

# SKYVIEW MEADOWS METROPOLITAN DISTRICT

January 30, 2025

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

RE: Skyview Meadows Metropolitan District  
LG ID Number – 67169

Attached is the 2025 Budget for the Skyview Meadows Metropolitan District in Weld County, Colorado, submitted pursuant to Section 29-1-116, C.R.S. This Budget was adopted on December 6, 2024. If there are any questions on the budget, please contact Mr. Eric Weaver, telephone number 970-926-6060 Ext. 6.

The mill levy certified to the County Commissioners of Weld County is 60.007 mills for all general operating purposes, subject to statutory and/or TABOR limitations; 0.000 mills for G.O. bonds; 15.000 mills for contractual obligations to the Firestone Urban Renewal Authority; 0.000 mills for refund/abatement; and 0.000 mills for Temporary Tax Credit/Mill Levy Reduction. Based on a net assessed valuation of \$312,145 the total property tax revenue is \$23,413.06. A copy of the certification of mill levies sent to the County Commissioners for Weld County is enclosed.

I hereby certify that the enclosed is a true and accurate copy of the budget and certification of tax levies to the Board of County Commissioners of Weld County, Colorado.

Sincerely,



Eric Weaver  
District Accountant

Enclosure(s)

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*Financial Management Provided By Marchetti & Weaver, LLC*

**Mountain Office**  
28 Second Street, Suite 213  
Edwards, CO 81632  
(970) 926-6060

**Website & Email**  
www.mwcpaa.com  
Admin@mwcpaa.com

**Front Range Office**  
245 Century Circle, Suite 103  
Louisville, CO 80027  
(720) 210-9136

**RESOLUTION**  
**ADOPTING BUDGET, APPROPRIATING SUMS OF MONEY AND CERTIFYING**  
**MILL LEVIES FOR THE CALENDAR YEAR 2025**

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The Board of Directors of Skyview Meadows Metropolitan District (the “**Board**”), Town of Firestone, Weld County, Colorado (the “**District**”), held a regular meeting, via teleconference on December 6, 2024, at the hour of 9:30 A.M.

Prior to the meeting, each of the directors was notified of the date, time, and place of the budget meeting and the purpose for which it was called, and a notice of the meeting was posted or published in accordance with § 29-1-106, C.R.S.

*[Remainder of Page Intentionally Left Blank]*

NOTICE AS TO PROPOSED 2025 BUDGET

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 SKYVIEW MEADOWS METROPOLITAN DISTRICT (the "District"), will hold a meeting via teleconference on December 6, 2024 at 9:30 a.m., for the purpose of conducting such business as may come before the Board including a public hearing on the 2025 proposed budget (the "Proposed Budget"). The necessity may also arise for an amendment to the 2024 budget (the "Amended Budget"). This meeting can be joined using the following teleconference information:

<https://us06web.zoom.us/j/89055170954>;  
Meeting ID: 890 5517 0954; Call-In: 720-707-2699

The Proposed Budget and Amended Budget are on file in the office of Marchetti & Weaver, 245 Century Circle, Suite 103, Louisville, CO 80027, where the same are open for public inspection.

Any interested elector of the District may file any objections to the Proposed Budget and Amended Budget at any time prior to final adoption of the Proposed Budget or the Amended Budget by the Board. This meeting is open to the public and the agenda for any meeting may be obtained at [www.skyviewmeadowsmetro.com](http://www.skyviewmeadowsmetro.com) or by calling (303) 858-1800.

BY ORDER OF THE BOARD OF DIRECTORS:  
SKYVIEW MEADOWS METROPOLITAN DISTRICT, a quasi-municipal corporation and political subdivision of the State of Colorado

/s/ WHITE BEAR ANKELE TANAKA & WALDRON  
Attorneys at Law

Published: Longmont Times Call December 4, 2024-2088537

Prairie Mountain Media, LLC

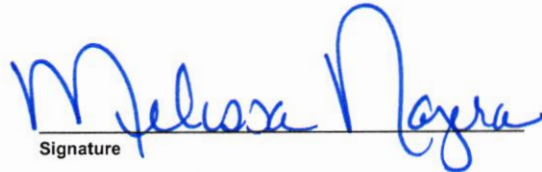
PUBLISHER'S AFFIDAVIT

County of Boulder  
State of Colorado

The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Longmont Times Call*.
2. The *Longmont Times Call* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Boulder County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Longmont Times Call* in Boulder County on the following date(s):

