



# MEAD ELEVATION 25 GENERAL IMPROVEMENT DISTRICT

441 3rd Street, Mead  
Monday, December 11, 2023

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## AGENDA

5:30 PM

### SPECIAL MEETING

*In accordance with the Town's Remote Participation and Remote Meeting Policy adopted by the Board of Trustees on March 13, 2023 by Resolution No. 22-R-2023, remote participation will be allowed. The meeting link will be provided on the Town's website/designated posting place at least 24 hours prior to the meeting.*

[https://us02web.zoom.us/webinar/register/WN\\_irDH4x\\_ER1yZSo6clo\\_2Zg](https://us02web.zoom.us/webinar/register/WN_irDH4x_ER1yZSo6clo_2Zg)

**1. Call to Order - Roll Call**

Chair Colleen Whitlow  
Commissioner David Adams  
Commissioner Debra Brodhead  
Commissioner Chris Cartwright  
Commissioner Trisha Harris  
Commissioner Chris Parr  
Commissioner Herman Schranz

**2. Pledge of Allegiance to the Flag**

**3. Review and Approve Agenda**

**4. Public Comment:** 3 minute time limit. Comment is for any item whether it is on the agenda or not, unless it is set for public hearing.

**5. Consent Agenda:** *Consent Agenda items are considered to be routine and will be enacted by one motion and vote. There will be no separate discussion of Consent Agenda items unless a Board member so requests, in which case the item may be removed from the Consent Agenda and considered at the end of the Consent Agenda. Because the Consent Agenda includes Town payables (bills list/check register) and routinely includes contracts and other items involving the expenditure of Town funds, the town Clerk shall require a roll call vote on the Consent Agenda, as required by MMC Sec 2-2-190(a). Consent Agenda includes:*

a. Approval of Minutes Special Meeting October 9, 2023

**6. Public Hearing: 2024 Proposed Budget**

a. **Resolution No. 03-GID-R-2023** – A Resolution of the Town of Mead Elevation 25 General Improvement District (GID) Board of Directors Summarizing Expenditures and Revenues, Adopting a Budget, Setting the Mill Levy, and Appropriating Funds for the GID for the Calendar Year Beginning on the First Day of January 2024 and Ending on the Last Day of December 2024

**7. Adjournment**

*In accordance with the Americans with Disabilities Act, persons who need accommodation in order to attend or participate in this meeting should contact the Town Clerk's Office at 970-805-4182 within 48 hours prior to the meeting in order to request such assistance.*



# MEAD ELEVATION 25 GENERAL IMPROVEMENT DISTRICT

441 3rd Street, Mead  
Monday, October 09, 2023

## MINUTES

5:45 PM

### SPECIAL MEETING

*In accordance with the Town's Remote Participation and Remote Meeting Policy adopted by the Board of Trustees on March 13, 2023 by Resolution No. 21-R-2023, remote participation was enabled for the meeting.*

#### 1. Call to Order – Roll Call

Chair Colleen Whitlow called the Special Meeting of the Mead Elevation 25 General Improvement District to order at 5:47 p.m.

##### Present

Chair Colleen Whitlow  
Commissioner Chris Cartwright  
Commissioner David Adams  
Commissioner Debra Brodhead  
Commissioner Trisha Harris  
Commissioner Chris Parr  
Commissioner Herman Schranz

##### Absent

None

Also present: Town Manager Helen Migchelbrink; Town Attorney Marcus McAskin; Administrative Services Director Mary Strutt; Police Chief Brent Newbanks; Community Development Director Jason Bradford; Public Information Officer / Community Engagement Director Lorelei Nelson; Deputy Town Engineer Robyn Brown. Attending via remote access: members of the public.

#### 2. Review and Approve Agenda

*Motion was made by Commissioner Harris, seconded by Commissioner Cartwright, to approve the agenda. Motion carried 7-0, on a roll call vote.*

#### 3. Information Item

- a. 2024 Proposed Budget Presentation

Administrative Services Director Mary Strutt presented the 2024 proposed budget.

#### 4. Public Comment: 3 minute time limit. Comment is for any item whether it is on the agenda or not, unless it is set for public hearing.

There was no public comment.

#### 5. Adjournment

*Motion was made by Commissioner Schranz, seconded by Commissioner Cartwright, to adjourn the meeting. Motion carried 7-0, on a roll call vote.*

The Special Meeting of the Town of Mead Elevation 24 General Improvement District adjourned at approximately 5:50 p.m. on Monday, October 9, 2023.

Section 5, Item a.

