

EAST CREEK METROPOLITAN DISTRICT NO. 2

141 Union Boulevard, Suite 150
Lakewood, Colorado 80228-1898
Tel: 303-987-0835 • 800-741-3254
Fax: 303-987-2032
<https://eastcreekmd2.colorado.gov>

NOTICE OF A REGULAR MEETING AND AGENDA

<u>Board of Directors:</u>	<u>Office:</u>	<u>Term/Expiration:</u>
Chelsey Green	President	2025/May 2025
Vacant		2025/May 2025
Vacant		2027/May 2027
Vacant		2027/May 2027
Vacant		2027/May 2027
Peggy Ripko	Secretary	

DATE: October 23, 2023
TIME: 4:00 P.M.
PLACE: **VIA ZOOM**

*Please email Peggy Ripko if there are any issues
(pripko@sdmsi.com).*

Join Zoom Meeting:
<https://us02web.zoom.us/j/86267550643?pwd=V3RnRGRtWkRyUIZZc1VMWTJFZjFHdz09>
Meeting ID: 862 6755 0643
Passcode: 987572
Call In Number: 1-719-359-4580

I. ADMINISTRATIVE MATTERS

A. Present Conflict Disclosures and confirm quorum.

B. Approve Agenda, confirm location of the meeting and posting of meeting notice.

C. Review and approve Minutes of the August 7, 2023 special meeting (enclosure).

D. Discuss business to be conducted in 2024 and location (**virtual and/or physical**) of meetings. Review and consider approval of Resolution No. 2023-10-01; Resolution Establishing 2024 Regular Meeting Dates, Times and Location, and Designating Location for Posting of 24-Hour Notice (enclosure).

- E. Discuss §32-1-809, C.R.S. reporting requirements and mode of eligible elector notification for 2024.
-

II. PUBLIC COMMENTS

- A. _____

III. FINANCIAL MATTERS

- A. Review and ratify the approval of the payment of claims as follows (enclosures):

Fund	Period Ending June 30, 2023	Period Ending July 31, 2023	Period Ending Aug. 31, 2023	Period Ending Sept. 30, 2023
General	\$ 624.40	\$ 961.20	\$ 582.40	\$ 859.80
Debt Service	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Capital Projects	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total Claims	\$ 624.40	\$ 961.20	\$ 582.40	\$ 859.80

Fund	Period Ending Oct. 31, 2023
General	\$ 368.60
Debt Service	\$ -0-
Capital Projects	\$ -0-
Total Claims	\$ 368.60

- B. Review and accept unaudited financial statements for the period ending September 30, 2023 and schedule of cash position ending September 30, 2023 (to be distributed).
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- C. Consider appointment of the District Accountant to prepare and file the 2023 Application for Exemption from Audit.
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- D. Conduct Public Hearing to consider Amendment to 2023 Budget and consider adoption of Resolution to Amend the 2023 Budget and Appropriate Expenditures, if necessary.
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- E. Conduct Public Hearing on the proposed 2024 Budget and consider adoption of Resolution to Adopt the 2024 Budget and Appropriate Sums of Money and Set Mill Levies for General Fund _____, Debt Service Fund _____, and ARI mill at _____ for a total mill levy of _____ mills (enclosures – Preliminary Assessed Valuation, draft 2024 Budget, and Resolutions).
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- F. Consider authorizing the District Accountant to prepare and sign the DLG-70 Mill Levy Certification form for certification to the Board of County Commissioners and other interested parties.
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- G. Discuss and consider adoption of Resolution No. 2023-10-__ Authorizing Adjustment of the District Mill Levy in Accordance with the Service Plan, if necessary.
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IV. LEGAL MATTERS

- A. Discuss status of consolidation with East Creek Metropolitan District No. 1.
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- B. Discuss and consider adoption of Resolution No. 2023-10-__ Amending Policy on Colorado Open Records Act Requests (enclosure).
-

VI. OTHER BUSINESS

- A. _____

VII. ADJOURNMENT **THERE ARE NO MORE REGULAR MEETINGS SCHEDULED FOR 2023.**

Informational Enclosure:

- Memo regarding New Rate Structure from Special District Management Services, Inc.