Dec 4, 2024

  
Signature

Subscribed and sworn to me before me this  
4th day of December 2024

  
Notary Public

SHAYLA NAJERA  
NOTARY PUBLIC  
STATE OF COLORADO  
NOTARY ID 20174031965  
MY COMMISSION EXPIRES July 31, 2025

(SEAL)

Account: 1051175  
Ad Number: 2088537  
Fee: \$31.03

WHEREAS, the Board has appointed its accountant to prepare and submit a proposed budget to the Board in accordance with Colorado law; and

WHEREAS, the proposed budget has been submitted to the Board for its review and consideration; and

WHEREAS, upon due and proper notice, provided in accordance with Colorado law, said proposed budget was available for inspection by the public at a designated place, a public hearing was held and interested electors of the District were provided a public comment period and given the opportunity to file any objections to the proposed budget prior to the final adoption of the budget by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. Adoption of Budget. The budget attached hereto and incorporated herein is approved and adopted as the budget of the District for fiscal year 2025. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section 1 shall be deemed ratified by the Board.

Section 2. Levy of Property Taxes. The Board does hereby certify the levy of property taxes for collection in 2025 as more specifically set out in the budget attached hereto.

Section 3. Mill Levy Adjustment. When developing the attached budget, consideration was given to any changes in the method of calculating assessed valuation, including any changes to the assessment ratios, or any constitutionally mandated tax credit, cut, or abatement, as authorized in the District's service plan. The Board hereby determines in good faith (such determination to be binding and final), that to the extent possible, the adjustments to the mill levies made to account for changes in Colorado law described in the prior sentence, and the actual tax revenues generated by the mill levies, are neither diminished nor enhanced as a result of those changes.

Section 4. Certification to County Commissioners. The Board directs its legal counsel, manager, accountant, or other designee to certify to the Board of County Commissioners of Weld County, Colorado the mill levies for the District as set forth herein. Such certification shall be in compliance with the requirements of Colorado law.

Section 5. Appropriations. The amounts set forth as expenditures in the budget attached hereto are hereby appropriated from the revenue of each fund for the purposes stated.

Section 6. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager, or other designee to file a certified copy of the adopted budget resolution, the budget and budget message with the Division of Local Government by January 30 of the ensuing year.


Section 7. Budget Certification. The budget shall be certified by a member of the District, or a person appointed by the District, and made a part of the public records of the District.

*[Remainder of Page Intentionally Left Blank]*

ADOPTED DECEMBER 6, 2024.

**DISTRICT:**

**SKYVIEW MEADOWS METROPOLITAN DISTRICT**, a quasi-municipal corporation and political subdivision of the State of Colorado

By:   
Dan Martip (Feb 10, 2025 13:29 MST)  
\_\_\_\_\_  
Officer of the District

**ATTEST:**

By: *Ben Cherrington*  
Ben Cherrington (Feb 10, 2025 13:42 MST)  
\_\_\_\_\_


**APPROVED AS TO FORM:**

**WHITE BEAR ANKELE TANAKA & WALDRON**  
Attorneys at Law  
*Blair Dickhoner*  
Blair Dickhoner (Feb 10, 2025 13:49 MST)  
\_\_\_\_\_  
General Counsel to the District

STATE OF COLORADO  
COUNTY OF WELD  
SKYVIEW MEADOWS METROPOLITAN DISTRICT

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted by a majority of the Board at a District meeting held via teleconference on Monday, November 4, 2024, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 6th day of December, 2024.

  
Dan Martip (Feb 10, 2025 13:29 MST)  
\_\_\_\_\_  
Signature

**EXHIBIT A**  
**BUDGET DOCUMENT**  
**BUDGET MESSAGE**



# **SKYVIEW MEADOWS METROPOLITAN DISTRICT**

## **2025 BUDGET MESSAGE**

Skyview Meadows Metropolitan District is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act. It is intended that the District will provide a part or all of the Public Improvements for the use and benefit of all anticipated constituents and taxpayers of the District. The primary purpose of the District will be to finance the construction of these Public Improvements.

The following budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

## **2025 BUDGET STRATEGY**

The District's strategy in preparing the budget is to strive to provide the type of public-purpose facilities desired by the property owners and residents of the District in the most economic manner possible.

## **REVENUES**

The District will impose an operating mill levy of 60.007 mills to fund the operating costs of the District. The District will also impose a contractual mill levy of 15.000 mills pursuant to an intergovernmental agreement with the Firestone Urban Renewal Authority. The District also anticipates pass-thru funding from the Firestone Urban Renewal Authority.

