



# Heather Gardens METROPOLITAN DISTRICT

**HEATHER GARDENS METROPOLITAN DISTRICT  
BOARD ACTION**

**DATE:** NOVEMBER 21, 2024

**MOTION NUMBER:** 2024-11-21-4

**MOTION: ADOPT 2025 ANNUAL BUDGET RESOLUTION**

I move that the Heather Gardens Metropolitan District Board of Directors adopt the attached formal 2025 Annual Budget Resolution.

**ECONOMIC COST TO THE DISTRICT:** Net \$0 - **TOTAL BUDGET \$3,760,247**  
**APPROPRIATED BY:** 2025 ANNUAL BUDGET RESOLUTION

Motion by: Daniel Taylor

Second by: Forrest McClure

Debate: \_\_\_\_\_

Secondary Motion to : \_\_\_\_\_

Secondary Motion by: \_\_\_\_\_ Second by: \_\_\_\_\_

**VOTE:**

	Yes	No		Yes	No
Eloise Laubach		✓			
Forrest McClure	✓				
Robin O'Meara	✓				
Daniel Taylor	✓				
Steve Stratton	✓				
Total	4	1			

The secondary motion does/does not have a majority and passes/fails.  
The main motion does/does not have a majority and passes/fails.

Robin O'Meara  
Robin O'Meara, Secretary  
HGMD Board of Directors

Daniel Taylor  
Daniel J. Taylor, President  
HGMD Board of Directors

STATE OF COLORADO  
CITY OF AURORA, COUNTY OF ARAPAHOE  
HEATHER GARDENS METROPOLITAN DISTRICT 2025 BUDGET RESOLUTION

The Board of Directors of the Heather Gardens Metropolitan District, City of Aurora, Arapahoe County, Colorado held a special meeting on Thursday, November 21, 2024, at the hour of 1:00 P.M., via video conference at <https://us06web.zoom.us/j/87241732625>  
Meeting ID: 872 4173 2625, Passcode: Not Required or Dial-In:+1 346 248 7799.

The following members of the Board of Directors were present:

President:	Daniel Taylor
Vice President:	Eloise Laubach
Secretary:	Robin O'Meara
Treasurer	Steve Stratton
Director:	Forrest McClure

Proper notice was published in the Aurora Sentinel newspaper to allow the Board of Directors of the Heather Gardens 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. This meeting is a regular meeting of the Board of Directors of the District and a notice of the regular meeting was posted at Heather Gardens Clubhouse, 2888 South Heather Gardens Way, Aurora, no less than twenty-four hours prior to the holding of the meeting, and remains posted to the date of this meeting. President Daniel Taylor 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 DEFRAY THE COSTS OF GOVERNMENT FOR THE HEATHER GARDENS METROPOLITAN DISTRICT, CITY OF AURORA, ARAPAHOE 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 Heather Gardens Metropolitan District (the "District") has authorized its president and treasurer 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 October 31, 2024, in the *Sentinel*, 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, November 21, 2024, and interested electors were given the opportunity to file or register any objections 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 HEATHER GARDENS METROPOLITAN DISTRICT, CITY OF AURORA, ARAPAHOE 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 Arapahoe 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 Steve Stratton, Treasurer, and Robin O'Meara, Secretary 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 \$-0- and that the 2024 valuation for assessment, as certified by the Arapahoe County Assessor, is \$46,148,093. 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 11.105 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2025.

Section 6. 2025 Levy of Debt Retirement Expenses. That the attached budget indicates that the amount of money from general property taxes necessary to balance the budget for the Debt Service Fund for debt retirement expense is \$512,475 and that the 2024 valuation for assessment, as certified by the Arapahoe County Assessor, is \$46,148,093. That for the purposes of meeting all debt retirement expenses of the District during the 2025 budget year, there is hereby levied a tax of 11.105 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2025.

Section 7. Certification to County Commissioners. That the Board Secretary and/or District's accountant are hereby authorized and directed to immediately certify to the Board of County Commissioners of Arapahoe 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 foregoing Resolution was seconded by Director McClure.

RESOLUTION APPROVED AND ADOPTED THIS 21ST DAY OF NOVEMBER 2024.

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Daniel Taylor, President  
Heather Gardens Metropolitan District  
Board of Directors

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Robin O'Meara, Secretary  
Heather Gardens Metropolitan District  
Board of Directors

STATE OF COLORADO  
CITY OF AURORA, COUNTY OF ARAPAHOE  
HEATHER GARDENS METROPOLITAN DISTRICT

I, Robin O'Meara, hereby certify that I am a director and the duly elected and qualified Secretary of the Heather Gardens Metropolitan District, and that the foregoing constitutes a true and correct copy of the record of proceedings of the Board of Directors of the District, adopted at a regular meeting of the Board of Directors of the Heather Gardens Metropolitan District held on Thursday, November 21, 2024 at the hour of 1:00 P.M.. via video conference at <https://us06web.zoom.us/j/87241732625>, Meeting ID: 872 4173 2625, Passcode: Not Required

or Dial-In:+1 346 248 7799, as recorded in the official record of the proceedings of the District, insofar as said proceedings relate to the budget hearing for fiscal year 2025; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 21st day of November 2024.

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Robin O'Meara, Secretary  
Heather Gardens Metropolitan District  
Board of Directors