

STATE OF COLORADO)
)
COUNTY OF SAGUACHE COUNTY)ss.
)
BACA GRANDE WATER AND)
SANITATION DISTRICT)

I, David Karas , Secretary to the Board of Directors of the Baca Grande Water and Sanitation District, Saguache County, Colorado, do hereby certify that the foregoing pages constitute a true and correct copy of the record of proceedings of the Board of said District, adopted at a meeting of the Board held at 57 Baca Grant Way South, Colorado, on December 11, 2024 at 9:00 a.m., as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2025; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown. Further, I hereby certify that the attached budget is a true and accurate copy of the 2025 Budget of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 11th day of December 2024.

(S E A L)



Signed with DocuBee — 00bd3ab416bc

Secretary

BACA GRANDE WATER AND SANITATION DISTRICT

2025 BUDGET MESSAGE

The Baca Grande Water and Sanitation District (the District) is a quasi-municipal political subdivision of the State of Colorado. The District was established in 1972 to meet requirements of the District with a service plan report dated March 1972. The District provides potable water service and sanitary sewer service to customers within and outside its boundaries consisting of primarily residential and agricultural properties. Water and sewer facilities of the District are being developed in phases as necessary in accordance with the service plan. The District encompasses approximately 7,016 acres and is located approximately 180 miles southwest of Denver, northwest of the Great Sand Dunes National Park. The District is governed by a five-member Board.

Basis of Accounting

The District prepares its budget on the modified accrual basis of accounting and uses funds to budget and report on its financial position.

Revenues

Taxes

The District imposes a mill levy of 54.000 mills. Of the 54.000 mills, 37.000 mills are certified to the General Fund and 17.000 mills dedicated to the Debt Service Fund. Form DLG-70, certifying the mill levy and filed with the County, reflected the Final AV.

Specific ownership taxes are set by the State and collected by the County Clerk, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County, including the District.

Fees

The District imposes water and wastewater usage fees, tap fees, etc. through its Enterprise Fund. In addition, availability of service fees are imposed and collected by the Debt Service Fund.

Funds

General Fund

The General Fund is used to account for resources traditionally associated with government such as property taxes and specific ownership taxes. General Fund expenditures include district administration, legal services and other expenses related to statutory operations of a local government.

Enterprise Fund

The Enterprise Fund accounts for the operations that are financed and operated in a manner similar to a private business, where the intent is that costs of providing services to the public are funded primarily through usage charges. The primary sources of revenue in the Enterprise Fund are water and sewer usage fees.

Debt Service Fund

The Debt Service Fund is used to account for the Series 2009 government agency loan obligation and Series 2017 GO Refunding Bonds which are repaid through property taxes, specific ownership taxes and availability of service fees.

Capital Projects Fund

The District has budgeted over \$266,000 in capital improvements and purchases in 2025.

Emergency Reserve

At the end of each year the District reserves that portion of the General Fund balance necessary to comply with the TABOR Amendment.

**BACA GRANDE WATER AND SANITATION DISTRICT
RESOLUTION NO. 2024 – 11-09**

RESOLUTION

A RESOLUTION SUMMARIZING REVENUE AND EXPENDITURES FOR EACH FUND, ADOPTING THE 2025 BUDGET, AND APPROPRIATING SUMS OF MONEY TO THE FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN AND CERTIFYING THE GENERAL FUND AND DEBT SERVICE FUND MILL LEVIES FOR THE BACA GRANDE WATER AND SANITATION DISTRICT, SAGUACHE COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

WHEREAS, the Board of Directors of the Baca Grande Water and Sanitation District has authorized the District Manager to prepare and submit a proposed budget to said governing body no later than October 15, 2024; and

WHEREAS, the proposed budget has been submitted to the Board of the District for its consideration; and

