

LETTER OF BUDGET TRANSMITTAL

Date: January 29, 2025

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

Attached are the 2025 budget and budget message for LIVERPOOL METROPOLITAN DISTRICT in Arapahoe County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on November 4, 2024. If there are any questions on the budget, please contact

CliftonLarsonAllen LLP
Attn: Stephanie Odewumi, District Manager
8390 E. Crescent Parkway, Suite 500
Greenwood Village, CO 80111
Telephone number: 303-265-7845

I, Stephanie Odewumi, District Manager of the Liverpool Metropolitan District, hereby certify that the attached is a true and correct copy of the 2025 budget.

By:



Stephanie Odewumi, District Manager

LIVERPOOL METROPOLITAN DISTRICT

RESOLUTION TO ADOPT BUDGET

WHEREAS, the Board of Directors (the “**Board**”) of Liverpool Metropolitan District (the “**District**”) has appointed a budget committee to prepare and submit a proposed 2025 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted the proposed budget to the Board on or before October 15, 2024 for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with law, the budget was open for inspection by the public at a designated place, and a public hearing was held on November 4, 2024, and interested electors were given the opportunity to file or register any objections to the budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, enterprise, reserve transfer and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“**TABOR**”) and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever decreases may have been made in the revenues, like decreases were made to the expenditures so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Liverpool Metropolitan District:

1. That estimated expenditures for each fund are as follows:

General Fund:	\$	760,772
Debt Service Fund:	\$	678,071
Capital Projects Fund:	\$	0
Total	\$	1,438,843

2. That estimated revenues are as follows:

<u>General Fund:</u>	
From unappropriated surpluses	\$987,420
From fund transfers	\$0
From sources other than general property tax	\$74,647
From general property tax	\$610,787
Total	<hr/> \$1,672,854

Debt Service Fund:

From unappropriated surpluses	\$112,917
From fund transfers	\$187,672
From sources other than general property tax	\$27,027
From general property tax	\$350,455
Total	<hr/> \$678,071

Capital Projects Fund:

From unappropriated surpluses	\$210,228
From fund transfers	\$30,000
From sources other than general property tax	\$9,600
Total	<hr/> \$249,828

3. That the budget, as submitted, amended and herein summarized by fund be, and the same hereby is, approved and adopted as the budget of Liverpool Metropolitan District for the 2025 fiscal year.

4. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

TO SET MILL LEVIES

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$610,787; and

WHEREAS, the amount of money necessary to balance the budget for debt service expenses is \$350,455; and

WHEREAS, the 2024 valuation for assessment of the District, as certified by the County Assessor, is \$36,635,511.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Liverpool Metropolitan District:

1. That for the purpose of meeting all general operating expenses of the District during the 2025 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 16.672 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$610,787.

2. That for the purpose of meeting all debt service expenses of the District during the 2025 budget year, there is hereby levied a property tax of 9.566 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$350,455.

3. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Arapahoe County, Colorado, the mill levies for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

TO APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the Liverpool Metropolitan District has made provision in the budget for revenues in an amount equal to the total proposed expenditures as set forth therein; 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, as more fully set forth in the budget, including any inter-fund transfers listed therein, so as not to impair the operations of District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Liverpool Metropolitan District that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated in the budget:

General Fund:	\$	760,772
Debt Service Fund:	\$	678,071
Capital Projects Fund:	\$	0
Total	\$	1,438,843

Adopted this 4th day of November, 2024.

LIVERPOOL METROPOLITAN DISTRICT

By: Paul Tauriello
Chair Signed by:
7FF14E20D3A04BB...

Attest:

Dana Graham
Secretary Signed by:
0E9188C87B75483...

