

RESOLUTION NO. 2021-11-01

**NORTHWEST LAKEWOOD SANITATION DISTRICT
JEFFERSON COUNTY, COLORADO**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTHWEST
LAKEWOOD SANITATION DISTRICT TO ADOPT THE 2022 BUDGET AND
APPROPRIATE SUMS OF MONEY**

WHEREAS, the Board of Directors of the Northwest Lakewood Sanitation District (“District”) has appointed the District Accountant to prepare and submit a proposed 2022 budget to the Board at the proper time; and

WHEREAS, the District Accountant has submitted a proposed budget to this Board on or before October 15, 2021, for its consideration; and

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 24, 2021, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“TABOR”) and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law; and

WHEREAS, the Board of Directors of the District has made provisions therein for revenues 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 provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Northwest Lakewood Sanitation District:

Section 1. That the estimated expenditures for each fund for the calendar year beginning on the first day of January 2022, and ending on the last day of December 2022 are as follows:

General Fund	\$ 1,720,364
Enterprise Fund	<u>\$ 2,938,450</u>
Total Expenditures and Transfers	\$ 4,658,814

Section 2. That the estimated revenues for the District's Funds for the calendar year beginning on the first day of January 2022 and ending on the last day of December 2022 are as follows:

General Fund	
From 2021 year-end fund balance	\$ 817,482
From sources other than general property tax	\$ 120,000
From the general property tax revenue	<u>\$ 1,537,826</u>
Total General Fund	\$ 2,475,308

Enterprise Fund	
From 2021 year-end fund balance	\$ 8,988,363
From sources other than general property tax	<u>\$ 2,573,182</u>
Total Enterprise Fund	\$11,561,545

Total Revenue and Transfers – General and Enterprise Funds	\$14,036,853
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Section 3. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Northwest Lakewood Sanitation District for the 2022 fiscal year.

Section 4. That the budget, as hereby approved and adopted, shall be certified by the Secretary of the District to all appropriate agencies and is made a part of the public records of the District.

Section 5. That the following sums are hereby appropriated from the General Fund and Enterprise Fund revenue for the purposes stated in the budget:


General Fund	\$ 1,720,364
Enterprise Fund	<u>\$ 2,938,450</u>
Total Appropriation	\$ 4,658,814

ADOPTED this 24th day of November, 2021.

**NORTHWEST LAKEWOOD SANITATION
DISTRICT**

By: 
Gregory A. Fabisiak, Vice President

Attest:


James D. Zimmerman, Secretary

CERTIFICATION OF BUDGET

TO: Division of Local Government
Department of Local Affairs
1313 Sherman Street, Room 520
Denver, Colorado 80203

I, James D. Zimmerman, hereby certify that I am the duly appointed Secretary of the Northwest Lakewood Sanitation District, and that the attached is a true and correct copy of the budget for the budget year 2022, duly adopted at a meeting of the Board of Directors of the Northwest Lakewood Sanitation District held on November 24, 2021.

By: 

James D. Zimmerman, Secretary

NORTHWEST LAKEWOOD SANITATION DISTRICT

2022 Budget Message

Introduction

Northwest Lakewood Sanitation District, the “District”, provides sewage collection and transmission services to approximately 4,400 connecting taps in the service area which is located in Jefferson County. The District discontinued operation of its sewage treatment facility on September 30, 2004, with Metro Water Recovery District providing treatment.

The District has entered into Intergovernmental Agreements with College Park Water and Sanitation District, Applewood Sanitation District and Westridge Sanitation District to provide collection and transmission services to approximately 500 connecting taps within the service areas of College Park Water and Sanitation District, Applewood Sanitation District, and Westridge Sanitation District.

The 2022 budget was prepared in accordance with the Local Budget Law of Colorado. The budget reflects the projected spending plan for the 2022 fiscal year based on available revenues. This budget provides for the general operation of the District, and a business like enterprise for the collection of sewage, and capital repair to the collection system.

