

**GREEN MOUNTAIN WATER AND SANITATION DISTRICT
JEFFERSON COUNTY, COLORADO
YEAR 2026
BUDGET MESSAGE**

The Green Mountain Park Water and Sanitation District was formed in 1951. The District merged with Northside Water and Sanitation District in 1982 and was renamed Green Mountain Water and Sanitation District. The District maintains a business office at 13919 W. Utah Avenue, Lakewood, Colorado 80228 and a maintenance facility at 291 S Zinnia Way, Lakewood, CO 80228. The business telephone number is 303-985-1581, the facsimile number is 303-985-0680, and the e-mail address is customerservice@greenmountainwater.org.

The District provides water and sewer service to approximately 9,639 residential customers and 833 commercial accounts and the area serviced is approximately 9.5 square miles. The District is about 98% developed.

The District has a Master Meter Contract with Denver Water Department. Water is purchased by the District wholesale from Denver Water Department and is measured through metering stations at 4th and Independence, and at W Jewell Avenue and W. Yale Avenue.

The District has a Special Connectors Agreement with the Metro Wastewater Reclamation District. The District pays the Metro District annual charges based on flows and strength of flows measured at the Wier Gulch metering station, and the Iliff metering station and the Morrison Road metering stations.

The budget is prepared on an accrual basis of accounting. The budget is prepared by the budget officer and submitted to the Board of Directors and is open for public comment any time prior to adoption which is not before the second Tuesday in November. For budgetary purposes, Depreciation is not considered as an expenditure and System Development Fees are considered income.

The District is debt free and does not collect property taxes. The District currently relies on revenue received from water and sewer user fees to fund the District operations.

**GREEN MOUNTAIN WATER AND SANITATION DISTRICT
JEFFERSON COUNTY, COLORADO**

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR THE DISTRICT AND ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026, AND APPROPRIATING SUMS OF MONEY FOR THE DISTRICT FOR THE SAID YEAR.

WHEREAS, the budget officer has submitted the 2026 Proposed Budget to the Board of Directors as required by law; and

WHEREAS, upon due and proper notice, published in accordance with applicable law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 09, 2025, and interested electors were given the opportunity to file any objections to said proposed budget; and

WHEREAS, no interested electors filed any objections to the proposed budget; and

WHEREAS, the Board of Directors has made provision for revenues, together with beginning fund balances, in an amount equal to or greater than the total proposed expenditures, all as set forth in the budget; and

WHEREAS, it is required by law and necessary to appropriate the amounts provided in the budget to and for the purposes described below so as not to impair the operations of the District.

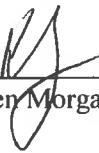
NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF GREEN MOUNTAIN WATER AND SANITATION DISTRICT, JEFFERSON COUNTY, COLORADO AS FOLLOWS:

- Section 1. Estimated expenditures for the District for the calendar year beginning on the first day of January 2026 and ending on the last day of December 2026 are \$35,132,564.
- Section 2. Estimated revenues for the District for the calendar year above described are \$25,447,218.
- Section 3. The 2026 Budget as submitted, and herein above summarized, is hereby approved and adopted in the form attached to this Resolution and incorporated herein by reference as the Proposed 2026 Budget of the District.
- Section 4. The 2026 Budget hereby approved and adopted shall be signed by the President and Chairman of the Board of Directors and made a part of the public records of the District.

- Section 5. The Secretary is hereby directed to file a certified copy of the Budget in the office of the Division of Local Government in the Department of Local Affairs, as provided by the laws of the State of Colorado.


- Section 6. The sum of \$35,132,564 is hereby appropriated from the revenues of the District for Administration, Operations, and Capital Outlay of the District for the said year.

**GREEN MOUNTAIN WATER AND
SANITATION DISTRICT**



Karen Morgan, President

ATTEST:

By: 
Philip Hardinger, Treasurer

I, Philip Hardinger, Treasurer for Green Mountain Water and Sanitation District, Jefferson County, Colorado, hereby certify that the above and foregoing Resolution was duly adopted and approved at the regular meeting of the Board of Directors of the District held on December 09, 2025 at the office of the District, 13919 West Utah Avenue, Lakewood, Colorado.


