



WOODMOOR MOUNTAIN GENERAL IMPROVEMENT DISTRICT
TUESDAY, DECEMBER 10, 2024
AGENDA

Tuesday, December 10, 2024

2:30 PM

2:30 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. Approve Minutes from January 9, 2024.

Attachments: [Minutes Woodmoor Mountain 01.09.2024](#)

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, 2025 and Ending on the Last Day of December, 2025.

Martha Marshall, Budget Director — *Budget*

Attachments: [7-2025 Woodmoor Budget Adoption Resolution](#)

- b. Resolution Appropriating Funds for the Douglas County Woodmoor Mountain General Improvement District for the Fiscal Year 2025.

Martha Marshall, Budget Director

Attachments: [8-2025 Woodmoor Appropriation Resolution](#)

- c. Resolution Levying General Property Taxes for the Year 2024 to Help Defray the Costs for the Douglas County Woodmoor Mountain General Improvement District for the 2025 Fiscal Year.

Martha Marshall, Budget Director — *Budget*

Attachments: [9-2025 Woodmoor Mill Levy Resolution](#)
[Backup 2024 ML Woodmoor](#)

4. **Adjournment**

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MEETING DATE: December 10, 2024

DESCRIPTION: Approve Minutes from January 9, 2024.

ATTACHMENTS:

Minutes Woodmoor Mountain 01.09.2024



WOODMOOR MOUNTAIN GENERAL IMPROVEMENT DISTRICT

TUESDAY, JANUARY 9, 2024

MINUTES

Tuesday, January 9, 2024

2:30 PM

1:30 PM

Rollcall

PRESENT: Chairperson Abe Laydon
Commissioner George Teal
Commissioner Lora Thomas

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 reviewed by his office and they all meet legal approval.

c. Commissioners Disclosure for Items on This Agenda

2. Consent Agenda

a. Approve Minutes from July 25, 2023.

This is Motion No. 024-011

Commissioner Thomas moved that the Board approve the requests in all Items on the Consent Agenda.

RESULT: ADOPTED THE CONSENT AGENDA

MOVER: Lora Thomas

SECONDER: Abe Laydon

AYES: Laydon, Teal, Thomas

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, 2024 and Ending on the Last Day of December, 2024.

Director Martha Marshall, Budget, addressed the Board to present on this Item.

Public Comment: None

This is Motion No. 024-012

Commissioner Laydon moved that the Board approve 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, 2024 and Ending on the Last Day of December, 2024.

RESULT: ADOPTED
MOVER: Abe Laydon
SECONDER: Lora Thomas
AYES: Laydon, Teal, Thomas
Resolution No: R-024-005

- b. Resolution Appropriating Funds for the Douglas County Woodmoor Mountain General Improvement District for the Fiscal Year 2024.

Director Martha Marshall, Budget, addressed the Board to present on this Item.

This Item was heard and presented with Item 3a.

This is Motion No. 024-013

Commissioner Thomas moved that the Board approve Resolution Appropriating Funds for the Douglas County Woodmoor Mountain General Improvement District for the Fiscal Year 2024.

RESULT: ADOPTED
MOVER: Lora Thomas
SECONDER: Abe Laydon
AYES: Laydon, Teal, Thomas
Resolution No: R-024-006

- c. Resolution Levying General Property Taxes for the Year 2023 to Help Defray the Costs for the Douglas County Woodmoor Mountain General Improvement District for the 2024 Fiscal Year.

Director Martha Marshall, Budget, addressed the Board to present on this Item.

This Item was heard and presented with Item 3a.

This is Motion No. 024-014

Commissioner Laydon moved that the Board approve Resolution Levying General Property Taxes for the Year 2023 to Help Defray the Costs for the Douglas County Woodmoor Mountain General Improvement District for the 2024 Fiscal Year.

RESULT: ADOPTED
MOVER: Abe Laydon
SECONDER: Lora Thomas
AYES: Laydon, Teal, Thomas
Resolution No: R-024-007

4. Adjournment

www.douglas.co.us

MEETING DATE: December 10, 2024

STAFF PERSON RESPONSIBLE: Martha Marshall, Budget Director

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, 2025 and Ending on the Last Day of December, 2025.

RECOMMENDED ACTION: Approve Resolution.

REVIEW:

Martha Marshall	Approve	12/6/2024
Jeff Garcia	Approve	12/6/2024
Andrew Copland	Approve	12/6/2024
Doug DeBord	Approve	12/6/2024

ATTACHMENTS:

7-2025 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, 2025 and Ending on the Last Day of December,
2025**

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 2025 Budget on December 10, 2024; 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 2025 are \$39,820 and that the beginning fund balance is \$94,829.
- Section 2. That the budgeted expenditures for the Douglas County Woodmoor Mountain General Improvement District for the fiscal year 2025 are \$127,590.
- 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 10th day of December, 2024, in Castle Rock, Douglas County, Colorado.

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

www.douglas.co.us

MEETING DATE: December 10, 2024

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

DESCRIPTION: Resolution Appropriating Funds for the Douglas County Woodmoor Mountain General Improvement District for the Fiscal Year 2025.

