

RESOLUTION NO. 2023–11-01
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ROXBOROUGH VILLAGE METROPOLITAN DISTRICT
TO ADOPT THE 2024 BUDGET AND APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the Roxborough Village Metropolitan District (“District”) has appointed the District Accountant to prepare and submit a proposed 2024 budget to the Board at the proper time; and

WHEREAS, the District Accountant has submitted a proposed 2024 budget to this Board on or before October 15, 2023, for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed 2024 budget was open for inspection by the public at a designated place, a public hearing was held on November 15, 2023, and interested electors were given the opportunity to file or register any objections to said proposed 2024 budget; and

WHEREAS, the 2024 budget has been prepared to comply with all terms, limitations, and exemptions, including, but not limited to, reserve transfers and revenue 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 increases may have been made in the expenditures, like increases were added to the revenues so that the proposed 2024 budget remains in balance, as required by law.

WHEREAS, the Board of Directors of the District has made provisions in the proposed 2024 budget for revenues in an amount equal to or greater than the total proposed expenditures as set forth in the proposed 2024 budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the proposed 2024 budget to and for the purposes fully set forth in the proposed 2024 budget, including any interfund transfers listed therein, so as not to impair the operations of the District.

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

1. That the proposed 2024 budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Roxborough Village Metropolitan District for the 2024 fiscal year.

2. That the 2024 budget, as hereby approved and adopted, shall be certified by the Board Secretary to all appropriate agencies and is made a part of the public records of the District.

3. That the sums set forth as the total expenditures of each fund in the 2024 budget attached hereto as **EXHIBIT A** and incorporated herein by reference are hereby appropriated from the revenues of each fund, within each fund, for the purposes stated.

ADOPTED this 15th day of November, 2023.

Travis C Jensen

Travis Jensen, Board Secretary

EXHIBIT A
(Budget)

Roxborough Village Metropolitan District
PROPERTY TAX SUMMARY INFORMATION
2024 BUDGET
 WITH 2022 ACTUAL AND 2023 ESTIMATED
 For the Years Ended and Ending December 31

	Actual Audited 2022	Budgeted 2023	YTD Actual through August 2023	Estimated 2023	Budgeted 2024
Assessed Valuation - Douglas County					
Residential	\$ 75,902,960	\$ 73,815,710	\$ 75,902,960	\$ 75,902,960	\$ 100,480,790
Commercial	6,531,820	6,531,760	6,531,820	6,531,820	7,414,770
Industrial	-	-	-	-	-
Natural Resources	-	60	-	-	60
State assessed	16,100	12,900	16,100	16,100	12,700
Vacant land	700,770	656,140	700,770	700,770	833,630
Personal property	1,875,020	1,888,420	1,875,020	1,875,020	2,106,420
Certified Assessed Value	\$ 80,342,990	\$ 82,904,990	\$ 85,026,670	\$ 85,026,670	\$ 110,848,370
Mill Levy					
General	12.087	12.087	12.087	12.087	12.087
Debt Service	0.000	0.000	0.000	0.000	0.000
ARI	-	-	-	-	-
Temporary Mill Levy Reduction	-	-	-	-	-
Refunds and abatements	0.018	0.018	0.018	0.018	0.018
Total mill levy	21.287	12.105	12.105	12.105	12.105
Property Taxes					
General	\$ 1,029,647	\$ 1,002,073	1,005,950	\$ 1,005,950	\$ 1,339,824
Debt Service	-	\$ -	\$ -	\$ -	\$ -
ARI	-	-	-	-	-
Temporary Mill Levy Reduction	-	-	-	-	-
Refunds and abatements	-	\$ 1,492	\$ 1,530	\$ 1,530	\$ 1,995
Levied property taxes	1,029,647	1,003,565	1,007,481	1,007,480	\$ 1,341,820
Adjustments to actual/rounding	-	-	-	-	-
Budgeted property taxes	\$ 1,029,647	1,003,565	\$ 1,027,727	1,029,247	\$ 1,341,820
State assessed	-	-	-	-	-
Vacant land	-	-	-	-	-
Personal property	-	-	-	-	-
Other	-	-	-	-	-
Adjustments	-	-	-	-	-
Certified Assessed Value	\$ -	\$ -	\$ -	\$ -	\$ -
Mill Levy					
General	0.000	0.000	-	0.000	-
Property Taxes					
General	\$ -	\$ -	-	\$ -	-
Debt Service	-	-	-	-	-
ARI	-	-	-	-	-
Budgeted Property Taxes					
General	\$ 1,029,647	\$ 1,003,565	\$ 1,000,780	\$ 1,003,565	\$ 1,339,824
Debt Service	-	-	-	-	-
Total	\$ 1,029,647	\$ 1,003,565	\$ 1,000,780	\$ 1,029,247	\$ 1,339,824

