COON CREEK WATERSHED DISTRICT
Request for Board Action

MEETING DATE: May 13, 2019
AGENDA NUMBER: 31
ITEM: Revenue Projections

AGENDA: Discussion

ACTION REQUESTED
Discussion and Receipt

BACKGROUND
The District’s General Fund receives its revenue from 6 sources
1. General Property Tax
2. Special assessments
3. Fees & Charges
4. Grants & Intergovernmental Revenue
5. Interest & Investment Income
6. Fund Balances

District Administration is responsible for compiling all revenue estimates contained in the District’s budget. Estimates are arrived at by studying relevant revenue history along with economic trends when available.

Coon Creek Watershed District
2019 Revenue by Source

- Property Taxes: 57%
- InterGov Revenue: 22%
- Fund Balances: 15%
- Fees & Charges: 5%
- Interest Income: 1%
- Other: 15%
**General Property Tax**

Property tax are a revenue source in the general and special revenue funds. The revenue source is primarily used in the general fund and is determined on the basis of the availability of other revenue sources and the expenditures necessary to conduct District business in accordance with District goals, policy and directives.

![Property Taxes Graph](image)

**Special Assessment**

Special assessments are a special tax placed on property that it has been determined is receiving a certain level of monetary benefit. Special assessments are used almost exclusively in project funds and not the general fund.

![Special Assessments Graph](image)
Charges for Services
Charges for services comes from a variety of sources in the general and special revenue funds; such as permit application fees, project review and inspection fees, ditch inspection services and engineering hydrologic modeling services and staff and engineering services associated with other requests for technical assistance that exceed the District policy of 2 hours staff time.

Grants and Intergovernmental
This revenue source is present in the general, special revenue and project funds. In 2018 and 2019 the District received several large grants to restore portions of Sand Creek and another to refine the District’s hydrologic model relative to flooding.
**Interest and Investment Income**

This revenue source is interest earned on investments. Revenues from this source are dependent on interest rates and cash balances available for investment.