2024 Actual	2025 Goal
Water Sales & Storage	100%	100%
Reclamation Compliance	100%	100%
Water Quality Monitoring	100%	100%
Flow Management	100%	100%
Restoration of Yield	10%	10%
Regional Resource Planning Group	50%	100%



### 2025 Goals

#### 2025 Performance Objectives

- ◆ Documenting Project Water allocation process
- ◆ Recovery of Storage Study next steps
- ◆ Water Quality programs
- ◆ Weather Monitoring partnerships (CoAgMet Program)
- ◆ Weather Modification partnership
- ◆ Bureau of Reclamation coordination
- ◆ Division of Water Resources coordination
- ◆ Aquatic Nuisance Species partnerships
- ◆ Forest Health partnerships
- ◆ Streamflow Forecasting (current grant program)
- ◆ Flow Regime partnerships (Fountain Creek, Voluntary Flow Management Program, Lower Arkansas Morphology Study)



# Communications & Conservation Office



## Overview

The Issues, Projects, Programs and Communications Office is the communication arm of the District. This department develops communication plans for specific projects, provides general information about the District and coordinates communication to the Board, staff, partners and stakeholders.

### PROJECTS & PROGRAMS

District projects and programs are coordinated to prove assurances that necessary actions are taken at the appropriate time in order to accomplish the best results.

### COMMUNITY RELATIONS

The community relations outreach oversees an array of strategies and programs related to increasing public awareness for motivating and improving collaboration, communications, and coordination between the District and stakeholders.

### ISSUES MANAGEMENT

As the District’s activities continue, new issues may arise which require decisive action by staff to continue to project a forward-moving image among area, state, and federal communities. The office will assist in taking proactive steps, including producing long-term planning materials, to ensure the District stays on course to accomplish goals.

### CONSERVATION

The water conservation program develops regional conservation policies and methods, provides tools and training to implement conservation programs, and coordinates the regional water use efficiency efforts.



2023-2027 Office Summary								
	Authorized 2023	Filled 2023	Authorized 2024	Filled 2024	Budget 2025	Forecasting 2026	Forecasting 2027	
<b>Issues, Programs and Communications Office</b>								
Senior Policy and Issues Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
<b>Total Employees</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	

# Communications & Conservation Office



## 2024 Objectives

### 2024 Performance Objectives

- ◆ Arkansas Valley Conduit planning, development and communication
- ◆ Coordination with state and federal agencies and associations
- ◆ Budget Publication
- ◆ Administer Excess Capacity Master Contract
- ◆ Coordinate Recovery of Storage Study



## 2024 Achievements

### 2024 Performance Results

- ◆ Developed Communication Plan for Arkansas Valley Conduit, Including Coordination with State Agencies
- ◆ Coordination and Development of Recovery of Storage Program
- ◆ Completion Budget Publication
- ◆ Presentation of District Projects and Programs to Various Outside Groups
- ◆ Participate in Planning of Arkansas River Basin Water Forum
- ◆ Administration of Excess Capacity Master Contract
- ◆ Representing District on Arkansas Basin Roundtable



## Measure of Success

Summary	2023 Actual	2024 Goal
Arkansas Valley Conduit Communications	100%	100%
Coordination with outside agencies	100%	100%
Tour and Events	100%	100%
Budget Publication	100%	100%
Excess Capacity Master Contract	100%	100%
Recovery of Storage	50%	100%

### 2025 Performance Objectives

- ◆ Program Description Summaries for District and Enterprise activities
- ◆ Budget Publication
- ◆ Web Site redesign for District, AVC, Hydro content
- ◆ AVC Communication Plan
- ◆ Publish monthly AVC Newsletter
- ◆ Water Sales and Storage rate communication
- ◆ Standard Presentations on major programs
- ◆ Standard Procedures on Major Projects
- ◆ Review and revise Strategic Plan
- ◆ Transition Recovery of Storage to Engineering
- ◆ Transition Excess Capacity Contract to Engineering



## 2025 Goals



Measuring Progress: An Assessment of Staff Performance on 2024 Business Plan Programs, Projects and Activities.

Fryingpan-Arkansas Project 2025				
	Lead Office (s)	Description/Goals	2024 Progress	2025 Target
Repayment Contract	Finance/Legal	Repay Fry-Ark Debt	85%	87%
Operation, Maintenance & Replacement	Finance	Payments for District Share	100%	100%
OM&R Credits	Finance	Credit to District OM&R	100%	100%
Fryingpan-Arkansas Reserve Fund	Finance	Increase Fund Balance	100%	100%
Miscellaneous Revenues	Finance	Reclamation Fund for AVC	100%	100%
Excess Capacity Master Contract	Programs	Contract for Pueblo Reservoir Accounts	100%	100%
Winter Water	Engineering	Coordinate Winter Water Storage	100%	100%
Reclamation Reform Act	Engineering	Track Irrigated Acres	100%	100%
Recovery of Storage	Engineering	Extraordinary Maintenance	10%	25%
Collection System Betterments	Engineering	Extraordinary Maintenance	10%	25%
Asset Management	Engineering	Extraordinary Maintenance	10%	25%
District Operations 2025				
	Lead Office (s)	Description/Goals	2024 Progress	2025 Target
Human Resources	Administration	Transitional Planning and Stability	86%	100%
District Headquarters	Administration	Maintain District Building	100%	100%
District Grounds	Administration	Maintain District grounds	100%	100%
Information Technology	Administration	Keep assets up to date	100%	100%
Fleet Management	Administration	3 Vehicles, 6-Year Rotation	5%	100%
Boundaries & Inclusion	Engineering	Accurate Boundaries & Inclusions	90%	100%
Water Rights Protection	Legal	Diligence, Protection of Water Rights	100%	100%
Water Conservation & Education	Communications	Conservation Planning in 2022	100%	100%
Communications & Outreach	Communications	Develop Communication Plan	100%	100%
Long-Range Financial Planning	Finance	Water Rates Structure	90%	100%
Reserve Funds	Finance	Establish Reserve Structure	50%	100%
Outside & Professional Services	Administration	Outside help for all areas	100%	100%
Streamflow Forecasting	Engineering	More Accurate Water Supply Forecast	50%	100%
CoAgMet Monitoring	Engineering	Ongoing Weather Monitoring	100%	100%
Watershed Health	Conservation	Cooperative Basinwide Program	5%	25%
Enterprise Operations 2024				
	Lead Office (s)	Description/Goals	2024 Progress	2025 Target
Water and Storage Sales & Surcharges	Finance, Water Resources	Allocation & Water Rates	100%	100%
Water Quality Monitoring	Engineering	USGS Cooperative Programs	100%	100%
Colorado River Programs	Legal	Colorado River Activities	100%	100%
Fountain Creek Transit Loss Model	Engineering	Cooperative Basinwide Program	100%	100%
Regional Resource Planning Group	Engineering	Cooperative Basinwide Program	75%	100%
Safety of Dams	Finance	Repay Safety of Dams Debt	100%	100%
Restoration of Yield	Engineering	Cooperative Basinwide Program	25%	25%
Arkansas Valley Conduit 2024				
	Lead Office (s)	Description/Goals	2024 Progress	2025 Target
AVC Construction	Engineering	Enterprise Construction Project	10%	10%
AVC Design	Engineering	Enterprise Construction Project	10%	100%
Hydroelectric Power 2024				
	Lead Office (s)	Description/Goals	2024 Progress	2025 Target
James W. Broderick Hydropower Plant	Engineering	Enterprise Operations	100%	100%

Key:

Completion

Implementation

Design

Planning

Future Projects In Business Plan but not listed on this table include:

Restoration of Yield, Upper Arkansas River Basin Storage, John Martin Reservoir Storage,

Water Rights Acquisition, Pueblo Dam Interconnect, Records Management





# Financial Planning Takes Time

In recent years, the District has taken a hard look at its historical practices, financial structure and future needs. This summary looks at where we've been and where we're going from a financial point of view.

## 2017-18: Framing the Future

Framing the Future was a comprehensive look at all aspects of the District and Enterprise Budget .

## 2019: Financial Study

Jacobs Engineering completed the Financial Strategy and Sustainability Study, which led to several recommended actions .

## 2023: Financial Discussion

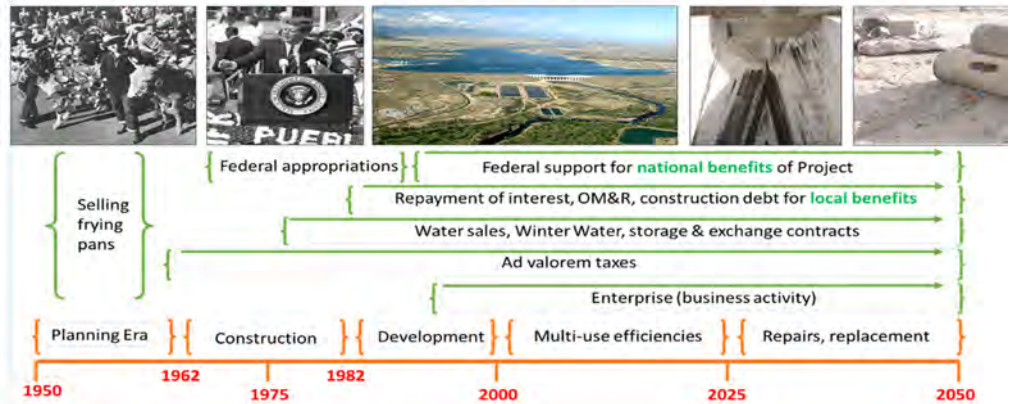
The Board revised the water sales rate and adopted a surcharge for water storage.

## 2025: Reserves Review

The Board will look at policies relating to the purpose and funding levels of reserve funds.



## Financial timeline of Fry-Ark Project



## Framing the Future, 2017-2018

In 2017, the District began a process called Framing the Future, which took a long look at the financial history, current practices, and future needs of the District and Enterprise.

The discussions began in the Executive Committee, which includes all officers and the chairs of each of the District's six standing committees. The discussion was needed for several reasons:

- 1) The turnover of Board members. Many new members on the Board may not be aware of the historical basis for policies.
- 2) The debt for the original Fry- ingpan-Arkansas Project could be paid off as soon as 2022, but ongoing operations, maintenance and repairs must still be funded beyond that point, and a mechanism needs to be in place to assure that
- 3) The District's repayment contract with Reclamation would expire at the end of 2021, and a new contract needed to be negotiated.

- 4) Fryingpan-Arkansas Project infrastructure is aging and may need substantial repairs, or in some cases, replacement. A better understanding of maintenance and repairs was needed.

Four financial areas were discussed in depth:

- 1) **Fry-Ark Contract:** What it means and how it limits or enhances the District's financial controls.
- 2) **Finances:** how the District operates and the need to match expenditures with revenues.
- 3) **Property Taxes:** The Board's past, present and future options; state Constitution and statutes.
- 4) **Miscellaneous Revenues, Water Sales and Storage:** How these sources of funds fit into the budget.

At the conclusion of the Framing the Future discussion, the Board decided to seek an Amendment to the Fry-Ark Contract that would allow repayment over the full 50-year term, pre-pay annual OM&R and allow for a Fry-Ark Reserve Fund.



# Fry-Ark Project Repayment Contract

## Fry-Ark Debt History

Construction of the Fryingpan-Arkansas Project took place from 1964-1981, when it was deemed substantially complete. The total cost of the project was \$585 million, which included \$87 million of interest during construction.

The District’s share was \$134 million, about 23% of the total cost. When the Fry-Ark Repayment Contract was signed in 1982, the District had paid about \$2 million, leaving \$132 million in debt. The municipal & industrial portion, about 43% of the District’s debt, carried a 3.046% annual interest charge, and was paid off first. The agricultural portion, about 57%, is still being paid. Payment was ahead of schedule because of population growth within District boundaries. The term of the 1982 Fry-Ark Contract was 40 years, but the repayment period extended 50 years, and included a provision that hydroelectric revenues could be applied to the debt if other revenues were insufficient.



Pueblo City-County Library District

President John F. Kennedy signs the Fryingpan-Arkansas Project Act on August 16, 1962, as Congressmen and supporters of the Project observe.

## Fryingpan-Arkansas Project Repayment Contract

In 2021, the District negotiated a conversion of the 1965 Fry-Ark Repayment Contract with the Bureau of Reclamation.

The term of the contract is in perpetuity with periodic review.

Under a 2018 contract amendment carried forward in the converted Contract, the debt for the Fryingpan-Arkansas Project owed by the District will be paid off in 2031.

The Fry-Ark conversion contract signed in 2021 aligns a healthy future for the Fry-Ark Project and its beneficiaries.

### Debt Allocation in 1981 Contract

Reimbursable Fry-Ark Costs	Amount
SECWCD Municipal & Industrial	\$58,761,000
SECWCD Irrigation	\$76,028,000
Fountain Valley Conduit	\$64,869,000
Electrical power generation	\$147,509,000

### Remaining SECWCD Fry-Ark Debt & Payments

Year	Payments	YE Balance
2025	\$1,467,572	\$ 8,805,432
2026	\$1,467,572	\$ 7,337,860
2027	\$1,467,572	\$ 5,870,288
2028	\$1,467,572	\$ 4,402,716
2029	\$1,467,572	\$ 2,935,144
2030	\$1,467,572	\$ 1,467,572
2031	\$1,467,572	0



# Financial Strategy and Sustainability Study



## Why we did it

The Finance Study grew out of the Framing the Future discussion. In that discussion, the importance of maintaining the Fryingpan-Arkansas Project and its supporting activities was stressed. The District's role as the Project's sponsor was emphasized. The Financial Study was the logical next step in identifying and implementing changes that will allow the District to fulfill its role for the next 60 years and beyond.



## Setting the stage for the financial future

The Southeastern Colorado Water Conservancy District completed a Financial Strategy and Sustainability Study to be completed in 2019. This study that will help to assure the future of the Fryingpan-Arkansas Project (Fry-Ark Project), as well as District and Enterprise projects and programs.

The Financial Study by Jacobs Engineering developed several financial tools to help the District adjust to change in an efficient way that has the least impact on District customers or program participants. The major elements of the study included:

- 1) A Financial Plan
- 2) Analysis of policies
- 3) Capital Improvement and Capital Project Plan
- 4) Revenue requirement analysis
- 5) Cost of service analysis
- 6) Rate design analysis

At the conclusion of the Financial Study, the Board of Directors voted to increase Fry-Ark Project water and Return Flow rates for the first time in more than 20 years, after realizing the need to increase revenues to meet expenditures. The Board also adopted four recommended financial policies for Rate Setting, Debt Management, Capital Planning, and Unrestricted Reserves.

In 2023, a new rate structure was adopted to account for the full cost of water and storage. A new rate was applied to water sales, and surcharges removed. A new surcharge rate was applied to all storage in Pueblo Reservoir.

Several issues remained outstanding, including surcharges, the rate to be charged for water storage of carryover Fry-Ark Project water, and reserve levels. These discussions on reserves will resume in 2025.

# Protecting the Investment in Water

## Future Considerations

The District has initiated programs to protect the Fryingpan-Arkansas Project as it ages. To do this requires careful management of the Fry-Ark Project Reserve Fund established under the 2021 Repayment Contract conversion.

The Board of Directors will look at the Fry-Ark Reserve and other District reserves in 2025, with the goal of creating a sustainable long-range program to finance extraordinary maintenance, unexpected repairs or catastrophic events that may occur in the future.

Three programs have been implemented to deal with this issue:

1. Recovery of Storage
2. Asset Management
3. Collection System Betterments

The financial needs of these programs are outlined on this page.



## Recovery of Storage

Pueblo Reservoir has lost about 25,000 acre-feet in storage to sedimentation in the past 50 years, and this will become critical to operations by the end of the century. During Phase 1 of the Recovery of Storage study, it was determined that dredging or enlarging the dam would cost anywhere from \$85 million to \$200 million, a portion of which would be the District’s responsibility. In addition, the District is looking at strategies to reduce the impact of sedimentation by implementing upstream projects. Reclamation is a partner in these studies.



Sounding Pueblo Reservoir.

Failure Mode	Definition	Tactical Aspects	Management Strategy
Capacity	Volume of Demand exceeds design capacity.	Growth and/or system expansion.	Redesign
Level of Service (LOS)	Functional requirements exceed design capacity.	Codes & permits, CSOs, OSHA, noise, odor, life safety service, etc.	O&M optimization, renewal
Mortality	Consumption of asset reduces performance below acceptable level.	Physical deterioration due to age, usage, and acts of nature.	O&M optimization, renewal
Efficiency	Operation costs exceed that of feasible alternatives.	Pay-back period.	Replace

## Asset Management

The value of Fryingpan-Arkansas Project dams, tunnels, conduits and other features was estimated to be about \$2.8 billion in a 2020 Asset Valuation study sponsored by the District. As many of the Fry-Ark features pass the 50-year service mark, it is time to think about preventing failure and making sure the capacity, level of service, mortality and efficiency of each part is taken into account. The District’s task is to determine the appropriate levels of reserves to deal with arising needs for the continued operation. This is an ongoing program being conducted by the District in cooperation with Reclamation.

## Collection System Betterments

The Fryingpan-Arkansas Project was designed to bring over 69,200 acre-feet of water annually for beneficial use in the Arkansas River basin. In the past 10 years, Reclamation has met about 88 percent of that goal, which is a historic high. The District is working with Reclamation to identify operational and technologic strategies that will bring Fry-Ark Project imports closer to design yield.



Cunningham Diversion gate.

# Financial Policies

## Financial Policies

The 2019 Finance Study recommended four new financial policies for the District, which were adopted by the Board in October 2019: Rate Setting, Debt Management, Capital Management, and Unrestricted Reserves.

The District has an Investment Policy in place, as well as guidelines for accounting, auditing, budgeting, cash management, financial reporting, internal control, records management and other issues.



## Rate-Setting Policy

Water rates are set to recover costs, on a long-term basis and net of other revenue sources for the Southeastern Colorado Water Activity Enterprise (SECWAE).

SECWAE will review rates at least annually as part of the long-term planning process. A financial model developed in the 2019 Finance Study is the primary tool.

A cost-of-service study may be performed periodically to forecast the revenue requirement. The cost-of-service study is based on a 10-year planning horizon, called the Forecast Period. Rates are set for one year only, called the Firm Year. The second and third years are Advisory Years and align with the District’s three-year Business Plan.

Costs are allocated to two customer groups: Municipal & Industrial and Irrigation customer groups.

Rates, under general circumstances, should only be set following public announcement and an adequate provision of time for public comment.

The Board retains its authority permitted under water delivery contracts to adjust rates, as deemed necessary, if rates prove inadequate to cover costs.



# Financial Policies



## Debt Management Policy

This policy is a guide to the Southeastern Colorado Water Conservancy District (SECWCD) and its Activity Enterprise (SECWAE) for the issuance and use of debt to fund capital projects or to refund/refinance/restructure outstanding debt. SECWCD and SECWAE will ensure compliance with all laws, legal agreements, contracts, best practices, and adopted policies related to debt issuance and management.

SECWCD and SECWAE will promote cooperation and coordination with all stakeholders in the financing and delivery of services by seeking the lowest cost of capital reasonably available and minimizing financing costs for capital projects and other debt issuances.

SECWCD’s and SECWAE’s Board is responsible for authorizing all debt issuance via a Board resolution. The Board is also responsible for approving the Debt Policy and any material changes to it. SECWCD and SECWAE Board members and staff, District officials, and outside advisors are critical in the debt issuance process.



## Capital Planning

The Southeastern Colorado Water Conservancy District (SECWCD) Capital Improvement Program (CIP) is a 20-year capital investment plan that encompasses all annual capital expenditures on individual capital projects—generally nonrecurring investments in new or existing infrastructure, including new construction, expansion, renovation, or replacement projects, with a useful life of at least 10 years.

This policy applies to the SECWCD and its Water Activity Enterprise.

The Executive Director, in consultation with the Board President, will be responsible for development of the CIP. The Finance Committee, a standing committee of the Board, will review the CIP annually and forward it to the Board for approval

The CIP presents the 20-year rolling plan for capital allocation and prioritization. The CIP will be updated and published each year. Capital projects will be required to identify benefits to justify the requested capital investment.



## Financial Policies, Practices, and Guidelines

Policies	Practices	Guidelines	
Rate Setting	Rate Setting	Accounting	Financial Reporting
Debt Management	Debt Management	Auditing	Internal Control
Unrestricted Reserves	Unrestricted Re-	Budgeting	Records Management
Capital Planning	serves	Cash Management	Other Issues
Investment	Capital Planning		



# Financial Policies



## Unrestricted Reserves

The Southeastern Colorado Water Conservancy District (SECWCD) and its Water Activity Enterprise (SECWAE) have established Unrestricted Reserve funds for: (i) operations and maintenance activities in years of below average income due to drought or other events or contingencies, (ii) major infrastructure or equipment failures, (iii) extraordinary expenses associated with major maintenance and rehabilitation projects, and (iv) new capital projects and programs.

Reserve Category	Purpose	Target Funding Level
<b>Cash Reserve</b>	Working cash sufficient to fund cash-flow variations in a typical operating cycle.	(To be determined)
<b>Operating Reserve</b>	Covers potential interruptions in District Operations and District Enterprise Fund revenue streams; and may be used to smooth and stabilize water rates over the short term.	(To be determined)
<b>Capital Reserve</b>	Funds capital repair, replacement, or betterment of SECWCD properties; funds other capital activities that may be undertaken by SECWCD.	(To be determined)
<b>Exposure Reserve</b>	Covers extraordinary, unforeseen events not otherwise covered by reserves or insurance.	(To be determined)

Reserve policies are to be established and accomplished in accordance with statutory and contractual requirements. This policy does not modify or supersede requirements to maintain certain levels of restricted reserves as specified within various existing and future agreements, including but not limited to Amendment No. 11 to *Contract No. 5-07-70-W0086 Between the United States of America and the Southeastern Colorado Water Conservancy District, Fryingpan-Arkansas Project, Colorado*, as it may be amended, supplemented or converted. The board has the discretion to change funding priorities.

The SECWCD and SECWAE Board will establish funding targets and priorities of Unrestricted Reserves, and will adjust periodically as necessary.

The Executive Director is authorized to commit and expend reserve funds as necessary in his/her judgment to protect life and property, provided that as soon as practicable, the Executive Director shall notify the Board of such action and obtain Board approval for such commitment and expenditure in a timely manner.



## Future Adjustments

The Board of Directors approved the Unrestricted Reserves policy in October, 2019, with the condition that target funding levels would be set in the future.

Target funding levels for specific elements were identified in September 2018 for both the District and Enterprise. However, no funding mechanisms or timetables were put in place.

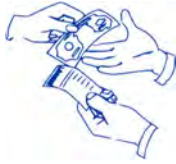
The target levels of funding and reserve structure have not been finalized by the Board.



# Basis of Budgeting & Fund Structure

## Basis of Budgeting

An annual budget is prepared for the District and Enterprise funds on a basis consistent with generally accepted accounting principles (GAAP) as it applies to fund financial statements prescribed through the Governmental Accounting Standards Board (GASB).



The Board of Directors enacts the budget through appropriation.

The Executive Director is responsible for ensuring the District operates within the budgetary guidelines and that adequate funds are available.

District or general fund basis of budgeting is processed on the modified accrual accounting system.

This system recognizes revenues in the period when they become available and measurable, and expenditures when the liability is incurred.

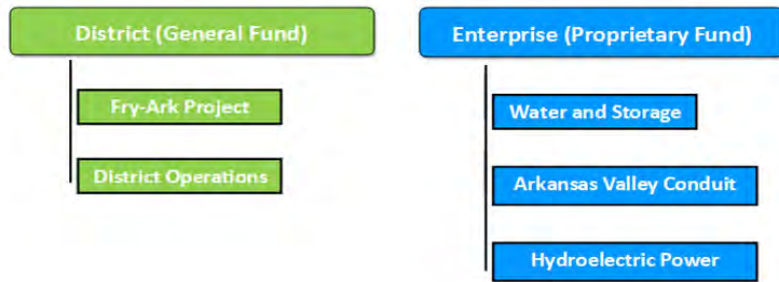
The Enterprise fund basis of budgeting is presented using an accrual basis of accounting, recognizing revenue when earned and expenses when the liability is incurred.

The basis of budgeting and basis of accounting are shown in the chart below.

Basis of Budgeting and Accounting Methods	
<b>Government Fund</b>	
General Fund	Modified Accrual
<b>Enterprise Fund</b>	
Proprietary Fund	Accrual



## Fund Structure: Major Funds and Subfunds



District finances are made up of two entities. These two entities are the Government Activity and the Business Activity.

The Government Activity is made up of two subfunds the Fry-Ark Project and District Operations. The Fry-Ark subfund includes the Fryingpan-Arkansas Project activity. The District Operations include grant activity, operating expense, planning and development, and capital improvement.

The Government Activity is the general fund for the government. The primary focus is to ensure that the Fryingpan-Arkansas Project debt is retired within the contractual limits and ensure payment of the District's portions of the operations maintenance and replacement of the Project. Also, to protect and develop the District's water rights, retain valued knowledgeable employees, and maintain capital improvements and capital projects.

Within the District accounting system and structure, all District or General Funds are accounted for under the single title Government Activity. The Government Activity uses the current financial measurement focus.

The funds through which the functions of the District are financed are described as Governmental Funds. The District operates the Governmental Fund and due to the nature and size of operations, does not generally utilize other types of funds.

The Business Activity is made up of the Water and Storage subfund, the Hydroelectric subfund and the Arkansas Valley Conduit subfund. The Water and Storage subfund includes grant activity, operations, and major projects, reoccurring capital, and capital improvement. The Hydroelectric subfund is the operation of the James W.

Broderick Hydropower Plant at Pueblo Dam. The Arkansas Valley Conduit subfund is for the final design, construction and operations of the Arkansas Valley Conduit project.

The Business Activity is a Proprietary Fund account for business operations. The Business Activity Funds include the activities of the Enterprise and major projects. The Enterprise was established in 1995 and continues to grow.

The purpose of the Enterprise is to undertake and develop commercial activities on behalf of the District as a government. These activities may include construction, operation, replacement and maintenance of Fry-Ark Project water and facilities, and any related contracting, engineering, financing, and administration.

The Business Activity's primary focus is to develop projects and programs and provide services to the District. The Business Activity provides support for ongoing projects and programs for the many stakeholders and constituents of the District.

Within the Enterprise accounting, system and structure projects are consolidated to constitute the Business Activity and/or the Proprietary Fund.

The projects include the Southeastern Colorado Water Activity Enterprise as a whole, Excess Capacity Master Contract project, Enlargement project, Arkansas Valley Conduit project, and the James W. Broderick Hydropower Plant at Pueblo Dam.

These divisions were created to account for the costs associated with each project individually. The Business Activity account uses the flow of economic resources measurement focus.

# Budgetary Control

The Budgetary control process is guided by the Board of Directors approved Financial Management Guide.

The document is reviewed annually and provides guidance to staff in all offices and departments.

This document provides guidance on the requirement of a balanced budget, budget adoption and amendment process, balancing funds, budget format, expenditure guidelines, revenue guidelines, and the accurate basic of budgeting for each fund.

The Financial Management Guide has several relevant policies to preserve and enhance the fiscal health of the District and the Enterprise. It also identifies acceptable and unacceptable courses of action, and provides a standard to evaluate the government's annual performance.



## Financial Management Guide

Below are a few of the highlighted policies that are generated from the Financial Management Guide. Additional information regarding financial policies are located in the Financial Management Guide, which is available upon request.

- ◆ The District general fund must consist of a balanced budget, unless there is a budgeted use of reserve funds.
- ◆ The Enterprise proprietary fund can record a gain or loss dependent upon the Board of Directors guidance of project and programs set forth in the adopted budget.
- ◆ Purchases over \$5,000 are subject to an informal or formal bid process and must be reviewed and approved by the Executive Director.
- ◆ Purchases over \$25,000 not appropriated in the annual budget must be reviewed and approved by the Board of Directors prior to purchase.
- ◆ Use of fund balance must be reviewed by the Finance Committee prior to a recommendation to the Board of Directors for budget appropriation.
- ◆ If expenditures exceed the adopted budgeted appropriation, the budget must be amended, upon this process the budget becomes a "Restated (amended) Budget."

The District General Fund presents a balanced budget for appropriations, except in years when capital outlay is needed for projects to uphold the purpose of the District and other one-time expenditures that require spending from unrestricted funds.

A balanced budget reflects a single fiscal year that the overall difference between government revenues and spending equal. Appropriations are enacted by the Board of Directors authorizing the expenditure of a designated amount of funds for the operations of the District.

Appropriations for the District and/or General Fund include: Fryingpan-Arkansas activities, grant activities, operations, capital outlay including one-time extraordinary expenditures.

In any year, after the budget has been adopted, if expenditures exceed the appropriated amount for any entity, budget amendments are created which consist of a restated or amended budget.

The primary function of the District is to collect ad valorem taxes from portions of nine counties to ensure that the Fryingpan-Arkansas Project debt is retired within the contractual limits and ensure payment of the District's portions of the operations, maintenance, and replacement of the Project.

## DISTRICT

(Government Activity)



- ⇒ The District is primarily an administrative agency with one major project, which is the Fry-Ark Project supported by tax collection.
- ⇒ To finance the operations of the District, an Operating tax is levied on the property within the District boundaries.
- ⇒ A portion of Specific Ownership tax also assists the District with operating expenditures.
- ⇒ Finally, the Business Activity reimburses the District for personnel and overhead in proportion to the amount of work staff is budgeted to work for Enterprise activities. Other revenues may include grants and investments.

## ENTERPRISE

(Business Activity)



- ⇒ The Enterprise is a service organization that develops and manages projects for the Fryingpan-Arkansas Project stakeholders.
- ⇒ It is the business activity for the District. Stakeholders may include municipal or agricultural water entities, government agencies such as the United States Geological Survey (USGS), Reclamation, Colorado Water Conservation Board (CWCB), and/or other partnership groups.
- ⇒ Funding for the Enterprise is received through the sale and administration of Fryingpan-Arkansas Project water, storage and related surcharges and fees, reimbursement from Project participants, grants, partnership contributions, and investments.



# Budgetary Guidelines & Practices

The District and Enterprise have regulations set forth by the State of Colorado. When expenditures exceed appropriation of the adopted budget, amendments are made and a restated Budget is created.

The Board of Directors will take action during a Board of Directors meeting to restate the Budget and will re-adopt the amended Budget.

On this page are the main statutes which affect financial practices.



## Colorado Revised Statutes

The District follows Colorado Revised Statutes (CRS) and additional policies regarding the annual budget. See the list below for a summary of policies:

- A Budget officer is appointed before October 15 (CRS 29-1-104)
- A draft of the Proposed Budget is delivered to each member of the Board of Directors by October 15 (CRS 29-1-105)
- A publication of notice of budget is published in a newspaper of general circulation by November (CRS 1 29-1-106(1))
- Budget public hearing is held on the third Thursday in November (CRS 29-1-108)
- Budget adoption and appropriation date set prior to December 31 (CRS 29-1-108)
- Certification of mill levies to the Board of County Commissioners by December 15 (CRS 39-5-128(1))
- Budget is supplied to Department of Local Governments (CRS 29-1-113(1)) by January 31
- Mill levy calculation and assessments in accordance with the State of Colorado Department of Local Governments

## Key District Practices

The following additional internal key policies are followed:

- All financial policies
- A balanced Governmental fund budget
- A balanced grant budget
- Project participation revenues with matching expenditure
- Fryingpan-Arkansas Project Water Allocation Principles

## Investment Guidelines

Consistent with Colorado Revised Statutes and direction from the Board of Directors, the District and Enterprise Fund policy on investments is a conservative approach. Below is a summarized list of guidelines:

- U.S. Treasury obligations pursuant to (CRS 24-75-601.1(1)(a))
- Obligations of U.S. Government Agencies pursuant to (CRS 24-75-601.1(1)(b))
- Any corporate or bank security, issued by a corporation or bank that is organized and operated within the U.S. pursuant to (CRS 24-75-601.1(1)(m))
- Revenue obligations of any state of the U.S., the District of Columbia, or any territorial possession of the U.S., or of any political subdivisions of any state, rated in the highest rating category by two or more nationally recognized organizations that regularly rate such obligations pursuant to (CRS 24-75-601.1(1)(e))
- General obligations of any state of the U.S., the District of Columbia, or any territorial possession of the U.S., or of any political subdivisions of any state, rated in the highest two rating categories by two or more nationally recognized organizations that regularly rate such obligations pursuant to (CRS 24-75-601.1(1)(d))
- The purchase of any repurchase agreement pursuant to (CRS 24-75-601.1(1)(j))
- Money market mutual funds pursuant to (CRS 24-75-601.1(1)(k))
- Local government investment pools pursuant to (CRS 24-75-701)

# Budget Financial Methodology: Preparation, Review, Adoption, and Restatement

The District budgetary process assists the Board of Directors with decisions as to the project and program for allocation of financial support. The District uses a six-phase approach as listed on this page.



JULY

## **Phase 1—Budget Call**

The Executive Director and Budget Officer meet with all department office heads to discuss and update the District mission. Budget forms and budget calendar are communicated. Emphasis is placed on accurate, prompt, and uniform submissions.



SEPTEMBER

## **Phase 2 – Obtaining Staff Input**

Staff members begin collecting information, completing budget forms, and returning them to the Budget Officer. The Budget Officer completes analysis of the budget requests and assembles the financial information, goals, and objectives into one document for the Executive Director to review.



OCTOBER

## **Phase 3 – Review & Approval of Budget by the Executive Director**

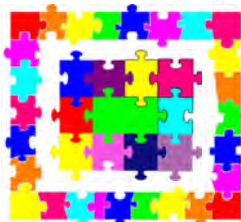
The Budget Officer meets with the Executive Director on several different occasions as each section of the budget is completed. Changes are sometimes made to the budget requests submitted by staff. Once the draft of the proposed budget is complete, copies are sent to department heads for final review then are sent to the Board of Directors no later than October 15 according to CRS 29-1-105. On the third Thursday in September the Board of Directors designates a Budget Officer, often the Finance Manager, in accordance with CRS 29-1-104.



NOVEMBER

## **Phase 4 – Revisions and Public Presentation**

Revisions are sometime made between October 15 and the third Thursday in November. Once these items have been adjusted the Budget Officer provides a full presentation of the proposed budget to the Board of Directors and the public in a scheduled Public Hearing in accordance with Colorado Revised Statute 29-1-106 (1). Any interested citizen can review the proposed budget and make comments and suggestions at the Public Hearing.



DECEMBER &  
JANUARY

## **Phase 5 – Final Revision and Adoption**

Any changes to the budget are disclosed to the Board of Directors. The Board of Directors adopt the budget via resolution at their December meeting, for total expenditure totals. The adopted budget motion of action states that the revenues may be adjusted upon the final tax assessment from the nine county assessors, which are not available until December 10. The Finance and Information Technology Office is responsible for seeing that budget expenditures stay within budget boundaries; however overall responsibility remains with the Executive Director. The budget is reconciled periodically to determine if formal action is required to amend the budget. By January 31 the full budget publication is supplied to the Department of Local Governments in accordance with CRS 29-1-113(1).

## **Phase 6 – Restated (amended) Budget and Adoption**

The sixth phase only takes place if and when the annual expenditure levels are higher than the adopted budget appropriation. This scenario would trigger the restated budget process. The amendment that are necessary are made and presented to the Board of Directors. After the amendments made to the budget and the budget is adopted a second time in one fiscal year the budget becomes a “Restated or Amended Budget.”





# Budget Overview & Tax Revenue

Property taxes in Colorado are collected by individual counties. Special districts such as the Southeastern Colorado Water Conservancy District, receive tax revenues only for those areas within District boundaries. The District pays a fee to each of the counties for collecting the taxes.

**Tax Timeline**

- August 25** — Draft certification of property values.
- December 10** — Final certification of property values.
- December 15** — Mill levies certified and sent to counties.



## Tax Calculation

**Table 4-1: 2024-2025 Total County Assessed Value**

County		2023 Assessed Value	2024 Assessed Value	Value Change	Percent Change
Bent	11/2/2024	68,531,670	68,415,890	(115,780)	-0.17%
Chaffee	11/20/2024	700,619,840	709,225,300	8,605,460	1.23%
Crowley	11/13/2024	44,698,914	45,549,989	851,075	1.90%
El Paso	11/25/2024	9,892,332,750	9,936,484,610	44,151,860	0.45%
Fremont	12/2/2024	429,562,767	440,606,271	11,043,504	2.57%
Kiowa	11/21/2024	2,504,930	2,496,408	(8,522)	-0.34%
Otero	11/26/2024	143,372,925	147,844,861	4,471,936	3.12%
Prowers	12/2/2024	56,513,787	57,602,916	1,089,129	1.93%
Pueblo	11/21/2024	1,995,129,230	2,038,630,749	43,501,519	2.18%
<b>Total</b>		<b>13,333,266,813</b>	<b>13,446,856,994</b>	<b>113,590,181</b>	<b>0.85%</b>

The District annually certifies three different mill levies to the nine Boards of County Commissioners for collection based on each of the nine counties’ assessed value of property within the boundaries of the District. According to Colorado Revised Statutes, the District receives a draft certification of assessed value of property for each county by August 25.