RECORD OF PROCEEDINGS

MINUTES OF A SPECIAL MEETING OF THE BOARD OF DIRECTORS OF THE EAST CREEK METROPOLITAN DISTRICT NO. 2 (THE “DISTRICT”) HELD AUGUST 7, 2022

A special meeting of the Board of Directors of the East Creek Metropolitan District No. 2 (the “District”) was convened on Monday, August 7, 2022 at 5:00 p.m. This District Board Meeting was held via Zoom (neither District Representative nor the general public) attending in-person. The meeting was open to the public via Zoom.

Directors In Attendance Were:

Chelsey Green

Also In Attendance Were:

Peggy Ripko; Special District Management Services, Inc. (“SDMS”)
Paula Williams, Esq. and Tim O’Connor, Esq.; McGeady Becher P.C.

**DISCLOSURE OF
POTENTIAL
CONFLICTS OF
INTEREST**

The Board noted that disclosures of potential conflict of interest statements for each of the Directors were filed with the Secretary of State seventy-two hours in advance of the meeting. Ms. Ripko requested that the Directors consider whether they had any additional conflicts of interest to disclose. Ms. Ripko noted for the record that there were no new disclosures made by the Directors present at the meeting and incorporated for the record those applicable disclosures made by the Board Members prior to this meeting and in accordance with the statutes.

**ADMINISTRATIVE
MATTERS**

Agenda: The Board reviewed the proposed Agenda for the District’s special meeting.

Following discussion, upon motion duly made and seconded by Director Green and, upon vote, unanimously carried, the Agenda was approved, as presented.

Approval of Meeting Location: The Board entered into a discussion regarding the requirements of Section 32-1-903(1), C.R.S., concerning the location of the District’s Board meeting. Following discussion, the Board noted this meeting was held by Zoom. The Board further noted that notice of this meeting and the conference/video access was duly posted and it had not received any objections to the format of the meeting or any requests that the meeting format be changed by taxing electors within the District’s boundaries.

RECORD OF PROCEEDINGS

Results of May 2, 2023 Regular Election: Ms. Ripko discussed with the Board the results of the May 2, 2023 Regular Election for Directors (“Election”). It was noted that the Election was cancelled, as permitted by statute, as there were not more candidates than seats available, and that there are currently four vacant seats available.

Appointment of Officers: The Board entered into discussion regarding the appointment of officers.

Following discussion, upon motion duly made and seconded by Director Green and, upon vote, unanimously carried, the following slate of officers was appointed:

President	Chelsey Green
Secretary	Peggy Ripko

Minutes: The Board reviewed the minutes of the October 24, 2022 special meeting.

Following discussion, upon motion duly made and seconded by Director Green and, upon vote, unanimously carried, the Board approved the minutes of the October 24, 2022 special meeting.

PUBLIC COMMENT There was no public comment.

FINANCIAL MATTERS

Payment of Claims: The Board reviewed the payment of claims as follows:

Fund	Period Ending Oct. 31, 2022	Period Ending Nov. 30, 2022	Period Ending Dec. 31, 2022	Period Ending Jan. 31, 2023
General	\$ 593.20	\$ 1,471.57	\$ 1,970.80	\$ 681.20
Debt Service	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Capital Projects	\$ -0-	\$ -0-	\$ -0-	\$ -0-
Total Claims	\$ 593.20	\$ 1,471.57	\$ 1,970.80	\$ 681.20

Period Ending Feb. 28, 2023	Period Ending March 31, 2023	Period Ending April 30, 2023	Period Ending May 31, 2023
\$ 1,078.24	\$ 982.80	\$ 1,196.60	\$ 1,201.00
\$ -0-	\$ -0-	\$ -0-	\$ -0-
\$ -0-	\$ -0-	\$ -0-	\$ -0-
\$ 1,078.24	\$ 982.80	\$ 1,196.60	\$ 1,201.00

Following discussion, upon motion duly made and seconded by Director Green and, upon vote, unanimously carried, the Board approved the payment of claims, as presented.

