

INDIAN MOUNTAIN METROPOLITAN DISTRICT

BUDGET MESSAGE FOR 2019

THE DISTRICT

The District is a quasi-municipal corporation and political subdivision established pursuant to Article 1 of Title 32 of the Colorado Revised Statutes, as amended.

The District, located in Park County, provides the following services and amenities to its property owners:

Community Center	RV Storage Lot
Picnic Pavilion	RV Waste Disposal Facility
Children's Playground	Gold Pan Park
Lodge	Disc & Pasture Golf
Summer Activities	Burn Pit
Nature Trails	Comfort Station
Publishes 3 Newsletters a Year	IMWSP Water Augmentation Program

THE SYSTEM

The Board of Directors is responsible for the operation and policies with respect to the District, in accordance with statutes and the service plan.

IMPORTANT FEATURES OF THE BUDGET

The budget reflects revenue from property taxes, specific ownership taxes, interest income, and lottery revenue. The District anticipates the following capital/special projects:

1. Improvements to Facilities
2. Nature Trail Improvements at Indian Mountain
3. Natural Resource Management (Fire Mitigation)
4. Water Augmentation – Acquisition and Management

BUDGETARY BASIS OF ACCOUNTING

The budget for 2019 was prepared on a modified accrual basis of accounting. Revenues and expenditures are recorded on a modified accrual basis.

RESOLUTION TO SET MILL LEVIES
Resolution #1 - 12/2018

A RESOLUTION LEVYING THE GENERAL PROPERTY TAXES FOR THE YEAR 2019 TO HELP DEFRAID THE COST OF GOVERNMENT FOR THE INDIAN MOUNTAIN METROPOLITAN DISTRICT, PARK COUNTY, COLORADO FOR THE 2019 BUDGET YEAR.

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes is \$193,195.62 and

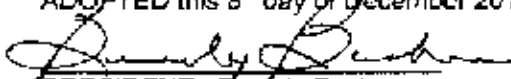
WHEREAS, the 2018 valuation for assessment for the District, as certified by the County Assessor, is \$19,190,690.

NOW, THEREFORE, be it resolved by the Board of Directors of the Indian Mountain Metropolitan District, Park County, Colorado.

Section 1. That for the purpose of meeting all the general operating expenses of the District during the 2019 budget year, a tax of 6.943 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019 is proper;

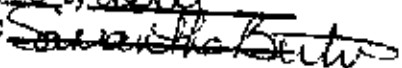
Section 2. That the Secretary of the District is hereby authorized and directed to immediately certify to the County Commissioners of Park County, Colorado, the mill levies for the District as stated herein above should be determined and set.

ADOPTED this 8th day of December 2018


PRESIDENT: Beverly Bushaw

ATTEST 
TREASURER: Karen Goodman



State of CO, County of Park
Signed before me on this 8th day
of Dec. 18, by above
Notary Public 

RESOLUTION TO ADOPT BUDGET
Resolution #2-12/2018

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE INDIAN MOUNTAIN METROPOLITAN DISTRICT, PARK COUNTY, COLORADO, FOR THE CALENDER YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2019 AND ENDING ON THE LAST DAY OF DECEMBER 2019.

WHEREAS, the Board of Directors of the Indian Mountain Metropolitan District has appointed Karen Goodman to prepare and submit a proposed budget to the governing body of the district on or before October 15, 2018; and

WHEREAS, Karen Goodman, has submitted a proposed budget to the board of directors at the proper time, 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 the designated place, a public hearing was held on December 8, 2018 and interested taxpayers were given the opportunity to file or register any objections to said budget; and

WHEREAS, Whatever increases 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 Indian Mountain Metropolitan District, Park County, Colorado:

General Fund

Section 1: that the budget as submitted, amended, and herein above summarized by fund hereby is approved and adopted as the budget of the Indian Mountain Metropolitan District for the fiscal year 2019.

Section 2: that the budget hereby approved and adopted shall be signed by the secretary of the district and made part of the public records of the district.

ADOPTED this the 8th day of December 2018.

Marcia J. Logan
SECRETARY: Marcia Logan

ATTEST: K. Goodman
TREASURER, Karen Goodman

ATTEST: Roger Mattson
2nd Vice PRESIDENT; Roger Mattson

State of CO, County of Park
Signed before me on this 8th day
of Dec. 18 by above
Notary Public Samantha Bertin



RESOLUTION TO APPROPRIATE SUMS OF MONEY
Resolution #3 - 12/2018

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE INDIAN MOUNTAIN METROPOLITAN DISTRICT, PARK COUNTY, COLORADO, FOR THE 2019 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law this 8th day of December 2018; and

WHEREAS, the Board of Directors has made provision 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 and reserves provided in the budget to and for the purposes described below, so as not to impair the operations of the District.

