

December 5, 2022

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

Forest Lakes Metropolitan District 2023 Budget Message:

Enclosed for the Boards review is a Budget document for the year ended 12/31/2023. The following are the basic assumptions from which the 2023 Budget has been prepared.

The District was established to provide water and sanitary sewer service, recreational facilities, safety protection, street improvements, television relay and translation, and mosquito control under a Service Plan dated 1984. The District has been reorganized in accordance with a Service Plan approved by the El Paso County Board of County Commissioners on July 24, 2003. Under the new District structure, Forest Lakes Metropolitan District (FLMD) functions as a Service District which will construct, operate and maintain all Water and Wastewater utility infrastructure for the Forest Lakes development; the Forest Lakes Metropolitan District will also construct all roads, parks, trails and all stormwater drainage systems for the area. The residents of the Forest Lakes Development will reside in three taxing Districts – Pinon Pines Metropolitan Districts 1, 2 and 3. Since the Pinon Pines Districts now encompass most of the Forest Lakes property, all of the property tax revenue will flow to the Pinon Pines Districts during 2019.

The District commenced major construction activities on Filing #1 infrastructure in August, 2006 and completed most of the water and wastewater systems for the development during 2007 and 2008 – including completion of the Dillon well, a well-head treatment plant, a water storage tank, the Monument Creek Interceptor and the water distribution and wastewater collection mains and lines. Significant work was completed on the public roads and stormwater drainage systems. When the recession hit in 2007-08, all work ceased and the District remained relatively inactive until late 2015 when both development work and completion of the public infrastructure resumed. Work on the public infrastructure for Filing #3 commenced during the latter part of 2015 and continued into 2016 and 2017. Paving of the public roads was accomplished during 2016 and 2017. Park and trail construction and roadway landscaping was also completed during 2016 and 2017. Work on Filings #2 and #4 began in 2017 and was essentially complete by year-end 2019. Phase 2, which encompasses the western portion of Forest Lakes, has been through a significant entitlement process with El Paso County and the revised preliminary plan for development of approximately 180 lots has been approved. The plat for Filing #5 has also been approved and lot sales have commenced as of late October 2020. The plats for Filings #6 and #7 are in process and development on those lots will begin as soon as construction of the bridge over the North Fork of Beaver Creek is complete.

\$9.8 million surface water treatment plant (SWTP) in June 2019 and provided water service to all District customers from that plant for well over a year before shifting back to the Dillon Well due to drought concerns. The SWTP was brought back into service in the early summer 2021 and is expected to remain online year-round in the future.

Development of the commercial tract – Falcon Commerce Center – commenced with the construction and opening of the Pilot Travel Center in June 2018. Additional commercial development is making its way through the entitlement process with the Town of Monument. A regional distribution center for UPS opened in the Fall of 2022. Two other commercial customers - a QuikTrip convenience store and a liquor distributor - are beginning the construction phase after approvals by the Town of Monument. The District will continue providing water service to the Upper Monument Creek Regional Wastewater Treatment Plant during 2023. The District will also be providing wastewater service to one outside District customer west of the Falcon Commerce Center during 2023 and there is the prospect for wastewater service to another outside commercial customer sometime in 2023. The District provides augmentation water services to twelve customers who own ponds on the Rampart Range and on Hay Creek.

Through 2007, 2008, 2009, 2010, 2011, 2012, 2013 and 2014, the District has financed the construction of the public utility infrastructure described above through the use of Developer Advances provided to the District at an annual simple interest rate of 8%. With the re-start of construction activities in 2015, the approach to funding construction activities changed; the Developer took responsibility for the construction activities and has transferred ownership of the completed infrastructure in Filings #1 and #3 to the District in return for a reimbursement pledge. The transfer of the public infrastructure to serve Filings 2A, 2B and 4 and the initial phases of the FCC was booked at year-end 2022. The majority of the cost for the SWTP was advanced to the District by Forest Lakes LLC and has been booked as an additional district liability to the developer.

Operating and maintenance expenses for 2023 will consist of : administrative and general expenses for legal, engineering and management services provided to the District by outside consultants; payments to a contract operator (Triview Metropolitan District) for operation and maintenance of the water system and the wastewater collection system and for all landscaping services; payments to outside vendors for electric power, chemicals and supplies necessary for operation of the water and wastewater systems; and payments to vendors for required maintenance on Bristlecone and Pinon dams.

