



GRANBY SANITATION DISTRICT

P.O. BOX 560, GRANBY, CO 80446

(970) 887-2052

3493 GRAND COUNTY ROAD 57, GRANBY, CO 80446

WWW.COLORADO.GOV/GRANBYSANITATIONDISTRICT

December 9, 2021

Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203
Filed through DLG Electronic Filing Portal

RE: Granby Sanitation District, LGID # 25007, 2022 BUDGET

To whom it may concern:

Attached is the 2022 budget for Granby Sanitation District in Grand County, Colorado submitted pursuant to Sec. 29-1-113, C.R.S. This budget was adopted on November 10, 2021. If there are any questions regarding the budget please contact Tammy Granger at 970-887-2052, P.O. Box 560, Granby, Colorado 80446. The mill levy certified to the Grand County Commissioners is 0.000 mills.

I, Tammara K. Granger, District Administrator, hereby certify that the enclosed is a true and accurate copy of the adopted Budget filed with this District.

Sincerely,

A handwritten signature in blue ink that reads 'Tammara K. Granger'.

Tammara K. Granger
Budget Officer

enclosures

GRANBY SANITATION DISTRICT

2022 General Budget Information

Granby Sanitation District's Board of Directors follows the Local Government Budget Law, Colorado Revised Statute (C.R.S.) 29-1-101 through 29-1-115 in establishing the budgetary data reflected in the 2022 Budget and in the financial statements:

1. Prior to October 15, the budget officer submits to the District's Board a proposed operating budget for the year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain the taxpayer's comment.
3. Prior to December 15, the budget is legally adopted through passage of a resolution, making appropriation for the budget year.
4. Formal budgetary integration with current financial statements is employed as a management control device during the year at the Board of Director's monthly meetings.
5. The budget for the General Fund is adopted on a modified accrual basis except for debt service payments which are shown using the cash basis.
6. Appropriations lapse at the end of each calendar year.
7. The District's Board may authorize supplemental appropriations during the year.

Granby Sanitation District provides wastewater treatment services an area including the Town of Granby, areas adjacent to the Town and the SilverCreek Water and Sanitation District. The 2022 service fee revenues are based on an anticipated 3,510 single-family equivalent units multiplied by a \$37.00/month/SFE sewer service fee. Approximately 1,529 of which are to be served within the boundaries of Granby Sanitation District, 583 to be served by SilverCreek Water and Sanitation District and 1,398 served by the Town of Granby (outside of Granby Sanitation District boundaries). Sewer service fees increased from \$25.00 to \$26.50 on January 1, 2012. As of January 1, 2014, sewer service fees increased from \$26.50/sfe/month to \$32.00/sfe/month. Sewer service fees will increase to \$37.00/sfe/month effective January 1, 2021. In 1998 the District established an unrestricted operating contingency fund to be used to maintain and repair the District's aging plant equipment and collection system. In addition to sewer service fees, other revenues are generated from the sale of District generated soil amendment and rent for the Grand County Animal Shelter facilities. In 2004 the District entered into an Agreement to Treat Sewage with the Town of Granby related to wastewater treatment for properties referred to as "exclusion lands." In 2006 The District entered into a second agreement with the Town of Granby related to wastewater treatment for properties referred to as "expansion lands." As a result, the District expects to receive \$10,000 in 2022 to reimburse the District for additional administrative and operational costs that are expected to be incurred. The Town of Granby needed these Agreements as part of their efforts to exclude properties previously served by SilverCreek Water and Sanitation District. These other revenues, in addition to any surplus of sewer service fees minus operating expenses, will be added to the

unrestricted operating contingency fund, which is included in the Ending Fund Balance. Likewise, there may be maintenance and repair items that will need to be funded from this unrestricted operating contingency fund and again, the change in this fund will be reflected in the Ending Fund Balance. The unrestricted operating contingency fund will accumulate any surplus or reflect spending from year to year. Plant investment fees and interest earned on the District's investments are added to the District's capital outlay fund.

In 2006 the District applied for and received a loan in the amount of \$4,810,728 through the Colorado Water Pollution Control Revolving Funds. This loan is administered by the Colorado Water Resources and Power Development Authority and is funded by the issue of revenue bonds. Voter approval for revenue bonds is not required since the District qualifies as an "enterprise" as defined by the TABOR Amendment. The District will make semi-annual debt service payments, which began on August 1, 2006 and will end August 1, 2027 and are included in the budget. The balance of the loan proceeds were spent in 2009 to fund the 1.0 mgd wastewater treatment plant expansion/upgrade project, which was completed in the fall of 2008. In 2016 a refinancing of the bond issue was completed by the Colorado Water Resources and Power Development Authority resulting in refunding credits which reduce loan interest. This savings began with the August, 2016 debt service payment.