## **EXPENDITURES**

The District anticipates utilizing three funds:

- The General Fund, to account for general operating expenditures.
- The Debt Service Fund, which does not anticipate having any activity in 2025.
- The Capital Fund, to account for infrastructure expenditures for offsite public improvements to be constructed and/or accepted during 2025.

The District has provided for an Emergency Reserve Fund in the amount of 3% of the total fiscal year expenditures in the General Fund in accordance with the TABOR Amendment.

**Skyview Meadows Metropolitan District**  
**Statement of Net Position**  
**September 30, 2024**

	General Fund	Debt Service Fund	Capital Fund	Fixed Assets & LTD	Total
<b>ASSETS</b>					
<b>CASH</b>					
Chase Checking	2,686	-	-	-	2,686
ColoTrust	6,609,563	-	-	-	6,609,563
Pooled Cash	(6,504,221)	6,497	6,497,724	-	-
<b>TOTAL CASH</b>	<b>108,027</b>	<b>6,497</b>	<b>6,497,724</b>	<b>-</b>	<b>6,612,249</b>
<b>OTHER CURRENT ASSETS</b>					
Due From County Treasurer	-	-	-	-	-
Due From County Urban Renewal Authority	660	-	-	-	660
Property Tax Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Prepaid Expense	-	-	-	-	-
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>660</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>660</b>
<b>FIXED ASSETS</b>					
Construction in Progress	-	-	-	-	-
Accumulated Depreciation	-	-	-	-	-
<b>TOTAL FIXED ASSETS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>	<b>108,688</b>	<b>6,497</b>	<b>6,497,724</b>	<b>-</b>	<b>6,612,909</b>
<b>LIABILITIES &amp; DEFERRED INFLOWS</b>					
<b>CURRENT LIABILITIES</b>					
Accounts Payable	8,369	-	-	-	8,369
Other Accrued Liabilities	-	-	-	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>8,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,369</b>
<b>DEFERRED INFLOWS</b>					
Deferred Property Taxes	-	-	-	-	-
<b>TOTAL DEFERRED INFLOWS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LONG-TERM LIABILITIES</b>					
Bonds	-	-	-	-	-
Accrued Interest- Bonds	-	-	-	-	-
Developer Payable-Principal Capital	-	-	-	-	-
Developer Payable-Principal Operations	-	-	-	-	-
Developer Payable-Interest-Capital	-	-	-	-	-
Developer Payable-Interest-Operations	-	-	-	-	-
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIAB &amp; DEF INFLOWS</b>	<b>8,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,369</b>
<b>NET POSITION</b>					
Inv in Capital Assets, Net of Dep	-	-	-	-	-
Inv in Long Term Deb	-	-	-	-	-
Fund Balance- Non-Spendable	-	-	-	-	-
Fund Balance- Restricted	1,838	6,497	-	-	8,335
Fund Balance- Assigned	-	-	6,497,724	-	6,497,724
Fund Balance- Unassigned	98,481	-	-	-	98,481
<b>TOTAL NET POSITION</b>	<b>100,319</b>	<b>6,497</b>	<b>6,497,724</b>	<b>-</b>	<b>6,604,540</b>
	=	=	=	=	=

Skyview Meadows Metropolitan District  
 Statement of Revenues, Expenditures, & Changes In Fund Balance  
 Modified Accrual Basis For the Period Indicated

