



WOODMOOR MOUNTAIN GENERAL IMPROVEMENT DISTRICT
TUESDAY, DECEMBER 9, 2025
AGENDA

Tuesday, December 9, 2025

2:30 PM

1:30 PM

1. Call to Order

- a. Pledge of Allegiance
- b. Attorney Certification of Agenda
- c. Commissioners Disclosure for Items on This Agenda

2. Consent Agenda

- a. Approval of Minutes from September 23, 2025.

Attachments: [Minutes Woodmoor Mountain 9.23.25](#)

3. Regular Agenda

- a. Resolution Summarizing Revenues and Expenditures and Adopting a Budget for the Douglas County Woodmoor Mountain General Improvement District for the Fiscal Year Beginning on the First Day of January, 2026 and Ending on the Last Day of December, 2026.

Martha Marshall, Director of Budget — *Budget*

Attachments: [Cover Page](#)
 [7-2026 Woodmoor Budget Adoption Resolution](#)

- b. Resolution Appropriating Funds for the Douglas County Woodmoor Mountain General Improvement District for the Fiscal Year 2026.

Martha Marshall, Director of Budget

Attachments: [Cover Page](#)
 [8-2026 Woodmoor Appropriation Resolution](#)

- c. Resolution Levying General Property Taxes for the Year 2025 to Help Defray the Costs for the Douglas County Woodmoor Mountain General Improvement District for the 2026 Fiscal Year.

Martha Marshall, Director of Budget — *Budget*

Attachments: [Cover Page](#)
 [9-2026 Woodmoor Mill Levy Resolution](#)
 [Backup 2025-DLG70-Woodmoor](#)

4. Adjournment

MEETING DATE: December 9, 2025

DESCRIPTION: Approval of Minutes from September 23, 2025.

ATTACHMENTS:

Minutes Woodmoor Mountain 9.23.25



WOODMOOR MOUNTAIN GENERAL IMPROVEMENT DISTRICT

TUESDAY, SEPTEMBER 23, 2025

MINUTES

Tuesday, September 23, 2025

2:30 PM

2:30 PM

Rollcall

PRESENT: Chairperson Abe Laydon
Vice Chair George Teal
Commissioner Kevin Van Winkle

1. Call to Order

- a. Pledge of Allegiance
- b. Attorney Certification of Agenda
Jeff Garcia, County Attorney, said that all items on today's agenda have been properly noticed and the Board has jurisdiction to proceed.
- c. Commissioners Disclosure for Items on This Agenda

2. Consent Agenda

Commissioner Teal moved that the Board approve the Requests in Item "a" of the Consent Agenda.

- a. Approval of Minutes.

This is Motion No. 025-153

Commissioner Teal moved that the Board approve the Requests in Item "a" of the Consent Agenda.

RESULT: ADOPTED
MOVER: George Teal
SECONDER: Kevin Van Winkle
AYES: Laydon, Teal, Van Winkle

3. Regular Agenda

- a. Construction Contract with 53 Corporation for the Woodmoor Drainage and Road Repair Project, in the amount of \$106,463.00, Douglas County Project #SP2025-020

Janet Herman, Public Works, addressed the Board to present on this Item.

Commissioner Teal asked a clarifying question.

Ms. Herman addressed the Board to answer the Commissioner's question.

Public Comment:

Diana Meyer addressed the Board to provide public comment.

Mike Meyer addressed the Board to provide public comment.

Ms. Herman addressed the Board to comment on this Item.

Commissioner Laydon commented on this Item.

Commissioner Teal commented on this Item.

Jeff Garcia, County Attorney, commented on this Item.

Commissioner Laydon commented on this Item.

This is Motion No. 025-154

Commissioner Teal moved that the Board approve Construction Contract with 53 Corporation for the Woodmoor Drainage and Road Repair Project, in the amount of \$106,463.00, Douglas County Project #SP2025-020

RESULT: CONTINUED

MOVER: George Teal

SECONDER: Kevin Van Winkle

AYES: Laydon, Teal, Van Winkle

4. Adjournment

www.douglas.co.us

MEETING DATE: December 9, 2025

**STAFF PERSON
RESPONSIBLE:** Martha Marshall, Director of Budget

DESCRIPTION: Resolution Summarizing Revenues and Expenditures and Adopting a Budget for the Douglas County Woodmoor Mountain General Improvement District for the Fiscal Year Beginning on the First Day of January, 2026 and Ending on the Last Day of December, 2026.