\_\_\_\_\_  
Colleen G. Whitlow, Mayor, Ex Officio Chair

ATTEST:

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Mary E. Strutt, MMC, Town Clerk



# Agenda Item Summary

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MEETING DATE: December 11, 2023

SUBJECT: **Resolution No. 03-GID-R-2023** – A Resolution of the Town of Mead Elevation 25 General Improvement District (GID) Board of Directors Summarizing Expenditures and Revenues, Adopting a Budget, Setting the Mill Levy, and Appropriating Funds for the GID for the Calendar Year Beginning on the First Day of January 2024 and Ending on the Last Day of December 2024

PRESENTED BY: Mary Strutt, Administrative Services Director  
Lorraine Trotter, Professional Management Solutions

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## SUMMARY

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The proposed budget for 2024 was presented to the Board of Directors of the Town of Mead Elevation 25 General Improvement District (GID) on October 9, 2023. This public hearing is for final review of the budget, receipt of public input and adoption, if appropriate.

The only change to the budget since its presentation was to add a line item for reserves.

In addition to adopting the budget, setting the mill levy and appropriating funds, the Resolution does include a delegation of authority to the Town Manager and Administrative Services Director to make adjustments to the adopted budget based on estimated revenue generated following receipt of the 2023 Net Final AV from Weld County.

For the public hearing, staff will review the budget, followed by any public input and questions from the Board of Directors.

## STAFF RECOMMENDATION/ACTION REQUIRED

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Staff recommends approval of the 2024 budget as presented. Suggested Motion:

“I move to adopt Resolution No. 03-GID-R-2023 – A resolution of the Town of Elevation 25 General Improvement District (GID) Board of Directors summarizing expenditures and revenues, adopting a budget, setting the Mill Levy, and appropriating funds for the GID for the calendar year beginning on the first day of January 2024 and ending on the last day of December 2024.”

## ATTACHMENTS

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Resolution No. 03-GID-R-2023  
Proposed 2024 Budget

**TOWN OF MEAD, COLORADO  
RESOLUTION NO. 03-GID-R-2023**

**A RESOLUTION OF THE TOWN OF MEAD ELEVATION 25 GENERAL IMPROVEMENT DISTRICT (GID) BOARD OF DIRECTORS SUMMARIZING EXPENDITURES AND REVENUES, ADOPTING A BUDGET, SETTING THE MILL LEVY, AND APPROPRIATING FUNDS FOR THE GID FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024**

**WHEREAS**, the Town of Mead Elevation 25 General Improvement District (“GID”) has been duly organized in accordance with Town Ordinance No. 1019 dated January 9, 2023, and the statutes of the State of Colorado; and

**WHEREAS**, pursuant to Section 31-25-609, C.R.S., the Board of Trustees of the Town serves ex-officio as the Board of Directors of the GID and, by practice and convenience, the administrative staff of the Town serves as the administrative staff of the GID; and

**WHEREAS**, pursuant to Article IV of Chapter 12 of the *Mead Municipal Code* the Town Manager serves as the executive officer of the GID; and

**WHEREAS**, the Board of Directors of the GID has appointed appropriate staff to prepare and submit a proposed 2024 budget to the Board of Directors at the proper time; and

**WHEREAS**, upon due and proper notice, published in accordance with law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 11, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

**WHEREAS**, the 2023 net preliminary assessed valuation for assessment of taxable real and personal property within the GID, as certified by the Weld County Assessor is \$2,050,690 and

**WHEREAS**, Senate Bill 23B-001 has amended the deadline for the County Assessor to certify the net final assessed valuation for the GID, as set forth in C.R.S. § 39-1-111(5)(a), from December 10, 2023 to January 3, 2024; and

**WHEREAS**, the Board of Directors of the GID desires to delegate authority to the Town Manager and Town Administrative Services Director, acting in their capacity as administrative staff for the GID, to certify the GID’s mill levy of 5.000 mills to the Board of County Commissioners of Weld County, Colorado on or before January 10, 2024 (being the amended date set forth in Senate Bill 23B-001); and

**WHEREAS**, whatever increases may have been made in expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law; and

**WHEREAS**, it is necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operation of the GID.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Town of Mead, Weld County, Colorado, sitting ex-officio as the Board of Directors of the Town of Mead Elevation 25 General Improvement District, that:

**Section 1.** That the budget as submitted and attached hereto as **Attachment A**, setting forth the estimated revenues, expenditures, and beginning and ending balances of the various funds, is approved and adopted as the budget for the Town of Mead Elevation 25 General Improvement District for 2024.

**Section 2.** That the budget hereby adopted shall be signed by the Chairperson of the Board of Directors of the GID and made a part of the public record of the GID.