Print Date: 12/07/24

	2023 Audited Actual	2024 Adopted Budget	2024 Amended Budget	2024 Forecast	YTD Thru 09/30/24 Actual	YTD Thru 09/30/24 Budget	Variance Positive (Negative)	2025 Adopted Budget	Budget Notes/Assumptions
<b>PROPERTY TAXES</b>									
<b>Total Assessed Valuation</b>									
Non Oil & Gas	201,140	21,140	21,140	21,140			21,750	November 2024 Final AV	
Oil & Gas	26,787,080	32,364,180	32,364,180	32,364,180			10,357,440	November 2024 Final AV	
<b>Total Assessed Valuation</b>	<b>26,988,220</b>	<b>32,385,320</b>	<b>32,385,320</b>	<b>32,385,320</b>			<b>10,379,190</b>		
<b>Less Urban Renewal AV</b>	25,558,315	30,574,947	30,574,947	30,574,947			10,067,045	November 2024 Final AV	
<b>Net Taxable AV</b>	<b>1,429,905</b>	<b>1,810,373</b>	<b>1,810,373</b>	<b>1,810,373</b>			<b>312,145</b>		
<b>Mill Levy</b>									
General Fund	60.001	60.002	60.002	60.002			60.007	60 Mills, Adjusted	
Urban Renewal (Contractual)	15.000	15.000	15.000	15.000			15.000	15 Mills to URA for Budget Years 2021-2025	
Debt Service Fund	-	-	-	-			-		
<b>Total</b>	<b>75.001</b>	<b>75.002</b>	<b>75.002</b>	<b>75.002</b>			<b>75.007</b>	Total of 75 Mills, Partially Adjusted	
<b>Property Tax Revenue</b>									
<b>General Fund:</b>									
District Property Taxes	107,244	135,782	135,782	135,782			23,413	Total Mills, Adjusted, on \$312K AV	
URA Pass-Thru	1,495,186	1,788,694	1,788,694	1,788,694			588,991	Ops Mills, less 2.5% Fees, on \$10M Increment	
<b>Total General Fund Taxes</b>	<b>1,602,431</b>	<b>1,924,476</b>	<b>1,924,476</b>	<b>1,924,476</b>			<b>612,404</b>		
<b>Debt Service Fund:</b>									
Non Oil & Gas Taxes	-	-	-	-			-	No Debt Service Mill Levy For 2025	
Non Oil & Gas URA Funding	-	-	-	-			-	No Debt Service Mill Levy For 2025	
Oil & Gas Taxes	-	-	-	-			-	No Debt Service Mill Levy For 2025	
Oil & Gas URA Funding	-	-	-	-			-	No Debt Service Mill Levy For 2025	
<b>Total Debt Service Fund Taxes</b>	-	-	-	-			-		
<b>Total Taxes</b>	<b>1,602,431</b>	<b>1,924,476</b>	<b>1,924,476</b>	<b>1,924,476</b>			<b>612,404</b>		

Skyview Meadows Metropolitan District  
 Statement of Revenues, Expenditures, & Changes In Fund Balance  
 Modified Accrual Basis For the Period Indicated