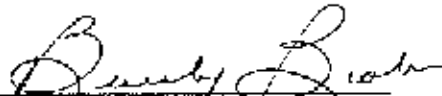
NOW, THEREFORE, be it resolved by the Board of Directors of the Indian Mountain Metropolitan District, Park County, Colorado:


Section 1 That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purpose stated.

General Fund

Current Operating Expenses	\$ 103,505.62
Capital Projects Outlay	\$
Lease Purchase Payback	\$ 89,690.00
Total	\$ 193,195.62

ADOPTED this 8th day of December, 2018


PRESIDENT: Beverly Bushaw

ATTEST: 
2ND VICE PRESIDENT Roger Mattson

State of CO, County of Park
Signed before me on this 8th day
of Dec. 18 by Beverly Bushaw
Notary Public Samantha Bertin



CERTIFICATION OF TAX LEVIES

TO: County Commissioners of Park County, Colorado

For the Year 2019 the Board of Directors of the Indian Mountain Metropolitan District hereby certifies the following mill levies to be extended upon the total assessed valuation of \$19,190,690. Submitted this date, December 8, 2018

PURPOSE	LEVY	REVENUE
1. General Operating Expenses	6.943 mills	\$133,241.00
2. Refunds/Abatements		
3. Annual Incentive Payments	0.000 mills	\$ 00.00
SUBTOTAL	6.943 mills	\$133,241.00
4. General Obligations Bond and Interest*	0.000 mills	\$ _____
5. Contractual Obligations Approved at Election	0.000 mills	\$ _____
6. Capital Expenditures	0.000 mills	\$ _____
TOTAL	6.943 mills	\$133,241.00

ADOPTED this 8th day of December 2018

Marcia Logan

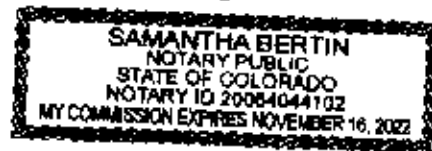
SECRETARY, Marcia Logan

*CRS 32-1-1603 (SB 92-143) requires Special Districts to certify separate mill levies to the Board of County Commissioners, one each for funding requirements of each debt. The total should be recorded above in line 4.

Note: Certification must be carried to three decimal places only

Contact Person: Samantha Bertin 719-836-8043, P.O. Box 25, Como, CO 80432

State of CO, County of Park
Signed before me on this 8th day
of Dec. 18 by cb000
Notary Public Samantha Bertin



INDIAN MOUNTAIN METROPOLITAN DISTRICT

Approved 2019 Budget

	Actual 2017	Estimated 2018	Adopted 2019
REVENUES			
Beginning Balance	132,702.00	124,930.36	\$106,664.80
Revenues	167,187.18	162,035.98	\$163,211.00
TOTAL REVENUE	299,889.18	286,966.34	\$269,875.80
EXPENSES			
Office Expense	28,238.38	26,500.51	\$42,900.00
Payroll Expense	5,339.37	530.00	\$0.00
Insurance	5,895.53	6,412.26	\$6,875.33
Maintenance	13,979.83	15,056.76	\$22,080.00
Professional Fee	54,528.87	23,450.18	\$8,250.00
Utilities	14,919.76	17,300.73	\$15,400.00
Cap'tal/Special Projects	7,366.79	1,360.81	\$8,000.00
Lease Purchase	44,690.29	44,690.29	\$89,690.29
Transfer out to -MWSP	0	45,000.00	0
TOTAL EXPENSE	174,958.82	180,301.54	\$193,195.62
ENDING BALANCE	124,930.36	106,664.80	\$76,680.18
Tabor Reserves 3%	24,877.80	6,001.76	\$6,002.50
Total Reserves	24,877.80	6,001.76	\$6,002.50

CERTIFICATION OF VALUATION BY PARK COUNTY COUNTY ASSESSOR

Name of Jurisdiction: **9 - INDIAN MTN METRO DISTRICT**

IN PARK COUNTY COUNTY ON 8/17/2018

New Entry: No

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

IN ACCORDANCE WITH 39-5-12(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 2018 IN PARK COUNTY COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$19,078,240
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:	\$19,188,270
3. LESS TIF DISTRICT INCREMENT IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$19,188,270
5. NEW CONSTRUCTION:	\$134,200
6. INCREASED PRODUCTION OF PRODUCING MINES:	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b) C.R.S.): ##	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(ii)(B) C.R.S.):	\$16.85

* This value includes removed property exemptions if enacted by the jurisdiction as authorized by Art. X, Sec. 20(b)(b), Colo.

** New construction is defined as: Taxable real property structures and the personal property connected with the structure.