The District did accomplish complete defeasance of the outstanding 1987B Forest Lakes Metropolitan District Bond Anticipation Notes (BANs). This was accomplished using bond proceeds from a limited tax general obligation bond issuance accomplished in October 2016 by Pinon Pines Metropolitan District #1. Principal of \$3,007,065 and accrued interest of \$5,800,083.25 were paid with \$6,692,861.06 in 2016 bond proceeds and a developer contribution (BAN forgiveness) of \$2,114,287.19.

The District has no outstanding general obligation debt. The District does have a liability arising from the existence of tap fee credits granted to the Developer. According to the terms of a Reconciliation Agreement negotiated between the

District and the Developer (Forest Lakes LLC), the tap fee credits will be satisfied by cash payments to the Developer, on a prorata basis, as Builders within the development pay water and wastewater tap fees to the District. Based on the building activity for 2017, \$256,615 of that tap fee liability was liquidated at year-end 2017. Based on the building activity for 2018, the District liquidated \$260,330 of tap fee credit liability. Based on building activity for 2019, the District liquidated \$223,140 of the tap fee credit liability. Based on very limited building activity during 2020 since Phase I was essentially built-out, no additional tap fee credit liability were liquidated for 2020. For 2021, \$185,950 was liquidated and in 2022 \$204,545 will be liquidated.

The District also executed a Water Acquisition Agreement with the Developer during 2007 to recognize the District's obligation to the Developer for significant surface water rights and ground water rights conveyed to it by the Developer. The obligation recognized in that Agreement was valued at \$6.94 million and simple interest accrues at an annual rate of 8% from the date of the water acquisition. During 2008, the District conveyed a portion of its excess groundwater rights to the Developer, which resulted in approximately a \$1.8 million reduction in the Water Acquisition liability. In May 2021, Forest Lakes LLC deeded an additional 274 acre feet of Denver and Laramie Fox Hills aquifer groundwater to the District to enable it to drill a Denver Well adjacent to the existing Dillon Well. The Second Amendment to the Water Acquisition Agreement provided for an increase in the Water Acquisition liability of \$685,000 to recognize this transfer. As of year-end 2022, the amount of the Water Acquisition liability is \$5.84 million.

Pinon Pines Metropolitan District #2 issued \$7,560,000 of limited tax general obligation bonds in September 2020. After funding capitalized interest through 2022 and funding a reserve fund, \$6,148,883.50 was provided as a governmental contribution to FLMD to partially repay accrued interest on the outstanding developer advance obligations to Forest Lakes LLC.

The Budget has been prepared using the accrual basis of accounting. The major uses of funds reflected in the 2023 Budget are as follows: O&M Expenses of \$1,272,523; accrued interest on long term debt of \$3,234,838; capital outlays of \$1,577,000; payment of pre-paid tap fee liability of \$130,165 and an addition to emergency reserves of \$7,469.

The major sources of funding reflected in the 2023 Budget include the following: (1) Payments made to FLMD by the Pinon Pines Districts for contract services provided to the Pinon Districts under the terms of the Intergovernmental Agreement among the four Districts. These payments have been budgeted at varying amounts per District and total \$810,000; (2) Special Contract Service Water revenues of \$13,000; (3) Water and wastewater service revenues of \$530,990 q2 qi; (4) landscape maintenance fees of \$63,360; (5) new tap fee and inspection fees of \$ 52,170; (6) Development fees of \$688,015 and Developer advances of \$700,000. FLMD will not certify a mill levy for 2023.

The District has no employees and currently contracts with consultants to provide the monthly services required to operate the District. Adequate provision has been made for fund balances in an amount sufficient to comply with the provisions of the TABOR amendment. The District has no operating or capital lease agreements.

If you have any questions concerning the 2023 Budget, please call Ann Nichols, the District Manager, at 719-327-5810.