LIVERPOOL METROPOLITAN DISTRICT
ANNUAL BUDGET
FOR THE YEAR ENDING DECEMBER 31, 2025

**LIVERPOOL METROPOLITAN DISTRICT
SUMMARY
2025 BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED
For the Years Ended and Ending December 31,**

1/2/25

	ACTUAL 2023	ESTIMATED 2024	BUDGET 2025
BEGINNING FUND BALANCES	\$ 836,207	\$ 1,047,392	\$ 1,310,565
REVENUES			
Property taxes	841,428	959,997	961,245
Specific ownership taxes	55,136	57,600	57,674
Interest Income	64,234	80,000	53,600
Other Revenue	4,726	21,013	-
Total revenues	<u>965,524</u>	<u>1,118,610</u>	<u>1,072,519</u>
TRANSFERS IN	<u>30,000</u>	<u>30,000</u>	<u>217,672</u>
Total funds available	<u>1,831,731</u>	<u>2,196,002</u>	<u>2,600,756</u>
EXPENDITURES			
General Fund	415,077	505,437	800,770
Debt Service Fund	339,262	350,000	678,072
Total expenditures	<u>754,339</u>	<u>855,437</u>	<u>1,478,842</u>
TRANSFERS OUT	<u>30,000</u>	<u>30,000</u>	<u>217,672</u>
Total expenditures and transfers out requiring appropriation	<u>784,339</u>	<u>885,437</u>	<u>1,696,514</u>
ENDING FUND BALANCES	<u>\$ 1,047,392</u>	<u>\$ 1,310,565</u>	<u>\$ 904,242</u>
EMERGENCY RESERVE	\$ 18,200	\$ 21,600	\$ 20,600
AVAILABLE FOR OPERATIONS	787,048	965,820	633,814
TOTAL RESERVE	<u>\$ 805,248</u>	<u>\$ 987,420</u>	<u>\$ 654,414</u>

No assurance provided. See summary of significant assumptions.

**LIVERPOOL METROPOLITAN DISTRICT
PROPERTY TAX SUMMARY INFORMATION
2025 BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED
For the Years Ended and Ending December 31,**

1/2/25

ACTUAL 2023	ESTIMATED 2024	BUDGET 2025
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ASSESSED VALUATION

Residential	\$ 27,892,980	\$ 34,547,253	\$ 34,547,253
Residential multi-family	1,105,000	1,085,065	1,085,065
Commercial	-	485,409	504,835
State assessed	2,400	2,400	2,550
Vacant land	600	140	140
Personal property	754,296	467,780	495,770
	29,755,276	36,588,047	36,635,613
Certified Assessed Value	\$ 29,755,276	\$ 36,588,047	\$ 36,635,613

MILL LEVY

General	17.579	16.672	16.672
Debt Service	10.700	9.566	9.566
Total mill levy	28.279	26.238	26.238

PROPERTY TAXES

General	\$ 523,068	\$ 609,996	\$ 610,789
Debt Service	318,381	350,001	350,456
Levied property taxes	841,449	959,997	961,245
Refunds and abatements	(21)	-	-
Budgeted property taxes	\$ 841,428	\$ 959,997	\$ 961,245

BUDGETED PROPERTY TAXES

General	\$ 523,055	\$ 609,996	\$ 610,789
Debt Service	318,373	350,001	350,456
	\$ 841,428	\$ 959,997	\$ 961,245

No assurance provided. See summary of significant assumptions.

**LIVERPOOL METROPOLITAN DISTRICT
GENERAL FUND
2025 BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED
For the Years Ended and Ending December 31,**

