



St. Vrain Sanitation District 2022 Final Budget



**St. Vrain Sanitation District
11307 Business Park Circle
Firestone, CO 80504**



St. Vrain Sanitation District

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Jon Peterson- **Finance Manager**

Heidi Hurtado– **HR/ Office Manager**

Department Heads

Dave Cross– **District Engineer / Project Manager**

Jon Peterson- **Finance Manager**

Penny DeMille- **Plant Manager**



St. Vrain Sanitation District

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St. Vrain Sanitation District Introduction





To: Board of Directors

From: Robert Fleck, District Manager

Re: 2022 Budget Message

Date: December 2021

Another busy and productive year has passed, and our planning now will tie into our mission statement, which states, "We will serve the present and future sewage treatment needs of our customers in an efficient, cost-effective, environmentally responsible manner." The Board and Staff have done well in keeping our goals in line with our mission statement and being good stewards of our resources. Reflecting on the accomplishments of 2021, we can see where implementing Board direction and capitalizing on the opportunity was maximized and where continuous improvement will help determine our 2022 planning and goal setting. Let us start by reviewing some of the past year's highlights and then planning for the 2022 budget.

District growth:

The District navigated the COVID 19 virus, like many others, with split schedules, working from home, and learning how to attend meetings virtually. Though COVID 19 was ever-present and still is, the District continued to realize strong sewer connection sales numbers. As of December 1, 2021, the District has sold 810 sewer connections equating to 842 single-family equivalents (SFE). This surpassed the budgeted 450 SFE's for 2021. There continues to be development activity and inquiries for land throughout the District. Some of the larger developments we anticipate seeing next year or continuation of Barefoot Lakes, Sweetgrass, Wyndham Hill, St. Acacius, Red Barn, Sorento, Hidden Creek, Bridle Creek, Village East, Westview and, miscellaneous fill in of existing subdivisions. There are also major interceptors planned or ready for construction which include the Godding Hollow Parallel, Hidden Creek, Little Dry Creek Lift Station, and the Vogl/E-26. This growth continues to increase the flow and loading through the collection system to the treatment plant. The continued growth will supply the resources to fund future expansions and projects. This growth contributes to the District's "pay its own way" philosophy and is one of the reasons we maintain an excellent financial position.

The District, HDR, and Archer Western completed the treatment plant design in 2020 and are now one year into construction of treatment plant upgrades. Completion is anticipated in early 2023, with multiple processes being commissioned in 2022.

The Coronavirus (COVID 19) impacted the District this year. We further developed our emergency response plans into a Continuity Of Operation Plan (COOP). New protocols were

implemented to keep the full functionality of the utility operation. Such protocols include but are not limited to: remote working, alternative schedules, virtual meetings, enhanced cleaning, facemasks, and social distancing. The District capitalized on the CARES Act funds to help with remote access for our Staff, and thankfully no other assistance was needed with District operations.

The Board approved four positions to be added, an engineer, two collection system maintenance, and an electrical/PLC/SCADA for the plant. In addition, Staff was directed to develop a site to house new cleaning and videoing equipment and staff.

Administration office:

The document management system implementation continues with more than 3600 files and folders transferred in 2022. The Administration building outside was stained and painted. There was an additional transformation of the irrigated area to low water native plant species for which Northern Water Conservancy District extended its grant match.

Treatment plant:

The Plant Staff were able to work with local farmers to remove all biosolids from the plant site this year, and the Biosolids Committee continues efforts to remove the solids from the site.

Maintenance and repair continue to be on the forefront as a priority. The maintenance software Bigfoot was updated and changed to Asset Essentials. Conversion of the data, inputting new data for the new plant processes continues and provides staff a system to predict our M&R needs and help with budget planning. The plant will be 8 years old, so some major items will be budgeted for replacement or rebuild; however, certain processes are susceptible to quicker failure due to the environments they are exposed to and the nature of corrosive atmospheres and chemical use.

The temporary blowers were replaced with SVSD owned blowers and continue to be located in the temporary location. They are expected to operate in this mode until construction dictates they be moved to their designed location in 2022.

The plant staff is now operating one basin (from two) to accommodate the construction conversion. The North Basin will have its conversion completed in early 2022. The District anticipates the startup of the North Basin with our new turbo blowers in early 2022.

Collection system:

Rehabilitation and repair will continue in 2022. The District will again focus our efforts on deficiencies found through video surveillance, mainly dealing with manhole repair. As a result of this continued investment, the District sewer infrastructure is in good order and repair. Inflow and Infiltration (I&I) have been reduced, limiting the introduction of groundwater and groundwater pullutants. An effective I&I program benefits the collection system and treatment plant capacities.

Plan reviews for new commercial buildings and new or continuing subdivisions have continued at a healthy pace with 60+ commercial projects and 35+ subdivision projects either in process or completed.

There are 4 line extension projects (Hidden Creek, Godding Hollow Parallel, Little Dry Creek Lift station, Vogl/E-26) in the process of design or about ready to bid for construction.

Finance, Investments, and Information Technology:

We continue to work with our Gill Capital, the District investment advisors, to maximize interest income as we spend our reserves on plant expansion. Upon completion of the current plant expansion, District reserves will be replenished with future connection sales to facilitate any needed future improvements.

The District's IT needs include the purchase of upgraded server software, networking equipment, and workstations. The rest of the budget, as defined, includes maintenance agreements, software upgrades, web/email hosting, and IT service.

FEMA reimbursement:

The FEMA reimbursement submittal for the 2013 flood is still in the process of review. The District is awaiting comments or questions from FEMA in the hope of receiving the maximum amount of 87.5% (75 % FEMA – 12.5% State) or recover \$1,793,000. To date, the District has been reimbursed \$1,460,558.

Customer services and education communications:

The District continues to pride itself on providing outstanding customer service. Customers served include our constituents, developers, engineers, municipalities, and other districts. Coronavirus limited the events, but the District continued to support public information opportunities through the local summer events at Dacono, Frederick, Firestone, and Carbon Valley Chamber events. The Staff has continued to develop and update educational pamphlets. The District newsletter (The St. San Plan) was mailed in January, July, and in October. The newsletter will continue to be published in 2022.

Pretreatment:

There are approximately 510 non-residential dischargers where there are five permitted industries, five zero-discharge industries, and 145 grease and sand/oil separators monitored. The program helps protect the collection system and treatment plant by surveying and performing site inspection visits and being a part of design plan review of existing and new businesses. This program continues to be self-funding and an asset to the District operations.

Looking ahead:

The accomplishments of the past year help define the needs for the next year. Every year the Department Managers develop their individual budgets to maintain or improve existing infrastructure, education, software, and processes in their departments. The Budgets follow, detailing the needs for 2022.

The timing of our 2022 budgeting process is defined below:

- September 8 Board receives a preliminary budget.
- October 20 Board receives a proposed budget.
- October TBD Staff meets with Board sub-committee:
- October 22-31 Board reviews proposed budget and prepare questions for Staff.
- November TBD Staff meets with the Board sub-committee if needed.
- November 1-10 Staff responds to questions and comments from the Board.
- November 17 Budget Workshop at regularly scheduled meeting.
- December 8 Board meeting, approval of the Final 2022 budget.

Budget overview:

As information, the District has two funds; the Government and Enterprise funds. The Government fund is money received from property taxes and expensed through governing activities. The Enterprise is all of the day-to-day costs to maintain and operate the District.

The Government fund is based on revenue of \$629,867 and expenditures of \$615,643. This fund provides resources for the Board, its functions, retreats, policymaking, and the organization's annual audit. The 2022 net balance is projected to be \$14,224. This will increase the overall fund balance reserves from the previous year to \$1,632,734.

The Enterprise Fund is based on revenues of \$11,527,204 and expenditures of \$31,277,724. This is our operating fund for the District. The main source of revenue is monthly service fees, which fund all departments. The anticipated fund balance at the end of 2021 is \$23,828,556, and an ending balance in 2022 of \$8,249,220. Total revenues are projected to decrease by 15.68%, and total expenditures will see an increase of 31.26% over estimated 2021 year-end totals.

The details of fund expenditures will be discussed in individual sections of the budget. Our capital improvement projects plan for a total of \$24,555,000 for 2022. These funds will allow us to implement the CIP budget.

There is included a \$150,000 line item as part of the Administration budget as a Board directed contingency that will allow the Board to make recommendations as they see needs arise in 2022.

Assessed valuation:

The District will certify a .473 mill levy for 2022. The District's net assessed valuation will increase by 6% per the Weld County Assessor's valuation certification. The net assessed valuation for the District in 2022 is projected to be \$913,690,519. The increase in assessed valuation leads to the District Revenue from property tax to remain similar to 2021, with a projection of \$432,176 for 2022.

Conclusion:

The resources detailed in this budget will allow District to plan, continue operating, and improving the assets we are entrusted with.

On behalf of the Staff, I am pleased to present the 2022 budget. The Board's vision and fiduciary planning have positioned this District for success. The ongoing growth in this area of Weld County will provide the resources to continue providing quality wastewater collection and treatment to the current and future residents we serve.

Please, email or stop by the office to discuss, review, or ask questions regarding this budget.

Thank you.

Our Mission Statement:



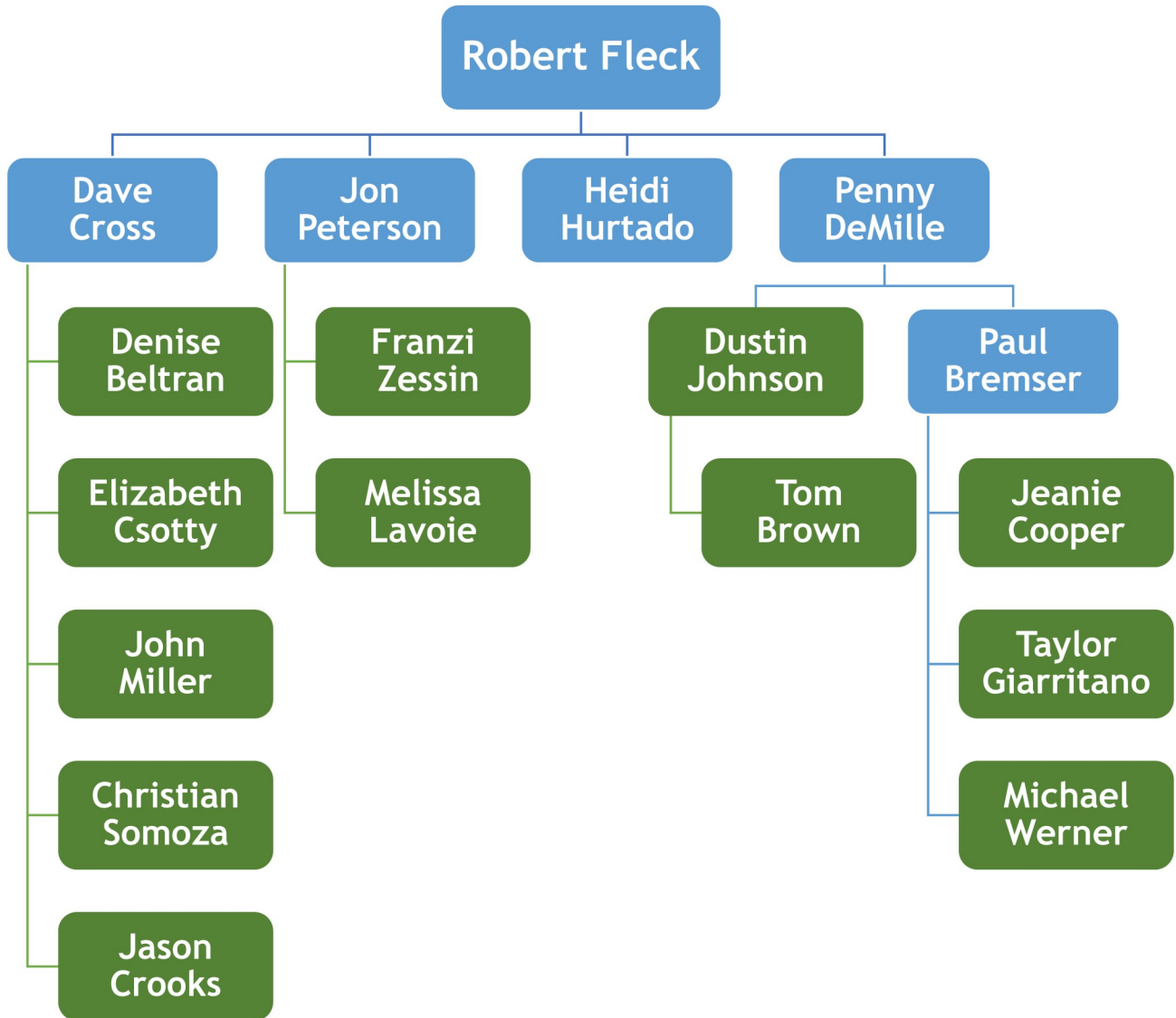
St. Vrain Sanitation District's mission is to serve the present and the future sewage treatment needs of its customers in an efficient, cost-effective, environmentally responsible manner.





St. Vrain Sanitation District

2022 District Organizational Chart by Person

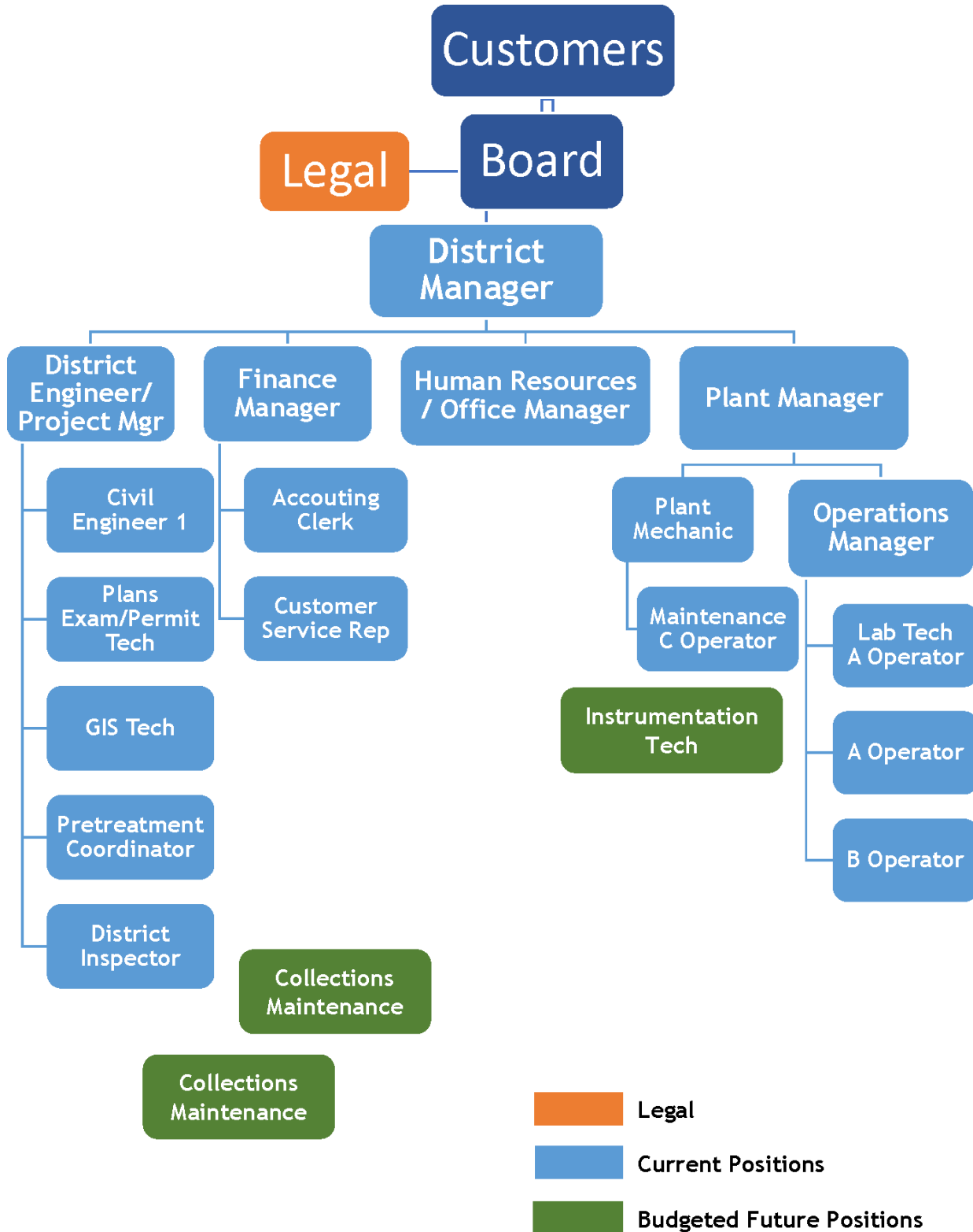


-  -Management (exempt)
-  -Departmental Staff (Non-exempt)