Beginning April 4, 2012 plant investment fees increased from \$6,500.00 to \$8,500.00 for each single-family equivalent (sfe) after the Board of Directors' consideration of the estimated cost of plant expansion and the District's need to comply with current and future discharge permit requirements. Plant Investment Fees are used for capital improvements to the wastewater treatment plant or collection system. Plant Investment Fees will increase to \$9,690/sfe effective January 1, 2021. The sale of 50 plant investment fees is budgeted for 2022.

In 1992 the Board of Directors resolved to restrict a portion of the District's retained earnings to provide for potential unemployment claims. The District has always been self-insured for unemployment purposes and the Board of Directors decided it would be prudent to set aside funds for any potential claims. The Board increased the unemployment restricted funds from \$12,000 to \$66,000 in 2012, resulting in \$66,000 in the Ending Fund Balance.

The expenses for the District as listed in the budget are fairly self-explanatory. Budgeted legal fees are for both necessary and potential legal expenses anticipated by the District. It should be noted that legal fees may increase should unexpected litigation occur. There are funds available in the unrestricted operating contingency fund should additional expenses be incurred. The District's in-vessel composting facility to process the District's biosolids into a reusable "class A" biosolids product was put into operation in 2006. Should a new solids handling facility be constructed in 2022, the in-vessel composting facility may be decommissioned and removed. Increases in fuel, electricity, plant heat, insurance premiums and operation and maintenance expenses have been experienced and are expected to continue in 2022 and are also incorporated into the 2022 budget. In 2013 an additional operating expenditure line was included to cover the cost of compliance laboratory testing that is anticipated as a requirement of the District's discharge permit renewal, and cannot be conducted in the District's on-site laboratory.

Salaries and Fringe Benefit expenses are related to the District's employees consisting of three full-time plant operators, one full-time laborer, the Operations Superintendent, District Administrator and one administrative assistant. Wage increases are budgeted throughout the year for the

wastewater treatment plant operators in the event that advanced certifications are obtained. Cost-of-living increases may be considered and awarded, as well as merit increases based upon performance evaluation results, budget status and economic conditions.

Even though the District is operating as an Enterprise Fund, as defined under the Tabor Amendment, the Board of Directors will set continue to fund an emergency reserve provision as provided for under the amendment. The 2022 emergency reserve fund balance is \$43,424, which is 3% of the estimated 2022 operating expenditures of \$1,447,466.00. This emergency reserve makes up the remainder of the Ending Fund Balance.

Capital outlay expenditures are for anticipated and contingent system improvements. These funds are budgeted for additions and upgrades to or expansion of the treatment plant, upgrades to the collection system or for potential expenditures necessary to upgrade the system due to increased Federal and State regulation. In 2008 the District's construction project to expand wastewater treatment capacity to 2.0 mgd, add some nutrient removal treatment and remodel administrative space was completed. Capital expenditures of \$7,655,827.00 are included in the District's 2022 budget for construction of solids handling facilities, UV and IT upgrades, the replacement of the main breaker for the treatment plant and the purchase of an anoxic mixer, pole camera and lab oven.

The budgetary basis of accounting used by the District for the 2022 budget is the modified accrual basis.

RESOLUTION TO ADOPT BUDGET
(Pursuant to 29-1-108, C.R.S.)
RESOLUTION NO. 2021-11-01

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE GRANBY SANITATION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2022, AND ENDING THE LAST DAY OF DECEMBER, 2022.

WHEREAS, the Board of Directors for the Granby Sanitation District has appointed Tammara K. Granger, District Administrator, to prepare and submit a proposed budget to said governing body at the proper time and;

WHEREAS, Tammara K. Granger, District Administrator, has submitted a proposed budget to this governing body on October 13, 2021, for its consideration.

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 10, 2021, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GRANBY SANITATION DISTRICT, COLORADO:

Section 1. That estimated expenditures for each fund are as follows:

General Fund	\$10,802,098
Restricted Funds	<u>109,424</u>
	<u>\$10,911,522</u>

Section 2. That estimated revenues for each fund are as follows:

General Fund:	
From unappropriated surpluses	\$ 8,859,152
From sources other than general property tax	<u>2,052,370</u>
	<u>\$10,911,522</u>

Section 3. That the budget as submitted, amended, and summarized by fund, is approved and adopted as the budget of the Granby Sanitation District for the year stated above.

