

LETTER OF BUDGET TRANSMITTAL

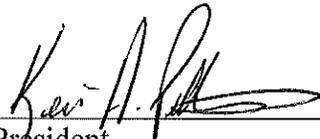
Date: January 22, 2024
To: Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

Attached are the 2024 budget and budget message for PARKER JORDAN METROPOLITAN DISTRICT in Arapahoe County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on October 27, 2023. If there are any questions on the budget, please contact:

Nicholas Carlson
CliftonLarsonAllen LLP
8390 East Crescent Parkway, Suite 600
Greenwood Village, CO 80111
Nicholas.Carlson@claconnect.com
Tele: 303-779-5710

I, Nicholas Carlson, Manager of the Parker Jordan Metropolitan District, hereby certify that the attached is a true and correct copy of the 2024 budget.

By:



President

RESOLUTION 2023-10-02
TO ADOPT 2024 BUDGET, APPROPRIATE SUMS OF MONEY,
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY
PARKER JORDAN METROPOLITAN DISTRICT

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE PARKER JORDAN METROPOLITAN DISTRICT, ARAPAHOE COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2024, AND ENDING ON THE LAST DAY OF DECEMBER, 2024,

WHEREAS, the Board of Directors of the Parker Jordan Metropolitan District has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on October 27, 2023 and interested electors 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 or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is **\$453,140**; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for **\$0**; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is **\$0**; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is **\$178,667**; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is **\$0**; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is **\$0**; and

WHEREAS, the 2023 valuation for assessment for the District as certified by the County Assessor of Arapahoe County is **\$129,468,597**; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PARKER JORDAN METROPOLITAN DISTRICT OF ARAPAHOE COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of the Parker Jordan Metropolitan District for calendar year 2024.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2024 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2024 budget year, there is hereby levied a tax of **3.500** mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2023.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of **0.000** mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2023.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2024 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the following "Certification of Tax Levies," 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 District for the year 2023.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2024 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of **1.380** mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2024 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of **0.000** mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2023.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of **0.000** mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2023.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify by the Board of County Commissioners of Arapahoe County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Arapahoe County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

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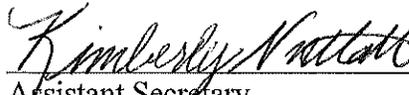
ADOPTED this 27th day of October, 2023.

PARKER JORDAN METROPOLITAN DISTRICT



President

ATTEST:



Assistant Secretary

ATTACH COPY OF THE ADOPTED BUDGET AND
THE CERTIFICATION OF TAX LEVIES

PARKER JORDAN METRO DISTRICT
ANNUAL BUDGET
FOR THE YEAR ENDING DECEMBER 31, 2024

**PARKER JORDAN METRO DISTRICT
SUMMARY
2024 BUDGET
WITH 2022 ACTUAL AND 2023 ESTIMATED
For the Years Ended and Ending December 31,**

1/17/24

	ACTUAL 2022	ESTIMATED 2023	BUDGET 2024
BEGINNING FUND BALANCES	\$ 702,160	\$ 1,099,789	\$ 1,263,407
REVENUES			
Property taxes	428,083	426,638	453,140
Property tax - Series 2012 Bonds	1,754,537	-	-
Property tax - Contractual Obligation	204,489	193,749	245,040
Specific ownership taxes	157,239	37,223	41,891
Interest income	31,493	57,500	48,928
Lottery Proceeds	41,886	48,000	48,000
Dove Valley MD - Shared median expense reimb	10,952	11,000	11,000
ACOS Cost Share	620	1,000	1,000
Total revenues	<u>2,629,299</u>	<u>775,110</u>	<u>848,999</u>
Total funds available	<u>3,331,459</u>	<u>1,874,899</u>	<u>2,112,406</u>
EXPENDITURES			
General Fund	320,915	417,902	465,000
Debt Service Fund	1,910,755	193,590	211,141
Special Revenue Fund	-	-	375,000
Total expenditures	<u>2,231,670</u>	<u>611,492</u>	<u>1,051,141</u>
Total expenditures and transfers out requiring appropriation	<u>2,231,670</u>	<u>611,492</u>	<u>1,051,141</u>
ENDING FUND BALANCES	<u>\$ 1,099,789</u>	<u>\$ 1,263,407</u>	<u>\$ 1,061,265</u>
EMERGENCY RESERVE	\$ 18,300	\$ 15,200	\$ 16,200
AVAILABLE FOR OPERATIONS	546,209	637,268	708,299
2 MILL IGA - ARAPAHOE COUNTY	190,684	205,753	241,364
FUTURE CAPITAL PROJECTS	261,572	320,572	-
TOTAL RESERVE	<u>\$ 1,016,765</u>	<u>\$ 1,178,793</u>	<u>\$ 965,863</u>

