



GRANBY SANITATION DISTRICT

P.O. BOX 560, GRANBY, CO 80446

(970) 887-2052

3493 GRAND COUNTY ROAD 57, GRANBY, CO 80446

GRANBYSD.COLORADO.GOV

January 6, 2025

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

RE: Granby Sanitation District, LGID# 25007, 2025 BUDGET

To Whom It May Concern:

Attached is the 2025 budget for Granby Sanitation District in Grand County, Colorado submitted pursuant to § 29-1-113, C.R.S. This budget was adopted on November 13, 2024. If there are any questions regarding the budget, please contact Thomas Swift at 970-887-2052, PO Box 560, Granby, CO 80446. The mill levy certified to the Grand County Commissioners is 0.000 mills.

I, Thomas G. Swift, 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, appearing to read 'T. Swift', is written over a blue circular stamp or seal.

Thomas G Swift,
Budget Officer
Granby Sanitation District - LGID #25007

enclosures

GRANBY SANITATION DISTRICT

2025 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 2025 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 2025 service fee revenues are based on an anticipated 3777 single-family equivalent units multiplied by a \$37.00/month/SFE sewer service fee & 25 single-family equivalent units multiplied by \$37.00/month/sfe for 6 months. Approximately 1,599 of which are to be served within the boundaries of Granby Sanitation District, 597 to be served by SilverCreek Water and Sanitation District and 1581 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 is expected through 2025. 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 2025 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 increased to \$9,690/sfe effective January 1, 2021. The sale of 25 plant investment fees is budgeted for 2025.

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. A new solids handling facility was put into operation in 2024. As a result, estimated operating expenses for the new facility have been factored into the 2025 budget. The in-vessel composting facility was decommissioned and removed in 2024. Increases in fuel, telephone/internet, electricity, plant heat, insurance premiums and operation and maintenance expenses have been experienced and are expected to continue in 2025 and are incorporated into the 2025 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. The District may utilize additional outside services to perform routine compliance laboratory analysis and sewer main inspection and cleaning in 2025.

Salaries and Fringe Benefit expenses are related to the District's desire to reach full staffing consisting of four full-time Plant Operators, the Operations Superintendent, District Administrator

and one Administrative Assistant. There is uncertainty whether full staffing levels can be achieved. 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 continue to fund an emergency reserve provision as provided for under the amendment. The 2025 emergency reserve fund balance is \$54,991, which is 3% of the estimated 2025 operating expenditures of \$1,833,038.00. 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. As previously mentioned, a new solids handling facility has been under construction and was put into operation in 2024. The District funded this project with reserves. This facility provides enlarged aerated digester tanks and improved solids dewatering for more effective solids disposal. In 2024, the District began the pre-design engineering phase to determine best processes for metals removal to stay compliant with the District's discharge permit. Capital expenditures of \$630,000.00 are included in the District's 2025 budget for continued engineering expenses, design, bench testing, & pilot studies for the upcoming metals removal facility, replacement & upgrades of major electric components, replacement/upgrade for process blowers, GIS mapping for the District & a relocation of an existing Vogelsang pump.

The budgetary basis of accounting used by the District for the 2025 budget is the modified accrual basis.

**RESOLUTION TO SET MILL LEVIES
RESOLUTION NO. 2024-11-01**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT OF THE GRANBY SANITATION DISTRICT, COLORADO FOR THE 2025 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 13, 2024, and;

WHEREAS, the local 2024 valuation for assessment for Granby Sanitation District, as certified by the County Assessor is \$44,832,680.

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 2025 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 2024.

Section 2. That for the purpose of meeting all general operating expenses of Granby Sanitation District during the 2025 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 2024.

Section 3. That for the purpose of meeting all capital expenditures of Granby Sanitation District during the 2025 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 2024.

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 13th day of November, A.D., 2024.



President

Attest:



Secretary

RESOLUTION TO ADOPT BUDGET
(Pursuant to 29-1-108, C.R.S.)
RESOLUTION NO. 2024-11-02

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, 2025, AND ENDING THE LAST DAY OF DECEMBER, 2025.

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

WHEREAS, Thomas G. Swift, District Administrator, has submitted a proposed budget to this governing body on October 9, 2024, 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 13th, 2024, 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	\$6,977,184
Restricted Funds	<u>120,991</u>
	<u>\$7,098,175</u>

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

General Fund:	
From unappropriated surpluses	\$ 4,953,829
From sources other than general property tax	<u>2,144,346</u>
	<u>\$ 7,098,175</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 13th day of November, A.D., 2024.



President

Attest:



Secretary

RESOLUTION TO APPROPRIATE SUMS OF MONEY
(Pursuant to Section 29-1-108, C.R.S.)
RESOLUTION NO. 2024-11-03

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 2025 BUDGET YEAR.

