RESOLUTION ADOPTING BUDGET, IMPOSING MILL LEVY AND APPROPRIATING FUNDS

(2025))	

The Board of Directors of Elbert and Highway 86 Metropolitan District (the "Board"), Elbert County, Colorado (the "District") held a regular meeting via teleconference on Tuesday, November 19, 2024, at the hour of 6:00 P.M.

Prior to the meeting, each of the directors was notified of the date, time and place of the budget meeting and the purpose for which it was called, and a notice of the meeting was posted or published in accordance with §29-1-106, C.R.S.

[Remainder of Page Intentionally Left Blank.]

NOTICE AS TO PROPOSED 2025 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE DISTRICT FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.

WHEREAS, the Board has authorized its accountant and/or legal counsel to prepare and submit a proposed budget to the Board in accordance with Colorado law; and

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

WHEREAS, upon due and proper notice, provided in accordance with Colorado law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 19, 2024, interested electors were given the opportunity to file or present any objections to said proposed budget at any time prior to final adoption of the budget by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. <u>Adoption of Budget</u>. The budget attached hereto and incorporated herein is approved and adopted as the budget of the District for fiscal year 2025. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section 1 shall be deemed ratified by the Board.

Section 2. <u>Levy for General Operating Expenses</u>. For the purpose of meeting all general operating expenses of the District during the 2025 budget year, there is hereby levied a

tax of 10.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 3. <u>Levy for Debt Service Obligations</u>. For the purposes of meeting all debt service obligations of the District during the 2025 budget year, there is hereby levied a tax of 33.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 4. <u>Levy for Contractual Obligation Expenses</u>. For the purposes of meeting all contractual obligations of the District during the 2025 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 5. <u>Levy for Capital Project Expenses</u>. For the purposes of meeting all capital project obligations of the District during the 2025 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 6. <u>Certification to County Commissioners</u>. The Board directs its legal counsel, manager, accountant or other designee to certify to the Board of County Commissioners of Elbert County, Colorado the mill levies for the District as set forth herein. Such certification shall be in compliance with the requirements of Colorado law.

Section 7. <u>Appropriations</u>. The amounts set forth as expenditures in the budget attached hereto are hereby appropriated.

Section 8. <u>Filing of Budget and Budget Message</u>. The Board hereby directs its legal counsel, manager or other designee to file a certified copy of the adopted budget resolution, thebudget and budget message with the Division of Local Government by January 31 of the ensuing year.

Section 9. <u>Budget Certification</u>. The budget shall be certified by a member of the District, or a person appointed by the District, and made a part of the public records of the District.

[Remainder of page intentionally left blank.]

ADOPTED THIS 19th DAY OF NOVEMBER, 2024

ELBERT AND HIGHWAY 86 METROPOLITAN DISTRICT



ATTEST:

STATE OF COLORADO COUNTY OF ELBERT ELBERT AND HIGHWAY 86 METROPOLITAN DISTRICT

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted at a District meeting held on Tuesday, November 19, 2024, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 19th day of November, 2024.