Print Date: 12/07/24

	2023 Audited Actual	2024 Adopted Budget	2024 Amended Budget	2024 Forecast	YTD Thru 09/30/24 Actual	YTD Thru 09/30/24 Budget	Variance Positive (Negative)	2025 Adopted Budget	Budget Notes/Assumptions
<b>COMBINED FUNDS</b>									
<b>REVENUE</b>									
Property Taxes	103,881	135,782	281,602	281,602	281,602	135,782	145,820	23,413	Total of 75 Mills, Partially Adjusted
Backfill Taxes	-	-	-	118	118	-	118	-	None Anticipated In 2025
Specific Ownership Taxes	86,080	85,014	85,014	85,014	58,055	56,676	1,379	27,248	3.5% of Gross Taxes (None Goes To URA)
Funding From URA	1,495,168	1,788,694	1,788,694	1,788,694	1,788,599	1,788,694	(95)	588,991	Ops Mills, less 2.5% Fees, on \$10M Increment
Interest & Other Income	72,140	279,000	279,000	295,000	214,768	156,750	58,018	333,000	Investment of Funds at Estimated 4% Rate
System Development Fees	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>	<b>1,757,269</b>	<b>2,288,489</b>	<b>2,434,310</b>	<b>2,450,428</b>	<b>2,343,141</b>	<b>2,137,901</b>	<b>205,239</b>	<b>972,652</b>	
<b>EXPENDITURES</b>									
<b>Administration</b>									
Accounting, Legal, & Audit	37,604	52,300	52,300	49,500	34,264	39,760	5,496	63,900	See Breakout in General Fund
Insurance, Website, Dues, Misc Other	7,120	5,700	5,700	7,514	4,722	5,400	678	10,700	Per General Fund
Treasurer's fees	1,561	2,037	4,226	4,226	4,226	2,037	(2,189)	351	1.5 % of property taxes levied
Contingency	-	70,000	70,000	-	-	-	-	70,000	Allowance For Unforeseen Needs
<b>Operations</b>									
Landscaping, Snow Removal, Other	-	-	-	-	-	-	-	-	No Anticipated Need
<b>Debt Service</b>									
Bond Interest	-	-	-	-	-	-	-	-	Assumes no bonds issued.
Bond Principal	-	-	-	-	-	-	-	-	Assumes no bonds issued.
Developer Repayment- Principal	-	-	-	-	-	-	-	-	
Developer Repayment- Interest	-	-	-	-	-	-	-	-	
Trustee Fee & Contingency	-	-	-	-	-	-	-	-	Assumes no bonds issued.
<b>Capital</b>	-	14,201,439	14,201,439	-	-	14,201,439	14,201,439	14,201,439	Per Capital Fund
<b>TOTAL EXPENDITURES</b>	<b>46,285</b>	<b>14,331,475</b>	<b>14,333,664</b>	<b>61,240</b>	<b>43,211</b>	<b>14,248,635</b>	<b>14,205,424</b>	<b>14,346,389</b>	
<b>REVENUE OVER / (UNDER) EXPENDITURES</b>	<b>1,710,984</b>	<b>(12,042,986)</b>	<b>(11,899,355)</b>	<b>2,389,188</b>	<b>2,299,930</b>	<b>(12,110,734)</b>	<b>14,410,663</b>	<b>(13,373,738)</b>	
<b>OTHER SOURCES / (USES)</b>									
Developer Advances	-	7,864,912	7,700,491	-	-	7,864,912	(7,864,912)	6,786,491	General & Capital Fund Shortfalls
Bond Proceeds & Premium	-	-	-	-	-	-	-	-	Assumes no bonds issued.
Debt Issuance Expense	-	-	-	-	-	-	-	-	Assumes no bonds issued.
<b>TOTAL OTHER SOURCES / (USES)</b>	<b>-</b>	<b>7,864,912</b>	<b>7,700,491</b>	<b>-</b>	<b>-</b>	<b>7,864,912</b>	<b>(7,864,912)</b>	<b>6,786,491</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>1,710,984</b>	<b>(4,178,073)</b>	<b>(4,198,863)</b>	<b>2,389,188</b>	<b>2,299,930</b>	<b>(4,245,821)</b>	<b>6,545,751</b>	<b>(6,587,246)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>2,593,626</b>	<b>4,284,023</b>	<b>4,304,610</b>	<b>4,304,610</b>	<b>4,304,610</b>	<b>4,284,023</b>	<b>20,587</b>	<b>6,693,798</b>	
<b>ENDING FUND BALANCE</b>	<b>4,304,610</b>	<b>105,950</b>	<b>105,747</b>	<b>6,693,798</b>	<b>6,604,540</b>	<b>38,202</b>	<b>6,566,338</b>	<b>106,552</b>	
<b>COMPONENTS OF FUND BALANCE</b>									
Non-Spendable	2,076	3,675	3,675	3,500	-	-	-	3,675	Prepaid Insurance
TABOR Emergency Reserve	1,389	3,902	3,967	1,838	1,838	-	-	4,349	3% of Operating Expenditures
Restricted For Debt Service	6,497	6,497	6,497	6,497	6,497	-	-	6,497	Per Debt Service Fund
Assigned For Capital Projects	4,197,947	-	-	6,586,947	6,497,724	-	-	-	Assume All Spent on Capital Improvements
Unassigned	96,701	91,876	91,608	95,016	98,481	-	-	92,031	Remaining Funds
<b>TOTAL ENDING FUND BALANCE</b>	<b>4,304,610</b>	<b>105,950</b>	<b>105,747</b>	<b>6,693,798</b>	<b>6,604,540</b>	<b>38,202</b>	<b>6,566,338</b>	<b>106,552</b>	

No assurance is provided on these financial statements;  
 substantially all disclosures required by GAAP omitted.

Skyview Meadows Metropolitan District  
 Statement of Revenues, Expenditures, & Changes In Fund Balance  
 Modified Accrual Basis For the Period Indicated