The final certification of assessed value of property for each county is due to the District by December 10 of each year.

The District has certified all mill levies. District staff have ensured tax collection limits do not exceed the 2025 limits.

From the final assessed property values, the Budget Officer can estimate collections for contract repayment and operating revenues. The 2024 assessments are collected in 2025. The nine counties in the District estimate a total assessed value in 2024 of \$13,446,856,994.

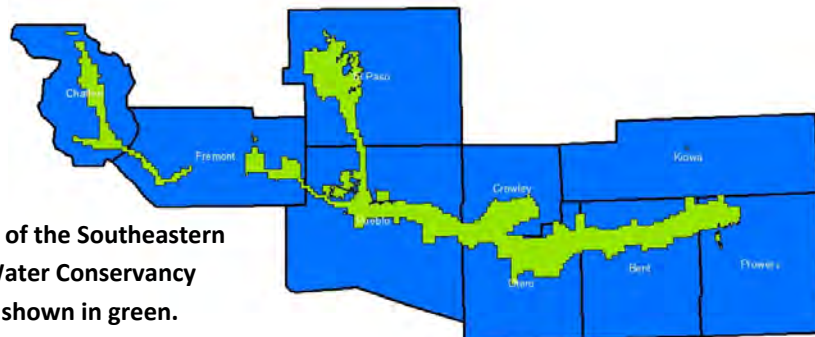
Table 4-1 illustrates a comparison between assessed values from 2023 to 2024. Table 4-2 illustrates final assessments and expected collection from each county.

The District certifies all three mill levies and submits them to each respective county no later than December 15, in accordance with the Colorado State Law (CRS 39-5-1280).

For the 2025 Budget the District certified the following levies to ensure state revenue limits; Contract Repayment of 0.900 with a temporary mill levy rate reduction of .188 for a total of 0.712, Operating at 0.035 with a temporary mill levy rate reduction of 0.002 for a total of 0.033, and Abatement and Refunds of 0.002.

Table 4-2 provides a layout of each county’s estimated contribution regarding the three Tax Levies for 2024 collection.

*See Appendix for document titled County Assessed Valuation and Certificate of Tax Levy.*



**Boundaries of the Southeastern Colorado Water Conservancy District are shown in green.**

# Budget Overview & Tax Revenue

## SOUTHEASTERN COLORADO WATER CONSERVANCY DISTRICT Collections for all Levies - 2024 for 2025 Budget

Table 4-2: Collections for all Levies - 2024 for 2025 Budget  
Last Revised: 12/13/2024

County	2024 Assessed Value	Percent of Total	Contract		Operating		Abatements & Refunds		Total Collections
			Mill Levy	Collections	Mill Levy	Collections	Mill Levy	Collections	
Bent	68,415,890	0.51%	0.712	48,712.11	0.033	2,257.72	0.002	136.83	51,106.67
Chaffee	709,225,300	5.27%	0.712	504,968.41	0.033	23,404.43	0.002	1,418.45	529,791
Crowley	45,549,989	0.34%	0.712	32,431.59	0.033	1,503.15	0.002	91.10	34,026
El Paso	9,936,484,610	73.89%	0.712	7,074,777.04	0.033	327,903.99	0.002	19,872.97	7,422,554
Fremont	440,606,271	3.28%	0.712	313,711.66	0.033	14,540.01	0.002	881.21	329,133
Kiowa	2,496,408	0.02%	0.712	1,777.44	0.033	82.38	0.002	4.99	1,865
Otero	147,844,861	1.10%	0.712	105,265.54	0.033	4,878.88	0.002	295.69	110,440
Prowers	57,602,916	0.43%	0.712	41,013.28	0.033	1,900.90	0.002	115.21	43,029
Pueblo	2,038,630,749	15.16%	0.712	1,451,505.09	0.033	67,274.81	0.002	4,077.26	1,522,857
<b>Total</b>	<b>13,446,856,994</b>	<b>1.00</b>		<b>9,574,162.19</b>		<b>443,746.26</b>		<b>26,893.71</b>	<b>10,044,802</b>
			Contract + Operating Ad Valorem = 0 \$ 10,017,908						
Total compared 2023 to 2024 Assessed Values & projected taxes									
2024	13,446,856,994		0.712	9,574,162	0.033	443,746	0.002	26,894	10,044,802
2023	13,333,266,803		0.779	10,386,615	0.031	413,331	0.078	1,039,995	11,839,941
Increase(Decrease)				(812,453)		30,415		(1,013,101)	(1,795,139)

## Subfund Budgeting Process

### Fry-Ark Project

#### Fryingpan-Arkansas Project Subfund

**Revenue** from ad valorem tax is based on county assessments.

**Expenditures** are based on the actual and estimated Bureau of Reclamation (Reclamation) work plan; Winter water based on 42,000 acre-feet (mode, or most frequent value) stored in Pueblo Reservoir; Reclamation Reform Act audit; and Contract items.

### District Operations

#### District Operations Subfund

**Revenue** is based on county assessments. Interest income is based on market assumptions. Specific Ownership tax is based on the actual amount from the prior year and market indicators.

**Expenditures** are based on the prior year's actuals, consumer price index, Capital Improvement Plan, and known additions or deletions based on economic indicators. A single expense capacity line item is added based on 5 to 8 percent of operating revenue. Tabor (Taxpayers Bill of Rights) calculations are used for allowable grant capacity.

### Water & Storage

#### Enterprise Operations Subfund

**Revenue** from water sales and Return Flows is based on the 20-year average for imports. Carryover storage revenue is based on the 10-year average. Excess capacity contract revenue is based on both long-term contracts and estimated short-term contracts. Interest income is based on market assumptions.

**Expenditures** are based on the prior year's actuals, consumer price index, Capital Improvement Plan, and known additions or deletions based on economic indicators. A single expense capacity line item is added based on 5 to 13 percent of operating revenue. Tabor (Taxpayers Bill of Rights) calculation was used for allowable grant capacity.



### AVC

#### Arkansas Valley Conduit Subfund

**Revenue** for the Arkansas Valley Conduit Subfund is received from participants, loans, and grants.

**Expenditures** for the AVC subfund are determined by the Enterprise work plan based on the design and construction schedule. Repayment of loans will be a factor in future years.

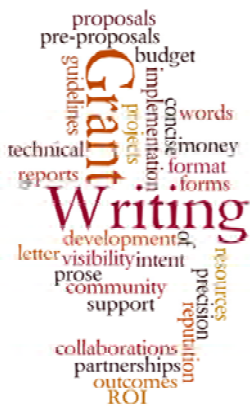
### Hydropower

#### Hydroelectric Subfund

**Revenue** is based on the 10-year average of flows available at the North Outlet at Pueblo Dam, and the contracted charge per kilowatt-hour.

**Expenditures** are based on the prior year's actuals, consumer price index, Capital Improvement Plan, and known additions or deletions based on economic indicators. A single expense capacity line item was added based on 5 to 13 percent of operating revenue.

# Governmental Revenue and Expenditures



## Grant Revenue and Expenditures

The District grant budget includes a budgeted contingency for grant opportunities.

The budget policy requires that all grants meet TABOR requirements. In addition, grant revenues equal the total expenses to maintain a balanced grant budget.

Grant Revenue and matching expenditure total \$650,000 for the 2025 Budget.



## Fryingpan-Arkansas Revenue and Expenditures

Tax revenues are used for the payment made on the primary debt and operation maintenance and replacement (OM&R) of the Fryingpan-Arkansas Project. The taxes are generated by two of the three collected mill levies. The District collects these two mill levies titled “contract tax” and “abatements and refunds tax,” then adjusts prior year tax and subtracts county collection fees to calculate the total annual tax revenue.

Table 4-3 provides a four-year comparison of tax mill levy revenue and the 2025 Budgeted assessments. Prior to Amendment 11 of the Fry-Ark Contract in 2018 all annual Fry-Ark tax revenues were paid to Reclamation for OM&R expenditures and debt.

Amendment 11 and the Fry-Ark conversion contract signed in 2021 allow debt payments to be amortized through December 2031. That means the District makes payments in the amount of \$1,467,572 annually to decrease the debt of the Project. The amendment also allows the District to upfront OM&R expense and create a Fry-Ark reserve fund that is held by the District and used for the benefit of the Project.

After the federal fiscal year 2025, the Fryingpan-Arkansas Project outstanding debt will be \$9,539,219.

Table 4-4 reflects the total annual payment made to Reclamation for the Fryingpan-Arkansas Project debt and OM&R expenses. The decrease in expenditures in 2022 was a direct result of OM&R expense payment delayed by Reclamation. This payment was made in 2023.

The District collects money from participants in the Winter Water Storage Program and collections are payable to Reclamation. The 2025 Budget for Winter Water Storage Program is based on an estimated storage of 43,512 acre-feet at \$2.80 per acre-foot for a total of \$121,834.

The Excess Capacity Master Contract is a storage contract held by the District on behalf of Excess Capacity participants, fees assessed by Reclamation are paid to the District and then forward to Reclamation.

The 2025 Budget includes \$354,663 for 7,685 acre-feet of storage at a Reclamation contracted price of \$46.15 per acre-foot.

Reclamation Reform Act (RRA) is a project enacted by the Federal government that the District must remain in compliance with as a provision of the Fryingpan-Arkansas Project contract.

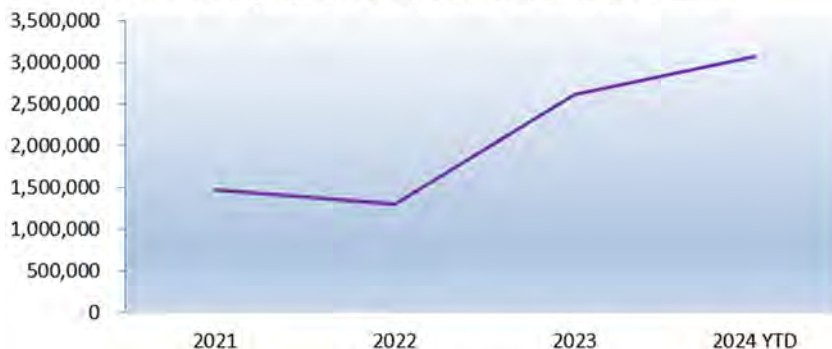
The District has budgeted \$20,000 for a federal audit of RRA compliance in 2025.

**Table 4-3: Fry-Ark Project Tax Revenues**

	2021	2022	2023	2024 YTD	2025 Budget
Contract Mill Levy Tax	8,597,840	8,963,422	9,616,772	10,386,615	9,574,162
Abatement & Refunds	66,869	44,827	56,571	1,039,995	26,894
Prior Year Tax	(8,181)	(10,438)	(405)	(1,049)	(5,000)
County Collection Fees	(148,204)	(155,613)	(165,751)	(202,842)	(213,857)
<b>Total Annual Payment</b>	<b>8,508,324</b>	<b>8,842,198</b>	<b>9,507,187</b>	<b>11,222,719</b>	<b>9,382,199</b>

Note: Colorado backfill payments to special districts contributed to a temporary increase in 2024.

**Table 4-4: Fryingpan-Arkansas USBR Contract Expenditures**



# Government Activity Operating Revenue

Operating revenue for the Government Activity, also known as the General Fund or District generally consists of revenue from the third mill levy through Ad Valorem Tax collections titled Operating Tax. In addition, other revenues include Specific Ownership Tax, which is not a tax mill levy, interfund reimbursements for service, investments, and other revenues that enable the District operations to maintain a balanced budget.

The largest revenue stream to the Government Activity, as shown in Table 4-5, is the interfund reimbursements for services provided by the Business Activity. The increase and decrease of this item is dependent on the level of work done in the respective projects within the Business Activity. The major projects that have gained momentum and provided an increase in this interfund reimbursement revenue are the Hydroelectric Power Project and the Arkansas Valley Conduit. In 2025, the interfund reimbursements make up 45 percent of the total District operating revenue.

Table 4-6 illustrates a stable District revenue stream through tax collection and investments. Operating Tax revenues have proven to be a dependable stream of revenue averaging \$376,348 annually. Specific Ownership Tax continues to have a steady income from consumer spending trends in the District’s nine counties. Over the past four years Specific Ownership Tax revenues average \$1,073,761 per year. El Paso and Pueblo Counties have the greatest impact to Specific Ownership Tax due to their population. Specific Ownership Tax is a less dependable income because it is economically driven.

The District manages \$7.97 million in short and long-term investments. A portion of these funds are held for a specific purpose. Bonds held through Wells Fargo Securities make up 99 percent of the investment portfolio and 1 percent are made up of short-term liquid investments held with COLOTrust. The 2025 Budget for investment revenue is \$1,473,411. Investment and interest revenue produced an average of \$754,615 per year, despite minimal activity in 2022, and is projected to increase in 2025 due to the market and current interest rates.

Table 4-5: Government Activity Operating Revenue

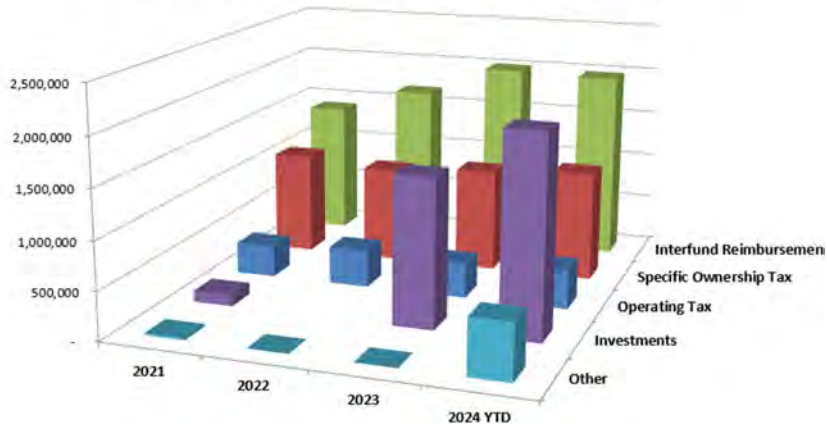
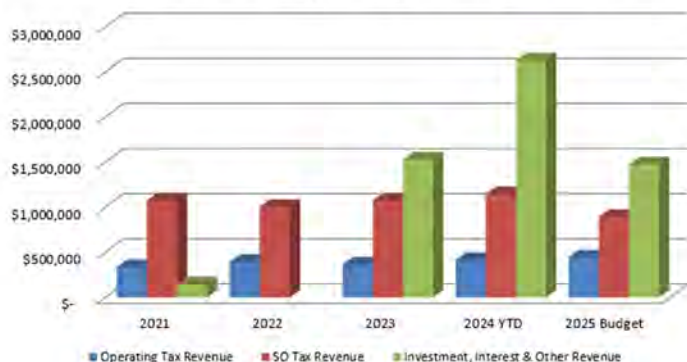


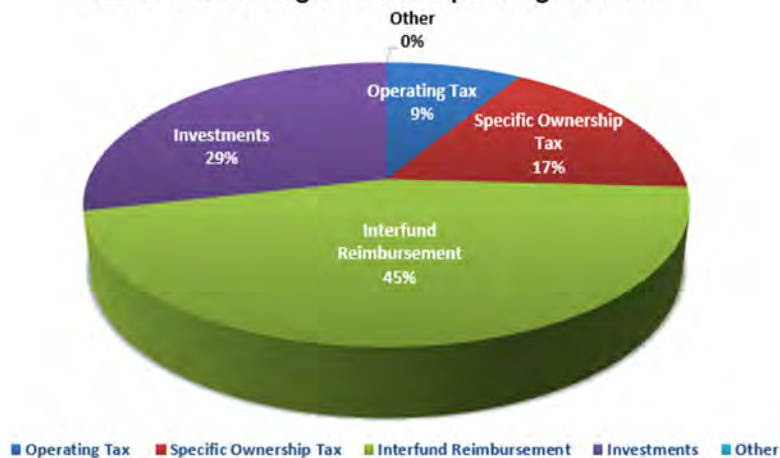
Table 4-6: District Operating Revenue Overview



Long-term and short-term plans attempt to mitigate the effect that economic volatility has on District budgeting. *the long and short-term planning.*

The 2025 Budget forecasts that the District’s operating revenues will consist of interfund reimbursements of 45 percent, Specific Ownership Tax of 17 percent, Operating Tax of 9 percent, and investment revenue of 29 percent as shown in Table 4-7.

Table 4-7: 2025 Budget District Operating Revenue



The District has \$2,535,000 in bonds or certificates of deposit maturing in 2025 and will be looking to reinvest the funds while managing risk and opportunity.

# Government Activity Expenditures

The Government Activity total expenditures for the 2025 Budget are \$10,888,007. The expenditures are considered in one of four categories; Fryingpan-Arkansas activity, \$5,543,342; Grant activity, \$650,000; Operating expenditures, \$4,594,665; and Capital expenditures, \$100,000.

Operating expenditure policy requires that expenditures match operating revenue to reflect a balanced governmental budget, unless there is a planned use of reserve funds. The 2025 Budget pertaining to Planning and Development are included as part of the operating expenditures as shown in the Budget financial reports. The 2025 Budget Operating expenditures are illustrated by percentage in Table 4-8.

In 2025, the largest planned expenditure of the operating budget is Human Resources, which relates to payroll and benefits and makes up 66 percent of District operating budget. A portion of the Interfund reimbursement revenue helps offset the expense related to Human Resource expense. Actual compared to 2025 Budget for Payroll and Benefits is shown in Table 4-9.

The District reorganized its staff structure in 2025, resulting in a net decrease of 1.75 Full Time Equivalent (FTE) jobs. This is explained in detail in workforce planning. (See Section 2).

The District performs a salary and benefits survey every three years. The most recent survey was completed and accepted by the Board of Directors in 2022 and one will be made in 2025.

Illustrated in Table 4-10 are outside and professional services, also known as consulting activities, which account for 11 percent of the District 2025 Budget. This category includes the annual audit contracts, outside engineering consultants, salary and benefits survey consultants, general attorney fees, and other related expenses.

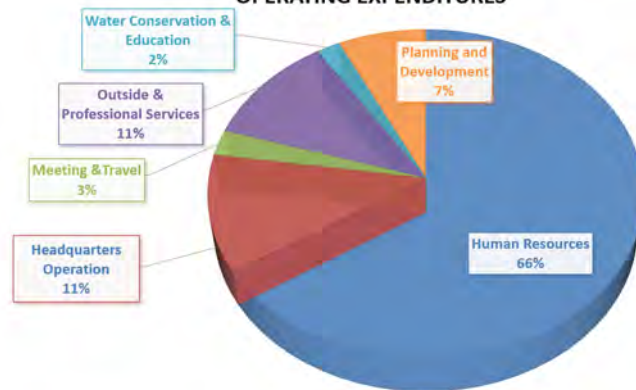
Headquarters operating expense includes insurance, office supplies, utilities, administrative expense, telephones, information technology, and automobile maintenance, which make up a total 11 percent of the operating budget.

Meetings and travel expense reflects 3 percent of the operating expense for all staffing positions and members of the Board of Directors. Water conservation and education account for 2 percent of expenses

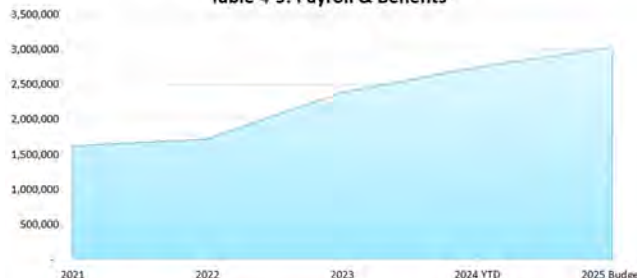
As required, the Government Activity General Fund has remained under the adopted budgeted expenditure limit set forth by the Board of Directors as indicated in Table 4-11.

In the past four years the District has not seen the need to implement a restated Budget. Total operating expenditures have averaged \$3,004,149 based on actual expenses over the past four years.

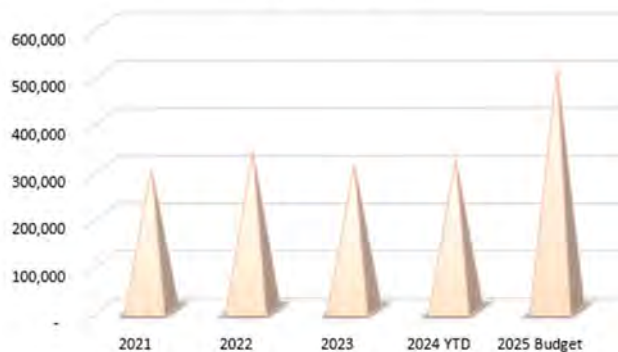
**TABLE 4-8: 2024 BUDGET DISTRICT OPERATING EXPENDITURES**



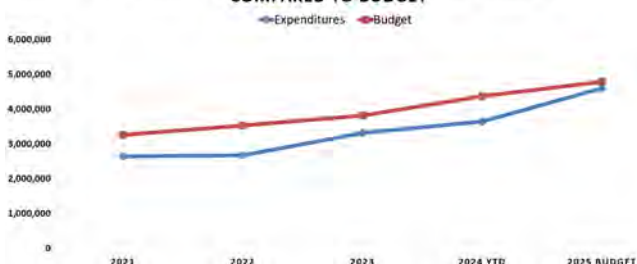
**Table 4-9: Payroll & Benefits**



**Table 4-10: District Outside & Professional Services**



**TABLE 4-11: GOVERNMENT OPERATING EXPENDITURES COMPARED TO BUDGET**





# Government Activity Planning, Deployment & Capital Outlay

## Planning and Development

The section of planning and development consists of projects and studies that may in time become capital outlay items, but currently reside in the operation. Planning and development expenditures are listed in the operation expenditures until they become capital outlay items.

The District 2025 Budget total for planning and development is \$280,429 and includes the following items: \$10,000 for Colorado River Issues, \$20,000 for streamflow forecasting, \$235,700 for Water Rights Protection, \$8,240 for Reclamation Reform Act mapping and \$6,489 for GIS mapping of District boundaries.

## Capital Outlay

Capital Outlay items are depreciable items which can be found in the District capital improvement plan. In 2024 the District capital improvement expenditures totaled \$65,000 for office improvements, tree trimming and information technology upgrades.

The 2025 Budget includes the following capital outlay expenditures: \$50,000 for a District vehicle, \$50,000 for facility upgrade, and \$20,000 landscape maintenance.

Due to timing factors and what is adopted in the annual budget is not always what is expended, as can be shown in Table 4-12.

The schedule above reflects Capital expenditures for 2024 actual through 2027 budgets. The schedule represents only a portion of the 20-year Capital Improvement plan in addition to the Planning and Development plans.

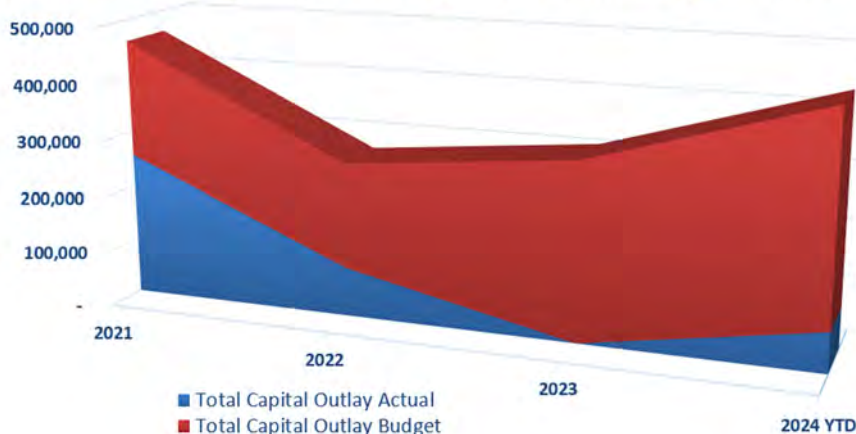
This will assist the District to ensure that all assets are repaired or replaced through their useful life as well as ensure the District is working with innovative tools.

This Capital planning period was designed to align with the three-year Business Plan that accompanies the District's Strategic Plan.

Planning and Development	2024 YTD	2025	2026	2027
<b>Future Water Supply &amp; Storage</b>				
Colorado River Issues	-	10,000	10,000	10,000
Watershed Management	-	-	-	-
Healthy Forest	-	-	-	-
<b>Water Supply Protection &amp; Efficiency</b>				
Water Right Protection	121,473	235,700	242,771	250,504
Reclamation Reform Act	1,835	8,240	8,487	8,742
Boundary Engineering	637	6,489	6,684	6,864
<b>Water Supply Storage &amp; Power</b>				
Stream Forecasting	20,000	20,000	20,000	15,000
	\$143,945	280,429	\$287,942	\$291,110

Capital Outlay	2024	2025	2026	2027
Vehicle	-	30,000	50,000	50,000
Facilities	17,964	50,000	50,000	25,000
Landscaping Maintenance	-	20,000	20,000	30,000
Information Technology	-	-	10,000	10
	\$17,964	\$100,000	\$130,000	\$105,010

**Table 4-12: Capital Outlay vs Actual Expenditures**



## Capital Projects

In order for a Capital Project to process through the District, several factors need to be present.

The first would be that the Capital Project has been included in the budget process. This includes planning for the Capital Project for the following year, submitting the project for the budget, and approval from the Executive Director and/or the Board.

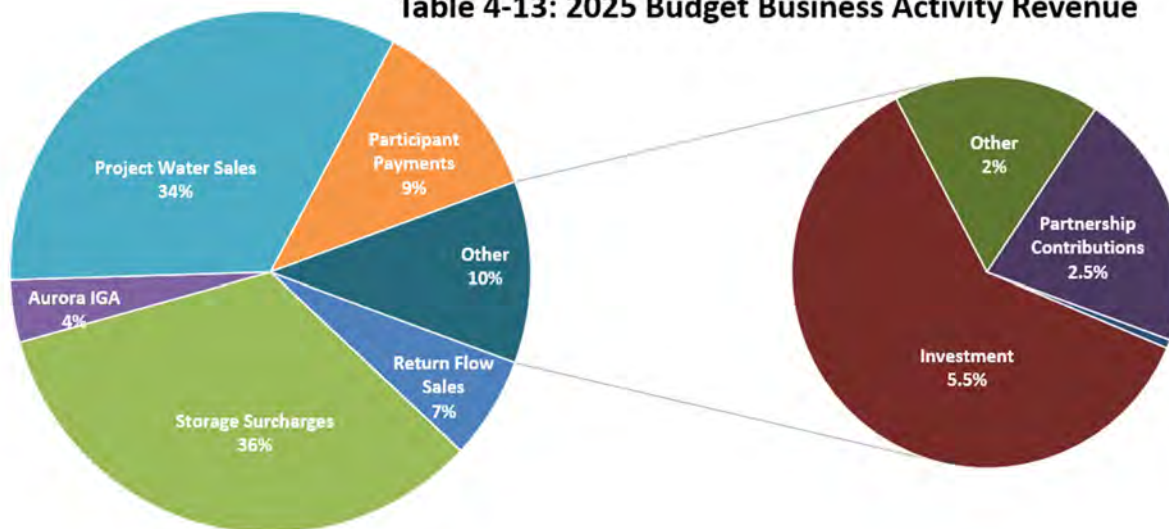
Some projects may stretch over multiple years. The process plans and budgets of the capital expenditures and reflect how the expenditure will impact the Operating Budget.

There are times when unexpected Capital Projects need to be addressed. Depending on the total expense of the Capital Project (Executive Director \$5,000-\$24,999; Board over \$25,000) the project will have to be approved before it can move forward.



# Enterprise Water Fund Operating Revenue

**Table 4-13: 2025 Budget Business Activity Revenue**



The Enterprise Water Fund or Enterprise is a consolidation of the Enterprise Administration, and includes projects such as Excess Capacity Master Contract, Enlargement, Arkansas Valley Conduit, and Hydroelectric Power.

The Arkansas Valley Conduit and Hydroelectric Power budgets are presented as separate funds even though they are part of the Enterprise.

The Enterprise Water Fund revenues are made up of water sales and surcharges assessed on storage, participants’ payments, interest on investments, partnership contributions, interfund reimbursements and other sources.

The 2025 budgeted operating revenues for the fund, with the exception of AVC and Hydroelectric Power, make up a total of \$2,016,356 and are broken down by percentages shown in Table 4-13.

The sale of Project Water is one of the primary sources of operating revenue for the Enterprise Water Fund, and is budgeted at \$869,912 for 2025. Project wa-

ter sales are budgeted based on a 20-year running average of water imports.

The sale of Project Water Return Flows from both municipal and/or industrial (M&I) and Agriculture (Ag) Project Water deliveries also contribute \$166,155 to the operating revenues. Table 4-14 illustrates historical water revenue sales.

In 2023, the Board of Directors voted to restructure the rate for Project Water sales, Return Flow sales and surcharges. Project Water and Return Flow sales are at a uniform rate and carry no surcharge. All previous surcharges were consolidated into the Water Activity Enterprise surcharge and are charged on all types of storage in Pueblo Reservoir.

*For 2025 Water Rates and Surcharges see the Appendix.*

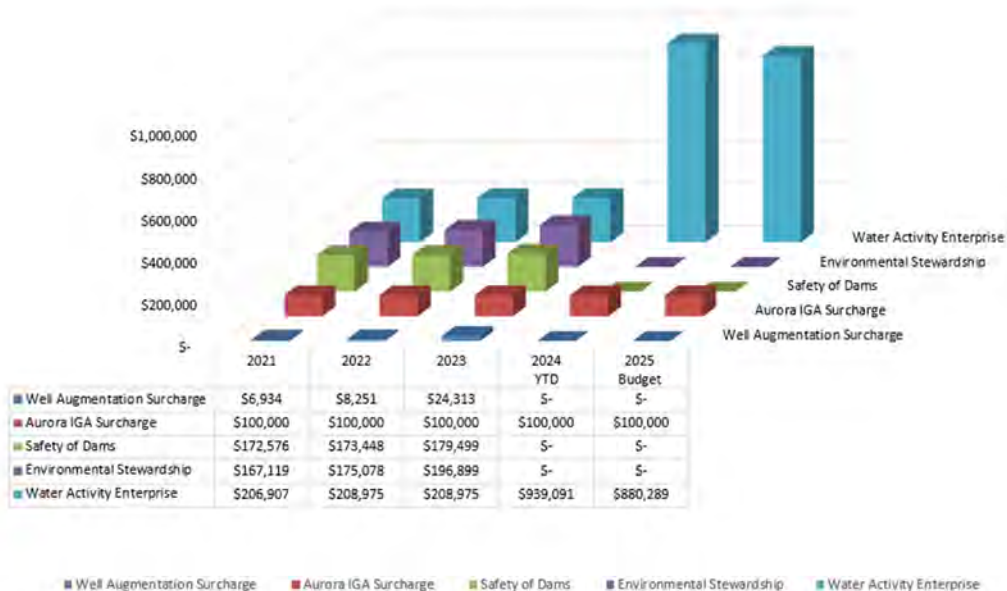
*For a detailed description of budgeted water calculations please see Section titled Major Fund Driving Factors.*

**Table 4-14: Water Sales Revenue**



# Enterprise Water Fund Operating Revenue

Table 4-15: Surcharge Revenue



Surcharge revenue is the largest revenue generation in the Enterprise operations totaling \$869,962 in the 2025 Budget. As shown in Table 4-15, all previous surcharges were consolidated into Water Activity Enterprise surcharge beginning in 2024. The Aurora IGA fee remains separate because it is a contractual arrangement. *See Appendix for 2025 Water Rates and Surcharges.*

The Water Activity Enterprise surcharges are assessed for the use of Fryingpan-Arkansas Project facilities and on the following types of Project water:

- ◆ Project Water carried over past May 1 of the year following allocation.
- ◆ The contracted amount of storage space in “Excess Capacity” for non-Project Water in Project facilities for use both in and out of the District.
- ◆ Winter Water, to include the amount specified in the Fryingpan-Arkansas Repayment Contract.

Surcharges are no longer charged to Project Water sales and Return Flows, after the rate restructuring in 2024.

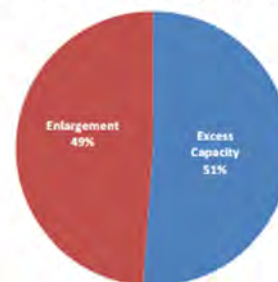
The Aurora Intergovernmental Agreement (IGA) includes a surcharge of \$100,000 annually. Other forms of operating revenues include Project Participant payments as shown in Table 4-16 which makes up 9 percent of the total Enterprise Water Fund revenues in the 2025 Budget.

These revenues are based on participation in the Long-Term Excess Capacity Master Contract and Enlargement projects.

The Long-Term Excess Capacity Master Contract is a long-term storage contract for storage of non-Project water in Project facilities. The year 2017 was the first functioning year for the Excess Capacity Master Contract. In addition to the storage fees and surcharges, the participants are also responsible for administration fees, mainly for the ongoing United States Geological Survey (USGS) studies, of \$122,719 in 2025.

The enlargement study is an ongoing project that focuses on enlarging Pueblo Dam and Sugar Loaf Dam. The single source of revenue comes from participant contributions. The major expenses include the ongoing USGS water studies. The 2025 participant revenue is budgeted at \$117,115.

Table 4-16: Business Activity Participant Revenue



# Arkansas Valley Conduit, Hydro & Other Revenue

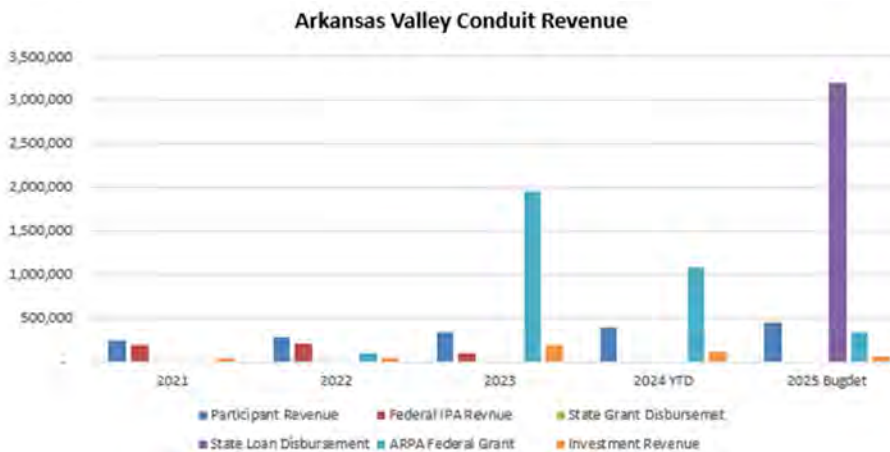
## Enterprise Arkansas Valley Conduit Project Revenues

The total revenue in the 2025 Budget for the Arkansas Valley Conduit (AVC) is \$4,032,203.

In 2011, Each AVC participant signed a Memorandum of Agreement (MOA) with the District. The MOA allows the participants to reserve conveyance of water within the AVC project. The 2025 participant payments are budgeted to be \$450,760.

The Enterprise in the past had an Intergovernmental Personnel Act Agreement (IPA) contract with Reclamation to reimburse the District for costs associated with project personnel working to benefit Reclamation and the participants on the development of the AVC project. The IPA significantly assists by lowering participants' costs of the AVC project. No IPA revenue is projected in 2025.

The AVC project anticipates using grants from the Colorado Water Conservation Board (CWCB), State Clean Drinking Water Revolving Fund (SRF) and American Rescue Plan Act (ARPA)



to fund AVC delivery line design and construction.

Discussions and contracting actions were continuing with the CWCB and SRF funding at the time the 2025 Budget was finalized.

The Enterprise can accept up to \$650,000 in grants for AVC, and has signed a fiscal agent agreement with Otero County for CWCB grants above the \$650,000 cap.

## Enterprise Hydroelectric Power Project Revenues

The Hydroelectric Power Project is an ongoing project that focuses on the development of hydroelectric power at Pueblo Reservoir. In August of 2017 the Board of Directors approved and signed a loan contract with the Colorado Water Conservation Board (CWCB) for \$17,392,200 to fund the construction of the project.

In 2019, the Enterprise completed construction of the

James W. Broderick Hydropower Plant. The CWCB Hydroelectric loan was closed in January 1, 2023 and the first debt payment of \$776,560 made in 2023.

There are \$1,477,820 in revenues budgeted for 2025. Energy generation sales to Colorado Springs Utilities and the City of Fountain make up \$1,402,705 of total revenues, while interest on investments will add \$75,115.

## Other Enterprise Operating Revenues

Investment interest is another revenue source that the Enterprise relies on for operational funding.