Jed New York

EXHIBIT A BUDGET DOCUMENT BUDGET MESSAGE

ELBERT & HIGHWAY 86 METROPOLITAN DISTRICT 2025 BUDGET GENERAL FUND

		2023		2024		2024		2025		
		ACTUAL		ACTUAL		BUDGET		BUDGET		
GENERAL FUND BEGINNING BALANCE	\$	448,122	\$	536,942	\$	469,365	\$	598,449		
REVENUES										
PROPERTY TAXES	\$	92,119	\$	125,232	\$	119,857	\$	117,635	\$ (2,222)	
SPECIFIC OWNERSHIP TAXES	\$	13,798	\$	20,169		8,390	\$	8,234		
DELINQUENT INTEREST	\$	106	\$	76	\$	-	\$	-		
SENIOR/VET EXEMPTION	\$	904	\$	1,005	\$	-	\$	-		
INTEREST INCOME	\$	698	\$	-	\$	500	\$	500		
GRANT INCOME	\$	-	\$	-	\$	-	\$	-		
FACILITY FEE	\$	56,000	\$	14,000	\$	-	\$	-		
TOTAL REVENUES	\$	163,625	\$	160,482	\$	128,747	\$	126,369		
TOTAL OF BALANCE AND REVENUES	\$	611,747	\$	697,424	\$	598,112	\$	724,818		
EXPENDITURES										\$ (5,685)
AUDIT	\$	9,325	\$	9,600	\$	9,605	\$	10,100		
BANK CHARGE	\$	50	\$	30	\$	-	\$	-		
COUNTY TREASURER'S FEE	\$	2,767	\$	3,742	\$	3,596	\$	3,529		
DISTRICT MGMT/ACCOUNTING	\$	30,000	\$	30,000	\$	30,000	\$	30,000		
DUES & LICENSES	\$	647	\$	573	\$	1,000	\$	750		
ELECTION EXPENSE	\$	54	\$	30	\$	₹	\$	2,500		
INSURANCE & BONDS	\$	4,875	\$	4,661	\$	9,000	\$	9,000		
LEGAL SERVICES	\$	(1,187)	\$	-	\$	10,000	\$	7,500		
LENDER/TRUSTEE FEES	\$	3,000			\$	3,000	\$	-		
MISCELLANEOUS	\$	114	\$	1,825	\$	-	\$	-		
CONTIGENCY	\$	-	\$	-	\$	-	\$	10,000		
OFFICE SUPPLIES	\$	-	\$	198.54	\$	-	\$			
POSTAGE	\$	153	\$	-	\$	50	\$	-		
ADMINISTRATIVE EXPENSE	\$	-	\$	5+01	\$	-	\$	200		
LANDSCAPING/SNOW REMOVAL	\$	-	\$	13,638	\$	7,500	\$	-		
REPAIRS/REPLACEMENTS	\$	19,889	\$	30,610		10,000	\$	20,000		
UTILITIES	\$	5,118	\$	3,212		2,000	\$	3,000		
TOTAL EXPENDITURES	\$	74,805	\$	98,119	\$	85,751	\$	96,579		
ENDING FUND BALANCE	\$	536,942	\$	599,305	\$	512,362	\$	628,239		
EMERGENCY RESERVE 3%	\$	2,244	\$	2,944	\$	2,573	\$	2,897		
EIVIENGENUT RESERVE 370	Ψ	۷,244	Ψ	۷,344	Ų	2,013	Ψ	2,001		
ASSESSED VALUATION	\$	9,302,220	\$	11,985,712	\$	11,985,712	\$	11,763,500		
MILL LEVY	7	10.000	-	10.000	•	10.000	•	10.000		
TTIT before donton T 1										

ELBERT & HIGHWAY 86 METROPOLITAN DISTRICT 2025 BUGET DEBT SERVICE FUND

		2023		2024		2024		2025	
	ı	ACTUAL		ACTUAL		BUDGET		BUDGET	
DEBT SERVICE FUND BEGINNING BALANCE	\$	595,599	\$	742,227	\$	742,227	\$	841,574	
REVENUES									
									\$ (2,942)
PROPERTY TAXES	\$	396,110	\$	397,446	\$	395,528	\$	388,196	
SPECIFIC OWNERSHIP TAXES	\$	59,334		44,366		27,687	\$	27,174	\$45K total SOT - As
DELINQUENT INTEREST	\$	455	\$	252		•	\$	•	
SENIOR/VET EXEMPTION	\$	3,885	\$	3,317	\$	-	\$	-	
INTEREST INCOME	\$	67,732	\$	81,110	\$	20,000	\$	50,000	
TOTAL REVENUES	\$	527,516	\$	526,490	\$	443,215	\$	465,369	
BOND INTEREST		200 002	¢	262 712	ė	264.062	•	250 062	
BOND PRINCIPAL	\$ \$	268,062 100,000		263,712		264,063		259,862	
BANK FEES	\$ \$		\$	105,000 992		105,000	\$	110,000	
CONTINGENCY	\$	323	\$	332	\$		\$	•	
COUNTY TREASURER'S FEE	\$ \$		\$	11,873	\$	11,866	\$	- 11,646	
PAYING AGENT FEE	\$	11,007	\$	3,000	-	3,000	-	3,000	
TOTAL EXPENDITURES	\$	380,888		384,577		383,929		384,508	
TOTAL EN ENDITORIES		000,000		004,077		000,020	•	004,000	
ENDING BALANCE	\$	742,227	\$	884,140	\$	801,514	\$	922,435	
ASSESSED VALUATION	\$	9,302,220	\$	11,985,712	\$	11,985,712	\$	11,763,500	
MILL LEVY		43.000		33.000		33.000		33.000	
TOTAL MILL LEVY		53.000							