Sincerely,



Ann E. Nichols
District Manager

Cc Forest Lakes Metropolitan District Board of Directors

FOREST LAKES METROPOLITAN DISTRICT
ENTERPRISE FUND
FORECASTED 2023 BUDGET
2021 ACTUAL, 2022 BUDGET AND ESTIMATE

ACCOUNT NUMBER	2021 ACTUAL	ORIGINAL 2022 BUDGET	AMENDED 2022 BUDGET	2023 BUDGET
1310 BEGINNING FUNDS AVAILABLE	178,850	16,920	76,873	329,824
REVENUE:				
PROPERTY TAX	0	0	0	0
SPECIFIC OWNERSHIP TAX	0	0	0	0
4015 INTEREST	0	0	0	0
4650 CONTRACT SERVICE - under IGA				
Pinon #1	120,000	120,000	120,000	140,000
Pinon #2	0	10,000	10,000	20,000
Pinon #3	450,000	350,000	350,000	650,000
3150 SPEC. CONTRACT SERV - WATER	17,539	13,000	13,000	13,000
3160 NEW TAP FEE + INSPECTIONS	56,840	87,420	87,420	52,170
3120 WATER SERVICE	199,282	287,678	287,678	302,712
3130 WASTEWATER SERVICE	136,351	182,276	182,276	228,278
COMMON ACCESS MAINTENANCE		0	0	0
4204 LANDSCAPE MAINTENANCE	37,375	50,736	50,736	63,360
GRANTS	0			
OTHER SOURCES OF FUNDS:		0	0	0
1250 Acquisition Fund		0	0	0
1860 Issuance Expense		0	0	0
1251 Reduce Accrued Interest on Dev Adv -	0	0	0	0
Contribution from other government	0	0	0	0
1252 Audit adjustment	26,221	0	0	0
1254 Replacement reserve fund		0	0	0
1253 Bond reserve fund		0	0	0
8010 ADVANCE INTEREST PAYABLE	2,451,240	2,525,557	2,525,557	3,234,838
8012 CONTRIBUTIONS IN AID	0	0	0	0
4201 DEVELOPMENT FEES - WATER	577,574	776,798	776,798	463,573
4202 DEVELOPMENT FEES - WASTEWATER	288,465	376,092	376,092	224,442
MISCELLANEOUS INCOME	184	0	0	0
ADVANCES FUNDING AGREEMENT- FLRD				
3330 ADVANCES FUNDING AGREEMENT- FLLLC	0	700,000	8,706,020	700,000
TOTAL SOURCES OF FUNDS	4,361,071	5,479,557	13,485,577	6,092,373
TOTAL FUNDS AVAILABLE	4,539,921	5,496,477	13,562,450	6,422,197
EXPENDITURES				
see detail OPERATING EXPENSES	973,022	1,023,579	1,023,579	1,272,523
6695 INTEREST ON LONG TERM DEBT	2,451,240	2,525,557	2,525,557	3,234,838
see detail CAPITAL EXPENSES	1,038,786	1,517,300	9,334,595	1,566,000
9001 CONTRIBUTION EXPENSE TO OTHER GOV.	0	0	0	0
ACCTS PAYABLE - TRIVIEW		122,500	122,500	0
REDUCE ACCRUED INT ON DEV ADV.	0	0	0	0
6854 REDUCE PRE-PAID TAP LIABILITY		223,140	223,140	130,165
BOND RESERVE FUND		0	0	0
ADJ FOR AUDIT		0	0	0
CAPITALIZED INTEREST FUND		0	0	0
BOND ISSUANCE EXPENSE		0	0	0
6005 EMERGENCY RESERVE FUND	0	3,255	3,255	7,469
REPLACEMENT RESERVE FUND		0	0	0
DEPRECIATION EXPENSE		0	0	0
CONTINGENCY		0	0	0
TOTAL EXPENDITURES	4,463,048	5,415,331	13,232,626	6,210,995
ENDING FUNDS AVAILABLE	76,873	81,145	329,824	211,202
ASSESSSED VALUATION				4,660
MILL LEVY				0
				0