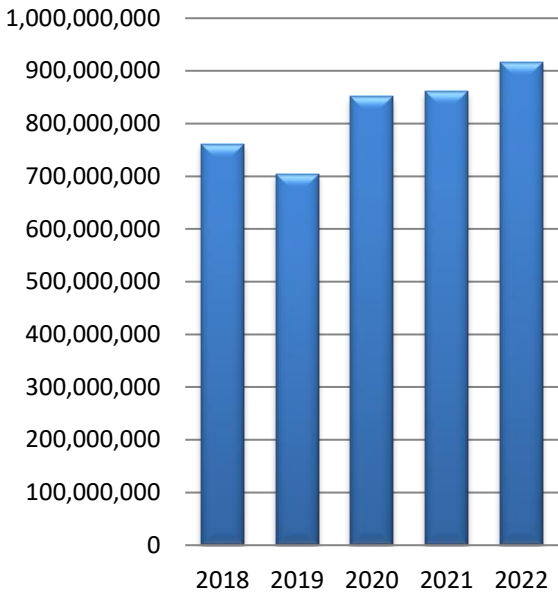


St. Vrain Sanitation District

2022 District Organizational Chart by Position



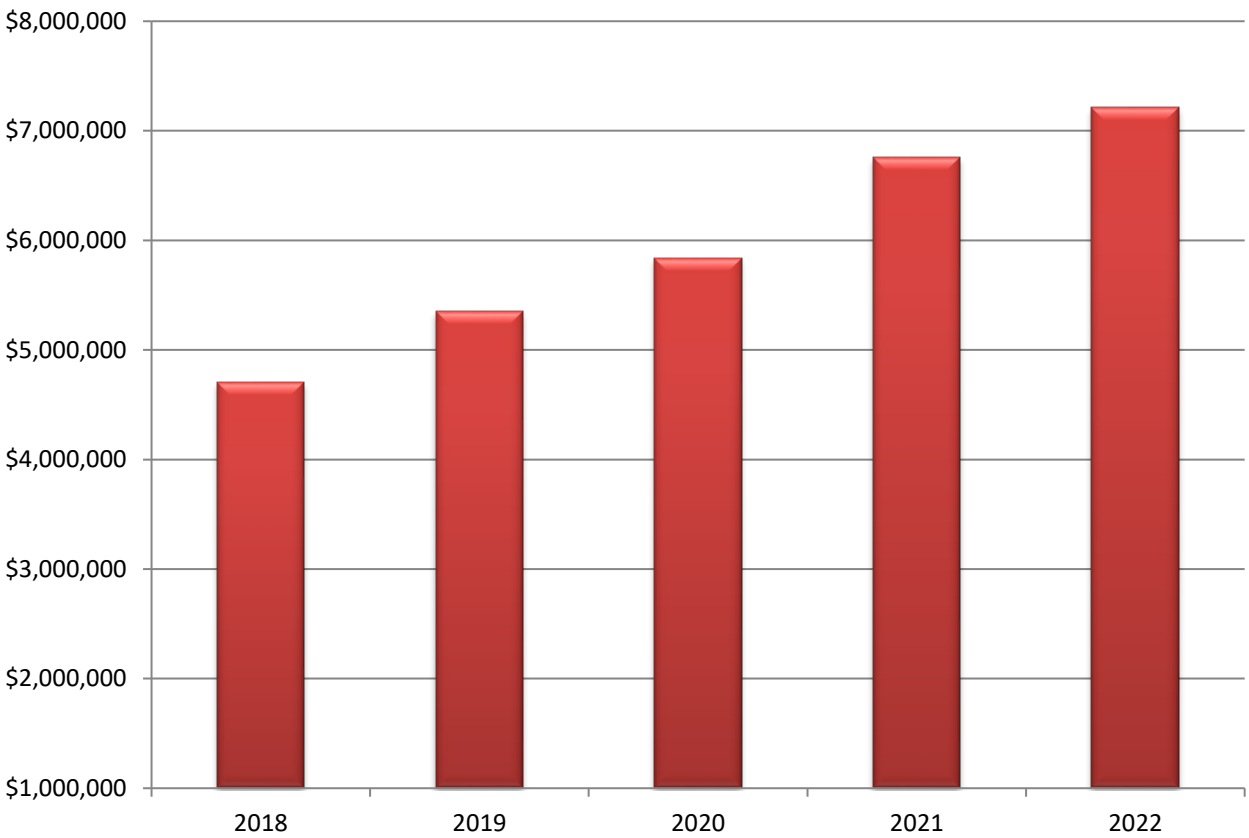
Assessed Valuation



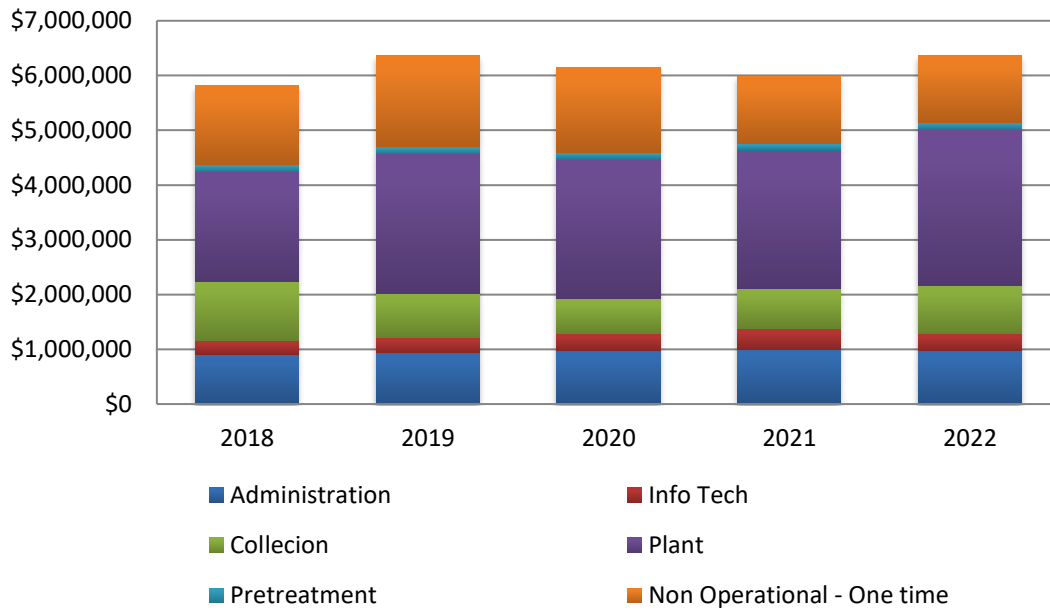
Mill Levy Revenue



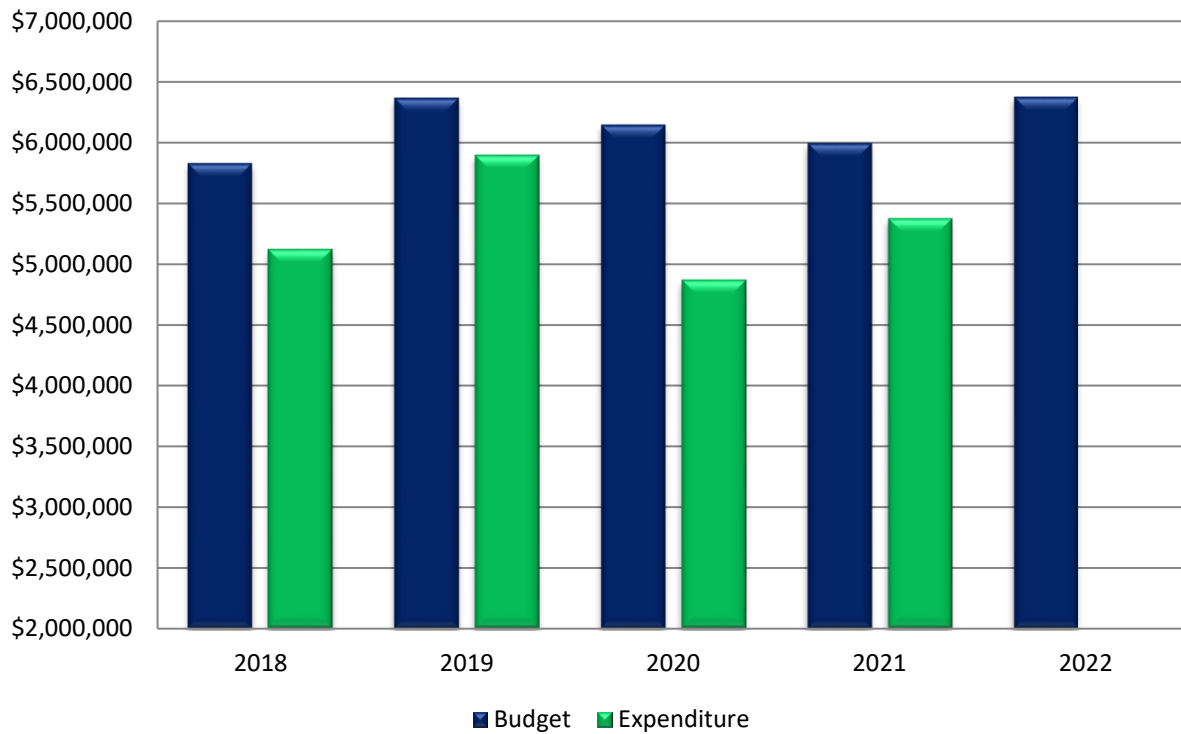
Service Fee Revenue



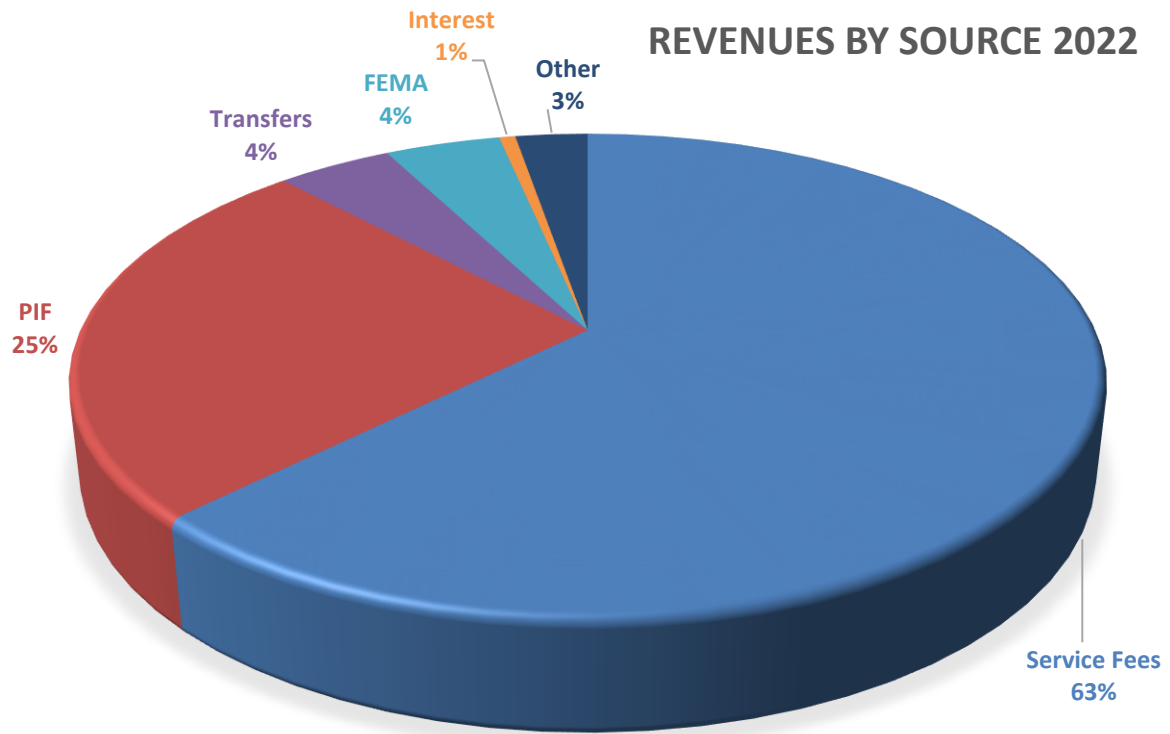
Enterprise Budget History



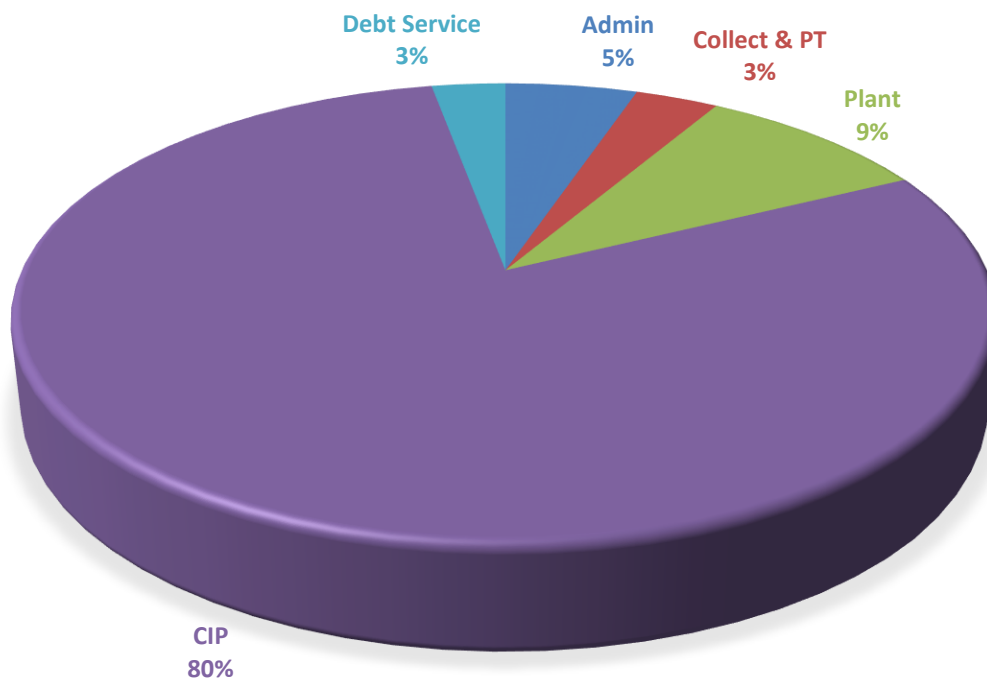
Budget to Expenditure History



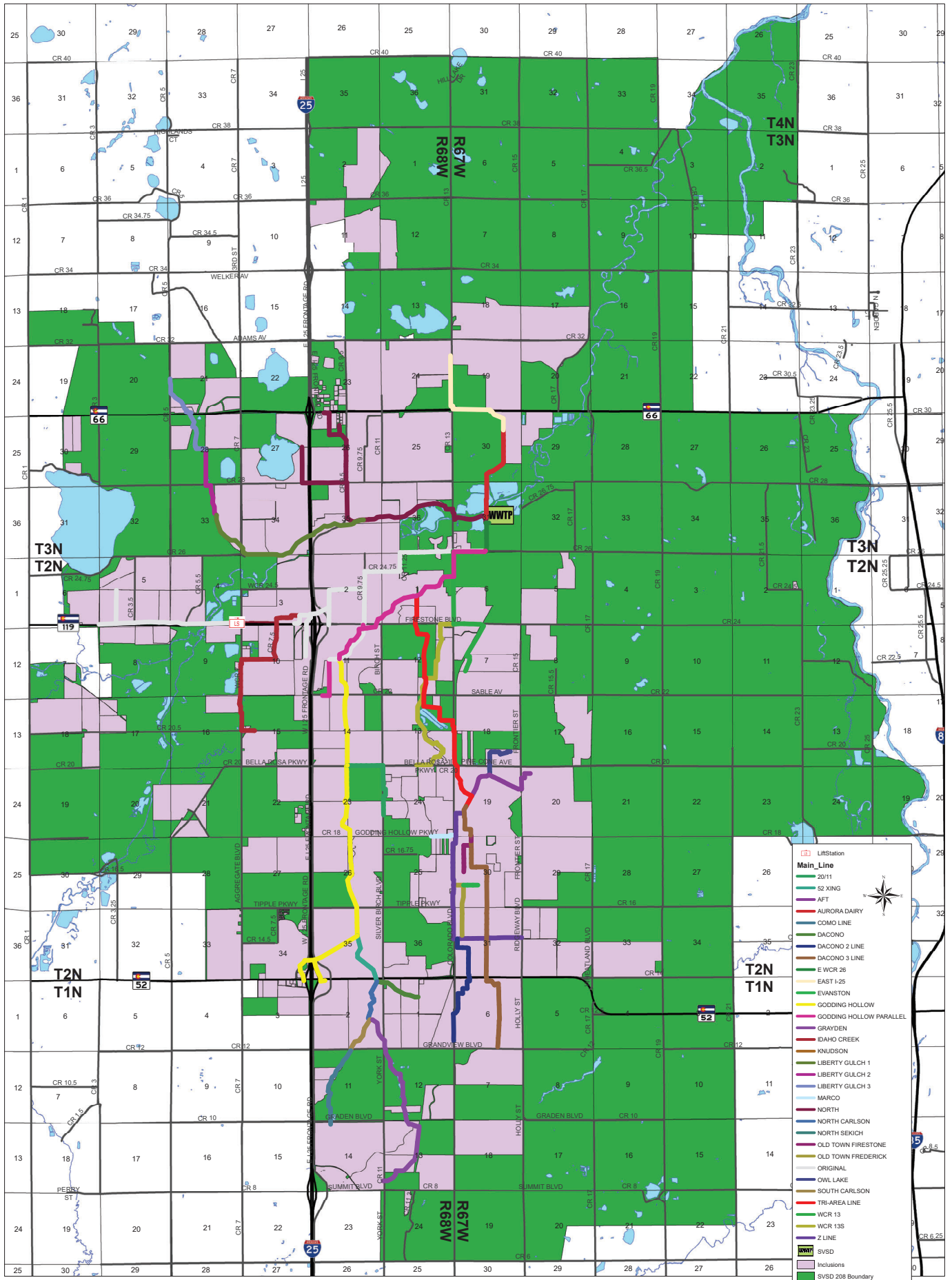
REVENUES BY SOURCE 2022



EXPENDITURES BY DEPARTMENT 2022



ST. VRAIN SANITATION DISTRICT 2021



0 2,050 4,100 Feet

December 2020

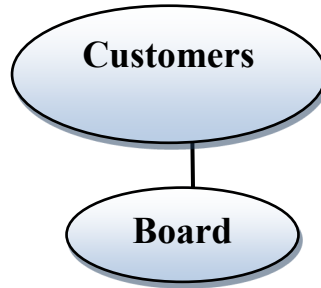


**St. Vrain Sanitation District
Governance Fund**





St. Vrain Sanitation District Governance Fund



The Governance Fund consists of all property tax revenue that is collected by the District. The expenditures in this fund help fund those items the Board of Directors is specifically responsible for, including District audit, legal fees related to the Board of Directors, setting goals and vision for the District, and Board Meeting expenses.

The board might consider moving excess funds to the construction fund or other funds such as the replacement fund. Any such transfers would be limited on an annual basis to maintain enterprise status per state statutes.

The anticipated mill levy for 2022 is .473 mills resulting in revenue of \$432,176 for the Governance Fund. Final assessment numbers will be received in late November / early December. This will adjust the approved mill levy and subsequent revenue.

GOVERNANCE BUDGET - GENERAL FUND RESERVES

REVENUES

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED YEAR END	2022 BUDGET	INCREASE/ DECREASE OVER ESTIMATE
BEGINNING BALANCE	1,325,074	1,565,137	1,565,137	1,618,510	3.41%
INTEREST EARNED-GENERAL	5,809	2,124	700	800	14.29%
INCLUSION	26	4,000	600	2,000	233.33%
CURRENT TAXES	421,362	409,259	428,282	432,176	0.91%
SPECIFIC OWNERSHIP	20,983	20,460	21,120	20,400	-3.41%
DELINQUENT TAXES	920		5,945		-100.00%
CURRENT INTEREST (TAXES)	491		80		-100.00%
DELINQUENT INTEREST (TAXES)	48		625		-100.00%
DUE FROM ENTERPRISE FUND	154,353	166,200	166,477	174,491	4.81%
TOTAL REVENUE	603,992	602,043	623,829	629,867	0.97%
REV & BEGINNING BAL	1,929,066	2,167,180	2,188,966	2,248,377	2.71%
<u>EXPENDITURES</u>					
ABATEMENT	448	600	801	840	4.87%
ADVANCEMENT OF WW IND	1,500	5,000	1,500	5,000	233.33%
ADVERTISING/PUBLIC NOTICE		1,200		1,200	
AUDIT-ACCOUNTING	17,081	18,500	18,000	20,000	11.11%
BOARD MEETING EXPENSES	2,700	2,400	1,580	2,400	51.90%
COMMUNITY OUTREACH/EDUC	3,090	12,000	9,905	12,000	21.15%
CONFERENCES/SEMINARS	100	3,000	300	3,000	900.00%
DIRECTORS FEES	7,445	9,303	7,205	9,303	29.12%
ELECTIONS	829			15,000	
LEGAL	23,651	30,000	22,200	30,000	35.14%
MISCELLANEOUS EXP	481	2,000	325	2,000	515.38%
TIF EXPENSE	521	5,000	2,495	7,500	200.60%
TREASURER'S FEE	6,083	7,200	6,145	7,400	20.42%
TRANS TO ENTERPRISE FUND	300,000	500,000	500,000	500,000	0.00%
TOTAL EXPENDITURES	363,929	596,203	570,456	615,643	7.92%
ENDING BALANCE	1,565,137	1,570,977	1,618,510	1,632,734	0.88%



St. Vrain Sanitation District Enterprise Budget





St. Vrain Sanitation District

Enterprise Fund

The Enterprise Fund is our day-to-day operating fund for the District. It is the fund where all service fees from our customers are placed as well as funds for capital improvements and revenues from PIF (Plant investment fee) and where our expenses for the various departments are recorded. Our organization is made up of the following departments:

- Administration
- Collection/Pretreatment
- Plant

The capital costs are also allocated through this fund and are detailed in the CIP budget toward the end of the budget document.



St. Vrain Sanitation District

Revenue