WHEREAS, upon due and proper notice, posted in accordance with Colorado Law and published in a newspaper having general circulation within the boundaries of the District, pursuant to statute, said proposed budget was available for inspection by the public at the District's offices, interested electors were given the opportunity to file or register any objections to said proposed budget; and a public hearing was held on November 20, 2024 at 57 Baca Grant Way South, P.O. Box 520, Crestone, Colorado, 81131; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available to the Board regarding the effects of § 29-1-301, C.R.S., and Article X, § 20 of the Colorado Constitution; 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,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE BACA GRANDE WATER AND SANITATION DISTRICT OF SAGUACHE COUNTY, COLORADO, AS FOLLOWS:

Section 1. 2025 Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto as **Exhibit A**, are accepted and approved.

Section 2. 2025 Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto as **Exhibit A**, are accepted and approved.

Section 3. Adoption of Budget for 2025. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted by the Board as the true and accurate budget of the Baca Grande Water and Sanitation District for fiscal year 2025.

Section 4. 2025 Levy of General Property Taxes.

A. Levy for General Operating and Debt Retirement Expense. That the foregoing budget indicates that the amount of money necessary to balance the General Fund budget for operating expenses is \$772,627 and the amount of money necessary to balance the budget for the Debt Service Fund for the retirement of debt, bonds and interest thereon is \$354,991, and that the 2024 valuation for assessment, as certified by the Saguache County Assessor, is \$20,881,807. That, for the purposes of meeting the general operating expense of the District during the 2025 budget year, there is hereby levied a tax of 37.000 mills upon each dollar of the total valuation of assessment within the District for the year 2025 and that for the purposes of meeting all debt service expenses of the District during the 2025 budget year, there is hereby levied a tax of 17.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2025.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. The District's Manager is hereby authorized and directed to immediately certify to the Board of County Commissioners of Saguache County, the mill levies for the District hereinabove determined and set.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto as **Exhibit A**, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

ADOPTED AND APPROVED this 11th day of December 2024.

Vivia Lawson

Vivia Lawson, President

ATTEST:



Mike Smith, Treasurer

EXHIBIT A
BUDGET DOCUMENT



BACA GRANDE WATER & SANITATION DISTRICT

Adopted 2025 Budget

December 11, 2024

GENERAL FUND

BACA GRANDE WATER AND SANITATION DISTRICT
GENERAL FUND
ADOPTED 2025 BUDGET

	2023 Actual	Estimated 2024	Adopted 2025 Budget
REVENUE			
Property Taxes	\$ 527,855	\$ 772,141	\$ 772,627
Backfill Taxes	-	37,647	-
Interest on Property Taxes	2,742	2,500	1,800
Specific Ownership Tax	85,300	120,132	90,000
Interest/Miscellaneous Income	58,451	76,670	50,000
Total Revenue	\$ 674,348	\$ 1,009,090	\$ 914,427
EXPENDITURES			
County Treasurer's Fee	\$ 17,292	\$ 37,848	\$ 26,000
Audit	11,000	12,000	15,000
Legal	45,627	42,399	60,000
Management/Administrative Payroll/Benefits	269,491	295,076	339,000
Accounting	43,881	38,898	45,000
Elections	13,770	-	15,000
Directors' Fees	8,015	7,308	12,000
Capital - Admin Remodel/Replacement	529	11,000	120,000
Total Expenditures	\$ 409,605	\$ 444,529	\$ 632,000
Excess Revenue Over (Under) Expenditures	\$ 264,743	\$ 564,561	\$ 282,427
OTHER FINANCING SOURCES (USES)			
Transfer to Capital Projects	\$ -	\$ (140,000)	\$ (140,000)
Required Emergency Reserve-TABOR	-	-	(15,360)
Total Other Financing Sources (Uses)	\$ -	\$ (140,000)	\$ (155,360)
Net Change in Fund Balance	\$ 264,743	\$ 424,561	\$ 127,067
FUND BALANCE - Beginning	\$ 1,069,613	\$ 1,334,356	\$ 1,758,917
FUND BALANCE - Ending	\$ 1,334,356	\$ 1,758,917	\$ 1,885,984