FOREST LAKES METROPOLITAN DISTRICT
ENTERPRISE FUND
FORECASTED 2023 DRAFT BUDGET
2021 ACTUAL, 2022 BUDGET AND ESTIMATE

	2021 ACTUAL	ORIGINAL 2022 BUDGET	ESTIMATED 2022 BUDGET	2022 BUDGET
EXPENDITURES				
OPERATING EXPENSES				
5005 Bank Service Fees	1,285	200	200	200
5035 Audit	15,250	16,000	16,000	16,000
5015 Professional organizations	2,770	2,700	2,700	2,700
5020 Printing & Reproduction	0	0	0	0
5025 Postage and Delivery	1,122	0	0	0
5030 Accounting	0	0	0	0
6263 Publications	0	0	0	0
Contributions	0	0	0	0
5045 Meetings & other Engineering Mgmt	0	0	0	0
5070 Contract utility operator	147,514	198,000	198,000	198,000
5060 District manager contract	52,800	51,000	51,000	51,000
5205 Bond renewal	0	0	0	0
Errors & Omissions	0	0	0	0
5215 General Liability Insurance	28,607	28,000	28,000	29,500
Title Insurance	0	0	0	0
5050 Other Administrative expenses	1,282	2,000	2,000	2,000
5080 Office Lease	7,042	7,680	7,680	7,680
6790 Office Supplies	3,445	3,067	3,067	3,067
Legal				
5305 Water Issues	8,643	15,000	15,000	15,000
5310 General District Counsel	32,400	65,000	65,000	65,000
5400 Engineering	98,479	65,000	65,000	85,000
5450 Environmental- Mouse Mitigation	0	0	0	0
5500 Consulting	2,281	2,300	2,300	2,300
5501 Website Development & Maintenance				20,000
5650 Landscape Maintenance - Water	30,723	37,400	37,400	37,400
5651 Landscape Maintenance - Other	124,124	147,506	147,506	151,961
5660 Recreational Facilities Maintenance	29,426	29,800	29,800	29,800
6511 Common Access Maintenance			0	0
5600 Billing/Meter Reading	2,176	2,000	2,000	22,980
6620 Water Treatment - Operations + Maint.	239,133	127,202	127,202	200,382
6630 Wastewater Treatment - Operations	96,048	156,368	156,368	232,797
6640 Stormwater system maintenance	14,980	35,000		65,000
6680 Site Maintenance - dams & reservoirs	27,534	28,600	28,600	28,600
6684 Street Lighting	5,958	3,756	3,756	6,156
TOTAL OPERATING EXPENSES	973,022	1,023,579	988,579	1,272,523
4273 INTEREST ON LONG TERM DEBT	2,451,240	2,525,557	2,525,557	3,234,838
CONTRIBUTION EXPENSE TO OTHER GOV	0	0	0	0
Bond Issuance Expense - Act 181		0	0	0
CAPITAL PROJECTS				
WATER				
5711 Arapahoe Well	232,668	20,000	90,000	20,000
5711-2 Dillon Well - Re-drill	0	0	241,275	0
5708 Well-head treatment	0	0	0	0
5712 Plant - construction/design	0	0	0	0
5707 Plant - electric	0	0	0	0
5706 Lake Intake	0	0	0	0
5709 Measuring Flume	0	0	0	0
5713 Water Tank	0	50,000	50,000	50,000
5714 Water Transmission lines - interconnect	0	0	0	0
5705 Water Distribution lines	245,000	200,000	944,859	200,000
SEWER				
5716 Collection System	0	150,000	579,586	150,000
5717 Lift Stations	0	0	0	0
5718 Plant	0	0	0	0
5719 NMCI	0	21,300	21,300	0
5721 Denver Well	394,866	500,000	50,000	620,000
5737 METERS	8,481	35,000	35,000	35,000
5728 OTHER	10,000	0	0	0
5725A ROADS - CONVEY TO COUNTY	0	0	0	0
5725 ROADS	0	0	2,287,974	0
IRRIGATION SYSTEMS	0			
5726 DRAINAGE SYSTEMS	0	100,000	3,429,263	175,000
5729 LANDSCAPING - STREETS	0	200,000	1,444,808	200,000
5727 PARKS AND TRAILS	121,644	175,000	94,549	50,000
5740 SCADA MODIFICATIONS	26,127	66,000	66,000	66,000
TOTAL CAPITAL EXPENDITURES	1,038,786	1,517,300	9,334,595	1,566,000
MONUMENT CREEK INTERCEPTOR				
5750 CAPITAL PROJECTS	0	0	0	0
4030 DEPRECIATION EXPENSE	0	0	0	0
ACCOUNTS PAYABLE TRIVIEW		122,500	122,500	0
REDUCE ACCRUED INTEREST ON DEV ADV	0	0	0	0
6854 REDUCE PRE-PAID TAP LIABILITY	0	223,140	223,140	130,165
WATER RIGHTS NOTE		0	0	0
DEPOSIT TO BOND RESERVE FUND		0	0	0
6005 EMERGENCY RESERVE FUND	0	3,255	3,255	7,469
REPLACEMENT RESERVE FUND	0	0	0	0
DEPOSIT TO CAPITALIZED INTEREST		0	0	0
TOTAL EXPENDITURES	4,463,048	5,415,331	13,197,626	6,210,995
OUTSTANDING LONG TERM DEBT				0
87B BAN Developer Exchange Bond + NOTE (included in total outstanding)				0
interest earnings:				
acquisition fund		0		0
bond reserve fund		0		
replacement reserve fund		0		
capitalized interest fund		0		
bank account		500		
			29,657	38,176
Current Emergency Reserve			15,350	30,707
TRUSTEE HELD BAN FUNDS			0	0