The District’s 2021 net assessed value increased by 10.13%, to \$271,652,683. The District’s mill levy for 2021 is 5.661 mills due to the limitations of the TABOR amendment to the Colorado Constitution.

Budgetary Basis of Accounting

The District uses funds to budget and report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions. The various funds determine the total District budget. The District’s General Fund is considered a Governmental Fund and is reported using the economic resources focus and the accrual basis of accounting. The District’s Sanitation Enterprise Fund is also reported using the economic resources focus and the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when the liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Fund Summaries

General Fund is used to account for resources traditionally associated with government such as property taxes, specific ownership tax and expenditures which include district administration, legal services, treatment charges and other expenses related to statutory operations of a local government. The General Fund’s primary sources of revenue are property taxes and specific ownership taxes.

Sanitation Enterprise Fund accounts for the operations that are financed and operated in a manner similar to private business enterprise, where the intent is that costs of providing services to the public on a continuing basis be financed primarily through user charges. The District contracts for repair and maintenance services. Maintenance and repairs have been estimated by the District's engineer. The estimated expenditures include periodic cleaning of certain mains. Capital outlay expenditures in the enterprise fund include repairs to the system which was constructed approximately 60+ years ago. In 2009, the District initiated an annual Facilities Renovation and Services Fee which is expected to result in \$2,250,000 in revenue in 2022. The majority of the proceeds from this fee will be used to continue to repair older infrastructure.

Emergency Reserve

As required by Section 20 of Article X of the Colorado Constitution (“TABOR”), the District has provided for an Emergency Reserve in the amount of 3% of the total fiscal year revenue in the General Fund.

NORTHWEST LAKEWOOD SANITATION DISTRICT
Assessed Value, Property Tax and Mill Levy Information

	2020 Actual	2021 Adopted budget	2022 Preliminary Budget
Assessed Valuation	\$ 246,812,983	\$ 246,658,967	\$ 271,652,683
Mill Levy			
General Fund	7.696	7.696	7.696
Temporary Mill Levy Reduction	(1.813)	(1.664)	(2.046)
2021 Refund	-	-	(0.012)
Refunds and Abatements	0.104	0.015	0.023
Total Mill Levy	5.987	6.047	5.661
Property Taxes			
General Fund	\$ 1,899,473	\$ 1,898,287	\$ 2,090,639
Temporary Mill Levy Reduction	(447,472)	(410,441)	(555,801)
2021 Refund	-	-	(3,260)
Refunds and Abatements	25,669	3,700	6,248
Actual/Budgeted Property Taxes	\$ 1,477,670	\$ 1,491,546	\$ 1,537,826

NORTHWEST LAKEWOOD SANITATION DISTRICT

GENERAL FUND
2022 Preliminary Budget
with 2020 Actual, 2021 Budget, and 2021 Estimated

	2020 YTD Actual	01/21-10/21 YTD Actual	2021 Adopted Budget	2021 Estimated	2022 Preliminary Budget
1-501 BEGINNING FUND BALANCE	\$ 673,581	895,026	870,415	895,026	\$ 817,482
REVENUE					
1-510 Property Tax	1,498,472	1,482,240	1,491,546	1,491,547	1,537,826
1-515 Specific Ownership Tax	110,651	87,377	88,000	114,000	108,000
1-575 Interest & Misc. Income	16,107	11,706	24,000	13,000	12,000
1577 Permit Revenue	100	-	-	-	-
Total Revenue	1,625,331	1,581,323	1,603,546	1,618,547	1,657,826
Total Funds Available	2,298,912	2,476,350	2,473,961	2,513,573	2,475,308
EXPENDITURES					
Administration					
1-612 Accounting	29,220	24,360	27,000	30,000	30,000
1-614 Administration	49,428	51,450	38,000	55,000	48,000
1-615 Audit	6,823	5,742	6,500	5,742	6,500
1-616 Billing	34,366	28,871	32,000	32,000	32,000
1-618 Bank Charges	20	58	120	70	120
1-620 Director's Fees	2,400	5,600	6,000	5,600	6,000
1-630 Dues & Subscriptions	1,238	1,238	1,250	1,238	1,250
1-635 Election and Publication	1,284	-	-	-	25,000
1-670 Insurance and Bonds	37,840	30,202	40,546	30,202	45,000
1-675 Legal	42,537	38,940	50,000	45,000	48,000
1-677 Website	1,624	1,144	2,000	1,400	2,000
1-685 Miscellaneous Expenses	628	158	1,000	250	1,000
1-690 Office Supplies	4,887	3,194	4,500	3,500	5,000
1-693 Payroll Taxes-Directors	184	428	459	428	459
1-700 Treasurer's Fees	22,369	22,379	22,373	22,700	23,067
Total Administrative	234,847	213,763	231,748	233,130	273,396