Print Date: 12/07/24

	2023 Audited Actual	2024 Adopted Budget	2024 Amended Budget	2024 Forecast	YTD Thru 09/30/24 Actual	YTD Thru 09/30/24 Budget	Variance Positive (Negative)	2025 Adopted Budget	Budget Notes/Assumptions
<b>GENERAL FUND</b>									
<b>REVENUE</b>									
Property Taxes- O&M Levy	103,881	135,782	281,602	281,602	281,602	135,782	145,820	23,413	Total Ops Mills on Net AV
Backfill Taxes	-	-	-	118	118	-	118	-	None Anticipated In 2025
Specific Ownership Taxes	86,080	85,014	85,014	85,014	58,055	56,676	1,379	27,248	3.5% of Gross Taxes (None Goes To URA)
URA Funding	1,495,168	1,788,694	1,788,694	1,788,694	1,788,599	1,788,694	(95)	588,991	Ops Mills, less 1.5% Treas & 1% URA Fee
Interest Income	192	-	-	-	(9)	-	(9)	-	-
Miscellaneous Income	0	70,000	70,000	-	-	-	-	70,000	Equal to Contingency
System Development Fees	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>1,685,322</b>	<b>2,079,489</b>	<b>2,225,310</b>	<b>2,155,428</b>	<b>2,128,364</b>	<b>1,981,151</b>	<b>147,212</b>	<b>709,652</b>	
<b>EXPENDITURES</b>									
Management	-	-	-	-	-	-	-	-	-
Accounting	16,205	22,000	22,000	26,000	17,806	14,960	(2,846)	30,000	Based on 2024 Forecast
Audit	7,900	8,300	8,300	8,500	8,500	8,300	(200)	8,900	Per 2024 Audit Engagement letter
Legal	13,499	22,000	22,000	15,000	7,958	16,500	8,542	25,000	Based on 2024 Budget
Insurance & SDA Dues	3,314	3,500	3,500	3,314	3,314	3,500	186	3,500	D&O, Liability, and other coverages + SDA Dues
Elections	2,025	1,000	1,000	1,000	97	1,000	903	4,000	Assume Cancelled
Miscellaneous Expenditures	15	-	-	-	-	-	-	-	-
Office Supplies, Bank & Bill.com Fees, Other	1,166	1,200	1,200	1,200	711	900	189	1,200	Checks, bill.com fees, misc other
Website	600	-	-	2,000	600	-	(600)	2,000	ADA Compliance
Landscape, snowplowing, and other ops	-	-	-	-	-	-	-	-	No Anticipated Need
Treasurer's fees	1,561	2,037	4,226	4,226	4,226	2,037	(2,189)	351	1.5 % of property taxes levied
Developer Repayment- Principal	-	-	-	-	-	-	-	-	-
Developer Repayment- Interest	-	-	-	-	-	-	-	-	-
Contingency	-	70,000	70,000	-	-	-	-	70,000	Allowance For Unforeseen Needs
<b>TOTAL EXPENDITURES</b>	<b>46,285</b>	<b>130,036</b>	<b>132,226</b>	<b>61,240</b>	<b>43,211</b>	<b>47,196</b>	<b>3,985</b>	<b>144,951</b>	
<b>REVENUE OVER / (UNDER) EXPENDITURES</b>	<b>1,639,037</b>	<b>1,949,453</b>	<b>2,093,084</b>	<b>2,094,188</b>	<b>2,085,152</b>	<b>1,933,955</b>	<b>151,197</b>	<b>564,701</b>	
<b>OTHER SOURCES / (USES)</b>									
Transfers to Capital Fund	(1,640,000)	(1,950,000)	(2,094,000)	(2,094,000)	(2,085,000)	(1,930,000)	(155,000)	(565,000)	Transfer Available Excess to Capital Fund
Developer Advance	-	-	-	-	-	-	-	-	No Anticipated Need
<b>TOTAL OTHER SOURCES / (USES)</b>	<b>(1,640,000)</b>	<b>(1,950,000)</b>	<b>(2,094,000)</b>	<b>(2,094,000)</b>	<b>(2,085,000)</b>	<b>(1,930,000)</b>	<b>(155,000)</b>	<b>(565,000)</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>(963)</b>	<b>(547)</b>	<b>(916)</b>	<b>188</b>	<b>152</b>	<b>3,955</b>	<b>(3,803)</b>	<b>(299)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>101,129</b>	<b>100,000</b>	<b>100,166</b>	<b>100,166</b>	<b>100,166</b>	<b>100,000</b>	<b>166</b>	<b>100,354</b>	
<b>ENDING FUND BALANCE</b>	<b>100,166</b>	<b>99,453</b>	<b>99,250</b>	<b>100,354</b>	<b>100,319</b>	<b>103,955</b>	<b>(3,637)</b>	<b>100,055</b>	Emergency & Other Reserves
	=	=	=	=	=	=	=	=	

No assurance is provided on these financial statements;  
 substantially all disclosures required by GAAP omitted.

Skyview Meadows Metropolitan District  
Statement of Revenues, Expenditures, & Changes In Fund Balance  
Modified Accrual Basis For the Period Indicated