**Roxborough Metropolitan District
2024 BUDGET
With 2022 Actual and 2023 Estimated
For the Years Ended and Ending December 31,
General Fund**

	Historical & Current Budget Period				
	Actual Audited 2022	Budgeted 2023 <i>Jan - Jun 23</i>	YTD Actual 2023	Estimated 2023	Budgeted 2024
Income					
41000 · Property Tax Income					
41010 · Specific Ownership Tax	\$ 91,017	\$ 86,294	\$ 38,942	\$ 66,758	\$ 64,088
41020 · Property Tax	1,029,647	1,003,565	1,000,780	1,003,565	1,339,824
41030 · Delinquent Tax	-	-	-	-	-
41040 · Prior Year Tax	(84)	-	(9)	(16)	(17)
41045 · Property Tax Interest	480	-	156	268	281
41050 · Other Tax	-	-	-	-	-
41000 · Property Tax Income - Other	-	-	-	-	-
41000 · Property Tax Income	1,121,060	1,089,859	1,039,869	1,070,574	1,404,176
43000 · Park and Field Income	11,372	2,000	2,200	3,771	2,200
44000 · Parks/Recreation/Facilities	-	-	-	-	-
45000 · Grant Income	-	-	-	-	126,000
46000 · Interest Income	9,573	5,000	15,160	25,989	27,289
47000 · General Donations Income	-	-	-	-	-
47500 · Insurance Claim Inc.	4,200	-	-	-	-
48000 · CTF/Lottery Income	-	-	-	-	-
49000 · Miscellaneous Income	266	2,000	-	-	-
49800 · Gain/Loss Disposal Cap. Asset	-	-	-	-	-
49850 · Donated Capital Assets	-	-	-	-	-
TOTAL REVENUES	\$ 1,146,471	\$ 1,098,859	\$ 1,057,229	\$ 1,100,335	\$ 1,559,665
% Increase/(Decrease Over Prior Year)					
GENERAL FUND EXPENDITURES					
General Overhead Expenditures					
50000 · Treasurer Fees	15,445	16,483	14,894	15,445	19,345
51000 · General Overhead	27,023	27,057	8,780	15,051	15,804
52000 · Computer & Software Expenses	1,079	425	2,962	5,078	5,332
52500 · Insurance Expense	30,479	34,880	22,491	38,555	45,000
52600 · Election Expense	41,308	45,000	-	-	-
53000 · Board of Director's Expense	10,912	8,720	5,100	9,426	9,897
53500 · Community Relations Exp.	61	4,360	-	-	-
54000 · Payroll Expenses	305	774	434	744	781
57000 · Professional Services Fees	398,066	308,810	209,455	366,065	417,368
57500 · Misc & Petty Cash Expense	-	-	-	-	-
57600 · Bad Debt	-	-	-	-	-
57700 · Depreciation Expense	-	-	-	-	-
58200 · Banking & Credit Card Fees	15	-	-	-	-
61000 · Miscellaneous Expense	1,625	1,635	-	-	-
61500 · Reimbursed Expenditures	-	-	-	-	-
TOTAL OVERHEAD EXPENSE	\$ 526,317	\$ 448,144	\$ 264,115	\$ 450,364	\$ 513,527
Operations Expense					
62000 · Repairs and Maintenance	17,359	14,900	3,173	5,439	10,323
