

***CRYSTAL PARK  
METROPOLITAN DISTRICT***

***2024***

***BUDGET***

**CRYSTAL PARK METROPOLITAN DISTRICT**

**496 Palmer Trail  
Manitou Springs, CO 80829**

January 10, 2024

Division of Local Government  
1313 Sherman Street, Room 521  
Denver, Colorado 80203

Attached is the 2024 budget for Crystal Park Metropolitan District in El Paso County, submitted pursuant to Section 29-1-113 CRS. This budget was adopted on January 9, 2024. If there are questions on the budget, please contact Treasurer for the District, Marlene Henderson at (703) 609-5727, 496 Palmer Trail, Manitou Springs, Colorado 80829. The mill levy certified to the County Commission is 4.192 mills for all general operating purposes (not including G.O. bonds and interest or contractual obligations approved at elections or levies for capital expenditures). Based on an assessed valuation of \$11,170,110, the property tax revenue is \$46,825.

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the Board of County Commissioners.



Marlene Henderson,  
Treasurer



Twana Denton,  
Chairperson

# CRYSTAL PARK METROPOLITAN DISTRICT

## BOARD OF DIRECTORS

Chair

Twana Denton  
1470 Lower Sun Valley  
Manitou Springs, CO 80829  
719-310-1313

Member

Eric Julian  
315 Palmer Trail  
Manitou Springs, CO 80829  
719-685-1718

Treasurer

Marlene Henderson  
6215 Derby Rock Loop  
Manitou Springs, CO 80829  
703-609-5727

Secretary

Paul Welsch  
6235 Aspen Ridge Road  
Manitou Springs, CO 80829  
719-331-3040

Member

James Terbush  
515 Ponderosa  
Manitou Springs, CO 80829  
703-946-5883

## Crystal Park Metropolitan District Budget Message For 2024

The Crystal Park Metropolitan District (CPMD) operates on a cash basis method of accounting.

The basic function of the District is to provide fire protection. This is done through the Crystal Park Fire Department (CPFD), which was created and exists under the auspices of the District, and through an Automatic Aid Agreement with the City of Manitou Springs. Along with fire protection, the CPFD also provides Emergency Medical Services and fire prevention education. The District pays for the continuing costs of the Fire Department, including such costs as Workers Compensation insurance, liability, equipment and vehicle insurance, radio licensing and maintenance fees, and costs associated with the Use Agreement for the building that houses the Fire Department. The District and Fire Department will continue to apply for governmental and private sector grants, and continue to raise money through donations and fundraising activities – any expenditures using such revenues will be contingent upon the realization of the revenue. All these are reflected in the District's 2024 Budget.

An additional function of the District is to ensure that street and house number signs and water storage and supply systems are provided so that emergency responders can find affected locations as well as access water for fire suppression. This is an ongoing task due to a lack of fire hydrants in Crystal Park. The 2024 budget includes the purchase and installation of a 10,000 gallon water cistern to be buried in the upper Park to supply water for fire suppression and the completion of a frost-free pump at the lake.

The Crystal Park Homeowners Association (CPHOA) will provide funds to the District for vehicle insurance on one shared-use vehicles that is insured by the District.

Taxation – The District has been funded through property taxes since 1997. As provided for in the election of May 2, 2000, the tax levy of 4.192 mills will continue unchanged for 2024.



Marlene Henderson  
Treasurer

# CRYSTAL PARK METROPOLITAN DISTRICT

January 10, 2024

El Paso County Commissioners  
27 East Vermijo  
Colorado Springs, Colorado 80903

## CERTIFICATION OF TAX LEVIES

Dear Commissioners:

For the year 2024, the Board of Directors of the Crystal Park Metropolitan District hereby certifies the following mill levies to be extended upon a final total assessed valuation of \$11,170,110.

The levies and revenues are for the following purposes:

	<u>Levy</u>	<u>Revenue</u>
General operating expenses	4.192 mills	\$ 46,825
Refunds/abatements	0.000 mills	-
Annual incentive payments	0.000 mills	-
Subtotal	<u>4.192 mills</u>	<u>\$ 46,825</u>
General obligation bonds and interest	0.000 mills	-
Contractual obligations approved at election	0.000 mills	-
Capital expenditures levied pursuant to 29-1-301(1.2) or 29-1-302(1.5) CRS. (counties and municipalities only)	0.000 mills	-
Expenses incurred in reappraisal ordered or conducted by State Board (county only)	0.000 mills	-
Payment to state of excess state equalization payments to school districts (county only)	0.000 mills	-
Temporary property tax credit/temporary mill levy rate reduction	0.000 mills	-
Other	0.000 mills	-
Total	<u>4.192 mills</u>	<u>\$ 46,825</u>