WHEREAS, The Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 13, 2024, 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	\$1,833,038
Debt Service Payment	311,738
Capital Outlay	630,000
Unrestricted Operating Contingency	4,194,613
Emergency Reserve adjustment	7,795
Restricted Funds	<u>120,991</u>
Total General Fund	<u>\$7,098,175</u>

ADOPTED, this 13th day of November, 2023.



President

Attest:



Secretary

GRANBY SANITATION DISTRICT
PROPOSED BUDGET WORKSHEET
BUDGET YEAR 2025

	2023 Actual YE	9/17/2024 2024 To Date	2024 Approved Budget	2024 Estimated YE	2025 Budget
OPERATIONS					
BEGINNING FUND BALANCE	6,589,397	7,184,791	7,080,826	7,184,791	7,546,605
REVENUES					
Service Fees	1,615,327	1,233,999	1,627,001	1,655,468	1,682,733
Town of Granby Agreement	10,000	7,500	10,000	10,000	10,000
Compost Sales	0	0	0	0	0
Other-Outside Services	0	0	0	0	0
Other - Miscellaneous	2,771	1,800	0	1,800	0
Other-Animal Shelter Rent	11,210	11,210	11,210	11,210	11,210
Other-Sale of Equipment	12,900	0	0	0	0
TOTAL OPERATING REVENUES	1,652,209	1,254,509	1,648,211	1,678,478	1,703,943
FUNDS AVAILABLE	8,241,606	8,439,300	8,729,037	8,863,269	9,250,549
EXPENDITURES					
ADMINISTRATION					
Director's Fees	5,100	5,000	9,600	6,500	7,500
Insurance	53,619	48,995	73,968	65,821	77,400
Permit Fees	7,827	7,529	8,535	7,866	8,653
Office	29,248	20,508	24,640	25,308	25,000
Legal	10,072	18,300	31,500	26,300	32,445
Audit	8,100	8,325	8,910	8,325	8,910
Dues	7,775	9,911	8,941	8,941	9,633
Administrative Salary	90,555	183,411	199,235	211,777	159,174
Election	59	0	0	0	5,000
TOTAL ADMIN	212,355	301,979	365,329	360,838	333,715
UTILITIES					
Telephone/Internet	17,580	5,614	14,628	7,644	9,500
Plant Heat	19,368	21,978	39,365	32,478	40,000
Electricity	112,002	92,137	145,930	140,137	158,400
Trash Removal	3,338	2,402	4,177	3,202	3,518
TOTAL UTILITIES	152,289	122,131	204,100	183,461	211,418
PLANT & COLLECTION					
Plant Maintenance	41,765	33,910	91,410	56,910	117,500
Collection System	14,422	20,299	29,840	20,499	51,500
Engineering	13,683	28,449	15,000	33,449	43,449
Operation Salaries	275,592	223,296	424,456	333,961	494,426
Fringe Benefits	168,784	155,214	435,752	200,771	406,547
Payroll Taxes	7,307	8,111	12,446	10,845	12,883
Training & Travel	2,653	1,149	6,000	3,869	6,500
Auto & Truck	5,825	2,476	7,600	3,476	13,500
Operating Supplies	135,714	43,891	206,380	75,291	104,600
Compliance Outside Lab Testing	26,426	22,196	31,850	33,295	37,000
TOTAL PLANT OPERATIONS	692,171	538,990	1,260,734	772,365	1,287,905
TOTAL OPERATING EXPENSE	1,056,815	963,100	1,830,163	1,316,664	1,833,038
ENDING FUND BALANCE	7,184,791	7,476,200	6,898,874	7,546,605	7,417,511
NON-OPERATING					
BEGINNING FUND BALANCE	1,299,804	-2,734,614	-3,009,971	-2,734,614	-2,592,776
REVENUES					
Facility/Inclusion Fees	30,000	103,000	0	106,000	0
Plant Investment Fees	629,850	687,990	242,250	1,013,574	242,250
Interest Earned	268,477	145,403	123,270	218,104	198,153
CWRPDA Revenue Bond Proceeds	0	0	0	0	0
TOTAL NON OPERATING REVENUES	928,327	936,393	365,520	1,337,678	440,403
FUNDS AVAILABLE	2,228,131	-1,798,222	-2,644,451	-1,396,936	-2,152,373
EXPENDITURES					
Debt Service-CWRPDA rev bonds	304,357	307,034	307,034	307,034	311,738
Capital - Plant, Equip, Veh, Lines	4,658,388	672,121	865,046	886,121	630,000
Unrestricted/Restricted/Reserves	0	0	3,077,827	0	4,315,605
% Reserve Adjustment	0	0	4,516	2,685	7,795
TOTAL NON OPERATING EXPENDITURES	4,962,745	979,155	4,254,423	1,195,840	5,265,138
ENDING FUND BALANCE	-2,734,614	-2,777,376	-6,898,874	-2,592,776	-7,417,511
FUND BALANCE SUMMARY					
Operating	6,589,397	7,184,791	6,898,874	7,184,791	7,417,511
Non-Operating	-2,832,319	-2,872,270	-6,898,874	-2,698,276	-7,417,511
Unrestricted Operating Contingent	595,394	291,409	2,956,922	361,814	4,194,613
Restricted - Unemployment claims	66,000	66,001	66,000	66,000	66,000
% Emergency Reserve	31,704	28,893	54,905	39,500	54,991
TOTAL FUND BALANCE	4,450,177	4,698,824	3,077,827	4,953,829	4,315,604