BUDGET MESSAGE

(Pursuant to § 29-1-103(1) (e), C.R.S.)

Elbert & Highway 86 Metropolitan District

The attached 2025 Budget for Elbert & Highway 86 Metropolitan District includes these important features:

- The primary sources of revenue for the District are taxes, investments, and fees.
- The District has provided an Emergency Reserve fund equal to at least 3% of fiscal year
- The Mill Levy for the General Fund remained the same at 10 mills. The Mill Levy for the Debt Service Fund was lowered to 33 mills.
- Payment of debt service obligations.

The	Budgetary basis of accounting timing measurement method used is:
[]	Cash basis
[X]	Modified accrual basis
[]	Encumbrance basis
[]	Accrual basis

The District uses funds to budget and report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions. The various funds determine the total District budget. All of the district's funds are considered Governmental Funds and are reported using the current financial resources and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Revenues are considered available when they are collectible within the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, other than the interest on long term obligations, are recorded when the liability is incurred or the long-term obligation is paid.

The services to be provided/ delivered during the budget year are the following:

The District, a quasi-municipal corporation and political subdivision of the State of Colorado, was organized by order and decree of the District Court for Elbert County on November 26, 2002, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District operates under a Service Plan approved by the County on July 10, 2002, and as modified on October 2, 2002. The District's service area is located entirely in Elbert County, Colorado. The District was established to provide financing for the construction of improvements for streets and safety control, landscaping, storm drainage, water, sewer, television relay, and park and recreation improvements and facilities.



On November 5, 2002, the District's voters authorized general obligation indebtedness of \$3,390,290 for streets, \$1,655,947 for water facilities, \$227,895 for sewer and storm drainage facilities, \$225,868 for parks and recreation, and \$108,500 for general operations and maintenance. The election also approved an annual increase in taxes of \$60,000 for general operations and maintenance and \$5,500,000 for repayment of the combined approved debt.

The District has no employees and all operations and administrative functions are contracted.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.



Colorado Community Media 750 W. Hampden Ave. Suite 225 Englewood, CO 80110

Elbert & Highway 86 Metro Dist (wsdm) ** c/o Walker School Dist Mgr 614 N. Teion St. Colorado Springs CO 80903

AFFIDAVIT OF **PUBLICATION**

State of Colorado County of Elbert } ss

This Affidavit of Publication for the Elbert County News, a weekly newspaper, printed and published for the County of Elbert, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 11/7/2024, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.

For the Elbert County News

Linka (Slys)

State of Colorado County of Arapahoe }ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Linda Shapley, publisher of said newspaper, who is personally known to me to be the identical person in the above certificate on 11/7/2024. Linda Shapley has verified to me that she has adopted an electronic signature to function as her signature on this document.

20134029363-537871

Jean Schaffer **Notary Public** My commission ends January 16, 2028

JEAN SCHAFFER NOTARY PUBLIC - STATE OF COLORADO NOTARY ID 20134029363 MY COMMISSION EXPIRES JAN 16, 2028 **Public Notice**

