

ASPEN SPRINGS METROPOLITAN DISTRICT  
PO Box 488  
Pagosa Springs, CO 81147

#12-21-3

PROPOSED 2022 GENERAL FUND BUDGET  
January 1, 2022 to December 31, 2022

	2020 Actual	2021 Amended	2022 Proposed	Expl. of 2021 Estimated	2022 Proposed
Beginning Balance	\$370,349	\$386,066	\$344,323		
Revenues					
Property Tax	\$228,442	\$231,962	\$277,218	14.647 mills x 15778660 + 0¢ 14.647 mills x 18,926,580 plus ____ mills for abatements	
Property Tax Abated	(\$224)	(\$500)	(\$500)		
HUTF	\$160,637	\$145,000	\$145,000	Anticipated actual	Est. same as 2021 actual
Specific Ownership Tax	\$24,844	\$20,000	\$20,000		
Misc.	\$1,800	\$2,500	\$2,500	2021 Actual	
Interest Income (Other)	\$1,052	\$1,000	\$1,000		
Sales of Assets	\$0	\$80,000	\$10,000		
Interest Income (County)	\$1,588	\$1,000	\$1,200		
Dividend Income	\$0	\$0	\$0		
Water Station Income/Grants	\$24,662	\$62,500	\$25,000		
Total Revenue	\$442,801	\$543,462	\$481,418		
Total Funds	\$813,150	\$929,528	\$825,741		
Expenditures					
General Gov't.	\$44,513	\$41,429	\$49,205	12/10/2020 reduced to 1 FTE total "expense" less debt svc, capital outlay, gen govt	
Public Works	\$358,500	\$517,505	\$354,084		
Capital Outlay	\$0	\$500	\$30,000		
Treasurer's Fees	\$6,894	\$8,594	\$7,977	3% of property tax, 1% of other inc. from city	
Debt Service	\$17,177	\$17,177	\$58,807		
Total Expenditures	\$427,084	\$585,205	\$500,073		
Excess Revenue (Loss)	\$15,717	(\$41,743)	(\$18,655)		
Year End Balance	\$386,066	\$344,323	\$325,668		
Recommended Emergency Reserve	\$102,476.75	\$141,882.00	\$102,816.50		

25% of expenses not incl capital outlay & debt svc

I, Kelly Carson Evans, certify that the above is a true and accurate copy of the adopted 2022 budget of the Aspen Springs Metropolitan District as adopted on December 14, 2021.

*Kelly Carson Evans*  
12/14/2021



2020 EOY Actual (per audit) and 2021 Budgeted	2020 Actual	2021 Amended	2022 Proposed	
<b>Beginning Balance</b>				2021 Beginning Balance per Auditor
<b>Ordinary Income / Expense</b>				
<b>Archuleta County</b>				
Treasurer's Fees	\$6,894	\$8,594	\$7,977	based on expected revenue
Abatements	\$224	\$500	\$500	
Delinquent Interest	\$26	\$0	\$0	
Delinquent Tax	\$86	\$0	\$0	
Interest income - county	\$1,476	\$1,000	\$1,200	
HUTF	\$160,637	\$145,000	\$145,000	
Property tax income	\$223,352	\$231,962	\$277,218	
SOT	\$24,844	\$20,000	\$20,000	14.647 mills on value of 18,926,580
Senior/veterans exemption tax	\$5,090	\$0	\$0	
<b>Total Archuleta County</b>	<b>\$408,393</b>	<b>\$388,868</b>	<b>\$434,941</b>	
Uncategorized Income	\$0	\$0	\$0	
Oak Hills ranches	\$1,800	\$2,500	\$2,500	
Water Fill Station Income/Grants	\$24,662	\$62,500	\$25,000	
Other Interest Income	\$1,052	\$1,000	\$1,000	
Sale of Assets		\$80,000	\$10,000	sale of district owned property
<b>Total Income</b>	<b>\$435,907</b>	<b>\$534,868</b>	<b>\$473,441</b>	
<b>Expense</b>				
<b>General Overhead</b>				
Accounting	\$3,148	\$4,400	\$4,620	
Advertising/Printing	\$90	\$100	\$1,500	
Bank charges	\$60	\$24	\$60	5% increase election related
Bonds	\$100	\$200	\$200	
Directors fees	\$6,300	\$6,500	\$6,500	
Dues & Publications	\$1,371	\$625	\$625	
Election Costs	\$4,113	\$0	\$4,000	
Insurance	\$19,553	\$19,500	\$20,500	addition of playground
Internet/website	\$548	\$0	\$550	
Professional/legal fees	\$2,134	\$4,000	\$4,000	
Office supplies	\$344	\$1,800	\$1,800	
Postage/freight	\$312	\$500	\$1,000	election related
Supplies misc	\$1,640	\$600	\$600	
Telephone/cell phones	\$4,800	\$3,000	\$3,000	
Travel	\$0	\$180	\$250	
<b>Total General Overhead</b>	<b>\$44,513</b>	<b>\$41,429</b>	<b>\$49,205</b>	
<b>Public Works</b>				
<b>Capital Outlay</b>				
Ute Park	\$0	\$500	\$0	
Playground construction	\$0	\$500	\$0	
Total Ute Park	\$0	\$500	\$0	
Total Parks & Rec	\$0	\$500	\$0	
Capital Equipment				
Water/Mag tank			\$30,000	
<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$500</b>	<b>\$30,000</b>	
<b>Operating Expenses</b>				
Building Expenses				
Office Cleaning	122	0	0	
Repairs & Maintenance	2,259	1,200	2,000	
Utilities				
Sanitation	0	0	0	
Other	6,935	8,000	8,000	
Total Utilities	\$6,935	\$8,000	\$8,000	
<b>Total Building Expenses</b>	<b>\$9,316</b>	<b>\$9,200</b>	<b>\$10,000</b>	