63000 · Vehicle Expense	-	-	-	-	-
64000 · Landscape Expenses	398,646	289,680	158,655	281,771	360,540
65000 · Playground & Infrastructure Exp	4,460	35,165	7,653	29,470	68,443
68000 · Parks & Open Space Expense	216,685	361,979	119,404	129,839	250,797
68500 · Park & Recreation Events	400	1,700	-	-	-
TOTAL OPERATIONS EXPENSE	\$ 637,550	\$ 703,424	\$ 288,886	\$ 446,519	\$ 690,103
Capital and Bond Expenses					
70000 · Bond Interest & Principal Exp.	-	-	-	-	-
80000 · Capital Expenses	-	-	-	-	-
95000 · Capital Reserve Funding	-	-	-	-	-
99000 · Contingency	-	53,139	-	-	-
99000 · Chatfield Farms Reserve Funding	37,232	38,572	-	38,572	39,960
TOTAL CAPITAL & BOND EXPENSE	\$ 37,232.00	\$ 91,710.85	\$ -	\$ 38,571.85	\$ 39,960.44
TOTAL EXPENDITURES w/capital costs	\$ 1,201,099	\$ 1,243,279	\$ 553,001	\$ 935,454	\$ 1,243,590
GENERAL FUND SURPLUS/(DEFICIT) w/o Capital Costs	\$ (17,396)	\$ (52,709)	\$ 504,229	\$ 203,453	\$ 356,035
GENERAL FUND SURPLUS/(DEFICIT)	\$ (54,628)	\$ (144,420)	\$ 504,229	\$ 164,881	\$ 316,074
Other Financing Sources Used					
49910 · Other Financing Source	-	-	-	-	-
49920 · Lottery Distributions	-	-	-	-	-
49930 · Reserve Deposit	-	-	-	-	-
49960 · Transfers	-	-	-	-	-
49900 · Non-Operating Income - Other	-	-	-	-	-
Total Other Financing Sources Used	\$ -	\$ -	\$ -	\$ -	\$ (316,074.00)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ (54,628)	\$ (144,420)	\$ 504,229	\$ 164,881	\$ 0
Beginning Fund Balance - Jan 1	\$ 523,214	\$ 468,586	\$ 468,586	\$ 468,586	\$ 633,467
Ending Fund Balance - Dec 31	\$ 468,586	\$ 324,166	\$ 972,815	\$ 633,467	\$ 633,467
Reserves Fund Accounts					
Restricted Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Chatfield Farm Reserves	-	-	-	-	-
General Operating Funds	\$ 308,140	\$ 286,868	\$ 935,516	\$ 605,403	\$ 596,159
Subsequent Years Expenditures	\$ 124,413	-	-	-	-
Emergency Reserve:	\$ 36,033	\$ 37,298	\$ 37,298	\$ 28,064	\$ 37,308
<i>(3.0% of Income - Donations/Grants)</i>					
Total Reserves	\$ 468,586	\$ 324,166	\$ 972,815	\$ 633,467	\$ 633,467
Beginning Available Cash (Unrestricted & Available for General Use)	\$ 364,099	\$ 308,140	\$ 308,140	\$ 308,140	\$ 473,021
Dec 31 - Estimated Cash Reserves (Unrestricted & Available for General Use)	\$ 308,140	\$ 163,720	\$ 812,369	\$ 473,021	\$ 473,021

