

Date: December 11, 2024

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

Attached is a copy of the 2025 budget for the Crystal Oaks Metropolitan District in Pitkin County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 11, 2024. If there are any questions on the budget, please contact Harlan Nimmo at (970) 319-4777, harlannimmo@gmail.com, or 202 South Bill Creek Road, Carbondale, Colorado 81623.

**I, Harlan Nimmo, President, hereby certify that the enclosed is a true and accurate copy of the 2025 Adopted Budget of the Crystal Oaks Metropolitan District.**



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Harlan Nimmo  
President, Board of Directors

**BUDGET MESSAGE**  
(Pursuant to 29-1-103(1)(e), C.R.S.)  
Crystal Oaks Metropolitan District

The attached 2025 Budget for the Crystal Oaks Metropolitan District (COMD) includes these *important features*:

COMD has certified a mill levy of 13.500 mills (\$44,038) to balance the budget for general operating expenses in 2025. COMD has certified a temporary tax credit of 1.184 mills (\$3,863).

The budgetary basis of accounting timing measurement method used is: Modified accrual basis

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

Crystal Oaks Metropolitan District provides snowplowing, road maintenance, and bridge maintenance to its service area in Pitkin County, Colorado.

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**TO: County Commissioners<sup>1</sup> of Pitkin, Colorado.

On behalf of the Crystal Oaks Metropolitan District,  
 (taxing entity)<sup>A</sup>  
 the Board of Directors  
 (governing body)<sup>B</sup>  
 of the Crystal Oaks Metropolitan District  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills  
 to be levied against the taxing entity's GROSS \$ 3,262,090  
 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation  
 (AV) different than the GROSS AV due to a Tax  
 Increment Financing (TIF) Area<sup>F</sup> 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: (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
**USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED  
 BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/11/2024 for budget/fiscal year 2025.  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>13.500</u> mills	\$ <u>44,038</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< <u>1.184</u> > mills	\$ < <u>3,863</u> >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<u>12.316</u> mills	\$ <u>40,175</u>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<u>          </u> mills	\$ <u>          </u>

Contact person: (print) Harlan Nimmo Daytime phone: ( ) 970-319-4777  
 Signed:  Title: President

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.

<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**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 OR CONTRACT:**

**BONDS<sup>J</sup>:**

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<sup>K</sup>:**

3.     Purpose of Contract: \_\_\_\_\_  
       Title: \_\_\_\_\_  
       Date: \_\_\_\_\_  
       Principal Amount: \_\_\_\_\_  
       Maturity Date: \_\_\_\_\_  
       Levy: \_\_\_\_\_  
       Revenue: \_\_\_\_\_
  
4.     Purpose of Contract: \_\_\_\_\_  
       Title: \_\_\_\_\_  
       Date: \_\_\_\_\_  
       Principal Amount: \_\_\_\_\_  
       Maturity Date: \_\_\_\_\_  
       Levy: \_\_\_\_\_  
       Revenue: \_\_\_\_\_

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

**RESOLUTION TO ADOPT BUDGET**  
**RESOLUTION NO. 2024-007**  
(Pursuant to 29-1-108, C.R.S.)

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE CRYSTAL OAKS METROPOLITAN DISTRICT, 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 of the Crystal Oaks Metropolitan District has appointed Harlan Nimmo to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Harlan Nimmo, Budget Officer, has submitted a proposed budget to this governing body on October 10, 2024 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 7, 2024, 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 Crystal Oaks 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 Crystal Oaks Metropolitan District for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the President and Secretary and made a part of the public records of the District.

ADOPTED, this 11<sup>th</sup> day of December, A.D., 2024

  
\_\_\_\_\_  
Harlan Nimmo, President

Attest:   
\_\_\_\_\_  
Robert A. Goodwin, Secretary

**RESOLUTION TO SET MILL LEVIES**  
**RESOLUTION NO. 2024-008**  
(Pursuant to 39-5-128, C.R.S. and 39-1-111, C.R.S.)

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CRYSTAL OAKS METROPOLITAN DISTRICT, COLORADO, FOR THE 2025 BUDGET YEAR.

**WHEREAS**, the Board of Directors of the Crystal Oaks Metropolitan District has adopted the annual budget in accordance with the Local Government Budget Law, on December 11, 2024, and;

**WHEREAS**, the amount of money necessary to balance the budget for **general operating** purposes from property tax revenue is \$44,038.00, and;

**WHEREAS**, the Board of Directors finds that it is required to **temporarily** lower the operating mill levy to render a refund for \$3,863.00, and:

**WHEREAS**, the 2025 valuation for assessment for the Crystal Oaks Metropolitan District as certified by the County Assessor is \$3,262,090.00.

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

Section 1. That for the purpose of meeting all **general operating** expenses of the Crystal Oaks Metropolitan District during the 2025 budget year, there is hereby levied a tax of 13.500 mills upon each dollar of the total valuation for assessment of all taxable property within the Crystal Oaks Metropolitan District for the year 2025.