NORTHWEST LAKEWOOD SANITATION DISTRICT

GENERAL FUND
 2022 Preliminary Budget
 with 2020 Actual, 2021 Budget, and 2021 Estimated

	2020 YTD Actual	01/21-10/21 YTD Actual	2021 Adopted Budget	2021 Estimated	2022 Preliminary Budget
Operations and Maintenance					
1-720 Treatment Charges	1,169,039	1,462,961	1,462,961	1,462,961	1,183,233
1-745 Engineering	-	-	60,000	-	60,000
1-765 Utilities	-	-	4,000	-	4,000
1-795 Contingency	-	-	150,000	-	150,000
Total Operations and Maintenance	1,169,039	1,462,961	1,676,961	1,462,961	1,397,233
Total Expenditures	1,403,886	1,676,724	1,908,709	1,696,091	1,670,629
Transfers and Other Uses					
1-895 Emergency Reserve	-	-	48,106	-	49,735
1-897 Transfer to Enterprise Fund	-	-	-	-	-
Total Transfers and Other (Uses)	-	-	48,106	-	49,735
Total Expenditures Requiring Appropriation	1,403,886	1,676,724	1,956,815	1,696,091	1,720,364
ENDING FUND BALANCE	\$ 895,026	\$ 799,625	517,146	\$ 817,482	\$ 754,944

NOTES TO GENERAL FUND

NORTHWEST LAKEWOOD SANITATION DISTRICT

ENTERPRISE FUND
2022 Preliminary Budget
with 2020 Actual, 2021 Adopted Budget, and 2021 Estimated