The Enterprise currently has \$5,871,835 invested in purchased bonds held through Wells Fargo Securities, LLC and COLOTrust. COLOTrust is a Colorado local government investment pool for liquid assets.

The 2025 Budget for investment interest, based on projections are \$178,518. The Enterprise has approximately \$775,000 in bonds that will mature in 2025.

Other Revenues include \$50,000 as a contrac-

tual obligation of the Aurora Intergovernmental Agreement (IGA), which is categorized as an administration fee.

The Enterprise partnership contributions are made up of the Regional Resource Planning Group (RRPG), which is a group that works in alliance with the USGS. The participating entities include the City of Aurora, Colorado Springs Utilities, Lower Arkansas Valley Water Conservancy District, Board of Water Works of Pueblo, Southeastern Colorado Water Conservancy District, and the Upper Arkansas Water Conservancy District. In 2025, revenue budgeted for RRPG is \$92,500.



# Enterprise Water Fund Operating & Capital Expenditures

## Partnerships

Partnerships account for 12 percent of the total Enterprise Water Fund operating expenditures. These are broken out into the Regional Resources Planning Group (RRPG) and Special Projects.

The RRPG includes payments to the Enterprise and some Enterprise funding, and totals \$117,500 in the 2025 Budget.

The major portion of the Special Projects expenses are partnership contracts with the United States Geological Survey (USGS) which total \$239,834 in the 2025 Budget.

The USGS collects stream gauging samples and water quality data on rivers and reservoirs in the District boundaries. The data collected by the USGS is beneficial and shared by many projects. Payments for the USGS programs are made by Enlargement, Excess Capacity and Arkansas Valley Conduit participants.

*See the Major Fund Driving Factors, Partnerships, Programs and Projects section of this document for project descriptions.*



## Enterprise Water & Storage Operating Expenditures

The budgeted Enterprise Water Fund total expenditures for the 2025 Budget is \$2,574,256. The expenditures are comprised into three major categories:

- 1) Operating Expenditures, \$2,364,256.
- 2) Planning and Development, \$10,000
- 3) Capital Outlay totaling \$200,000.

The Enterprise administration expenses are matched with operating revenues such as water sales and surcharges. The Excess Capacity, and Enlargement projects are self-balancing budgets funded by participant payments. See Table 4-17.

In 2025, the largest expense of the Enterprise Water Fund is the Interfund Reimbursement for Services from the Enterprise, which encompasses 80 percent of the budgeted operating expenditures.

The Enterprise Interfund Reimbursement is budgeted based on estimated hours worked per project and/or program and a calculated overhead charge. The overhead charge includes facilities use and other regular annual expenditures such as insurance, utilities, supplies, etc. See Table 4-18.

Table 4-19 provides a view of the percentage distribution of the total Enterprise Interfund Reimbursement.

The Enterprise Administration has assumed the costs of a portion of the overhead and is included in the 98 percent.

Table 4-17: 2023 Budget Enterprise Business Activity Operating Expense

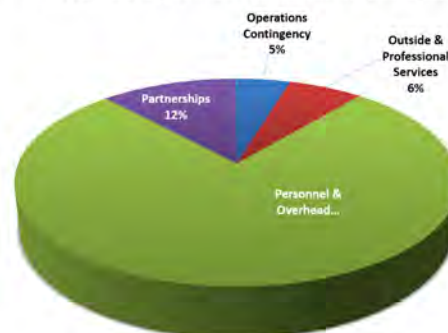


Table 4-18: Enterprise Interfund Reimbursement for Services

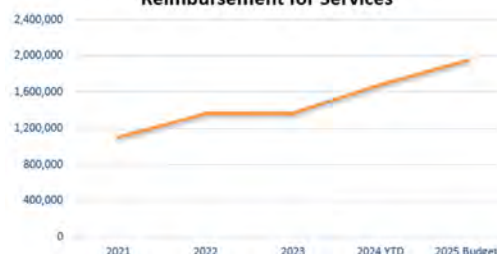
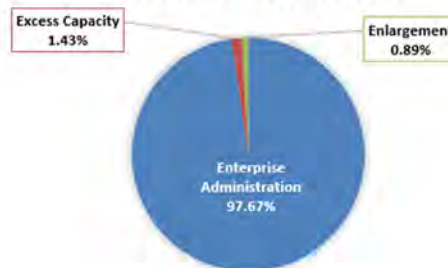


TABLE 4-19: 2025 BUDGET PERSONNEL & OVERHEAD DISTRIBUTION



## Enterprise Water Fund Capital Outlay

The 2025 Budget Enterprise Water Fund Planning and development is \$10,000 and Capital Outlay \$200,000. The total was adjusted in the current budget to reflect planned spending and to remove an interfund transfer that was not needed.

The Capital Project and development of the Restoration of Yield Storage Project is budgeted for \$200,000. In 2021, the land was purchase for a future reservoir site near Boone. The schedule shown here reflects the Enterprise Capital expendi-

Planning and Development	2024 TYD	2025	2026	2027
<b>Future Water Supply &amp; Storage</b>				
District Interfund Transfer	299,024	-	-	-
Basin Storage	-	10,000	10,000	10,000
	299,024	10,000	10,000	10,000
<b>Capital Outlay</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Restoration of Yield	200,000	200,000	200,000	200,000
	\$200,000	\$200,000	200,000	200,000

tures for 2023 through 2026 budget. This is a portion of the District's 20-year Capital Improvement and Projects Plan.

*See section titled Major Fund Driving Factors, Partnerships, Programs, and Projects for background on Capital Outlay items.*

# Arkansas Valley Conduit & Hydroelectric Power Expenditures

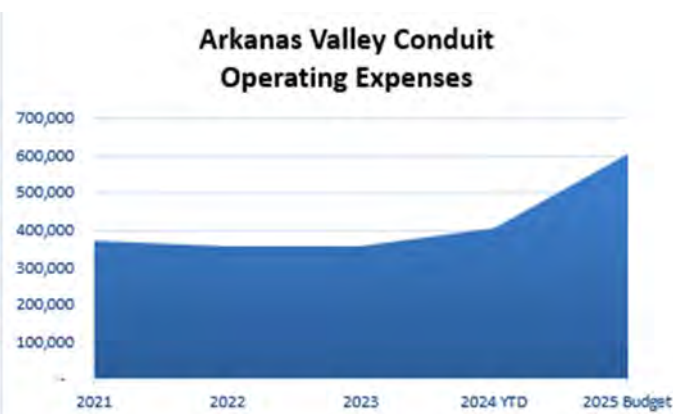
## Arkansas Valley Conduit Expenses

The Arkansas Valley Conduit (AVC) has budgeted a total of \$5,579,348 in expenses in 2025. Most of this are design costs for AVC delivery lines, with various state grants or loans to provide revenues.

The 2025 AVC budget includes operation expense of \$603,819. The remainder is made up of final design and construction in capital expense, \$4,975,529.

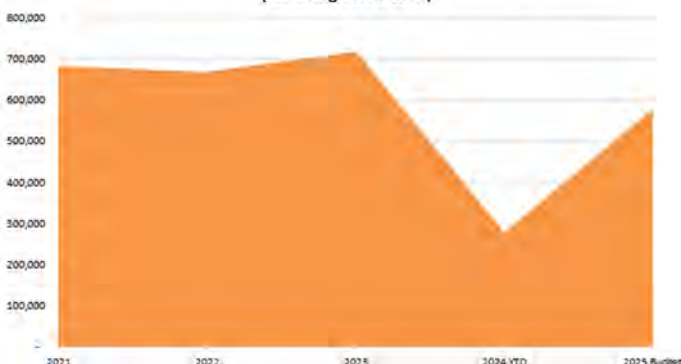
Most of the 2025 capital expenses will be supported by American Rescue Plan Act funds (ARPA) and the Colorado Water Conservation Board (CWCB) and State Revolving Fund (SRF) loan and grant package. The participants of the AVC project are responsible for \$450,760 of the operating expenditures.

The AVC will use its fund balance to continue the support of this major Enterprise project.



## Hydroelectric Power Project Operating Expense

Table 4-20: Pueblo Dam Hydroelectric Power Operating Expense (Excluding CWCB Loan)



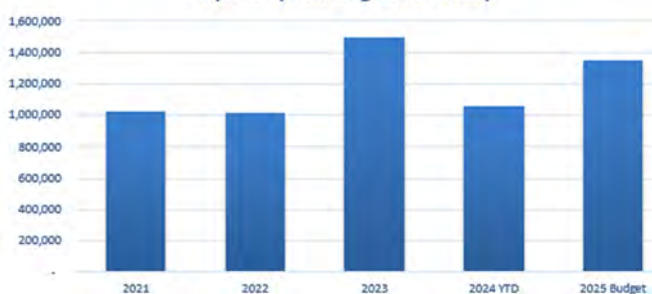
In 2025, the District will make the third payment of the Colorado Water Conservation Board (CWCB) loan for the James W. Broderick Hydroelectric Power project. The 30-year loan will be fully repaid in 2025.

With the exception of the CWCB loan payment, Operating Expenses for 2024 are projected to be \$577,486, as shown in Table 4-20. This is 91 percent of the five-year average of \$631,689. These expenses include headquarters operations, outside professional services, personnel and overhead cost, and travel expense.

The repayment of the CWCB Loan in 2025 will be \$776,551, which will contribute to an increase in total expenses for the Hydroelectric Power Project above 2024, as shown in Table 4-21.

Construction of the Power Plant was completed in 2019, and repayment of the CWCB loan began in 2023.

4-21: Hydroelectric Power Operation & Administration Expense (including CWCB Loan)



Note: Drop in expenses in 2024 reflects absence of depreciation expense charged in prior years. Increase in 2025 Budget includes contingency.

## Hydroelectric Power Capital

The 2025 Capital Outlay expense total for Pueblo Dam Hydroelectric Power is budgeted at \$158,175. This includes funds for SCADA, mechanical plugs, and miscellaneous parts. The major capital outlay for the Hydroelectric Project was between 2017 and 2019, when \$18.2 million was spent to build the Hydro facility. Since completion of the facility, annual capital expenditures have averaged \$42,186 annually, but are anticipated to grow according to the Enterprise Capital Plan. Capital expenses in 2024 were \$5,444.



# Fund Balances

The year-end 2024 fund balance estimates can be found in Table 4-24.

This estimation is based on actual revenues and expenditures as of month end December 31, 2024, prior to year-end entries.

In 2024, the Fry-Ark Project estimated fund balance is expected to increase \$8,101,624. This increase would create a year-end 2024 fund balance of \$37,034,343 in the Fry-Ark Reserve.

The District is expected to experience an increase of \$2,668,638 in general fund balance. The increase in fund balance relates to higher than expected revenues from Specific Ownership taxes, investments, and a state property tax “backfill” reimbursement.

This will create a 2024 year-end fund balance of \$12,921,559.

The Enterprise estimated fund balance is forecasted to increase by \$596,317. The increase in fund balance relates to an

increase in revenues and a decrease in operating expenditures. This will create an estimated 2023 year-end fund balance of \$7,371,054.

In 2024, the Arkansas Valley Conduit estimated fund balance is forecasted to decrease by \$692,086, leaving an estimated 2024 year-end fund balance of \$6,018,529.

The Hydroelectric Power Project estimated fund balance is forecasted to decrease the negative fund balance by \$576,927. This is a result of increase in energy production due to better-than-expected flows in 2024. The projected negative fund balance of \$1,942,155 reflects Enterprise payments provided during construction of the James W. Broderick Hydropower Plant.

Table 4-25 applies the 2023 audited financial fund balances, applies the 2024 estimated fund balances and then applies the 2025 Adopted Budget.

Please note that this is an estimate and the final year-end fund balances can be found in the 2024 Annual Financial Report (audit).

**Table 4-24: 2024 Estimated Year-End Government Wide Detail**

	Government Activity		Enterprise Activity			Government Wide Total
	Fry-Ark	District	Water and Storage	Arkansas Valley Conduit	Hydroelectric Power	
<b>Operating Revenue</b>						
Fry-Ark Activity	11,667,833	-	-	-	-	11,667,833
Grant Activity	-	-	-	-	-	-
Loan Activity	-	-	-	-	-	-
Operating Revenue	-	6,197,586	2,606,641	1,363,041	1,638,152	11,805,420
<b>Total Revenue</b>	<b>\$ 11,667,833</b>	<b>\$ 6,197,586</b>	<b>\$ 2,606,641</b>	<b>\$ 1,363,041</b>	<b>\$ 1,638,152</b>	<b>\$ 23,473,253</b>
<b>Operating Expenditures</b>						
Fry-Ark Activity	3,566,209	-	-	-	-	3,566,209
Grant Activity	-	-	-	-	-	-
Operating Expenses	-	3,510,984	2,010,324	358,397	1,055,781	6,935,486
Capital Expenses	-	17,964	-	1,696,730	5,444	1,720,138
<b>Total Expenditures</b>	<b>\$ 3,566,209</b>	<b>\$ 3,528,948</b>	<b>\$ 2,010,324</b>	<b>\$ 2,055,127</b>	<b>\$ 1,061,225</b>	<b>\$ 12,221,833</b>
<b>Net Total Revenues over (under) Expenditures</b>	<b>\$ 8,101,624</b>	<b>\$ 2,668,638</b>	<b>\$ 596,317</b>	<b>\$ (692,086)</b>	<b>\$ 576,927</b>	<b>\$ 11,251,420</b>

**Table 4-25: 2025 Fund Balance Estimate**

	Fry-Ark	District	Water Enterprise Fund	Arkansas Valley Conduit	Hydroelectric Fund	Government Wide Total
2023 Audited Fund Balance	28,932,719	10,252,921	7,011,619	6,710,615	(2,519,082)	50,388,792
2024 Estimated Year-End Change in Fund Balance	8,101,624	2,668,638	596,317	(692,086)	576,927	11,251,420
<b>2024 Forecasted Year-End Fund Balance</b>	<b>37,034,343</b>	<b>12,921,559</b>	<b>7,607,936</b>	<b>6,018,529</b>	<b>(1,942,155)</b>	<b>61,640,212</b>
2025 Adopted Budget	4,340,354	464,112	(236,882)	(1,547,145)	(34,402)	1,673,345
<b>2025 Estimated Ending Fund Balance</b>	<b>41,374,697</b>	<b>13,385,671</b>	<b>7,371,054</b>	<b>4,471,384</b>	<b>(1,976,557)</b>	<b>63,313,557</b>



# Budget in Brief Government Wide Overview

The Government and Enterprise presentation (Table 4-21) provides an overview of the Government Activity and the Enterprise Water Fund.

Table 4-22 shows the 2024 Budget operating revenue for the Government Activity, which accounts for 65 percent; Enterprise Water Fund, 10 percent; the Arkansas Valley Conduit (AVC), 19 percent; and Hydroelectric Project, 6 percent. AVC revenues are increasing as design and construction begin.

In operating expenditures, Government Activity accounts for 68 percent; Enterprise Water Fund, 15 percent; the AVC, 8 percent; and Hydroelectric Project, 9 percent.

AVC capital expenses are 92 percent of the government wide 2024 Budget, Government Activity 2 percent, Hydroelectric Project, 3 percent and Water and Storage 4 percent.

AVC capital expenses are expected to increase dramatically during design and construction, while operating expenses remain consistent in proportion across all funds.

Table 4-23 provides the comparison of actual revenue and expenditures and the trends of the past five years of the Government Activity and the Enterprise Water Fund.

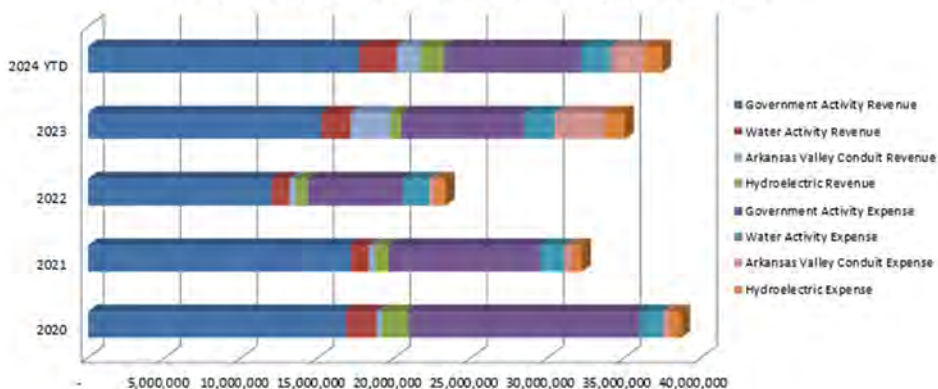
Table 4-21: 2025 Adopted Budget Government & Enterprise Presentation

	Government Activity	Water & Storage Fund	Arkansas Valley Conduit Fund	Hydroelectric Fund	Total
<b>Revenue</b>					
Fryingpan-Arkansas Activity	9,883,696	-	-	-	9,883,696
Loan Activity	-	-	-	-	-
Grant Activity	650,000	-	650,000	-	1,300,000
Federal ARPA Activity	-	-	-	-	-
Operating Activity	5,158,777	2,337,374	4,032,203	1,477,820	13,006,174
<b>Total Revenue</b>	<b>15,692,473</b>	<b>2,337,374</b>	<b>4,682,203</b>	<b>1,477,820</b>	<b>24,189,870</b>
<b>Expenditures</b>					
Fryingpan-Arkansas Activity	5,543,342	-	-	-	5,543,342
Grant Activity	650,000	-	650,000	-	1,300,000
Operating Activity	4,594,665	2,374,256	603,819	1,354,047	8,926,787
<b>Total Expenditure</b>	<b>10,788,007</b>	<b>2,374,256</b>	<b>1,253,819</b>	<b>1,354,047</b>	<b>15,770,129</b>
<b>Total Fry-Ark Revenues over (under) Expenditures</b>	<b>4,340,354</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,419,741</b>
<b>Total Operations Revenues over (under) Expenditures</b>	<b>564,112</b>	<b>(36,882)</b>	<b>3,428,384</b>	<b>123,773</b>	<b>4,079,387</b>
Capital Improvement/Project Expenses	100,000	200,000	4,975,529	158,175	5,433,704
<b>Total Over (Under) Expenditures</b>	<b>4,804,466</b>	<b>(236,882)</b>	<b>(1,547,145)</b>	<b>(34,402)</b>	<b>2,986,037</b>

Table 4-22: Five Year Budget Trends



Table 4-23: Five Year Actual Trends Government Wide





# Government Wide Summary of Funds

A summary of all government funds as reported in the 2025 Budget, with all funds detailed, appears on this page.

2025 as of 12/20/2024	Government Activity Fund	Water Activity Fund	Arkansas Valley Conduit (AVC)	Hydroelectric Power Fund	Government Wide Total
<b>Revenues</b>					
Fry-Ark Activity	9,883,696	-	-	-	9,883,696
Grant Activity	650,000	-	650,000	-	1,300,000
AVC Contributions - ARPA Funds /SRV	-	-	3,528,529	-	3,528,529
Loan Activity	-	-	-	-	-
Operating Revenues	5,158,777	2,579,319	503,674	1,477,820	9,719,590
Federal IPA Revenues	-	-	-	-	-
	<b>15,692,473</b>	<b>2,579,319</b>	<b>4,682,203</b>	<b>1,477,820</b>	<b>24,431,815</b>
<b>Expenditures</b>					
Fry-Ark Activity	5,543,342	-	-	-	5,543,342
Grant Activity	650,000	-	650,000	-	1,300,000
Operating Expense	4,594,665	2,616,201	603,819	1,354,047	9,168,732
<b>Total Expenditures</b>	<b>10,788,007</b>	<b>2,616,201</b>	<b>1,253,819</b>	<b>1,354,047</b>	<b>16,012,074</b>
<b>Total Fry-Ark Revenues over(under) Expenditures</b>	<b>4,340,354</b>				
<b>Total Operations Revenues over(under) Expenditures</b>	<b>564,112</b>				
<b>Net Operations Over (Under) Revenues</b>	<b>4,904,466</b>	<b>(36,882)</b>	<b>3,428,384</b>	<b>123,773</b>	<b>8,419,741</b>
<b>Research and Development</b>					
<b>Core Business</b>					
District Upfront Capital Expense	-	-	-	-	-
<b>Future Water Supply &amp; Storage</b>					
Colorado River Issues	10,000	-	-	-	10,000
Watershed Management	-	-	-	-	-
Healthy Forest	-	-	-	-	-
ROY 6 Party IGA (CSU Study for Haynes Creek )	-	10,000	-	-	10,000
Basin Storage	-	-	-	-	-
<b>Water Supply Protection &amp; Efficiency</b>					
Water Right Protection & Legal Cases	235,271	-	-	-	235,271
Boundary Engineering	6,489	-	-	-	6,489
RRA USBR GIS	8,240	-	-	-	8,240
Finance and Rate Modeling	50,000	-	-	-	50,000
Water Supply Storage & Power	-	-	-	-	-
Streamflow Forecasting	20,000	-	-	-	20,000
<b>Total Research and Development</b>	<b>330,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>340,000</b>
<b>Capital Outlay</b>					
<b>Capital Outlay - Core Business</b>					
Vehicle	30,000	-	-	-	30,000
Facilities	50,000	-	-	-	50,000
Landscape/Maintenance	20,000	-	-	-	20,000
Information Technology (IT) Upgrades	-	-	-	100,000	100,000
Hydro Plant Project (other)	-	-	-	58,175	58,175
Hydro Plant Facilities	-	-	-	-	-
<b>Capital Outlay - Future Water Supply &amp; Storage</b>					
ROY 6 Party IGA- (2025 Purchase Fountain Portion of ROY)	-	200,000	-	-	200,000
<b>Capital Outlay - Water Supply Protection &amp; Efficiency</b>					
<b>Capital Outlay - Water Supply Storage &amp; Power</b>					
AVC Capital Outlay	-	-	4,975,529	-	4,975,529
<b>Total Capital Outlay</b>	<b>100,000</b>	<b>200,000</b>	<b>4,975,529</b>	<b>158,175</b>	<b>5,433,704</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>4,804,466</b>	<b>(236,882)</b>	<b>(1,547,145)</b>	<b>(34,402)</b>	<b>2,986,037</b>

<b>Business Activity Breakdown</b>	
<b>Revenues</b>	
Enterprise Operations	\$ 2,337,374
Arkansas Valley Conduit Project	\$ -
Enlargement Project	\$ 119,226
Excess Capacity Project	\$ 122,719
Hydroelectric Project	\$ -
<b>Total Revenues</b>	<b>\$ 2,579,319</b>
<b>Expenditures</b>	
Enterprise Operations	\$ 2,374,256
Arkansas Valley Conduit Project	\$ -
Enlargement Project	\$ 119,226
Excess Capacity Project	\$ 122,719
Hydroelectric Project Expenses	\$ -
Enterprise Capital Outlay Expense	\$ 200,000
Hydroelectric Capital Outlay Expense	\$ -
<b>Total Expenditures</b>	<b>\$ 2,816,201</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ (236,882)</b>



# Budget Changes

## Southeastern Colorado Water Conservancy District 2025 Proposed Budget to 2025 Adopted Budget Changes

Fund	Account Title	Proposed	Adopted	Reason
District	Revenue - Contract Mill Levy Collections	\$ 1,174,408	\$ 9,574,162	Change per Mill Levy Certifications
District	Revenue - Operating Tax Revenue	\$ 443,749	\$ 443,746	Change per Mill Levy Certifications
District	Expenditure - Fry-Ark Reconciliation Model	\$ -	\$ 45,000	Added Fry-Ark Reconciliation Model
District	Revenue - Winter Water Storage	\$ 117,600	\$ 121,834	Increased AF Winter Water Storage
District	Expenditure - Winter Water Storage	\$ 117,600	\$ 121,834	Increased AF Winter Water Storage
District	Expenditure - Finance Rate Modeling	\$ -	\$ 50,000	Added Finance Rate Model Development Fee
Enterprise	Expenditure - Planning and Development	\$ 335,000	\$ 100,000	Reduce Upfront Charges for Capital Expenditure

**A proposed Budget was presented to the Board of Directors on October 17, 2024, but changes occurred prior to Board Approval on December 12, 2024. The changes are detailed in the table above.**



# Debt Schedules

## Fry-Ark Existing Debt (Bureau of Reclamation):

Original Debt Amount: \$ 25,963,434

Bureau of Reclamation Debt Service Schedule	Principal	Total Payment (Interest Rate = 0.0%)	Remaining Principal
FY 2017	\$ 4,683,638	\$ 4,683,638	\$ 21,279,796
FY 2018	\$ 1,467,572	\$ 1,467,572	\$ 19,812,224
FY 2019	\$ 1,467,572	\$ 1,467,572	\$ 18,344,652
FY 2020	\$ 1,467,572	\$ 1,467,572	\$ 16,877,080
FY 2021	\$ 1,467,572	\$ 1,467,572	\$ 15,409,507
FY 2022	\$ 1,467,572	\$ 1,467,572	\$ 13,941,935
FY 2023	\$ 1,467,572	\$ 1,467,572	\$ 12,474,363
FY 2024	\$ 1,467,572	\$ 1,467,572	\$ 11,006,791
FY 2025	\$ 1,467,572	\$ 1,467,572	\$ 9,539,219
FY 2026	\$ 1,467,572	\$ 1,467,572	\$ 8,071,647
FY 2027	\$ 1,467,572	\$ 1,467,572	\$ 6,604,075
FY 2028	\$ 1,467,572	\$ 1,467,572	\$ 5,136,502
FY 2029	\$ 1,467,572	\$ 1,467,572	\$ 3,668,930
FY 2030	\$ 1,467,572	\$ 1,467,572	\$ 2,201,358
FY 2031	\$ 1,467,572	\$ 1,467,572	\$ 733,786
FY 2032	\$ 733,786	\$ 733,786	\$ 0
FY 2033	\$ -	\$ -	\$ 0
<b>TOTAL:</b>	<b>\$25,963,434</b>	<b>\$ 25,963,434</b>	<b>NA</b>

## Fry-Ark Debt

Annual payments totaling \$1,467,572 were put in place under the 11th Amendment to the Fry-Ingpan-Arkansas Repayment Contract in 2018, and carried over in the converted Repayment Contract signed in 2021.

The payments represent the unpaid balance of the original debt of the Fry-Ingpan-Arkansas Project under the 1982 Repayment Contract, which included a 40-year payback period with a 10-year extension.

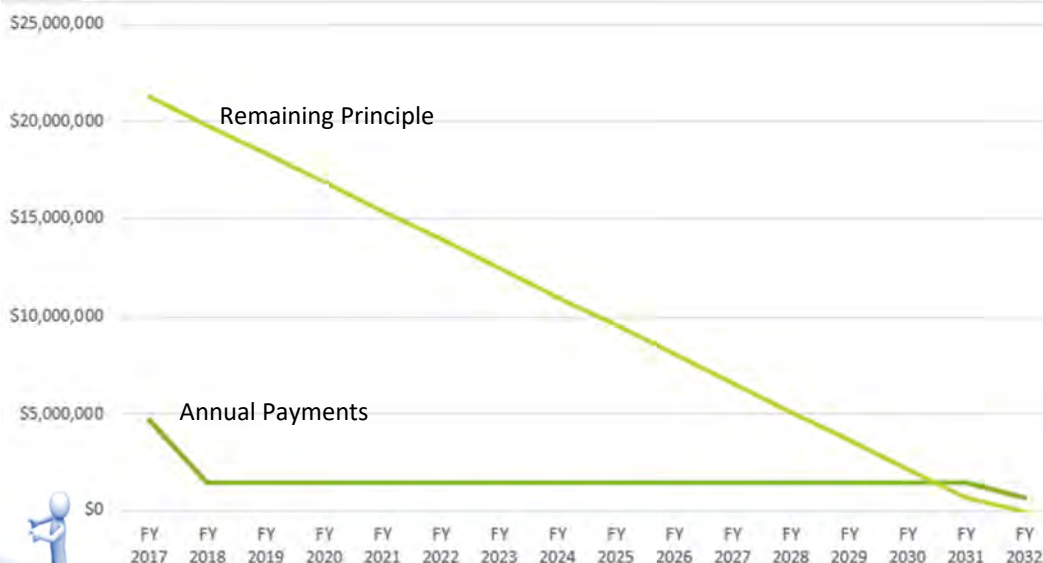
The Fry-Ark Project cost \$585 million to build (including interest during construction) and the Southeastern District's share was determined to be \$134 million. \$76 million was assigned to Irrigation, and \$58 million to Municipal and Industrial water uses.

The Municipal and Industrial uses carried a 3.046% interest rate, so the debt for those uses was paid off first. Irrigation uses carried no interest rate and are now being paid off.

Since the remaining debt in 2018 carried no interest, the District opted to extend repayment for the entire 50-year period and will make the final payment in December 2031 (first quarter of federal FY2032).

Revenue to fund Fry-Ark Project payments comes from the Contract Mill Levy.

### Fryingpan-Arkansas Project Debt Repayment 2017-2032



# Debt Schedules

## Water Activity Enterprise Existing Debt: Safety of Dams (USBR)

Original Debt Amount: \$ 430,820

Debt Service Schedule	Principal	Total Payment (Interest Rate = 0.0%)	Remaining Principal
FY 2017	\$ 60,000	\$ 60,000	\$ 370,820
FY 2018	\$ 60,000	\$ 60,000	\$ 310,820
FY 2019	\$ 60,000	\$ 60,000	\$ 250,820
FY 2020	\$ 60,000	\$ 60,000	\$ 190,820
FY 2021	\$ 60,000	\$ 60,000	\$ 130,820
FY 2022	\$ 60,000	\$ 60,000	\$ 70,820
FY 2023	\$ 60,000	\$ 60,000	\$ 10,820
FY 2024	\$ 10,820	\$ 10,820	\$ 0
FY 2025	\$ -	\$ -	\$ 0
<b>TOTAL:</b>	<b>\$ 430,820</b>	<b>\$ 430,820</b>	<b>\$ -</b>

Water Enterprise Safety of Dams Debt



### Safety of Dams Debt

Safety of Dams payments are made to the U.S. Bureau of Reclamation for work performed at Pueblo Dam in 1998 and 1999. The total project amount was \$17.6 million, and the Southeastern District’s share was 13.63%, or \$2.4 million. The Municipal and Industrial (M&I) share was 5.42% and Irrigation’s share was 8.21%. Since the M&I portion carried a 3.046% interest rate, the District paid it in a lump sum of roughly \$1 million from its Water Activity Enterprise. The Irrigation portion carried no interest, so a payment schedule of 25 years with annual payments of \$60,000 was adopted to repay the remaining \$1.4 million. A payment of \$10,820 in 2024 completely repaid the remaining debt.

Revenue to repay Safety of Dams debt came through a dedicated surcharge on water sales and storage.



## Hydropower Debt

The James W. Broderick Hydropower Plant was completed in 2019, but the construction loan of \$17,392,200 from the Colorado Water Conservation Board was not closed until 2023 because of activities that needed to be completed under the Bureau of Reclamation’s Lease of Power Privilege.

The CWCB approved the 30-year loan to the Water Activity Enterprise in 2017 and the Enterprise has made annual payments on interest during construction over a 5-year period totaling \$1,585,958.

Annual payments of \$776,560 will be made each year until 2052 to repay the debt.

Revenue from electric power sales to the City of Fountain and Fort Carson (through Colorado Springs Utilities) are used to repay the debt. Based on historical flows, annual revenues are estimated to be about \$1.34 million annually (2024 dollars). A reserve fund is in place if hydro-power revenues should fall short in any given year.

