

STATE OF COLORADO  
COUNTY OF DOUGLAS  
PERRY PARK METROPOLITAN DISTRICT  
2025 BUDGET RESOLUTION

The Board of Directors of the Perry Park Metropolitan District, Douglas County, Colorado held a regular meeting on Thursday, December 12, 2024 at the hour of 6:00 P.M. at the Perry Park Country Club, 7047 Perry Park Blvd, Larkspur, CO.

The following members of the Board of Directors were present:

Darren Hill	President
Joseph Brickweg	Vice President
Jill Arthurs	Treasurer
Steven Ostrowski	Secretary
Christopher Warren	Assistant Secretary

Also present were: Adam Noel and Rebecca Harris, WSDM;

Mr. Noel reported that proper notice was made to allow the Board of Directors of the Perry Park Metropolitan District to conduct a public hearing on the 2025 budget and, prior to the meeting, each of the Directors had been notified of the date, time and place of this meeting and the purpose for which it was called. It was further reported that this meeting is a regular meeting of the Board of Directors of the District and that a notice of regular meeting was posted on a public website of the District, <https://perryparkmd.colorado.gov>.

Thereupon, Director Brickweg introduced and moved the adoption of the following Resolution:

RESOLUTION

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET, APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN AND LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE PERRY PARK METROPOLITAN DISTRICT, DOUGLAS COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.

WHEREAS, the Board of Directors (the "Board") of the Perry Park Metropolitan District (the "District") has authorized its treasurer and accountant to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget was submitted to the Board for its review and consideration on or before October 15, 2024; and

WHEREAS, the proposed budget is more than fifty thousand dollars (\$50,000.00), due and proper notice was published on December 2, 2024 in *The Gazette* indicating (i) the date and time of the hearing at which the adoption of the proposed budget will be considered; (ii) that the proposed budget is available for inspection by the public at a designated place; (iii) that any interested elector of the District may file any objections to the proposed budget at any time prior to the final adoption of the budget by the District; and (iv) if applicable, the amount of the District's increased property tax revenues resulting from a request to the Division of Local Government pursuant to Section 29-1-302(1), C.R.S.; and an original publisher's Affidavit of Publication is attached hereto as Exhibit A and incorporated herein by this reference; and

WHEREAS, the proposed budget was open for inspection by the public at the designated place; and

WHEREAS, a public hearing was held on Thursday, December 12, 2024 to said proposed budget and any such objections were considered by the Board; and

WHEREAS, the budget being adopted by the Board has been prepared based on the best information available to the Board regarding the effects of Section 29-1-301, C.R.S., and Article X, Section 20 of the Colorado Constitution; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law; and

WHEREAS, pursuant to Section 29-1-113(1), C.R.S., the Board shall cause a certified copy of the budget, including the budget message and any resolutions adopting the budget, appropriating moneys and fixing the rate of any mill levy, to be filed with the Division of Local Government within thirty (30) days following the beginning of the fiscal year of the budget adopted; and

WHEREAS, pursuant to Section 32-1-1201, C.R.S., the Board shall determine in each year the amount of money necessary to be raised by taxation, taking into consideration those items required by law, and shall certify the rate so fixed to the board of county commissioners of each county within the District or having a portion of its territory within the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PERRY PARK METROPOLITAN DISTRICT, DOUGLAS COUNTY, COLORADO:

Section 1. Summary of 2025 Revenues and 2025 Expenditures. That the estimated revenues and expenditures for each fund for fiscal year 2025, as more specifically set forth in the budget attached hereto as Exhibit B and incorporated herein by this reference, are accepted and approved.

Section 2. Adoption of Budget. That the budget as submitted, and if amended, then as amended, and attached hereto as Exhibit B and is approved and adopted as the budget of the District for fiscal year 2025. In the event the final assessed valuation provided by the Douglas County Assessor's Office differs from the assessed valuation used in the proposed budget, the District's accountant is hereby directed to modify and/or adjust the budget and mill levy certification as needed to reflect the final assessed valuation without the need for additional Board authorization.

Section 3. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

Section 4. Budget Certification. That the budget shall be certified by the Treasurer and/or President of the District and made a part of the public records of the District and a certified copy of the approved and adopted budget shall be filed with the Division of Local Government.