**RECOMMENDED
ACTION:** Approve Resolution.

ATTACHMENTS:
8-2025 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 2025**

WHEREAS, on the 10th day of December, 2024, the Board of Directors adopted the annual budget of the Douglas County Woodmoor Mountain General Improvement District for fiscal year 2025 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 one hundred twenty-seven thousand, five hundred, nineth dollars (\$127,590) for expenditures is hereby made for the Douglas County Woodmoor Mountain General Improvement District for the fiscal year 2025.

PASSED AND ADOPTED this 10th day of December, 2024, in Castle Rock, Douglas County, Colorado.

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

www.douglas.co.us

MEETING DATE: December 10, 2024

STAFF PERSON RESPONSIBLE: Martha Marshall, Budget Director

DESCRIPTION: Resolution Levying General Property Taxes for the Year 2024 to Help Defray the Costs for the Douglas County Woodmoor Mountain General Improvement District for the 2025 Fiscal Year.

RECOMMENDED ACTION: Approve Resolution.

REVIEW:

Martha Marshall	Approve	12/6/2024
Jeff Garcia	Approve	12/6/2024
Andrew Copland	Approve	12/6/2024
Doug DeBord	Approve	12/6/2024

ATTACHMENTS:

9-2025 Woodmoor Mill Levy Resolution
Backup 2024 ML Woodmoor

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

**Resolution Levying General Property Taxes for the Year 2024 to Help Defray the Costs for
the Douglas County Woodmoor Mountain General Improvement District for the 2025
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 10th, 2024; and

WHEREAS, the amount of levied property tax revenue necessary to balance the 2025 budget for general operating expenses is \$36,720; and

WHEREAS, the 2024 valuation for assessments for the Douglas County Woodmoor Mountain General Improvement District as certified by the County Assessor on November 20, 2024 is \$4,773,380; 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 2025 fiscal year there is hereby levied a tax of 7.694 mills upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2024; 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 10th day of December, 2024, in Castle Rock, Douglas County, Colorado.

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

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments *

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

TO: County Commissioners of Douglas County, Colorado. The Board of Directors of the Douglas County Woodmoor Mtn. General Improvement District hereby certifies the following mill levies to be extended upon the GROSS assessed valuation of \$ 4,773,380 . Submitted this date: 11/20/2024

PURPOSE	LEVY	REVENUE
1. General Operating Expenses [This includes fire pension, <u>unless</u> fire pension levy is voter-approved; if so, use Line 7 below.]	7.694 mills	\$ 36,720
2. (Minus) Temporary Property Tax Credit/ Temporary Mill Levy Rate Reduction, 39-1-111.5, C.R.S.	< > mills ‡	\$ < >
‡ IF THE CREDIT DOES NOT APPLY TO the General Operating Expenses levy PLEASE INDICATE HERE THE LEVY TO WHICH THE CREDIT APPLIES		
SUBTOTAL	7.694 mills	\$ 36,720
3. General Obligation Bonds and Interest [Special districts must certify separately for each debt pursuant to 32-1-1603, C.R.S.; see Page 2 of this form. If bond levy ended last year, enter date/name].	_____ mills	\$ _____
4. Contractual Obligations Approved At Election	_____ mills	\$ _____
5. Capital Expenditures [These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities <u>through public hearings</u> pursuant to 29-1-301(1.2) C.R.S. and for special districts <u>through approval from the Division of Local Government</u> pursuant to 29-1-302(1.5) C.R.S. or for any entity if <u>approved at election</u> .]	_____ mills	\$ _____
6. Refunds/Abatements [if the gov't.entity is in more than one county, the levy must be uniform throughout the entity's boundaries].	_____ mills	\$ _____
7. Other (specify):	_____ mills	\$ _____
TOTAL	7.694 mills	\$ 36,720

NOTE: Certification **must** be carried to three decimal places only.
 NOTE: If you certify to more than one county, you **must** certify the **same levy** to each county.
 NOTE: If your boundaries extend into more than one county, please list all counties here:
Counties:

Contact person: Martha Marshall Daytime phone: (303) 663-6174
 Signed: _____ Title: Chair, Board of Directors

Send one completed copy of this form to the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, Colorado 80203 when you submit it to the Board(s) of County Commissioners. Questions? Call DLG at (303) 866-2156.

‡ 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: _____

CERTIFICATION OF VALUATION BY DOUGLAS COUNTY ASSESSOR

Name of Jurisdiction: **4078 - Douglas County Woodmoor Mountain GID**

IN DOUGLAS COUNTY ON 11/20/2024

New Entity: No

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (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 IN DOUGLAS COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$4,808,530
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$4,773,380
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$4,773,380
5. NEW CONSTRUCTION: **	\$9,030
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)(I)(B) C.R.S.):	\$0.00

* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colo.

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

Jurisdiction must submit respective certifications (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 'TABOR' 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 2024 IN DOUGLAS COUNTY, COLORADO ON AUGUST 25, 2024

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$50,848,223
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$134,807
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 year's 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
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NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2024

IN ACCORDANCE WITH 39-5-128(1.5)C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	\$0
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** 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 f(3). C.R.S.