Revenue for the Enterprise Fund is primarily received through the monthly service fees to our customers. The \$32.00 per RU (residential unit) monthly service fee (billed on a quarterly basis) is the major contributor of District revenues that are then utilized for the ongoing operations of the organization. Also, within the revenue stream are fees for inspections, plan reviews and other fees for services that the District provides to development. In this way, growth is paying its fair share of expenses.

Payments for surcharge usage and special contractual arrangements with customers that have been in place for many years, as well as appropriate interest payments on investments also contribute into the Enterprise revenue stream.

The District continues to collect a fee from customers for the drainage debt inherited from the regionalization and consolidation in 2008. The fees collected will be used to repay the District for retiring the debt.

The decision by the District Board of Directors to retire this debt early ultimately results in the relief of over eight years of debt payments being charged to the customers in the affected area. At current collection rates, it is estimated the debt payments will be retired early in 2026.

This \$3.75 per month fee pays the debt that was created to construct and acquire drainage facilities, mainly the detention area south of 5th street in Frederick. It currently has removed many residents from the flood zone, thus lowering their homeowner's insurance.



St. Vrain Sanitation District

Highlights of Revenue

The District continues to see steady growth and is planning on adding an additional 500 SFE's in 2022. The current PIF (Plant Investment Fee) of \$5,860 will contribute \$2,930,000 of revenue.

The 2022 available fund balance before expenditures is estimated to be \$39,526,944. The projected fund balance reserves at the end of 2022 is \$8,249,220. This fund balance is internally divided into several reserve funds for various uses.

As documented in our 5 year capital improvement plan the majority of these reserves are to be utilized by the current treatment plant update and expansion. Additionally, funds are reserved for the replacement of the infrastructure (3 million) construction of parallel interceptors (\$1,447,000), and debt reserves (\$182,000).

ENTERPRISE BUDGET

REVENUE

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED YEAR END	2022 BUDGET	INCREASE/ DECREASE OVER ESTIMATE
BEGINNING BALANCE	31,555,530	38,157,202	38,157,202	27,999,740	-26.62%
SERVICE FEES	6,000,737	6,461,687	6,758,494	6,934,624	2.61%
DRAINAGE DEBT SERVICE FEE	166,477	167,252	174,761	177,040	1.30%
REFUNDS	-17,714		-28,582		-100.00%
ANNUAL REFUND DISCOUNT	-84,589	-88,000	-96,836	-96,000	-0.86%
EXCESSIVE SURCHARGE	314,633	180,000	317,611	6,600	-97.92%
PERMITTED INDUST USER MSC			0	280,000	
FINES COLLECTED	2,000	1,000	1,000	1,000	0.00%
LATE FEES	55,792	60,000	44,874	90,000	100.56%
COLLECTION FEES-LIEN	33,957	30,000	34,500	30,000	-13.04%
TRANSFER FEES	31,860	21,000	33,360	24,000	-28.06%
PLANT INVESTMENT FEES	5,271,432	2,637,000	5,602,160	2,930,000	-47.70%
ROOTX/LINE MAINT FEES	420	360	720	360	-50.00%
MISC INCOME/FEES	19,042	15,360	33,280	18,360	-44.83%
INCLUSION DEVELOPMENT FEES	4,800	6,000	3,600	4,800	33.33%
INDUSTRIAL WW PERMITS	3,750	3,750	3,750	3,750	0.00%
ZERO DISCHARGE PERMITS	1,350	1,200	1,350	1,350	0.00%
INSPECTION FEES	55,500	27,000	57,360	30,000	-47.70%
INSPECTION GREASE/SOI	12,010	12,800	13,075	13,400	2.49%
MANHOLE/LINE TESTING FEES	2,405	3,600	5,119	2,400	-53.12%
PLAN REVIEW FEES	5,180	3,600	5,208	4,800	-7.83%
INTEREST EARNED	246,897	125,000	92,712	70,000	-24.50%
OIL AND GAS PROCEEDS	253	360	217	360	65.90%
TRANSFER FROM GOV'T FUND	300,000	500,000	500,000	500,000	0.00%
TOTAL REVENUES FROM OPERATIONAL ACTIVITIES	12,426,192	10,168,969	13,557,733	11,026,844	-18.67%
<u>NONOPERATING REVENUE</u>					
FEMA REIMBURSEMENT	287,458	500,000		500,000	
BUILD AMER BOND SUBSIDY	0		112,761		-100.00%
CONTRACTOR LISC FEE	340	300	600	360	-40.00%
PIF RECOVERY	-28,250				
TOTAL NONOPER REVENUE	259,548	500,300	113,361	500,360	341.39%
TOTAL REVENUES	12,685,740	10,669,269	13,671,094	11,527,204	-15.68%
TOTAL REV & BEGINNING BAL	44,241,270	48,826,471	51,828,296	39,526,944	-23.73%