**RECOMMENDED
ACTION:** Adoption of the attached resolution.

REVIEW:

Martha Marshall	Approve	12/2/2025
Jeff Garcia	Approve	12/3/2025
Christie Guthrie	Approve	12/3/2025
Doug DeBord	Approve	12/4/2025

ATTACHMENTS:

Cover Page
7-2026 Woodmoor Budget Adoption Resolution

www.douglas.co.us

MEETING DATE: December 9, 2025

**STAFF PERSON
RESPONSIBLE:** Martha Marshall, Director of Budget

DESCRIPTION: Resolution Summarizing Revenues and Expenditures and Adopting a Budget for the Douglas County Woodmoor Mountain General Improvement District for the Fiscal Year Beginning on the First Day of January, 2026 and Ending on the Last Day of December, 2026.

**RECOMMENDED
ACTION:** Adoption of the attached resolution.

REVIEW:

Martha Marshall	Approve	12/2/2025
Jeff Garcia	Approve	12/3/2025
Christie Guthrie	Approve	12/3/2025
Doug DeBord	Approve	12/4/2025

ATTACHMENTS:

7-2026 Woodmoor Budget Adoption Resolution

**THE BOARD OF DIRECTORS
OF THE DOUGLAS COUNTY WOODMOOR MOUNTAIN
GENERAL IMPROVEMENT DISTRICT**

**Resolution Summarizing Revenues and Expenditures and Adopting a Budget for the
Douglas County Woodmoor Mountain General Improvement District for the Fiscal Year
Beginning on the First Day of January, 2026 and Ending on the Last Day of December,
2026**

WHEREAS, on November 2, 1993, a referred measure was passed at an election to allow the district to extend a mill levy on the assessed value of the District so as to generate \$10,000 in general property tax revenue in 1994, increasing by an amount not to exceed 5.5% thereof annually in following years; and

WHEREAS, this referred measure also enabled the District to spend the full revenue collected; and

WHEREAS, the proposed budget was prepared by October 15th, notice was published in accordance with C.R.S. § 29-1-106 informing the public that and where the proposed budget was available for inspection, that any interested elector could file objections prior to final adoption, and further notifying the public that the Board would consider adopting the 2026 Budget on December 9, 2025; now therefore,

BE IT RESOLVED by the Board of Directors of the Douglas County Woodmoor General Improvement District:

- Section 1. That budgeted revenues for the Douglas County Woodmoor Mountain General Improvement District for the fiscal year 2026 are \$41,590 and that the beginning fund balance is \$11,118.
- Section 2. That the budgeted expenditures for the Douglas County Woodmoor Mountain General Improvement District for the fiscal year 2026 are \$48,310.
- Section 3. That the budget hereby approved and adopted shall be signed by the Chair of the Douglas County Woodmoor Mountain General Improvement District Board of Directors and made a part of the public records of the District.

PASSED AND ADOPTED this 9th day of December, 2025, in Castle Rock, Douglas County, Colorado.

**THE BOARD OF DIRECTORS
DOUGLAS COUNTY WOODMOOR GENERAL IMPROVEMENT DISTRICT**

BY: _____
ABE LAYDON, Chair

ATTEST:

HALEY HALL, Deputy Clerk

MEETING DATE: December 9, 2025

**STAFF PERSON
RESPONSIBLE:** Martha Marshall, Director of Budget

DESCRIPTION: Resolution Appropriating Funds for the Douglas County Woodmoor Mountain General Improvement District for the Fiscal Year 2026.

**RECOMMENDED
ACTION:** Adoption of the attached resolution.

REVIEW:

Martha Marshall	Approve	12/2/2025
Jeff Garcia	Approve	12/3/2025
Christie Guthrie	Approve	12/3/2025
Doug DeBord	Approve	12/4/2025

ATTACHMENTS:

Cover Page
8-2026 Woodmoor Appropriation Resolution

MEETING DATE: December 9, 2025

**STAFF PERSON
RESPONSIBLE:** Martha Marshall, Director of Budget

DESCRIPTION: Resolution Appropriating Funds for the Douglas County Woodmoor Mountain
General Improvement District for the Fiscal Year 2026.