No assurance provided. See summary of significant assumptions.

**PARKER JORDAN METRO DISTRICT
PROPERTY TAX SUMMARY INFORMATION
2024 BUDGET
WITH 2022 ACTUAL AND 2023 ESTIMATED
For the Years Ended and Ending December 31,**

1/17/24

	ACTUAL 2022	ESTIMATED 2023	BUDGET 2024
ASSESSED VALUATION			
Residential	\$ 61,269,035	\$ 59,609,293	\$ 71,549,168
Commercial	42,401,268	43,474,875	54,263,458
Industrial	1,344,901	1,343,904	416,246
Agricultural	336,997	339,824	677,963
State assessed	708,560	838,970	1,233,590
Vacant land	1,164,196	1,052,733	1,328,164
Other	5	9	8
	<u>107,224,962</u>	<u>106,659,608</u>	<u>129,468,597</u>
Adjustments - Arapahoe (4504)	44,227,726	44,707,095	48,096,820
Certified Assessed Value	<u>\$ 151,452,688</u>	<u>\$ 151,366,703</u>	<u>\$ 177,565,417</u>
MILL LEVY			
General	4.000	4.000	3.500
Debt Service - Contractual	1.352	1.280	1.380
Debt Service	11.600	0.000	0.000
Total mill levy	<u>16.952</u>	<u>5.280</u>	<u>4.880</u>
PROPERTY TAXES			
General	\$ 428,900	\$ 426,638	\$ 453,140
Debt Service - Contractual	204,764	193,749	245,040
Debt Service	1,756,852	-	-
Levied property taxes	<u>2,390,516</u>	<u>620,387</u>	<u>698,180</u>
Adjustments to actual/rounding	(3,407)	-	-
Budgeted property taxes	<u>\$ 2,387,109</u>	<u>\$ 620,387</u>	<u>\$ 698,180</u>
BUDGETED PROPERTY TAXES			
General	\$ 428,083	\$ 426,638	\$ 453,140
Debt Service - Contractual	204,489	193,749	245,040
Debt Service	1,754,537	-	-
Budgeted property taxes	<u>\$ 2,387,109</u>	<u>\$ 620,387</u>	<u>\$ 698,180</u>

No assurance provided. See summary of significant assumptions.

**PARKER JORDAN METRO DISTRICT
GENERAL FUND
2024 BUDGET
WITH 2022 ACTUAL AND 2023 ESTIMATED
For the Years Ended and Ending December 31,**