1/2/25

	ACTUAL 2023	ESTIMATED 2024	BUDGET 2025
BEGINNING FUND BALANCES	\$ 643,910	\$ 805,248	\$ 987,420
REVENUES			
Property taxes	523,055	609,996	610,789
Specific ownership taxes	34,274	36,600	36,647
Interest Income	44,360	50,000	38,000
Other Revenue	4,726	21,013	
Total revenues	<u>606,415</u>	<u>717,609</u>	<u>685,436</u>
TRANSFERS IN			
Total funds available	<u>1,250,325</u>	<u>1,522,857</u>	<u>1,672,856</u>
EXPENDITURES			
General and administrative			
Accounting	30,347	42,000	45,000
Auditing	4,600	5,100	6,000
Banking fees	-	-	-
County Treasurer's Fee	7,849	9,465	9,162
Directors' fees	1,400	2,500	2,500
District management	50,414	64,000	68,000
Dues and Membership	706	1,000	1,000
Insurance	7,013	7,345	8,000
Legal	4,410	6,000	16,500
Miscellaneous	1,184	2,000	2,000
Payroll taxes	107	400	400
Website	600	1,600	1,600
Contingency	-	4,650	4,760
Election	-	-	45,000
Operations and maintenance			
Annual flowers	-	15,887	12,000
Dumpster day	4,547	2,500	5,000
Engineering	-	7,500	7,500
Fence and Sign Maintenance	680	1,000	10,000
Holiday lighting	31,382	50,000	50,000
Irrigation water	46,818	60,000	60,000
Landscape improvements	-	42,533	50,000
Landscape - irrigation repair	30,321	30,000	30,000
Landscape maintenance - main contract	74,217	65,000	69,048
Lighting repairs and maintenance	1,548	3,457	5,000
Lighting Improvements	-	-	35,000
Pond maintenance	24,724	17,500	18,000
Pond renovation	3,007	3,000	-
Repairs and maintenance	38,303	30,000	15,000
Snow removal	13,344	15,000	18,000
Tree replacement	2,250	10,000	60,000
Utilities	5,012	6,000	6,300
Electricity	180	-	-
Paying agent fees	150	-	-
Trash collection	-	-	140,000
Capital outlay	29,964	-	-
Total expenditures	<u>415,077</u>	<u>505,437</u>	<u>800,770</u>
TRANSFERS OUT			
Transfers to other fund	<u>30,000</u>	<u>30,000</u>	<u>217,672</u>
Total expenditures and transfers out requiring appropriation	<u>445,077</u>	<u>535,437</u>	<u>1,018,442</u>
ENDING FUND BALANCES	<u>\$ 805,248</u>	<u>\$ 987,420</u>	<u>\$ 654,414</u>
EMERGENCY RESERVE	\$ 18,200	\$ 21,600	\$ 20,600
AVAILABLE FOR OPERATIONS	<u>787,048</u>	<u>965,820</u>	<u>633,814</u>
TOTAL RESERVE	<u>\$ 805,248</u>	<u>\$ 987,420</u>	<u>\$ 654,414</u>

No assurance provided. See summary of significant assumptions.

**LIVERPOOL METROPOLITAN DISTRICT
DEBT SERVICE FUND
2025 BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED
For the Years Ended and Ending December 31,**

1/2/25

	ACTUAL 2023	ESTIMATED 2024	BUDGET 2025
BEGINNING FUND BALANCES	\$ 60,033	\$ 71,916	\$ 112,917
REVENUES			
Property taxes	318,373	350,001	350,456
Specific ownership taxes	20,862	21,000	21,027
Interest Income	11,910	20,000	6,000
Total revenues	<u>351,145</u>	<u>391,001</u>	<u>377,483</u>
TRANSFERS IN			
Transfers from other funds	<u>-</u>	<u>-</u>	<u>187,672</u>
Total funds available	<u>411,178</u>	<u>462,917</u>	<u>678,072</u>
EXPENDITURES			
General and administrative			
County Treasurer's Fee	4,777	5,250	5,257
Paying agent fees	-	150	150
Contingency	-	6,515	6,580
Debt Service			
Bond interest	49,485	38,085	26,085
Bond principal	285,000	300,000	310,000
Additional principal payment	-	-	330,000
Total expenditures	<u>339,262</u>	<u>350,000</u>	<u>678,072</u>
Total expenditures and transfers out requiring appropriation	<u>339,262</u>	<u>350,000</u>	<u>678,072</u>
ENDING FUND BALANCES	<u>\$ 71,916</u>	<u>\$ 112,917</u>	<u>\$ -</u>

No assurance provided. See summary of significant assumptions.

