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# GRANBY SANITATION DISTRICT

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P.O. BOX 560, GRANBY, CO 80446

(970) 887-2052

3493 GRAND COUNTY ROAD 57, GRANBY, CO 80446

GRANBYSD.COLORADO.GOV

January 4, 2024

Division of Local Government

1313 Sherman Street, Room 521

Denver, CO 80203

Filed through DLG Electronic Filing Portal

**RE: Granby Sanitation District, LGID# 25007, 2024 BUDGET**

To Whom It May Concern:

Attached is the 2024 budget for Granby Sanitation District in Grand County, Colorado submitted pursuant to § 29-1-113, C.R.S. This budget was adopted on November 8, 2023. If there are any questions regarding the budget, please contact Tammy Granger at 970-887-2052, PO Box 560, Granby, CO 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

## 2024 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 2024 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 2024 service fee revenues are based on an anticipated 3,679 single-family equivalent units multiplied by a \$37.00/month/SFE sewer service fee. Approximately 1,588 of which are to be served within the boundaries of Granby Sanitation District, 592 to be served by SilverCreek Water and Sanitation District and 1,499 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 2024 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 25 plant investment fees is budgeted for 2024.

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 will be put into operation in 2024. As a result, estimated operating expenses for the new facility have been factored into the 2024 budget. The in-vessel composting facility was 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 2024 and are incorporated into the 2024 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 2024.

Salaries and Fringe Benefit expenses are related to the District's desire to reach full staffing consisting of three full-time plant operators, one full-time laborer, the Operations Superintendent, District Administrator and one administrative assistant. There is uncertainty of whether full staffing

levels can be accomplished. 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 2024 emergency reserve fund balance is \$54,905, which is 3% of the estimated 2024 operating expenditures of \$1,830,163.00. 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 will be operational in 224. The District funded this project with reserves. This facility provides enlarged aerated digester tanks and improved solids dewatering for more effective solids disposal. Capital expenditures of \$865,046.00 are included in the District's 2024 budget for completion of the solids handling facilities, replacement/upgrade of major electric components, upgrades for metals removal for compliance with the District's discharge permit and possible boiler replacement.

The budgetary basis of accounting used by the District for the 2024 budget is the modified accrual basis.

**AMENDED RESOLUTION TO SET MILL LEVIES  
RESOLUTION NO. 2023-12-01**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT OF THE GRANBY SANITATION DISTRICT, COLORADO FOR THE 2024 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 8, 2023, and;

WHEREAS, the local 2023 amended valuation for assessment for Granby Sanitation District, as certified by the County Assessor is \$44,577,160.

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

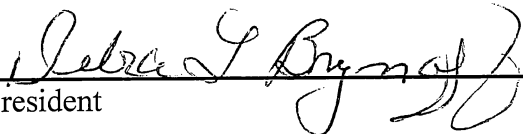
Section 1. That for the purpose of meeting all debt service obligation of Granby Sanitation District during the 2024 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the taxable year 2023.

Section 2. That for the purpose of meeting all general operating expenses of Granby Sanitation District during the 2024 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 2023.

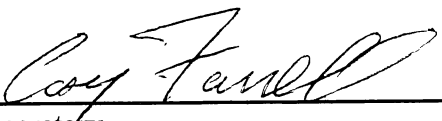
Section 3. That for the purpose of meeting all capital expenditures of Granby Sanitation District during the 2024 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the taxable year 2023.

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 31st day of December, A.D., 2023.

  
\_\_\_\_\_  
President

Attest:

  
\_\_\_\_\_  
Secretary

**RESOLUTION TO SET MILL LEVIES**  
**RESOLUTION NO. 2023-11-01**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT OF THE GRANBY SANITATION DISTRICT, COLORADO FOR THE 2024 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 8, 2023, and;

WHEREAS, the local 2023 valuation for assessment for Granby Sanitation District, as certified by the County Assessor is \$46,928,460.

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 2024 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 2023.

Section 2. That for the purpose of meeting all general operating expenses of Granby Sanitation District during the 2024 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 2023.

Section 3. That for the purpose of meeting all capital expenditures of Granby Sanitation District during the 2024 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 2023.