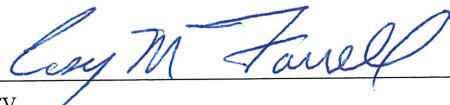
Section 4. That the budget hereby approved and adopted shall be signed by the President and Secretary, and made a part of the public records of the District.

ADOPTED, this 10th day of November, A.D., 2021.



President

Attest:



Secretary

RESOLUTION TO APPROPRIATE SUMS OF MONEY
(Pursuant to Section 29-1-108, C.R.S.)
RESOLUTION NO. 2021-11-02

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE GRANBY SANITATION DISTRICT, COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, The Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 10, 2021, and;

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

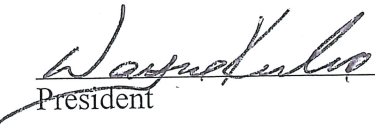
WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Granby Sanitation District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GRANBY SANITATION DISTRICT, COLORADO:

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

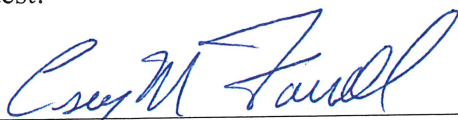
General Fund	
Current Operation Expenses	\$ 1,447,466
Debt Service Payment	306,753
Capital Outlay	7,655,827
Unrestricted Operating Contingency	1,388,270
Emergency Reserve adjustment	3,782
Restricted Funds	<u>109,424</u>
Total General Fund	<u>\$10,911,522</u>

ADOPTED, this 10th day of November, A.D., 2021.



President

Attest:



Secretary

RESOLUTION TO SET MILL LEVIES - AMENDED
RESOLUTION NO. 2021-12-01

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021, TO HELP DEFRAY THE COSTS OF GOVERNMENT OF THE GRANBY SANITATION DISTRICT, COLORADO FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors of the Granby Sanitation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 10, 2021, and;

WHEREAS, the local 2021 valuation for assessment for Granby Sanitation District, as certified by the County Assessor is \$31,983,070.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GRANBY SANITATION DISTRICT, COLORADO:

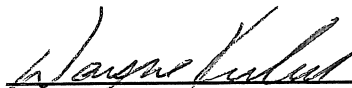
Section 1. That for the purpose of meeting all debt service obligation of Granby Sanitation District during the 2022 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the taxable year 2021.

Section 2. That for the purpose of meeting all general operating expenses of Granby Sanitation District during the 2022 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the taxable year 2021.

Section 3. That for the purpose of meeting all capital expenditures of Granby Sanitation District during the 2022 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the taxable year 2021.

Section 4. That the President is hereby authorized and directed to immediately certify to the County Commissioners of Grand County, Colorado, the mill levies for the Granby Sanitation District as hereinabove determined and set.

ADOPTED, this 8th day of December, A.D., 2021.



President

Attest:



Secretary

RESOLUTION TO SET MILL LEVIES
RESOLUTION NO. 2021-11-03

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021, TO HELP DEFRAY THE COSTS OF GOVERNMENT OF THE GRANBY SANITATION DISTRICT, COLORADO FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors of the Granby Sanitation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 10, 2021, and;

WHEREAS, the local 2021 valuation for assessment for Granby Sanitation District, as certified by the County Assessor is \$31,784,490.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GRANBY SANITATION DISTRICT, COLORADO:

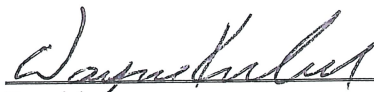
Section 1. That for the purpose of meeting all debt service obligation of Granby Sanitation District during the 2022 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the taxable year 2021.

Section 2. That for the purpose of meeting all general operating expenses of Granby Sanitation District during the 2022 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the taxable year 2021.

Section 3. That for the purpose of meeting all capital expenditures of Granby Sanitation District during the 2022 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the taxable year 2021.

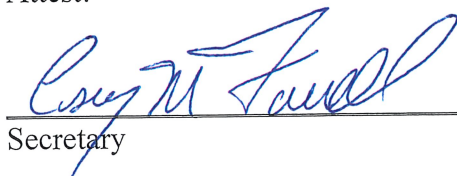
Section 4. That the President is hereby authorized and directed to immediately certify to the County Commissioners of Grand County, Colorado, the mill levies for the Granby Sanitation District as hereinabove determined and set.

ADOPTED, this 10th day of November, A.D., 2021.