Roxborough Metropolitan District
2024 BUDGET
With 2022 Actual and 2023 Estimated
For the Years Ended and Ending December 31,
Capital Projects Fund

	Historical & Current Budget Period				
	Actual Audited 2022	Budgeted 2023 <i>Jan - Jun 23</i>	YTD Actual 2023	Estimated 2023	Budgeted 2024
Income					
41000 · Property Tax Income	-	-	-	-	-
43000 · Park and Field Income	-	-	-	-	-
44000 · Parks/Recreation/Facilities	-	-	-	-	-
45000 · Grant Income	-	-	-	-	-
46000 · Interest Income	24,615	15,000	38,984	66,830	70,171
47000 · General Donations Income	-	-	-	-	-
47500 · Insurance Claim Inc.	-	-	-	-	-
48000 · CTF/Lottery Income	44,789	44,000	26,088	44,000	46,200
49000 · Miscellaneous Income	-	3,000	-	-	-
49800 · Gain/Loss Disposal Cap. Asset	-	-	-	-	-
49850 · Donated Capital Assets	-	-	-	-	-
TOTAL REVENUES	\$ 69,404	\$ 62,000	\$ 65,072	\$ 110,830	\$ 116,371
% Increase/(Decrease Over Prior Year)					
GENERAL FUND EXPENDITURES					
General Overhead Expenditures					
50000 · Treasurer Fees	-	-	-	-	-
51000 · General Overhead	-	-	17	29	31
52000 · Computer & Software Expenses	-	-	123	212	222
52500 · Insurance Expense	-	-	895	1,534	1,611
52600 · Election Expense	-	-	-	-	-
53000 · Board of Director's Expense	-	-	-	-	-
53500 · Community Relations Exp.	-	-	-	-	-
54000 · Payroll Expenses	423	500	-	-	-
57000 · Professional Services Fees	31,446	137,667	8,505	14,579	15,308
57500 · Misc & Petty Cash Expense	-	-	-	-	-
57600 · Bad Debt	-	-	-	-	-
57700 · Depreciation Expense	-	-	-	-	-
58200 · Banking & Credit Card Fees	-	-	-	-	-
61000 · Miscellaneous Expense	-	-	-	-	-
61500 · Reimbursed Expenditures	-	-	-	-	-
TOTAL OVERHEAD EXPENSE	\$ 31,869	\$ 138,167	\$ 9,540	\$ 16,354	\$ 17,172
Operations Expense					
62000 · Repairs and Maintenance	8,742	2,100	-	-	-
63000 · Vehicle Expense	-	-	-	-	-
64000 · Landscape Expenses	42,030	27,000	-	-	-
65000 · Playground & Infrastructure Exp	2,650	-	-	-	-
68000 · Parks & Open Space Expense	184,181	107,920	5,724	9,813	10,303
68500 · Park & Recreation Events	-	-	-	-	-
68900 · Uncategorized Expenses	-	-	-	-	-
TOTAL OPERATIONS EXPENSE	\$ 237,603	\$ 137,020	\$ 5,724	\$ 9,813	\$ 10,303
Capital Expenses					
80000 · Capital Expenses					
80010 · Park Infrastructure/Improvements	4,000	-	-	-	421,500
80020 · Irrigation Improvements	-	100,000	-	-	97,000
80030 · Spillway / Embankment Cost 80040 · Wetland Mitigation	27,320	-	-	-	-
80050 · Building Improvements	-	-	-	-	13,000
80060 · Plant Nursery	36,010	10,000	11,930	20,451	3,500
80070 · New Playground	-	350,000	-	-	350,000
80080 · Monument Sign	-	-	-	-	-
80000 · Capital Expenses - Other	-	-	-	-	95,000
Total 80000 · Capital Expenses	\$ 67,330	\$ 460,000	\$ 11,930	\$ 20,451	\$ 980,000
99000 · Contingency	-	60,713	-	-	-
TOTAL CAPITAL EXPENSE	\$ 67,330	\$ 520,713	\$ 11,930	\$ 20,451	\$ 980,000
TOTAL EXPENDITURES w/capital costs	\$ 336,801	\$ 795,900	\$ 27,194	\$ 46,618	\$ 1,007,475
CAPITAL FUND SURPLUS/(DEFICIT)	\$ (267,397)	\$ (733,900)	\$ 37,878	\$ 64,212	\$ (891,104)
Other Financing Sources Used					
49910 · Other Financing Source	-	-	-	-	-
49920 · Lottery Distributions	-	-	-	-	-
49930 · Reserve Deposit	-	-	-	-	-
49960 · Transfers	-	-	-	-	316,074
49900 · Non-Operating Income - Other	-	-	-	-	-
Total Other Financing Sources Used	\$ -	\$ -	\$ -	\$ -	\$ 316,074
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ (267,397)	\$ (733,900)	\$ 37,878	\$ 64,212	\$ (575,030)
Beginning Fund Balance - Jan 1	\$ 1,396,352	\$ 1,128,955	\$ 1,128,955	\$ 1,128,955	\$ 1,193,166
Ending Fund Balance - Dec 31	\$ 1,128,955	\$ 395,055	\$ 1,166,833	\$ 1,193,166	\$ 618,136
Reserves Fund Accounts					
Capital Projects Restricted Reserve	1,128,955	395,055	395,055	395,055	395,055
Total Reserves	\$ 1,128,955	\$ 395,055	\$ 395,055	\$ 395,055	\$ 395,055
Beginning Available Cash (Available for Capital Projects)	\$ 1,396,352	\$ 1,128,955	\$ 1,128,955	\$ 1,128,955	\$ 1,193,166
Dec 31 - Estimated Cash Reserves (Available for Capital Projects)	\$ 1,128,955	\$ 395,055	\$ 1,166,833	\$ 1,193,166	\$ 618,136

**ROXBOROUGH VILLAGE METROPOLITAN DISTRICT
DEBT SERVICE FUND
2024 BUDGET
WITH 2022 ACTUAL AND 2023 ESTIMATED
For the Years Ended and Ending December 31,**