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

ADOPTED, this 8th day of November, A.D., 2023.

  
\_\_\_\_\_  
Vice-President

Attest:

  
\_\_\_\_\_  
Secretary

**RESOLUTION TO ADOPT BUDGET**  
**(Pursuant to 29-1-108, C.R.S.)**  
**RESOLUTION NO. 2023-11-02**

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, 2024, AND ENDING THE LAST DAY OF DECEMBER, 2024.

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 11, 2023, 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 8, 2023, 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	\$5,963,681
Restricted Funds	<u>120,905</u>
	<u>\$6,084,586</u>

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

General Fund:	
From unappropriated surpluses	\$ 4,070,855
From sources other than general property tax	<u>2,013,731</u>
	<u>\$ 6,084,586</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 8th day of November, A.D., 2023.

  
Vice-President

Attest:

  
Secretary



**RESOLUTION TO APPROPRIATE SUMS OF MONEY**  
**(Pursuant to Section 29-1-108, C.R.S.)**  
**RESOLUTION NO. 2023-11-03**

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 2024 BUDGET YEAR.

WHEREAS, The Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 8, 2023, 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;

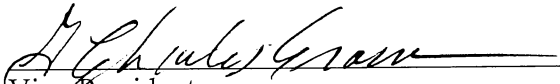
WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Granby Sanitation District.

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	\$1,830,163
Debt Service Payment	307,034
Capital Outlay	865,046
Unrestricted Operating Contingency	2,956,922
Emergency Reserve adjustment	4,516
Restricted Funds	<u>120,905</u>
Total General Fund	<u>\$6,084,586</u>

ADOPTED, this 8th day of November, A.D., 2023.

  
Vice-President

Attest:

  
Secretary

GRANBY SANITATION DISTRICT  
PROPOSED BUDGET WORKSHEET  
BUDGET YEAR 2024

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

OPERATIONS	2022	2023	2023	2023	2024
	Actual	To Date	Budget	Estimated	Budget
<b>BEGINNING FUND BALANCE</b>	6,049,101	6,589,397	6,525,702	6,589,397	7,080,826
<b>REVENUES</b>					
Service Fees	1,575,923	1,207,036	1,611,202	1,613,185	1,627,001
Town of Granby Agreement	10,000	7,500	10,000	10,000	10,000
Compost Sales	14	0	0	0	0
Other - Miscellaneous	6,655	466	0	466	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	5,000	0	0	12,900	0
<b>TOTAL REVENUES</b>	<b>1,608,802</b>	<b>1,226,212</b>	<b>1,632,412</b>	<b>1,647,761</b>	<b>1,648,211</b>
<b>FUNDS AVAILABLE</b>	<b>7,657,903</b>	<b>7,815,609</b>	<b>8,158,114</b>	<b>8,237,158</b>	<b>8,729,037</b>
<b>EXPENDITURES</b>					
<b>ADMINISTRATION</b>					
Director's Fees	4,600	3,900	9,600	6,900	9,600
Insurance	48,161	40,361	62,230	54,795	73,968
Permit Fees	7,944	7,827	8,300	7,977	8,535
Office	13,410	8,073	32,250	39,725	24,640
Legal	8,706	5,385	30,000	11,835	31,500
Audit	7,350	8,100	8,450	8,100	8,910
Dues	7,412	7,775	8,150	7,775	8,941
Administrative Salary	85,044	63,203	176,220	100,698	199,235
Election	49	59	5,000	59	0
	<b>182,676</b>	<b>144,683</b>	<b>340,200</b>	<b>237,864</b>	<b>365,329</b>
<b>UTILITIES</b>					
Telephone/Internet	5,414	5,946	20,000	11,668	14,628
Plant Heat	23,673	13,924	36,141	25,002	39,365
Electricity	106,391	73,998	125,640	116,744	145,930
Trash Removal	2,861	2,472	3,520	3,797	4,177
	<b>138,339</b>	<b>96,340</b>	<b>185,301</b>	<b>157,211</b>	<b>204,100</b>
<b>PLANT &amp; COLLECTION</b>					
Plant Maintenance	43,570	27,548	102,800	62,913	91,410
Collection System	5,065	14,169	28,500	22,146	29,840
Engineering	14,308	5,990	15,000	10,458	15,000
Operation Salaries	307,880	187,650	408,549	299,360	424,456
Fringe Benefits	212,229	126,424	346,472	181,660	435,752
Payroll Taxes	6,099	5,065	9,213	7,885	12,446
Unemployment In Lieu Of Taxes	0	0	0	0	0
Training & Travel	1,339	2,328	6,000	3,287	6,000
Auto & Truck	4,778	3,624	18,000	5,108	7,600
Operating Supplies	126,160	85,076	190,640	139,877	206,380
Compliance Lab Testing	26,063	19,167	28,950	28,563	31,850
	<b>747,491</b>	<b>477,041</b>	<b>1,154,124</b>	<b>761,257</b>	<b>1,260,734</b>
	<b>1,068,506</b>	<b>718,064</b>	<b>1,679,625</b>	<b>1,156,332</b>	<b>1,830,163</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>6,589,397</b>	<b>7,097,545</b>	<b>6,478,489</b>	<b>7,080,826</b>	<b>6,898,874</b>
<b>NON-OPERATING</b>					
<b>BEGINNING FUND BALANCE</b>	3,141,517	1,299,804	472,965	1,299,804	-3,009,971
<b>REVENUES</b>					
Facility/Inclusion Fees	0	30,000	0	30,000	0
Plant Investment Fees	1,363,674	348,840	484,500	397,290	242,250
Interest Earned	138,218	190,567	35,375	258,699	123,270
CWRPDA Revenue Bond Proceeds	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,501,892</b>	<b>569,407</b>	<b>519,875</b>	<b>685,989</b>	<b>365,520</b>
<b>FUNDS AVAILABLE</b>	<b>4,643,409</b>	<b>1,869,211</b>	<b>992,840</b>	<b>1,985,793</b>	<b>-2,644,451</b>
<b>EXPENDITURES</b>					
Debt Service-CWRPDA rev bonds	302,605	307,682	307,682	307,682	307,034
Capital - Plant, Equip, Veh, Lines	3,041,000	4,192,917	4,785,165	4,685,447	865,046
Unrestricted/Restricted/Reserves	0	0	2,371,335	0	3,077,827
% Reserve Adjustment	0	0	7,147	2,635	4,516
<b>TOTAL EXPENDITURES</b>	<b>3,343,605</b>	<b>4,500,599</b>	<b>7,471,329</b>	<b>4,995,764</b>	<b>4,254,423</b>
<b>ENDING FUND BALANCE</b>	<b>1,299,804</b>	<b>-2,631,388</b>	<b>-6,478,489</b>	<b>-3,009,971</b>	<b>-6,898,874</b>
<b>FUND BALANCE SUMMARY</b>					
Operating	6,049,101	6,589,397	6,478,489	6,589,397	6,898,874
Non-Operating	1,201,749	-2,729,443	-6,478,489	-3,110,661	-6,898,874
Unrestricted Operating Contingent	540,296	508,148	2,254,946	491,429	2,956,922
Restricted - Unemployment claims	66,000	66,000	66,000	66,000	66,000
% Emergency Reserve	32,055	32,055	50,389	34,690	54,905
<b>TOTAL FUND BALANCE</b>	<b>7,889,201</b>	<b>4,466,157</b>	<b>2,371,335</b>	<b>4,070,855</b>	<b>3,077,827</b>

GENERAL FUND BUDGET  
GRANBY SANITATION DISTRICT  
JANUARY 1, - DECEMBER 31, 2024

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

ESTIMATED  
CURRENT  
YEAR  
2023

ACTUAL  
PRIOR YEAR  
2022

ESTIMATED  
CURRENT  
YEAR  
2023

FINAL  
BUDGET  
2024

ESTIMATED REVENUES	ACTUAL PRIOR YEAR 2022	ESTIMATED CURRENT YEAR 2023	FINAL BUDGET 2024
BEGINNING FUND BALANCES - JANUARY 1ST	9,190,618	7,889,201	4,070,855