Section 5. 2025 Levy of General Property Taxes. That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the General Fund for operating expenses is \$258,881 and that the 2024 valuation for assessment, as certified by the Douglas County Assessor, is \$59,064,750. That for the purposes of meeting all general operating expenses of the District during the 2025 budget year, there is hereby levied a tax of 4.383 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2025.

Section 6. 2024 Mill Levy Adjustment. The Board may adjust the mill levy, as specifically set forth in the District's Service Plan (the "Adjusted Mill Levy"). The Board hereby determines in good faith to establish the Adjusted Mill Levy as set forth in the mill levy certification attached hereto as Exhibit C pursuant to the authority granted by its Service Plan to ensure that the District's revenues shall be neither diminished nor enhanced as a result of the changes effecting the mill levy. Subject to adjustment and finalization by the District's accountant in accordance with Sections 2 and 3 hereof, the Board further authorizes that the Adjusted Mill Levy be reflected in the District's

Certification of Tax Levies to be submitted to the Board of County Commissioners of Douglas County on or before December 15, 2024, for collection in 2025.

Section 7. Certification to County Commissioners. That the Treasurer and/or President are hereby authorized and directed to immediately certify to the Board of County Commissioners of Douglas County, the mill levy for the District hereinabove determined and set. That said certification shall be in substantially the following form attached hereto as Exhibit C and incorporated herein by this reference.

**[The remainder of this page is intentionally left blank.]**

The foregoing Resolution was seconded by Director Arthurs.

RESOLUTION APPROVED AND ADOPTED THIS 12TH DAY OF DECEMBER,  
2024.

PERRY PARK METROPOLITAN DISTRICT

By: *Darren Hill*  
Darren Hill (Dec 18, 2024 15:07 MST)  
\_\_\_\_\_  
Darren Hill, President

Attest:

*Steven Ostrowski*  
Steven Ostrowski (Dec 19, 2024 13:18 MST)  
\_\_\_\_\_  
Steven Ostrowski, Secretary

**EXHIBIT A**

Affidavit  
Notice as to Proposed 2025 Budget

# AFFIDAVIT OF PUBLICATION

STATE OF COLORADO  
COUNTY OF El Paso

I, Kate Dickens, being first duly sworn, deposes and says that she is the Legal Sales Representative of The Colorado Springs Gazette, LLC., a corporation, the publishers of a daily/weekly public newspapers, which is printed and published daily/weekly in whole in the County of El Paso, and the State of Colorado, and which is called Colorado Springs Gazette; that a notice of which the annexed is an exact copy, cut from said newspaper, was published in the regular and entire editions of said newspaper **1 time(s) to wit 12/02/2024**

That said newspaper has been published continuously and uninterruptedly in said County of El Paso for a period of at least six consecutive months next prior to the first issue thereof containing this notice; that said newspaper has a general circulation and that it has been admitted to the United States mails as second-class matter under the provisions of the Act of March 3, 1879 and any amendment thereof, and is a newspaper duly qualified for the printing of legal notices and advertisement within the meaning of the laws of the State of Colorado.

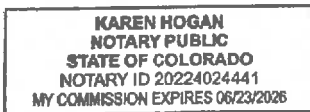


Kate Dickens  
Sales Center Agent

Subscribed and sworn to me this 12/04/2024, at said City of Colorado Springs, El Paso County, Colorado.  
My commission expires June 23, 2026.



Karen Hogan  
Notary Public  
The Gazette



Document Authentication Number  
20224024441-109997

**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 PERRY PARK METROPOLITAN DISTRICT (the "District"), will hold a meeting at Perry Park Country Club, 7047 Perry Park Blvd., Lakespur, CO, on Thursday, December 12, 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 (the "Amended Budget") and 2025 Proposed Budget (the "Proposed Budget"). This meeting can be joined using the following teleconference information:

**Please join my meeting from your computer, tablet, or smartphone.**  
<https://video.conferencenexus.com/join/72429284>

**You can also dial in using your phone.**  
 United States: +1 (213) 453-4500  
 Access Code: 72429284

**NOTICE IS FURTHER GIVEN** that an Amended Budget and Proposed Budget have been submitted to the District. 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, Colorado 80903, where the same are open for public inspection.