GENERAL FUND BUDGET
 GRANBY SANITATION DISTRICT
 JANUARY 1, - DECEMBER 31, 2025

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

ESTIMATED REVENUES	ACTUAL PRIOR YEAR 2023	ESTIMATED CURRENT YEAR 2024	FINAL BUDGET 2025
BEGINNING FUND BALANCES - JANUARY 1ST	7,889,201	4,450,177	4,953,829
OPERATING REVENUES			
Sewer Service Fees	1,615,327	1,655,468	1,682,733
Town of Granby Agreement	10,000	10,000	10,000
Compost Sales	0	0	0
Other - Miscellaneous	2,771	1,800	0
Sales Tax Service Fee	0	0	0
Other - Animal Shelter Rent	11,210	11,210	11,210
Other - Sale of Equipment	12,900	0	0
Total Operating Revenues	1,652,208	1,678,478	1,703,943
NON-OPERATING REVENUES			
Facility/Inclusion Fees	30,000	106,000	0
Plant Investment Fees	629,850	1,013,574	242,250
Interest Earned	268,477	218,104	198,153
CWRPDA Revenue Bond Proceeds	0	0	0
Total Non-Operating Revenues	928,327	1,337,678	440,403
TOTAL AVAILABLE FUNDS	10,469,736	7,466,333	7,098,175
ESTIMATED EXPENDITURES			
OPERATING EXPENSES			
ADMINISTRATION			
Director's Fees	5,100	6,500	7,500
Insurance	53,619	65,821	77,400
Permit Fees	7,827	7,866	8,653
Office	29,248	25,308	25,000
Legal	10,072	26,300	32,445
Audit	8,100	8,325	8,910
Dues	7,775	8,941	9,633
Administrative Salary	90,555	211,777	159,174
Election	59	0	5,000
	212,355	360,838	333,715
UTILITIES			
Telephone/Internet	17,580	7,644	9,500
Plant Heat	19,368	32,478	40,000
Electricity	112,002	140,137	158,400
Trash Removal	3,338	3,202	3,518
	152,288	183,461	211,418
PLANT OPERATIONS			
Plant Maintenance	41,765	56,910	117,500
Collection System	14,422	20,499	51,500
Engineering	13,683	33,449	43,449
Operation Salaries	275,592	333,961	494,426
Fringe Benefits	168,784	200,770	406,547
Payroll Taxes	7,307	10,845	12,883
Unemployment pmts in lieu of tax	0	0	0
Training and Travel	2,653	3,869	6,500
Auto and Truck	5,825	3,476	13,500
Operating Supplies	135,714	75,291	104,600
Compliance Lab Testing	26,426	33,295	37,000
	692,171	772,365	1,287,905
TOTAL OPERATING EXPENSES	1,056,814	1,316,664	1,833,038
NON-OPERATING EXPENSES			
Debt Service Pmts - CWRPDA revenue bond	304,357	307,034	311,738
Capital Outlay	4,658,388	886,121	630,000
Emergency Reserve Adjustment	0	2,685	7,795
TOTAL NON-OPERATING EXPENSES	4,962,745	1,195,840	949,533
UNRESTRICTED/RESTRICTED FUNDS			
Unrestricted	4,352,473	4,848,329	4,194,613
Restricted CWRPDA Revenue Bond Proceeds	0	0	0
Restricted Unemployment Reserve	66,000	66,000	66,000
Restricted Emergency Reserve	31,704	39,500	54,991
TOTAL UNRESTRICTED/RESTRICTED FUNDS	4,450,177	4,953,829	4,315,604
TOTAL EXPENDITURES	10,469,736	7,466,333	7,098,175
ENDING FUND BALANCE - DECEMBER 31st	0	0	0