## Water Activity Enterprise Hydroelectric Existing Debt: CWCB

Original Debt Amount: \$ 17,392,200

CWCB Debt Service Schedule	Principal (Issuance Cost = 2.0%)	Interest (Rate = 2.0%)	Total Payment (Principal + Interest)	Remaining Principal
FY 2017	\$ -	\$ -	\$ -	\$ 17,392,200
FY 2018	\$ -	\$ 221,012	\$ 221,012	\$ 17,392,200
FY 2019	\$ -	\$ 329,988	\$ 329,988	\$ 17,392,200
FY 2020	\$ -	\$ 347,844	\$ 347,844	\$ 17,392,200
FY 2021	\$ -	\$ 347,844	\$ 347,844	\$ 17,392,200
FY 2022	\$ -	\$ 339,270	\$ 339,270	\$ 17,392,200
FY 2023	\$ 428,716	\$ 347,844	\$ 776,560	\$ 16,963,484
FY 2024	\$ 437,291	\$ 339,270	\$ 776,560	\$ 16,526,193
FY 2025	\$ 446,037	\$ 330,524	\$ 776,560	\$ 16,080,156
FY 2026	\$ 454,957	\$ 321,603	\$ 776,560	\$ 15,625,199
FY 2027	\$ 464,056	\$ 312,504	\$ 776,560	\$ 15,161,143
FY 2028	\$ 473,338	\$ 303,223	\$ 776,560	\$ 14,687,805
FY 2029	\$ 482,804	\$ 293,756	\$ 776,560	\$ 14,205,001
FY 2030	\$ 492,460	\$ 284,100	\$ 776,560	\$ 13,712,541
FY 2031	\$ 502,310	\$ 274,251	\$ 776,560	\$ 13,210,231
FY 2032	\$ 512,356	\$ 264,205	\$ 776,560	\$ 12,697,875
FY 2033	\$ 522,603	\$ 253,958	\$ 776,560	\$ 12,175,272
FY 2034	\$ 533,055	\$ 243,505	\$ 776,560	\$ 11,642,217
FY 2035	\$ 543,716	\$ 232,844	\$ 776,560	\$ 11,098,501
FY 2036	\$ 554,590	\$ 221,970	\$ 776,560	\$ 10,543,911
FY 2037	\$ 565,682	\$ 210,878	\$ 776,560	\$ 9,978,229
FY 2038	\$ 576,996	\$ 199,565	\$ 776,560	\$ 9,401,233
FY 2039	\$ 588,536	\$ 188,025	\$ 776,560	\$ 8,812,697
FY 2040	\$ 600,306	\$ 176,254	\$ 776,560	\$ 8,212,391
FY 2041	\$ 612,313	\$ 164,248	\$ 776,560	\$ 7,600,078
FY 2042	\$ 624,559	\$ 152,002	\$ 776,560	\$ 6,975,520
FY 2043	\$ 637,050	\$ 139,510	\$ 776,560	\$ 6,338,470
FY 2044	\$ 649,791	\$ 126,769	\$ 776,560	\$ 5,688,679
FY 2045	\$ 662,787	\$ 113,774	\$ 776,560	\$ 5,025,892
FY 2046	\$ 676,043	\$ 100,518	\$ 776,560	\$ 4,349,849
FY 2047	\$ 689,563	\$ 86,997	\$ 776,560	\$ 3,660,286
FY 2048	\$ 703,355	\$ 73,206	\$ 776,560	\$ 2,956,931
FY 2049	\$ 717,422	\$ 59,139	\$ 776,560	\$ 2,239,509
FY 2050	\$ 731,770	\$ 44,790	\$ 776,560	\$ 1,507,739
FY 2051	\$ 746,406	\$ 30,155	\$ 776,560	\$ 761,334
FY 2052	\$ 761,334	\$ 15,227	\$ 776,560	\$ (0)
<b>TOTAL:</b>	<b>\$ 17,392,200</b>	<b>\$ 7,490,570</b>	<b>\$ 24,882,770</b>	<b>N/A</b>



# Government Activity Budget Statement



**Southeastern Colorado Water Conservancy District**  
 2025 Adopted Budget  
 District General Fund (Fry-Ark Project & District Operations)  
 Statement of Revenues and Expenditures  
 (In Whole Numbers)

	2023 Budget	2023 Actual	2024 Budget	2024 Actual (Sept 30)	2025 Adopted Budget
<b>Fry-Ark Project Revenue</b>					
<b>Tax Collections</b>					
Contract Mill Levy Collections	9,620,793	9,616,772	10,386,615	10,251,249	9,574,162
Abatement and Refund of Tax Collections	56,593	56,571	1,039,995	1,025,824	26,894
Prior Year Tax	(9,078)	(405)	(9,350)	882	(5,000)
County Collection Fees	(174,100)	(165,751)	(184,103)	(200,478)	(213,857)
<b>Total Tax Collections</b>	<b>9,494,208</b>	<b>9,507,188</b>	<b>11,233,157</b>	<b>11,077,477</b>	<b>9,382,199</b>
<b>Fountain Valley Authority</b>					
Fountain Valley Authority	2,600,000	0	0	0	0
Fountain Valley Authority- Conduit	0	3,685	21,000	2,679	5,000
<b>Total Fountain Valley Authority</b>	<b>2,600,000</b>	<b>3,685</b>	<b>21,000</b>	<b>2,679</b>	<b>5,000</b>
<b>Winter Water Storage</b>					
Winter Water Storage	117,600	97,978	117,600	107,931	121,834
<b>Total Winter Water Storage</b>	<b>117,600</b>	<b>97,978</b>	<b>117,600</b>	<b>107,931</b>	<b>121,834</b>
<b>Excess Capacity Master Contract</b>					
Excess Capacity Master Contract	337,836	337,836	343,904	343,904	354,663
<b>Total Excess Capacity Master Contract</b>	<b>337,836</b>	<b>337,836</b>	<b>343,904</b>	<b>343,904</b>	<b>354,663</b>
<b>Extraordinary Maintenance Revenues</b>					
Extraordinary Maintenance Revenues	150,000	0	0	0	0
<b>Total Extraordinary Maintenance Revenues</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Collection of RRA Fees</b>					
RRA Fee Reimbursement	2,000	0	0	0	20,000
<b>Total Collection of RRA Fees</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>Total Fry-Ark Project Revenue</b>	<b>12,701,644</b>	<b>9,946,697</b>	<b>11,715,661</b>	<b>11,531,991</b>	<b>9,883,896</b>
<b>Fry-Ark Project Expenditures</b>					
<b>Contract Payments</b>					
Fry-Ark Debt Payment	1,467,572	0	1,467,572	1,467,572	1,467,572
Fry-Ark OM&R Charges	2,629,261	2,618,253	2,505,310	1,614,113	2,165,324
Fry-Ark OM&R Credits	(587,846)	0	(11,339)	0	(11,679)
<b>Total Contract Payments</b>	<b>3,508,987</b>	<b>2,618,253</b>	<b>3,961,543</b>	<b>3,081,685</b>	<b>3,621,217</b>
<b>Fountain Valley Authority</b>					
Payment - Fountain Valley Authority	2,600,000	0	0	0	0
Payment - Fountain Valley Authority - Conduit	0	3,685	21,000	2,679	5,000
<b>Total Fountain Valley Authority</b>	<b>2,600,000</b>	<b>3,685</b>	<b>21,000</b>	<b>2,679</b>	<b>5,000</b>
<b>Winter Water Storage</b>					
Payment - Winter Water Storage - USBR	117,600	97,978	117,600	107,931	121,834
<b>Total Winter Water Storage</b>	<b>117,600</b>	<b>97,978</b>	<b>117,600</b>	<b>107,931</b>	<b>121,834</b>
<b>Excess Capacity Master Contract</b>					
Payment - Excess Capacity Master Contract - USBR	337,836	337,836	343,904	343,904	354,663
<b>Total Excess Capacity Master Contract</b>	<b>337,836</b>	<b>337,836</b>	<b>343,904</b>	<b>343,904</b>	<b>354,663</b>
<b>Extraordinary Maintenance Expenditure</b>					
Extraordinary Maintenance Expenditure	150,000	588,759	1,274,936	23,113	1,420,628
<b>Total Extraordinary Maintenance Expenditure</b>	<b>150,000</b>	<b>588,759</b>	<b>1,274,936</b>	<b>23,113</b>	<b>1,420,628</b>
<b>RRA Fees</b>					
Reclamation Reform Act Audit	2,000	0	0	0	20,000
<b>Total RRA Fees</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>Total Fry-Ark Project Expenditures</b>	<b>6,716,423</b>	<b>3,646,512</b>	<b>5,718,983</b>	<b>3,559,312</b>	<b>5,543,342</b>
<b>Total Fry-Ark Revenues Over (Under) Expenditures</b>	<b>5,985,221</b>	<b>6,300,176</b>	<b>5,996,678</b>	<b>7,972,679</b>	<b>4,340,354</b>
<b>Grant Revenue</b>					
<b>State</b>					
Grant Revenue - Contingency	400,000	0	650,000	0	650,000
<b>Total State</b>	<b>400,000</b>	<b>0</b>	<b>650,000</b>	<b>0</b>	<b>650,000</b>



# Government Activity Budget Statement

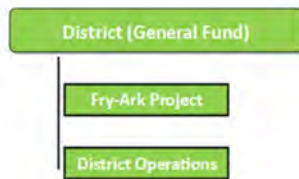
- District (General Fund)
- Fry-Ark Project
- District Operations

**Southeastern Colorado Water Conservancy District**  
**2025 Adopted Budget**  
**District General Fund (Fry-Ark Project & District Operations)**  
**Statement of Revenues and Expenditures**  
(In Whole Numbers)

	2023 Budget	2023 Actual	2024 Budget	2024 Actual (Sept 30)	2025 Adopted Budget
Total Grant Revenue	400,000	0	650,000	0	650,000
Grant Expenditures					
State					
Grant Expenditure - State	400,000	0	650,000	0	650,000
Total State	400,000	0	650,000	0	650,000
Total Grant Expenditures	400,000	0	650,000	0	650,000
Total Grant Revenues Over (Under) Expenditures	0	0	0	0	0
Operating Revenue					
Tax Revenue for Operations					
Specific Ownership Tax Collections	830,000	1,074,069	855,000	751,442	892,000
Operating Tax Revenue	362,195	363,243	413,331	409,253	443,746
State Reimbursement - Backfill	0	0	0	573,269	0
Total Tax Revenue for Operations	1,192,195	1,437,312	1,268,331	1,733,964	1,335,746
Interfund Reimbursements					
Enterprise Admin Reimbursement	2,198,139	2,007,784	2,570,926	1,619,235	2,349,620
Total Interfund Reimbursements	2,198,139	2,007,784	2,570,926	1,619,235	2,349,620
Investment Revenue					
Interest Income	6,525	40,888	9,253	39,770	12,411
Income to Fair Market Adjust	0	725,777	0	493,760	0
Interest on Bonds	277,020	760,455	896,862	1,185,001	1,461,000
Total Investment Revenue	283,545	1,527,123	896,115	1,718,532	1,473,411
Other Operating Revenue					
Miscellaneous Revenue	0	14,702	0	0	0
Insurance Claim/Reimbursement	0	110,990	0	18,148	0
Total Other Operating Revenue	0	125,691	0	18,148	0
Total Operating Revenue	3,673,879	5,097,911	4,735,372	5,089,878	5,158,777
Operating Expenditures					
Human Resources					
Staff Payroll	1,936,897	1,690,767	2,298,921	1,416,641	2,118,243
Incentive/Performance Capacity	48,000	37,000	51,000	0	48,000
Temporary Staffing	0	5,370	0	0	0
Directors Payroll	36,000	36,000	36,000	27,000	36,000
Payroll Taxes	150,934	119,376	171,105	104,911	159,517
HSA Contributions	54,450	53,083	73,013	37,290	67,500
401 Retirement Contribution	170,653	157,366	183,352	125,330	181,156
457 Retirement Contribution	93,557	79,846	112,625	70,697	103,616
Health Insurance	270,433	172,916	278,183	122,184	266,947
Life Ins - Staff & Directors	12,202	11,810	17,548	9,272	14,311
Medical Reimbursement Expense	4,950	0	0	0	0
LT Disability Ins	11,415	9,271	13,850	7,933	13,690
Employee Assistance Program	1,355	1,056	1,524	850	1,359
Dental Insurance	15,573	7,125	10,549	5,721	10,057
Vision Insurance	2,636	2,028	2,992	1,490	2,468
Worker's Compensation Insurance	4,000	3,674	4,358	4,290	4,569
Payroll Allocation Contra	0	(1,911)	(17,664)	(2,132)	0
Total Human Resources	2,813,055	2,384,777	3,237,356	1,931,477	3,027,433
Headquarter Operations					
Admin Fees for Human Resources	5,987	4,839	12,866	9,343	6,500
Bank Fees	1,094	796	892	215	300
Board Awards/Gifts	488	98	512	440	556
Board Memberships/Subscriptions	9,442	9,382	9,851	9,728	10,147
Board Printing	284	168	298	109	300
Board Room Presentation Equipment and Maintenance	550	331	10,000	0	10,000
Board Room Accessories	619	0	650	482	500



# Government Activity Budget Statement



**Southeastern Colorado Water Conservancy District**  
**2025 Adopted Budget**  
**District General Fund (Fry-Ark Project & District Operations)**  
**Statement of Revenues and Expenditures**  
 (In Whole Numbers)

	2023 Budget	2023 Actual	2024 Budget	2024 Actual (Sept 30)	2025 Adopted Budget
Board/Committee Meals	9,113	5,806	9,569	3,961	6,583
Building Heating/Cooling	2,847	1,360	2,989	3,186	3,305
Building Other/Misc Maintenance	1,202	59,900	1,262	201	567
Building Plumbing & Electrical	2,239	253	2,351	0	500
Building Tools & Equipment	110	0	115	5	500
Computer - General Contracts	33,700	35,561	38,351	22,775	36,266
Computer - Supplies	276	129	290	167	175
Computer - Hardware	16,500	15,049	16,019	68	5,000
Computer - Software and Licenses	30,600	14,382	34,630	31,638	33,359
Depreciation Expense	0	82,332	0	0	0
Dispose of Property - Loss	0	15,173	0	0	0
Insurance - Automobile	1,500	1,496	1,646	2,114	2,325
Insurance - Excess Liability/Umbrella	3,790	3,790	4,200	4,195	4,615
Insurance - General Liability	17,410	16,833	18,660	18,786	20,665
Insurance - Property & Liability	4,985	5,558	6,114	5,177	5,895
Insurance - Public Official Liability	1,375	1,374	1,511	1,393	1,532
Legal Notices	1,000	2,433	3,500	429	2,000
Maintenance - Backflow Testing	121	150	160	4,052	173
Maintenance Fire System	609	489	1,013	1,114	1,000
Maintenance - Janitorial Services	5,330	4,380	6,797	3,449	6,836
Maintenance - Pest Control	535	860	562	326	593
Maintenance - Waste Disposal	2,336	2,753	2,453	2,190	3,245
Maintenance - Security	1,925	1,200	2,021	3,294	2,217
Maintenance - Snow Removal	2,471	1,425	2,595	281	1,629
Maintenance - Window Cleaning	979	915	1,050	785	1,241
Maintenance Facilities - Blacktop	1,000	0	1,000	0	1,030
Office - Equipment (New and Maintenance)	2,033	116	2,122	2,696	2,000
Office - Coffee/Snacks	688	520	650	705	1,030
Office - Copy Machine Color	9,693	7,391	8,453	4,789	7,725
Office - General/Staff Memberships	8,580	8,286	8,610	6,020	8,868
Awards & Gifts - Other	427	263	448	0	400
Office - Printing	4,027	3,063	4,228	3,127	3,222
Office - Publications & Subscriptions	935	906	682	394	972
Phone - Cell	10,177	6,085	10,686	2,939	7,866
Phone - Equipment Maintenance	2,150	1,350	2,257	180	1,000
Phone & Internet	12,245	14,043	15,000	10,802	15,344
Postage & Shipping	5,148	3,807	5,405	2,323	5,568
Staff Awards and Gifts	1,650	338	1,650	260	1,298
Supplies - Janitorial	458	356	481	297	512
Supplies - Office	4,720	3,614	4,956	1,771	3,801
Supplies - Paper	1,224	556	1,180	385	910
Supplies - Toner	1,308	757	1,373	813	1,305
Utilities	21,413	15,284	20,909	11,371	19,476
Utilities - Airport Fee	990	900	1,040	675	927
Vehicle R&M - 2014 Rav4	825	212	1,000	174	1,000
Vehicle R&M - 2017 Rav4	825	357	1,000	337	1,000
Vehicle R&M - 2019 Highlander	825	868	1,000	(61)	1,000
Web Contracts - Design & Support	2,200	0	1,525	0	3,000
Web Hosting	746	368	500	196	600
Landscape - Materials, Supplies and Plants	2,500	2,248	2,625	1,048	2,000
Landscape Maintenance & Contracts	24,654	11,893	25,387	5,631	6,770
Contingency - Operating	183,686	0	230,841	0	257,939
<b>Total Headquarter Operations</b>	<b>464,544</b>	<b>372,798</b>	<b>548,135</b>	<b>187,676</b>	<b>524,907</b>
<b>Meetings and Travel</b>					
Directors-Other Travel (Tip, parking, taxi, etc.)	550	322	578	186	477





# Government Activity Budget Statement



## Southeastern Colorado Water Conservancy District

2025 Adopted Budget

District General Fund (Fry-Ark Project & District Operations)

Statement of Revenues and Expenditures

(In Whole Numbers)

	2023 Budget	2023 Actual	2024 Budget	2024 Actual (Sept 30)	2025 Adopted Budget
Directors Airfare	2,319	3,059	2,435	(116)	4,043
Directors Hotels	8,428	9,434	8,849	3,832	10,896
Directors Meals	550	1,460	1,103	436	2,200
Directors Meeting Registrations	7,843	7,465	8,235	6,203	8,782
Directors Mileage Reimbursement	9,636	10,243	7,875	8,301	11,300
Executive - Airfare	2,532	1,246	2,659	2,571	5,194
Executive - District Vehicle Gas	2,440	1,469	2,562	1,000	1,514
Executive - Hotels	4,309	4,881	4,524	3,700	7,360
Executive - Meals	688	1,008	911	451	1,238
Executive - Meeting Registrations	5,277	3,439	5,541	2,593	4,400
Executive - Other Travel Expense	330	135	347	271	540
Meeting Expense	1,625	0	525	37	260
Meeting Meals - Non Staff Member	550	698	893	222	538
Staff Travel - Airfare	5,764	4,539	7,577	24	3,600
Staff Travel - Vehicle Gas	3,057	2,145	3,685	1,473	2,009
Staff Travel - Hotels	13,000	15,209	18,300	7,416	12,895
Staff Travel - Meals	3,320	4,335	5,050	2,095	3,940
Staff Travel - Registrations	13,500	12,614	15,675	9,738	13,317
Staff Travel - Other Travel	1,126	1,510	1,635	762	1,538
Staff Professional Certification /Licenses	2,547	1,679	2,730	2,497	3,728
Staff Education (General Skills)	10,000	2,476	10,000	4,605	15,000
<b>Total Meetings and Travel</b>	<b>99,371</b>	<b>89,368</b>	<b>111,689</b>	<b>58,296</b>	<b>114,759</b>
<b>Outside and Professional Services</b>					
Annual Audit	39,980	34,766	46,504	58,323	60,073
Consultant HR Breadbasket	0	0	0	0	50,000
Consultant/Lobbying Services - Federal	46,091	47,282	48,396	34,602	53,600
Colorado River Services	22,550	0	10,000	0	10,000
Legal Representation	300,000	201,319	300,000	155,695	300,000
Water Policy Management Consultants	11,000	5,418	5,300	642	5,459
Engineering Outside Contracts	25,000	21,000	50,000	16,875	30,000
<b>Total Outside and Professional Services</b>	<b>444,621</b>	<b>309,786</b>	<b>460,200</b>	<b>266,137</b>	<b>509,132</b>
<b>Water Conservation and Education</b>					
Tours & Anniversary Events	15,000	9,905	40,000	10,341	15,000
Sponsorships, Exhibits & Ads	25,000	5,750	25,525	17,483	25,525
ANS - Aquatic Nuisance Species Program	20,000	27,000	47,000	13,500	47,000
Xeriscape Ed Programs & Publications	2,830	4,436	600	1,023	909
<b>Total Water Conservation and Education</b>	<b>62,830</b>	<b>47,092</b>	<b>113,125</b>	<b>42,347</b>	<b>88,434</b>
<b>Planning and Development</b>					
Future Water Supply & Storage	213,000	0	40,000	0	10,000
Water Supply Protection & Efficiency	250,000	97,934	250,000	85,348	300,000
Water Supply Storage & Power	120,000	20,000	20,000	15,279	20,000
<b>Total Planning and Development</b>	<b>583,000</b>	<b>117,934</b>	<b>310,000</b>	<b>100,627</b>	<b>330,000</b>
<b>Total Operating Expenditures</b>	<b>4,467,421</b>	<b>3,321,754</b>	<b>4,780,505</b>	<b>2,586,560</b>	<b>4,594,665</b>
<b>Total Operations Revenues Over (Under) Expenditures</b>	<b>(793,542)</b>	<b>1,776,157</b>	<b>(45,133)</b>	<b>2,503,318</b>	<b>564,112</b>
<b>Capital Outlay and Improvements</b>					
Capital Outlay - Core Business	314,000	0	365,000	17,964	100,000
<b>Total Capital Outlay and Improvements</b>	<b>314,000</b>	<b>0</b>	<b>365,000</b>	<b>17,964</b>	<b>100,000</b>
<b>Total Revenues Over (Under) Expenditures</b>	<b>4,877,679</b>	<b>8,076,332</b>	<b>5,586,545</b>	<b>10,458,033</b>	<b>4,804,466</b>



# Enterprise Administration Budget Statement

- Enterprise (Proprietary Fund)
  - Water and Storage
  - Arkansas Valley Conduit
  - Hydroelectric Power

**Southeastern Colorado Water Conservancy District**  
 2025 Adopted Budget  
 Enterprise Activities  
 (Enterprise Operations, Enlargement & Excess Capacity Projects)  
 (In Whole Numbers)

	2023 Budget	2023 Actual	2024 Budget	2024 Actual (Sept 30)	2025 Adopted Budget
Total Grant Revenues Over (Under)	0	0	0	0	0
Expenditures					
<b>Operating Revenue</b>					
<b>Water Sales, Surcharges and Fees</b>					
Return Flow Water Sales	95,712	93,297	175,791	263,873	166,155
Well Augmentation Surcharge	13,926	24,313	0	0	0
Surcharge Revenue	568,004	601,349	0	0	0
Water Activity Enterprise-Carryover	0	0	504,143	571,350	498,555
Project Water Storage					
Water Activity Enterprise	0	0	297,382	280,801	306,894
Surcharge-Excess Capacity Storage					
Water Activity Enterprise	0	0	72,240	66,301	74,840
Surcharge-Winter Water Storage					
Storage Fees	100,000	100,000	100,000	100,000	100,000
Project Water Sales	595,899	587,542	824,888	753,272	869,912
Total Water Sales, Surcharges and Fees	1,373,541	1,406,501	1,974,244	2,035,598	2,016,356
<b>Investment Revenue</b>					
Interest Income	400	9,027	7,852	9,157	7,875
Income to Fair Market Adjust	0	172,759	0	82,790	0
Interest on Bonds	63,890	78,581	125,383	140,504	170,643
Total Investment Revenue	64,290	260,367	133,235	232,452	178,518
<b>Partnership Contributions</b>					
Regional Resource Planning Payments	61,324	0	62,147	62,148	92,500
Total Partnership Contributions	61,324	0	62,147	62,148	92,500
<b>Other Operating Revenue</b>					
Aurora IGA - Administration Fee	50,000	50,000	50,000	50,000	50,000
Total Other Operating Revenue	50,000	50,000	50,000	50,000	50,000
Total Operating Revenue	1,549,155	1,716,868	2,219,826	2,380,197	2,337,374
<b>Operating Expenditures</b>					
<b>Headquarter Operations</b>					
Bank Fees	176	60	185	60	250
Contingency - Operating	77,458	0	110,892	0	116,899
Total Headquarter Operations	77,634	60	111,167	60	117,119
<b>Outside and Professional Services</b>					
Consultant/Lobbying Services - Federal	51,074	39,861	53,628	26,574	44,400
Colorado River Services	78,010	49,305	77,636	50,096	79,900
Engineering Outside Contracts	27,500	22,260	53,546	17,723	31,400
Transit Loss Study Expenses	3,773	3,805	3,962	3,791	4,100
Research Project Support	2,000	2,000	2,000	2,000	2,000
Total Outside and Professional Services	162,357	117,031	190,772	100,184	161,800
<b>Personnel and Overhead</b>					
Office Overhead	481,803	481,800	471,113	353,331	475,957
Project Directors Allocation	24,120	24,120	24,120	18,090	24,120
Project Personnel	1,190,034	1,070,410	1,360,858	860,646	1,446,249
Total Personnel and Overhead	1,695,957	1,576,330	1,856,191	1,232,067	1,946,326
<b>Partnerships</b>					
Safety of Dams - Pueblo	60,000	0	10,820	10,820	0
Water Quality	16,537	16,823	17,364	13,492	19,400
RRPG Project Costs	97,400	23,754	80,433	80,433	117,500
Total Partnerships	173,937	40,577	108,617	104,745	136,900
<b>Other Payments</b>					
Reimbursement to Other Project/Fund	1,739	1,842	1,826	1,025	2,111
Total Other Payments	1,739	1,842	1,826	1,025	2,111
<b>Planning and Development</b>					
Core Business	300,000	0	300,000	0	0
Future Water Supply & Storage	35,000	0	35,000	0	10,000



# Enterprise Administration Budget Statement

Enterprise (Proprietary Fund)

Water and Storage

Arkansas Valley Conduit

Hydroelectric Power

## Southeastern Colorado Water Conservancy District

2025 Adopted Budget

Enterprise Activities

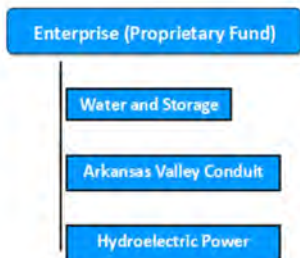
(Enterprise Operations, Enlargement & Excess Capacity Projects)

(In Whole Numbers)

	2023 Budget	2023 Actual	2024 Budget	2024 Actual (Sept 30)	2025 Adopted Budget
Total Planning and Development	335,000	0	335,000	0	10,000
Total Operating Expenditures	2,446,624	1,735,840	2,603,573	1,438,090	2,374,256
Total Operations Revenues Over (Under) Expenditures	(897,469)	(18,972)	(383,947)	942,118	(36,882)
Capital Outlay and Improvements					
Capital Outlay-Future Water Supply & Storage	200,000	0	200,000	0	200,000
Total Capital Outlay and Improvements	200,000	0	200,000	0	200,000
Total Revenues Over (Under) Expenditures	(1,097,469)	(18,972)	(583,947)	942,118	(236,882)



# Enterprise Special Project Budget Statement



## Southeastern Colorado Water Conservancy District

### 2025 Adopted Budget Excess Capacity Project Statement of Revenues and Expenditures (In Whole Numbers)

	2023 Budget	2023 Actual	2024 Budget	2024 Actual (Sept 30)	2025 Adopted Budget
Operating Revenue					
Participant Payments					
Payments - Participants	108,605	97,136	116,191	55,425	122,719
Total Participant Payments	108,605	97,136	116,191	55,425	122,719
Total Operating Revenue	108,605	97,136	116,191	55,425	122,719
Operating Expenditures					
Personnel and Overhead					
Office Overhead	5,962	5,964	8,684	6,534	10,020
Project Personnel	16,007	6,188	16,539	7,767	18,518
Total Personnel and Overhead	21,969	12,152	25,223	14,301	28,538
Partnerships					
Water Quality	86,636	84,984	90,968	69,697	94,181
Total Partnerships	86,636	84,984	90,968	69,697	94,181
Total Operating Expenditures	108,605	97,136	116,191	83,998	122,719
Total Operations Revenues Over (Under) Expenditures	0	0	0	(28,573)	0
Total Revenues Over (Under) Expenditures	0	0	0	(28,573)	0

## Southeastern Colorado Water Conservancy District

### 2025 Adopted Budget Enlargement Project Statement of Revenues and Expenditures (In Whole Numbers)

	2023 Budget	2023 Actual	2024 Budget	2024 Actual (Sept 30)	2025 Adopted Budget
Operating Revenue					
Participant Payments					
Payments - Participants	101,277	99,559	108,771	55,376	117,115
Total Participant Payments	101,277	99,559	108,771	55,376	117,115
Interfund Reimbursements					
Matching Project Contribution	1,739	1,842	1,826	1,025	2,111
Total Interfund Reimbursements	1,739	1,842	1,826	1,025	2,111
Total Operating Revenue	103,016	101,402	110,597	56,401	119,226
Operating Expenditures					
Personnel and Overhead					
Office Overhead	5,420	5,424	7,599	5,715	8,907
Project Personnel	6,567	4,466	7,418	4,110	8,903
Total Personnel and Overhead	11,987	9,890	15,017	9,825	17,810
Partnerships					
Water Quality	91,029	91,512	95,580	75,051	101,416
Total Partnerships	91,029	91,512	95,580	75,051	101,416
Total Operating Expenditures	103,016	101,402	110,597	84,876	119,226
Total Operations Revenues Over (Under)	0	0	0	(28,475)	0



# Arkansas Valley Conduit Project Budget Statement

Enterprise (Proprietary Fund)

Water and Storage

Arkansas Valley Conduit

Hydroelectric Power

## Southeastern Colorado Water Conservancy District

2025 Adopted Budget

Arkansas Valley Conduit

Statement of Revenues and Expenditures

(In Whole Numbers)

	2023 Budget	2023 Actual	2024 Budget	2024 Actual (Sept 30)	2025 Adopted Budget
<b>Grant Revenue</b>					
State					
Grant Revenue State/Local	400,000	0	650,000	0	650,000
Total State	400,000	0	650,000	0	650,000
Total Grant Revenue	400,000	0	650,000	0	650,000
<b>Grant Expenditures</b>					
State					
Grant Expenditure - State	400,000	0	650,000	0	650,000
Total State	400,000	0	650,000	0	650,000
Total Grant Expenditures	400,000	0	650,000	0	650,000
<b>Total Grant Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Operating Revenue</b>					
Participant Payments					
Payments - Participants	329,599	329,599	384,622	232,714	450,760
Total Participant Payments	329,599	329,599	384,622	232,714	450,760
Federal Funding Sources					
Federal IPA USBR Contract	223,089	97,044	0	0	0
Total Federal Funding Sources	223,089	97,044	0	0	0
Loan Revenue					
SRF Loan Revenue	0	0	0	0	3,200,000
Total Loan Revenue	0	0	0	0	3,200,000
Other Grants					
Other Grants	2,363,250	1,957,672	5,825,163	746,912	328,529
Total Other Grants	2,363,250	1,957,672	5,825,163	746,912	328,529
Investment Revenue					
Interest Income	100	40,529	5,133	42,806	15,000
Income to Fair Market Adjust	0	129,189	0	68,610	0
Interest on Bonds	15,328	12,460	12,765	10,425	37,914
Total Investment Revenue	15,428	182,178	17,898	121,841	52,914
Total Operating Revenue	2,931,346	2,566,494	6,227,683	1,101,466	4,032,203
<b>Operating Expenditures</b>					
Headquarter Operations					
Bank Fees	55	80	100	0	200
Board/Committee Meals	744	134	800	0	500
Safety Equipment/Maintenance	0	5,315	1,000	584	1,631
Office - Printing	550	0	500	0	0
Contingency - Operating	146,567	0	148,435	0	153,224
Total Headquarter Operations	147,916	5,509	150,835	584	155,555
Meetings and Travel					
Directors Airfare	1,100	0	650	1,469	2,028
Directors Hotels	550	0	577	516	1,047
Directors Meals	220	91	231	161	372
Directors Mileage Reimbursement	220	515	500	217	206
Executive - Airfare	1,100	0	1,000	763	1,301
Executive - Hotels	550	0	549	319	844
Executive - Meals	220	0	200	140	351
Executive - Other Travel Expense	220	0	200	0	103
Meeting Expense	2,000	0	2,000	25	1,026
Meeting Meals - Non Staff Member	550	97	578	417	429
Staff Travel - Airfare	0	0	0	706	800
Staff Travel - Vehicle Gas	1,200	1,962	1,260	664	688
Staff Travel - Hotels	3,300	1,796	2,655	1,380	1,311
Staff Travel - Meals	1,320	820	1,050	781	750
Staff Travel - Other Travel	0	0	0	20	100
Total Meetings and Travel	12,550	5,282	11,450	7,579	11,356



# Arkansas Valley Conduit Project Budget Statement

Enterprise (Proprietary Fund)

Water and Storage

Arkansas Valley Conduit

Hydroelectric Power

## Southeastern Colorado Water Conservancy District

2025 Adopted Budget

Arkansas Valley Conduit

### Statement of Revenues and Expenditures

(In Whole Numbers)

	2023 Budget	2023 Actual	2024 Budget	2024 Actual (Sept 30)	2025 Adopted Budget
Outside and Professional Services					
Annual Audit	20,000	0	20,000	13,525	14,000
Consultant/Lobbying Services - Federal	37,410	32,671	39,280	22,999	44,367
Legal Representation	27,500	0	35,000	0	35,000
Water Policy Management Consultants	38,500	17,380	40,425	59,556	79,750
Total Outside and Professional Services	123,410	50,051	134,705	96,080	173,117
Water Conservation and Education					
Tours & Anniversary Events	2,000	2,928	5,000	1,351	4,000
Total Water Conservation and Education	2,000	2,928	5,000	1,351	4,000
Personnel and Overhead					
Office Overhead	27,098	27,098	28,223	21,186	31,174
Project Personnel	378,347	258,466	554,739	186,469	221,382
Total Personnel and Overhead	405,445	285,562	582,962	207,655	252,556
Partnerships					
Water Quality	7,447	6,528	7,819	5,354	7,235
Total Partnerships	7,447	6,528	7,819	5,354	7,235
Total Operating Expenditures	698,768	355,858	892,771	318,603	603,819
Total Operations Revenues Over (Under) Expenditures	2,232,578	2,210,636	5,334,912	782,864	3,428,384
Capital Outlay and Improvements					
Water Policy Management Consultants	10,000	0	2,500	15,447	12,000
Engineering Outside Contracts	2,543,250	0	8,553,800	1,354,726	1,763,529
Capital Outlay - Core Business	25,000	0	0	0	3,200,000
Total Capital Outlay and Improvements	2,578,250	0	8,556,300	1,370,173	4,975,529
Total Revenues Over (Under) Expenditures	(345,672)	2,210,636	(3,221,388)	(587,309)	(1,547,145)



# Hydroelectric Power Project Budget Statement

Enterprise (Proprietary Fund)	Southeastern Colorado Water Conservancy District				
	2025 Adopted Budget				
	Hydroelectric Power Project				
	Statement of Revenues and Expenditures				
	(In Whole Numbers)				
	2023 Budget	2023 Actual	2024 Budget	2024 Actual (Sept 30)	2025 Adopted Budget
Operating Revenue					
Investment Revenue					
Interest Income	100	19,911	12,834	19,819	26,499
Income to Fair Market Adjust	0	36,021	0	22,746	0
Interest on Bonds	20,168	36,533	50,647	19,074	48,616
Total Investment Revenue	20,268	92,465	63,481	61,639	75,115
Hydroelectric Generation Revenue					
Hydroelectric Power Loan	172,200	0	0	0	0
Hydroelectric Generation Revenue-CS-U	652,500	486,275	668,750	634,243	683,750
Hydroelectric Generation Revenue-Fountain	661,875	512,874	673,125	640,600	684,625
Hydroelectric Power Transmission	17,767	26,106	31,780	21,576	34,330
Total Hydroelectric Generation Revenue	1,504,342	1,025,255	1,373,655	1,298,418	1,402,705
Other Operating Revenue					
Miscellaneous Revenue	0	(450)	0	0	0
Total Other Operating Revenue	0	(450)	0	0	0
Total Operating Revenue	1,524,610	1,117,270	1,437,136	1,358,058	1,477,820
Operating Expenditures					
Headquarter Operations					
Bank Fees	132	20	55	(20)	50
Building Tools & Equipment	2,000	0	2,500	1,025	1,545
Equipment Maint and Repairs	10,000	22,289	38,784	960	25,000
Safety Equipment/Maintenance	0	0	0	0	25,000
Depreciation Expense	0	365,287	0	0	0
Insurance - Excess Liability/Umbrella	20,779	21,630	22,712	22,792	25,071
Insurance - General Liability	14,569	14,530	15,257	15,007	16,508
Insurance - Property & Liability	49,920	50,490	53,014	58,062	63,980
Maintenance Fire System	3,607	2,656	2,789	2,959	3,048
Maintenance - Security	1,546	540	1,623	405	834
Phone & Internet	1,387	1,176	1,456	916	5,000
Supplies - Office	0	0	0	51	53
Utilities	17,400	3,391	6,300	168	1,236
Landscape Maintenance & Contracts	2,000	0	2,100	0	500
Contingency - Operating	317,620	0	71,857	0	73,891
Total Headquarter Operations	440,960	482,009	218,447	102,325	241,716
Meetings and Travel					
Staff Travel - Vehicle Gas	110	0	120	208	315
Staff Travel - Hotels	833	0	825	0	800
Staff Travel - Meals	160	72	200	0	103
Staff Travel - Other Travel	100	0	105	0	100
Total Meetings and Travel	1,203	72	1,250	208	1,318
Personnel and Overhead					
Office Overhead	21,678	21,679	27,138	20,376	30,617
Project Personnel	41,103	21,577	64,395	41,246	73,773
Total Personnel and Overhead	62,781	43,256	91,533	61,622	104,390
Debt Service					
Hydroelectric CWCB Loan Payment	0	0	437,291	0	446,037
Hydroelectric CWCB Loan Interest	347,844	347,844	339,270	0	330,524
Total Debt Service	347,844	347,844	776,561	0	776,561
Annual Project Expense					
Energy Transmission (BH)	35,533	53,498	63,560	50,053	68,660
Operations & Maintenance Operator	48,950	66,137	18,000	2,387	0
Operations & Maint Lubrication & Routine	17,506	20,070	32,224	14,250	19,678
Operation & Maintenance (USBR & OM&R)	2,741	0	2,878	0	25,000
Lease of Power Privilege-Annual Fee	61,738	52,821	64,825	0	80,724
Scheduling /Imbalancing (CSU)	0	0	0	0	36,000



# Hydroelectric Power Project Budget Statement

Enterprise (Proprietary Fund)

Water and Storage

Arkansas Valley Conduit

Hydroelectric Power

## Southeastern Colorado Water Conservancy District

2025 Adopted Budget

Hydroelectric Power Project

Statement of Revenues and Expenditures

(In Whole Numbers)

	2023 Budget	2023 Actual	2024 Budget	2024 Actual (Sept 30)	2025 Adopted Budget
Total Annual Project Expense	<u>166,468</u>	<u>192,528</u>	<u>181,487</u>	<u>66,690</u>	<u>230,062</u>
Total Operating Expenditures	<u>1,019,256</u>	<u>1,085,707</u>	<u>1,269,278</u>	<u>230,844</u>	<u>1,354,047</u>
Total Operations Revenues Over (Under) Expenditures	<u>505,354</u>	<u>51,563</u>	<u>167,858</u>	<u>1,127,214</u>	<u>123,773</u>
Capital Outlay and Improvements					
Capital Improvement - Hydroelectric (CWCB)	172,200	0	0	0	0
Capital Improvement - Hydroelectric (Other)	50,000	0	223,175	5,444	58,175
Capital Outlay - Core Business	0	0	50,000	0	100,000
Total Capital Outlay and Improvements	<u>222,200</u>	<u>0</u>	<u>273,175</u>	<u>5,444</u>	<u>158,175</u>
Total Revenues Over (Under) Expenditures	<u>283,154</u>	<u>51,563</u>	<u>(105,317)</u>	<u>1,121,770</u>	<u>(34,402)</u>







## Budget and Rate Resolutions

In December 2024, the Board of Directors adopted five resolutions relating to Budgets and rates. They are presented in full on the following pages. Resolutions are for:

- 1) District Adopted Budget Resolution
- 2) Enterprise Adopted Budget Resolution
- 3) Water Sales and Storage Rate Resolution
- 4) Arkansas Valley Conduit Budget Resolution
- 5) Hydroelectric Power Budget Resolution



# District Adopted Budget Resolution

CERTIFIED RESOLUTION AND ORDER DETERMINING THE AMOUNT OF MONEY TO BE RAISED BY TAXATION FOR SOUTHEASTERN COLORADO WATER CONSERVANCY DISTRICT UPON ALL PROPERTY WITHIN SAID DISTRICT IN BENT, CHAFFEE, CROWLEY, EL PASO, FREMONT, KIOWA, OTERO, PROWERS, AND PUEBLO COUNTIES, COLORADO, AND FIXING THE RATE OF LEVY AND DIRECTING THE SEVERAL BOARDS OF COUNTY COMMISSIONERS OF SAID COUNTIES TO LEVY TAXES UPON THE ASSESSED VALUATION OF PROPERTY WITHIN SAID DISTRICT FOR THE SOUTHEASTERN COLORADO WATER CONSERVANCY DISTRICT IN THE YEAR 2024 TO BE COLLECTED IN THE YEAR 2025.