NOTICE OF PUBLIC HEARING ON THE AMENDED 2024 BUDGET AND
NOTICE OF PUBLIC HEARING ON THE PROPOSED 2025 BUDGET

NOTICE IS HEREBY GIVEN that the Board of Directors (the "Board") of the Elbert & Highway 85 Metropolitan District (the "District"), will hold a meeting at the Legacy Academy, 1975 Legacy Circle, Elizabeth, CO 80107 and via teleconference on November 19, 2024 at 6:00 P.M., for the purpose of conducting such business as may come before the Board including a public hearing on the 2024 amended budget, if needed, (the "Amended Budget") and 2025 proposed budget (the "Proposed Budget"). This meeting can be joined using the following teleconference information: NOTICE IS HEREBY GIVEN that the Board of

Please join using this link: https://video.cloudoffice.avaya.com/join/5248 47960

Meeting ID: 524847960

Or dial: +1 (213) 4534500 United States (Los Angeles, CA) Access Code / Meeting ID: 524847960

NOTICE IS FURTHER GIVEN that the NOTICE IS FURTHER GIVEN that the Amended Budget and Proposed Budget have been submitted to the Districts. A copy of the Amended Budget and the Proposed Budget are on file in the office of WSDM District Managers, 614 N. Tejon Street, Colorado Springs, Coloredo 80903, where the same are open for rights inspection. public inspection.

Any interested elector of the Districts may file any objections to the Amended Budgets and Proposed Budgets at any time prior to final adoption of the Amended Budgets and Proposed Budgets by the Boards. This meeting is open to the public and the agenda for any meeting may be obtained by calling (719) 447-1777.

BY ORDER OF THE BOARDS OF DIRECTORS: ELBERT & HIGHWAY 86
METROPOLITAN DISTRICT
/s/ WSDM District Managers District Manager

Legal Notice No. ECN 1577 First Publication: November 7, 2024
Last Publication: November 7, 2024
Publisher: Elbert County News

Elbert Hwy 86-2025 Budget Resolution

Final Audit Report 2025-01-17

Created: 2025-01-17

By: Adam Noel (adam.n@wsdistricts.co)

Status: Signed

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"Elbert Hwy 86- 2025 Budget Resolution" History

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Document e-signed by Jeffrey Massey (jamassey6@gmail.com)
Signature Date: 2025-01-17 - 6:42:19 PM GMT - Time Source: server

Agreement completed.
 2025-01-17 - 6:42:19 PM GMT

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners ¹ of ELBERT COUNTY	NTY	, Colorado.
On behalf of the ELBERT & HIGHWAY 86 ME	TROPOLITAN DISTRICT	
	(taxing entity) ^A	5
the BOARD OF DIRECTORS		
	(governing body) ^B	
of the ELBERT & HIGWAY 86 METE	ROPOLITAN DISTRICT local government) ^C	
Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 1 (GROSS) Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax	1,763,500 assessed valuation, Line 2 of the Certification	
calculated using the NET AV. The taxing entity's total (NET)	1,763,500 asse ssed valuation, Line 4 of the Certificat	tion of Valuation Form DLG 57)
property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of:		
	r budget/fiscal year	
(not later than Dec. 15) (mm/dd/yyyy)		(уууу)
PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	10.000 mills	\$ 117,635
2. <minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction^I</minus>	< > mills	<u>\$< ></u>
SUBTOTAL FOR GENERAL OPERATING:	10.000 mills	\$ 117,635
3. General Obligation Bonds and Interest ^J		\$ 388,196
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	mills	\$
7. Other ^N (specify):	mills	\$
	mills	\$
Sum of General Operating		
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	43.000 mills	\$ 505,831
Contact person: (print) Susan Gonzales	Daytime phone: (719)-447-1777	7
Signed:	Title: CPA	

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) 866-2156.

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.

Levies must be rounded to three decimal places and revenue must be calculated from the total <u>NET assessed valuation</u> (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:

BON	DS:	
1.	Purpose of Issue:	Refunding / Public Improvements
	Series:	General Obligation (Limited Tax Convertible to Unlimited Tax) Refunding
		Bonds Series 2016
	Date of Issue:	September 30, 2016
	Coupon Rate:	3.000 – 5.750%
	Maturity Date:	December 1, 2046
	Levy:	33.000
	Revenue:	\$388,196
2.	Purpose of Issue:	
	Series:	
	Date of Issue:	
	Coupon Rate:	
	Maturity Date:	
	Levy:	
	Revenue:	
CO	NTRACTS:	
3.	Purpose of Contract:	
	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Revenue:	
4.	Purpose of Contract:	
••	Title:	
	Date:	
	Principal Amount:	
	Maturity Date:	
	Levy:	
	Davanue	

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Form DLG 70 (rev 7/08) Page 2 of 2

Mill Levy Public Information Pursuant to § 39-1-125, C.R.S.