Jurisdiction must submit comparable certification (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR 'LABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2018 IN PARK COUNTY COUNTY, COLORADO ON AUGUST 25, 2018

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$174,567,466
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: †	\$1,863,904
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0

(If land and/or a structure is picked up as omitted property for multiple years, only the most current years actual value can be reported as omitted property.)

DELETIONS FROM TAXABLE REAL PROPERTY:

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, 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: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: \$0

NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2018

Data Date: 8/17/2018

CERTIFICATION OF VALUATION BY PARK COUNTY COUNTY ASSESSOR

Name of Jurisdiction: **9 - INDIAN MTN METRO DISTRICT**

IN PARK COUNTY COUNTY ON: **11/26/2018**

New Entry: **No**

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

IN ACCORDANCE WITH 39-1-1281(C) R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE FOLLOWING VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2018 IN PARK COUNTY COUNTY, COLORADO:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION	\$19,076,243
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION	\$19,190,990
3. LESS THE DISTRICT INCREMENT IF ANY	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION	\$19,190,990
5. NEW CONSTRUCTION	\$134,200
6. INCREASED PRODUCTION OF PRODUCING MINES	\$0
7. ANNEXATIONS/INCLUSIONS	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301)(b)(CH.S.)	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1, 2017 (10-1-301)(a), (R.S.)	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1, 2017 (10-1-301)(a)(R.S.) and (39-10-114)(a)(R.S.) (R.S.)	\$15.00

1. This value reflects personal property exemptions if granted by the Assessor as authorized by Article 10, Section 10, Colorado Constitution.
 2. New construction is defined as: Taxable real property structures and the personal property included with the structure.
 3. Includes production from new mines and increases in production of existing producing mines.
 4. Includes production from new mines and increases in production of existing producing mines.
 5. Includes production from new mines and increases in production of existing producing mines.
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 7. Includes production from new mines and increases in production of existing producing mines.
 8. Includes production from new mines and increases in production of existing producing mines.
 9. Includes production from new mines and increases in production of existing producing mines.
 10. Includes production from new mines and increases in production of existing producing mines.
 11. Includes production from new mines and increases in production of existing producing mines.

USE FOR TABOR LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISIONS OF ARTICLE V, SECTION 20, COLORADO CONSTITUTION AND 39-1-1217(a), (R.S.) THE ASSESSOR CERTIFIES THE FOLLOWING VALUATION FOR THE TAXABLE YEAR 2018 IN PARK COUNTY COUNTY, COLORADO ON: **11/26/2018**

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY	\$174,561,486
ADDITIONS TO TAXABLE REAL PROPERTY	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS	\$1,283,004
3. ANNEXATIONS/INCLUSIONS	\$0
4. INCREASED MINING PRODUCTION	\$0
5. PREVIOUSLY EXEMPT PROPERTY	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT	\$0
DELETIONS FROM TAXABLE REAL PROPERTY	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS	\$0
9. DISCONNECTIONS/EXCLUSION	\$0
10. PREVIOUSLY TAXABLE PROPERTY	\$0

1. This includes the total value of all taxable real property less the total value of religious, nonprofit, and charitable property.
 2. Construction is defined as new or substantially renovated real property.
 3. Includes production from new mines and increases in production of existing producing mines.
 4. Includes production from new mines and increases in production of existing producing mines.
 5. Includes production from new mines and increases in production of existing producing mines.
 6. Includes production from new mines and increases in production of existing producing mines.
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 8. Includes production from new mines and increases in production of existing producing mines.
 9. Includes production from new mines and increases in production of existing producing mines.
 10. Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-1-1281(C) R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: **\$174,561,486**

***NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2018**

Data Date: **11/26/2018**

INDIAN MOUNTAIN WATER SERVICE PROGRAM

BUDGET MESSAGE FOR 2019

THE DISTRICT

The Water Service Program (WSP) is a program of the Indian Mountain Metropolitan District (IMMD) to supply augmentation water for wells in the Indian Mountain (IM) subdivision. The WSP is a voluntary opt-in program that will provide augmentation of owners' wells supplying water for residential in-home use.

THE SYSTEM

The Board of Directors is responsible for the operation and policies with respect to the WSP.

IMPORTANT FEATURES OF THE BUDGET

The budget reflects revenue from one-time application fees of \$300 collected from well owners who have chosen to join the WSP; in addition, well owners will be required to pay annual membership fees, initially of \$100 but to be reduced in the future if possible, to fund management of the membership data, including reporting of water use in the home to the Colorado State Division of Water Resources.

The Board intends to keep revenue and expenses for the WSP separate from all other functions of the District, and plans to operate the WSP in a cash-neutral manner – meaning that all application fees collected will be used to purchase additional acre feet of water augmentation, and all membership fees will be used and adjusted to cover the operating expense of the WSP each year.

