

CENTRAL CLEAR CREEK SANITATION DISTRICT

2021 BUDGET

	12/31/19 Audited	2020 Actual	2021 Budget
4035 · Current Tax	109,847	134,717	127,288
4040 · Delinquent tax		4,359	
4045 · Interest	22	1,518	
4065 · Specific Owner	8,939	9,184	9,000
4110 · User Fees	216,520	216,407	216,919
4115 · Late Fees	1,108	3,977	1,500
4210 · Administrative Fee	270	0	
4215 · Lien Fee's		1,200	200
4225 · Returned Check Charges	45		
4301 · Transfer Fee	75	375	300
4315 · System Develop Fee	0		28,980
4320 · Tap Fee's	0		1,020
4511 · Design & Engineering Grant	45,460		
4605 · Dividend Income	4,974	1,574	1,500
4610 · Interest Income	14		
TOTAL REVENUES	387,274	373,310	386,707
EXPENDITURES			
6000 · Administration			
6010 · Accounting Fees	1,287	2,354	1,500
6015 · Advertising	0		100
6017 · Audit	6,400	900	1,500
6025 · Bank Charges	1,145	854	100
6030 · Bookkeeping	10,673	10,645	11,400
6035 · Director Fees	0	2,200	8,000
6040 · District Manager	23,400	28,950	27,000
6045 · Dues & Subscriptions	1,788	755	1,000
6050 · Election	0		1,000
6061 · Insurance		11,768	12,000
6064 · Internet	1,500	1,680	720
6065 · Legal	9,168	7,518	15,000
6070 · Loan & Grant Consulting	2,570	260	0
6072 · Meeting	719	30	500
6075 · Merchant fees	3,415	5,766	4,000
6080 · Miscellaneous		99	
6081 · NRWA-Interest	3,000	1,000	2,772
6085 · Office Supplies	810	964	1,000
6090 · Permit	2,138	1,068	1,500

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6095 · Safety			500
6099 · Taxes Payable-Employer	0	343	1,500
6100 · Telephone	171	281	0
6105 · Training	0	0	3,000
6110 · Trash Removal	1,834	1,901	2,000
6115 · Treasurer Fee's	3,308	4,283	4,200
6125 · Website	2,116	1,725	4,400
6164 · Interest Expense	45,028	22,954	17,568
Total 6000 · Administration	120,468	108,296	122,260
6200 · Bldg./Property Maintenance			
6205 · Snow Plowing	0	830	800
6200 · Bldg./Property Maintenance	1,721	2,500	2,500
Total 6200 · Bldg./Property Maintenance	1,721	3,330	3,300
6300 · Collection and Transmission			
6310 · Jetting			8,000
6315 · Repairs/Maintenance	1,439	5,126	15,000
6320 · Supplies	2,606	2,971	3,000
Total 6300 · Collection and Transmission	4,045	8,097	26,000
6400 · Sewage Treatment			
6410 · Chemicals	14,873	9,854	10,000
6415 · Construction	8,596		
6420 · Contract Labor	35,700	48,416	37,000
6425 · Engineering	7,672	3,216	7,500
6430 · Lab Fees	4,599	4,246	4,500
6435 · Locates	523	2,533	2,000
6445 · Utilities	43,689	42,534	47,000
6510 · Blowers	4,158	2,525	2,000
6516 · CIP Membranes	394	6,984	10,000
6520 · Clarifier			1,000
6525 · Digester	1,163	720	
6530 · Drying Beds/Sludge Removal	731	15,068	18,000
6535 · Emergency Call Out	1,969	2,135	
6540 · Headworks	3,973		
6545 · Lift Station	8,120		
6500 · Repairs & Maintenance	3,126	16,072	40,000
6500 · Manhole Repair	113		
Total 6400 · Sewage Treatment	139,397	154,304	179,000
Debt Service	72,142	72,865	77,563
TOTAL EXPENDITURES	337,775	346,892	407,244

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Net Revenue Before Spend To/From Reserves	49,499	26,418	-21,416
To/From Reserves Budget Items	-49,499	-26,418	21,416
Net Revenue	0	0	0
FUND BALANCE - BEGINNING OF YEAR	<u>2,412,726</u>	<u>2,462,225</u>	
FUND BALANCE - END OF YEAR	<u>2,462,225</u>	<u>2,488,643</u>	
<i>ASSESSED VALUATION</i>	<u>5,274,830</u>	<u>6,167,760</u>	<u>6,289,840</u>
<i>MILL LEVY</i>	<u>21.930</u>	<u>21.845</u>	<u>20.237</u>

CENTRAL CLEAR CREEK SANITATION DISTRICT

2021 BUDGET MESSAGE

Central Clear Creek Sanitation District organized under the Title 21 Colorado Special District Act and utilizes the accrual method of accounting. The District was established to provide sanitation services to the District. The wastewater treatment facility was placed in service in January 1976. The District is responsible for maintaining the sewer mains, billing homeowners and collecting usage charges and fees.

The District has no employees and contracts out for management and sewer operation services.

2021 BUDGET SUMMARY

The Districts strategy in preparing the 2021 budget is to continue to provide sanitation services at a reasonable cost to the property owners and residents while seeking to increase reserves for capital expenditures.

LOCATION AND SERVICE AREA

The Central Clear Creek Sanitation District serves the towns of Downieville, Lawson and Dumont, and an area along Mill Creek Road that extends about one mile north of Dumont. Most of the service area is located within the Downieville-Lawson-Dumont census-designated place (CDP) which has a total area of 0.9 square miles.

WASTEWATER COLLECTION SYSTEM

The wastewater from the service area flows by gravity to the Central Clear Creek Wastewater Treatment Plant. The District has one lift station which serves a small isolated area in the collection system. The service area has 3 main interceptors which have a total of 30,790 feet (5.8 miles) of 8-inch diameter sewer pipelines and 119 manholes.

SANITATION FEES

The adopted charge for the flat rate sewer usage is 54.49 EQR per month. The last rate increase was January 2018. The total projected sanitation revenue for 2021 is projected to be \$216,919.

Interest income provides minimal revenue to the District.

PROPERTY TAX

The District Board of Directors levies property taxes based on Clear Creek County Assessors valuation. The levy is set by December 15 with certification to the County to put the tax lien on individual properties as of January 1 of the following year. Clear Creek County collects the taxes during the following year.

The taxes levied are based on the assessed value multiplied by the adopted mill levy. The current assess value for the Central Clear Creek Sanitation District was determined by Clear Creek County to be \$6,289,840. The District adopted mill levy for Governmental operations as 3.201 mills; for the property tax revenue of \$20,134. This levy includes a temporary revenue reduction of .04 mills totaling \$253. 17.076 mills providing tax revenue of \$107,406 for repayment of the general obligation debt incurred for the modifications of the WWTP.

On May 6, 2014 the District secured voter approval for a \$3,100,000 increase in debt with a maximum annual revenue of \$206,000. The ballot issue authorizing the debt and tax increases passed 114 to 57. However, the District was awarded a \$1,000,000 DOLA grant and well as a \$250,000 Design and Engineering Grant.