RECORD OF PROCEEDINGS

Financial Statements and Schedule of Cash Position: Ms. Ripko presented to the Board the unaudited financial statements dated March 31, 2023.

Following discussion, upon motion duly made and seconded by Director Green and, upon vote, unanimously carried, the Board accepted the unaudited financial statements dated March 31, 2023.

2022 Application for Exemption from Audit: The Board reviewed the Application for Exemption from Audit for 2022.

Following discussion, upon motion duly made and seconded by Director Green and, upon vote, unanimously carried, the Board ratified approval of the Application for Exemption from Audit for 2022.

LEGAL MATTERS

Consolidation with East Creek Metropolitan District No. 1: The Board discussed the Resolution of the Board of Directors of East Creek Metropolitan District No. 1 Initiating Consolidation with East Creek Metropolitan District No. 2 and considered adoption of a Resolution Concurring in the Consolidation with East Creek Metropolitan District No. 1.

Following discussion, upon motion duly made and seconded by Director Green and, upon vote, unanimously carried, the Board acknowledged the adopted Resolution of East Creek Metropolitan District No. 1 Initiating the Consolidation with the District and adopted the Resolution Concurring in the Consolidation with East Creek Metropolitan District No. 1, and Authorized necessary actions in connection therewith. It was noted that the District will cover election expenses. It was also noted that Meritage Homes of Colorado, Inc. ("Meritage") and McGeady Becher P.C. ("MBPC") have made several attempts to reach out to the property owners within the District to inquire if they would like to join the Board. Neither Meritage nor MBPC have received any response.

OTHER BUSINESS

There was no other business to discuss at this time.

ADJOURNMENT

There being no further business to come before the Board at this time, upon motion duly made and seconded by Director Green and, upon vote, unanimously carried, the meeting was adjourned.

RECORD OF PROCEEDINGS

Respectfully submitted,

By _____
Secretary for the Meeting

RESOLUTION NO. 2023-10-01

RESOLUTION OF THE BOARD OF DIRECTORS OF THE EAST CREEK METROPOLITAN DISTRICT NO. 2 ESTABLISHING REGULAR MEETING DATES, TIME, AND LOCATION, AND DESIGNATING LOCATION FOR POSTING OF 24-HOUR NOTICES

A. Pursuant to Section 32-1-903(1.5), C.R.S., special districts are required to designate a schedule for regular meetings, indicating the dates, time and location of said meetings.

B. Pursuant to Section 32-1-903(5), C.R.S., “location” means the physical, telephonic, electronic, or virtual place, or a combination of such means where a meeting can be attended. “Meeting” has the same meaning as set forth in Section 24-6-402(1)(b), C.R.S., and means any kind of gathering, convened to discuss public business, in person, by telephone, electronically, or by other means of communication.

C. Pursuant to Section 24-6-402(2)(c)(I), C.R.S., special districts are required to designate annually at the board of directors of the district’s first regular meeting of each calendar year, the public place at which notice of the date, time and location of regular and special meetings (“**Notice of Meeting**”) will be physically posted at least 24 hours prior to each meeting (“**Designated Public Place**”). A special district is deemed to have given full and timely notice of a regular or special meeting if it posts its Notice of Meeting at the Designated Public Place at least 24 hours prior to the meeting.

D. Pursuant to Section 24-6-402(2)(c)(III), C.R.S., special districts are relieved of the requirement to post the Notice of Meeting at the Designated Public Place, and are deemed to have given full and timely notice of a public meeting, if a special district posts the Notice of Meeting online at a public website of the special district (“**District Website**”) at least 24 hours prior to each regular and special meeting.