## RESOLUTION AND ORDER NO. 2024-01DF

WHEREAS, it is the duty of the Board of Directors of the Southeastern Colorado Water Conservancy District (under the Water Conservancy Act of Colorado, C.R.S. 37-45-122), in each year to determine the amount of money necessary to be raised by taxation, taking into consideration other sources of revenue of the District, and to fix a rate of levy, which, when levied upon every dollar of assessed valuation of property within the District, and with other revenue, will raise the amount required for the District to supply funds for paying expenses of organization, for surveys and plans, paying the cost of construction, operating and maintaining the work of the District, not exceeding one mill on the dollar of assessed valuation; and

WHEREAS, Leann Noga, Executive Director of the District, was appointed by this Board of Directors as Budget Officer, to prepare a Budget for the year 2025, and submitted same to said Board on October 15, 2024; the District has caused to be furnished the requisite Notice of Hearing, and a Public Hearing was held at the District Office at 9:45 a.m. November 21, 2024.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Southeastern Colorado Water Conservancy District hereby approves and adopts the Budget and Statement of Designated and Reserved Funds as submitted and subsequently amended by final Board action December 12, 2024, and appropriates the funds for the purposes shown within said Budget; and,

BE IT RESOLVED, the Board of Directors of the Southeastern Colorado Water Conservancy District hereby approves and adopts expenditures in the amount of **\$10,888,007**, of which **\$5,543,342** is for Contract Obligations as part of the Contract with the U.S. Bureau of Reclamation (Reclamation Contract), and appropriates funds for the purpose shown within said Budget; and,

BE IT RESOLVED, the Board of Directors of said District does now determine that the amount of money to be raised by taxation for said purposes for the year 2025, levied on the 2024 assessed valuation of **\$13,446,856,994** will produce revenue of **\$10,017,908**. The District certifies a mill levy at **.900 with a temporary mill levy rate reduction of .188 for a total of .712** in compliance with Colo. Rev. Stat section 29-1-301, *et seq.*, for the Reclamation Contract. The District also certifies a mill levy at **.035 with a temporary mill levy rate reduction of .002 for a total of .033** in compliance with Colo. Rev. Stat section 29-1-301, *et seq.*, for Operating Expenses, both totaling **.745** mills.

BE IT FURTHER RESOLVED that the Board of Directors of said District certifies an additional **.002** mill levy to collect revenues, which were not collected due to the counties' Abatements and Refunds. This separate mill levy is to produce additional revenue of **\$26,894**.



Continued on next page

# District Adopted Budget Resolution

The Abatements and Refunds mill levy assessment is authorized under C.R.S. 39-10-114 (1) (a) (I) (B).

BE IT FURTHER RESOLVED, that the Board of Directors of said District does now certify to the Boards of County Commissioners of Bent, Chaffee, Crowley, El Paso, Fremont, Kiowa, Otero, Prowers, and Pueblo Counties, in the State of Colorado, said combined net **(including temporary mill levy rate reductions)** of **.745** mill so fixed for said purposes of said District (including **.712** mill for the Reclamation Contract and **.033** for Operating Expenses) to be levied upon every dollar of assessed value on all property within said District and in said Counties, as aforesaid; and said Boards of County Commissioners shall levy said tax of **.745** mill upon each dollar of assessed valuation of all property, real and personal, within the District, in their respective Counties, in addition to such other taxes as may be levied by such Boards of County Commissioners; and, in addition does now direct that at the time and in the manner required by law, and under the Abatements and Refunds mill levy provision (C.R.S. 39-10-114 (1) (a) (I) (B)), said Boards of County Commissioners shall levy said additional tax of **.002** mill upon each dollar of assessed valuation of all property, real and personal, within the District, in their respective Counties.

BE IT FURTHER RESOLVED, that all Officers having authority to levy and collect such taxes within each said County, levy and collect such taxes in the form and manner as County taxes are collected, and when collected, to pay same to Southeastern Colorado Water Conservancy District, all as provided by said Water Conservancy Act.

STATE OF COLORADO)  
COUNTY OF PUEBLO) §

I, Bill Long, President of the Southeastern Colorado Water Conservancy District, do hereby certify the foregoing is a true and correct copy of Resolution and Order passed and adopted in a regular meeting of the Board of Directors of the Southeastern Colorado Water Conservancy District, held on December 12, 2024, determining the amount of money to be raised by taxation for Southeastern Colorado Water Conservancy District upon property within said District in Bent, Chaffee, Crowley, El Paso, Fremont, Kiowa, Otero, Prowers, and Pueblo Counties, Colorado, and fixing the rate of levy, and directing the several Boards of County Commissioners of said Counties to levy taxes upon the assessed valuation of all property within said District in said Counties in 2024 to be collected in the year 2025.

  
Bill Long, President

ATTEST:

  
Seth Clayton, Secretary



# Enterprise Adopted Budget Resolution

CERTIFIED RESOLUTION AND ORDER DETERMINING THE AMOUNT OF APPROPRIATIONS TO BE EXPENDED BY THE SOUTHEASTERN COLORADO WATER ACTIVITY ENTERPRISE – ENTERPRISE WATER OPERATION.



RESOLUTION AND ORDER NO. 2024-03EF

WHEREAS, it is the duty of the Board of Directors of the Southeastern Colorado Water Activity Enterprise, an enterprise of the Southeastern Colorado Water Conservancy District (formed under the Water Conservancy Act of Colorado, C.R.S. 37-45-122), in each year to determine the amount of appropriations to be expended in the next year.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Southeastern Colorado Water Activity Enterprise hereby adopts the Budget as submitted by final Board action December 12, 2024, for the Enterprise Water Operating Fund within the Enterprise and appropriates the funds for the purpose shown within the 2025 Budget; and,

BE IT RESOLVED, the Board of Directors of the Southeastern Colorado Water Activity Enterprise hereby approves and adopts expenditures in the amount of **\$2,816,201**, and appropriates funds for the purposes shown within said Budget.

STATE OF COLORADO) §  
COUNTY OF PUEBLO)

I, Bill Long, President of the Southeastern Colorado Water Activity Enterprise, do hereby certify the foregoing is a true and correct copy of Resolution and Order passed and adopted in a regular meeting of the Board of Directors of the Southeastern Colorado Water Activity Enterprise, held on December 12, 2024, determining the amount of money to be appropriated for expenditures by the Southeastern Colorado Water Activity Enterprise.

  
\_\_\_\_\_  
Bill Long, President

ATTEST:

  
\_\_\_\_\_  
Seth Clayton, Secretary



# Water Sales and Storage Rate Resolution

CERTIFIED RESOLUTION AND ORDER DETERMINING THE RATE OF WATER, STORAGE, SURCHARGE, AND FEES TO BE ASSESSED TO THE SALE OF ALL TYPES OF WATER ALLOCATED BY THE SOUTHEASTERN COLORADO WATER ACTIVITY ENTERPRISE.

## RESOLUTION AND ORDER NO. 2024-02EF

WHEREAS, it is the duty of the Board of Directors of the Southeastern Colorado Water Activity Enterprise, an enterprise of the Southeastern Colorado Water Conservancy District (formed under C.R.S. 37-45.1-101, *et. seq.*), in each year to determine the amount of rates and fees to be assessed in the next water year.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Southeastern Colorado Water Activity Enterprise hereby adopts the water rate and surcharges as Presented in the 2025 Budget Public Hearing on November 21, 2024, for the 2025 water year, and,

BE IT RESOLVED, the Board of Directors of the Southeastern Colorado Water Activity Enterprise hereby approves and adopts the below rate and fee schedule. This schedule includes no increase or decrease to the rate adopted and approved for water year 2025.

	Year 2025		
	Total Charge	WAE Rate	WAE Surcharge
<b>2025 Proposed Rate and Surcharge (\$/ac-ft)</b>			
<b>Project Water</b>			
Project Water Full Use	\$ 22.90	\$ -	\$ 22.90
Project Water Return Flow	\$ 22.90	\$ -	\$ 22.90
<b>Storage</b>			
Carryover Project Water	\$ 4.52	\$ -	\$ 4.52
Winter Water	\$ 4.52	\$ 2.80	\$ 2.70
Excess Capacity In District	\$ 4.52	\$ -	\$ 4.52
Excess Capacity Out of District	\$ 10.00	\$ -	\$ 10.00
Excess Capacity Acreage	\$ 10.00	\$ -	\$ 10.00

STATE OF COLORADO) §  
 COUNTY OF PUEBLO)

I, Bill Long, President of the Southeastern Colorado Water Activity Enterprise, do hereby certify the foregoing is a true and correct copy of Resolution and Order passed and adopted in a regular meeting of the Board of Directors of the Southeastern Colorado Water Activity Enterprise, held on December 12, 2024, determining the rate of all water sales and storage assessments by the Southeastern Colorado Water Activity Enterprise.

  
 Bill Long, President

ATTEST:

  
 Seth Clayton, Secretary



# Arkansas Valley Conduit Budget Resolution

CERTIFIED RESOLUTION AND ORDER DETERMINING THE AMOUNT OF APPROPRIATIONS TO BE EXPENDED BY THE SOUTHEASTERN COLORADO WATER ACTIVITY ENTERPRISE – ARKANSAS VALLEY CONDUIT.



RESOLUTION AND ORDER NO. 2024-04EF

WHEREAS, it is the duty of the Board of Directors of the Southeastern Colorado Water Activity Enterprise, an enterprise of the Southeastern Colorado Water Conservancy District (formed under the Water Conservancy Act of Colorado, C.R.S. 37-45-122), in each year to determine the amount of appropriations to be expended in the next year.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Southeastern Colorado Water Activity Enterprise hereby amends and adopts the Budget as submitted by final Board action December 12, 2024 for the Arkansas Valley Conduit Funds within the Enterprise and appropriates the funds for the purpose shown within the 2025 Budget; and,

BE IT RESOLVED, the Board of Directors of the Southeastern Colorado Water Activity Enterprise hereby approves and adopts expenditures in the amount of \$6,229,348 and appropriates funds for the purposes shown within said Budget.

STATE OF COLORADO) §  
COUNTY OF PUEBLO)

I, Bill Long, President of the Southeastern Colorado Water Activity Enterprise, do hereby certify the foregoing is a true and correct copy of Resolution and Order passed and adopted in a regular meeting of the Board of Directors of the Southeastern Colorado Water Activity Enterprise, held on December 12, 2024, determining the amount of money to be appropriated for expenditures by the Southeastern Colorado Water Activity Enterprise.

  
Bill Long, President

ATTEST:

  
Clayton, Secretary



# Hydroelectric Power Budget Resolution

CERTIFIED RESOLUTION AND ORDER DETERMINING THE AMOUNT OF APPROPRIATIONS TO BE EXPENDED BY THE SOUTHEASTERN COLORADO WATER ACTIVITY ENTERPRISE – HYDROELECTRIC POWER.

RESOLUTION AND ORDER NO. 2024-05EF

WHEREAS, it is the duty of the Board of Directors of the Southeastern Colorado Water Activity Enterprise, an enterprise of the Southeastern Colorado Water Conservancy District (formed under the Water Conservancy Act of Colorado, C.R.S. 37-45-122), in each year to determine the amount of appropriations to be expended in the next year.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Southeastern Colorado Water Activity Enterprise hereby amends and adopts the Budget as submitted by final Board action December 12, 2024 for the Hydropower Funds within the Enterprise and appropriates the funds for the purpose shown within the 2025 Budget; and,

BE IT RESOLVED, the Board of Directors of the Southeastern Colorado Water Activity Enterprise hereby approves and adopts expenditures in the amount of **\$1,512,222** and appropriates funds for the purposes shown within said Budget.

STATE OF COLORADO) §  
COUNTY OF PUEBLO)

I, Bill Long, President of the Southeastern Colorado Water Activity Enterprise, do hereby certify the foregoing is a true and correct copy of Resolution and Order passed and adopted in a regular meeting of the Board of Directors of the Southeastern Colorado Water Activity Enterprise, held on December 12, 2024, determining the amount of money to be appropriated for expenditures by the Southeastern Colorado Water Activity Enterprise.

  
\_\_\_\_\_  
Bill Long, President

ATTEST:

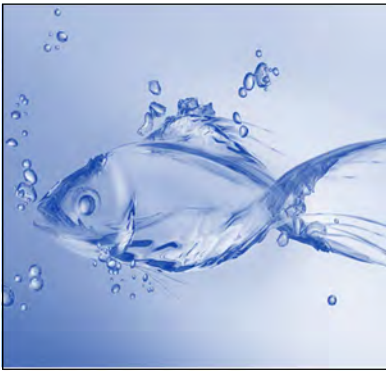
  
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Seth Clayton, Secretary



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# Section 5

## Major Fund Driving Factors, Projects, Programs, and Partnerships

### Introduction

District funds are divided between Government and Enterprise funds as a way to fulfill the Mission of the District: To provide, protect, and manage water resources. This section looks at the Major Fund Driving Factors, Partnerships, Programs, and Projects of the District's Government and Enterprise funds.

Reports in this section summarize the scope, status, and planned work in both the Government and Enterprise Funds.

**Government Funds** are closely aligned with the core purpose of the District, which is to manage the Fryingpan-Arkansas Project in consultation with the Bureau of Reclamation.

The **Water Activity Enterprise** is the business arm of the District, and its budget reflects ways that the Project can be developed to benefit all water users in the Arkansas River basin.

**Excess Capacity, Enlargement, Arkansas Valley Conduit, and Pueblo Dam Hydroelectric** funds will be discussed in more detail in this section.



### Major Fund Sources:

#### GOVERNMENT

**Fryingpan-Arkansas Project:** Contract mill levy, Fountain Valley Authority, Winter water storage, Excess Capacity Master Contract, RRA fee reimbursement.

**Grant Revenue:** Capacity

**District Operating Revenue:** Operating tax mill levy, Specific Ownership tax, interfund reimbursements, interest income.

#### ENTERPRISE

**Water Sales, Storage Surcharges and Investment Revenue:** Project water sales, Return Flows, well augmentation, surcharge revenue, investments.

**Partnerships:** Regional Resource Planning Group fee, Aurora IGA administrative fee, Special Projects participant fees.

**Arkansas Valley Conduit:** Participant payments, loans, grants, fund balance.

**Hydroelectric Power:** Sales of electrical power to Fountain, Colorado Springs Utilities.

### Major Expenditures:

#### GOVERNMENT

**Fryingpan-Arkansas Project:** Contract mill levy, Fountain Valley Authority, Winter water storage, Excess Capacity Master Contract, RRA fee reimbursement.

**Grants and Administration:** Reserved capacity allows District to apply for grants.

**District Operating Expenses:** Human resources, headquarters operations, meetings and travel, outside professional services, water conservation and education.

#### ENTERPRISE

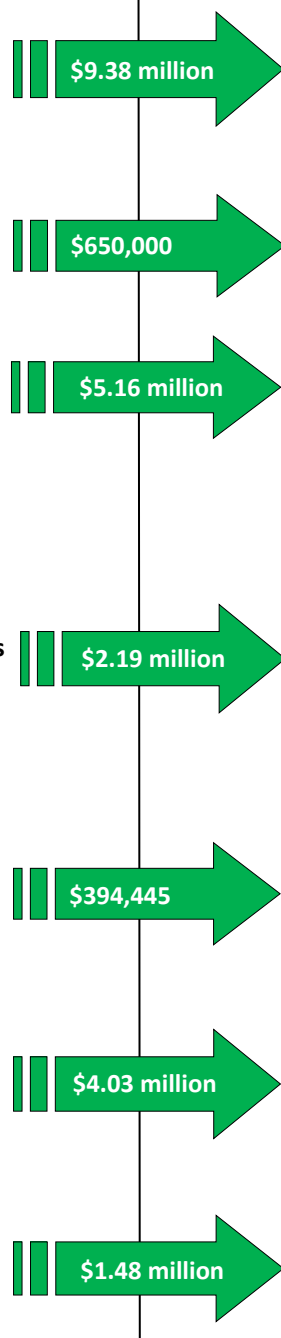
**Enterprise Operating Expenses:** Interfund payments to District for personnel and overhead, outside and professional services and Safety of Dams.

**Partnerships:** Regional Resource Planning Group fee, U.S. Geological Survey co-op programs, Enlargement, Excess Capacity contract.

**Arkansas Valley Conduit:** Personnel, overhead, outside services, design, construction.

**Hydro expenses:** Debt service, fees, overhead, OM&R.

2025 Budget Revenues



# Fryingpan-Arkansas Project Funding

Most of the money collected to fund the Fryingpan-Arkansas Project (Project) is passed through to the federal government in order to repay the construction cost of the Project, to cover interest on the municipal portion of the debt, and to pay the operation, maintenance and replacement (OM&R) costs of the Project. Under Amendment 11 to the Repayment Contract, a reserve fund has been established to pay unknown future costs. The reserve fund balance at the end of 2024 was estimated to be about \$37 million.



In 2025, Project revenue is budgeted to be \$9,883,696. This amount includes:

- ◆ A net collection of \$9,382,199 in Contract mill levy taxes.
- ◆ Collection of \$121,834 from the Winter Water Storage Program.
- ◆ Collection of \$354,663 from Excess Capacity Master Contract participants.

## Contract Mill Levy

When the Project was declared substantially complete in 1981, the District entered Contract negotiations with the Bureau of Reclamation (Reclamation). Several sources of revenue were included in the 40-year Repayment Contract. Under the 1962 Fryingpan-Arkansas Project Act, the District has 50 years to pay off the debt.

The District's primary source of revenue is a 0.9 mill levy on property in parts of nine counties. Temporary reductions in the mill levy are taken to conform to state law.

The cost of the Project was calculated by Reclamation to be \$585 million, and the District's share was \$134.7 million. In December 2024, the remaining debt totaled \$11 million. Two payments totaling \$1,467,572 annually will be made until 2031 under the Contract.

Projected routine OM&R costs for the Project have been about \$2 million annually. Another \$1.4 million is budgeted for extraordinary maintenance.

The District has established a reserve fund for future Project expenses, to be spent in ways mutually agreed on with Reclamation. The District is able to spend the interest on this fund for any purpose.

## Miscellaneous Revenues

Reclamation collects revenue from miscellaneous revenues, including excess capacity contracts at Pueblo Reservoir and outside contracts for use of the project.

Under PL 111-11, these revenues are applied to the Arkansas Valley Conduit construction or repayment. They will total about \$3.5 million in



Pueblo Dam Construction 1972/SECWCD

2025.

Those revenues are not accounted for in the District Budget.

## Fountain Valley Authority

While the Fountain Valley Authority federal debt has been repaid, the District is providing consulting services for contract negotiations.

## Winter Water

The Winter Water Storage Program allows farmers to store water in Pueblo Reservoir, John Martin Reservoir or ditch company reservoirs from November 15-March 15 each year. The District manages this program in cooperation with Reclamation and the Colorado Division of Water Resources.

Water stored in Pueblo Reservoir generates \$121,834, according to 20-year average storage of 43,512 acre-feet. Revenues are applied to the Arkansas Valley Conduit under the Repayment Contract.

## Excess Capacity Master Contract

The District in 2016 negotiated a 40-year contract with Reclamation to store non-Project water in Pueblo Reservoir if and when space is available.

A total of 29,938 acre-feet is available to the 37 participants under this contract. So far, 16 participants have signed up for 7,685 acre-feet of storage. The amount can increase, but not decrease. For 2025, participants paid \$354,663. Payment is made in November of the preceding year.

# Government Projects & Programs

The District partners with the Bureau of Reclamation to ensure that the Project is operated in compliance with all federal laws, rules and regulations. The foundation of this relationship is spelled out in the 1962 Fryingspan-Arkansas Act and reinforced by subsequent contracts and agreements. The District’s role is as an intermediary between the federal government and state or local stakeholders. The four programs on this page reflect the District’s ongoing responsibility.



## Return Flows

Commingling plans assure that Fry-Ark Project water is delivered only to eligible lands under the RRA rules. Water delivered within a ditch system must be proportionately delivered to match native flows or other sources of water.

In 2025, Full Use Water was added as a category to account for Municipal Return Flows. In 2022, the District Board revised policies on Return Flows, which comes from a study of Agricultural First Right of Refusal that began in 2014 with the Fort Lyon Canal Pilot Project.

## District Boundaries

District boundaries were approved in Pueblo District Court in 1958 to include only those areas likely to benefit from the Fryingspan-Arkansas Project. Only areas within District boundaries may receive Project Water. The boundaries also define the property owners who pay ad valorem taxes to support the Project. Boundaries may be altered in three ways:

1. By annexation to municipalities within the District.
2. By landowner petition.
3. By election, including property owners and residents.

In 2025, the District will continue to align recorded boundaries with actual boundaries using GIS mapping. Staff also applied the 2018 Inclusion Manual to new boundaries, and prepared inclusions during the past year for District Court.

## Fry-Ark Facilities OM&R

The District works with Reclamation each year to pay its portion of operations, maintenance and replacement for the Fry-Ark Project. Reclamation reconciles costs on an annual basis. Routine maintenance is estimated to be \$2.16 million in 2025.

In addition, the District has the responsibility to pay for extraordinary maintenance charges that vary from year to year.

The District receives credits for OM&R based on Reclamation charges added to other contracts, estimated to be \$11,679 in 2025.

## Reclamation Reform Act

The Reclamation Reform Act (RRA) of 1982 defines acreage limitations to agriculture. Project water users within the District boundaries are required to certify their landholdings by filing RRA forms prior to receiving an allocation of Project water. District staff provides information and guidance to landowners.

In 2013, the District’s Water Allocation Policy was altered to specify that it is the agricultural water organization’s responsibility to pay the District any administrative fees or bills for full-cost water (water which is sold at a higher rate to ineligible lands, if available). Water users are not eligible to receive Project water until bills are paid.



**2025 Budget: Included within Engineering, Planning, and Operations expenditures.**



**2025 Budget: Included within Engineering, Planning, and Operations expenditures.**



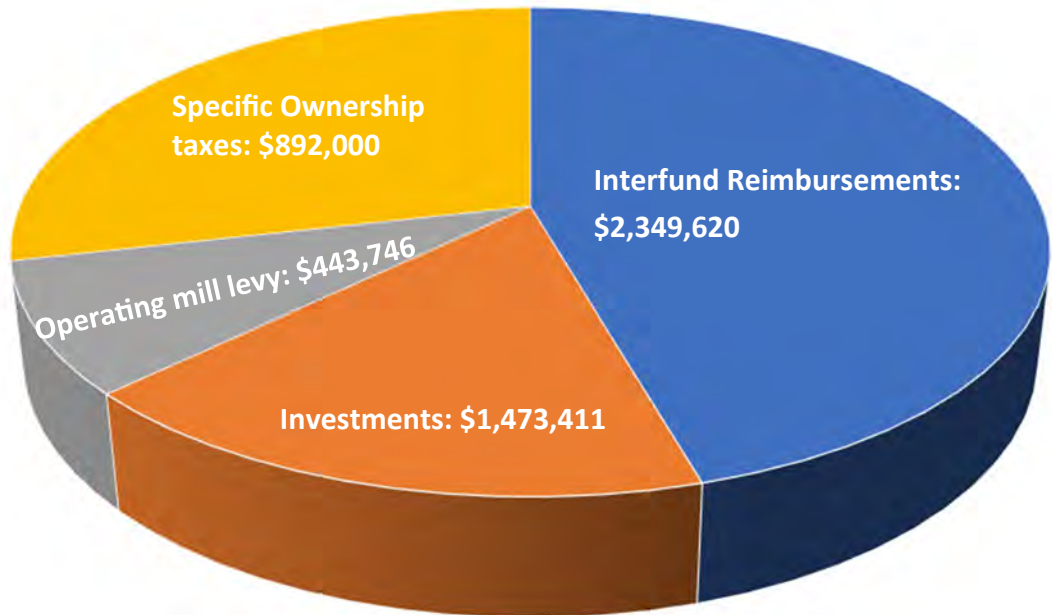
**2025 Budget: Included within Contract payments.**



**2025 Budget: Included in District Operations Budget.**

# District Operating Revenue

The District has a \$5,158,777 in operating revenues budgeted for 2025. This is funded by the operating mill levy, Specific Ownership taxes, interfund reimbursements, investment revenue, and smaller miscellaneous revenues.



There are five sources of revenue for District operations:

1. **Interfund reimbursements:** These are payments from the Enterprise for personnel and headquarters costs. This charge for service varies from half to two-thirds of the District’s operating budget.
2. **Specific Ownership tax:** This tax is collected on all vehicles in Colorado and apportioned to governments within each county according to their rate of taxation.
3. **Operating mill levy:** The District, by Board action, assesses a 0.035 mill levy for operations in each of nine counties. In some years, there is a temporary reduction to comply with state laws.
4. **Investments:** Investments on fund balances held by the District account for a portion of operating revenue.
5. **Miscellaneous revenue:** The District charges for rental of meeting space, and receives funds from some outreach activities, which are used to offset costs. No amount has been budgeted for 2025.

Operations funding shifted over the past 65 years:

- ◆ **1959-71:** A portion of the District’s 0.4 mill

levy was set aside for eventual repayment of the Project, along with interest revenue. Only about one-quarter of the amount collected was used for District Operations. The fund balance grew to \$1.8 million by 1971.

- ◆ **1972-81:** Water sales began to repay a portion of the cost of construction for the Project. Half of the 0.4 mill levy went to direct payments. Interest and sale of Return Flows contributed to operating revenues. Specific Ownership tax began in 1973, and provided additional funding. The fund balance grew to \$4.4 million by 1981.
- ◆ **1982-96:** The Repayment Contract with Reclamation required a 0.9 mill payment from the District. Operating funds came out of the remaining 0.1 mill the District is authorized to assess under Colorado law. Revenue limits under two state constitutional changes have restricted the operating mill levy to 0.035 mills. Fund balance was \$7.62 million at the end of 1996.
- ◆ **1996-present:** The creation of the Water Activity Enterprise changed the fund structure for the District, providing a new source of revenue through interfund reimbursements. Interest rates have decreased in recent years, but Specific Ownership taxes remain strong.



# District Operating Expenses

This page describes how District funds are spent, and outlines capital projects that are anticipated in 2025. Operating expenditures are budgeted at \$4,594,665 in 2025, while capital projects total \$100,000.

## Human Resources

Human Resources expenditures total \$3,027,433 in the 2025 budget, a decrease of 6.5 percent from the 2024 budget. This covers wages and benefits of District staff and Directors.

The decrease reflects reorganization of District staff after a change in leadership.

## Headquarters Operations

Operation of the District's headquarters at 31717 United Avenue in Pueblo are budgeted to total \$524,907 in 2025, a decrease of 4.4 percent.

Upgrades to Board meeting facilities have been completed to improve meeting quality and the grounds continues to be upgraded.

## Meetings and Travel

The budget for meetings and travel includes staff and Board members. In 2025, the District budgeted for spending capacity of \$114,759, an increase of 2.7 percent. While remote meetings continue, travel to many meetings has resumed.

Travel is important for maintaining contact and building relationships with stakeholders, outside agencies and various water associations.

## Outside and Professional Services

A total of \$509,132 has been budgeted for outside services in 2025, which are a vital part of the District's operation. This allows the District to tap into the expertise of others to augment staff activities.

This includes auditors, lobbyists, lawyers, engineers, and human resources consultants.

This reflects an increase of 10.6 percent.

## Water Conservation and Education

The 2025 budget includes \$88,434 for outreach activities. This is a decrease of 14 percent, and reflects more accurate costs for water conservation and education activities.

In 2025, the District has budgeted \$20,000 toward a cooperative boat inspection program at Pueblo Reservoir to reduce the threat of aquatic nuisance species (ANS), as well as \$27,000 toward a cooperative ANS program for Twin Lakes and Turquoise Reservoir. Fewer funds than were budgeted were required for these programs in 2024.



District Headquarters/SECWCD

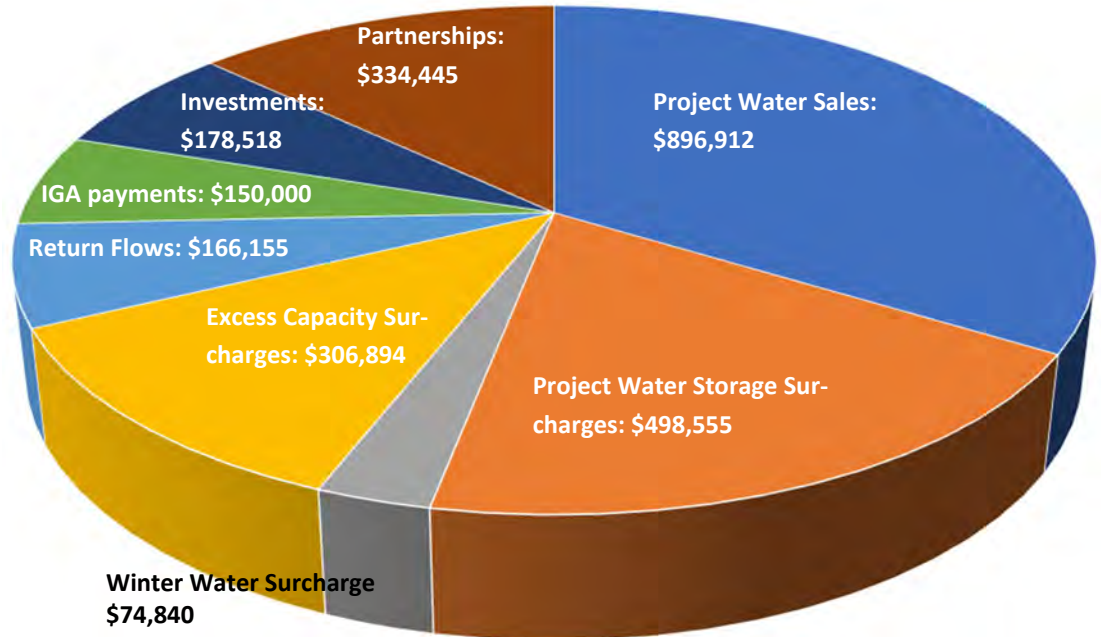


# Enterprise Operating Revenue

Enterprise revenue is highly variable, depending on the water available for sales, storage and hydroelectric generation. For budgeting purposes, the District relies on 20-year averages for Project Water sales and Return Flows. Surcharges on storage remain more consistent, as the level of Project carryover and Excess Capacity storage has not fluctuated in recent years. Water sales and storage rates were restructured in 2023. Total revenues of the Enterprise, excluding AVC and Hydro, are forecast to be \$2,589,318 in 2025.



## Enterprise Revenues



### Project Water and Return Flow Sales

The District began receiving revenues from Project Water sales in 2010 under an amendment in the Repayment Contract with the Bureau of Reclamation. The 2025 rate for Project Water and Return Flows is \$21.90 per acre-foot less a credit for return flows administered by the Enterprise.

The budget is calculated on the 20-year running average for Project water imports, which is about 61,600 acre-feet. After deductions, that is expected to yield about 47,300 acre-feet. Revenues for 2025 are projected to total \$896,912, with \$166,155 in Return Flow revenue.

#### Deductions:

- ⇒ Twin Lakes exchange: 3,000 acre-feet
- ⇒ Leadville and Pueblo fish hatcheries: 200 acre-feet
- ⇒ Transit loss: 10 %
- ⇒ Evaporation: 10%

### Storage Surcharges

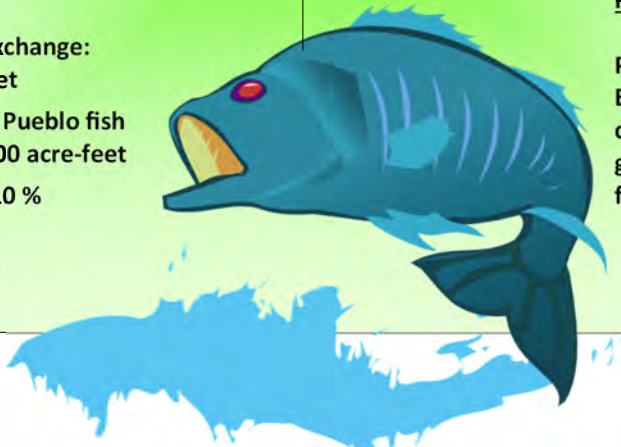
A surcharge of \$4.52 per acre-foot is placed on all in-District Project Water and Excess Capacity storage. The surcharge is \$10 per acre-foot for our-of-District storage. Winter Water has a \$4.52 per acre-foot surcharge, which includes the Reclamation Contract charge of \$2.80 per acre-foot.

### Aurora Intergovernmental Agreement (IGA)

The 2003 Aurora IGA includes a \$100,000 surcharge for storage and \$50,000 administrative fee.

### Partnerships

Participants in the Enlargement and Excess Capacity programs contribute funds for water quality and administration.



# Enterprise Projects & Programs

The Enterprise has four major projects or programs. Listed below are expenditures in the 2025 budget :

**1. Ark Valley Conduit:**

Operating: \$ 603,819

Capital: \$4,975,529

**2. James W. Broderick Hydropower Plant:**

Operating: \$1,354,047

Capital: \$ 158,175

**3. Excess Capacity Master Contract:**

\$129,719

**4. Enlargement:**

\$119,226

**Arkansas Valley Conduit**

The Enterprise is constructing the Arkansas Valley Conduit (AVC), and continues to provide administrative support. Reclamation is building the Trunk Line of AVC, while the Enterprise is building delivery lines. The budget also includes water quality monitoring through U.S. Geological Survey Cooperative Programs. Revenues will include payments from loans, grants, program participants and Reclamation Intergovernmental Personnel Act payments.



Broderick Hydropower Plant

**James W. Broderick Hydropower Plant**

The hydroelectric power generation plant at Pueblo Dam was completed in 2019. Revenues are generated by sale of electric power to Fountain and Fort Carson (through Colorado Springs Utilities). Revenues are used to repay the Colorado Water Conservation Board loan, finance OM&R for the plant, and will eventually help offset OM&R for the AVC.

**Excess Capacity Master Contract**

District staff administers the Excess Capacity Master Contract, provides legal services, and coordinates with Reclamation for the 37 participants. Participants also pay for water quality monitoring through USGS cooperative programs. Revenues are payments from program participants.



Pueblo Reservoir



Pueblo Dam & Reservoir

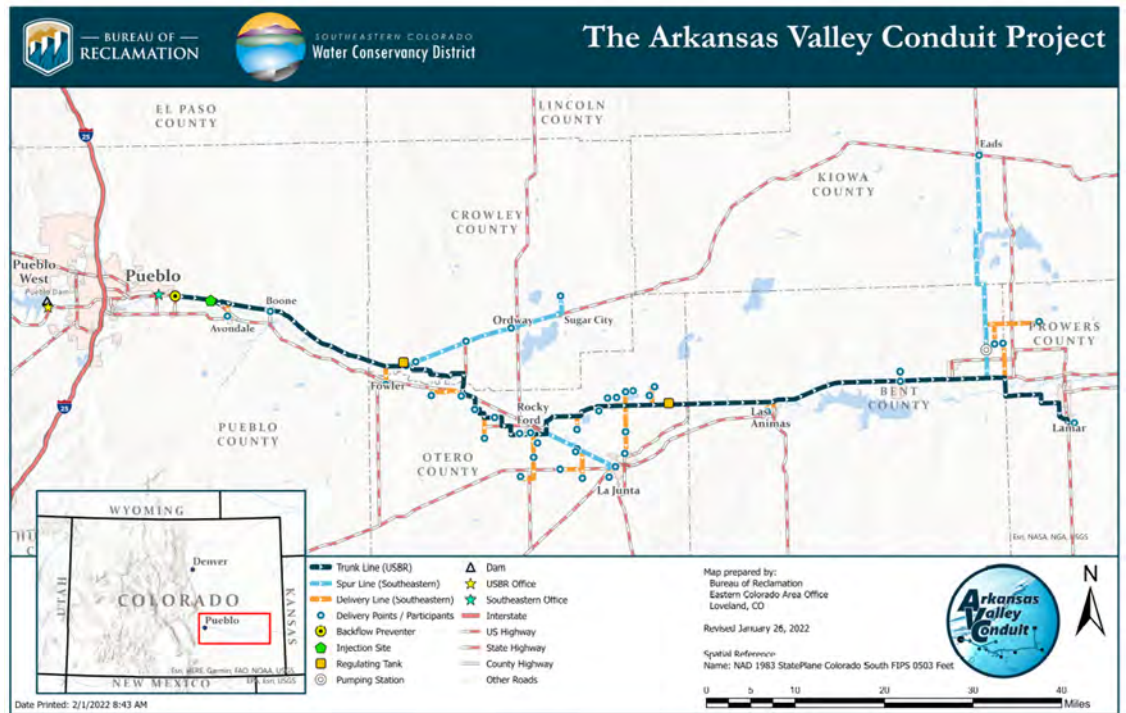
**Enlargement**

The Enlargement participants are obligated through agreements made during the Preferred Storage Options Plan. Payments cover administrative expenses, and USGS cooperative programs. Revenues are payments from program participants.



# Arkansas Valley Conduit

The Arkansas Valley Conduit (AVC) is a drinking water pipeline from Pueblo Reservoir to Lamar. The AVC project has been divided into a Trunk Line, which is being built by the Bureau of Reclamation, and spurs and delivery lines that are being built by the Enterprise. When the AVC is complete, participants will be responsible to repay 35 percent of construction costs and 100 percent of the OM&R. Construction costs are offset by Fry-Ark Project miscellaneous revenues and include the costs of building delivery lines. Revenues from the James W. Broderick Hydropower Plant will offset OM&R costs in the future.