BUDGETARY BASIS OF ACCOUNTING

The budget for 2019 was prepared on a modified accrual basis of accounting. Revenues and expenditures are recorded on a modified accrual basis.

RESOLUTION TO ADOPT BUDGET
Resolution #1-12/2018

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE INDIAN MOUNTAIN WATER SERVICE PROGRAM, A PROJECT OF THE INDIAN MOUNTAIN METROPOLITAN DISTRICT, PARK COUNTY, COLORADO, FOR THE CALENDER YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2019 AND ENDING ON THE LAST DAY OF DECEMBER 2019.

WHEREAS, the Board of Directors of the Indian Mountain Metropolitan District has appointed Karen Goodman to prepare and submit a proposed budget to the governing body of the district on or before October 15, 2018; and

WHEREAS, Karen Goodman, has submitted a proposed budget to the board of directors at the proper time, 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 the designated place, a public hearing was held on December 8, 2018 and interested taxpayers were given the opportunity to file or register any objections to said budget; and

WHEREAS, whatever increases 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 Indian Mountain Metropolitan District, Park County, Colorado:

Section 1: that the budget as submitted, amended, and herein above summarized by fund hereby is approved and adopted as the budget of the Indian Mountain Metropolitan District for the fiscal year 2019.

Section 2: that the budget hereby approved and adopted shall be signed by the secretary of the district and made part of the public records of the district.

ADOPTED this the 8th day of December, 2018.

Marcia Logan
Secretary: Marcia Logan

ATTEST: [Signature]
TREASURER; Karen Goodman

ATTEST: [Signature]
PRESIDENT; Beverly Bushaw

State of CO, County of Park
Signed before me on this 8th day
of Dec. 18 by all here
Notary Public [Signature]
SAMANTHA BERTIN
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20064044102
MY COMMISSION EXPIRES NOVEMBER 18, 2022

RESOLUTION TO APPROPRIATE SUMS OF MONEY
Resolution #2 - 12/2018

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE INDIAN MOUNTAIN WATER SERVICE PROGRAM. A PROJECT OF THE INDIAN MOUNTAIN METROPOLITAN DISTRICT, PARK COUNTY, COLORADO, FOR THE 2019 BUDGET YEAR.

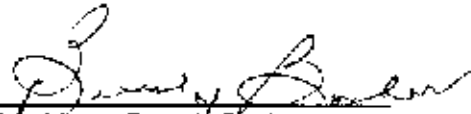
WHEREAS, THE Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law this 8th day of December, 2018; and

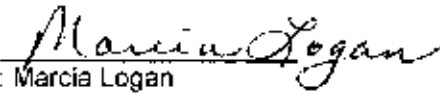
WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and


NOW, THEREFORE, be it resolved by the Board of Directors of the Indian Mountain Metropolitan District, Park County, Colorado:

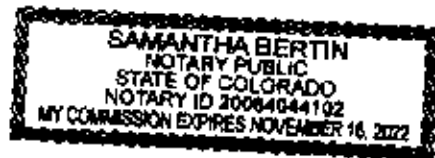
Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purpose stated.

ADOPTED this 8th day of December, 2018


President: Beverly Bushaw

ATTEST: 
Secretary: Marcia Logan

State of CO, County of Park
Signed before me on this 8th day
of Dec, 18 by Above
Notary Public 



	ESTIMATED 2018	ADOPTED 2019
BEGINNING FUND BALANCES	\$ 65,730.68	\$ 87,355.58
REVENUES		
Donation	60,000.00	-
WSP Application Fees	18,450.00	40,000.00
WSP Administration Fees	35,500.00	40,900.00
Total Revenues	113,950.00	80,900.00
TRANSFERS IN FROM IMMD	255,000.00	-
Total Funds Available	434,680.68	168,255.58
EXPENDITURES		
Office/Operating Expenses		
Program Administrator	15,665.00	19,000.00
Customer Refunds	100.00	-
Office Expenses - Other/Reimbursement	354.95	700.00
Website	-	1,000.00
Total Office/Operating Expenses	16,119.95	20,700.00
Cost of Augmentation Water from HASP	321,509.52	49,700.00
Professional Fees		
Audit Exempt	-	200.00
Legal Fees	6,584.63	3,000.00
HASP Water Admin Fee	3,111.00	3,200.00
Total Professional Fees	9,695.63	6,400.00
Total Expenditures	347,325.10	76,800.00
TRANSFERS OUT TO IMMD		
Total Expenditures and Transfers Out Requiring Appropriation	347,325.10	76,800.00
ENDING FUND BALANCES	\$ 87,355.58	\$ 91,455.58

State of CO, County of Park
Signed before me on this 8th day
of Dec, 18, by All here
Notary Public Samantha Bertin