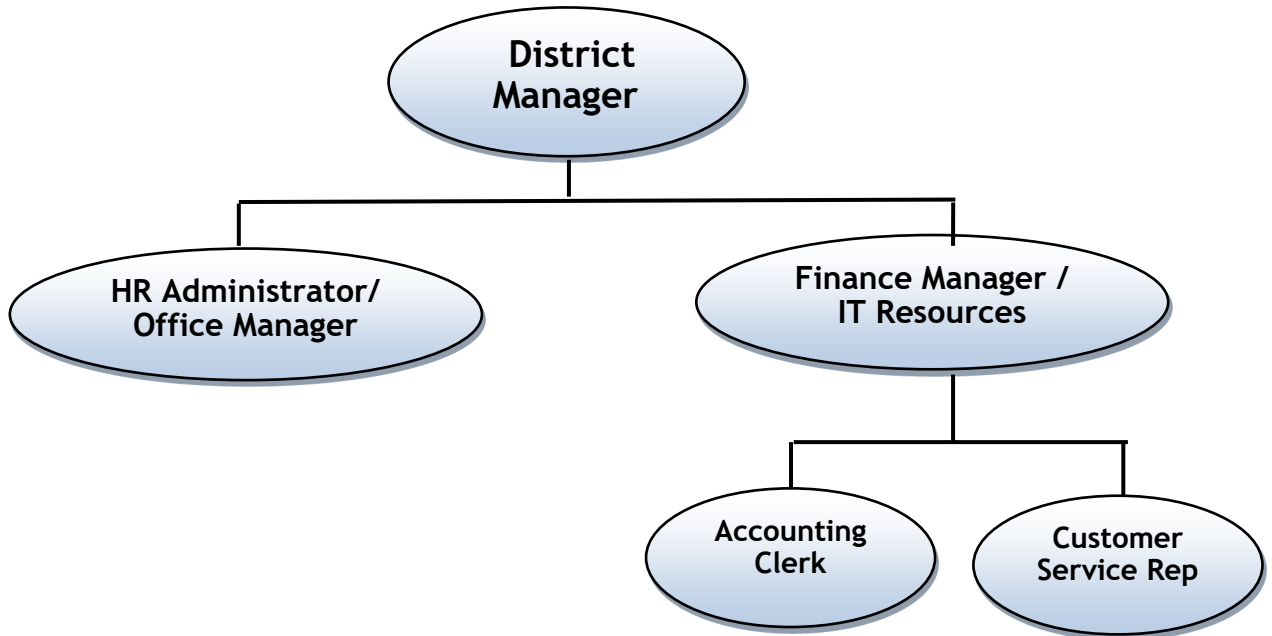
ENTERPRISE BUDGET

REVENUE

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED YEAR END	2022 BUDGET	INCREASE/ DECREASE OVER ESTIMATE
TOTAL REV & BEGINNING BAL	44,241,270	48,826,471	51,828,296	39,526,944	-23.73%
<u>EXPENDITURES</u>					
ADMINISTRATION/IT	1,990,651	2,606,109	2,287,859	2,511,890	9.79%
ENGINEERING/COLLECTION/PT PLANT	700,225	863,380	752,590	1,012,398	34.52%
	2,179,968	2,520,375	2,335,818	2,852,620	22.13%
TOTAL ALL OPERATING DEPARTMENTS	4,870,844	5,989,864	5,376,267	6,376,908	18.61%
CAPITAL IMPROVEMENTS	1,213,224	21,685,000	18,452,289	24,555,000	33.07%
CONTINGENCY (3% OF REV)		320,078		345,816	
TOTAL EXPENDITURES	6,084,068	27,994,942	23,828,556	31,277,724	31.26%
ENDING BALANCE	38,157,202	20,831,529	27,999,740	8,249,220	-70.54%



St. Vrain Sanitation District Administration & IT



The District Manager is responsible for the overall management of the District and reports to the Board of Directors. The District Manager also works closely with managers of each department and is the public face for the District.

Our Human Resources Manager/Office Manager is responsible for all human resource functions insurance, risk management, employee benefits administration, serves as boardroom secretary and administrative office manager. In addition serves as assistant to the District Manager, by preparing correspondence, maintains files, workroom organization, and website management.

All Finance and Accounting operations are also under the administration budget. This includes the position of our Finance Manager who oversees all accounts payable, payroll coordination, coordinates with the District Auditor for the yearly review, is responsible for the investment policy, and accounts and serves as the District representative in IT discussions.

In addition, an Accounting Clerk and a Customer Service Representative take pride in providing excellent customer service and oversee more than 14,500 customer accounts. Finally, this budget area contains the information related to our Information Technology (IT) which is serviced by contract with TimberLAN.



St. Vrain Sanitation District

Highlights of Administration & IT

The 2022 Administration budget for operations includes an increase from the 2021 year end estimated expenses by 11.86%. While this does represent an increase over estimated expenses for 2021 actual Budget to Budget shows a decrease to planned expenditures of .7% or \$7,080.

Non-operational expenses include the debt service payments on the District's 2020 refunding and revenue bonds. The District refunded the original 2010 revenue bonds in 2020, resulting in a net present value savings of over 1.5 million. The Budget also includes \$150,000 of Board directed contingency to allow flexibility to allocate funding for additional items in this budget.

Board Directed contingency was utilized in 2021 to fund a staffing analysis and compensation study (\$14,100) and to facilitate influent tank repairs at the treatment plant (\$119,550). Potential usage in 2022 is for software upgrades to collection system flow modeling and preventative maintenance software. As these needs are further vetted staff will present to the Board and if deemed beneficial will request funding from the contingency budget.

The total 2022 Administration budget is \$2,511,890, which is a 9.42% increase over 2021 estimated year-end.

ENTERPRISE BUDGET

ADMINISTRATION

	2020	2021	2021	2022	INCREASE/ DECREASE OVER ESTIMATE
	ACTUAL	BUDGET	ESTIMATED YEAR END	BUDGET	
ADVERTISING/PUBLIC NOTICES	0	500	575	1,000	73.91%
ASSOCIATION DUES	2,400	2,400	2,400	2,400	0.00%
BANK SERVICE CHARGES	12,057	18,000	16,236	18,000	10.86%
CLEANING ADMIN BLDG	7,621	13,000	12,516	13,000	3.87%
CONFERENCE/SEMINAR/EDUC	9,332	21,000	7,528	21,000	178.96%
CONSULTANT FEES			14,100		-100.00%
CONTRACT SERVICES	26,920	32,000	28,690	34,000	18.51%
CREDIT CARD SERVICE CHGS	55,328	60,000	22,017	7,800	-64.57%
DUES/SUBSCRIPTIONS	11,234	12,000	8,514	13,200	55.04%
EMPLOYEE BENEFITS	3,249	3,600	2,557	3,600	40.79%
EQUIPMENT M&R - ADMIN	0	600		600	
EQUIPMENT RENTAL	1,223	1,500	1,259	1,500	19.14%
INSURANCE - BUSINESS	66,674	72,008	69,100	74,628	8.00%
LEGAL - ADMIN	10,535	15,000	7,683	15,000	95.24%
LICENSES & FEES	2,045	2,400	2,169	2,400	10.65%
MAINT AGREEMENTS - EQUIP	3,270	3,600	3,329	3,600	8.14%
M&R - ADMIN BUILDING	40,171	30,900	29,957	35,000	16.83%
MEALS - ADMIN	4,560	9,000	3,958	9,000	127.39%
MILEAGE - ADMIN	0	300		300	
MISC EXPENSE - ADMIN	173,153	2,000	1,576	3,600	128.43%
PAYROLL EXPENSE-401k	23,693	27,165	23,804	28,129	18.17%
PAYROLL EXPENSE - HEALTH	49,166	50,905	50,982	51,441	0.90%
PAYROLL EXPENSE - MEDICARE	6,184	6,565	6,091	6,798	11.61%
PAYROLL EXPENSE - PERA	59,564	64,290	63,042	67,808	7.56%
PAYROLL EXPENSE - SALARIES	426,428	452,749	430,031	468,823	9.02%
PAYROLL EXPENSE - SUTA	339	1,358	1,236	1,406	13.75%
PAYROLL EXPENSE - WC	1,024	1,262	674	1,183	75.52%
PAYROLL EXPENSE - VAC C/O	32,687	34,827	19,095	36,063	88.86%
NON CAPITAL EQUIPMENT		5,000		5,000	
POSTAGE AND SHIPPING	7,297	8,400	7,404	8,400	13.45%
SECURITY - ADMIN BLDG	1,104	1,200	1,104	1,200	8.70%
SUPPLIES - OFFICE	6,357	9,200	6,831	9,200	34.68%
TELEPHONE - ADMIN	12,927	8,400	18,567	18,000	-3.05%
TELEPHONE - CELL PHONES	11,366	12,030	9,440	12,000	27.12%
TRASH REMOVAL - ADMIN	1,723	1,650	1,668	1,650	-1.08%
UTILITIES - ADMIN BLDG	13,829	15,000	13,370	16,000	19.67%
TOTAL EXPENDITURES FROM OPERTATIONAL ACTIVITIES	1,083,460	999,809	887,503	992,729	11.86%