President

Attest:



Secretary

GENERAL FUND BUDGET
GRANBY SANITATION DISTRICT
JANUARY 1, - DECEMBER 31, 2022

\$9,690 PIF
\$37/mo/sfe

	ACTUAL PRIOR YEAR 2020	ESTIMATED CURRENT YEAR 2021	ESTIMATED CURRENT YEAR 2022	FINAL BUDGET 2022
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<u>ESTIMATED REVENUES</u>				
BEGINNING FUND BALANCES - JANUARY 1ST	7,169,067	8,636,792	8,859,152	8,859,152

OPERATING REVENUES				
Sewer Service Fees	1,258,975	1,510,710	1,545,490	1,545,490
Town of Granby Agreement	10,000	10,000	10,000	10,000
Compost Sales	995	454	0	0
Other - Miscellaneous	27,311	6,336	0	0
Sales Tax Service Fee	0	0	0	0
Other - Animal Shelter Rent	9,664	11,210	11,210	11,210
Other - Sale of Equipment	0	900	0	0
Total Operating Revenues	1,306,945	1,539,610	1,566,700	1,566,700

NON-OPERATING REVENUES				
Facility/Inclusion Fees	0	0	0	0
Plant Investment Fees	1,689,120	988,380	484,500	484,500
Interest Earned	41,375	3,196	1,170	1,170
CWRPDA Revenue Bond Proceeds	0	0	0	0
Total Non-Operating Revenues	1,730,495	991,576	485,670	485,670

TOTAL AVAILABLE FUNDS	10,206,507	11,167,978	10,911,522	
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ESTIMATED EXPENDITURES

OPERATING EXPENSES				
ADMINISTRATION	5,800	6,800	9,600	9,600
Director's Fees	30,327	46,358	54,235	54,235
Insurance	7,827	7,947	8,300	8,300
Permit Fees	19,584	18,112	25,150	25,150
Office	21,745	20,024	30,000	30,000
Legal	7,090	7,000	7,700	7,700
Audit	7,432	7,648	7,780	7,780
Dues	70,428	72,094	121,669	121,669
Administrative Salary	53	0	5,000	5,000
Election	170,286	185,983	269,434	269,434

UTILITIES				
Telephone	4,969	8,820	7,740	7,740
Plant Heat	11,467	15,480	17,620	17,620
Electricity	99,545	118,370	123,068	123,068
Trash Removal	2,491	4,523	3,380	3,380
Total Utilities	118,472	147,193	151,808	151,808

PLANT OPERATIONS				
Plant Maintenance	43,604	62,883	95,800	95,800
Collection System	7,437	39,522	25,872	25,872
Engineering	27,462	2,530	25,000	25,000
Operation Salaries	259,681	266,921	339,537	339,537
Fringe Benefits	195,056	211,000	306,705	306,705
Payroll Taxes	5,173	5,395	7,421	7,421
Unemployment pmts in lieu of tax	0	0	0	0
Training and Travel	1,734	4,118	5,200	5,200
Auto and Truck	4,743	6,409	11,209	11,209
Operating Supplies	60,052	133,889	184,200	184,200
Compliance Lab Testing	8,961	23,682	25,280	25,280
Total Plant Operations	613,903	756,349	1,026,224	1,026,224

TOTAL OPERATING EXPENSES	902,661	1,089,525	1,447,466	
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NON-OPERATING EXPENSES				
Debt Service Pmts - CWRPDA revenue bond	307,153	308,576	306,753	306,753
Capital Outlay	359,901	905,119	7,655,827	7,655,827
Emergency Reserve Adjustment	0	5,606	3,782	3,782
Total Non-Operating Expenses	667,054	1,219,301	7,966,362	7,966,362

UNRESTRICTED/RESTRICTED FUNDS				
Unrestricted	8,543,712	8,760,466	1,388,270	1,388,270
Restricted CWRPDA Revenue Bond Proceeds	0	0	0	0
Restricted Unemployment Reserve	66,000	66,000	66,000	66,000
Restricted Emergency Reserve	27,080	32,686	43,424	43,424
Total Unrestricted/Restricted Funds	8,636,792	8,859,152	1,497,694	1,497,694

TOTAL EXPENDITURES	10,206,507	11,167,978	10,911,522	
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ENDING FUND BALANCE - DECEMBER 31st	0	0	0	0
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GRANBY SANITATION DISTRICT
PROPOSED BUDGET WORKSHEET
BUDGET YEAR 2022