ENTERPRISE FUND

BACA GRANDE WATER AND SANITATION DISTRICT

ENTERPRISE FUND ADOPTED 2025 BUDGET

	2023 Actual	Estimated 2024	Adopted 2025 Budget
REVENUE			
Water Usage Fees	\$ 645,327	\$ 640,000	\$ 598,000
Sewer Usage Fees	491,234	491,873	489,000
Usage Fees Penalties	10,315	22,268	15,000
Transfer Fee	64,200	45,000	44,000
Consolidation Fee	28,600	35,250	18,000
Pmts in Lieu of Taxes	14,830	32,851	25,000
Tap Fee Installments	40,000	30,000	30,000
Hook Up/Inspection Fees	53,035	61,425	55,000
Line Extension Fees	103,033	10,000	20,000
Rent	1,800	1,800	1,800
Miscellaneous Revenue (inc. Insurance Reimbursements)	11,054	4,000	2,000
Interest	27,326	60,590	35,000
Grant proceeds (Safety and County)	6,336	1,000	6,000
Sale of Asset	-	10,000	-
Total Revenue	\$ 1,497,090	\$ 1,446,056	\$ 1,338,800
EXPENDITURES			
Operations			
Raw Water USFSWS	\$ 40,179	\$ 16,763	\$ 25,000
Testing/NPDES Permit Fees	12,465	18,951	15,000
Insurance- Property CSDLP	38,261	40,000	45,000
Bad Debt Expense	887	533	2,500
Bank Charges	359	455	500
Mileage Reimbursement	259	378	500
Clothing Allowance	1,485	1,568	2,600
Postage	2,366	1,151	3,000
Copier Lease and Equipment	2,655	2,477	2,880
Office Supplies	3,158	858	2,500
Phone Answering Service	3,217	3,563	3,800
Computers and Media	9,856	1,898	4,000
Computer Support	2,952	3,125	4,500
Software Maintenance	15,160	16,000	18,000
Fire Extinguisher Service	381	1,230	1,000
Utility Maintenance Tools	3,831	90	3,500
Shop Supplies	5,636	1,724	3,000
Utility Billing	20,539	20,622	21,000
Training and Education	5,404	13,019	20,000
Advertising	3,592	1,269	2,600
Memberships	4,176	5,084	5,500
Locates	649	758	1,000
Meals and Lodging	2,029	2,000	3,000
Gas and Oil	8,471	9,507	15,000
Vehicle-Repairs and Maint	26,014	7,000	20,000
Diesel Fuel	7,504	7,000	9,000
Line Extension Expense	103,212	10,069	20,000
Professional Fees	8,775	15,000	24,000
Professional Fees / GIS	1,012	540	5,000
COVID-PPE and Supplies	-	-	-
Total Operations	\$ 334,484	\$ 202,626	\$ 283,380
Repairs & Maintenance			
Repair & Maintenance- Equipment	\$ -	\$ 32,313	\$ 16,500