**LIVERPOOL METROPOLITAN DISTRICT
CAPITAL PROJECTS FUND
2025 BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED
For the Years Ended and Ending December 31,**

1/2/25

	ACTUAL 2023	ESTIMATED 2024	BUDGET 2025
BEGINNING FUND BALANCES	\$ 132,264	\$ 170,228	\$ 210,228
REVENUES			
Interest Income	7,964	10,000	9,600
Total revenues	7,964	10,000	9,600
TRANSFERS IN			
Transfers from other funds	30,000	30,000	30,000
Total funds available	170,228	210,228	249,828
EXPENDITURES			
Total expenditures	-	-	-
Total expenditures and transfers out requiring appropriation	-	-	-
ENDING FUND BALANCES	\$ 170,228	\$ 210,228	\$ 249,828

**LIVERPOOL METROPOLITAN DISTRICT
2025 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Services Provided

Liverpool Metropolitan District (District), a quasi-municipal corporation and political subdivision of the State of Colorado was organized by order and decree of the District Court on November 22, 1994, and is governed pursuant to provisions of the Colorado Special District Act, Title 32, Article 1, Colorado Revised Statutes. The District operates under a Service Plan approved by Arapahoe County on June 28, 1994. The District's service area is located in Arapahoe County, Colorado. The District was established to provide for improvements of collector and arterial roads, related drainage, landscaping, signage, signalization and landscape maintenance.

The District has no employees and all administrative functions are contracted.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105.

Revenues

Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April, or in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

For property tax collection year 2025, SB22-238, SB23B-001, SB 24-233 and HB24B-1001 set the assessment rates and actual value reductions as follows:

Category	Rate		Category	Rate	Actual Value Reduction	Amount
Single-Family Residential	6.70%		Agricultural Land	26.40%	Single-Family Residential	\$55,000
Multi-Family Residential	6.70%		Renewable Energy Land	26.40%	Multi-Family Residential	\$55,000
Commercial	27.90%		Vacant Land	27.90%	Commercial	\$30,000
Industrial	27.90%		Personal Property	27.90%	Industrial	\$30,000
Lodging	27.90%		State Assessed	27.90%	Lodging	\$30,000
			Oil & Gas Production	87.50%		

**LIVERPOOL METROPOLITAN DISTRICT
2025 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Revenues – (continued)

Specific Ownership Taxes

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The forecast assumes that the District's share will be equal to approximately 6.00% of the property taxes collected by both the General Fund and the Debt Service Fund. The budget assumes that specific ownership taxes allocable to property taxes collected by the Debt Service Fund will be pledged to debt service on the bonds during the term bonds are outstanding.

Net Investment Income

Investments earned on the District's funds available have been estimated at historical interest rates earnings.

Expenditures

General, Administrative and Operating Expenditures

Expenditures have been provided based on estimates of the District's Board of Directors and consultants, and include the services necessary to maintain the District's viability including operational expenditures such as landscaping, irrigation, open space maintenance, etc., as well as legal, accounting, managerial, insurance, and other administrative expenses.

County Treasurer's Fees

County Treasurer's fees have been computed at 1.50% of property tax collections.