## Arkansas Valley Conduit Construction Continues in 2025

Construction of the Arkansas Valley Conduit (AVC) began in 2023, both on the Reclamation and Enterprise side of the AVC project.

The first reach of the AVC will be the accomplished using capacity in the Pueblo Water system to convey water from Pueblo Dam, treat AVC water at the Whitlock Treatment Plant, and transmit it through the citywide transmission and distribution system to a point at U.S. Highway 50 and 36<sup>th</sup> Lane, east of Pueblo. From there, the water will flow by gravity through a trunk line being built by Reclamation.

Reclamation has issued three contracts to build the first 12 miles of Trunk Line, which will deliver water to Avondale Water and Sanitation District and the town of Boone in Pueblo County

The Enterprise has completed construction of delivery lines to Avondale and

Boone, so the communities are ready to receive AVC water. Avondale and Boone are making needed system improvements with funding from Pueblo County.

Enterprise staff has been working with participants to look for improvements in the design of AVC that will make deliveries more efficient. Consolidation of systems where possible will reduce overall construction and OM&R costs.

The Colorado Water Conservation Board has received approval from the Colorado General Assembly for \$90 million in loans and \$30 million in grants to build the delivery lines. The Enterprise is working with other state agencies to line up other sources of funding with the idea of keeping construction debt as low as possible for AVC participants.

The current plan is to complete the Trunk Line and Transmission Line and all delivery lines by 2031.







# AVC Communication Plan

In June of 2024, the Bureau of Reclamation shared its updated cost estimate for the Arkansas Valley Conduit.

This prompted the leadership of the Southeastern Colorado Water Conservancy District to initiate a communication plan that would help to convey the changing landscape surrounding the AVC Project.

As part of the communication plan, a monthly newsletter is sent out to all stakeholders, Board members, District staff and other interested parties to assure that accurate information about AVC is available.

In 2025, the District’s Web site will be updated with a portion dedicated to AVC news and events.



Construction continues on the first 12 miles of AVC trunk line, which will serve Avondale and Boone in Pueblo County. Delivery lines to Avondale and Boone were completed in 2023.



# Federal Funding continues to be major AVC issue in 2025

And updated cost estimate for the Arkansas Valley Conduit touched off six months of intense effort to keep the project on track. This will continue in 2025.

Following Reclamation’s announcement in June of the new estimated cost, \$1.3 billion, the District Board voted to ask Congress to change the Fryingpan-Arkansas Project Act to provide a longer period for repayment of federal costs, a lower interest rate and a guarantee of using miscellaneous revenues to repay federal outlays.

The legislation stalled in 2024, and will be reintroduced in 2025. The AVC continues to enjoy bipartisan support with Senators Michael Bennet and John Hickenlooper taking the lead in 2024, and Congresswoman Lauren Boebert picking up the ball in 2025.

In early 2025, the District got some great news when Reclamation Commissioner Camille Calimlim Touton visited Pueblo to announce an additional \$250 million in federal funding for AVC. That money, from the Bipartisan Infrastructure Act will be added to nearly \$390 million in previous funding by the Bureau of Reclamation.

The District and Reclamation will meet in early 2025 to discuss the timeline for construction of the AVC.



**Southeastern Colorado Water Conservancy District President Bill Long testifies on Wednesday, November 20, 2024 in Congress for the “Finish the AVC Act.”**



**Reclamation Commissioner Camille Calimlim Touton greets several members of the Southeastern District Board, from left, Bill Long, Kevin Karney, Howard “Bub” Miller, Andy Colosimo and Justin DiSanti on January 8, 2025.**



# James W. Broderick Hydropower Plant



The Enterprise signed a Lease of Power Privilege with the Bureau of Reclamation in 2017, and constructed a 7.5 megawatt, \$20.5 million hydroelectric generation plant at Pueblo Dam. The plant was completed in May 2019. After loans are repaid, revenues will be used to offset OM&R costs of the Arkansas Valley Conduit.



## Hydroelectric Power Revenues Rebound in 2024

The James W. Broderick Hydropower Plant successfully completed its fifth full year of operation in 2024.

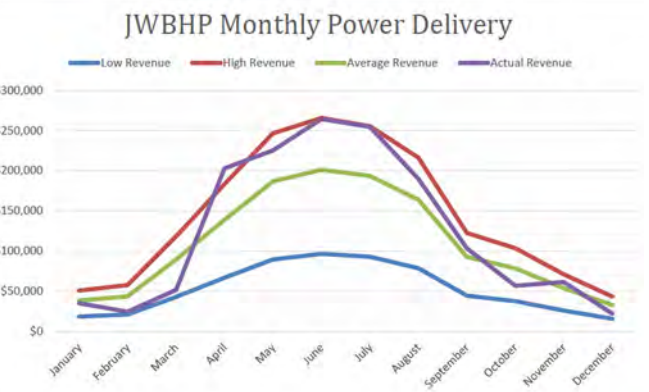
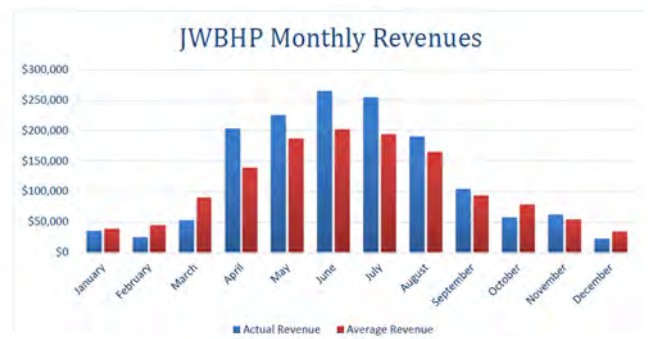
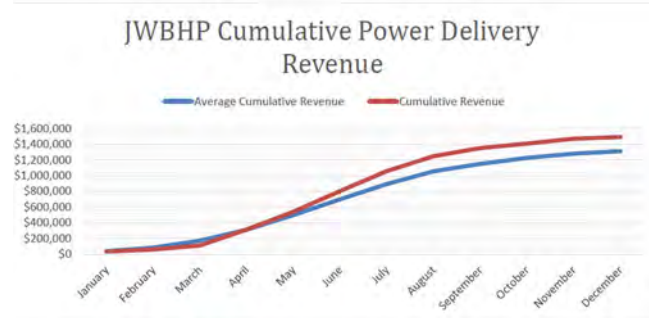
Revenues were greater than the projected amounts based on historic flows from the North Outlet of Pueblo Dam because the timing of water released from Pueblo Dam was optimal for hydro operations.

The top chart at right shows how cumulative revenues exceeded expectations.

The middle chart shows monthly amounts compared to average.

The bottom chart shows hydro-power revenues were consistently in the upper revenue range throughout the year.

Repayment of the Colorado Water Conservation Board \$17.2 million loan began in 2023.





## Section 5

# Focus on Partnerships



The District and Enterprise continue to work with local, regional, state, and federal partners to improve water resources, management, and quality throughout the state of Colorado.

The mission of the District includes developing, protecting, and managing water. The District’s vision statement ties this quest to communication, consultation, and cooperation through modernization and integration.

With those relationships in mind, the District has sought out opportunities to work with others throughout its 66-year history. Indeed, the District was formed by disparate interests: Farmers from the plains, merchants from the cities, industrialists, bankers, and ranchers from the high country.

The founding members of the District intended for it to be not only a source of additional water for the Arkansas River basin, but a way to watch over and enhance the precious resource that means so much to all communities in the arid West.



## Facing the Challenge Together

The District has partnered with the Bureau of Reclamation since 1962 to turn the Fryingpan-Arkansas Project into a reality from a dream. The most recent collaboration has been the construction of the Arkansas Valley Conduit.

In 2024, the challenge was particularly tough, as an updated cost estimate was released showing the AVC Project now could cost \$1.4 billion, more than double the last estimate in 2019.

The Southeastern District and U.S. Bureau of Reclamation worked together to develop a communication plan to explain to stakeholders the reasons why construction costs have escalated so much during a short time. Public meetings held in June and October of 2024 were well-



— BUREAU OF —  
RECLAMATION



SOUTHEASTERN COLORADO  
**Water Conservancy District**

*"Your investment in water"*

attended and brought forward additional information that will eventually make the AVC succeed. Reclamation leadership considers the AVC to be a top priority, and the close relationship is the reason the AVC Project has gained momentum in recent years.

This is only the latest example of teamwork between Reclamation and the District that has resulted in a successful outcome that benefits both the citizens of Colorado and the federal government.



## Partnerships



**Southeastern District Executive Director Leann Noga talks about AVC funding with the CWRPDA Board at a meeting in August. (SECWCD Photo)**

## The State of Colorado

The District was created under state statute as an entity to develop, provide and protect water for communities along the Arkansas River and has always had a close working relationship with state agencies.

From the beginning, the District has interacted with the Division of Water Resources, Colorado Parks and Wildlife and the Colorado Water Conservation Board on issues relating to water resources and conservation.

Now, with the advancement of the Arkansas Valley Conduit, more state agencies are working with the District to achieve mutual goals. The District began quarterly meetings with the Colorado Department of Public Health and Environment in 2021 because the AVC is seen as the ultimate solution to most water quality violations in the Arkansas Valley.

In 2023, the District developed a funding plan for AVC spur and delivery lines that would access the State Revolving Fund as well as CWCB grants and loans. That meant informing the Colorado Water Resources and Power Development Authority, CDPHE and the Department of Local Affairs about AVC and how the SRF funding would be used.

The District intensified its outreach to those agencies in 2024, and continues to look forward to a long and fruitful partnership.

## Arkansas River Basin Water Forum

The Arkansas River Basin Water Forum (ARBWF) began in 1995 as a way to discuss water issues in a relaxed environment similar to a college classroom setting.

The event is rotated to communities throughout all parts of the basin, and continually updates presentations with an emphasis on the region where the event is being held.

The usual format includes two days of presentations, and tours of notable water-related activities within the highlighted region. The District participates in planning activities for the Forum

The Forum also raises money for scholarships and honors the Bob Appel Friend of the Arkansas River, awarded to Jim Broderick in 2024.

The 2024 Forum was held in La Junta with the focus on farming in the Lower Arkansas Valley. The District and Reclamation hosted a panel discussion on the Arkansas Valley Conduit and showed a movie produced by the District that explained the history of the AVC and Fryngpan-Arkansas Project.

The 2025 Forum will be in Pueblo.



**The 2024 Arkansas River Basin Water Forum was held in La Junta and attended by more than 280 people. The 2025 Forum will be in Pueblo.**

## Partnerships

### Upper Arkansas River Voluntary Flow Management Program

In 1990, the Voluntary Flow Management Program on the Upper Arkansas River was formed to assure flows were available for fish habitat and recreation between Turquoise Lake and Pueblo Reservoir.

The results have been spectacular. The reach of river, located within the Arkansas Headwaters Recreation Area, is the most popular commercial rafting spot in the nation, and a Gold Medal trout fishery as well.

The District coordinates the program through a five-year contract among Colorado Parks and Wildlife, Chaffee County, Arkansas River Outfitters Association, Trout Unlimited and the District. The contract outlines parameters for the program. The most recent contract was signed in 2022.

The program has led to better management of the basin's water resources and greater coordination of exchanges and releases through regular meetings among water users.



Rafters make their way down the Arkansas River at Five Points, located midway between Salida and Canon City. (SECWCD photo)



### National Water Resources Association

The NWRA is a federation of state associations and caucuses representing a broad spectrum of water supply interests. It is the oldest and most active national association concerned with water resources policy and development. The District is a member and participates in many of the group's activities.



### Arkansas Basin Roundtable

The Arkansas Basin Roundtable was formed in 2005 by state legislation that created a template for statewide collaboration on water issues.

The Roundtable has met monthly since that time to discuss water issues, and to review requests for state grants and loans that have been made available for water projects.

In July 2024, the District presented a panel that included SECWCD President Bill Long, Director Alan Hamel and staff member Chris Woodka to discuss water issues that led to the 2003 Intergovernmental Agreement between Aurora and the District.

Later in the meeting, the Roundtable voted to support the District's resolution that Aurora violated the IGA when it purchased a farming operation near Rocky Ford.



## Colorado Water Congress

Colorado Water Congress sponsors an annual convention in January, and a summer conference in August. The District participates as a sponsor and maintains membership in the CWC. The CWC is a statewide organization made up of municipal, industrial and agricultural interests, including conservancy districts. District Board members addressed the 2024 CWC conference. Pueblo Water Executive Director Seth Clayton (left) spoke about Water Works Park, a river safety program, and Lamar farmer and rancher Dallas May (right) explained conservation measures his family is taking.



## Water Education Colorado

Water Education Colorado (WECO) provides education about Colorado Water issues through tours of the state’s river basins, publication of Headwaters Magazine, periodic news updates. The mission of WECO is to equip the people of Colorado with information to make decisions that guide the state to a sustainable water future.



The District’s Executive Director, Leann Noga, is a member of the WECO advisory board, and the District participated in WECO’s tour of the Arkansas River basin in 2024.



**The Pueblo Fish Hatchery, operated by Colorado Parks and Wildlife, was among the featured activities during WECO’s June 2024 tour of the Arkansas River basin. (SECWCD Photo)**



## Family Farm Alliance

The Southeastern District is a member of the Family Farm Alliance, a powerful advocate for family farmers, ranchers, irrigation districts, and allied industries in seventeen Western states. The Alliance is focused on one mission – to ensure the availability of reliable, affordable irrigation water supplies to Western farmers and ranchers.

FFA Executive Director Dan Keppen talked about the importance of agriculture at the October District Board meeting





## Colorado River Water Users Association

The Colorado River Water Users Association is a forum for exchanging ideas and perspectives on Colorado River use and management with the intent of developing and advocating common objectives, initiatives and solutions. The Southeastern District is an active participant in the group throughout the year and at its annual convention each year in Las Vegas.



## Colorado River Services

The Colorado River is the primary source of water for the Fryingpan-Arkansas Project, so protecting it is a priority for the District. Through the Enterprise, the District engages in several programs that enable the District to bring water into the Arkansas River basin.

Some of the activities include:

- ◆ **Weather modification:** The District contributes \$25,000 toward a cooperative program. Partners include the Colorado Water Conservation Board, Front Range Water Council, and ski areas at Breckenridge, Keystone, and Vail.
- ◆ **Colorado River Project:** In cooperation with the Colorado Water Congress, the District contributes more than \$14,500 toward the Upper Colorado River Endangered Species Recovery Implementation Program.
- ◆ **The 10,825 Program:** This program provides 10,825 acre-feet of water annually to protect Colorado River flows for four species of endangered fish. The District's share is \$1,000 in 2025.
- ◆ **Colorado River Issues:** The District has a budget of \$10,000 for Colorado River Issues in 2025.

## Outreach Strengthens Public Understanding

Understanding the relationship of water development to our daily activities can be difficult. After all, most of the infrastructure that delivers water to our homes is either buried in the ground or hidden behind walls.

The Southeastern District takes advantage of teachable moments whenever possible, whether its guiding a group of school children through a hydropower plant or helping water systems link up to the Arkansas Valley Conduit.

The District outreach program included participation in water conferences and tours, hosting visitors to the District's conservation garden and making presentations to community groups.

During 2023 the District produced a series of videos marking the 60<sup>th</sup> Anniversary of the Fry-Ark Project, looking at the history and the impacts on water management, recreation, municipal uses and irrigated agriculture.

The activities serve to remind us that our water does not come from tap, and food is not grown in a grocery store and water projects can enhance recreation. In building systems such as the Fryingpan-Arkansas Project we can enhance our daily lives with power, recreation and ecological benefits.





# Partnerships

## Front Range Water Council

- ⇒ Aurora Water
- ⇒ Colorado Springs Utilities
- ⇒ Denver Water
- ⇒ Northern Water
- ⇒ Pueblo Water
- ⇒ Southeastern Colorado Water Conservancy District
- ⇒ Twin Lakes Reservoir and Canal Company

**2025 BUDGET IMPACT: \$26,000**

## Front Range Water Council

The Front Range Water Council formed in 2008 to advocate for their mutual interests as transmountain diverters of water from the Colorado River basin’s West Slope to the Colorado Front Range.

Staff members meet regularly to discuss issues and formulate policy positions.

The District, as a member of the Front Range Water Council, has committed to 12 percent of the annual costs.

In 2025, the group will continue discussions about the Colorado River issues in light of continuing drought and discussions among the seven states about the Colorado River Compact.



## Regional Resource Planning Group

The Regional Resource Planning Group was formed in 2003 under the District’s Intergovernmental Agreement with Aurora.

In cooperation with the U.S. Geological Survey, the group seeks to better define the water quality conditions, the dominant source areas, and the processes that affect water quality in the Arkansas River basin.

The strategic goals are to understand the relationships between water supply, land use, and water quality issues.

The group seeks to develop methods and tools needed to simulate potential effects of changes in land use, water use, and operations on water quality.

## Regional Resource Planning Group

- ⇒ Aurora Water
- ⇒ Colorado Springs Utilities
- ⇒ Lower Arkansas Valley Water Conservancy District
- ⇒ Pueblo Water
- ⇒ Southeastern Colorado Water Conservancy District
- ⇒ Upper Arkansas Water Conservancy District

⇒ **2025 BUDGET IMPACT: \$92,500**

The group agreed to resume studies in 2022, after a three-year hiatus.

The USGS has resumed studies in order to improve the analysis of water quality data in the Lower Arkansas River basin by looking at the relationship between total dissolved solids and specific conductance and reporting levels in real-time on a web-based dashboard.

## Fountain Creek Transit Loss Planning Group

In 1988, the U.S. Geological Survey and Colorado Springs Utilities completed a study to develop a method to estimate transit loss on Fountain Creek from Colorado Springs Utilities’ Las Vegas Street wastewater treatment facility through the alluvial valley along Fountain Creek downstream about 42 miles to the Arkansas River in Pueblo.

The study resulted in a transit loss accounting model for quantification of Return Flows on Fountain Creek which has been in continual use since April 1989. The model has been expanded to include Monument Creek.

The Division Engineer’s Office uses the model to calculate the amount of reusable water arriving at the Arkansas River and at ditch headgates in between.

The District participates in the Fountain Creek Transit Loss Program to better manage the District’s obligation to ensure Project water and Project water Return Flows are used to extinction.

In 2025, there will be 17 participants, including the District.

## Fountain Creek Transit Loss

- ⇒ Monument
- ⇒ Woodmoor
- ⇒ Triview
- ⇒ Donala
- ⇒ Forest Lakes
- ⇒ Palmer Lake
- ⇒ Fountain Mutual Irrigation Co.
- ⇒ Colorado Springs Utilities
- ⇒ Fountain
- ⇒ Widefield
- ⇒ Security
- ⇒ Stratmoor Hills
- ⇒ Chilcotte Ditch
- ⇒ AGUA
- ⇒ Cherokee Metro
- ⇒ Colorado Centre
- ⇒ Southeastern District

**2025 BUDGET IMPACT: \$4,100**

# Partnerships



View from the north shore of Pueblo Reservoir/ SECWCD

Lake Pueblo, rated a fishing hot spot, provides over 4,600 surface acres of water, 60 miles of shore, and almost 10,000 acres of land.

## Colorado Parks & Wildlife

Lake Pueblo State Park and the Arkansas Headwaters Recreation Area were formed following completion of the Fryingpan-Arkansas Project.

The Southeastern District works with Colorado Parks and Wildlife through a variety of programs as these two highly popular recreation areas continue to be developed.

Through careful water management, these amenities have remained successful for the benefit of all the state’s residents.

At Pueblo Reservoir, the District participates in discussions regarding water levels, keeping in mind recreation activities while managing accounts of Project and Excess Capacity water to the full benefit of stakeholders.

In 2025, the District will contribute a maximum of \$20,000 for Aquatic Nuisance Species (ANS) control at Pueblo Reservoir, \$27,000 for ANS control at Twin Lakes and Turquoise Lake, and provide Fry-Ark Project water for the Voluntary Flow Management Program on the Upper Arkansas River, if needed.

## Water Conservation Education & Outreach

Because water is such a scarce commodity, it is important for all of the citizens of the Arkansas River basin to understand the importance of water conservation.

In 2024, the District was involved with programs and tours which promote the efficient use of water, conservation, and collaboration. The Demonstration Garden at District headquarters regularly hosts guests and answers questions about native plants. Staff works with community groups to provide information on these topics.

2025 WATER CONSERVATION & EDUCATION	
Tours & Events.....	\$15,000
Sponsorships, Exhibits & Ads.....	\$25,000
Aquatic Nuisance Species .....	\$47,000
Xeriscape Education.....	\$ 1,425

forts were meetings throughout the District on the Arkansas Valley Conduit.

The District also provides sponsorship and support for several events throughout the year, including the Arkansas River Basin Water Forum, water tours, and the Leadership Pueblo program.

In 2024, the District approved a contribution of \$10,000 to the Palmer Land Conservancy for promotion of a video aimed at agricultural preservation.



Interpretive signs added in 2023.



District staff made presentations to numerous outside groups throughout the year. One of the most intensive ef-



# Section 6

## Strategic Long-Range Planning

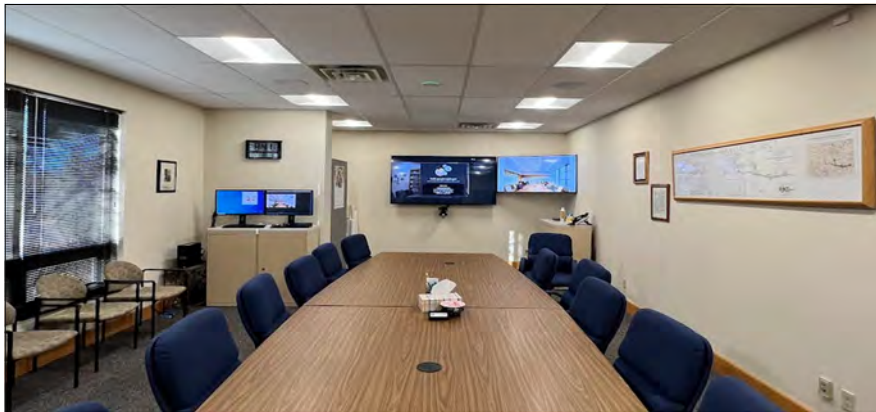
The Strategic Plan clarifies the relationship of the budget to the mission, vision, and goals of the District.

The Strategic Plan identifies the key areas of focus in four areas:

- ◆ Water supply, storage, and power
- ◆ Water supply protection and water efficiency
- ◆ Future water supplies and storage
- ◆ Core business

The first three focus areas are incorporated in the Mission Statement of the District, while the core business strategy relates to the Vision Statement. Our Core Values are guiding principles for all of our service and action.

This section is a recap of action to date and a look ahead to the future.



### Mission Statement

Water is essential for life. We exist to make life better by effectively developing, protecting, and managing water.



### Our Vision

As we strive to realize our vision of the future, all our actions and efforts will be guided by communication, consultation, and cooperation, focused in a direction of better accountability through modernization and integration across the District.



### Core Values

A commitment to honesty and integrity.

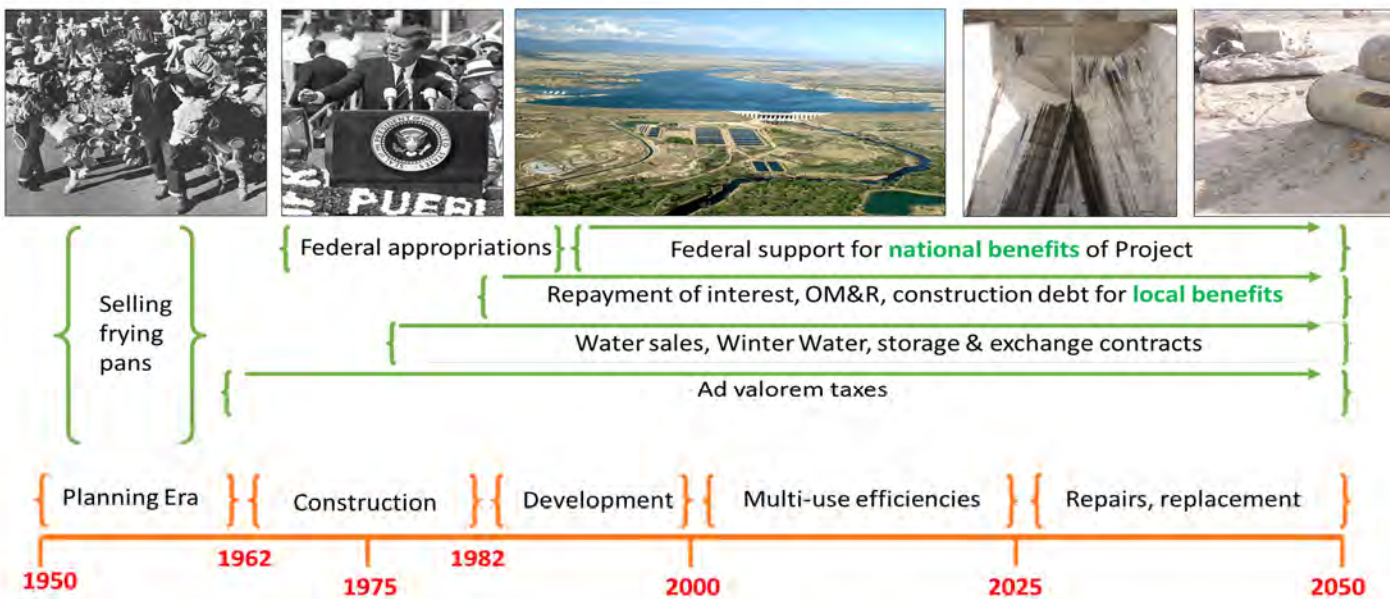
A promise of responsible and professional service and action.

A focus on fairness and equity.



# Planning Matrix

## Financial timeline of Fry-Ark Project



## The Historic Planning Cycle for the Southeastern District

As the Fryingpan-Arkansas Project enters its 63<sup>rd</sup> year, it is important to remember the parallel steps taken by the Southeastern Colorado Water Conservancy District.

The District was formed in the post-World War II era, when America was building a prosperous future. Dedicated citizens rallied behind a plan to bring new water into the Arkansas River basin to ease the worst effects of flooding and drought.

The golden frying pans that were sold to raise money to fund trips to Washington D.C. in support of the Fry-Ark Project also served a symbolic purpose: to promote the “Golden Future” of the Arkansas Valley.

President John F. Kennedy’s visit to Pueblo on August 17, 1962, marked the beginning of the Fry-Ark Project. He visited just one day after signing legislation authorizing the Fry-Ark Project.

Construction began in 1964. It was a mammoth effort that forever changed the landscape of the Arkansas River basin by assuring a stable supply of supplemental water for growth, as well as protection from periodic disastrous flooding.

Over time, the focus of the District has shifted from construction to operations. In the past two decades, the operations have become more integrated with water systems in the Arkansas River basin to encompass purposes for storage and water movement.

As we round the corner into the final stretch of the first century of the Fry-Ark Project, the District faces new challenges. Sedimentation has diminished water storage space. Infrastructure used to collect and move water is aging. New technology has opened the door for improvements that could enhance the Fry-Ark Project efficiency.

The District has begun multi-year programs to look at the most effective way to meet these new challenges.

The Strategic Plan, first developed in 2017, and designed to guide the District’s work through 2032, reflects the overall goals of the District for preserving and improving the Fry-Ark Project.

In 2025, staff intends to work with the Board of Directors to determine if the Strategic Plan is in alignment with current goals or needs adjustments.

# Strategic Plan Purpose & Process

## Purpose

The Strategic Plan has been prepared by the South-eastern Colorado Water Conservancy District (District or SECWCD) as a mid- and long-term strategic roadmap to strengthen the District's organization and improve the District's services to the Fryingpan-Arkansas Project (Project) beneficiaries.

The current Strategic Plan was introduced in 2017, and provides a strategic framework to increase the organization's value and impact in a broader region through expanded and strengthened partnerships; enhanced outreach and communications; new programs or projects; and planning for future growth.

The Plan initially was designed to encompass a 15-year planning horizon.

## Fresh Start in 2025

The District will revisit its strategic direction in 2025, as we have a leadership change featuring a new executive director who plans to consult with the Board of Directors to help determine the long-range course for the District.

The current strategic plan grew out of Board retreats and discussions that occurred nearly 20 years ago. At that time, there were tumultuous issues that have, in part, been resolved. The District's focus was on paying off the Fry-Ark Project debt, obtaining long-term storage contracts from the Bureau of Reclamation, enlarging Pueblo Reservoir and Turquoise Reservoir and building the Arkansas Valley Conduit.

The District also continued its traditional role as an active player in Arkansas River water management and Colorado River policy that would expedite trans-mountain water delivery. Programs such as the Upper Arkansas River Flow Management Program, the Pueblo Flow Management Program and the Regional Resource Planning Group served to protect water resources in the Arkansas River basin. The 10825 program to preserve endangered fish species, the 2007 Colorado River Compact agreement and Colorado

River Water User Association leadership strengthened District activities in the Colorado River basin.

The District also assisted with Arkansas River Compact issues, contributing its expertise to irrigation rules designed to protect downstream users in Colorado and Kansas. The District served in leadership roles in basin-wide activities such as the Arkansas Basin Roundtable and the Arkansas River Basin Water Forum.

All of the accomplishments of the past 20 years remain important, but it is time to lay the foundation for the next 20 years as well. Some challenges ahead include:

- ◆ The AVC remains a primary concern, and efforts were increased to secure funding at both the federal and state level.
- ◆ Operations of both the AVC and the James W. Broderick Hydroelectric Plant at Pueblo Dam represent new activities for the District.
- ◆ Recovery of Storage and Fry-Ark Project sustainability, funded through s strategic reserve, are paramount issues for the District.
- ◆ Aurora, in violation of its 2003 IGA with the District, purchased an Otero County farming operation, again raising the question of protection of Arkansas Basin water.
- ◆ Financial sustainability will continue to be an overarching priority for District facilities, workforce, programs and projects.
- ◆ Future storage projects, acquisition of water rights and an interconnect at Pueblo Dam should remain in long-term planning, but are unlikely to develop in the short term.

The District has a great opportunity to continue its plan for the future, with meaningful groundwork that will be developed in the year to come.



## Fry-Ark Project

## STRATEGIC FOCUS: FRY-ARK'S FUTURE



Boustead Tunnel East Portal looking east/SECWCD

The Fryingpan-Arkansas Project continues to grow and evolve after its inception in 1962. Construction on the final piece of the Project, the Arkansas Valley Conduit (AVC) will begin as the year closes. And the District's attention is focused on looking ahead to keep the Project viable for another 60 years and beyond.

The buzz right now is about Colorado River issues, looking at the sustainability of imports that are so vital to the Arkansas River basin.

The District maintains legal diligence of its water rights on the Colorado River, has an engineering program to study the efficiency of the Fry-Ark Project, works cooperatively with the Front Range Water Council, Colorado Water Conservation Board, and others to meet environmental commitments made to the West Slope.

The District also is looking toward the future with studies of how to maintain the infrastruc-

ture developed over the past six decades.

The Recovery of Storage program is looking at maintaining the amount of storage originally intended for the Fry-Ark Project. Pueblo Reservoir has lost about 25,000 acre-feet of storage since it began filling in 1974. The study will look at how to slow the trend and the most cost-effective way to recover lost storage.

The Assessment Management program is looking at Fry-Ark features with an eye toward ensuring that adequate funds are kept in reserve to meet extraordinary needs in the future.

A new effort started in 2023 is looking at ways to increase imports to the design yield by working with Reclamation to make improvements in the Fry-Ark Project Collection System.



## Fry-Ark Project

The District works in partnership with the Bureau of Reclamation to operate the Fryingpan-Arkansas Project, sharing costs for construction, OM&R and betterments. District investigations will help identify future funding needs, which can be paid through the Fry-Ark Reserve Fund.

### Fry-Ark Debt Repayment

Under the Fryingpan-Arkansas Project Contract, payments to the Bureau of Reclamation are set at \$1,467,572 per year until 2031, when the existing debt will be paid off.



### Fry-Ark OM&R

Project operations, maintenance, and replacements are funded from the Contract mill levy. Costs are determined by annual reconciliation by Reclamation. The District gets OM&R credits from other Reclamation contracts.

### Fry-Ark Reserve

A reserve has been established to hold revenues from the Contract mill levy for future Fry-Ark Project expenses. Interest from the reserve contributes to District Operating Fund revenues. Revenues over expenditures are estimated to be \$4.34 million for 2025.



### Excess Capacity Master Contract

The Excess Capacity Master Contract was signed in 2016 and allows for storage of up to 29,938 acre-feet for District stakeholders. Currently, 7,585 acre-feet are contracted. Payments go into Miscellaneous Revenues, which help fund the Arkansas Valley Conduit.

### Miscellaneous Revenues

Miscellaneous Revenues are collected through Reclamation contracts, and are available for construction and repayment of the AVC. The primary source of Miscellaneous Revenues are for excess capacity storage in Pueblo Reservoir, along with older Fry-Ark contracts.

### Winter Water

Winter Water operations are coordinated by the District. Water stored in Pueblo Reservoir is charged a fee, which benefits the AVC.

### Reclamation Reform Act

The District maintains acreage records for stakeholders who receive Project Water, in order to comply with the 1982 Reclamation Reform Act.



# Fryingpan-Arkansas Project Goals & Strategies

## Fry-Ark Project

### Moving into the Future

**2017:**

The Executive Committee and Board review District history and finances in the “Framing the Future” discussion.

**2018:**

Amendment 11 to the Fryingpan-Arkansas Project restructures construction debt and OM&R payments. Reserves for Fry-Ark Project extraordinary maintenance and improvements were established.

**2019:**

The Board took action to increase water rates for the first time in more than 20 years as a first step toward financial sustainability.

**2021:**

The Board approved a new Repayment Contract with Reclamation that establishes water delivery from the Fry-Ark Project in perpetuity.

**2022:**

A contract between Reclamation, the District and Pueblo Water established conveyance, treatment and delivery of filtered water to the Arkansas Valley Conduit (AVC).



## Asset Management, Betterments & Recovery of Storage Studies

As the Fryingpan-Arkansas Project continues to deliver benefits envisioned nearly a century ago, efforts have begun to ensure that it continues to provide those benefits for the next century.

The District began working with Reclamation on a Recovery of Storage study in 2022, and will continue that effort in the future. The goal is to maintain the design level for storage in Pueblo Reservoir.

The District also has crafted an Asset Management program that looks at the expected lifespan of the tunnels, conduits and other structures that bring supplemental water to the Arkansas River basin. This program fits into the District’s Capital Improvement Program, anticipating when the need for funding occurs.

In 2023, the District began discussions with Reclamation about betterments in the



**Construction of Sugar Loaf Dam at Turquoise Reservoir. (Reclamation Photo)**

Fry-Ark Project Collection System. The goal of this program is to bring the level of imports to Project design level with added efficiencies.

## Contracts and negotiations spotlighted

The District successfully negotiated a converted Repayment Contract with Reclamation in 2021, fulfilling a condition of the 1982 Contract. The new contract will establish the delivery of Fryingpan-Arkansas Project in perpetuity, a major step ahead for the District and its stakeholders.

A three-party contract among Reclamation, the District and Pueblo Water was signed in 2022. This will allow AVC water to receive initial treatment by using capacity in Pueblo Water’s Whitlock Treatment Plant. Pueblo Water’s transmission system will move the water to the eastern end of the system, where it will enter the AVC pipeline.

An AVC Repayment Contract negotiations began in 2024 in order to establish the repayment of the 35 percent local share of AVC, operating conditions, and operation, maintenance and replacement



payments. That contract will be the basis for payments to the District from participants, or an authority representing the participants.

The District is also assisting in negotiating a contract with Reclamation and the Fountain Valley Authority (FVA) in the near future. The FVA contract was signed in 1985, for a 40-year term, and will be renegotiated in 2025.

The FVA paid off the debt on the pipeline in 2022, but will still carry an obligation to pay OM&R on the pipeline.



# Fryingpan-Arkansas Project Goals & Strategies



The diversion at the west portal of the Boustead Tunnel on the Fryingpan River is a key feature of the Project.

Fry-Ark Project

## Exploring Fry-Ark's Collection System



Diversion structures, tunnels and conduits have been in use for more than 50 years.



Metal racks in remote areas present difficult challenges in maintenance. Improvements could increase yield.



Gate actuators, such as this one at the Granite Syphon, were installed in the past few years. The remote operation reduces the time needed for Reclamation workers to travel to a site and manually open and close the gates. (SECWCD photos)

## District Operations

### STRATEGIC FOCUS: DISTRICT ACTIVITIES



The Southeastern Colorado Water Conservancy District headquarters were built in 2000, and have begun showing signs of wear.

In 2024, improvements continued, with an upgrade to the audio-visual system to facilitate hybrid meetings for those who attend in person or online. The improvements have been needed for a number of years, and a solution that will have a longer lifespan will be implemented in the coming months.