BACA GRANDE WATER AND SANITATION DISTRICT

ENTERPRISE FUND ADOPTED 2025 BUDGET

	2023 Actual	Estimated 2024	Adopted 2025 Budget
Repair & Maint -Misc	188	300	-
Repairs & Maint-Water Mains	13,586	20,000	20,000
Repairs & Maint-Sewer	6,147	15,000	35,000
Repairs & Maint-Well No. 17 & 18	28,919	1,539	20,000
Repairs & Maint - Pump Houses	206	5,762	15,000
Repair & Maint-Fire Hydrants	15,014	1,830	16,000
Repair & Maint-Aspen TP	43,627	14,817	30,000
Repair & Maint - Lift Stations	43,043	3,488	25,000
Repair & Maint-Office	3,613	1,655	3,000
Repair-Master Meters	47,666	7,704	20,000
Repair & Maint-Golf Course Well	-	-	3,000
Repairs & Maintenance-Water Tanks	-	-	50,000
Repair & Maintenance-SCADA	4,962	12,000	5,000
Water Treatment Chemicals	3,887	8,000	14,000
Waste Water Treatment Chemicals	14,240	21,846	25,000
Retail Water Meter Parts	22,705	20,000	20,000
Total Repairs & Maintenance	\$ 247,803	\$ 166,253	\$ 317,500
Utilities			
South Crestone Filter Plant	\$ 730	\$ 845	\$ 1,000
Shumei BS / Cottonwood Apt	4,477	4,445	4,500
Casita Park Pumphouse-MHE Booster Station	1,137	1,490	6,000
Well No. 18	27,500	26,505	35,000
Dharma Ocean Liftstation/Shop Pumphouse	1,136	1,002	1,000
Golf Course	1,705	1,920	2,000
Moonlight Pumphouse	4,275	3,936	3,700
Ridgeview Pumphouse	3,095	3,167	3,700
Fallen Tree PH	2,497	2,643	3,000
Pine Cone Pumphouse	1,878	1,686	2,200
Aspen TP	18,363	19,928	21,000
Aspen TP-Propane	5,573	6,776	7,500
Wagon Wheel LS	3,339	3,035	3,000
Mobile Home Estates LS	2,285	2,445	4,000
Stables LS	1,681	1,859	2,200
Shop, Office, Yard	3,790	4,532	5,000
Shop, Yard, Office-Propane	2,326	3,282	3,500
Office / Cell Phones	9,893	8,577	11,000
Trash and Recycling Services	3,684	2,721	3,500
Total Utilities	\$ 99,364	\$ 100,790	\$ 122,800
Payroll			
Payroll Expense	\$ 3,571	\$ 3,605	\$ 4,000
Payroll Health & Wellness	99	-	-
Payroll-Gross	251,584	300,227	385,000
Payroll-Gross Summer Help	-	7,000	10,000
Payroll Taxes	4,284	5,400	5,500
PERA	38,250	45,300	46,000
Health Insurance	69,519	41,006	156,000
Worker's Compensation Insurance-Pinnacol	16,073	16,130	20,000
Total Payroll	\$ 383,380	\$ 418,666	\$ 626,500
Total Operating Expenses	\$ 1,065,031	\$ 888,334	\$ 1,350,180

BACA GRANDE WATER AND SANITATION DISTRICT

ENTERPRISE FUND ADOPTED 2025 BUDGET

	2023 Actual	Estimated 2024	Adopted 2025 Budget
Excess Revenue Over (Under) Expenses	\$ 432,059	\$ 557,722	\$ (11,380)
OTHER FINANCING SOURCES (USES)			
Transfer to Capital Projects Fund	\$ (62,953)	\$ (251,690)	\$ (245,000)
Total Other Financing Sources (Uses)	\$ (62,953)	\$ (251,690)	\$ (245,000)
Net Change in Fund Balance	\$ 369,106	\$ 306,032	\$ (256,380)
FUND BALANCE - Beginning	\$ 531,435	\$ 900,541	\$ 1,206,573
FUND BALANCE - Ending	\$ 900,541	\$ 1,206,573	\$ 950,193