Counties can ask local governments to submit this form to the county by December 15th pursuant to § 39-1-125(1)(c), C.R.S., Local governments, please verify with the county whether they would like you to use this form or a different process to provide this information.

Taxing Entity Information

Taxing Entity: Elbert & Highway 86 Metropolitan District
County: Elbert
DOLA Local Government ID Number: 65784
Subdistrict Number (if applicable):
Budgerrisear rear. 2024 for concentral in 2025
Mill Levy Information
 Mill Levy Name or Purpose: General Operating Mill Levy Rate (Mills): 10.000
3. Previous Year Mill Levy Rate (Mills): 10.000
4. Previous Year Mill Levy Revenue Collected: \$123,320
5. Mill Levy Maximum Without Further Voter Approval: 10 Mills
6. Allowable Annual Growth in Mill Levy Revenue: 5.25%
7. Actual Growth in Mill Levy Revenue Over the Prior Year: -\$5,685
8. Is revenue from this mill levy allowed to be retained and spent as a voter-
approved revenue change pursuant to section 20 (7)(b) of Article X of the State Constitution (TABOR)? Yes
9. Is revenue from this mill levy subject to the Statutory Property Tax (5.5%) Limit in § 29-1-301, C.R.S.? No
10. Is revenue from this mill levy subject to any other limit on annual revenue growth enacted by the local government or another local government? No
11. Does the mill levy need to be adjusted or does a temporary mill levy reduction need to be used in order to collect a certain amount of revenue? If "Yes", what is the amount? No
12. Other or additional information:
Contact Information
Contact Person: Sue Gonzales
Title: CPA
Phone: 719-447-1808
Email: sue.g@wsdistricts.co

Mill Levy Public Information

Pursuant to § 39-1-125, C.R.S.

Counties can ask local governments to submit this form to the county by December 15th pursuant to § 39-1-125(1)(c), C.R.S., Local governments, please verify with the county whether they would like you to use this form or a different process to provide this information.

Taxing Entity Information

Email: sue.g@wsdistricts.co

						
Taxing Entity: Elbert & Highway 86 Metropolitan District						
County: Elbert						
DOLA Local Government ID Number: 65784						
Subdistrict Number (if applicable):						
Budget/Fiscal Year: 2024 for collection in 2025						
Mill Levy Information						
1. Mill Levy Name or Purpose: General Obligation Bonds and Interest						
2. Mill Levy Rate (Mills): 33.000						
3. Previous Year Mill Levy Rate (Mills): 33.000						
4. Previous Year Mill Levy Revenue Collected: \$391,137						
5. Mill Levy Maximum Without Further Voter Approval: 50 Mills						
6. Allowable Annual Growth in Mill Levy Revenue: <u>Infinite in compliance with Bond</u> Documents						
7. Actual Growth in Mill Levy Revenue Over the Prior Year: -\$2,942						
8. Is revenue from this mill levy allowed to be retained and spent as a voter-						
approved revenue change pursuant to section 20 (7)(b) of Article X of the State						
Constitution (TABOR)? Yes						
9. Is revenue from this mill levy subject to the Statutory Property Tax (5.5%) Limit in § 29-1-301, C.R.S.?No						
10. Is revenue from this mill levy subject to any other limit on annual revenue growth						
enacted by the local government or another local government? No						
11. Does the mill levy need to be adjusted or does a temporary mill levy reduction need to be used in order to collect a certain amount of revenue? If "Yes", what is the amount? No						
12. Other or additional information:						
Contact Information						
Contact Person: Sue Gonzales						
Title: CPA						
Phone: 719-447-1808						