**Any interested elector of the District may file any objections to the Amended Budget and Proposed Budget at any time prior to final adoption of the Amended Budget and Proposed Budget by the Board.** 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 BOARD OF DIRECTORS:**  
 PERRY PARK METROPOLITAN DISTRICT  
 /s/ REBECCA HARRIS  
 WSDM - District Managers  
 Published in The Gazette December 2, 2024.

**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 **PERRY PARK METROPOLITAN DISTRICT** (the “**District**”), will hold a meeting at Perry Park Country Club, 7047 Perry Park Blvd, Larkspur, CO, on Thursday, December 12, 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 (the “**Amended Budget**”) and 2025 Proposed Budget (the “**Proposed Budget**”). This meeting can be joined using the following teleconference information:

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**You can also dial in using your phone.**

United States: +1 (213) 463-4500

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**BY ORDER OF THE BOARD OF DIRECTORS:  
PERRY PARK METROPOLITAN DISTRICT**

*/s/* **REBECCA HARRIS**  
WSDM – District Managers

Published in: *The Gazette*  
Published on: Monday, December 2, 2024



**EXHIBIT B**

Budget Document  
Budget Message

**PERRY PARK METROPOLITAN DISTRICT**

**2025 BUDGET**

**GENERAL FUND**

	<b>2024 ACTUAL</b>	<b>2024 BUDGET</b>	<b>2025 BUDGET</b>
<b>GENERAL FUND BEGINNING BALANCE</b>	<b>\$ 837,888</b>	<b>\$ 832,375</b>	<b>\$ 1,010,211</b>
<b>REVENUES</b>			
PROPERTY TAXES - O&M	\$ 251,953	\$ 245,990	\$ 258,881
SPECIFIC OWNERSHIP TAXES - O&M	\$ 18,426	\$ 14,759	\$ 18,122
DELINQUENT INTEREST	\$ 393	\$ -	\$ -
CONSERVATION TRUST FUND	\$ 11,905	\$ 7,000	\$ 12,000
INTEREST INCOME	\$ 47,863	\$ 15,000	\$ 20,000
MISCELLANEOUS INCOME	\$ 550	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$ 331,091</b>	<b>\$ 282,749</b>	<b>\$ 309,002</b>
<b>TOTAL REVENUES AND FUND BALANCE</b>	<b>\$ 1,168,979</b>	<b>\$ 1,115,124</b>	<b>\$ 1,319,213</b>
<b>EXPENDITURES</b>			
<b>OPERATIONS</b>			
AUDIT/AUDIT EXEMPTION	\$ 7,040	\$ 6,000	\$ -
BANK SERVICE CHARGE	\$ 48	\$ -	\$ 50
DIRECTOR'S FEES/EXPENSES	\$ 6,730	\$ 12,000	\$ 10,000
DONATIONS	\$ -	\$ -	\$ -
DUES/MEMBERSHIPS	\$ 731	\$ 1,500	\$ 1,500
EDUCATION	\$ -	\$ -	\$ 4,000
ELECTIONS	\$ -	\$ -	\$ 10,000
ENGINEERING - WATER CONSULTANT	\$ 887	\$ 22,000	\$ -
GRANT WRITING	\$ 930	\$ -	\$ 3,500
INFORMATION TECHNOLOGY	\$ 3,024	\$ 2,000	\$ 3,000
INSURANCE	\$ 6,670	\$ 6,000	\$ 6,200
LEASED/PURCHASED REPLACEMENT WATER	\$ 132	\$ 5,000	\$ 1,000
LEGAL	\$ 5,886	\$ 25,000	\$ 15,000
MANAGEMENT, ACCOUNTING, ADMINISTRATION	\$ 35,360	\$ 30,000	\$ 36,000
LANDSCAPING & OPEN SPACE MAINTENANCE	\$ 10,434	\$ 16,500	\$ 16,500
WEED & PEST CONTROL	\$ -	\$ 7,000	\$ 7,000
PARK MAINTENANCE	\$ 1,795	\$ 1,500	\$ 1,500
CONSERVATION TRUST FUND EXPENSES	\$ -	\$ -	\$ -
PAYROLL TAXES	\$ 474	\$ 600	\$ 600
POSTAGE & COPIES	\$ 266	\$ 75	\$ 100
REPAIRS & MAINTENANCE	\$ 670	\$ 1,500	\$ 6,500
SEASONAL ACTIVITIES	\$ 16,328	\$ 20,000	\$ 2,000
<b>FIRE MITIGATION</b>			
RETREATMENT			
SLASH PICK-UP AND BURN	\$ 33,287	\$ 50,000	\$ 50,000
MAILER POSTAGE	\$ -	\$ 2,500	\$ 2,000
SPRING CANYON LEASE	\$ 1,200	\$ 1,200	\$ 1,200