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## BUDGET MESSAGE

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

Aspen Springs Metropolitan District

**Name of Local Government**

**(INSTRUCTIONS: Pursuant to section 29-1-103(1)(e), C.R.S., the budget must include the Budget Message. Fill in blank spaces and check any items that are applicable.)**

The attached 2022 Budget for Aspen Springs Metropolitan District includes these *important features*:\*

Regular budgetary decisions for budget year 2022.

\**“important features”* are not defined in statute; however, important features of the budget would include starting/ending a service; increases or decreases in levels of services, increases/decreases to revenues (taxes/rates) and/or expenditures; acquisition of new equipment; start or end of capital project; etc.

The budgetary basis of accounting timing measurement method used is:

- ☐ Cash basis
- ☐ Modified accrual basis
- ☐ Encumbrance basis
- ☒ Accrual

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

Providing for parks, roads and water services and other projects allowed by this special district.



#12-21-~~2~~3

## RESOLUTION/ORDINANCE TO ADOPT BUDGET

(Pursuant to 29-1-108, C.R.S.)

A RESOLUTION/AN ORDINANCE SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE Aspen Springs Metropolitan District

COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022.

WHEREAS, the Board of Directors of Aspen Springs Metropolitan District has appointed Kelly Evans, Budget Officer to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Kelly Evans, Budget Officer has submitted a proposed budget to this governing body on October 12, 2021, 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 a designated place, a public hearing was held on December 14, 2021, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Aspen Springs Metropolitan District, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Aspen Springs Metropolitan District for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by Vice-Chairman and Secretary and made a part of the public records of the County/City/Town/District.

ADOPTED, this 14th day of December, A.D., 2021

Attest: [Signature] Public Works [Signature] Secretary  
(Official's signature and title) (Official's signature and title)



# LEASE-PURCHASE SUPPLEMENTAL SCHEDULE TO THE ADOPTED BUDGET

(Pursuant to 29-1-103(3)(d), C.R.S.)

**Budget Year** 2022

The Supplemental Schedule must present information **separately** for all lease-purchase agreements involving real property and all lease-purchase agreements for non-real property.

## I. REAL PROPERTY LEASE-PURCHASE AGREEMENTS:

### Description of Real Property Lease-Purchase(s):

LEASE OF 2018 CATERPILLAR 430F2 BACKHOE LOADER  
LEASE OF 2022 CATERPILLAR 140-13 AWD MOTOR GRADER

Date of Lease-Purchase Agreement(s): FEBRUARY 2018, JANUARY 2022

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Real Property Lease-Purchase Agreements in Budget Year:	<u>2022</u>	\$ <u>58807</u>

Total maximum payment liability for all Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms: \$ 347839

## II. ALL LEASE- PURCHASE AGREEMENTS NOT INVOLVING REAL PROPERTY:

### Description of Lease-Purchase Item(s):

Date(s) of Lease-Purchase Agreement(s): \_\_\_\_\_

	<u>Year</u>	<u>Amount</u>
Total amount to be expended for all Non-Real Property Lease Purchase Agreements in Budget Year:	<u>_____</u>	\$ <u>_____</u>

Total maximum payment liability for all Non-Real Property Lease Purchase Agreements over the entire terms of all such agreements, including all optional renewal terms: \$ \_\_\_\_\_

Does the agreement include renewal options? Yes \_\_\_\_\_ No \_\_\_\_\_  
If yes, describe:



#12-21-5

## RESOLUTION/ORDINANCE TO SET MILL LEVIES

(Pursuant to 39-5-128, C.R.S. and 39-1-111, C.R.S.)