**RECOMMENDED
ACTION:** Adoption of the attached resolution.

REVIEW:

Martha Marshall	Approve	12/2/2025
Jeff Garcia	Approve	12/3/2025
Christie Guthrie	Approve	12/3/2025
Doug DeBord	Approve	12/4/2025

ATTACHMENTS:

8-2026 Woodmoor Appropriation Resolution

**THE BOARD OF DIRECTORS
OF THE DOUGLAS COUNTY WOODMOOR MOUNTAIN
GENERAL IMPROVEMENT DISTRICT**

**Resolution Appropriating Funds for the Douglas County Woodmoor Mountain General
Improvement District for the Fiscal Year 2026**

WHEREAS, on the 9th day of December, 2025, the Board of Directors adopted the annual budget of the Douglas County Woodmoor Mountain General Improvement District for fiscal year 2026 in accordance with the Local Government Budget Law; and

WHEREAS, the Board of Directors has made provision therein for revenues and use of fund balance in an amount equal to or greater than the total proposed expenditures as set forth in said budget and the proposed budget has been submitted to this governing body for its considerations; and

WHEREAS, it is required by law but also necessary to appropriate the expenditures fund balance provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Woodmoor Mountain General Improvement District; now therefore,

BE IT RESOLVED by the Board of Directors of the Douglas County Woodmoor Mountain General Improvement District:

That an appropriation in the total amount of forty-eight thousand, three hundred, ten dollars (\$48,310) for expenditures is hereby made for the Douglas County Woodmoor Mountain General Improvement District for the fiscal year 2026.

PASSED AND ADOPTED this 9^h day of December, 2025, in Castle Rock, Douglas County, Colorado.

**THE BOARD OF DIRECTORS
DOUGLAS COUNTY WOODMOOR MOUNTAIN
GENERAL IMPROVEMENT DISTRICT**

BY: _____
ABE LAYDON, Chair

ATTEST:

HALEY HALL, Deputy Clerk

www.douglas.co.us

MEETING DATE: December 9, 2025

**STAFF PERSON
RESPONSIBLE:** Martha Marshall, Director of Budget

DESCRIPTION: Resolution Levying General Property Taxes for the Year 2025 to Help Defray the Costs for the Douglas County Woodmoor Mountain General Improvement District for the 2026 Fiscal Year.

**RECOMMENDED
ACTION:** Adoption of the attached resolution.

REVIEW:

Martha Marshall	Approve	12/2/2025
Jeff Garcia	Approve	12/3/2025
Christie Guthrie	Approve	12/3/2025
Doug DeBord	Approve	12/4/2025

ATTACHMENTS:

Cover Page
9-2026 Woodmoor Mill Levy Resolution
Backup 2025-DLG70-Woodmoor

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ACTION:** Adoption of the attached resolution.

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Martha Marshall	Approve	12/2/2025
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ATTACHMENTS:

9-2026 Woodmoor Mill Levy Resolution
Backup 2025-DLG70-Woodmoor

**THE BOARD OF DIRECTORS
OF THE DOUGLAS COUNTY WOODMOOR MOUNTAIN
GENERAL IMPROVEMENT DISTRICT**

**Resolution Levying General Property Taxes for the Year 2025 to Help Defray the Costs for
the Douglas County Woodmoor Mountain General Improvement District for the 2026
Fiscal Year**

WHEREAS, the Board of Directors of the Douglas County Woodmoor Mountain General Improvement District has adopted the annual budget in accordance with the Local Government Budget Law on December 9th, 2025; and

WHEREAS, the amount of levied property tax revenue necessary to balance the 2026 budget for general operating expenses is \$48,310; and

WHEREAS, the 2025 valuation for assessments for the Douglas County Woodmoor Mountain General Improvement District as certified by the County Assessor on November 19, 2025 is \$4,431,150; now therefore

BE IT RESOLVED by the Board of Directors of the Douglas County Woodmoor Mountain General Improvement District:

Section 1. That for the purpose of meeting general operating expenses of the Douglas County Woodmoor Mountain General Improvement District during the 2026 fiscal year there is hereby levied a tax of 8.743 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2025; and

Section 2. That the Chairman is hereby authorized and directed to immediately certify to the County Commissioners of Douglas County, Colorado, the mill levy for the Douglas County Woodmoor Mountain General Improvement District as herein above determined and set.

PASSED AND ADOPTED this 9th day of December, 2025, in Castle Rock, Douglas County, Colorado.