Print Date: 12/07/24

	2023 Audited Actual	2024 Adopted Budget	2024 Amended Budget	2024 Forecast	YTD Thru 09/30/24 Actual	YTD Thru 09/30/24 Budget	Variance Positive (Negative)	2025 Adopted Budget	Budget Notes/Assumptions
<b>DEBT SERVICE FUND</b>									
<b>REVENUE</b>									
Non Oil & Gas Taxes	-	-	-	-	-	-	-	-	No Debt Levy for 2025
Non Oil & Gas URA Funding	-	-	-	-	-	-	-	-	No Debt Levy for 2025
Oil & Gas Taxes	-	-	-	-	-	-	-	-	No Debt Levy for 2025
Oil & Gas URA Funding	-	-	-	-	-	-	-	-	No Debt Levy for 2025
Specific ownership taxes	-	-	-	-	-	-	-	-	3.5% of Gross Taxes (None Goes To URA)
Interest income	-	-	-	-	-	-	-	-	
System Dev Fees	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>	-	-	-	-	-	-	-	-	
<b>EXPENDITURES</b>									
Treasurer's fees	-	-	-	-	-	-	-	-	1.5 % of property taxes levied
Bond Principal	-	-	-	-	-	-	-	-	Assumes no bonds issued.
Bond Interest	-	-	-	-	-	-	-	-	Assumes no bonds issued.
Paying agent / trustee fees	-	-	-	-	-	-	-	-	Assumes no bonds issued.
Contingency	-	-	-	-	-	-	-	-	
<b>TOTAL EXPENDITURES</b>	-	-	-	-	-	-	-	-	
<b>REVENUE OVER / (UNDER) EXPENDITURES</b>	-	-	-	-	-	-	-	-	
<b>OTHER SOURCES / (USES)</b>									
Transfers in/(out)	-	-	-	-	-	-	-	-	
Bond proceeds	-	-	-	-	-	-	-	-	Assumes no bonds issued.
Debt issuance expense	-	-	-	-	-	-	-	-	Assumes no bonds issued.
<b>TOTAL OTHER SOURCES / (USES)</b>	-	-	-	-	-	-	-	-	
<b>CHANGE IN FUND BALANCE</b>	-	-	-	-	-	-	-	-	
<b>BEGINNING FUND BALANCE</b>	6,497	6,497	6,497	6,497	6,497	6,497	-	6,497	
<b>ENDING FUND BALANCE</b>	6,497	6,497	6,497	6,497	6,497	6,497	-	6,497	
	=	=	=		=	=	=		

Skyview Meadows Metropolitan District  
 Statement of Revenues, Expenditures, & Changes In Fund Balance  
 Modified Accrual Basis For the Period Indicated

Print Date: 12/07/24

	2023 Audited Actual	2024 Adopted Budget	2024 Amended Budget	2024 Forecast	YTD Thru 09/30/24 Actual	YTD Thru 09/30/24 Budget	Variance Positive (Negative)	2025 Adopted Budget	Budget Notes/Assumptions
<b>CAPITAL FUND</b>									
<b>REVENUE</b>									
Interest Income	71,947	209,000	209,000	295,000	214,777	156,750	58,027	263,000	Investment of Funds at Estimated 4% Rate
<b>TOTAL REVENUE</b>	<b>71,947</b>	<b>209,000</b>	<b>209,000</b>	<b>295,000</b>	<b>214,777</b>	<b>156,750</b>	<b>58,027</b>	<b>263,000</b>	
<b>EXPENDITURES</b>									
Water	-	4,492,302	4,492,302	-	-	4,492,302	4,492,302	4,492,302	2023 Contractor Estimate
Sanitation Sewer	-	2,306,821	2,306,821	-	-	2,306,821	2,306,821	2,306,821	2023 Contractor Estimate
Storm Sewer	-	699,754	699,754	-	-	699,754	699,754	699,754	2023 Contractor Estimate
Streets	-	3,270,100	3,270,100	-	-	3,270,100	3,270,100	3,270,100	2023 Contractor Estimate
Parks, Landscaping & Trails	-	-	-	-	-	-	-	-	
Onsite Improvements	-	-	-	-	-	-	-	-	
Offsite Improvements	-	-	-	-	-	-	-	-	
Other Improvements	-	1,941,893	1,941,893	-	-	1,941,893	1,941,893	1,941,893	2023 Contractor Estimate
Engineering & Legal	-	-	-	-	-	-	-	-	
Cost Certification	-	-	-	-	-	-	-	-	
Organizational Costs	-	-	-	-	-	-	-	-	
Contingency	-	1,490,567	1,490,567	-	-	1,490,567	1,490,567	1,490,567	2023 Contractor Estimate
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>14,201,439</b>	<b>14,201,439</b>	<b>-</b>	<b>-</b>	<b>14,201,439</b>	<b>14,201,439</b>	<b>14,201,439</b>	
<b>REVENUE OVER / (UNDER) EXPENDITURES</b>	<b>71,947</b>	<b>(13,992,439)</b>	<b>(13,992,439)</b>	<b>295,000</b>	<b>214,777</b>	<b>(14,044,689)</b>	<b>14,259,466</b>	<b>(13,938,439)</b>	
<b>OTHER SOURCES / (USES)</b>									
Transfer From General Fund	1,640,000	1,950,000	2,094,000	2,094,000	2,085,000	1,930,000	155,000	565,000	Transfer Available Excess to Capital Fund
Transfer From Debt Service Fund	-	-	-	-	-	-	-	-	
Developer Advances	-	7,864,912	7,700,491	-	-	7,864,912	(7,864,912)	6,786,491	Estimated Shortfall
<b>TOTAL OTHER SOURCES / (USES)</b>	<b>1,640,000</b>	<b>9,814,912</b>	<b>9,794,491</b>	<b>2,094,000</b>	<b>2,085,000</b>	<b>9,794,912</b>	<b>(7,709,912)</b>	<b>7,351,491</b>	
<b>CHANGE IN FUND BALANCE</b>	<b>1,711,947</b>	<b>(4,177,526)</b>	<b>(4,197,947)</b>	<b>2,389,000</b>	<b>2,299,777</b>	<b>(4,249,776)</b>	<b>6,549,554</b>	<b>(6,586,947)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>2,486,000</b>	<b>4,177,526</b>	<b>4,197,947</b>	<b>4,197,947</b>	<b>4,197,947</b>	<b>4,177,526</b>	<b>20,421</b>	<b>6,586,947</b>	
<b>ENDING FUND BALANCE</b>	<b>4,197,947</b>	<b>-</b>	<b>-</b>	<b>6,586,947</b>	<b>6,497,724</b>	<b>(72,250)</b>	<b>6,569,974</b>	<b>-</b>	
	=	=	=	=	=	=	=	=	