ENTERPRISE BUDGET

ADMINISTRATION

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED YEAR END	2022 BUDGET	INCREASE/ DECREASE OVER ESTIMATE
<u>NONOPERATIONAL EXPENSES</u>					
DISTRICT DEBT PRINCIPAL PMT	75,000	140,000	140,000	150,000	7.14%
DISTRICT DEBT INTEREST EXP	418,145	753,600	753,600	746,600	-0.93%
BOND SERVICE FEE	300	500	400	400	0.00%
DUE TO GOVERNANCE FUND	154,353	166,200	166,477	174,761	4.98%
BOARD DIRECTED CONTINGENCY		170,000		150,000	
TOTAL EXPENDITURES NON OPERATIONAL OCCURANCES	647,798	1,230,300	1,060,477	1,221,761	15.21%
TOTAL ADMINISTRATION	1,731,258	2,230,109	1,947,980	2,214,490	13.68%

ENTERPRISE BUDGET

ADMINISTRATION

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED YEAR END	2022 BUDGET	INCREASE/ DECREASE OVER ESTIMATE
<u>INFORMATION TECHNOLOGY</u>					
EMPLOYEE EDUC/TRAINING	0	3,800		3,800	
MAINT AGREEMNTS-SOFTWARE	94,610	87,400	82,927	81,300	-1.96%
M&R - INFO TECH	49,653	51,000	50,400	55,000	9.13%
M&R - PRINTERS/PERIPHERALS	698	2,800	3,881	2,800	-27.85%
M&R - SOFTWARE	22,889	3,000	3,438	3,000	-12.74%
NONCAPITAL EQUIPMENT - IT	4,454		754		-100.00%
T1 DATA LINE	15,319	30,000	15,799	30,000	89.89%
IT HOSTING SERVICES	49,093	38,000	53,270	45,000	-15.52%
COMPUTER HARDWARE	17,235	150,000	125,468	76,500	-39.03%
COMPUTER SOFTWARE	5,442	10,000	3,942		-100.00%
TOTAL INFO TECH	259,393	376,000	339,879	297,400	-12.50%
TOTAL EXPENDITURES ADMINISTRATION AND INFORMATION TECHNOLOGY	1,990,651	2,606,109	2,287,859	2,511,890	9.79%



St. Vrain Sanitation District

2022 IT Budget



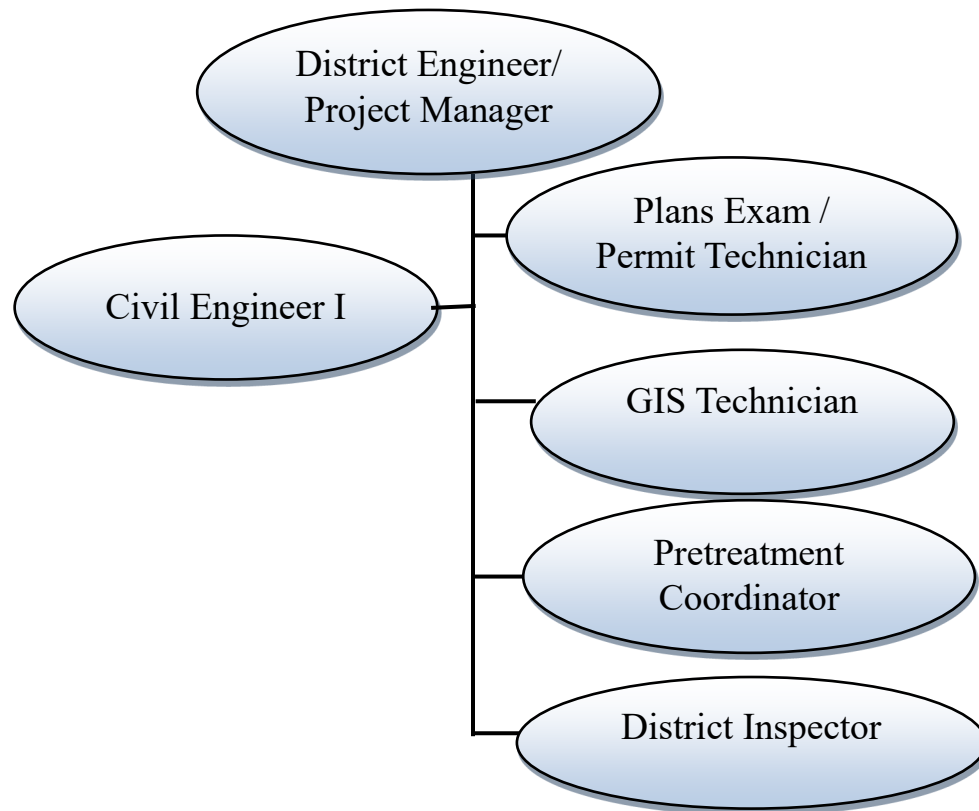
St. Vrain IT Budget Plan Year by Year Overview

Category	Item	2022	2021	Variance	Comments
Hardware	Server Node 1	\$ -	\$ 30,000.00	\$ 30,000.00	
	Server Node 2	\$ -	\$ 30,000.00	\$ 30,000.00	
	Server Node 3	\$ -	\$ 30,000.00	\$ 30,000.00	New Plant Server - SCADA & Historian Server
	Software Upgrades	\$ 30,000.00	\$ 18,000.00	\$ 18,000.00	Virtual Machine Rebuilds
	Computer Workstations	\$ 12,000.00	\$ 3,000.00	\$ (9,000.00)	1 Workstation (Dave), 2 Laptops (Engineering AutoCad)
	VDI	\$ 13,500.00	\$ 12,600.00	\$ (900.00)	15 VDI's - \$12,600
	Networking Equipment	\$ 18,000.00	\$ 22,000.00	\$ 4,000.00	New Core Switches
	Printers	\$ 3,000.00	\$ 5,000.00	\$ 2,000.00	
	Total Hardware	\$ 76,500.00	\$ 150,600.00	\$ 86,100.00	
	M&R Software	Support Calls	\$ 3,000.00	\$ 3,000.00	\$ -
Total M&R Software		\$ 3,000.00	\$ 3,000.00	\$ -	
M&R IT	Network	\$ 55,000.00	\$ 51,000.00	\$ (4,000.00)	TimberLAN
	Total M&R IT	\$ 55,000.00	\$ 51,000.00	\$ (4,000.00)	
Maintenance Agreements	Trend Micro	\$ 13,000.00	\$ 10,500.00	\$ (2,500.00)	Virus, Spam Filter, & End Point Security
	Linko	\$ 1,100.00	\$ 1,100.00	\$ -	PreTreatment Software
	Phone System	\$ 10,000.00	\$ 9,600.00	\$ (400.00)	
	Bill Master	\$ 2,500.00	\$ 2,500.00	\$ -	Utility Billing
	Best	\$ 2,500.00	\$ 2,500.00	\$ -	Accounting Software
	SSL	\$ 300.00	\$ 300.00	\$ -	Security Certificate
	vmWare & Cisco Nodes	\$ 35,000.00	\$ 22,000.00	\$ (13,000.00)	Admin vmWare - \$12,500, Plant vmWare - \$12,500 - Cisco Nodes - \$10,000
	FireWall	\$ 6,500.00	\$ 3,500.00	\$ (3,000.00)	ASA - \$500, Firepower - \$1800, Plant MR33 AP - \$650, Meraki AMP
	Plant Phone System	\$ -	\$ -	\$ -	
	ESRI ELA	\$ 10,400.00	\$ 10,400.00	\$ -	ESRI 3 Year Agreement
Total Maintenance	\$ 81,300.00	\$ 62,400.00	\$ (18,900.00)		
T1- VOIP - Internet	T1-VOIP	\$ 30,000.00	\$ 30,000.00	\$ -	Internet Access and Phone PRI Line
	Total T1-VOIP-Internet	\$ 30,000.00	\$ 30,000.00	\$ -	
Web/Email Hosting	Web Site	\$ 3,000.00	\$ 3,000.00	\$ -	
	ISP - Co-Location	\$ 42,000.00	\$ 35,000.00	\$ (7,000.00)	Remote Backup & DR
	Total Web/Email Hosting	\$ 45,000.00	\$ 38,000.00	\$ (7,000.00)	
Training/Education	User Training	\$ 3,800.00	\$ 3,800.00	\$ -	
	Total Training/Education	\$ 3,800.00	\$ 3,800.00	\$ -	
M&R Peripherals	Printer	\$ 2,800.00	\$ 2,800.00	\$ -	
	Total M&R Peripherals	\$ 2,800.00	\$ 2,800.00	\$ -	
Totals		\$ 297,400.00	\$ 341,600.00	\$ 56,200.00	



St. Vrain Sanitation District

Engineering/ Collection/ Pretreatment



The Collections Department umbrella covers the construction of new infrastructure with developers, mainline extensions, plan review, inspection, maintenance, and repair of pipes, manholes, and securing easements for the conveyance of wastewater to the treatment facility. Other responsibilities include working with developers, home builders, and non-residential builders to ensure District policy and standard SVSD agreements are adhered to. The staff also ensures accurate geographical information (GIS) is available using Arc Map. St. Vrain Sanitation District is represented by the Collection staff at municipal, governmental, and community meetings. Our staff consists of professional people with a variety of backgrounds, educations, certifications, and life experiences.

The Pretreatment Department works with both the Treatment Facility and the Collections Department. This program helps ensure worker and treatment facility safety, non-residential discharge compliance, performs wastewater sampling and evaluates non-residential pretreatment technology installation. Other duties include permit writing, collection system flow monitoring, participation in EPA, State, and CIPCA meetings and communications.



St. Vrain Sanitation District

Highlights on Collection & Pretreatment

The Collections/Pretreatment Department is responsible for approximately 242 miles of sewer lines throughout the District. Starting in 2009, the District adopted a ten-year maintenance and repair policy to rehabilitate the inherited collection system from Tri-Area and Dacono Sanitation Districts. Since the completion of that effort to identify and replace or line failed pipe and manholes, some over 50 years old, focus has shifted to the maintenance of a functioning collection system. Pipe cleaning and video inspection are done regularly so that the problems can be identified and corrected before they become significant. Manhole rehabilitation is the largest portion of the planned 2022 spending.

Areas in the budget to note include:

- The three largest lines items are system maintenance (\$90K), line cleaning (\$139K), and video inspection (\$75K). These costs vary by year and areas inspected.
- Pretreatment testing budget contains \$23.3K to perform extensive testing to insure discharger compliance.

Collection/Pretreatment budget for 2022 is \$1,005,582 an overall increase of 27.9% over the anticipated 2021 estimated year-end.