\$9690 PIF
\$37/mo/sfe

	2020 Actual	2021 To Date	2021 Budget	2021 Estimated	2022 Budget
OPERATIONS					
BEGINNING FUND BALANCE	5,089,913	5,494,197	5,433,304	5,494,197	5,944,282
REVENUES					
Service Fees	1,258,975	1,127,279	1,489,102	1,510,710	1,545,490
Town of Granby Agreement	10,000	7,500	10,000	10,000	10,000
Compost Sales	995	206	1,000	454	0
Other - Miscellaneous	27,311	6,336	0	6,336	0
Sales Tax Service Fee	0	0	0	0	0
Other-Animal Shelter Rent	9,664	5,605	11,210	11,210	11,210
Other-Sale of Equipment	0	900	0	900	0
TOTAL REVENUES	1,306,945	1,147,826	1,511,312	1,539,610	1,566,700
FUNDS AVAILABLE	6,396,858	6,642,023	6,944,616	7,033,807	7,510,982
EXPENDITURES					
ADMINISTRATION					
Director's Fees	5,800	3,800	9,600	6,800	9,600
Insurance	30,327	32,361	40,340	46,358	54,235
Permit Fees	7,827	418	8,774	7,947	8,300
Office	19,584	7,856	17,416	18,112	25,150
Legal	21,745	10,024	25,000	20,024	30,000
Audit	7,090	7,000	7,800	7,000	7,700
Dues	7,432	7,148	7,718	7,648	7,780
Administrative Salary	70,428	45,886	80,339	72,094	121,669
Election	53	0	0	0	5,000
	170,286	114,493	196,987	185,983	269,434
UTILITIES					
Telephone	4,969	4,002	7,200	8,820	7,740
Plant Heat	11,467	9,880	13,876	15,480	17,620
Electricity	99,545	78,670	116,025	118,370	123,068
Trash Removal	2,491	2,089	2,930	4,523	3,380
	118,472	94,641	140,031	147,193	151,808
PLANT & COLLECTION					
Plant Maintenance	43,604	30,725	123,843	62,883	95,800
Collection System	7,437	5,472	98,000	39,522	25,872
Engineering	27,462	530	20,000	2,530	25,000
Operation Salaries	259,681	172,521	315,558	266,921	339,537
Fringe Benefits	195,056	152,800	250,326	211,000	306,705
Payroll Taxes	5,173	3,458	6,760	5,395	7,421
Unemployment In Lieu Of Taxes	0	0	0	0	0
Training & Travel	1,734	2,638	7,500	4,118	5,200
Auto & Truck	4,743	2,371	12,581	6,409	11,209
Operating Supplies	60,052	95,473	104,358	133,889	184,200
Compliance Lab Testing	8,961	14,642	19,500	23,682	25,280
	613,903	480,630	958,426	756,349	1,026,224
	902,661	689,764	1,295,444	1,089,525	1,447,466
TOTAL OPERATING EXPENSE	5,494,197	5,952,259	5,649,172	5,944,282	6,063,516
ENDING FUND BALANCE					
NON-OPERATING					
BEGINNING FUND BALANCE	2,079,154	3,142,595	2,968,917	3,142,595	2,914,870
REVENUES					
Facility/Inclusion Fees	0	0	0	0	0
Plant Investment Fees	1,689,120	658,920	484,500	988,380	484,500
Interest Earned	41,375	2,664	6,593	3,196	1,170
CWRPDA Revenue Bond Proceeds	0	0	0	0	0
TOTAL REVENUES	1,730,495	661,584	491,093	991,576	485,670
FUNDS AVAILABLE	3,809,649	3,804,179	3,460,010	4,134,171	3,400,540
EXPENDITURES					
Debt Service-CWRPDA rev bonds	307,153	308,576	308,576	308,576	306,753
Capital - Plant, Equip, Veh, Lines	359,901	659,186	3,743,500	905,119	7,655,827
Unrestricted/Restricted/Reserves	0	0	5,053,707	0	1,497,694
% Reserve Adjustment	0	0	3,399	5,606	3,782
TOTAL EXPENDITURES	667,054	967,762	9,109,182	1,219,301	9,464,056
ENDING FUND BALANCE	3,142,595	2,836,417	-5,649,172	2,914,870	-6,063,516
FUND BALANCE SUMMARY					
Operating	5,089,913	5,494,197	5,649,172	5,494,197	6,063,516
Non-Operating	3,049,515	2,743,337	-5,649,172	2,816,184	-6,063,516
Unrestricted Operating Contingent	404,284	458,062	4,948,844	450,085	1,388,270
Restricted - Unemployment claims	66,000	66,000	66,000	66,000	66,000
% Emergency Reserve	27,080	27,080	38,863	32,686	43,424
TOTAL FUND BALANCE	8,636,792	8,788,676	5,053,707	8,859,152	1,497,694