



GRANBY SANITATION DISTRICT

P.O. BOX 560, GRANBY, CO 80446

(970) 887-2052

3493 GRAND COUNTY ROAD 57, GRANBY, CO 80446

GRANBYS.D.COLORADO.GOV

December 12, 2022

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

RE: Granby Sanitation District, LGID # 25007, 2023 BUDGET

To whom it may concern:

Attached is the 2023 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 9, 2022. 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,

Tammara K. Granger
Budget Officer

enclosures

GRANBY SANITATION DISTRICT

2023 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 2023 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 2023 service fee revenues are based on an anticipated 3,658 single-family equivalent units multiplied by a \$37.00/month/SFE sewer service fee. Approximately 1,605 of which are to be served within the boundaries of Granby Sanitation District, 588 to be served by SilverCreek Water and Sanitation District and 1,465 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, 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 2023 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 2023.

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. A new solids handling facility is currently being constructed; the in-vessel composting facility has been decommissioned and removed. Increases in fuel, telephone/internet, electricity, plant heat, insurance premiums and operation and maintenance expenses have been experienced and are expected to continue in 2023 and are also incorporated into the 2023 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 2023 emergency reserve fund balance is \$50,389, which is 3% of the estimated 2023 operating expenditures of \$1,679,625.00. 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 \$4,785,165.00 are included in the District's 2023 budget for continued construction of solids handling facilities, replacement/upgrade of major electric breakers, air conditioning units, upgrades for metals removal for compliance with the District's discharge permit and the installation of a network server.

The budgetary basis of accounting used by the District for the 2023 budget is the modified accrual basis.

RESOLUTION TO SET MILL LEVIES
RESOLUTION NO. 2022-11-01

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT OF THE GRANBY SANITATION DISTRICT, COLORADO FOR THE 2023 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 9, 2022, and;

WHEREAS, the local 2022 valuation for assessment for Granby Sanitation District, as certified by the County Assessor is \$32,389,550.

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 2023 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 2022.

Section 2. That for the purpose of meeting all general operating expenses of Granby Sanitation District during the 2023 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 2022.

Section 3. That for the purpose of meeting all capital expenditures of Granby Sanitation District during the 2023 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 2022.

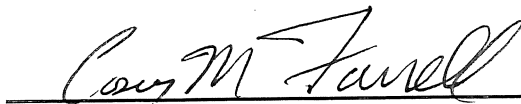
Section 4. That the President is hereby authorized and directed to immediately certify to the County Commissioners of Grand County, Colorado, the mill levies for the Granby Sanitation District as hereinabove determined and set.

ADOPTED, this 9th day of November, A.D., 2022.



President

Attest:



Secretary

RESOLUTION TO ADOPT BUDGET
(Pursuant to 29-1-108, C.R.S.)
RESOLUTION NO. 2022-11-02

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, 2023, AND ENDING THE LAST DAY OF DECEMBER, 2023.

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 12, 2022, 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 9, 2022, 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	\$9,034,565
Restricted Funds	<u>116,389</u>
	<u>\$9,150,954</u>

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

General Fund:	
From unappropriated surpluses	\$ 6,998,667
From sources other than general property tax	<u>2,152,287</u>
	<u>\$9,150,954</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 9th day of November, A.D., 2022.



President

Attest:



Secretary

RESOLUTION TO APPROPRIATE SUMS OF MONEY
(Pursuant to Section 29-1-108, C.R.S.)
RESOLUTION NO. 2022-11-03

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 2023 BUDGET YEAR.

WHEREAS, The Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 9, 2022, 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	\$ 1,679,625
Debt Service Payment	307,682
Capital Outlay	4,785,165
Unrestricted Operating Contingency	2,254,946
Emergency Reserve adjustment	7,147
Restricted Funds	<u>116,389</u>
Total General Fund	<u>\$9,150,954</u>

ADOPTED, this 9th day of November, A.D., 2022.



President

Attest:



Secretary

**AMENDED RESOLUTION TO SET MILL LEVIES
RESOLUTION NO. 2022-11-04**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT OF THE GRANBY SANITATION DISTRICT, COLORADO FOR THE 2023 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 9, 2022, and;

WHEREAS, the local 2022 valuation for assessment for Granby Sanitation District, as certified by the County Assessor is \$32,609,660.

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 2023 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 2022.

Section 2. That for the purpose of meeting all general operating expenses of Granby Sanitation District during the 2023 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 2022.

Section 3. That for the purpose of meeting all capital expenditures of Granby Sanitation District during the 2023 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 2022.

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 30th day of November, A.D., 2022.