In 2023, upgrades to headquarters continued with improvements both inside and outside the building. This is part of a continuing program looking for sustainability as the age of the facility approaches 25 years.

In 2025, the District Board will complete portions of the financial study, that was started in 2019, but interrupted during the societal disruption of the COVID-19 pandemic. The most crucial remaining issues is the designation of reserve funds, and the levels at which they must be funded.

The District also is refining its capital improvement plan under a newly created asset management program. The program looks at both District and Fry-Ark assets and features.

In Human Resources, the District Board hired a new Executive Director in 2024. A new staffing plan was adopted by the District and new staff members added. A salary and benefits survey is scheduled



## District Operations

District operations support the Fryingpan-Arkansas Project, District activities and Enterprise activities. People, buildings, vehicles, and technology are included in this category.



### Human Resources

Staffing changes to support the Arkansas Valley Conduit (AVC) and to meet workload needs and planning goals were made in 2024, and will continue in 2025. The District will continue to work with its team of outside consultants to provide excellent service.

### District Headquarters

Improvements were made in order to enhance both the virtual and in-person meeting experience. The grounds will continue to be developed to demonstrate water-wise landscaping strategies. The purchase of a new vehicle, delayed for several years, is planned.

### Information Technology

Work will begin in 2025 to improve the District Web site. The current Web site has been in use for 15 years and needs to be upgraded for content and accessibility. In 2022, a new server was added to accommodate the growth in electronic information storage. In 2023, staff completed audio-visual upgrades to the Board Room, and some minor adjustments will continue in 2025.

### Boundaries & Inclusion

The District has spent several years working with Colorado Springs to define boundaries. More work is needed, however, particularly in the remainder of El Paso County, Pueblo County, and Fremont County.

### Water Rights Protection

The District general counsel works with outside legal counsel and outside engineering to protect water rights in Division 2 and Division 5. Diligence for Division 2 water rights was filed in 2024.

### Water Conservation & Education

A program to prevent aquatic nuisance species from being introduced to Pueblo Reservoir, Twin Lakes and Turquoise Lake will receive continued funding, if necessary, from the District and partners. The District will continue to work with various agencies, such as Water Education Colorado, Arkansas River Basin Water Forum, Arkansas Basin Roundtable, Colorado Water Congress, National Water Resources Association, Family Farm Alliance and others to provide timely, accurate information about water use.



# District Goals & Strategies

## District Operations

### District Objectives

The District provides support for both the Fryingpan-Arkansas Project and the Water Activity Enterprise.

From a financial planning standpoint, the District has to have the proper tools and resources to accomplish that end. The District strives to maintain state-of-the-art technology, a skilled and competent workforce, and up-to-date facilities to achieve its objectives. The District also works with partners and stakeholders to improve programs that support beneficial water development.



## Headquarters

Improvements both inside and outside District Headquarters continued in 2024.

Inside, audio-visual improvements were completed in the Board Room and the Executive Conference Room. These upgrades have improved the meeting experience for those who attend and those who participate online.

Outside, new interpretative signs were added in the Demonstration Garden to enhance the experience for visitors looking to save water in their landscaping.



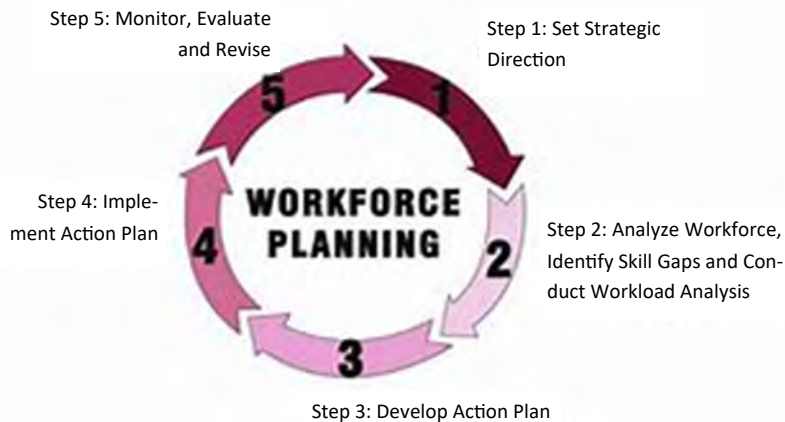
## Workforce Planning

The District hired a new Executive Director to fill a position created by a retirement in 2024.

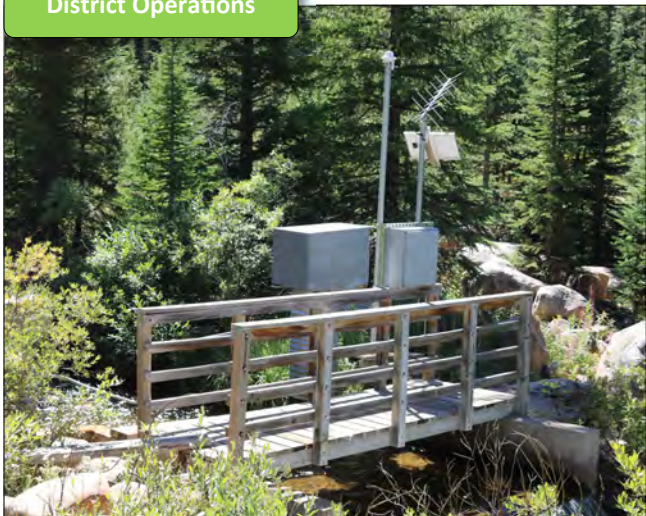
A new staffing plan was adopted by the District in 2024 to better meet the responsibilities of each office.

In addition, the District strives to maintain the right size staff for the responsibilities it historically has filled.

### Workforce Planning Model



District Operations



The Thomasville Gauge on the Frypan River.

## Water Rights Protection

District water rights protect the supply of Fry-Ark Project water for supplemental use in the Arkansas River basin. These water rights have been protected since the District’s formation in 1958.

In order to manage the legal activity, the District hired an in-house attorney in 2011. This has sharpened the focus of the District’s entry into Division 2 and Division 5 water court cases that protect the Fry-Ark Project water rights.

## Financial Planning

The District’s financial footing has been strengthened in recent years, thanks to the 2019 Financial Strategy and Sustainability Study. The study looked at District and Enterprise revenues and expenditures through new lenses that helped to define the funds within the District, solidify financial policies and develop a financial model that establishes revenue requirements based on a 10-year planning horizon. As a result, water rates were raised, a new rate structure was put in place, and the Board is determining policies on financial reserves.

## Outside and Professional Services

Outside and professional services provide the District with the expertise needed to accomplish goals and fulfill strategies. This allows District staff to manage human resources in a way that would otherwise not be attainable.

In recent years, District consultants helped to make the Arkansas Valley Conduit a reality, launch the James W. Broderick Hydro-power Plant at Pueblo Dam, facilitate financial studies and kick off studies of the Fry-Ark Project Asset Management and Recovery of Storage at Pueblo Reservoir.

Every strategic initiative in the Strategic Plan benefits from the legal, engineering and financial power of outside professionals.



District staff and Board members met with AVC participants in Rocky Ford in June.

## Water Conservation and Education

Telling the District’s story is an ongoing process. One of the most intensive outreach efforts will continue in 2025, as the District meets with Arkansas Valley Conduit participants to explain the progress and changes to the project. District staff also is cooperating with other groups to present the message that agriculture needs to be preserved as water resources are developed.



Audio-visual upgrade in progress in the Board Room.

## Information Technology

As the electronic landscape continues to change, the District stays on top of the technological wave through constant improvements. In the past few years, the District has upgraded its server, added software and hardware, improved audio-visual equipment and added security features to its physical structures. The Web site will be upgraded in 2025.

A future project will be to upgrade the electronic records-keeping system to reflect the increased amount of information that must be stored and retrieved.



District Operations

## Watershed Protection

Wildfires throughout Colorado and other western states have increased erosion and sedimentation in river basins.

One of the outcomes for water providers is the increased silt load in reservoirs. The Fryingpan-Arkansas Project depends heavily on storage.

The District partners with the Bureau of Reclamation for wildland fire response and mitigation, through Project Contract payments.

The District also is looking at a proposal by the Arkansas Basin Roundtable that would jointly fund a fulltime watershed protection coordinator.



Erosion at the burn scar from the 2016 Hayden Creek fire in Fremont County.



Zebra mussels can colonize and block the flow through water structures.

## Aquatic Nuisance Species Protection

Evidence of zebra mussels was found in Pueblo Reservoir in 2008, prompting an effort by the state of Colorado to increase inspection for aquatic nuisance species (ANS) at all reservoirs within the state.

Since that time, Colorado Parks and Wildlife has developed ANS inspections and boat washing programs, but at times

has had trouble funding them. Water users have stepped in to help provide funds to cover gaps in the programs.

The District cooperates with other water providers to sponsor inspections at Pueblo Reservoir, Twin Lakes and Turquoise Lake. In 2025, \$47,000 has been budgeted. The District is working toward long-term funding solutions as well.

## Streamflow Forecasting

In order to allocate Fryingpan-Arkansas Project water each year, the District relies on forecasts of water content of the annual snowpack, which contributes 70 percent of the water imported by the Project.

Because of climate change, historical records of the relationship between snowpack and water supply have become less reliable. The District is participating in USGS studies to gain new information. The 2025 budget is \$20,000.

## Colorado River Issues

Nearly all of the supplemental water provided by the Fryingpan-Arkansas Project originates in the Colorado River basin. The District collaborates with a diverse team of water organizations to assure that imports will continue with a minimum of environmental impacts.

The 10,825 Program provides water to a critical stretch of the Colorado River to aid in recovery of endangered fish. A weather modification program maximizes snowfall during crucial winter months. The Front Range Water Council tackles issues important to all importers.



## Water & Storage

# STRATEGIC FOCUS: ENTERPRISE ACTIVITIES



The Southeastern Colorado Water Activity Enterprise has entered a new era of building projects as the Fry-Ark Project moves into the future.

The District was focused on Reclamation construction of the Fry-Ark Project and debt for nearly all of the time since it was formed in 1958.

With the creation of the Enterprise in 1996, the focus of the District began to shift toward improvements that could be made to the Fry-Ark Project to increase the benefit to stakeholders.

The first project of this sort was the Safety of Dams program that started in 1997, which was undertaken by Reclamation. Repayment of the District's share was made through the Enterprise.

A water needs assessment in 1998 was the next step taken by the Enterprise and was

driven by actions that could be taken on a local level. The study determined that needs will grow over time, and that the costs would need to be met. Planning for that future started with a surcharge added in 2002 to fund the Enterprise.

In the first decade after adopting the surcharge, the Enterprise laid the groundwork for future projects.

The James W. Broderick Hydropower Plant was constructed through the Enterprise. The Arkansas Valley Conduit is becoming a reality. Future projects include construction of a restoration of yield reservoir, sediment reduction of Pueblo Reservoir, an interconnection between Pueblo Dam outlets, and other actions that continue to enhance the Fry-Ark Project.



## Water & Storage

The Southeastern Colorado Water Activity Enterprise was formed in 1996 as the business arm of the District. Originally, the Enterprise revenues consisted of Return Flow sales, but expanded over time to include surcharges and Project Water sales revenues. The Enterprise also collects fees from stakeholders for the Excess Capacity, Enlargement and Arkansas Valley Conduit programs. Two subfunds of the Enterprise were created for the Hydroelectric Power and Arkansas Valley Conduit projects.



### Water and Storage Sales

Project Water, Return Flows and Storage sales or surcharges are the major source of revenue for the Enterprise fund. These include surcharges which have been added to cover specific revenue streams. Water sales are dependent upon hydrologic conditions, while storage surcharges in many cases are tied to less variable, long-term contracts.

### Water Quality Monitoring

Water quality reports are a useful tool for those who manage water in the Arkansas River basin. The District has played a key role in establishing river gauges throughout the basin by supporting USGS programs. Together with stream gauges maintained by the Colorado Division of Water Resources, such stream reading provide both real-time and historic information about how water is moved, diverted and used.

### Colorado River Programs

Support for Colorado River programs assures that supplemental water supplies will remain available to the Arkansas River basin. These programs are in addition to the environmental commitments made by the District under the Fryingpan-Arkansas Project Operating Principles, and water rights protection in the District Operations fund.

### Future Storage Options

Several Enterprise activities are geared toward future storage that may be beneficial to stakeholders. In 2021, Restoration of Yield partners purchased a reservoir site near Boone. It may be 10 years or more before a reservoir is built, but planning for those future needs is now occurring. Other storage options include a cooperative effort in the Upper Arkansas River basin, and potential accounts in John Martin Reservoir.





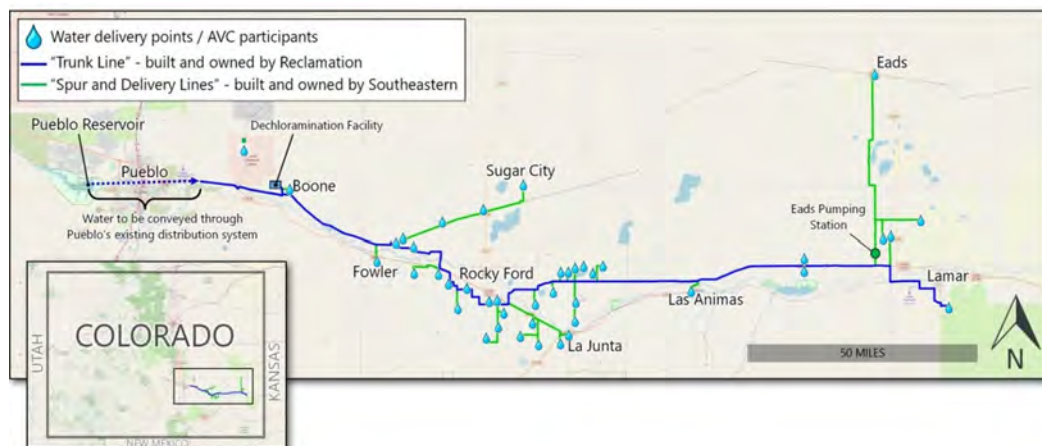
# Enterprise Goals & Strategies

## Water & Storage

### Enterprise Objectives

In the Enterprise Activity, efforts center on several major long-range activities:

- ◆ Construction of the Arkansas Valley Conduit.
- ◆ Construction of a hydroelectric generation facility at Pueblo Dam.
- ◆ Establishment of a Master Contract for Excess Capacity storage in Pueblo Reservoir.
- ◆ Restoration of Yield (storage downstream of Pueblo Reservoir).
- ◆ Long-term storage options.
- ◆ Regional Resource Planning Group.
- ◆ Water Quality programs.



## Arkansas Valley Conduit

The Arkansas Valley Conduit (AVC) was part of the original Fryingpan-Arkansas Project, but was not completed because participants could not afford to pay 100 percent of the costs.

The AVC was rejuvenated in 2000, when citizens from the Lower Arkansas Valley approached the Southeastern Board with renewed interest. The cost of mitigating water quality issues in order to meet state and federal water quality issues was becoming more expensive.

The District worked to get new legislation in 2009 to put a 65-35 federal-local cost share in place, and allow miscellaneous revenues from the Fry-Ark Project to pay for construction or repayment of the local share.

The District also shepherded the environmental review of the project culminating in the 2014 Record of Decision, and worked with Reclamation in 2018-2019 to develop efficiencies and reduce costs.

Reclamation is constructing the trunk line for the AVC, while the Enterprise is building the spur and delivery lines, under a 2020 Project Management Plan

A three-party contract among Reclamation, the District and Pueblo Water for conveyance, treatment and delivery of AVC water was signed in 2022, and negotiations began in 2024 for an AVC repayment contract with Reclamation.

Construction of the AVC began 2023, following the issuance of the first federal construction contract in 2022.

The Enterprise awarded its first construction contracts in 2023 for delivery lines to Pueblo County participants. Design for the remaining delivery lines will begin in 2025.

The current timetable calls for the completion of the AVC by 2035, depending on federal funding availability.

## Restoration of Yield

A 2004 agreement to support Arkansas River flows through Pueblo commits the District to a portion of costs for the Restoration of Yield program.

The program allows participants to store water that is passed through Pueblo in support of the ROY program in order to exchange it into Pueblo Reservoir at a later date.

The group purchased land for a reservoir downstream from Pueblo, in 2021. Construction of the reservoir is at least 10 years out.

The largest entities in the program are Colorado Springs Utilities, Aurora Water, and Pueblo Water, who collectively hold 86 percent interest. The District, Fountain, and Pueblo West are minority partners.

Because new storage is expensive, and the timing and control of funding are in the hands of the larger partners, the District included this as a capital reserve item in financial planning.

The Board makes the final determination for expenditures related to ROY.



# Enterprise Goals & Strategies

## Water & Storage

### Long-term Storage

The need for storage of Project Water outside of Fry-Ark Project facilities has been contemplated for years, but no options have materialized.

### Regional Planning

A Regional Resource Planning Group was formed to develop baseline information so that changes caused by water projects could be documented. The group has produced several studies over the years, and is now completing an analysis of Lower Arkansas River salinity.

### Water Quality

The District works with the U.S. Geological Survey to fund stream gauges along the Arkansas River and its tributaries. Information from this program are valuable to both Municipal and Irrigation water users.

### Cooperative Effort

The Enterprise teams up with other agencies to develop streamflow and weather measuring tools.



## James W. Broderick Hydropower Plant

The James W. Broderick Hydropower Plant was completed in 2019, and continues to produce power coming into 2025.

This is a monumental step in the history of the District that is the result of years of planning.

Working under a lease of Power Privilege with the Bureau of Reclamation, the Enterprise was able to fulfill a goal that had been dreamed about for decades, ever since the completion of Pueblo Dam in 1975.

During the 18-month construction period, Mountain States Hydro, the general contractor, worked with the Enterprise under a design-build agreement. This allowed the completion of the \$20.5 million, 7.5-megawatt plant in 2019.

The Hydropower Plant is able to generate power from flows ranging from 35 to 810 cubic feet per second through the North Outlet of Pueblo Dam. The plant will produce an average of 28

million kilowatt-hours annually, enough to power 2,500 homes. The power is being sold to Fountain and Fort Carson (through Colorado Springs Utilities), which is expected to generate an average of \$1.2 million annually.

The revenues from the Hydropower Plant will pay off the \$17.2 million loan from the Colorado Water Conservation Board by 2052, as well as the loan from the Water Activity Enterprise, along with various fees associated with transmitting the power.

Eventually, the revenues will help fund Enterprise activities, such as the OM&R payments for the Arkansas Valley Conduit.

The Enterprise is in the forefront of a national effort to develop sustainable renewable sources of power. The James W. Broderick Hydropower Plant is just the first step into a brighter future.



## Pueblo Reservoir Excess Capacity Storage

Pueblo Reservoir was designed to accommodate storage of Project water, and by design, the reservoir is below full capacity in most years. Over the years, more and more of this excess capacity, or “if-and-when” storage has been assigned.

This is a more efficient use for the Reservoir which provides a benefit for Project stakeholders. Without such a storage option, more costly reservoirs would have to be built or water that could have been stored would be released.

The District signed a 40-year contract with Reclamation in 2016 that

allowed 16 communities to begin storing 6,525 acre-feet of water in Pueblo Reservoir. Storage in 2025 is capped at 7,685 acre-feet. As much as 29,938 acre-feet could be stored under the Contract. Another 21 participants eventually will join when the Arkansas Valley Conduit (AVC) is completed.

Reclamation’s long-term contracts for excess capacity storage provide for stepped-up increases over time up to almost 100,000 acre-feet.

Revenue from that storage will help pay construction and repayment costs of the AVC.

### LAKE PUEBLO STORAGE

- 1986** — Reclamation issues temporary “if-and-when” contracts.
- 2000** — Pueblo Water obtains long-term excess capacity contract.
- 2005** — Environmental Assessment on excess capacity storage complete.
- 2007** — Aurora awarded long-term contract.
- 2010** — Southern Delivery System long-term contract approved.
- 2016** — SECWCD long-term contract signed.



Section 7  
**Appendix**

<b>2025 Water Sales and Storage Rates</b>	Rate and Surcharge (\$/ac-ft)		
	<b>Total Charge</b>	WAE Rate	WAE Surcharge
<b>Project Water</b>			
Project Water First Use (60% Consumed)	<b>\$13.14</b>	\$ 13.14	\$ -
Project Water Full Use (100% Consumed)	<b>\$21.90</b>	\$ 21.90	\$ -
Project Water Return Flow (100% Consumed)	<b>\$21.90</b>	\$ 21.90	\$ -
<b>Storage</b>			
Carryover Project Water	<b>\$4.52</b>	\$ -	\$ 4.52
Winter Water	<b>\$4.52</b>	\$ 2.80	\$ 1.72
Excess Capacity In District	<b>\$4.52</b>	\$ -	\$ 4.52
Excess Capacity Out of District	<b>\$10.00</b>	\$ -	\$ 10.00
Excess Capacity Aurora	<b>\$10.00</b>	\$ -	\$ 10.00



# County Assessed Valuations and Certification of Tax Levies

## Bent County Certification of Valuation and Certification of Tax Levies



12 County Tax Entity Code **CERTIFICATION OF VALUATION BY COUNTY ASSESSOR** DOLA LGED/SID 64128/1  
 New Tax Entity?  YES  NO **BENT COUNTY ASSESSOR** Day 12/02/2024  
 NAME OF TAX ENTITY: SOUTHEAST COLORADO WATER CONS DISTRICT

**ASSESSOR'S VALUATION FROM PROPERTY TAX REVENUE FINANCING CERTIFICATION (NET ASSESSED VALUATION)**

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-121(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$ 69,987,220
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: †	2. \$ 68,415,890
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$ 0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$ 68,415,890
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. \$ 17.90
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. \$ 76.00

† This value reflects personal property exceptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(9)(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 value to be treated as growth in the limit calculation, use Forms DLG 52 & 53A.  
 ¶ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 53B.

**USE FOR TIFOR "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 2024:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: †	1. \$ 239,048,600
--	-------------------

**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. \$ 42,220

**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 39-5-121(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$

IN ACCORDANCE WITH 39-5-121(1)(5), C.R.S., THE ASSESSOR PROVIDES:  
 HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\*\* \$ 80,380  
 \*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-5-119(5), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.  
 DLG 57 (Rev. 7/21)

County Tax Entity Code **CERTIFICATION OF TAX LEVIES FOR NON-SCHOOL Governments** DOLA LGED/SID

TO: County Commissioners<sup>1</sup> of **Bent County**, Colorado.

On behalf of the **Southeastern Colorado Water Conservancy District**,  
 (taxing entity)<sup>A</sup>  
 the **Board of Directors**,  
 (governing body)<sup>B</sup>  
 of the **Southeastern Colorado Water Conservancy District**,  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ **68,415,890** (GROSS<sup>B</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)<sup>D</sup> assessed valuation of: \$ **68,415,890** (NET<sup>C</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>E</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of.

Submitted: **12/13/2024** for budget/fiscal year **2025** (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>3</sup>
1. General Operating Expenses <sup>H</sup>	.900 mills	\$ 61,574.30
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< .188 > mills	\$ < (12,862.19) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.712 mills</b>	<b>\$ 48,712.11</b>
3. General Obligation Bonds and Interest <sup>J</sup>	mills	\$
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	.002 mills	\$ 136.83
7. Other <sup>N</sup> (specify):	mills	\$
<b>TOTAL:</b> (Sum of General Operating Subtotal and Lines 3-7)	<b>.714 mills</b>	<b>\$ 48,848.94</b>

Contact person: **Leann Hoga** Daytime phone: **(719) 948-2400**  
 Signed: **[Signature]** Title: **Executive Director / Budget Officer**

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 321, 1113 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 864-3720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG 57) on the County Assessor's FINAL certification of valuation.  
 Page 1 of 4 DLG 70 (Rev.6/18)

County Tax Entity Code **CERTIFICATION OF TAX LEVIES FOR NON-SCHOOL Governments** DOLA LGED/SID

TO: County Commissioners<sup>1</sup> of **Bent County**, Colorado.

On behalf of the **Southeastern Colorado Water Conservancy District**,  
 (taxing entity)<sup>A</sup>  
 the **Board of Directors**,  
 (governing body)<sup>B</sup>  
 of the **Southeastern Colorado Water Conservancy District**,  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ **68,415,890** (GROSS<sup>B</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)<sup>D</sup> assessed valuation of: \$ **68,415,890** (NET<sup>C</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>E</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of.

Submitted: **12/13/2024** for budget/fiscal year **2025** (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>3</sup>
1. General Operating Expenses <sup>H</sup>	.035 mills	\$ 2,394.56
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< .002 > mills	\$ < (136.83) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.033 mills</b>	<b>\$ 2,257.73</b>
3. General Obligation Bonds and Interest <sup>J</sup>	mills	\$
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	mills	\$
7. Other <sup>N</sup> (specify):	mills	\$
<b>TOTAL:</b> (Sum of General Operating Subtotal and Lines 3-7)	<b>.033 mills</b>	<b>\$ 2,257.73</b>

Contact person: **Leann Hoga** Daytime phone: **(719) 948-2400**  
 Signed: **[Signature]** Title: **Executive Director / Budget Officer**

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 321, 1113 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 864-3720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG 57) on the County Assessor's FINAL certification of valuation.  
 Page 1 of 4 DLG 70 (Rev.6/18)

# County Assessed Valuations and Certification of Tax Levies

## CERTIFICATION OF VALUATION BY CHAFFEE COUNTY ASSESSOR

Name of Jurisdiction: 04 - S.E. Colo. Water District  
 IN CHAFFEE COUNTY ON 11/20/2024 New Entity: No

**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.6% LIMIT) ONLY**

IN ACCORDANCE WITH 39-5-12(2)(a) AND 39-5-12(2)(b), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024 IN CHAFFEE COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$700,619,840
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:	\$709,225,300
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$709,225,300
5. NEW CONSTRUCTION: **	\$10,949,820
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$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.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a) C.R.S.):	\$127.15
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.):	\$1,618.80

\* This value reflects personal property exemptions if enacted by the jurisdiction as authorized by Art. X, Sec. 20(9)(b), Colo. \*\* New construction is defined as: Taxable real property structures and the personal property connected with the structure.

# Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

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

**USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY**

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO. CONST. AND 39-5-12(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 IN CHAFFEE COUNTY, COLORADO ON AUGUST 25, 2024

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: #	\$7,118,305,838
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: †	\$156,117,674
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$334,883
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$1,368,290
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$3,108,750

† 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 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: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: \$0

NOTE: All levies must be certified to the Board of County Commissioners NO LATER THAN DECEMBER 16, 2024

IN ACCORDANCE WITH 39-5-128(1) & 39-5-128(1)(b), C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$2,700,066

\*\* The tax revenue lost due to this exempt value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119(3), C.R.S.

## Chaffee County Certification of Valuation and Certification of Tax Levies



Date: 11/20/2024  
 County Tax Entity Code: \_\_\_\_\_ DOLA LGD/SD: \_\_\_\_\_

### CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Chaffee County, Colorado.

On behalf of the Southeastern Colorado Water Conservancy District (taxing entity)<sup>A</sup>

the Board of Directors (governing body)<sup>B</sup>

of the Southeastern Colorado Water Conservancy District (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 709,225,300 assessed valuation of (GROSS<sup>A</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>1</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>2</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of (NET<sup>B</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 16

Submitted: 12/13/2024 for budget/fiscal year 2025 (no later than Dec. 15) (mm-dd-yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>A</sup>	.900 mills	\$ 638,302.77
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>1</sup>	< .188 > mills	\$ < (133,334.36) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.712 mills</b>	<b>\$ 504,968.41</b>
3. General Obligation Bonds and Interest <sup>1</sup>	mills	\$
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	.002 mills	\$ 1,418.45
7. Other <sup>N</sup> (specify):	mills	\$
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3 to 7]	<b>.714 mills</b>	<b>\$ 506,386.86</b>

Contact person: Leann Hoga Daytime phone: (719) 948-2400  
 Signed: [Signature] Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1311 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

County Tax Entity Code: \_\_\_\_\_ DOLA LGD/SD: \_\_\_\_\_

### CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Chaffee County, Colorado.

On behalf of the Southeastern Colorado Water Conservancy District (taxing entity)<sup>A</sup>

the Board of Directors (governing body)<sup>B</sup>

of the Southeastern Colorado Water Conservancy District (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 709,225,300 assessed valuation of (GROSS<sup>A</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>1</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>2</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of (NET<sup>B</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 16

Submitted: 12/13/2024 for budget/fiscal year 2025 (no later than Dec. 15) (mm-dd-yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>A</sup>	.035 mills	\$ 24,822.89
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>1</sup>	< .002 > mills	\$ < (1,418.45) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.033 mills</b>	<b>\$ 23,404.44</b>
3. General Obligation Bonds and Interest <sup>1</sup>	mills	\$
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	mills	\$
7. Other <sup>N</sup> (specify):	mills	\$
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3 to 7]	<b>.033 mills</b>	<b>\$ 23,404.44</b>

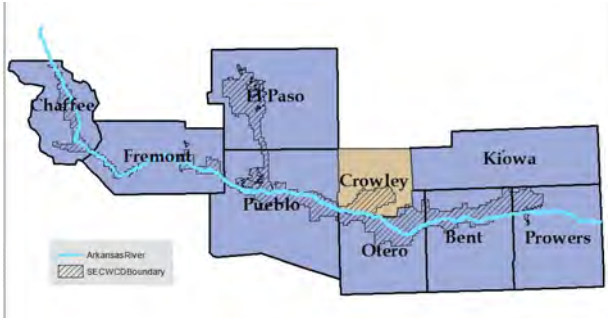
Contact person: Leann Hoga Daytime phone: (719) 948-2400  
 Signed: [Signature] Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1311 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

# County Assessed Valuations and Certification of Tax Levies

## Crowley County Certification of Valuation and Certification of Tax Levies



County Tax Entity Code \_\_\_\_\_ DOLA LGID SID \_\_\_\_\_  
**CERTIFICATION OF VALUATION BY**  
 Crowley County COUNTY ASSESSOR  
 New Tax Entity?  YES  NO Date 11/13/2024

NAME OF TAX ENTITY: SECWCD GEN OPERATING EXPENSES  
 USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-121(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$ 44,698,914
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$ 45,549,989
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$ 0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$ 45,549,989
5. NEW CONSTRUCTION: *	5. \$ 349,817
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)(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. \$ 0.00
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. \$ 0.00

‡ This value reflects personal property exemptions (if enacted by the jurisdiction as authorized by Art. X, Sec. 20(9)(b), Colo. Constitution). New Construction is defined as: Taxable real property structures and the personal property connected with the structures.  
 \* Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the value to be treated as growth in the limit calculation, see Form DLG 52 & 52A.  
 ¶ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation, see 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 Crowley County County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: †	1. \$ 242,349,567
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**ADDITIONS TO TAXABLE REAL PROPERTY**

2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$ 1,282,166
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. \$ 147,820

**DELETIONS FROM TAXABLE REAL PROPERTY**

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$ -23,966
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 39-5-121(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:  
 TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$ 240,465,982

IN ACCORDANCE WITH 39-5-121(1.5), C.R.S., THE ASSESSOR PROVIDES:  
 HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$ 164,568  
 \*\* 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.  
 DLG 57 (Rev. 7/21)

County Tax Entity Code \_\_\_\_\_ DOLA LGID SID \_\_\_\_\_  
**CERTIFICATION OF TAX LEVIES FOR NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of \_\_\_\_\_ Crowley County \_\_\_\_\_, Colorado.  
 On behalf of the \_\_\_\_\_ Southeastern Colorado Water Conservancy District \_\_\_\_\_  
 (taxing entity)<sup>A</sup>  
 the \_\_\_\_\_ Board of Directors \_\_\_\_\_  
 (governing body)<sup>B</sup>  
 of the \_\_\_\_\_ Southeastern Colorado Water Conservancy District \_\_\_\_\_  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: \_\_\_\_\_ \$ 45,549,989 (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>†</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>2</sup>, the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \_\_\_\_\_ \$ 45,549,989 (NET<sup>E</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
 USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/13/2024 for budget/fiscal year 2025 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>3</sup>	.900 mills	\$ 40,994.99
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>1</sup>	< .188 > mills	\$ < (8,563.40) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.712 mills</b>	<b>\$ 32,431.59</b>
3. General Obligation Bonds and Interest <sup>2</sup>	mills	\$
4. Contractual Obligations <sup>X</sup>	mills	\$
5. Capital Expenditures <sup>2</sup>	mills	\$
6. Refunds/Abatements <sup>4</sup>	.002 mills	\$ 91.10
7. Other <sup>N</sup> (specify): _____	mills	\$
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3 to 7]	<b>.714 mills</b>	<b>\$ 32,522.69</b>

Contact person: (print) Leann Hoga Daytime phone: (719) 948-2400  
 Signed: \_\_\_\_\_ Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 511, 1211 Sherman Street, Denver, CO 80202. Question? Call DLG at (303) 864-3729.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG 57 on the County Assessor's FINAL certification of valuation).  
<sup>3</sup> Includes production from new mines and increases in production of existing producing mines.

County Tax Entity Code \_\_\_\_\_ DOLA LGID SID \_\_\_\_\_  
**CERTIFICATION OF TAX LEVIES FOR NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of \_\_\_\_\_ Crowley County \_\_\_\_\_, Colorado.  
 On behalf of the \_\_\_\_\_ Southeastern Colorado Water Conservancy District \_\_\_\_\_  
 (taxing entity)<sup>A</sup>  
 the \_\_\_\_\_ Board of Directors \_\_\_\_\_  
 (governing body)<sup>B</sup>  
 of the \_\_\_\_\_ Southeastern Colorado Water Conservancy District \_\_\_\_\_  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: \_\_\_\_\_ \$ 45,549,989 (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>†</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>2</sup>, the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \_\_\_\_\_ \$ 45,549,989 (NET<sup>E</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
 USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/13/2024 for budget/fiscal year 2025 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>3</sup>	.035 mills	\$ 1,594.25
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>1</sup>	< .002 > mills	\$ < (91.10) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.033 mills</b>	<b>\$ 1,503.15</b>
3. General Obligation Bonds and Interest <sup>2</sup>	mills	\$
4. Contractual Obligations <sup>X</sup>	mills	\$
5. Capital Expenditures <sup>2</sup>	mills	\$
6. Refunds/Abatements <sup>4</sup>	mills	\$
7. Other <sup>N</sup> (specify): _____	mills	\$
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3 to 7]	<b>.033 mills</b>	<b>\$ 1,503.15</b>

Contact person: (print) Leann Hoga Daytime phone: (719) 948-2400  
 Signed: \_\_\_\_\_ Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 511, 1211 Sherman Street, Denver, CO 80202. Question? Call DLG at (303) 864-3729.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG 57 on the County Assessor's FINAL certification of valuation).  
<sup>3</sup> Includes production from new mines and increases in production of existing producing mines.

# County Assessed Valuations and Certification of Tax Levies

## CERTIFICATION OF VALUATION BY EL PASO COUNTY ASSESSOR

Name of Jurisdiction: **080 - SOUTHEASTERN COLO WATER CONSERVANCY**  
 IN EL PASO COUNTY ON 11/25/2024 New Entity: No

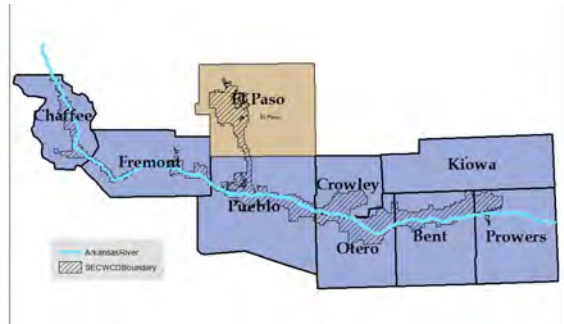
**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY**

IN ACCORDANCE WITH 39-5-121(2)(k) 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 2024 IN EL PASO COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$9,892,332,740
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:	\$10,132,378,100
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$195,893,490
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$9,936,484,610
5. NEW CONSTRUCTION: **	\$121,142,287
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$00,800
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASE/HOLD: ## OR LAND (29-1-301(1)(b) C.R.S.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(k) C.R.S.):	\$1,882.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(k) C.R.S.) AND (29-10-114(1)(a)(ii)(B) C.R.S.):	\$29,096.20

\* This value reflects personal property exemptions if enacted by the jurisdiction as authorized by Art. X, Sec. 20(3)(c) Colo. Const.  
 \*\* New construction is defined as: Taxable real property structures and the personal property connected with the structures.  
 # Jurisdiction must submit respective certifications (Forms DLO 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the first calculation.  
 ## Jurisdiction must apply (Forms DLO 52B) to the Division of Local Government before the value can be treated as growth in the first calculation.