RESOLUTION NO. 22- _____

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE FOREST LAKES METROPOLITAN DISTRICT, EL PASO COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2023 AND ENDING ON THE LAST DAY OF DECEMBER 2023.

WHEREAS, the Board of Directors of Forest Lakes Metropolitan District appointed Ann Nichols to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Ann Nichols submitted a proposed budget to this governing body for its consideration, and:

WHEREAS, upon due and proper notice, 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 December 5, 2022, 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 FOREST LAKES METROPOLITAN DISTRICT, EL PASO COUNTY, COLORADO:

Section 1. That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the Forest Lakes Metropolitan District for the year stated above.

Section 2. That the budget hereby approved and adopted and made a part of the public records of the Forest Lakes Metropolitan District.

ADOPTED December 5, 2022.

FOREST LAKES METROPOLITAN
DISTRICT

By:


President

Attest:


Secretary

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I, JAMES BOULTON, hereby certify that I am a Director and the duly elected and qualified Secretary of the Forest Lakes Metropolitan District, and that the foregoing is a true and correct copy of the budget for the budget year 2023, duly adopted at a meeting of the Board of Directors of the Forest Lakes Metropolitan District held on December 5, 2022.

FOREST LAKES METROPOLITAN
DISTRICT

By: 

Secretary

RESOLUTION NO. 22- _____

RESOLUTION TO APPROPRIATE SUMS OF MONEY

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 FOREST LAKES METROPOLITAN DISTRICT, EL PASO COUNTY, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Directors adopted an annual budget in accordance with the Local Government Budget Law, on December 5, 2022, 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, thereby establishing a limitation on expenditures for the operations of the Forest Lakes Metropolitan District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE FOREST LAKES 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:

Enterprise Fund:	\$ 6,210,995
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ADOPTED December 5, 2022.

FOREST LAKES METROPOLITAN
DISTRICT

By: _____

President

Attest:

Secretary

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE FOREST LAKES METROPOLITAN DISTRICT, EL PASO COUNTY, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Directors of the Forest Lakes Metropolitan District, has adopted an annual budget in accordance with the Local Government Budget Law, on December 5, 2022, and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses from property tax revenue is \$ 0, and;

WHEREAS, the amount of money necessary to balance the budget for capital and debt retirement expenses is \$ 0, and;-

WHEREAS, the 2022 valuation for assessment for the Forest Lakes Metropolitan District as certified by the County Assessor(s) is \$ 4,660.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE FOREST LAKES METROPOLITAN DISTRICT, EL PASO COUNTY, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the Forest Lakes Metropolitan District during the 2023 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the Forest Lakes Metropolitan District for the 2023 budget year.


Section 2. That for the purpose of meeting all capital and debt retirement expenses of the Forest Lakes Metropolitan District during the 2023 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the Forest Lakes Metropolitan District for the 2023 budget year.

Section 3. That the Secretary is hereby authorized and directed to immediately certify to the County Commissioners of El Paso County, Colorado, the mill levies for the Forest Lakes Metropolitan District as hereinabove determined and set forth in the attached Certification of Mill Levies.

ADOPTED, this 5th day of December, 2022.

By:  President

Attest:

By: 
Secretary

(Attach a copy of the Certification
of Mill Levies.)

I, JAMES BOULTON, hereby certify that I am a Director and
the duly elected and qualified Secretary of the Forest Lakes Metropolitan District, and that the
foregoing is a true and correct copy of the Certification of Mill Levies for the budget year 2023,
duly adopted at a meeting of the Board of Directors of the Forest Lakes Metropolitan District
held on the 5th day of December, 2022.

James Boulton
Secretary

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^J:

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^K:

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.