TRAFFIC & SAFETY		\$	-	\$	-
COUNTY TREASURER'S FEES	\$	3,786	\$	3,690	\$ 3,883
UTILITIES	\$	364	\$	500	\$ 2,000
MISCELLANEOUS	\$	1,816			
CONTINGENCY	\$	3,000	\$	20,000	\$ 20,000
TRANSFER TO RESERVE FUND				\$	316,939
TRANSFER TO PROJECTS FUND	\$	17,910	\$	291,280	,904
TOTAL EXPENDITURES	\$	158,768	\$	525,845	\$ 520,472
<hr/>					
<b>ENDING FUND BALANCE</b>	\$	<b>1,010,211</b>	\$	<b>589,279</b>	\$ <b>798,741</b>
EMERGENCY RESERVE: State Required 3%	\$	4,763	\$	15,775	\$ 15,614
ASSESSED VALUATION	\$	58,112,400	\$	58,112,400	\$ 59,064,750
MILL LEVY		4.223		4.223	4.383

**PERRY PARK METROPOLITAN DISTRICT  
2025 BUDGET**

**PROJECT FUND**

	2024 ACTUAL	2024 BUDGET	2025 BUDGET
<b>PROJECT FUND BEGINNING BALANCE</b>	\$ 12,600	\$ -	\$ 112,760
<b>REVENUES</b>			
DONATIONS			\$ 30,000
GRANT PROCEEDS	\$ 16,500		\$ -
GRANT PROCEEDS FRWRN		\$ 56,000	\$ 170,000
TRANSFER FROM GENERAL FUND	\$ 17,910	\$ 291,280	\$ ,904
TOTAL REVENUES	\$ 34,410	\$ 347,280	\$ 200,000
 TOTAL REVENUES AND FUND BALANCE	\$ 47,010	\$ 347,280	\$ 312,760
<b>EXPENDITURES</b>			
4th of JULY CELEBRATION	\$ 16,328		\$ 22,000
POND RECLAMATION AND RENEWAL			
GATEWAY POND		\$ -	\$ -
GAILLOON POND		\$ 20,000	\$ -
COMMUNITY RECREATION DEVELOPMENT		\$ -	\$ -
GAILLOON POND		\$ 20,000	\$ -
WAUCONDA PARK		\$ 20,000	\$ 200,000
FIRE MITIGATION	\$ 30,682	\$ -	\$ 279,000
FRWRN GRANT OPERATIONS		\$ 112,000	\$ -
ENTRYWAY IMPROVEMENTS		\$ 170,280	\$ 170,000
TRACT K TRAIL REALIGNMENT			\$ 30,000
WIRELESS COMMUNICATIONS PLANNING		\$ 5,000	\$ -
TOTAL EXPENDITURES	\$ 47,010	\$ 347,280	\$ 701,000
 <b>ENDING FUND BALANCE</b>	\$ (0)	\$ -	\$ (388,240)

**PERRY PARK METROPOLITAN DISTRICT  
2025 BUDGET**

**RESERVE FUND**

	2024 ACTUAL	2024 BUDGET	2025 BUDGET
<b>RESERVE FUND BEGINNING BALANCE</b>	\$ -	\$ -	\$ -
<b>REVENUES</b>			
TRANSFER FROM GENERAL FUND			\$ 316,939
TOTAL REVENUES	\$ -	\$ -	\$ 316,939