No assurance is provided on these financial statements;  
 substantially all disclosures required by GAAP omitted.

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of WELD COUNTY, Colorado.

On behalf of the SKYVIEW MEADOWS METRO DISTRICT,  
(taxing entity)<sup>A</sup>  
 the BOARD OF DIRECTORS,  
(governing body)<sup>B</sup>  
 of the SKYVIEW MEADOWS METRO DISTRICT,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ \$10,379,190.00 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: \$ \$312,145.00 (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:** 12/07/2024 for budget/fiscal year 2025.  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE <small>(see end notes for definitions and examples)</small>	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	60.007 mills	\$ 18730.89
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< 0.000 > mills	\$ < 0 >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	60.007 mills	\$ 18730.89
3. General Obligation Bonds and Interest <sup>J</sup>	0.000 mills	\$ 0
4. Contractual Obligations <sup>K</sup>	15.000 mills	\$ 4682.18
5. Capital Expenditures <sup>L</sup>	0.000 mills	\$ 0
6. Refunds/Abatements <sup>M</sup>	0.000 mills	\$ 0
7. Other <sup>N</sup> (specify): <u>N/A</u>	0.000 mills	\$ 0
<u>N/A</u>	0.000 mills	\$ 0
<b>TOTAL:</b> <small>[ Sum of General Operating Subtotal and Lines 3 to 7 ]</small>	75.007 mills	\$ 23413.06

Contact person: Eric Weaver Daytime phone: 970-926-6060  
 (print)  
 Signed: \_\_\_\_\_ Title: District Accountant

*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: Property Tax Increment Revenue Sharing With Firestone URA  
Title: Intergovernmental Agreement For Property Tax Increment Revenue Sharing  
Date: 05/20/2020  
Principal Amount: N/A  
Maturity Date: 12/31/2045  
Levy: 15.000  
Revenue: \$4.682.18
  
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.











# Skyview Meadows Metro District (67169) 2025 Budget

Final Audit Report

2025-02-10


Created:	2025-02-10
By:	Kristina Hull (kristina@mwcpaa.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAeVKMAhW92jpIJKehsUiB2BSv4ff3oqY5

## "Skyview Meadows Metro District (67169) 2025 Budget" History


-  Document created by Kristina Hull (kristina@mwcpaa.com)  
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2025-02-10 - 6:35:23 PM GMT
-  Email sent to wilderconstco@gmail.com bounced and could not be delivered  
2025-02-10 - 6:36:53 PM GMT
-  Kristina Hull (kristina@mwcpaa.com) replaced signer wilderconstco@gmail.com with Dan Martin (wilderconstco@gmail.com)  
2025-02-10 - 6:42:08 PM GMT
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 Signer ben@cohomeadvisor.com entered name at signing as Ben Cherrington


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 Agreement completed.

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