DEBT SERVICE FUND

BACA GRANDE WATER AND SANITATION DISTRICT

DEBT SERVICE FUND ADOPTED 2025 BUDGET

	2023 Actual	Estimated 2024	Adopted 2025 Budget
REVENUE			
Availability of Service Fees/Late Fees	\$ 277,647	\$ 265,800	\$ 275,055
Property Taxes	242,536	354,767	354,991
Backfill Taxes	-	12,932	-
Interest on Property Taxes	1,084	914	800
Specific Ownership Tax	30,019	42,276	32,000
Interest	4,097	4,670	3,000
Total Revenue	\$ 555,383	\$ 681,359	\$ 665,846
EXPENDITURES			
Bad Debt Expense	\$ 2,550	\$ 2,016	\$ 2,000
Bank Charges	-	-	-
Trustee/Paying Agent Fee	400	400	600
CWRPDA Principal	84,156	85,847	87,573
CWRPDA Interest	11,075	9,453	7,728
GO Bond Principal	150,000	150,000	155,000
GO Bond Interest	181,555	177,500	173,000
Total Expenditures	\$ 429,736	\$ 425,216	\$ 425,901
Net Change in Fund Balance	\$ 125,647	\$ 256,143	\$ 239,945
FUND BALANCE - Beginning	\$ 656,954	\$ 782,601	\$ 1,038,744
FUND BALANCE - Ending	\$ 782,601	\$ 1,038,744	\$ 1,278,689

CAPITAL PROJECTS FUND

BACA GRANDE WATER & SANITATION DISTRICT

CAPITAL PROJECTS FUND

ADOPTED 2025 BUDGET

	2023 Actual	Estimated 2024	Adopted 2025 Budget
REVENUE			
Grant-ARPA/County	\$ 15,463	\$ 122,178	\$ -
Grant/Loan-CWR&PDA/Water System Imp Design	9,960	5,000	86,696
Interest/Miscellaneous Income	16	15	10
Total Revenue	\$ 25,439	\$ 127,193	10
EXPENDITURES			
<u>Projects and Equipment</u>			
PVR/Distribution System Meters Projects	\$ -	\$ 90,000	\$ -
SCADA Hardware/Software	20,446		-
Bobcat-E35 Mini Excavator	-	62,379	-
Ops Vehicle	-	34,584	-
Trailer	11,307	-	-
Trench Equipment	20,650	-	-
Master Plan	8,060	2,625	-
Concrete Water Main Replacement	-	-	40,000
Aspen WWTF	-	-	80,000
Water Loss Prevention Project	15,463	125,819	100,000
Water System Improvements Design	-	-	21,674
Water Master Plan/Reserve Study	12,450	-	25,000
Spanish Creek Manhole Replacement Project	-	50,000	-
Sensus Meter Equipment	-	13,476	-
Total Expenditures	\$ 88,376	\$ 378,883	266,674
Excess Revenue Over (Under) Expenditures	\$ (62,937)	\$ (251,690)	\$ (266,664)
OTHER FINANCING SOURCES			
Transfer from Other Funds	\$ 62,953	\$ 391,690	\$ 385,000
Total Other Financing Sources	\$ 62,953	\$ 391,690	\$ 385,000
Net Change in Fund Balance	\$ 16	\$ 140,000	\$ 118,336
FUND BALANCE - Beginning	\$ 8,497	\$ 8,513	\$ 148,513
FUND BALANCE - Ending	\$ 8,513	\$ 148,513	\$ 266,849

**MILL LEVY CERTIFICATION
AND
ASSESSED VALUATION**

BACA GRANDE WATER AND SANITATION DISTRICT
ADOPTED 2025 Budget
Assessed Value, Property Tax and Mill Levy Information

	Adopted				
	2023 Final AV	2024 Preliminary AV	2024 Final AV	2025 Preliminary AV	2025 Final AV
Assessed Valuation	\$ 14,347,874	\$ 22,883,675	\$ 20,868,671	\$ 20,881,807	\$ 20,920,044
	-2.18%	59.49%	-8.81%	0.063%	0.246%
Mill Levy					
General Fund	37.000	37.000	37.000	37.000	37.000
Debt Service Fund	17.000	17.000	17.000	17.000	17.000
Temporary Mill Levy Reduction	-	-	-		
Refunds and Abatements	-	-	-		
Total Mill Levy	54.000	54.000	54.000	54.000	54.000
Property Taxes					
General Fund	\$ 530,871	\$ 846,696	\$ 772,141	\$ 772,627	\$ 774,042
Debt Service Fund	\$ 243,914	\$ 389,022	\$ 354,767	\$ 354,991	\$ 355,641
Temporary Mill Levy Reduction	-	-	-	-	-
Refunds and Abatements	-	-	-	-	-
Property Taxes	\$ 774,785	\$ 1,235,718	\$ 1,126,908	\$ 1,127,618	\$ 1,129,683