E. Pursuant to Section 24-6-402(2)(c)(III), C.R.S., if a special district is unable to post a Notice of Meeting on the District Website at least 24 hours prior to the meeting due to exigent or emergency circumstances, then it must physically post the Notice of Meeting at the Designated Public Place at least 24 hours prior to the meeting.

F. Pursuant to Section 32-1-903(1.5), C.R.S., all meetings of the board that are held solely at physical locations must be held at physical locations that are within the boundaries of the district or that are within the boundaries of any county in which the district is located, in whole or in part, or in any county so long as the physical location does not exceed twenty (20) miles from the district boundaries unless such provision is waived.

G. The provisions of Section 32-1-903(1.5), C.R.S., may be waived if: (1) the proposed change of the physical location of a meeting of the board appears on the agenda of a meeting; and (2) a resolution is adopted by the board stating the reason for which meetings of the board are to be held in a physical location other than under Section 32-1-903(1.5), C.R.S., and further stating the date, time and physical location of such meeting.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the East Creek Metropolitan District No. 2 (the “District”), Arapahoe County, Colorado:

1. That the provisions of Section 32-1-903(1.5), C.R.S., be waived pursuant to the adoption of this Resolution.

2. That the Board of Directors (the “**District Board**”) has determined that conducting meetings at a physical location pursuant to Section 32-1-903(1.5), C.R.S., would be inconvenient and costly for the directors and consultants of the District in that they live and/or work outside of the twenty (20) mile radius requirement.

3. That regular meetings of the District Board for the year 2024 shall be held on June __ and October __ at 4pm via Zoom.

4. That special meetings of the District Board shall be held as often as the needs of the District require, upon notice to each director.

5. That, until circumstances change, and a future resolution of the District Board so designates, the physical location and/or method or procedure for attending meetings of the District Board virtually (including the conference number or link) shall appear on the agenda(s) of said meetings.

6. That the residents and taxpaying electors of the District shall be given an opportunity to object to the meeting(s) physical location(s), and any such objections shall be considered by the District Board in setting future meetings.

7. That, the District has established a District website, <https://eastcreekmd2.colorado.gov/>, and the Notice of Meeting of the District Board shall be posted on the District Website at least 24 hours prior to each meeting pursuant to Section 24-6-402(2)(c)(III), C.R.S. and Section 32-1-903(2), C.R.S.

8. That, if the District is unable to post the Notice of Meeting on the District Website at least 24 hours prior to each meeting due to exigent or emergency circumstances, the Notice of Meeting shall be posted within the boundaries of the District at least 24 hours prior to each meeting, pursuant to Section 24-6-402(2)(c)(I) and (III), C.R.S., at the following Designated Public Place:

(a) On a sign along E. Alameda Avenue.

9. Special District Management Services, Inc., or his/her designee, is hereby appointed to post the above-referenced notices.

[SIGNATURE PAGE FOLLOWS]

[SIGNATURE PAGE TO RESOLUTION ESTABLISHING REGULAR MEETING DATES, TIME, AND LOCATION, ESTABLISHING DISTRICT WEBSITE AND DESIGNATING LOCATION FOR 24-HOUR NOTICES]

RESOLUTION APPROVED AND ADOPTED on October 23, 2023.

EAST CREEK METROPOLITAN DISTRICT NO. 2

By: _____
President

Attest:

Secretary

East Creek Metropolitan District No.2

June-23

Vendor	Invoice #	Date	Due Date	Amount ir	Expense Account	Account Number
Special Dist Management Srvs	May-23	5/31/2023	5/31/2023	\$ 448.00	Accounting	1612
Special Dist Management Srvs	May-23	5/31/2023	5/31/2023	\$ 160.40	Management	1680
Special Dist Management Srvs	May-23	5/31/2023	5/31/2023	\$ 16.00	Election	1635
				\$ 624.40		