President

Attest:



Secretary

GENERAL FUND BUDGET
GRANBY SANITATION DISTRICT
JANUARY 1, - DECEMBER 31, 2023

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

	ACTUAL PRIOR YEAR 2021	ESTIMATED CURRENT YEAR 2022	ESTIMATED CURRENT YEAR 2023	FINAL BUDGET 2023
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ESTIMATED REVENUES				
BEGINNING FUND BALANCES - JANUARY 1ST	8,636,792	9,190,618	6,998,667	

OPERATING REVENUES				
Sewer Service Fees	1,512,547	1,575,029	1,611,202	
Town of Granby Agreement	10,000	10,000	10,000	
Compost Sales	466	14	0	
Other - Miscellaneous	6,336	545	0	
Sales Tax Service Fee	0	0	0	
Other - Animal Shelter Rent	11,210	11,210	11,210	
Other - Sale of Equipment	900	5,000	0	
Total Operating Revenues	1,541,459	1,601,798	1,632,412	

NON-OPERATING REVENUES				
Facility/Inclusion Fees	0	0	0	
Plant Investment Fees	1,094,970	1,305,534	484,500	
Interest Earned	3,278	89,906	35,375	
CWRPDA Revenue Bond Proceeds	0	0	0	
Total Non-Operating Revenues	1,098,248	1,395,440	519,875	
TOTAL AVAILABLE FUNDS	11,276,499	12,187,856	9,150,954	

ESTIMATED EXPENDITURES				
OPERATING EXPENSES				
ADMINISTRATION				
Director's Fees	5,100	6,000	9,600	
Insurance	41,398	49,151	62,230	
Permit Fees	7,947	7,944	8,300	
Office	13,306	17,262	32,250	
Legal	14,751	9,690	30,000	
Audit	7,000	7,350	8,450	
Dues	7,148	7,412	8,150	
Administrative Salary	65,802	83,394	176,220	
Election	0	49	5,000	
TOTAL UTILITIES	162,452	188,252	340,200	

UTILITIES				
Telephone/Internet	5,639	5,393	20,000	
Plant Heat	16,179	24,094	36,141	
Electricity	115,286	109,250	125,640	
Trash Removal	3,084	3,140	3,520	
TOTAL PLANT OPERATIONS	140,188	141,877	185,301	
PLANT OPERATIONS				
Plant Maintenance	44,230	54,100	102,800	
Collection System	6,482	8,610	28,500	
Engineering	3,300	13,050	15,000	
Operation Salaries	256,867	309,982	408,549	
Fringe Benefits	210,300	217,888	346,472	
Payroll Taxes	5,085	6,163	9,213	
Unemployment pmts in lieu of tax	0	0	0	
Training and Travel	3,018	2,200	6,000	
Auto and Truck	4,780	9,662	18,000	
Operating Supplies	128,769	147,035	190,640	
Compliance Lab Testing	21,084	26,378	28,950	
TOTAL PLANT OPERATING EXPENSES	683,915	795,068	1,154,124	
TOTAL OPERATING EXPENSES	986,555	1,125,197	1,679,625	

NON-OPERATING EXPENSES				
Debt Service Pmts - CWRPDA revenue bond	305,549	306,753	307,682	
Capital Outlay	793,777	3,753,080	4,785,165	
Emergency Reserve Adjustment	0	4,159	7,147	
TOTAL NON-OPERATING EXPENSES	1,099,326	4,063,992	5,099,994	

UNRESTRICTED/RESTRICTED FUNDS				
Unrestricted	9,095,021	6,898,911	2,254,946	
Restricted CWRPDA Revenue Bond Proceeds	0	0	0	
Restricted Unemployment Reserve	66,000	66,000	66,000	
Restricted Emergency Reserve	29,597	33,756	50,389	
TOTAL UNRESTRICTED/RESTRICTED FUNDS	9,190,618	6,998,667	2,371,335	