*Final AV rec'd
after Resolution
sent to Board*

AMENDED CERTIFICATION OF VALUATION BY

New Tax Entity? YES NO

Saguache County COUNTY ASSESSOR

Date 12/05/2024

NAME OF TAX ENTITY: BACA GRANDE WATER & SANITATION DISTRICT

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. <u>\$20,868,671</u>
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. <u>\$20,920,044</u>
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. <u>\$0</u>
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. <u>\$20,920,044</u>
5. NEW CONSTRUCTION: *	5. <u>\$220,783</u>
6. INCREASED PRODUCTION OF PRODUCING MINE: §	6. <u>\$0</u>
7. ANNEXATIONS/INCLUSIONS:	7. <u>\$0</u>
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ¶	8. <u>\$0</u>
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ☉	9. <u>\$0</u>
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. <u>\$0.00</u>
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. <u>\$2,190.86</u>

- ‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
- * New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
- § Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
- ☉ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Saguache County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 :

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. <u>\$219,054,915</u>
ADDITIONS TO TAXABLE REAL PROPERTY	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. <u>\$3,295,267</u>
3. ANNEXATIONS/INCLUSIONS:	3. <u>\$0</u>
4. INCREASED MINING PRODUCTION: §	4. <u>\$0</u>
5. PREVIOUSLY EXEMPT PROPERTY:	5. <u>\$48,000</u>
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. <u>\$0</u>
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)	7. <u>\$0</u>

DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. <u>\$0</u>
9. DISCONNECTIONS/EXCLUSIONS:	9. <u>\$0</u>
10. PREVIOUSLY TAXABLE PROPERTY:	10. <u>\$0</u>

- ¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
- * Construction is defined as newly constructed taxable real property structures.
- § Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$208,532,526

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:
 HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$4,177
 ** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Saguache County, Colorado.

On behalf of the Baca Grande Water and Sanitation District,
(taxing entity)^A
the Board of Directors
(governing body)^B
of the Baca Grande Water and Sanitation District
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 20,920,044 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: \$ 20,920,044 (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: 12/13/2024 for budget/fiscal year 2025.
(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>37.000</u> mills	\$ <u>774,042</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	37.000 mills	\$ 774,042
3. General Obligation Bonds and Interest ^J	<u>13.021</u> mills	\$ <u>272,400</u>
4. Contractual Obligations ^K	<u>3.979</u> mills	\$ <u>83,241</u>
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	54.000 mills	\$ 1,129,683

Contact person: Cathy Fromm Phone: (303) 912-8401
Signed: [Signature] Title: District Accountant

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? Yes No

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: General Obligation Refunding Tax Bonds
Series: Series 2017
Date of Issue: December 29, 2017
Coupon Rate: 3.00% to 4.00%
Maturity Date: December 31, 2040
Levy: 13.021
Revenue: \$272,400

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

CONTRACTS^K:

3. Purpose of Contract: Financing of Water Infrastructure Improvements
Title: Colorado Water Resources and Power Development Authority Loan
Date: August 19, 2009
Principal Amount: \$1,483,750
Maturity Date: June 1, 2029
Levy: 3.979
Revenue: \$83,241


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.


ACKNOWLEDGEMENT OF NOTICE AND
APPROVAL OF RECORD OF PROCEEDINGS

We, the undersigned members of the Board of Directors of the Baca Grande Water and Sanitation District, Saguache County, Colorado, do hereby acknowledge receipt of proper notice of the meeting of the Board held Wednesday, November 20th at 9:00 a.m., and continued December 11th at 9:00 a.m. at Baca Grande Water and Sanitation District, 57 Baca Grant Way South, Colorado, informing of the date, time and place of the meeting and the purpose for which it was called, and we do hereby approve said record of proceedings and the actions taken by the Board as stated therein.