OPERATING REVENUES	ACTUAL PRIOR YEAR 2022	ESTIMATED CURRENT YEAR 2023	FINAL BUDGET 2024
Sewer Service Fees	1,575,923	1,613,185	1,627,001
Town of Granby Agreement	10,000	10,000	10,000
Compost Sales	14	0	0
Other - Miscellaneous	6,655	466	0
Sales Tax Service Fee	0	0	0
Other - Animal Shelter Rent	11,210	11,210	11,210
Other - Sale of Equipment	5,000	12,900	0
Total Operating Revenues	<u>1,608,802</u>	<u>1,647,761</u>	<u>1,648,211</u>

NON-OPERATING REVENUES	ACTUAL PRIOR YEAR 2022	ESTIMATED CURRENT YEAR 2023	FINAL BUDGET 2024
Facility/Inclusion Fees	0	30,000	0
Plant Investment Fees	1,363,674	397,290	242,250
Interest Earned	138,218	258,699	123,270
CWRPDA Revenue Bond Proceeds	0	0	0
Total Non-Operating Revenues	<u>1,501,892</u>	<u>685,989</u>	<u>365,520</u>

TOTAL AVAILABLE FUNDS	12,301,312	10,222,951	6,084,586
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ESTIMATED EXPENDITURES	ACTUAL PRIOR YEAR 2022	ESTIMATED CURRENT YEAR 2023	FINAL BUDGET 2024
OPERATING EXPENSES			
ADMINISTRATION			
Director's Fees	4,600	6,900	9,600
Insurance	48,161	54,795	73,968
Permit Fees	7,944	7,977	8,535
Office	13,410	39,725	24,640
Legal	8,706	11,835	31,500
Audit	7,350	8,100	8,910
Dues	7,412	7,775	8,941
Administrative Salary	85,044	100,698	199,235
Election	49	59	0
	<u>182,676</u>	<u>237,864</u>	<u>365,329</u>

UTILITIES			
Telephone/Internet	5,414	11,668	14,628
Plant Heat	23,673	25,002	39,365
Electricity	106,391	116,744	145,930
Trash Removal	2,861	3,797	4,177
	<u>138,339</u>	<u>157,211</u>	<u>204,100</u>

PLANT OPERATIONS			
Plant Maintenance	43,570	62,913	91,410
Collection System	5,065	22,146	29,840
Engineering	14,308	10,458	15,000
Operation Salaries	307,880	299,360	424,456
Fringe Benefits	212,229	181,660	435,752
Payroll Taxes	6,099	7,885	12,446
Unemployment pmts in lieu of tax	0	0	0
Training and Travel	1,339	3,287	6,000
Auto and Truck	4,778	5,108	7,600
Operating Supplies	126,160	139,877	206,380
Compliance Lab Testing	26,063	28,563	31,850
	<u>747,491</u>	<u>761,257</u>	<u>1,260,734</u>
	<u>1,068,506</u>	<u>1,156,332</u>	<u>1,830,163</u>

TOTAL OPERATING EXPENSES			
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NON-OPERATING EXPENSES			
Debt Service Pmts - CWRPDA revenue bond	302,605	307,682	307,034
Capital Outlay	3,041,000	4,685,447	865,046
Emergency Reserve Adjustment	0	2,635	4,516
TOTAL NON-OPERATING EXPENSES	<u>3,343,605</u>	<u>4,995,764</u>	<u>1,176,596</u>

UNRESTRICTED/RESTRICTED FUNDS			
Unrestricted	7,791,146	3,970,165	2,956,922
Restricted CWRPDA Revenue Bond Proceeds	0	0	0
Restricted Unemployment Reserve	66,000	66,000	66,000
Restricted Emergency Reserve	32,055	34,690	54,905
TOTAL UNRESTRICTED/RESTRICTED FUNDS	<u>7,889,201</u>	<u>4,070,855</u>	<u>3,077,827</u>

TOTAL EXPENDITURES	12,301,312	10,222,951	6,084,586
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ENDING FUND BALANCE - DECEMBER 31st	0	0	0
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