TOTAL EXPENDITURES	11,276,499	12,187,856	9,150,954	
ENDING FUND BALANCE - DECEMBER 31st	0	0	0	

GRANBY SANITATION DISTRICT
PROPOSED BUDGET WORKSHEET
BUDGET YEAR 2023

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

	2021 Actual	2022 To Date	2022 Budget	2022 Estimated	2023 Budget
OPERATIONS					
BEGINNING FUND BALANCE	5,494,197	6,049,101	5,944,282	6,049,101	6,525,702
REVENUES					
Service Fees	1,512,547	1,170,555	1,545,490	1,575,029	1,611,202
Town of Granby Agreement	10,000	7,500	10,000	10,000	10,000
Compost Sales	466	14	0	14	0
Other - Miscellaneous	6,336	545	0	545	0
Sales Tax Service Fee	0	0	0	0	0
Other-Animal Shelter Rent	11,210	11,210	11,210	11,210	11,210
Other-Sale of Equipment	900	0	0	5,000	0
TOTAL REVENUES	1,541,459	1,189,824	1,566,700	1,601,798	1,632,412
FUNDS AVAILABLE	7,035,656	7,238,925	7,510,982	7,650,899	8,158,114
EXPENDITURES					
ADMINISTRATION					
Director's Fees	5,100	3,100	9,600	6,000	9,600
Insurance	41,398	32,095	54,235	49,151	62,230
Permit Fees	7,947	7,944	8,300	7,944	8,300
Office	13,306	10,146	25,150	17,262	32,250
Legal	14,751	6,447	30,000	9,690	30,000
Audit	7,000	7,350	7,700	7,350	8,450
Dues	7,148	7,412	7,780	7,412	8,150
Administrative Salary	65,802	49,405	121,669	83,394	176,220
Election	0	49	5,000	49	5,000
TOTAL ADMINISTRATION	162,452	123,948	269,434	188,252	340,200
UTILITIES					
Telephone/Internet	5,639	3,735	7,740	5,393	20,000
Plant Heat	16,179	13,063	17,620	24,094	36,141
Electricity	115,286	73,249	123,068	109,250	125,640
Trash Removal	3,084	1,866	3,380	3,140	3,520
TOTAL UTILITIES	140,188	91,913	151,808	141,877	185,301
PLANT & COLLECTION					
Plant Maintenance	44,230	27,462	95,800	54,100	102,800
Collection System	6,482	4,258	25,872	8,610	28,500
Engineering	3,300	3,550	25,000	13,050	15,000
Operation Salaries	256,867	193,576	339,537	309,982	408,549
Fringe Benefits	210,300	168,915	306,705	217,888	346,472
Payroll Taxes	5,085	3,760	7,421	6,163	9,213
Unemployment In Lieu Of Taxes	0	0	0	0	0
Training & Travel	3,018	675	5,200	2,200	6,000
Auto & Truck	4,780	3,398	11,209	9,662	18,000
Operating Supplies	128,769	84,157	184,200	147,035	190,640
Compliance Lab Testing	21,084	16,198	25,280	26,378	28,950
TOTAL PLANT & COLLECTION	683,915	505,949	1,026,224	795,068	1,154,124
TOTAL OPERATING EXPENSE	986,555	721,810	1,447,466	1,125,197	1,679,625
ENDING FUND BALANCE	6,049,101	6,517,115	6,063,516	6,525,702	6,478,489
NON-OPERATING					
BEGINNING FUND BALANCE	3,142,595	3,141,517	2,914,870	3,141,517	472,965
REVENUES					
Facility/Inclusion Fees	0	0	0	0	0
Plant Investment Fees	1,094,970	1,065,900	484,500	1,305,534	484,500
Interest Earned	3,278	45,016	1,170	89,906	35,375
CWRPDA Revenue Bond Proceeds	0	0	0	0	0
TOTAL REVENUES	1,098,248	1,110,916	485,670	1,395,440	519,875
FUNDS AVAILABLE	4,240,843	4,252,433	3,400,540	4,536,957	992,840
EXPENDITURES					
Debt Service-CWRPDA rev bonds	305,549	306,753	306,753	306,753	307,682
Capital - Plant, Equip, Veh, Lines	793,777	787,757	7,655,827	3,753,080	4,785,165
Unrestricted/Restricted/Reserves	0	0	1,497,694	0	2,371,335
% Reserve Adjustment	0	0	3,782	4,159	7,147
TOTAL EXPENDITURES	1,099,326	1,094,510	9,464,056	4,063,992	7,471,329
ENDING FUND BALANCE	3,141,517	3,157,923	-6,063,516	472,965	-6,478,489
FUND BALANCE SUMMARY					
Operating	5,494,197	6,049,101	6,063,516	6,049,101	6,478,489
Non-Operating	3,045,920	3,062,326	-6,063,516	373,209	-6,478,489
Unrestricted Operating Contingent	554,904	468,014	1,388,270	476,601	2,254,946
Restricted - Unemployment claims	66,000	66,000	66,000	66,000	66,000
% Emergency Reserve	29,597	29,597	43,424	33,756	50,389
TOTAL FUND BALANCE	9,190,618	9,675,038	1,497,694	6,998,667	2,371,335