1/17/24

	ACTUAL 2022	ESTIMATED 2023	BUDGET 2024
BEGINNING FUND BALANCES	\$ 278,045	\$ 564,509	\$ 652,468
REVENUES			
Property taxes	428,083	426,638	453,140
Specific ownership taxes	157,239	37,223	41,891
Interest income	10,485	30,000	30,000
Dove Valley MD - Shared median expense reir	10,952	11,000	11,000
ACOS Cost Share	620	1,000	1,000
Total revenues	607,379	505,861	537,031
Total funds available	885,424	1,070,370	1,189,499
EXPENDITURES			
General and administrative			
Accounting	42,925	50,000	63,000
Auditing	4,600	5,100	5,500
County Treasurer's fee	6,455	6,400	6,797
Directors' fees	4,500	3,000	3,000
Dues and membership	627	616	750
Insurance	6,449	6,323	7,500
District management	47,181	50,000	63,000
Legal	29,546	37,500	40,000
Miscellaneous	5,232	3,500	5,000
Events	3,000	3,500	2,500
Payroll taxes	337	250	250
Election	2,022	1,213	-
Community Grants	5,000	10,000	10,000
Community Support	-	-	10,000
Website	2,265	-	-
Contingency	-	-	7,203
Operations and maintenance			
Repairs and maintenance	1,195	-	-
Vegetation & Tree Removal/Replacement	12,652	10,000	10,000
Landscaping	9,902	10,000	10,000
Landscape Maint/Contract - Broncos Pkwy	15,404	15,480	15,480
Landscape Maint/Contract - Jordan Rd	18,790	20,520	20,520
Landscape Maint/Contract - Hinsdale/Fremont	-	1,000	1,000
Landscape Maint/Repair - Broncos Pkwy	-	14,000	14,000
Landscape Maint/Repair - Jordan Rd	-	4,000	4,000
Landscape Maint/Repair - Hinsdale/Fremont	-	2,000	2,000
Utilities	15,327	13,500	13,500
Median Repairs	87,506	150,000	150,000
Total expenditures	320,915	417,902	465,000
Total expenditures and transfers out requiring appropriation	320,915	417,902	465,000
ENDING FUND BALANCES	\$ 564,509	\$ 652,468	\$ 724,499
EMERGENCY RESERVE	\$ 18,300	\$ 15,200	\$ 16,200
AVAILABLE FOR OPERATIONS	546,209	637,268	708,299
TOTAL RESERVE	\$ 564,509	\$ 652,468	\$ 724,499

No assurance provided. See summary of significant assumptions.

**PARKER JORDAN METRO DISTRICT
DEBT SERVICE FUND
2024 BUDGET
WITH 2022 ACTUAL AND 2023 ESTIMATED
For the Years Ended and Ending December 31,**

1/17/24

	ACTUAL 2022	ESTIMATED 2023	BUDGET 2024
BEGINNING FUND BALANCES	\$ 208,563	\$ 273,708	\$ 290,367
REVENUES			
Specific ownership taxes	-	-	-
Property tax - Contractual Obligation	204,489	193,749	245,040
Property tax - Series 2012 Bonds	1,754,537	-	-
Interest income	16,874	16,500	12,500
Total revenues	1,975,900	210,249	257,540
Total funds available	2,184,463	483,957	547,907
EXPENDITURES			
General and administrative			
County Treasurer's fee - Contractual Obligation	3,081	2,906	3,859
County Treasurer's fee - Bond	26,433	-	-
IGA - Arapahoe County	181,181	190,684	205,753
Paying agent fees	250	-	-
Contingency	-	-	1,529
Debt Service			
Bond interest	29,810	-	-
Bond principal	545,000	-	-
Bond Principal - Prepayment	1,125,000	-	-
Total expenditures	1,910,755	193,590	211,141
Total expenditures and transfers out requiring appropriation	1,910,755	193,590	211,141
ENDING FUND BALANCES	\$ 273,708	\$ 290,367	\$ 336,766
2 MILL IGA - ARAPAHOE COUNTY	\$ 190,684	\$ 205,753	\$ 241,364
TOTAL RESERVE	\$ 190,684	\$ 205,753	\$ 241,364

**PARKER JORDAN METRO DISTRICT
SPECIAL REVENUE FUND
2024 BUDGET
WITH 2022 ACTUAL AND 2023 ESTIMATED
For the Years Ended and Ending December 31,**