	2020 Actual	01/21-10/21 YTD Actual	2021 Adopted Budget	2021 Estimated	2022 Preliminary Budget
4-501 BEGINNING FUND BALANCE	\$ 7,283,505	\$ 8,813,544	\$ 6,070,313	\$ 8,813,544	\$ 8,988,363
REVENUE					
4-520 Service Agreement-Westridge	2,208	2,275	2,350	2,275	2,350
4-525 Service Agreement-Applewood	16,822	-	8,000	8,000	8,000
4-535 Treatment Chgs-College Park	251,422	129,472	258,944	258,944	209,432
4-536 Maintenance-College Park	-	-	-	-	-
4-539 Facilities Renovation Fees	2,225,114	2,235,173	2,212,000	2,240,000	2,250,000
4-540 Service Fees-Commercial	42,064	-	75,000	-	-
4-545 Connection Fee	-	-	-	-	-
4-550 Inclusion Fees	-	-	-	-	-
4-555 Tap Fees	26,040	165,920	27,300	175,020	38,000
4-557 Grease Trap Inspection	6,365	3,725	12,000	7,500	12,000
4-560 Interest Income	31,235	2,235	30,000	2,500	4,000
4-568 Sale of Assets	-	-	-	-	-
4-570 Transfer Service Fee	5,536	3,949	12,000	4,800	6,000
4-575 Miscellaneous Income	-	-	-	-	-
4-576 Legal Settlements	-	-	-	-	-
4-577 Insurance Reimbursements	-	-	-	-	-
4-580 Payment for Services	-	-	-	-	-
4-590 Denver Water Service Agreement	-	-	4,000	37,119	37,000
4-596 Inspection Fees	-	4,200	-	5,400	6,000
4-598 Permit Fees	-	350	-	400	400
4-597 Transfer from General Fund	-	-	-	-	-
Total Revenue	2,606,805	2,547,298	2,641,594	2,741,958	2,573,182
Total Funds Available	9,890,310	11,360,842	8,711,907	11,555,502	11,561,545
EXPENDITURES					
Administrative					
4-616 Billing	28,601	20,214	23,000	24,000	24,000
4-675 Legal	710	760	-	760	750
4-685 Miscellaneous Expenses	409	-	500	-	500
4-700 Treasurer's Fees	-	-	450	355	450
Total Administrative	29,721	20,974	23,950	25,115	25,700
Operations and Maintenance					
4-721 NWLSD Treatment Chg-College Pk	251,422	-	258,944	-	-
4-722 NWLSD Treatment Chgs-Westridge	-	-	2,350	-	-
4-723 NWLSD Treatment Chgs-Applewood	-	-	8,000	-	-
4-725 Treatment Charges-Westridge	11,589	10,165	16,500	10,165	16,500
4-726 Treatment Charges-Applewood	2,336	-	1,200	-	-
4-730 Tap Fees-Metro's Portion	13,020	82,885	13,650	91,985	18,500
4-735 Landscaping-Plant Site	-	-	-	-	-
4-736 Depreciation	349,232	-	-	400,000	-
4-740 Repairs & Maintenance-Lines	8,341	5,877	10,000	7,500	10,000
4-741 COS-Grease Trap	-	-	9,500	-	9,500
4-742 COS-Locates	72,846	52,498	50,000	60,000	60,000
4-746 COS-Collection System Oversight	99,493	81,180	75,000	95,000	95,000
4-747 COS-Daily Operations	-	-	16,000	-	16,000

NORTHWEST LAKEWOOD SANITATION DISTRICT

ENTERPRISE FUND
2022 Preliminary Budget
with 2020 Actual, 2021 Adopted Budget, and 2021 Estimated

	2020 Actual	01/21-10/21 YTD Actual	2021 Adopted Budget	2021 Estimated	2022 Preliminary Budget
4-748 COS-Emergency Service	6,074	4,198	17,500	5,000	12,000
4-749 COS-Maintenance	129,974	122,944	175,000	165,000	175,000
4-750 COS-Mineral Removal	-	-	-	-	-
4-765 Utilities	282	227	-	250	250
4-770 Telephone	-	-	-	-	-
4-774 Backup Clean & Sanitize	-	-	-	-	-
4-778 Sump Pump Inspections	-	-	-	-	-
Total Operations and Maintenance	944,608	359,975	653,644	834,900	412,750
Capital Outlay					
4-810 Sewer Lines/Eng./Observ.	42,092	42,745	400,000	48,000	400,000
4-831 Weaver Bridge Project	35,650	-	-	-	-
4-832 W32nd & Parfet Emergency Rep	24,696	-	-	-	-
4-826 Northwest Interceptor	-	-	-	-	-
4-830 2018 CIP	-	-	-	-	-
4-880 2019 CIP	-	-	-	-	-
4-882 2020 CIP	-	17,448	-	-	-
4-883 2021 CIP	-	110,863	2,100,000	1,659,124	-
2022 CIP	-	-	-	-	2,100,000
Total Capital Outlay	102,438	171,056	2,500,000	1,707,124	2,500,000
Total Expenditures Requiring Appropriation	1,076,766	552,004	3,177,594	2,567,139	2,938,450
ENDING FUND BALANCE	\$ 8,813,544	\$ 10,808,838	\$ 5,534,313	\$ 8,988,363	\$ 8,623,095