Section 2. That for the purpose of rendering a refund to its constituents during budget year 2025, there is hereby levied a **temporary tax credit/mill levy reduction** of 1.184 mills.

Section 3. That the Secretary is hereby authorized and directed to immediately certify to the County Commissioners of Pitkin County, Colorado, the mill levies for the Crystal Oaks Metropolitan District as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of Pitkin County, Colorado the mill levies for the Crystal Oaks Metropolitan District as hereinabove determined and set, but as recalculated as needed upon receipt of the final (December) certification of valuation from the county assessors in order to comply with any applicable revenue and other budgetary limits.

ADOPTED, this 11<sup>th</sup> day of December, A.D., 2024

  
\_\_\_\_\_  
Harlan Nimmo, President

Attest:

  
\_\_\_\_\_  
Robert A. Goodwin, Secretary

**RESOLUTION TO APPROPRIATE SUMS OF MONEY**

**RESOLUTION NO. 2024-009**

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

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE CRYSTAL OAKS METROPOLITAN DISTRICT, COLORADO, FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 11, 2024, and;

WHEREAS, the Board of Directors has made provision therein for revenues in the 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 Crystal Oaks Metropolitan District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CRYSTAL OAKS 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	\$ 42,282.00
Capital Outlay	\$ 0.00
Debt Service	\$ 0.00
<b>TOTAL GENERAL FUND</b>	<b>\$ 42,282.00</b>

ADOPTED, this 11<sup>th</sup> day of December, A.D., 2024

  
\_\_\_\_\_  
Harlan Nimmo, President

Attest:   
\_\_\_\_\_  
Robert A. Goodwin, Secretary

**RESOLUTION FOR SUPPLEMENTAL BUDGET AND APPROPRIATION**  
**RESOLUTION NO. 2024-010**  
(Pursuant to 29-1-109, C.R.S.)

A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY EXPENSES IN EXCESS OF AMOUNTS BUDGETED FOR THE CRYSTAL OAKS METROPOLITAN DISTRICT, COLORADO.

WHEREAS, the Crystal Oaks Metropolitan District received unanticipated specific ownership tax and interest on delinquent taxes and used reserve funds in the year 2024.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CRYSTAL OAKS METROPOLITAN DISTRICT, COLORADO;

Section 1. That the 2024 appropriation for the General Fund is hereby increased from \$31,827 to \$34,327.00 for the following purpose:

Road maintenance projects.

ADOPTED, this 11th day of December, A.D., 2024

  
\_\_\_\_\_  
Harlan Nimmo, President

Attest:   
\_\_\_\_\_  
Robert A. Goodwin, Secretary



**GENERAL FUND 2025**

	<b>2023 Audit</b>	<b>2024 Estimate</b>	<b>2025 Budget</b>
<b>RESERVE BALANCE JAN 1</b>	<b>0</b>	<b>7,723</b>	<b>11,216</b>
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	0	43,727	44,038
Specific Ownership Tax	0	825	850
Interest & Penalties	0	105	130
Delinquent Tax	0	0	0
Temporary Tax Credit	0	-7,726	-3,863
Abated Tax	0	0	0
Exempt Personal Property	0	0	0
<b>Total Taxes</b>	<b>0</b>	<b>36,931</b>	<b>41,155</b>
<b>Other Revenue</b>			
Earnings on Deposits	0	9	25
Grants & Contributions	0	0	0
Miscellaneous	0	0	0
Sale of Assets	0	0	0
<b>Total Other Revenue</b>	<b>0</b>	<b>9</b>	<b>25</b>
<b>TOTAL REVENUE</b>	<b>0</b>	<b>36,940</b>	<b>41,180</b>
<b>EXPENDITURES</b>			
<b>Administration</b>			
Treasurer's Fees	0	2,000	2,500
Abated Taxes	0	100	750
Insurance	0	3,291	3,500
Legal	0	4,259	2,000
Accounting	0	500	3,500
Supplies & Expenses	0	250	250
Freight & Postage	0	20	100
Elections	0	0	2,000
Website	0	300	300
<b>Total Administrative</b>	<b>0</b>	<b>10,720</b>	<b>14,900</b>
<b>Operations</b>			
Snowplowing	0	2,100	5,000
Bridge Maintenance	0	0	500
Road Maintenance	0	20,627	20,650
Capital Replacement Fund	0	0	0
<b>Total Operations</b>	<b>0</b>	<b>22,727</b>	<b>26,150</b>
<b>Miscellaneous</b>			
TABOR Emergency Reserves	0	0	1,232
Other Miscellaneous	0	0	0
<b>Total Miscellaneous</b>	<b>0</b>	<b>0</b>	<b>1,232</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>33,447</b>	<b>42,282</b>
<b>Total Reserves</b>	<b>0</b>	<b>11,216</b>	<b>10,115</b>