1/17/24

	ACTUAL 2022	ESTIMATED 2023	BUDGET 2024
BEGINNING FUND BALANCES	\$ 215,552	\$ 261,572	\$ 320,572
REVENUES			
Lottery Proceeds	41,886	48,000	48,000
Interest income	4,134	11,000	6,428
Total revenues	<u>46,020</u>	<u>59,000</u>	<u>54,428</u>
Total funds available	<u>261,572</u>	<u>320,572</u>	<u>375,000</u>
EXPENDITURES			
Operations and maintenance			
Parks and recreation	-	-	375,000
Total expenditures	<u>-</u>	<u>-</u>	<u>375,000</u>
Total expenditures and transfers out requiring appropriation	<u>-</u>	<u>-</u>	<u>375,000</u>
ENDING FUND BALANCES	<u>\$ 261,572</u>	<u>\$ 320,572</u>	<u>\$ -</u>
FUTURE CAPITAL PROJECTS	<u>\$ 261,572</u>	<u>\$ 320,572</u>	<u>\$ -</u>
TOTAL RESERVE	<u>\$ 261,572</u>	<u>\$ 320,572</u>	<u>\$ -</u>

**PARKER JORDAN METRO DISTRICT
2024 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Services Provided

The District, a quasi-municipal corporation and political subdivision of the State of Colorado, was organized on February 26, 1985, and is governed pursuant to provisions of the Colorado Special District Act. The District's service area is located in Arapahoe County, Colorado. The District was established to provide for the acquisition, construction, installation, completion and operation and maintenance of certain major streets, drainage improvements, transportation facilities, traffic and safety devices and parks and recreation facilities.

On May 7, 1996, the majority of the District's electors authorized the District to increase its authorized but unissued debt from \$55,000,000 (as previously authorized at an election held June 25, 1985) to \$66,000,000.

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 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

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, if 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 primary source of revenue is property taxes. The calculation of the taxes levied is displayed on the Property Tax Summary pages of the budget using the adopted mill levy imposed by the District.

**PARKER JORDAN METRO DISTRICT
2024 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Revenues - (continued)

Property Taxes – (continued)

For property tax collection year 2024, SB22-238 and SB23B-001 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%			

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 budget assumes that the District's share will be equal to approximately 6% of the property taxes collected by the District.

Conservation Trust Funds

The District receives revenue from the State Lottery on a per capita basis ratio. The revenue is restricted for recreation purposes under State statutes.

Net Investment Income

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 4%.

Maintenance Reimbursement

On November 23, 2004, the District entered into an IGA with Dove Valley Metropolitan District, whereby the District is to perform certain landscape maintenance functions on a Jordan Road median. In exchange for the District providing these services, Dove Valley Metropolitan District is reimbursing the District 50% of the cost.

The District has entered into an IGA with Arapahoe County Open Space, whereby the District provides water to certain areas of the Parker Jordan / Arapahoe County Open Space. In exchange for the District providing these services, Arapahoe County Open Space is reimbursing the District 80% of the cost.

**PARKER JORDAN METRO DISTRICT
2024 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Expenditures

Administrative and Operating Expenditures

Operating and administrative expenditures include the estimated services necessary to maintain the District's administrative viability such as legal, management, accounting, directors, election, website, insurance and meeting expenses. Maintenance expenditures related to the upkeep of median landscaping and associated utilities have been considered.

County Treasurer's Fees

County Treasurer's fees have been computed at 1.5% of property tax collections.

Capital Outlay

The District anticipates infrastructure improvements during 2024 as displayed on the Lottery Proceeds Fund page of the budget.

Debt and Leases

The District has an intergovernmental agreement with Arapahoe County, Colorado, which established a General Obligation Contractual Indebtedness in the principal amount of \$2,000,000 payable to Arapahoe County by means of a maximum mill levy of two mills, beginning in 1989 for collection in 1990 and to continue for a term of twenty years, at an interest rate of seven percent per annum. If revenue from the maximum two mill levy is insufficient to meet the annual principal and interest on the debt, unpaid interest carried forward to subsequent years without accruing additional interest. Payments are to be applied first to the accumulated interest, second to current interest and then to principal.

The agreement allows the District to reduce its mill levy below the two mills by an amount equal to the percentage decrease in Arapahoe County Recreation District's one mill levy. Beginning in 1996, the Arapahoe County Recreation District began reducing its mill below one mill. The District will levy 1.380 mills for collection in 2024 and has budgeted payment to the County in the amount of \$205,753.