## El Paso County Certification of Valuation and Certification of Tax Levies



**USE FOR TABOR LOCAL GROWTH CALCULATIONS ONLY**

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO. CONST. AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 IN EL PASO COUNTY, COLORADO ON AUGUST 25, 2024

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$104,237,816,922
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: †	\$1,307,769,878
3. ANNEXATIONS/INCLUSIONS:	\$828,154
4. INCREASED MINING PRODUCTION: ‡	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$2,409,579
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$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.)	\$0
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$7,616,704
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$5,030,357

@ 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 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: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: \$0

NOTE: All levies must be certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2024

IN ACCORDANCE WITH 39-5-128(1.6)(c), C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$16,572,320

\*\* 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 (3), C.R.S.

Date Date: 11/25/2024

County Tax Entity Code: \_\_\_\_\_ DOLA LGD/SID: \_\_\_\_\_

### CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of El Paso County, Colorado.

On behalf of the Southeastern Colorado Water Conservancy District (taxing entity)<sup>A</sup>  
 the Board of Directors (governing body)<sup>B</sup>  
 of the Southeastern Colorado Water Conservancy District (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 10,132,378,100 (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLO 57\*)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>3</sup>, the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 9,936,484,610 (NET<sup>D</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLO 57\*)

Submitted: 12/13/2024 for budget/fiscal year 2025 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>M</sup>	.900 mills	\$ 8,942,836.15
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>N</sup>	< .188 > mills	\$ < (1,868,059.11) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.712 mills</b>	<b>\$ 7,074,777.04</b>
3. General Obligation Bonds and Interest <sup>2</sup>	mills	\$
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	.002 mills	\$ 19,872.97
7. Other <sup>N</sup> (specify):	mills	\$
<b>TOTAL:</b> (Sum of General Operating Subtotal and Lines 3-7)	<b>.714 mills</b>	<b>\$ 7,094,650.01</b>

Contact person: (print) Leann Hoga Daytime phone: (719) 948-2400  
 Signed: [Signature] Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DOLA), Room 321, 1313 Sherman Street, Denver, CO 80202. Questions? Call DOLA at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLO 57) on the County Assessor's FINAL certification of valuation.

County Tax Entity Code: \_\_\_\_\_ DOLA LGD/SID: \_\_\_\_\_

### CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of El Paso County, Colorado.

On behalf of the Southeastern Colorado Water Conservancy District (taxing entity)<sup>A</sup>  
 the Board of Directors (governing body)<sup>B</sup>  
 of the Southeastern Colorado Water Conservancy District (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 10,132,378,100 (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLO 57\*)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>3</sup>, the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 9,936,484,610 (NET<sup>D</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLO 57\*)

Submitted: 12/13/2024 for budget/fiscal year 2025 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>M</sup>	.035 mills	\$ 347,776.96
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>N</sup>	< .002 > mills	\$ < (19,072.97) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.033 mills</b>	<b>\$ 327,903.99</b>
3. General Obligation Bonds and Interest <sup>2</sup>	mills	\$
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	mills	\$
7. Other <sup>N</sup> (specify):	mills	\$
<b>TOTAL:</b> (Sum of General Operating Subtotal and Lines 3-7)	<b>.033 mills</b>	<b>\$ 327,903.99</b>

Contact person: (print) Leann Hoga Daytime phone: (719) 948-2400  
 Signed: [Signature] Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DOLA), Room 321, 1313 Sherman Street, Denver, CO 80202. Questions? Call DOLA at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLO 57) on the County Assessor's FINAL certification of valuation.

# County Assessed Valuations and Certification of Tax Levies

## Fremont County Certification of Valuation and Certification of Tax Levies



County Tax Entity Code \_\_\_\_\_ AMENDED CERTIFICATION OF VALUATION BY \_\_\_\_\_ DOLA LGD/SD  
**FREMONT COUNTY ASSESSOR**  
 New Tax Entity?  YES  NO Date: 12/02/2024  
 NAME OF TAX ENTITY: S.E. COLO WATER CONS

**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION (2-5.5% LIMIT) ONLY**

IN ACCORDANCE WITH 39-5-121(7)(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 2024 \_\_\_\_\_

1. PREVIOUS YEARS NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$429,562,767
2. CURRENT YEARS GROSS TOTAL TAXABLE ASSESSED VALUATION:	2. \$446,963,784
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$6,357,513
4. CURRENT YEARS NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$440,606,271
5. NEW CONSTRUCTION:	5. \$6,047,914
6. INCREASED PRODUCTION OF PRODUCING MINE:	6. \$0
7. ANTI-DILATION EXCLUSIONS:	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. \$50.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114)(6)(D)(B), C.R.S.):	11. \$51,124.35

**USE FOR TAYLOR "LOCAL GROWTH" CALCULATION ONLY**

IN ACCORDANCE WITH ART. X, SEC. 28, COLORADO CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE FREMONT ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 \_\_\_\_\_

1. CURRENT YEARS TOTAL ACTUAL VALUE OF ALL REAL PROPERTY:	1. \$4,015,652,430
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**ADDITIONS TO TAXABLE REAL PROPERTY**

2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	2. \$62,695,472
3. ANTI-DILATION EXCLUSIONS:	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: (Land and/or a structure is picked up as certified property for multiple years, only the most current year's actual value can be reported as certified property):	7. \$0

**DELETIONS FROM TAXABLE REAL PROPERTY**

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$-775,600
9. DISCONNECTIONS/EXCLUSIONS:	9. \$0
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$0

TOTAL ACTUAL VALUE OF ALL TAXABLE REAL PROPERTY: **\$4,212,603,605**

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 REAL PROPERTY: **\$4,212,603,605**

IN ACCORDANCE WITH 39-5-128(1), C.R.S., THE ASSESSOR PROVIDES:  
 HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* **\$1,841,966**  
 \*\* The tax revenue lost due to this exempted value will be returned to the tax entity by the County Treasurer in accordance with 39-119(3)(1), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.  
 DLG-57 (Rev. 7/21)

County Tax Entity Code \_\_\_\_\_ DOLA LGD/SD \_\_\_\_\_  
**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of Fremont County, Colorado.

On behalf of the Southeastern Colorado Water Conservancy District (taxing entity)<sup>A</sup>  
 the Board of Directors (governing body)<sup>B</sup>  
 of the Southeastern Colorado Water Conservancy District (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: 446,963,784 (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)  
 Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>E</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: 440,606,271 (NET<sup>F</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
 USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 15

Submitted: 12/13/2024 for budget/fiscal year 2025 (see later than Dec. 15) (see 667777) (7777)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>3</sup>
1. General Operating Expenses <sup>H</sup>	.900 mills	\$ 396,545.64
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< .188 > mills	\$ < (62,633.96) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.712 mills</b>	<b>\$ 313,711.66</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	.002 mills	\$ 881.21
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3 to 7]	<b>.714 mills</b>	<b>\$ 314,592.87</b>

Contact person: Leann Hoga Daytime phone: (719) 948-2400  
 Signed: [Signature] Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).  
 Page 1 of 4 DLG 70 (Rev. 6/16)

County Tax Entity Code \_\_\_\_\_ DOLA LGD/SD \_\_\_\_\_  
**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of Fremont County, Colorado.

On behalf of the Southeastern Colorado Water Conservancy District (taxing entity)<sup>A</sup>  
 the Board of Directors (governing body)<sup>B</sup>  
 of the Southeastern Colorado Water Conservancy District (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: 446,963,784 (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)  
 Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>E</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: 440,606,271 (NET<sup>F</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
 USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 15

Submitted: 12/13/2024 for budget/fiscal year 2025 (see later than Dec. 15) (see 667777) (7777)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>3</sup>
1. General Operating Expenses <sup>H</sup>	.035 mills	\$ 15,421.22
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< .002 > mills	\$ < (881.21) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.033 mills</b>	<b>\$ 14,540.01</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3 to 7]	<b>.033 mills</b>	<b>\$ 14,540.01</b>

Contact person: Leann Hoga Daytime phone: (719) 948-2400  
 Signed: [Signature] Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).  
 Page 1 of 4 DLG 70 (Rev. 6/16)



# County Assessed Valuations and Certification of Tax Levies

990 County Tax Entity Code  
 New Tax Entity?  YES  NO  
 DOLA LOGID/SID 84128  
**CERTIFICATION OF VALUATION BY**  
 KIOWA COUNTY ASSESSOR  
 Date 11/21/2024

NAME OF TAX ENTITY: SOUTHEAST COLORADO WATER CONSERVANCY DISTRICT (FINAL CERTIFICATION)

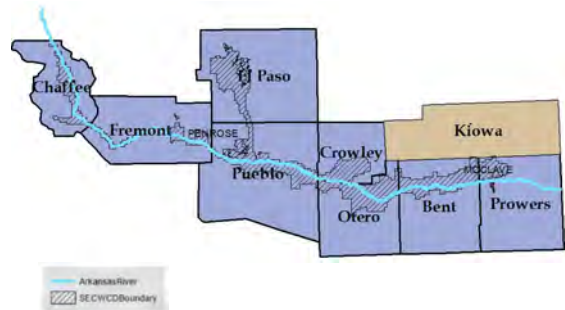
USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-121(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2025

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$ 2,654,830
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:	2. \$ 2,496,408
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$ 2,496,408
5. NEW CONSTRUCTION:	5. \$ 12,550
6. INCREASED PRODUCTION OF PRODUCING MINE:	6. \$
7. ANNEXATIONS/INCLUSIONS:	7. \$
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY:	8. \$
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. \$
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.):	10. \$
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) AND (39-10-114)(a)(b), C.R.S.):	11. \$ 14.14

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

## Kiowa County Certification of Valuation and Certification of Tax Levies



990 County Tax Entity Code  
**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**  
 TO: County Commissioners of Kiowa County, Colorado.  
 On behalf of the Southeastern Colorado Water Conservancy District, the Board of Directors of the Southeastern Colorado Water Conservancy District.

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 2,496,408 assessed valuation of (GROSS assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>1</sup>, the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of \$ 2,496,408 (NET assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/13/2024 for budget/fiscal year 2025 (no later than Dec. 15)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>3</sup>	.900 mills	\$ 2,246.77
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>4</sup>	< .188 > mills	\$ < (469.32) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.712 mills</b>	<b>\$ 1,777.45</b>
3. General Obligation Bonds and Interest <sup>5</sup>	mills	\$
4. Contractual Obligations <sup>6</sup>	mills	\$
5. Capital Expenditures <sup>7</sup>	mills	\$
6. Refunds/Abatements <sup>8</sup>	.002 mills	\$ 4.99
7. Other <sup>9</sup> (specify):	mills	\$
<b>TOTAL:</b> (Sum of General Operating Subtotal and Lines 3 to 7)	<b>.714 mills</b>	<b>\$ 1,782.44</b>

Contact person: Leann Hoga, Daytime phone: (719) 948-2400  
 Signed: [Signature], Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 511, 1313 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 864-7770.

990 County Tax Entity Code  
**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**  
 TO: County Commissioners of Kiowa County, Colorado.  
 On behalf of the Southeastern Colorado Water Conservancy District, the Board of Directors of the Southeastern Colorado Water Conservancy District.

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 2,496,408 assessed valuation of (GROSS assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>1</sup>, the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of \$ 2,496,408 (NET assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/13/2024 for budget/fiscal year 2025 (no later than Dec. 15)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>3</sup>	.035 mills	\$ 87.37
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>4</sup>	< .002 > mills	\$ < (4.99) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.033 mills</b>	<b>\$ 82.38</b>
3. General Obligation Bonds and Interest <sup>5</sup>	mills	\$
4. Contractual Obligations <sup>6</sup>	mills	\$
5. Capital Expenditures <sup>7</sup>	mills	\$
6. Refunds/Abatements <sup>8</sup>	mills	\$
7. Other <sup>9</sup> (specify):	mills	\$
<b>TOTAL:</b> (Sum of General Operating Subtotal and Lines 3 to 7)	<b>.033 mills</b>	<b>\$ 82.38</b>

Contact person: Leann Hoga, Daytime phone: (719) 948-2400  
 Signed: [Signature], Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 511, 1313 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 864-7770.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

# County Assessed Valuations and Certification of Tax Levies

## Otero County Certification of Valuation and Certification of Tax Levies



**CERTIFICATION OF VALUATION BY OTERO COUNTY ASSESSOR**

Name of Jurisdiction: **020 - Southeast Colo Water Cons Dist**  
 IN OTERO COUNTY ON 11/26/2024  
 New Entity No

**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY**

IN ACCORDANCE WITH 39-5-121(a) AND 39-5-121(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024 IN OTERO COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$143,372,925
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:	\$151,997,273
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$4,152,412
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$147,844,861
5. NEW CONSTRUCTION: **	\$1,581,871
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$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.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a) C.R.S.):	\$14,711
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114)(a)(B) C.R.S.):	\$25,311

\*\* This value reflects personal property exemptions if enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(3), Colo. Code.  
 \*\*\* New construction is defined as: Taxable real property structures and the personal property connected with the structure.  
 # Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.  
 ## Jurisdiction must apply (Form DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

**USE FOR TABOR LOCAL GROWTH CALCULATIONS ONLY**

IN ACCORDANCE WITH THE PROVISIONS OF ARTICLE X, SECTION 20, COLO CONST. AND 39-5-121(b)(1), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 IN OTERO COUNTY, COLORADO ON AUGUST 25, 2024

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$167,129,212
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: †	\$9,630,493
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: ‡	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$67,133
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$22,753
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$8,769,030

@ 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 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 28, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: → \$0

NOTE: All levies must be certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2024

IN ACCORDANCE WITH 39-5-128(1) C.R.S. THE ASSESSOR PROVIDES: H821-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$981,324

\*\*\* 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(3), C.R.S.

Date Date: 11/25/2024

County Tax Entity Code \_\_\_\_\_ DOLA LGD/SD \_\_\_\_\_

**CERTIFICATION OF TAX LEVIES FOR NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of Otero County, Colorado.

On behalf of the Southeastern Colorado Water Conservancy District (taxing entity)<sup>A</sup>

the Board of Directors (governing body)<sup>B</sup>

of the Southeastern Colorado Water Conservancy District (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: \$ 151,997,273 (GROSS assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)<sup>D</sup>

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>E</sup>, the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 147,844,861 (NET assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)<sup>F</sup>

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 18

Submitted: 12/13/2024 for budget/fiscal year 2025 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>M</sup>	.900 mills	\$ 133,060.37
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>N</sup>	< .188 > mills	\$ < (27,794.83) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.712 mills</b>	<b>\$ 105,265.54</b>
3. General Obligation Bonds and Interest <sup>O</sup>	mills	\$
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	.002 mills	\$ 295.69
7. Other <sup>N</sup> (specify):	mills	\$
<b>TOTAL:</b> (Sum of General Operating Subtotal and Lines 3-7)	<b>.714 mills</b>	<b>\$ 105,561.23</b>

Contact person: Leann Hoga Daytime phone: (719) 948-2400

Signed: [Signature] Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 864-7720.

County Tax Entity Code \_\_\_\_\_ DOLA LGD/SD \_\_\_\_\_

**CERTIFICATION OF TAX LEVIES FOR NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of Otero County, Colorado.

On behalf of the Southeastern Colorado Water Conservancy District (taxing entity)<sup>A</sup>

the Board of Directors (governing body)<sup>B</sup>

of the Southeastern Colorado Water Conservancy District (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: \$ 151,997,273 (GROSS assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)<sup>D</sup>

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>E</sup>, the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 147,844,861 (NET assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)<sup>F</sup>

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 18

Submitted: 12/13/2024 for budget/fiscal year 2025 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>M</sup>	.035 mills	\$ 5,174.57
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>N</sup>	< .002 > mills	\$ < (295.69) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.033 mills</b>	<b>\$ 4,878.88</b>
3. General Obligation Bonds and Interest <sup>O</sup>	mills	\$
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	mills	\$
7. Other <sup>N</sup> (specify):	mills	\$
<b>TOTAL:</b> (Sum of General Operating Subtotal and Lines 3-7)	<b>.033 mills</b>	<b>\$ 4,878.88</b>

Contact person: Leann Hoga Daytime phone: (719) 948-2400

Signed: [Signature] Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

Page 1 of 4 DLG 70 (Rev.6/16)

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

Page 1 of 4 DLG 70 (Rev.6/16)

# County Assessed Valuations and Certification of Tax Levies

22 County Tax Entity Code **CERTIFICATION OF VALUATION BY PROWERS COUNTY ASSESSOR** DOLA LGID/SD 64128/18  
 New Tax Entity?  YES  NO Date 12-02-2024  
 NAME OF TAX ENTITY: **SOUTHEAST COLORADO WATER CONSERVANCY DISTRICT**

**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION (C.R.S. 39-5-107) ONLY**

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-121(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$56,513,787
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:	2. \$ 61,325,221
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$ 3,722,305
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$ 57,602,916
5. NEW CONSTRUCTION:	5. \$ 339,272
6. INCREASED PRODUCTION OF PRODUCING MINE:	6. \$
7. ANNEXATIONS/INCLUSIONS:	7. \$
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY:	8. \$
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. \$
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.):	10. \$ 2.58
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114) (ART(B)), C.R.S.):	11. \$ 79.00

**USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY**

IN ACCORDANCE WITH ART X, SEC 30, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY:	1. \$ 353,215,921
--	-------------------

**ADDITIONS TO TAXABLE REAL PROPERTY**

2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	2. \$ 3,387,987
3. ANNEXATIONS/INCLUSIONS:	3. \$
4. INCREASED MINING PRODUCTION:	4. \$
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$
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. \$ 10,413

**DELETIONS FROM TAXABLE REAL PROPERTY**

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$ 194,813
9. DISCONNECTIONS/EXCLUSIONS:	9. \$
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$

IN ACCORDANCE WITH 39-5-121(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: \$

IN ACCORDANCE WITH 39-5-121(1), C.R.S., THE ASSESSOR PROVIDES HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$ 1,981,295

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

## Prowers County Certification of Valuation and Certification of Tax Levies



County Tax Entity Code **CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments** DOLA LGID/SD  
 TO: County Commissioners<sup>1</sup> of Prowers County, Colorado.  
 On behalf of the Southeastern Colorado Water Conservancy District (taxing entity)<sup>2</sup>  
 the Board of Directors (governing body)<sup>3</sup>  
 of the Southeastern Colorado Water Conservancy District (local government)<sup>4</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 61,325,221 assessed valuation of: (GROSS assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>5</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: (NET assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/13/2024 for budget/fiscal year 2025 (no later than Dec. 15) (mm-dd-yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>6</sup>	.900 mills	\$ 51,842.62
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>7</sup>	< .188 > mills	< (10,829.35) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.712 mills</b>	<b>\$ 41,013.27</b>
3. General Obligation Bonds and Interest <sup>8</sup>	mills	\$
4. Contractual Obligations <sup>9</sup>	mills	\$
5. Capital Expenditures <sup>10</sup>	mills	\$
6. Refunds/Abatements <sup>11</sup>	.002 mills	\$ 115.21
7. Other <sup>12</sup> (specify):	mills	\$
<b>TOTAL:</b> (Sum of General Operating Subtotal and Lines 3-7)	<b>.714 mills</b>	<b>\$ 41,128.48</b>

Contact person: Leann Hoga Daytime phone: (719) 948-2400  
 Signed: [Signature] Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 854-3720.

County Tax Entity Code **CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments** DOLA LGID/SD  
 TO: County Commissioners<sup>1</sup> of Prowers County, Colorado.  
 On behalf of the Southeastern Colorado Water Conservancy District (taxing entity)<sup>2</sup>  
 the Board of Directors (governing body)<sup>3</sup>  
 of the Southeastern Colorado Water Conservancy District (local government)<sup>4</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 61,325,221 assessed valuation of: (GROSS assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>5</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: (NET assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/13/2024 for budget/fiscal year 2025 (no later than Dec. 15) (mm-dd-yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>6</sup>	.035 mills	\$ 2,016.10
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>7</sup>	< .002 > mills	< (115.21) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.033 mills</b>	<b>\$ 1,900.89</b>
3. General Obligation Bonds and Interest <sup>8</sup>	mills	\$
4. Contractual Obligations <sup>9</sup>	mills	\$
5. Capital Expenditures <sup>10</sup>	mills	\$
6. Refunds/Abatements <sup>11</sup>	mills	\$
7. Other <sup>12</sup> (specify):	mills	\$
<b>TOTAL:</b> (Sum of General Operating Subtotal and Lines 3-7)	<b>.033 mills</b>	<b>\$ 1,900.89</b>

Contact person: Leann Hoga Daytime phone: (719) 948-2400  
 Signed: [Signature] Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 854-3720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG 57 on the County Assessor's FINAL certification of valuation).

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG 57 on the County Assessor's FINAL certification of valuation).

# County Assessed Valuations and Certification of Tax Levies

## Pueblo County Certification of Valuation and Certification of Tax Levies



7.12  
**CERTIFICATION OF VALUES FORM**  
 COUNTY TAX ENTITY CODE: Pueblo County Tax Entity Code DOLA LGID/SID: 6412811  
 CERTIFICATION OF VALUATION BY 12,315,193.00 Date: 11/21/2024  
 NAME OF TAX ENTITY: S.E. WATER CONSVY DIST

**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 2024:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	1,995,129,230	A
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: †	2.	\$	2,184,424,764	B
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	145,794,015	C
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	2,038,630,749	D
5. NEW CONSTRUCTION: *	5.	\$	41,619,078	E
6. INCREASED PRODUCTION OF PRODUCING MINE: ††	6.	\$	0	F
7. ANNEXATIONS/INCLUSIONS:	7.	\$	0	G
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ††	8.	\$	430,906	H
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301)(b), C.R.S.): ††	9.	\$	0	I
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(f)) (a), C.R.S.): †† Includes all revenue collected on valuation not previously certified:	10.	\$	147	J
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301)(f)(a), C.R.S.) and (39-10-114)(a)(3)(B), C.R.S.):	11.	\$	6,481	K

**USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY**  
 IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(a), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: †	1.	\$	21,437,477,066	L
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>				
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	234,931,277	M
3. ANNEXATIONS/INCLUSIONS:	3.	\$	0	N
4. INCREASED MINING PRODUCTION: †	4.	\$	0	O
5. PREVIOUSLY EXEMPT PROPERTY:	5.	\$	3,008,058	P
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0	Q
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: †† (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	R
<b>DELETIONS FROM TAXABLE REAL PROPERTY</b>				
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	1,624,991	S
9. DISCONNECTIONS/EXCLUSIONS:	9.	\$	0	T
10. PREVIOUSLY TAXABLE PROPERTY:	10.	\$	381,948	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 AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:  
 TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: 1. \$ 18,853,423,492 V

IN ACCORDANCE WITH 39-5-128(1), C.R.S., THE ASSESSOR PROVIDES:  
 H291-1112 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$ 12,335,193 W  
 \*\* This tax revenue due to this exempt value will be returned to the tax entity by the County Treasurer in accordance with 39-3-19.5 (3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED TO BE COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.  
 5.5% PROPERTY TAX REVENUE LIMITATION (29-1-301, C.R.S.)

15-AR-DPT ARL VOL 2 1-84 Rev 07-18

County Tax Entity Code: Pueblo County Tax Entity Code DOLA LGID/SID: 6412811  
**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**  
 TO: County Commissioners<sup>1</sup> of Pueblo County, Colorado.  
 On behalf of the Southeastern Colorado Water Conservancy District (taxing entity)<sup>A</sup>  
 the Board of Directors (governing body)<sup>B</sup>  
 of the Southeastern Colorado Water Conservancy District (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 2,184,424,764 (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)  
 Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>2</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of \$ 2,038,630,749 (NET<sup>E</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/13/2024 for budget/fiscal year 2025 (see later than Dec. 15) (mm-dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>3</sup>
1. General Operating Expenses <sup>M</sup>	.900 mills	\$ 1,834,767.67
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>N</sup>	< .188 > mills	\$ < (383,262.58) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.712 mills</b>	<b>\$ 1,451,505.09</b>
3. General Obligation Bonds and Interest <sup>2</sup>	mills	\$
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	.002 mills	\$ 4,077.26
7. Other <sup>N</sup> (specify):	mills	\$
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3-7]	<b>.714 mills</b>	<b>\$ 1,455,582.35</b>

Contact person: Leann Hoga Daytime phone: (719) 948-2400  
 Signed: [Signature] Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 864-7770.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

Page 1 of 4 DLG 70 (Rev:6/18)

County Tax Entity Code: Pueblo County Tax Entity Code DOLA LGID/SID: 6412811  
**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**  
 TO: County Commissioners<sup>1</sup> of Pueblo County, Colorado.  
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Submitted: 12/13/2024 for budget/fiscal year 2025 (see later than Dec. 15) (mm-dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>3</sup>
1. General Operating Expenses <sup>M</sup>	.035 mills	\$ 71,352.08
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>N</sup>	< .002 > mills	\$ < (4,077.26) >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>.033 mills</b>	<b>\$ 67,274.82</b>
3. General Obligation Bonds and Interest <sup>2</sup>	mills	\$
4. Contractual Obligations <sup>K</sup>	mills	\$
5. Capital Expenditures <sup>L</sup>	mills	\$
6. Refunds/Abatements <sup>M</sup>	mills	\$
7. Other <sup>N</sup> (specify):	mills	\$
<b>TOTAL:</b> [Sum of General Operating Subtotal and Lines 3-7]	<b>.033 mills</b>	<b>\$ 67,274.82</b>

Contact person: Leann Hoga Daytime phone: (719) 948-2400  
 Signed: [Signature] Title: Executive Director / Budget Officer

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80202. Questions? Call DLG at (303) 864-7770.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

Page 1 of 4 DLG 70 (Rev:6/18)

# 5.5% Tax Revenue Limits Calculations

## Contract Mill Levy

State of Colorado Department of Local Affairs Division of Local Government	Statutory Property Tax Revenue Limitation The "5.5%" Limit, 29-1-301, C.R.S. Tax Year 2024 (Budget Year 2025)  Southeastern Colo Water Con - Contract (64128/2)	Form DLG-53 Revised 2006  Calculated: 13:38 12/10/2024 Generated: 14:00 12/10/2024 Limit ID: 153896
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The years referenced below relate to the tax year, which is always one less than the budget year.

<b>A1. Adjust the 2023 5.5% Revenue Limit to correct the revenue base, if necessary:</b>	<b>\$10,455,443</b>
<ul style="list-style-type: none"> <li>A1a. The 2023 Revenue Limit [\$10,399,145] + 2022 Amount Over Limit [\$0] = \$10,399,145</li> <li>A1b. The lesser of Line A1a [\$10,399,145] or the 2023 Certified Gross General Operating Revenue [\$11,998,298]</li> <li>A1c. Line A1b [\$10,399,145] - 2023 Omitted Revenue, if any [\$56,298]</li> </ul>	
<b>A2. Calculate the 2023 Tax Rate, based on the adjusted tax base:</b>	<b>0.000784</b>
<ul style="list-style-type: none"> <li>Adjusted 2023 Revenue Base [\$10,455,443] ÷ 2023 Net Assessed Value [\$13,331,441,960]</li> </ul>	
<b>A3. Total the assessed value of the 2024 "growth" properties:</b>	<b>\$182,187,509</b>
<ul style="list-style-type: none"> <li>Annexation or Inclusion [\$90,800] + New Construction [\$182,096,709] + Increased Production of Producing Mine [\$0]<sup>1</sup> + Previously Exempt Federal Property [\$0]<sup>1</sup> + New Primary Oil &amp; Gas Production [\$0]<sup>1</sup></li> </ul>	
<b>A4. Calculate the revenue that the "growth" properties would have generated in 2023:</b>	<b>\$142,835</b>
<ul style="list-style-type: none"> <li>Line A3 [\$182,187,509] x Line A2 [0.000784]</li> </ul>	
<b>A5. Expand the Revenue Base by "revenue" from "growth" properties:</b>	<b>\$10,598,278</b>
<ul style="list-style-type: none"> <li>Line A1 [\$10,455,443] + Line A4 [\$142,835]</li> </ul>	
<b>A6. Increase the Expanded Revenue Base by allowable amounts:</b>	<b>\$11,181,183</b>
<ul style="list-style-type: none"> <li>A6a. The greater of 5.5% of Line A5 [\$582,905] or \$0 = \$582,905</li> <li>A6b. Line A5 [\$10,598,278] + Line A6a [\$582,905] + DLG Approved Revenue Increase [\$0] + Voter Approved Revenue Increase [\$0]</li> </ul>	
<b>A7. 2024 Revenue Limit:</b>	<b>\$11,179,076</b>
<ul style="list-style-type: none"> <li>Line A6 + 2024 Omitted Property Revenue [\$2,107]</li> </ul>	
<b>A8.<sup>2</sup> Adjust 2024 Revenue Limit by amount levied over the limit in 2023:</b>	<b>\$11,179,076</b>
<ul style="list-style-type: none"> <li>Line A7 [\$11,179,076] - 2023 Amount Over Limit [\$0]</li> </ul>	



## Operating Mill Levy

State of Colorado Department of Local Affairs Division of Local Government	Statutory Property Tax Revenue Limitation The "5.5%" Limit, 29-1-301, C.R.S. Tax Year 2024 (Budget Year 2025)  Southeastern Colo Water Con - Operating (64128/1)	Form DLG-53 Revised 2006  Calculated: 13:37 12/10/2024 Generated: 14:01 12/10/2024 Limit ID: 153895
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The years referenced below relate to the tax year, which is always one less than the budget year.

<b>A1. Adjust the 2023 5.5% Revenue Limit to correct the revenue base, if necessary:</b>	<b>\$421,947</b>
<ul style="list-style-type: none"> <li>A1a. The 2023 Revenue Limit [\$419,484] + 2022 Amount Over Limit [\$0] = \$419,484</li> <li>A1b. The lesser of Line A1a [\$419,484] or the 2023 Certified Gross General Operating Revenue [\$466,600]</li> <li>A1c. Line A1b [\$419,484] + 2023 Omitted Revenue, if any [\$2,463]</li> </ul>	
<b>A2. Calculate the 2023 Tax Rate, based on the adjusted tax base:</b>	<b>0.000032</b>
<ul style="list-style-type: none"> <li>Adjusted 2023 Revenue Base [\$421,947] ÷ 2023 Net Assessed Value [\$13,331,441,960]</li> </ul>	
<b>A3. Total the assessed value of the 2024 "growth" properties:</b>	<b>\$182,187,509</b>
<ul style="list-style-type: none"> <li>Annexation or Inclusion [\$90,800] + New Construction [\$182,096,709] + Increased Production of Producing Mine [\$0]<sup>1</sup> + Previously Exempt Federal Property [\$0]<sup>1</sup> + New Primary Oil &amp; Gas Production [\$0]<sup>1</sup></li> </ul>	
<b>A4. Calculate the revenue that the "growth" properties would have generated in 2023:</b>	<b>\$5,830</b>
<ul style="list-style-type: none"> <li>Line A3 [\$182,187,509] x Line A2 [0.000032]</li> </ul>	
<b>A5. Expand the Revenue Base by "revenue" from "growth" properties:</b>	<b>\$427,777</b>
<ul style="list-style-type: none"> <li>Line A1 [\$421,947] + Line A4 [\$5,830]</li> </ul>	
<b>A6. Increase the Expanded Revenue Base by allowable amounts:</b>	<b>\$451,305</b>
<ul style="list-style-type: none"> <li>A6a. The greater of 5.5% of Line A5 [\$23,528] or \$0 = \$23,528</li> <li>A6b. Line A5 [\$427,777] + Line A6a [\$23,528] + DLG Approved Revenue Increase [\$0] + Voter Approved Revenue Increase [\$0]</li> </ul>	
<b>A7. 2024 Revenue Limit:</b>	<b>\$451,220</b>
<ul style="list-style-type: none"> <li>Line A6 + 2024 Omitted Property Revenue [\$85]</li> </ul>	
<b>A8.<sup>2</sup> Adjust 2024 Revenue Limit by amount levied over the limit in 2023:</b>	<b>\$451,220</b>
<ul style="list-style-type: none"> <li>Line A7 [\$451,220] - 2023 Amount Over Limit [\$0]</li> </ul>	



# Glossary of Terms

Acre-Foot of Water	An acre-foot of water is the amount of water that would cover an acre of land to a depth of one foot, or 325,851 gallons.
Aurora	City of Aurora
AVC	Arkansas Valley Conduit : The Arkansas Valley Conduit (AVC), is a water supply project to serve the needs of communities in the lower Arkansas Valley, which began construction in 2023.
Balanced Budget	A balanced budget reflects one single fiscal year that the overall difference between government revenues and spending equal.
Basin	The Basin refers to the Arkansas River Basin unless otherwise stated
Board	The Board refers to the Board of Directors of the District
Budget	A financial plan for a defined period of time
Capital Outlay or Capital Expenditure	Capital outlay or capital expenditure are defined as charges for the acquisition or the delivery price including transportation, cost of equipment, land and buildings, or any other permanent improvement with a value of \$5,000 and a useful life expectancy of greater than one year.
CPI	The Consumer Price Index (CPI) is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.
CRS	Colorado Revised Statutes
CWCB	Colorado Water Conservation Board
DISTRICT	Southeastern Colorado Water Conservancy District (General Fund)
DOLA	Department of Local Affairs (State of Colorado)
Enterprise	Southeastern Colorado Water Activity Enterprise (Proprietary Fund)
ED	ED refers to the Executive Director of the District
Excess Capacity	Southeastern Long-Term Excess Capacity Master Contract for storage in Pueblo Reservoir to improve water supply. Also known as Master Contract
Fountain Valley Authority	A pipeline that is part of the Fry-Ark contract with Reclamation
Fry-Ark	Fryingpan-Arkansas Project (Entire System from Ruedi Reservoir east to Pueblo)
Fund	Fiscal and accounting entity with a self-balancing set of accounts
Fund Balance	The net position of a government fund which is the difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources
FVA	Fountain Valley Authority
General Fund	Governmental Activities and/or District Fund
Governmental Activities	District Activities generally financed through taxes, intergovernmental revenues, and other none change revenues
Governmental Fund	Funds generally used to account for tax-supported activities
IGA	Intergovernmental Agreement (Contract)
IPA	Intergovernmental Personnel Act: The Intergovernmental Personnel Act Mobility Program provides for the temporary assignment of personnel between the Federal Government and state and local governments, colleges and universities, Indian tribal governments, federally funded research and development centers, and other eligible organizations.
LoPP	Lease of Power Privilege: Contractual right given to a nonfederal entity to utilize, consistent with project purposes, water power head and storage from Reclamation. projects for electric power generation.

# Glossary of Terms

Master Contract	Southeastern Long-Term Excess Capacity Master Contract. Also known as Excess Capacity.
Mill	Millage tax: The amount per \$1,000 of assessed valuation of real property, which is used to calculate taxes.
Mill Levy	An ad valorem tax that a property owner must pay annually on their property
MOA	Memorandum of Agreement (Contract)
OM&R	Operations, Maintenance and Repair
Plan	The Plan refers to the District's Strategic Plan
Proprietary Fund	Business Activities and/or the Enterprise Fund
PSOP	Preferred Storage Options Plan: a plan to enlarge reservoirs for storage, as well as investigating other storage methods
Reclamation	United States Bureau of Reclamation
RWC Plan	Regional Water Conservation Plan
Restated Budget	When the original Adopted Budget is required to be amended due to the expenditure levels higher than the appropriation, this will trigger a Restate Budget process. When the Budget is adopted a second time in one fiscal year the budget becomes a "Restated Budget".
RICD	Recreational In-Channel Diversion: RICDs are functionally similar to instream flow rights in that they allow the appropriation of an amount of streamflow for use within the river channel. Unlike instream flow rights, however, RICDs require that the flow be "diverted, captured, controlled, and placed to beneficial use between specific points defined by control structures."
ROY	Restoration of Yield: Methods of restoring or increasing water yield, and water quality
RRA	Reclamation Reform Act
RRPG	Regional Resource Planning Group
SECWCD	Southeastern Colorado Water Conservancy District. Also referred to as the District.
SO Tax	Specific Ownership Tax: Collected on personal vehicles, such as automobiles and trailers
SOD	The Safety of Dams program focuses on evaluating and implementing actions to resolve safety concerns at Reclamation dams. Under this program, Reclamation will complete studies and identify and accomplish needed corrective action on Reclamation dams. The selected course of action relies on assessments of risks and liabilities with environmental and public involvement input to the decision-making process.
TABOR	Taxpayer Bill of Rights Amendment of the Colorado Constitution Section 20 Article X
The Conduit	AVC, Arkansas Valley Conduit
The Project	Fryingpan-Arkansas Project (Entire System from Ruedi Reservoir East to Pueblo)
USBR	United States Bureau of Reclamation, also referred to as Reclamation
USGS	United States Geological Survey
WAE	Southeastern Colorado Water Activity Enterprise
WM&C Plan	Water Management and Conservation Plan: The District's five year water and conservation plan.

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