TOTAL REVENUES AND FUND BALANCE	\$	-	\$	-	\$	316,939
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EXPENDITURES						
WAUCONDA PARK IMPROVEMENT						
TOTAL EXPENDITURES	\$	-	\$	-	\$	-
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ENDING FUND BALANCE	\$	-	\$	-	\$	316,939
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## **BUDGET MESSAGE**

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

### **PERRY PARK METROPOLITAN DISTRICT**

The attached 2025 Budget for Perry Park Metropolitan District includes these important features:

- Primary source of revenue for the District is tax revenues
- Fire mitigation grants funds
- Park, trail, and entryway improvements

The Budgetary basis of the accounting timing measurement method used is:

- Cash basis
- 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:

- Fire mitigation and landscaping, park, and open space maintenance
- Contracted legal and management services, including state-required reporting, financial and accounting reports, billing, and other services



614 N. Tejon St  
Colorado Springs, CO 80903  
(719) 447-1777

**EXHIBIT C**

Certification of Tax Levy

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

**TO The County Commissioners of Douglas County, Colorado  
On behalf of the Perry Park Metro District  
the Board of Directors  
of the Perry Park Metropolitan District**

**Hereby** officially certifies the following mills to be levied against the taxing entity's **GROSS** assessed valuation of: **\$59,064,750** Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the **NET** assessed valuation of: **\$59,064,750**

**Submitted: Sue Gonzales** for budget/fiscal year 2025

PURPOSE	LEVY	REVENUE
1. General Operating Expenses	4.383 mills	\$258,881
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction	-0.000 mills	-\$0
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>4.383 mills</b>	<b>\$258,881</b>
3. General Obligation Bonds and Interest	0.000 mills	\$0
4. Contractual Obligations	0.000 mills	\$0
5. Capital Expenditures	0.000 mills	\$0
6. Refunds/Abatements	0.000 mills	\$0
7. Other	0.000 mills	\$0
8. Judgment	0.000 mills	\$0
<b>TOTAL:</b>	<b>4.383 mills</b>	<b>\$258,881</b>

**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, CONTRACT, OTHER, AND/OR JUDGMENT:**

**BONDS**

No Bonds Available

**CONTRACTS**

No Contracts Available



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**OTHER**

No Other Available

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**JUDGMENT**

No Judgements Available

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**Explanation of Change:**

Generated On 12/13/2024











# PPMD 2025 Budget Resolution (Board Approved) Rev

Final Audit Report

2024-12-19

Created:	2024-12-18
By:	Beth Diana (beth.d@wsdistricts.co)
Status:	Signed
Transaction ID:	CBJCHBCAABAAEsmZW_DN2CBUVXFLYtsKLC-8lrtVE_wB

## "PPMD 2025 Budget Resolution (Board Approved) Rev" History

-  Document created by Beth Diana (beth.d@wsdistricts.co)  
2024-12-18 - 9:27:34 PM GMT
-  Document emailed to darrenhill@perrypark.org for signature  
2024-12-18 - 9:29:31 PM GMT
-  Email viewed by darrenhill@perrypark.org  
2024-12-18 - 9:29:42 PM GMT
-  Signer darrenhill@perrypark.org entered name at signing as Darren Hill  
2024-12-18 - 10:07:26 PM GMT
-  Document e-signed by Darren Hill (darrenhill@perrypark.org)  
Signature Date: 2024-12-18 - 10:07:28 PM GMT - Time Source: server
-  Document emailed to steve.ostrowski@perrypark.org for signature  
2024-12-18 - 10:07:30 PM GMT
-  Email viewed by steve.ostrowski@perrypark.org  
2024-12-19 - 8:14:31 PM GMT
-  Signer steve.ostrowski@perrypark.org entered name at signing as Steven Ostrowski  
2024-12-19 - 8:18:02 PM GMT
-  Document e-signed by Steven Ostrowski (steve.ostrowski@perrypark.org)  
Signature Date: 2024-12-19 - 8:18:04 PM GMT - Time Source: server
-  Agreement completed.  
2024-12-19 - 8:18:04 PM GMT