Contact person: Treasurer, Marlene Henderson    Daytime Phone: (703) 609-5757



Signed: Marlene Henderson  
Title: Treasurer



## RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CRYSTAL PARK METROPOLITAN DISTRICT, COLORADO FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Crystal Park Metropolitan District has adopted the annual budget in accordance with the Local Government Budget Law, on January 9, 2024, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from a preliminary assessment of property tax revenue is \$46,825 and;

WHEREAS, the amount of money necessary to balance the budget for bonds and interest is \$0, and;

WHEREAS, the amount of money necessary to balance the budget pursuant to Sections 29-1-301(1.2) and 29-1-302(1.5) for capital expenditures is \$0, and;

WHEREAS, the 2023 valuation for the preliminary assessment for the Crystal Park Metropolitan District as certified by the County Assessor is \$11,170,110.

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

Section 1. - That for the purpose of meeting all general operating expenses of the Crystal Park Metropolitan District during the 2024 budget year, there is hereby levied a tax of 4.192 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

Section 2. - That the Treasurer is hereby authorized and directed to immediately certify to the County Commissioners of El Paso County, Colorado, the mill levies for the Crystal Park Metropolitan District as herein above determined and set.

ADOPTED this 9th day of January, A.D., 2024.

ATTEST:



Marlene Henderson,  
Treasurer



Twana Denton,  
Chairperson

## RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE CRYSTAL PARK METROPOLITAN DISTRICT, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Crystal Park Metropolitan District has adopted the annual budget in accordance with the Local Government Budget Law, on January 9, 2024, 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 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 CRYSTAL PARK METROPOLITAN DISTRICT, EL PASO COUNTY, 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	\$ 47,115
Capital outlay	\$ 59,675
Debt service	\$ 0
Total General Fund	\$ 106,790

ADOPTED this 9<sup>th</sup> Day of January, A.D., 2024.

ATTEST:



Marlene Henderson,  
Treasurer



Twana Denton,  
Chairperson

## RESOLUTION

### RESOLUTION TO SET ASIDE AND DESIGNATE AS A "RESERVE INCREASE" ANY AND ALL 2023 YEAR-END FUND BALANCES

WHEREAS, the Board of Directors of the Crystal Park Metropolitan District desires to set aside and designate as a "reserve increase" any and all year-end fund balances; and

WHEREAS, the Board specifically desires to set aside and designate said reserve increase as a non-emergency reserve pursuant to the provisions of Article X, Section 20(2)(e) of the Colorado Constitution and not as an emergency reserve pursuant to Article X, Section 20(5); and

WHEREAS, the specific amount to be so set aside and designated as a reserve increase will not be determined until such time as the District completes an audit;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CRYSTAL PARK METROPOLITAN DISTRICT, THAT:

Any and all year-end fund balances shall be considered a non-emergency "reserve increase" and therefore a part of 2024 "fiscal year spending" within the meaning of Article X, Section 20(2)(e) of the Colorado Constitution.

That said reserve increase is specifically intended to be a non-emergency reserve increase as permitted pursuant to said Article X, Section 20(2)(e) and not an emergency reserve as otherwise required pursuant to the provisions of Article X, Section 20(5).


That the specific amount of the reserve increase hereby set aside and designated shall be determined at such time as the District completes an application for exemption from audit.

PASSED AND RESOLVED by the Board of Directors of the Crystal Park Metropolitan District this 9th day of January 2024.

ATTEST:



Marlene Henderson  
Treasurer



Twana Denton  
Chairperson



## RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE CRYSTAL PARK METROPOLITAN DISTRICT, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER, 2024.

WHEREAS, the Board of Directors of Crystal Park Metropolitan District has appointed Bookkeeper Joan Powers to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Joan Powers has submitted a proposed budget to this governing body on October 4, 2023, 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 November 1, 2023, 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 so that the budget remains in balance, as required by law.

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

Section 1. That estimated expenditures for each fund are as follows:

General Fund	\$106,790
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Section 2. That estimated revenues for the General Fund are as follows:

From unappropriated surpluses	\$ 122,951
From emergency reserves	-
From sources other than general tax	\$ 26,000
From the general property tax levy	\$ 46,825
Total	<u>\$ 195,776</u>

That the budget as submitted, amended and herein above summarized by fund, hereby is approved and adopted as the budget of the Crystal Park Metropolitan District for the year stated above.