Debt Service Fund					
	ACTUAL 2022	BUDGET 2023	YTD Actual through August 2023	ESTIMATED 2023	BUDGET 2024
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES					
206320 Property taxes	-	-	-	-	-
206360 Interest income	-	-	-	-	-
Total revenues	-	-	-	-	-
TRANSFERS IN					
206900 Transfers from other funds	-	-	-	-	-
Total funds available	-	-	-	-	-
EXPENDITURES					
General and administrative					
207000 Accounting	-	-	-	-	-
207020 Audit	-	-	-	-	-
207825 Bond interest - Series 1993	-	-	-	-	-
207826 Bond interest - Series 2014	-	-	-	-	-
207827 Bond interest - Wildcard 2	-	-	-	-	-
207828 Bond interest - Wildcard 3	-	-	-	-	-
207829 Bond interest - Wildcard 4	-	-	-	-	-
207833 Bond principal - Series 1993	-	-	-	-	-
207830 Bond principal - Series 2014	-	-	-	-	-
207831 Bond principal - Wildcard 1	-	-	-	-	-
207832 Bond principal - Wildcard 2	-	-	-	-	-
207200 County Treasurer's fee	-	-	-	-	-
207350 Dues and licenses	-	-	-	-	-
207360 Insurance and bonds	-	-	-	-	-
207440 District management	-	-	-	-	-
207460 Legal	-	-	-	-	-
207480 Miscellaneous	-	-	-	-	-
207490 Banking fees	-	-	-	-	-
207583 Repay developer advance	-	-	-	-	-
207590 Intergovernmental expenditures	-	-	-	-	-
207800 Expense - Wildcard 1	-	-	-	-	-
207801 Expense - Wildcard 2	-	-	-	-	-
207802 Expense - Wildcard 3	-	-	-	-	-
207803 Expense - Wildcard 4	-	-	-	-	-
207804 Expense - Wildcard 5	-	-	-	-	-
207890 Contingency	-	-	-	-	-
Debt Service					
207834 Bond principal - Wildcard 4	-	-	-	-	-
207835 Bond issue costs	-	-	-	-	-
207591 Paying agent fees	-	-	-	-	-
Total expenditures	-	-	-	-	-
TRANSFERS OUT					
207900 Transfers to other fund	-	-	-	-	-
Total expenditures and transfers out requiring appropriation	-	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -

No assurance provided. See summary of significant assumptions.

I, Travis Jensen, hereby certify that I am the duly elected Secretary of the Board of Directors of the Roxborough Village Metropolitan District, and that the foregoing is a true and correct copy of the budget for the budget year 2024, duly adopted at a meeting of the Board of Directors of the Roxborough Village Metropolitan District held on November 15, 2023.

By: Travis C Jensen
Travis Jensen, Board

Secretary

RESOLUTION NO. 2023-11-02
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ROXBOROUGH VILLAGE METROPOLITAN DISTRICT
TO SET MILL LEVIES

WHEREAS, the Board of Directors of the Roxborough Village Metropolitan District (“District”) adopted the 2024 annual budget in accordance with the Local Government Budget Law on November 15, 2023; and

WHEREAS, the adopted 2024 budget is attached to the Resolution of the Board of Directors to Adopt the 2024 Budget and Appropriate Sums of Money, and the adopted 2024 budget is incorporated herein by this reference; and

WHEREAS, the amount of money necessary to balance the budget for general fund expenses from property tax revenue is identified in the 2024 budget; and

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

1. That for the purposes of meeting all general fund expenses of the District during the 2024 budget year, the District determined to levy mills upon each dollar of the total valuation for assessment of all taxable property within the District, as set forth in the 2024 budget, to raise the required revenue.

2. That the District Accountant of the District is hereby authorized and directed to immediately certify to the County Commissioners of Douglas County, Colorado, the mill levies for the District as set forth in the District’s Certification of Tax Levies (attached hereto as EXHIBIT A and incorporated herein by reference), recalculated as needed upon receipt of the final certification of valuation from the County Assessor in order to comply with any applicable law.

ADOPTED this 15th day of November, 2023.

Travis C Jensen

Travis Jensen, Board Secretary

EXHIBIT A
(Certification of Tax Levies)

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Douglas County, Colorado.
On behalf of the Roxborough Village Metropolitan District
the Board of Directors
of the Roxborough Village Metropolitan District

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 110,848,370 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: \$ 110,848,370 (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: 11/17/2023 for budget/fiscal year 2024 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

Table with 3 columns: PURPOSE (see end notes for definitions and examples), LEVY², and REVENUE². Rows include General Operating Expenses, Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction, General Obligation Bonds and Interest, Contractual Obligations, Capital Expenditures, Refunds/Abatements, and Other. Total: 12.105 mills, \$ 1,341,819.52

Contact person: Travis Jensen Daytime phone: () 303-987-0835
Signed: Travis C Jensen Title: Board Secretary

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).

I, Travis Jensen, hereby certify that I am the duly elected Secretary of the Board of Directors of the Roxborough Village Metropolitan District, and that the foregoing is a true and correct copy of the Certification of Mill Levies for the budget year 2024, duly adopted at a meeting of the Board of Directors of the Roxborough Village Metropolitan District held on November 15, 2023.

Travis C Jensen

Travis Jensen, Board Secretary