In the event the entire principal amount of the indebtedness shall not have been fully paid within the first nineteen years, then the District may, at its sole option, either:

1. Pay the entire remaining principal balance, plus accrued interest in the twentieth year, notwithstanding the maximum two mill levy limitation, or
2. To the extent it is legally able to do so, extend the maximum two mill levy for an additional sixteen years, which would extend the term to 2026.

The District has no capital or operating leases.

Reserves

Emergency Reserve

The District has provided an Emergency Reserve equal to at least 3% of fiscal year spending as defined under TABOR, which is included in the fund balance of the General Fund.

This information is an integral part of the accompanying budget.

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: *Paul A. Wilson* 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.

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: *Paul A. Wilson* 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.

LEGAL NOTICES

The VILLAGER

October 5, 2023

PUBLISHER'S AFFIDAVIT

STATE OF COLORADO,)

) SS.

COUNTY OF ARAPAHOE)

I Gerri Sweeney do solemnly affirm that I am the Publisher of THE VILLAGER; that the same is a weekly newspaper published in Greenwood Village, County of Arapahoe, State of Colorado, and has a general circulation therein; that said newspaper has been continuously and uninterruptedly published in said County of Arapahoe for a period of at least 52 consecutive weeks prior to the first publication of the annexed notice, that said newspaper is entered in the post office at Englewood, Colorado, as periodical class mail matter and that said newspaper is a newspaper within the meaning of the Act of General Assembly of the State of Colorado, approved March 30, 1923, and entitled "Legal Notice and Advertisements," with other Acts relating to the printing and publishing of legal notice and advertisements. That the annexed notice was published in the regular and entire issue of said newspaper for a period of ONE consecutive insertions that the first publication of said notice was in the issue of said newspaper dated:

OCTOBER 5 2023

and the last publication of said notice, was in the issue of said newspaper dated:

OCTOBER 5 2023



 Publisher

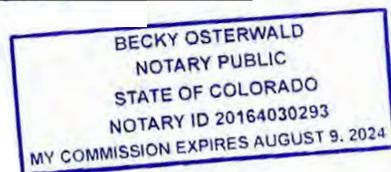
Subscribed and affirmed to before me, a Notary Public in the County of ARAPAHOE, State of Colorado,

This 28 th day of September A.D., 2023



 Notary Public

My Commission expires:



NOTICE OF HEARING ON PROPOSED 2024 BUDGET AND 2023 BUDGET AMENDMENT

NOTICE IS HEREBY GIVEN that the proposed budget for the ensuing year of 2024 has been submitted to the **Parker Jordan Metropolitan District** ("District"). Such proposed budget will be considered at a meeting and public hearing of the Board of Directors of the District to be held at 5:00 p.m. on Tuesday, October 17, 2023 at CliftonLarsonAllen LLP, 8390 E. Crescent Pkwy., Ste. 275, Greenwood Village, CO 80111 and via telephone and videoconference. To attend and participate by telephone, dial 720-547-5281 and enter passcode 608 895 112#. Information regarding public participation by videoconference will be available at least 24 hours prior to the meeting and public hearing online at www.pjmd.org or by contacting Sandy Brandenburger by email at sandy.brandenburger@claconnect.com or by telephone at 303-265-7883.

NOTICE IS FURTHER GIVEN that an amendment to the 2023 budget of the District may also be considered at the above-referenced meeting and public hearing of the Board of Directors of the District. A copy of the proposed 2024 budget and the amended 2023 budget, if required, are available for public inspection at the offices of CliftonLarsonAllen LLP, 8390 E. Crescent Pkwy., Ste. 300, Greenwood Village, CO 81111. Any interested elector within the District may at any time prior to final adoption of the 2024 budget and the amended 2023 budget, if required, file or register any objections thereto.

PARKER JORDAN METROPOLITAN DISTRICT
 By: /s/ Kevin Pettway, President

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