That the budget hereby approved and adopted shall be signed by the Treasurer and made a part of the public records of the District.

ADOPTED, this 9th day of January 2024.

ATTEST:



Marlene Henderson  
Treasurer



Twana Denton,  
Chairperson

## CRYSTAL PARK METROPOLITAN DISTRICT

I, Marlene Henderson, Crystal Park Metro District Treasurer, certify that the attached is a true and accurate copy of the 2024 budget of the Crystal Park Metropolitan District.

A handwritten signature in blue ink, appearing to read "Marlene Henderson", with a stylized flourish at the end.

January 10, 2024



## Crystal Park Metropolitan District

### 2024 APPROVED BUDGET

January 1, 2024 to December 31, 2024

	2022 Final	2023 Final	2023 Approved Budget Chg	2024 Approved Budget
<b>BEGINNING GENERAL FUND BALANCE JAN 1</b>	\$127,779.72	\$137,262.10	\$137,262.10	\$122,951.37
<b>REVENUE</b>				
<b>2-01 Taxes</b>				
<b>2-01a Current Year Property Tax</b>				
2-01a1 ElPaso County Tax Income	\$38,890.69	\$38,491.29	\$38,392.00	\$46,825.00
2-02 Specific Ownership Tax	\$4,021.61	\$4,045.26	\$3,200.00	\$4,000.00
<b>2-06 Grants: Contingent</b>	\$0.00	\$7,413.20	\$9,314.10	\$0.00
<b>2-19 Donations: Contingent</b>				
2-19a Cash Donations	\$18,285.00	\$23,022.33	\$20,000.00	\$20,000.00
2-19c Equipment Donations	\$0.00	\$0.00	\$0.00	\$0.00
<b>2-20 Other Income/Reimbursements</b>	\$2,791.50	\$2,013.51	\$2,000.00	\$2,000.00
<b>TOTAL REVENUE</b>	<b>\$63,988.80</b>	<b>\$74,985.59</b>	<b>\$72,906.10</b>	<b>\$72,825.00</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$191,768.52</b>	<b>\$212,247.69</b>	<b>\$210,168.20</b>	<b>\$195,776.37</b>
<b>EXPENDITURES</b>				
<b>3-01 Administrative</b>				
<b>3-01a Admin Expenses</b>				
3-01a1 Association Dues (SDA; PP Firefighters)	\$0.00	\$100.00	\$100.00	\$100.00
3-01a2 Vectra Bank Fees	\$0.00	\$46.00	\$0.00	\$0.00
3-01a7 Other Admin Expense	\$50.91	\$124.02	\$35.00	\$35.00
3-01b El Paso Cty Treas Collect Fee	\$601.87	\$577.39	\$550.00	\$650.00
3-01c Fundraising Expense	\$81.92	\$334.98	\$150.00	\$150.00
3-01c3b VFD Project Expense Seasonal Event	\$187.05	\$89.13	\$200.00	\$200.00
3-01c3c Other FD Project Expense	\$1,030.53	\$11.88	\$0.00	\$0.00
<b>3-01d Miscellaneous Expense</b>				
3-01d2 Election Expenses / Compliance	\$357.46	\$518.33	\$380.00	\$380.00
3-01d5 Other Misc Expenses	\$295.00	\$423.56	\$500.00	\$300.00
<b>3-06 Insurance Expense</b>				
3-06b Insur-Veh,Eqpt, Liability	\$7,690.00	\$6,518.00	\$6,500.00	\$6,500.00
3-06c Worker's Compensation	\$1,938.00	\$1,776.00	\$1,850.00	\$1,800.00
<b>3-07 Accounting and Legal Fees</b>				
3-07a Accounting	\$1,150.00	\$1,265.00	\$1,150.00	\$1,300.00
3-07b Legal	\$0.00	\$0.00	\$0.00	\$3,500.00
<b>3-08 Repairs and Maintenance</b>				
3-8a Station House <1000	\$1,724.76	\$330.93	\$500.00	\$3,800.00
3-8b Hose, Ladder, Pump Tests	\$0.00	\$1,357.60	\$1,500.00	\$1,500.00
3-8c Equipment Repair	\$245.76	\$212.74	\$200.00	\$500.00
<b>3-10 Building Operations</b>				
3-10a Electricity	\$750.24	\$802.23	\$800.00	\$1,000.00
3-10b Propane	\$923.85	\$1,450.32	\$1,100.00	\$1,500.00
<b>3-11 Fire Protection Expense</b>				
3-11a CPVFD FCC License & Maint	\$6,360.00	\$6,394.98	\$6,500.00	\$6,500.00
<b>3-11b CPVFD Sup,Tng Equip: Grant Contingent</b>				
3-11b1 Fire Equipment & Supplies	\$0.00	\$0.00	\$0.00	\$0.00
3-11b2 Medical Equipment & Supplies	\$0.00	\$9,790.70	\$10,349.00	\$0.00
3-11b3 Training & Training Supplies	\$0.00	\$0.00	\$0.00	\$0.00