**THE BOARD OF DIRECTORS
DOUGLAS COUNTY WOODMOOR GENERAL IMPROVEMENT DISTRICT**

BY: _____
ABE LAYDON, Chair

ATTEST:

HALEY HALL, Deputy Clerk

* *School governments must use forms provided by the Colorado Department of Education (303) 866-6600.*

GROSS assessed valuation of \$ 4,431,150

. Submitted this date: 11/19/2025

IF THE CREDIT DOES NOT APPLY TO the General Operating Expenses levy
PLEASE INDICATE HERE THE LEVY TO WHICH THE CREDIT APPLIES

NOTE: If your boundaries extend into more than one county, please list all counties here:

Contact person: Martha Marshall Daytime phone: (303) 663-6174

Signed: _____ Title: Chair, Board of Directors

↑ As reported by County Assessor in final certification of valuation; use NET Assessed Valuation to calculate any levy.

CERTIFICATION OF TAX LEVIES, continued

THIS APPLIES ONLY TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). 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. Total of all levies should be recorded on Page 1, Line 3.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS:

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

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

CONTRACTS:

3. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

4. Purpose of Contract: _____
 Title: _____
 Date: _____
 Principal Amount: _____
 Maturity Date: _____
 Levy: _____
 Revenue: _____

New Tax Entity? ☐ YES ☐ NO

Douglas COUNTY ASSESSOR

Date 11/19/2025

NAME OF TAX ENTITY: Douglas County Woodmoor Mountain GID

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 2025 :

1.	PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION: ‡	1.	\$	4,773,380.00
2.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:	2.	\$	4,431,150.00
3.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0.00
4.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	4,431,150.00
5.	NEW CONSTRUCTION: *	5.	\$	92,710.00
6.	INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0.00
7.	ANNEXATIONS/INCLUSIONS:	7.	\$	0.00
8.	PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0.00
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.	\$	0.00
10.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.):	10.	\$	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)(I)(B), C.R.S.):	11.	\$	42.55

‡ 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. CONSTUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2025 :

1.	CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	52,220,542.00
ADDITIONS TO TAXABLE REAL PROPERTY				
2.	CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2.	\$	1,483,275.00
3.	ANNEXATIONS/INCLUSIONS:	3.	\$	0.00
4.	INCREASED MINING PRODUCTION: §	4.	\$	0.00
5.	PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0.00
6.	OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0.00
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.	\$	0.00
DELETIONS FROM TAXABLE REAL PROPERTY				
8.	DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0.00
9.	DISCONNECTIONS/EXCLUSIONS:	9.	\$	0.00
10.	PREVIOUSLY TAXABLE PROPERTY:	10.	\$	0.00

¶ 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:

\$ 0.00

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **

** 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.

\$ 0.00

USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25% LIMIT") 29-1-1703, C.R.S.

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 2025 :

1.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	4,431,150.00
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2.	\$	0.00
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3.	\$	4,431,150.00
4.	NEW CONSTRUCTION:	4.	\$	92,710.00
5.	ANNEXATIONS/INCLUSIONS:	5.	\$	0.00
6.	PREVIOUSLY EXEMPT PROPERTY:	6.	\$	0.00
7.	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:	7.	\$	0.00
8.	INCREASED VALUATION FOR ASSESSMENT ATTRIBUTABLE TO A CHANGE IN LAW FOR A PROPERTY TAX CLASSIFICATION:	8.	\$	0.00
9.	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.):	9.	\$	42.55
10.	TOTAL PRODUCING MINES, OR PRIMARY OIL OR GAS PRODUCTION:	10.	\$	0.00
11.	REVENUE INCREASE FROM EXPIRED TIF:	11.	\$	0.00

Notes:

The property tax limit will apply to all property taxing entities with the exception of school districts, city and county, city, or town that has adopted a home rule charter (29-1-306(1)(b), C.R.S.). The revenue limit applies to any property taxing entities that have authority to exceed current 5.5% and the TABOR limit.

The Division of Local Government ("the Division") has developed technical assistance resources to assist taxing entities with the calculation of the property tax limit available online here (<https://dlg.colorado.gov/budget-information-and-resources>). Please understand that the Division has no statutory or administrative role in calculating or enforcing the property tax limit, and each taxing entity's revenue limits and voter approval history may be unique. The technical assistance resources provided by the Division with regard to the property tax limit are not definitive and not legal advice. Taxing entities may choose to calculate the property tax limit with a methodology that is different from the methodology presented in the Division's technical assistance resources. The Division always recommends that taxing entities consult with an attorney in order to understand and apply the various statutory and constitutional revenue limits that may apply to that taxing entity.