RESOLUTION NO. 2021-11-02

**NORTHWEST LAKEWOOD SANITATION DISTRICT
JEFFERSON COUNTY, COLORADO**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTHWEST
LAKEWOOD SANITATION DISTRICT TO SET MILL LEVIES**

WHEREAS, the Board of Directors of the Northwest Lakewood Sanitation District (“District”) has adopted the 2022 annual budget in accordance with the Local Government Budget Law on November 24, 2021; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenues is \$1,537,826; and

WHEREAS, the 2021 valuation for assessment for the Northwest Lakewood Sanitation District as certified by the County Assessor of Jefferson County is \$271,652,683; and

WHEREAS, the amount of money necessary to balance the budget for debt service fund expenses from property tax revenue is identified in the budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Northwest Lakewood Sanitation District:

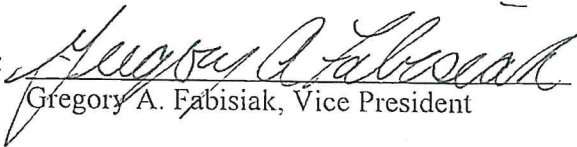
Section 1. That for the purpose of meeting all general fund expenses of the District during the 2022 Budget year, there is hereby levied a tax of 5.661 mills (7.696, less a temporary mill levy reduction of 2.046 mills, less a 2021 Refund of 0.012 mills, and including 0.023 mills for refunds and abatements) upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$1,537,826 in revenue.

Section 2. That the District has no outstanding general obligation bonds and, accordingly shall not certify a mill levy for the purpose of meeting debt service requirements during the 2022 budget year.

Section 3. That the District Accountant of the District is hereby authorized and directed to immediately certify to the County Commissioners of the Jefferson County, Colorado, the mill levies for the District as set forth in the District’s Certification of Tax Levies (attached hereto as Exhibit A and incorporated herein by reference), recalculated as needed upon receipt of the final certification of valuation from the County Assessor in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this 24th day of November, 2021.

**NORTHWEST LAKEWOOD SANITATION
DISTRICT**

By: 
Gregory A. Fabisiak, Vice President

Attest:

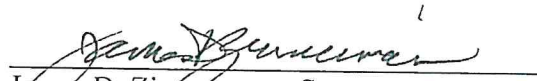

James D. Zimmerman, Secretary

EXHIBIT A
CERTIFICATION OF TAX LEVIES

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Jefferson, Colorado.

On behalf of the Northwest Lakewood Sanitation District,
(taxing entity)^A

the Board of Directors
(governing body)^B

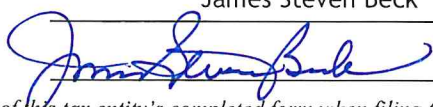
of the Northwest Lakewood Sanitation District
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 271,652,683 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: \$ 271,652,683 (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: 12/15/2021 for budget/fiscal year 2022
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>7.696</u> mills	\$ <u>2,090,639</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>2.058</u> > mills	\$ < <u>559,061</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>5.638</u> mills	\$ <u>1,531,578</u>
3. General Obligation Bonds and Interest ^J	<u>0.000</u> mills	\$ <u>0</u>
4. Contractual Obligations ^K	<u>0.000</u> mills	\$ <u>0</u>
5. Capital Expenditures ^L	<u>0.000</u> mills	\$ <u>0</u>
6. Refunds/Abatements ^M	<u>.023</u> mills	\$ <u>6,248</u>
7. Other ^N (specify): _____	<u>0.000</u> mills	\$ <u>0</u>
_____	<u>0.000</u> mills	\$ <u>0</u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>5.661</u> mills	\$ <u>1,537,826</u>

Contact person: (print) James Steven Beck Daytime phone: (303) 987-0835
Signed:  Title: District Accountant

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.