		2022 Final	2023 Final	2023 Approved Budget Chg	2024 Approved Budget
	<b>3-11c CPVFD Sup,Tng, Equip</b>				
	3-11c1 Fire Equipment & Supplies	\$191.94	\$4,946.04	\$3,000.00	\$1,200.00
	3-11c2 Med Equip & Supplies	\$1,275.52	\$1,741.98	\$1,000.00	\$1,000.00
	3-11c3 Misc CPVFD Expense	\$0.00	\$0.00	\$600.00	\$200.00
	3-11c4 Training Expense & Supplies	\$925.75	\$1,152.80	\$1,000.00	\$4,000.00
	<b>3-11c5 Vehicles</b>				
	3-11c5b Vehicle Parts	\$37.96	\$14.60	\$750.00	\$1,100.00
	3-11c5c Vehicle Repair	\$618.21	\$4,598.56	\$7,000.00	\$8,100.00
	3-11c5d Vehicle Maint	\$0.00	\$154.10	\$600.00	\$1,500.00
	3-11c5e Vehicle Equipment and Supply	\$128.21	\$0.00	\$700.00	\$300.00
	<b>3-16 Capital Outlay</b>				
	3-16b CPVFD Capital Outlay: Grant Contingent	\$0.00	\$0.00	\$0.00	\$0.00
	3-16c1 Metro Capital Outlay: Vehicles	\$14,201.07	\$14,238.98	\$75,000.00	\$13,875.00
	3-16c2 Metro Capital Outlay: Station Improvements	\$12,200.20	\$24,842.91	\$25,000.00	\$2,000.00
	3-16d House & Road Signs	\$27.28	\$0.00	\$220.00	\$300.00
	3-16e Water Storage & Supply	\$1,512.93	\$5,482.56	\$14,000.00	\$43,500.00
	<b>TOTAL EXPENDITURES</b>	<b>\$54,506.42</b>	<b>\$89,296.32</b>	<b>\$161,234.00</b>	<b>\$106,790.00</b>
	<b>ENDING BALANCE</b>	<b>\$137,262.10</b>	<b>\$122,951.37</b>	<b>\$48,934.20</b>	<b>\$88,986.37</b>
	<b>TABOR EMERGENCY RESERVE FUND (3% of Total Expenditures)</b>				
	Beginning Fund Balance - January 1	\$1,370.86	\$1,370.98	\$1,371.07	\$1,371.16
	<b>REVENUE</b>				
	Transfers in/out from General Fund	\$0.00	\$0.00	\$0.00	\$0.00
	Interest	\$0.09	\$0.09	\$0.09	\$0.09
	<b>ENDING TABOR EMERGENCY RESERVE FUND BALANCE</b>	<b>\$1,370.98</b>	<b>\$1,371.07</b>	<b>\$1,371.16</b>	<b>\$1,371.25</b>



# Crystal Park Metropolitan District



**Volunteers Serving Neighbors**

## APPROVED BUDGET FOR 2024

At the October 4<sup>th</sup>, 2023 meeting of the Crystal Park Metropolitan (CPMD) Board of Directors, there was a proposal for a 2024 Budget. A notice was publicized on the Metro District website and the Pikes Peak Bulletin to allow for any interested elector of the Crystal Park Metropolitan District to inspect the proposed budget and register any objections prior to its final adoption. The proposed 2024 Budget was approved by the CPMD Board of Directors at the public December 6, 2023 meeting. After receiving the final valuation of property tax income, the Board followed with their final approval on January 9, 2024. Highlights are below:

1. In September of 2023, Crystal Park Fire Department reported that their water tender 960 was inoperational and would be disposed of. In the absence of fire hydrants, the dependable and quick movement of water is critical to the suppression of fire in Crystal Park. The 2024 budget reflects the second of eight annual payments of \$13,875 for the lease-purchase of a 2006 International water tender with a carrying capacity of 2,000 gallons.
2. A project to install a 20,000 gallon cistern was tabled in 2023 and moved to the 2024 Budget, thereby adding \$30,000 under the category "Water Storage and Supply".