A RESOLUTION / AN ORDINANCE LEVYING PROPERTY TAXES FOR THE YEAR 2022,  
TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE Aspen Springs Metropolitan,

COLORADO, FOR THE 2022 BUDGET YEAR.

**WHEREAS**, the Board of Directors of the Aspen Springs Metropolitan Dist, has adopted the  
annual budget in accordance with the Local Government Budget Law, on December 14, 2021 and;

**WHEREAS**, the amount of money necessary to balance the budget for **general operating** purposes  
from property tax revenue is \$ 277,426, and;

**WHEREAS**, the Aspen Springs Metropolitan D finds that it is required to **temporarily** lower the  
operating mill levy to render a refund for \$ N/A, and;

**WHEREAS**, the amount of money necessary to balance the budget for **capital expenditure**  
purposes from property tax revenue approved by voters or at public hearing is \$ 30,000  
, and;

**WHEREAS**, the amount of money necessary to balance the budget for voter-approved **bonds and**  
**interest** is \$ N/A, and;

**WHEREAS**, the 20 22, valuation for assessment for the Aspen Springs Metropolitan District as  
certified by the County Assessor(s) is \$ 18,778,660.

**NOW, THEREFORE**, BE IT RESOLVED/ORDAINED BY THE Board of Directors  
OF THE Aspen Springs Metropolitan Distric, COLORADO:

Section 1. That for the purpose of meeting all **general operating** expenses of the Aspen Springs Metrc  
during the 2022 budget year, there is hereby levied a tax of 14.648 mills upon each dollar of the total  
valuation for assessment of all taxable property within the Aspen Springs Metrc for the year  
2022.

Section 2. That for the purpose of rendering a refund to its constituents during budget year 2022,  
there is hereby levied a **temporary tax credit/mill levy reduction** of N/A mills.



## RESOLUTION/ORDINANCE TO SET MILL LEVIES - Con't.

Section 3. That for the purpose of meeting all **capital expenditures** of the Aspen Springs Metropolitan during the 2022 budget year, there is hereby levied a tax of N/A mills upon each dollar of the total valuation for assessment of all taxable property within the Aspen Springs Metropolitan for the year 2022.

Section 4. That for the purpose of meeting all payments for **bonds and interest** of the Aspen Springs / during the 2022 budget year, there is hereby levied a tax of N/A mills upon each dollar of the total valuation for assessment of all taxable property within the County/City/Town/District for the year 2022.

Section 5. That the Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Archuleta County(s), Colorado, the mill levies for the Aspen Springs Metropolitan as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of Archuleta County(s), Colorado, the mill levies for the Aspen Springs Metropolitan District as hereinabove determined and set, but as recalculated as needed upon receipt of the final (December) certification of valuation from the county(s) assessor(s) in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this December 14 day of A.D. 2021.

Attest:

[Signature] Public  
[Signature] Secretary  
(Officials' signatures and titles)



#12-21-4

## RESOLUTION/ORDINANCE TO APPROPRIATE SUMS OF MONEY

(Pursuant to Section 29-1-108, C.R.S.)

A RESOLUTION/AN ORDINANCE APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE Aspen Springs Metropolitan District, COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 14, 2021, 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 or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Aspen Springs Metropolitan District.

NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE Board of Directors OF THE Aspen Springs Metropolitan District, COLORADO:

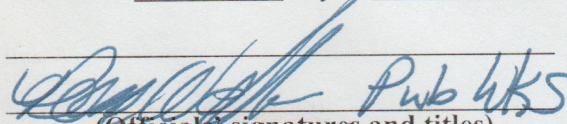
Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

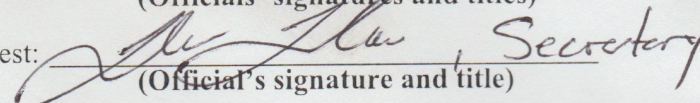
### GENERAL FUND:

Current Operating Expenses	\$ 403,209
Capital Outlay	\$ 30,000
Debt Service	\$ 58,807
<b>TOTAL GENERAL FUND</b>	<b>\$ 500,073</b>

(List all funds or spending agencies by name and give breakdown as shown above.)

ADOPTED THIS 14th day of December, A.D. 2021.

  
(Officials' signatures and titles)

Attest:   
(Official's signature and title)

NOTE: The abbreviated General Fund appropriations shown above assume a small government and uncomplicated operation. In the case of larger governments, the appropriations can be designed by spending agencies in major functions, such as General Government, Public Safety, Enterprise, etc. These functions can also be subdivided. For example:

Public Safety  
Police  
Fire  
Correction  
Protective Inspection

Enterprise  
Water  
Sewer  
Electrical

In certain instances a governing body may want to appropriate in even greater detail, but this is a management decision that must be tailored to the specific needs and desires of an individual government as expressed by its governing body in such a decision.