Signed with Docubee — 682f6db152d9


Signed with Docubee — bf687bf42d86


Signed with Docubee — 2d324362fcb2

The Crestone Eagle

BACA GRANDE WATER AND SANITATION DISTRICT

Classifieds > BACA GRANDE WATER AND SANITATION DISTRICT

October 15, 2024

PROPOSED 2025 BUDGET and NOTICE OF INTENT TO FIX OR INCREASE FEES, RATES, TOLLS, PENALTIES OR CHARGES FOR WATER AND/OR SANITARY SEWER SERVICE

NOTICE IS HEREBY GIVEN to all interested parties of the Baca Grande Water and Sanitation District, that a proposed 2025 Budget has been submitted to the Board of Directors of said District and that copies of the proposed 2025 Budget have been filed at the District's office, 57 Baca Grant Way S, Crestone, Colorado, where the same is open for public inspection. The 2025 Budget will be considered at a regular public meeting of the Board of Directors of the District to be held via teleconference on Wednesday, November 20, 2024, at 9:00 A.M. Any interested elector of the Baca Grande Water and Sanitation District may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

NOTICE IS FURTHER GIVEN pursuant to Section 32-1001(2) (a), C.R.S., that at the meeting described above, the District's Board of Directors will also consider fixing and/or increasing fees, rates, tolls, penalties or charges for water and/or sanitary sewer services, and that any customer or other interested person may appear at said time and place for the purpose of providing input, comments, or objections regarding any proposed increase. Information regarding any proposed increase may be obtained from the District office, Monday – Thursday during normal business hours. You may also call the District at 719-256-4310.

Join Zoom Meeting:

<https://us02web.zoom.us/j/87269124750?pwd=ZmZVcTd2Y0UycW0vRmFWNS9wTU5WQT09>

Meeting ID: 872 6912 4750

Passcode: 638055

One tap mobile

+12532158782,,87269124750#,,,,*638055# US (Tacoma)

+13462487799,,87269124750#,,,*638055# US (Houston)



BY ORDER OF THE BOARD OF DIRECTORS:

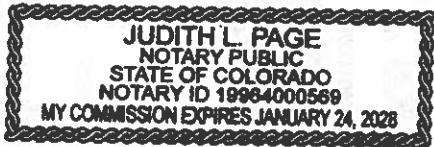
BACA GRANDE WATER AND SANITATION DISTRICT

STATE OF COLORADO }
COUNTY OF SAGUACHE } ss.

DEAN I. COOMBS, being duly sworn, says that he is PUBLISHER of THE SAGUACHE CRESCENT, a weekly newspaper, published and printed in Saguache in said County and State; that said newspaper has a general circulation in said County and has been continuously and uninterruptedly published therein, during a period of at least fifty-two consecutive weeks next prior to the first publication of the annexed notice; that said newspaper is a newspaper within the meaning of the act of the General Assembly of the State of Colorado, entitled "An Act to regulate the printing of legal notices and advertisements," and amendments thereto; that the notice of which the annexed is a printed copy taken from said newspaper, was published in said newspaper, and in the regular and entire issue

of every number thereof, once a week for 018 successive insertions; that said notice was so published in said newspaper proper and not in any supplement thereof, and that the first publication of said notice, as aforesaid, was on the 10TH day of Oct, A. D. 2024, and the last, on the — day of —, A. D. —
Dean I. Coombs, Publisher

Subscribed and sworn to before me, this 10TH day of Oct



BACA GRANDE WATER AND SANITATION DISTRICT

Proposed 2025 Budget

and NOTICE OF INTENT TO FIX OR INCREASE FEES, RATES, TOLLS, PENALTIES OR CHARGES FOR WATER AND/OR SANITARY SEWER SERVICE

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