Philip, Treasurer



January 1, 2026 to December 31, 2026 Budget

1	BEGINNING FUNDS AVAILABLE	\$25,494,597	\$30,130,307	\$30,130,307	\$35,132,564	% INC(DEC)	% INC(DEC)
		2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025 v 2026 Budget	2025 v 2026 Projected
Operating Revenues							
2	Rates & Charges - Water	8,012,905	8,247,309	7,900,922	8,280,969	0.41%	4.81%
3	Rates & Charges - Sewer	3,315,153	3,440,064	3,539,825	3,404,348	-1.04%	-3.83%
4	Service Fee	4,094,729	4,526,358	4,530,884	5,221,734	15.36%	15.25%
6	Miscellaneous Income	191,962	110,400	634,050	129,000	16.85%	-79.65%
6	Meter Sales	7,033	0	1,200	0	0.00%	0.00%
7	Wtr/Sewer Inspection	350	0	250	0	0.00%	0.00%
8	Total Operating Revenues	\$15,622,132	\$16,324,131	\$16,607,131	\$17,036,050	4.36%	2.58%
Operating Expense							
9	Cost of Water	7,386,432	7,907,781	7,581,793	7,937,265	0.37%	4.69%
10	Sewage Treatment	2,942,411	3,096,931	3,096,931	2,478,181	-19.98%	-19.98%
11	Employee - Salaries, Taxes, & Benefits	2,316,975	2,636,725	2,499,599	2,683,767	1.78%	7.37%
12	Contracted Labor	317,123	352,500	415,300	449,000	27.38%	8.11%
13	Pumping & Utilities	403,390	372,450	391,072	411,400	10.46%	5.20%
14	District Repair/ Mtn & Grounds	234,257	282,750	285,000	395,500	39.88%	38.77%
16	Office Expense	392,077	549,840	533,344	481,200	-12.48%	-9.78%
16	Property & Liability Insurance	177,468	178,806	235,949	257,888	44.23%	9.30%
17	Meters(Sold & Replacement Costs)	21,259	15,000	17,000	15,000	0.00%	-11.76%
18	Engineering	83,616	145,000	130,000	505,000	248.28%	288.46%
19	Auto Expense	120,690	125,800	124,000	130,149	3.46%	4.96%
20	UNCC Locates	16,205	15,000	14,400	15,000	0.00%	4.17%
21	Lobbyist	32,500	90,000	60,000	90,000	0.00%	50.00%
22	Legal	1,004,742	500,000	384,830	525,000	5.00%	36.42%
23	Audit	16,500	16,500	16,500	16,500	0.00%	0.00%
24	Directors Fees	9,600	12,000	8,300	12,000	0.00%	44.58%
25	Interest Expense	2,787	2,500	2,600	2,500	0.00%	-3.85%
26	Total Expenditures	\$15,478,032	\$16,299,583	\$15,796,618	\$16,405,349	0.65%	3.85%
27	Income(Loss) Operating	\$144,100	\$24,548	\$810,513	\$630,701	2469.26%	-22.18%
Non-Operating Revenues							
28	System Development	1,701,797	0	73,796	0	0.00%	0.00%
29	Interest Income	1,331,534	923,631	1,293,083	921,150	-0.27%	-28.76%
30	Capital Reserve	4,010,235	4,214,512	4,088,076	4,136,918	-1.84%	1.19%
31	Lease Income	2,400	2,400	2,400	2,400	0.00%	0.00%
32	Cost Sharing Revenue	0	0	0	0	0.00%	0.00%
33	Infrastructure Replacement Fee	196,688	2,227,320	2,249,593	3,350,700	50.44%	48.95%
34	Total Non-Operating Revenues	\$7,242,654	\$7,367,863	\$7,706,948	\$8,411,168	14.16%	9.14%
Non-Operating Expenditures							
35	Capital Outlay - Water	2,506,115	4,800,000	2,723,642	10,150,000	111.46%	272.66%
36	Capital Outlay - Sewer	81,738	1,050,000	464,146	510,000	-51.43%	9.88%
37	Capital Outlay - Equipment & Vehicles	163,191	357,365	278,921	577,700	61.66%	107.12%
38	Capital Outlay - Office	0	0	0	50,000	0.00%	0.00%
39	Capital Outlay - W&S Carryover from Prior Year	0	450,000	48,495	450,000	0.00%	827.93%
40	Capital Contingency	0	630,000	0	1,111,000	76.35%	100.00%
41	Total Non-Operating Expenditures	\$2,751,044	\$7,287,365	\$3,515,204	\$12,848,700	76.31%	265.52%
42	Income(Loss) Non-Operating	\$4,491,610	\$80,498	\$4,191,744	(\$4,437,532)	-5612.60%	-205.86%
43	Income(Loss) Total	\$4,635,710	\$105,046	\$5,002,257	(\$3,806,831)	-3723.97%	-176.10%
44	ENDING FUNDS AVAILABLE	\$30,130,307	\$30,235,353	\$35,132,564	\$31,325,733	3.61%	-10.84%

Signed by: 
Philip Hardinger, Treasurer
Green Mountain Water & Sanitation District