**Section 3.** That the following sums are hereby appropriated for the purposes stated:

The Town of Mead Elevation 25 General Improvement District Fund (GID Fund) has been established for collecting revenue derived from the GID’s mill levy, for the purpose of funding the District’s administrative and operating/maintenance expenses, and for collecting revenue derived from future mill levies imposed to pay for debt issued by the GID (as authorized by Ballot Issue 2C approved at the November 8, 2022 election). The GID does not currently have any debt. The GID is managed by Town Staff and the Board of Trustees serves ex-officio as the Board of Directors of the GID.

Expenditures for County fees, administrative expenses, and repair and maintenance: \$ 10,169

**Section 4.** That reserves have been or are hereby established for each appropriate fund as set forth in the budget attached hereto and incorporated herein, in order to meet the requirement for emergency reserves required under Article X, Section 20 of the Colorado Constitution.

**Section 5.** That for the purpose of meeting general operating expenses of the GID during the 2024 budget year, there is hereby levied a tax of five (5.000) mills upon each dollar of total valuation for assessment of all taxable property within the GID, to raise approximately \$10,253 in revenue, of which 1.5% will be retained by the Weld County Treasurer as a collection fee. The Town Manager and Administrative Services Director, acting in their capacity as administrative staff for the GID, shall certify the GID’s mill levy to the Board of County Commissioners of Weld County, Colorado on or before January 10, 2024 following the receipt of the net final assessed value calculation from the Weld County Assessor (expected on or before January 3, 2024) (the “2023 Net Final AV”). Following receipt of the 2023 Net Final AV from the County, the Town Manager and Town Administrative Services Director shall also specifically be authorized to make corresponding administrative adjustments to the GID’s adopted 2024 budget as necessary to properly account for estimated revenue to be generated by the GID’s mill levy of five (5.000) mills, with said administrative adjustments to be completed prior to the submission of the Town’s 2024 Budget to the Division of Local Government in the Colorado Department of Local Affairs on or before January 30, 2024, pursuant to and in accordance with C.R.S. § 29-1-113.

**Section 6. Effective Date.** This resolution shall be effective immediately upon adoption.

**INTRODUCED, READ, PASSED, AND ADOPTED THIS 11<sup>th</sup> DAY OF DECEMBER 2023.**

**ATTEST:**

**TOWN OF MEAD ELEVATION 25  
GENERAL IMPROVEMENT DISTRICT:**

By: \_\_\_\_\_  
Mary E. Strutt, MMC, GID Clerk

By: \_\_\_\_\_  
Colleen G. Whitlow, GID Chairperson

# Elevation 25 General Improvement District 2024 Proposed Budget

December 11, 2023





## Elevation 25 General Improvement District Town of Mead, Colorado 2024 Proposed Budget

	Actual <u>2021</u>	Actual <u>2022</u>	Budget <u>2023</u>	Estimated Actual <u>2023</u>	Proposed <u>2024</u>
<b><u>Beginning Fund Balance</u></b>	-	-	-	-	-
<b><u>Revenues</u></b>					
30-10-4050 Property Tax	-	-	-	-	10,253
30-18-4619 Interest & Dividend Income	-	-	-	-	231
Total Revenues	-	-	-	-	10,484
<b><u>Total Revenues and Other Sources</u></b>	-	-	-	-	10,484
<b><u>Expenditures</u></b>					
30-40-5001 Salaries & Wages	-	-	-	-	-
30-40-5055 Overtime	-	-	-	-	-
30-40-5060 Payroll Taxes	-	-	-	-	-
30-40-5065 Workers Comp	-	-	-	-	-
30-40-5066 Health Insurance	-	-	-	-	-
30-40-5067 Deferred Comp	-	-	-	-	-
30-40-5068 Medical Savings	-	-	-	-	-
30-40-5340 Published Notices	-	-	-	-	-
30-40-5400 Legal Fees	-	-	-	-	-
30-40-5401 Consulting Fees	-	-	-	-	-
30-40-5415 Audit Fees	-	-	-	-	-
30-40-5460 Administrative Overhead	-	-	-	-	4,101
30-40-5425 County Treasurer's Fee	-	-	-	-	30
30-44-5215 Repairs & Maintenance	-	-	-	-	6,037
Total Expenditures	-	-	-	-	10,169
<b><u>Ending Fund Balance--Reserved for Emergencies</u></b>	-	-	-	-	315

**Summary of Significant Changes**  
 In November 2022, voters approved the creation of the Elevation 25 General Improvement District within the boundaries of the Town of Mead. Each year the District will levy a property tax of 3.0 mills for Operating and Maintenance expenses and 2.0 mills for Administrative expenses to pay for the Town's additional expenses associated with the District's growth.