ENTERPRISE BUDGET

ENGINEERING-COLLECTION

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED YEAREND	2022 BUDGET	INCREASE/ DECREASE OVER ESTIMATE
AUTO AND TRUCK	2,052	3,500	2,855	3,500	22.59%
CONFERENCE/SEMINAR/EDUC	1,739	2,000	820	2,500	204.88%
CONSULTING ENGINEER	4,966	8,000	4,324	8,000	85.01%
DUES/SUBSCRIPTIONS	472	180	176	300	70.45%
EMERGENCY CALL OUT	3	3,000		3,000	
EQUIPMENT M&R	0	1,800	1,125	4,000	255.56%
EQUIPMENT RENTAL		500		500	
GIS SERVICES		300		300	
INCLUSION DEVELOPMENT EXP	3,510	6,000	2,445	6,000	145.40%
LEGAL	3,400	3,000	2,890	3,000	3.81%
LICENSES AND FEES	255	100	135	300	122.22%
LINE CLEANING	105,512	118,300	101,576	139,000	36.84%
M&R - MAINTENANCE FACILITY	927	40,000	3,015	5,000	65.84%
M&R COLLECTION SYSTEM	81,044	100,000	75,712	90,000	18.87%
MEALS		180	50	200	300.00%
MILEAGE		150		175	
PAYROLL EXPENSE-401k	10,345	14,682	14,431	21,263	47.34%
PAYROLL EXPENSE - HEALTH	29,230	30,444	29,248	51,384	75.68%
PAYROLL EXPENSE - MEDICARE	3,523	3,548	3,924	5,138	30.94%
PAYROLL EXPENSE - PERA	33,094	34,746	34,301	51,296	49.55%
PAYROLL EXPENSE - SALARIES	242,690	244,693	268,818	354,377	31.83%
PAYROLL EXPENSE - SUTA	211	734	375	1,063	183.47%
PAYROLL EXPENSE - WC	2,148	2,243	1,845	2,496	35.28%
PAYROLL EXPENSE - VAC C/O	18,047	18,823	15,104	27,260	80.48%
RECORDING FEES	1,316	2,000	1,778	2,000	12.49%
SUPPLIES - INSPECTION/ENG	938	1,500	1,310	1,500	14.50%
TV CAMERA INSPECTION	42,248	75,000	66,800	75,000	12.28%
UNIFORMS/CLOTHING	181	800	671	800	19.23%
UNCC LOCATE SERVICES	19,720	22,000	18,504	22,000	18.89%
MONITORING MANHOLES	1,928	3,000	1,960	3,000	53.06%
UTILITIES - MAINT FACILITY	313	700	341	700	105.28%
TOTAL ENGINEERING COLLECTION	609,812	741,923	654,533	885,052	35.22%

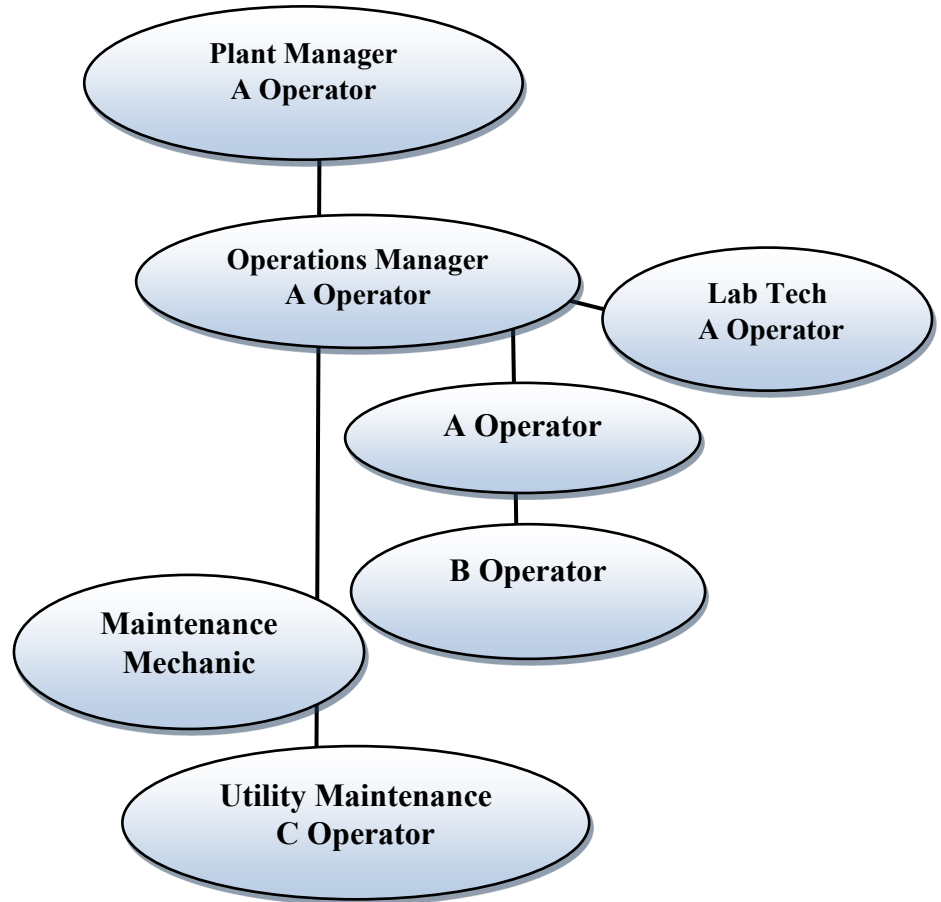
ENTERPRISE BUDGET

ENGINEERING-COLLECTION

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED YEAREND	2022 BUDGET	INCREASE/ DECREASE OVER ESTIMATE
<u>PRETREATMENT</u>					
ADVERTISING/PUBLIC NOTICES		200		200	
AUTO & TRUCK	979	1,657	2,783	1,710	-38.56%
CONFERENCE/SEMINAR/EDUC	429	2,100	1,083	2,100	93.91%
DUES/SUBSCRIPTIONS	271	250	180	275	52.78%
EMERGENCY CALL OUT		500		500	
EQUIPMENT M&R	116	1,575	1,145	3,075	168.56%
LISCENSE AND FEES	115	300	135	300	122.22%
LEGAL	0	1,000		1,000	
MEALS		100		100	
MILEAGE	81	75		75	
PAYROLL EXPENSE-401k	3,629	3,616	3,618	3,794	4.86%
PAYROLL EXPENSE - HEALTH	9,592	9,993	9,932	10,207	2.77%
PAYROLL EXPENSE - MEDICARE	867	874	863	917	6.26%
PAYROLL EXPENSE - PERA	8,441	8,558	8,506	9,152	7.59%
PAYROLL EXPENSE - SALARIES	59,706	60,270	59,905	63,228	5.55%
PAYROLL EXPENSE - SUTA	47	181	89	190	113.48%
PAYROLL EXPENSE - WC	601	1,757	629	1,844	193.16%
PAYROLL EXPENSE - VAC C/O	1,515	4,636	2,655	4,864	83.20%
SUPPLIES - OPERATING	255	315	286	315	10.14%
SAMPLING	3,666	23,300	6,120	23,300	280.72%
UNIFORMS/CLOTHING	103	200	128	200	56.25%
TOTAL PRETREATMENT	90,413	121,457	98,057	127,346	29.87%
TOTAL ENGINEERING/COLLECTION/ PRETREATMENT	700,225	863,380	752,590	1,012,398	34.52%



St. Vrain Sanitation District Treatment Plant



The Plant budget has an increase of \$120,000 in the Plant M&R due to the need to clean the ATAD/SNDR tanks for construction conversion and the anticipated need for asphalt repairs and crack sealing after Construction.

An increase of \$60,450 in Sewage Collection / Biosolids removal due to anticipated limited access to the drying pad during construction and the need to hire A-1 Organics to haul as class B.

An increase of \$74,544 in utilities due to the addition of the new ATAD building and equipment.

There was however a decrease of \$77,170 in the combined Equipment M&R (no more HIS Blower repairs), Lift Station M&R (Emergency tie-in tee was done this year) and Lab Equipment due to a re-evaluation of the possible need for replacement of some of the equipment.

Overall the Plant Budget has an increase of \$324,856 for 2022.

ENTERPRISE BUDGET

PLANT

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED YEAR END	2022 BUDGET	INCREASE/ DECREASE OVER ESTIMATE
AUTO/TRUCK/TRACTOR	18,441	26,420	24,983	30,942	23.85%
CLEANING	8,693	10,000	9,024	12,000	32.98%
CONFERENCE/SEMINAR/EDUC	2,721	15,000	6,300	15,000	138.10%
CONTRACT LABOR		1,550		1,550	
CONTRACT SERVICES	45,835	98,400	78,530	112,800	43.64%
DUES/SUBSCRIPTION	661	870	670	870	29.85%
EQUIPMENT M&R	293,597	357,100	223,393	299,080	33.88%
EQUIPMENT RENTAL	73,000	500		500	
LABORATORY EQUIPMENT	6,150	16,600	5,500	8,400	52.73%
LABORATORY SUPPLIES	13,615	21,950	16,184	21,872	35.15%
LICENSES & FEES	15,587	20,000	16,049	19,900	24.00%
M&R LIFT STATION	8,822	26,000	7,508	15,050	100.45%
M&R PLANT	69,355	96,000	237,690	218,435	-8.10%
MEALS	279	500	182	500	174.73%
MILEAGE	443	850	530	850	60.38%
MISCELLANEOUS EXPENSE		1,500	738	1,500	103.25%
PAYROLL EXPENSE-401k	21,628	28,126	23,307	31,711	36.06%
PAYROLL EXPENSE - HEALTH	65,940	70,231	69,283	71,956	3.86%
PAYROLL EXPENSE - MEDICARE	6,802	6,797	6,923	7,664	10.70%
PAYROLL EXPENSE - PERA	64,254	66,564	67,028	76,504	14.14%
PAYROLL EXPENSE - SALARIES	460,776	468,763	483,645	528,524	9.28%
PAYROLL EXPENSE - SUTA	1,325	1,406	1,365	1,586	16.19%
PAYROLL EXPENSE - WC	9,675	13,669	8,320	15,412	85.24%
PAYROLL EXPENSE - VAC C/O	22,140	36,059	21,528	40,656	88.85%
NONCAPITAL EQUIPMENT	5,230	10,500	750	10,500	1300.00%
POSTAGE & SHIPPING	712	1,200	1,232	1,200	-2.60%
SAFETY	4,833	11,300	6,146	11,300	83.86%
SECURITY - PLANT	564	700	1,895	3,800	100.53%
SEWAGE COLL/BIOSOLIDS		41,300	20,080	101,750	406.72%
SUPPLIES - OFFICE	3,136	4,200	4,125	4,200	1.82%
SUPPLIES - OPERATING	3,013	6,900	4,977	6,900	38.64%
SUPPLIES - CHEMICALS	344,739	362,000	354,727	400,310	12.85%
TELEPHONE - LIFT STATION	480	520	516	600	16.28%
TELEPHONE - PLANT	9,979	13,600	9,352	13,600	45.42%
TESTING	25,575	33,600	28,724	34,123	18.80%
TRASH REMOVAL - PLANT	9,437	9,000	9,972	10,000	0.28%
TRAVEL		1,500		1,500	

ENTERPRISE BUDGET

PLANT

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED YEAR END	2022 BUDGET	INCREASE/ DECREASE OVER ESTIMATE
UNIFORMS/CLOTHING	3,220	4,050	3,671	4,290	16.86%
UTILITIES - OPS BUILDING	27,288	33,000	31,598	41,100	30.07%
UTILITIES - HEADWORKS	53,933	57,700	54,411	56,600	4.02%
UTILITIES - LIFT STATION	5,967	7,950	5,408	6,535	20.84%
UTILITIES - PLANT	472,123	536,500	489,554	611,050	24.82%
TOTAL PLANT	2,179,968	2,520,375	2,335,818	2,852,620	22.13%



St. Vrain Sanitation District

Capital Improvement Budget





St. Vrain Sanitation District

Highlights on Capital Improvements Plan

The 2022 capital budget is presented with the following projects to complete this year:

- Construction of the Plant expansion.
- Construction of four line extinctions;
Hidden Creek, GHP 3, the Little Dry Creek Lift Station, and Idaho Creek.
- Other projects on the horizon, are dependent on growth and opportunity.
- Possible purchase of land for a future plant site.
- Redevelopment of a site, building for collection department cleaning and video equipment.
- Purchase of an addition to the District vehicle fleet.
- Possible upgrade / replacement of the HVAC equipment at the District Administration Building.