Debt and Leases

On February 1, 2007, the District advance refunded and defeased (debt legally satisfied) \$1,665,000 of General Obligation Limited Tax Bonds dated October 15, 1998, with an interest rate of 7.5% and \$2,095,000 General Obligation Refunding Bonds dated February 1, 2001, with an interest rates of 5.00% to 6.00% by the issuance of \$3,760,000 in General Obligation

The 2007 Bonds bear interest from 4.000% to 4.100% per annum, due June 1 and December 1. Principal is due on December 1. The coupons were issued to yield from 3.820% to 3.980% per annum. Principal is due on December 1. The bonds maturing on or before December 1, 2016, are not subject to redemption prior to their respective maturity dates. The bonds maturing on and after December 1, 2017, are subject to redemption prior to maturity at the option of the District. Payment of the principal and interest on the 2007 Bonds when due is insured by Ambac Assurance Corporation. The 2007 Bonds mature on December 1, 2026.

The District's current debt service schedule is attached. The District has no operating or capital leases.

**LIVERPOOL METROPOLITAN DISTRICT
2025 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Capital Projects Fund

The Capital Projects Fund consists of a reserve fund for dredging the pond. This was last done in 2018 and is expected to be needed again in 2038 at an estimated cost of \$600,000. The Board's intent is to make an annual transfer to the Capital Projects Fund to ensure that there will be sufficient funds on hand to cover this future expense.

Reserves

Emergency Reserve

The District has provided for an emergency reserve fund equal to at least 3% of fiscal year spending for 2025, as defined under TABOR.

This information is an integral part of the accompanying budget.

**LIVERPOOL METROPOLITAN DISTRICT
SCHEDULE OF DEBT SERVICE OBLIGATIONS AND INTEREST
REQUIREMENTS TO MATURITY
LONG TERM DEBT
December 31, 2025**

	\$3,760,000 General Obligation Refunding Bonds		
	Series 2007		
	Interest 4.0% - 4.1%		
	Dated February 1, 2007		
	Interest Payable June 1 and December 1		
	Principal Payable December 1		
Bonds and Interest Maturing in the Year Ending December 31,	Principal	Interest	Total
2025	\$ 310,000	\$ 26,085	\$ 336,085
2026	330,000	13,530	343,530
	<u>\$ 640,000</u>	<u>\$ 39,615</u>	<u>\$ 679,615</u>

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of _____, Colorado.

On behalf of the _____
(taxing entity)^A
the _____
(governing body)^B
of the _____
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ _____
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F 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^G 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: _____ for budget/fiscal year _____
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< _____ > mills	\$ < _____ >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<input type="text"/> mills	\$ <input type="text"/>

Contact person: _____ Phone: (303)779-5710
Signed:  Title: Accountant for District

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? Yes No

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.

¹ 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.
² 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^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.

Mill Levy Public Information
Pursuant to § 39-1-125, C.R.S.

Taxing Entity Information

Taxing Entity	Liverpool Metropolitan District
County	Arapahoe County
DOLA Local Government ID Number	03132
Subdistrict Number (if applicable)	N/A
Budget / Fiscal Year	2025

Mill Levy Information

1. Mill Levy Purpose	Operations, Debt Service
2. Mill Levy Rate (Mills)	26.238
3. Previous Year Mill Levy Rate	26.238
4. Previous Year Mill Levy Revenue Collected	959,997
5. Mill Levy Maximum Without Further Voter Approval	30.000
6. Allowable Annual Growth in Mill Levy Revenue	
7. Actual Growth in Mill Levy Revenue Over Prior Year (\$)	1,248
8. Is revenue from this mill levy allowed to be retained and spent as a voter-approved revenue change pursuant to section 20 (7)(b) of Article X of the State Constiution (TABOR)?	
9. Is revenue from this mill levy subject to the Statutory Property Tax Limit (5.5%) § 29-1-301, C.R.S.?	
10. Is revenue from this mill levy subject to any other limit on annual revenue growth enacted by the local government or another local government?	
11. Does the mill levy need to be adjusted or does a temporary mill levy reduction need to be used in order to collect a certain amount of revenue? If "Yes", what is the amount of revenue?	No
12. Other or additional information	N/A

Contact Information

Contact Person	Jason Carroll
Title	Accountant for the District
Phone	303-779-5710
Email	jason.carroll@claconnect.com