ENTERPRISE BUDGET

CAPITAL IMPROVEMENT

	2020 ACTUAL	2021 BUDGET	2021 ESTIMATED YEAR END	2022 BUDGET	PERCENT INCREASE/ DECREASE
2020 CAPITAL PLAN	1,213,224				
Maint Facility - Grading/Fencing					
Plant Design					
Plant Expansion Construction					
Godding Hollow Parallel - Design					
GHP Phase 3 Construction					
Idaho Creek Line Upsize					
Hidden Creek Extension					
Little Drycreek LS/FM Upsize					
Future Plant Site					
WCR 26 (East) Oversizing					
2021 CAPITAL PLAN		21,685,000	18,452,289		
Plant Expansion Construction					
Godding Hollow Dsgn/Const					
Hidden Creek Extension					
Little Dry Creek Lift Station					
Future Plant Site					
Idaho Creek Extension					
2022 CAPITAL PLAN				24,555,000	
Plant Expansion Construction					
Godding Hollow Const					
Idaho Creek Extension					
Hidden Creek Extension					
Little Dry Creek Lift Station					
Future Plant Site					
New Collection/Office Bldg					
New Vehicle (Plant)					
Admin Bldg HVAC RTU/Bd Tables					
TOTALS	1,213,224	21,685,000	18,452,289	24,555,000	33.07%



St. Vrain Sanitation District Capital Improvement Plan

The Capital Improvement Plan (CIP) is an important element of our capital construction plans over a five year period. These are one time or multiple-year projects and provide a time frame for completing needed capital projects.

Capital Improvement Projects 2022-2026					
Projects	2022	2023	2024	2025	2026
Plant Expansion - design					
construction services	1,150,000	200,000			
Plant Construction	15,000,000	1,000,000			
Geotechnical and material testing	30,000	10,000			
Godding Hollow Parallel Phase 3 - Eng + CD's	35,000				
GHP Phase 3 (1 mile)	2,000,000				
GHP Phase 4 Construction (1 mile)					2,400,000
Idaho Creek Line Extension upsize	350,000				
Hidden Creek Line Extension upsize	260,000				
WCR 15 - Vogel Line Extension upsize		Unknown			
WCR 26 East Line Extension upsize		Unknown			
Little Drycreek basin LS/FM upsize					
Option A (serves half) (District portion 500k)	1,250,000	1,000,000			
Option B (serves most) future					
Hwy 119 LS - phase 2				50,000	
6 to 8 MGD upgrade (UV and IPS pumps)		1,000,000			
New plant Site	2,400,000				
Biosolids land application site				1,500,000	
Jet/Vac Truck (+ 2 FTE)		950,000			
New office and collection building	2,000,000	2,000,000			
North Lift Station, FM, main line					4,000,000
New Vehicle plant (people hauler)	25,000				
HVAC RTU Admin	25,000				
Board Room Tables and Seating	30,000				
Totals	24,555,000	6,160,000	0	1,550,000	6,400,000
*** Note, District Participation in line extensions is optional					

The CIP includes any project in all departments meeting Capital Project Criteria. The time frame covered in this CIP is 2022-2026



St. Vrain Sanitation District Budget Resolutions



ST. VRAIN SANITATION DISTRICT

RESOLUTION 2021-06

**A COMBINED RESOLUTION CONCERNING THE ADOPTION OF A BUDGET AND
APPROPRIATION OF FUNDS FOR SUCH BUDGET FOR FISCAL YEAR 2022**

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

WHEREAS, the District's Budget Officer submitted a proposed budget to the Board of Directors on October 20, 2021, for its consideration; and

WHEREAS, upon due and proper notice, published 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 December 8, 2021 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budgets remain in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ST. VRAIN SANITATION DISTRICT:

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

GENERAL FUND	\$ 615,643
ENTERPRISE FUND	\$ 31,277,724

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

GENERAL FUND	
From unappropriated surpluses	\$ 1,618,510
From sources other than general property tax	\$ 197,691
From the general property tax levy	\$ 432,176
TOTAL	\$ 2,248,377

ENTERPRISE FUND

From unappropriated surpluses	\$ 27,999,740
From sources other than general property tax	\$ 11,027,204
From transfers from the general fund	\$ 500,000
TOTAL	\$ 39,526,944

Section 3. That the Budget which was submitted, amended, and herein summarized by fund, is hereby approved and adopted as the Budget of the District and made a part of the public records of the District; and

B. A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW FOR THE ST. VRAIN SANITATION DISTRICT FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors of the St. Vrain Sanitation District has adopted the District's annual budget in accordance with the Local Government Budget; and

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

WHEREAS, it is not only required by law, but also necessary, to appropriate the revenues provided in the budgets to and for the purposes described below, so as not to impair the operations of the District;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ST. VRAIN SANITATION DISTRICT:

That the following sums are hereby appropriated from the revenue of each Fund, to each Fund, for the purposes stated:

General Fund	\$615,643
Enterprise Fund (Including Reserves)	\$31,277,724

ADOPTED: December 8, 2021

ST. VRAIN SANITATION DISTRICT

By _____
Dan March, President

ATTEST:

Glen LaVanchy, Secretary

ST. VRAIN SANITATION DISTRICT

**RESOLUTION 2021-07
RESOLUTION TO SET MILL LEVIES**

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

WHEREAS, on December 8, 2021 the Board of Directors of the St. Vrain Sanitation District adopted the District's annual budget in accordance with the Local Government Budget Law; and

WHEREAS, the amount of money necessary to balance the District's budget for the General Fund (including debt service) is \$432,176; and

WHEREAS, the net valuation for assessment for the District as recently certified by the County Assessor(s) is \$913,690,519;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ST. VRAIN DISTRICT:

Section 1. That, for the purpose of meeting all general operating expenses of the District during the District's 2022 budget year, there is hereby levied a tax of .473 mills upon each dollar of the total net valuation for assessment of all taxable property within the District for the previous year (tax year).

Section 2. That the District's Secretary is hereby authorized and directed to certify to the County Commissioners of Weld County, Colorado, the mill levies for the District as hereinabove determined and set, and to execute such form or forms as may be required by the County Commissioners for such purposes; provided, however, that in the event that the final notice of assessed valuation will cause an adjustment to such mill levy in order to raise the amounts stated to balance the District's budget, the District's Budget Officer is authorized to make such adjustment based upon the final assessed valuations received from the County Assessor. In no event shall such adjustments result in any unauthorized non-voter approved increase in the mill levy.

ADOPTED: December 8, 2021.

ST. VRAIN SANITATION DISTRICT

By _____
Dan March, President

ATTEST:

Glen LaVanchy, Secretary



St. Vrain

SANITATION DISTRICT

December 8, 2021

TO: Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

Attached is the 2022 Budget for the St. Vrain Sanitation District located in Weld County, CO and submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 8, 2021 by the Board of Directors of the District.

If there are any questions regarding this budget, please contact

Rob Fleck, District Manager
11307 Business Park Circle
Firestone, CO 80504
(303) 776-9570 (303) 485-1968 (Fax)

The mill levy certified by the County Commissioners is .471 mills for all general operating purposes, subject to statutory and TABOR limitations. An additional .002 mills for refunds and abatements is included resulting in a total mill levy of .473 mills. The net assessed valuation is \$913,690,519. The property tax revenue subject to statutory limitation is \$432,176.

Enclosed is a copy of the certification of mill levies sent to the Weld County Commissioners.

AN INCREASE LEVY BEYOND THE PROPERTY TAX REVENUE-LIMIT IS NOT BEING REQUESTED.

I hereby certify that the enclosed are true and accurate copies of the Budget and Certification of Tax Levies to the Board of County Commissioners.

ST. VRAIN SANITATION DISTRICT

Jordan Brown
Treasurer

Enclosed:

- (1) St. Vrain Sanitation District 2022 Budget
- (2) Certification of Mill Levy dated December 9, 2021
- (3) Form DLG 70

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of WELD COUNTY, Colorado.

On behalf of the ST VRAIN SANITATION,
 (taxing entity)^A
 the Board of Directors,
 (governing body)^B
 of the ST VRAIN SANITATION,
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ \$1,095,646,420.00 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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: \$ \$913,690,518.90 (NET^G 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: _____ for budget/fiscal year 2022.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY²	REVENUE²
1. General Operating Expenses ^H	<u>0.471</u> mills	\$ <u>430348.23</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< _____ > mills	\$ < <u>0.00</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>0.471</u> mills	\$ <u>430348.23</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ <u>0.00</u>
4. Contractual Obligations ^K	_____ mills	\$ <u>0.00</u>
5. Capital Expenditures ^L	_____ mills	\$ <u>0.00</u>
6. Refunds/Abatements ^M	<u>0.002</u> mills	\$ <u>1827.38</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>0.473</u> mills	\$ <u>432175.62</u>

Contact person: _____ Daytime phone: _____
 (print)

Signed: _____ Title: _____

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 80203. Questions? Call DLG at (303) 864-7720.

¹ 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.

² 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).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity*'s boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity*'s mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a “tax increment financing” entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity*'s total mills upon the *taxing entity*'s *Gross Assessed Value* found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use “tax increment financing” to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity*'s mill levy applied against the *taxing entity*'s gross assessed value after subtracting the *taxing entity*'s revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.