East Creek Metropolitan District No.2
June-23

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 624.40		\$ -	\$ 624.40
Total Disbursements from Checking Acct	<u>\$ 624.40</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$ 624.40</u>

East Creek Metropolitan District No.2

July-23

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Special Dist Management Svcs	Jun-23	6/30/2023	6/30/2023	\$ 336.00	Accounting	1612
Special Dist Management Svcs	Jun-23	6/30/2023	6/30/2023	\$ 625.20	Management	1680
				\$ 961.20		

East Creek Metropolitan District No.2
July-23

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 961.20		\$ -	\$ 961.20
Total Disbursements from Checking Acct	\$ 961.20	\$0.00	\$0.00	\$ 961.20

East Creek Metropolitan District No.2

August-23

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Special Dist Management Srvs	Jul-23	7/31/2023	7/31/2023	\$ 304.00	Accounting	1612
Special Dist Management Srvs	Jul-23	7/31/2023	7/31/2023	\$ 278.40	Management	1680
				\$ 582.40		

East Creek Metropolitan District No.2
August-23

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 582.40		\$ -	\$ 582.40
Total Disbursements from Checking Acct	<u>\$ 582.40</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$ 582.40</u>

East Creek Metropolitan District No.2
September-23

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Special Dist Management Srvs	Aug-23	8/31/2023	8/31/2023	\$ 304.00	Accounting	1612
Special Dist Management Srvs	Aug-23	8/31/2023	8/31/2023	\$ 555.80	Management	1680
				\$ 859.80		

East Creek Metropolitan District No.2
September-23

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 859.80		\$ -	\$ 859.80
Total Disbursements from Checking Acct	\$ 859.80	\$0.00	\$0.00	\$ 859.80

East Creek Metropolitan District No.2

October-23

Vendor	Invoice #	Date	Due Date	Amount in USD	Expense Account	Account Number
Special Dist Management Srvs	Sep-23	9/30/2023	9/30/2023	\$ 272.00	Accounting	1612
Special Dist Management Srvs	Sep-23	9/30/2023	9/30/2023	\$ 96.60	Management	1680
				\$ 368.60		

East Creek Metropolitan District No.2
October-23

	<u>General</u>	<u>Debt</u>	<u>Capital</u>	<u>Totals</u>
Disbursements	\$ 368.60		\$ -	\$ 368.60
Total Disbursements from Checking Acct	\$ 368.60	\$0.00	\$0.00	\$ 368.60



PK Kaiser, MBA, MS

Assessor

August 24, 2023

AUG 29 2023

OFFICE OF THE ASSESSOR
5334 S. Prince Street
Littleton, CO 80120-1136
Phone: 303-795-4600
TDD: Relay-711
Fax: 303-797-1295
www.arapahoegov.com/assessor
assessor@arapahoegov.com

AUTH 4263 EAST CREEK METRO DIST #2
SPECIAL DISTRICT MANAGEMENT
SERVICES INC
C/O PEGGY RIPKO
141 UNION BLVD SUITE 150
LAKEWOOD CO 80228

Code # 4263

CERTIFICATION OF VALUATION

The Arapahoe County Assessor reports a taxable assessed valuation for your taxing entity for 2023 of:

\$1,987,289

The breakdown of the taxable valuation of your property is enclosed.

As further required by CRS 39-5-128(1), you are hereby notified to officially certify your levy to the Board of County Commissioners no later than December 15.

CRS 39-1-111(5) requires that this office transmit a notification by December 10 of any changes to valuation made after the original certification.

PK Kaiser, MBA, MS
Arapahoe County Assessor

enc

CERTIFICATION OF VALUATION BY ARAPAHOE COUNTY ASSESSOR

New Tax Entity YES NO

Date: August 24, 2023

NAME OF TAX ENTITY: EAST CREEK METRO DIST #2

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	17,695,642
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	1,987,289
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	1,987,289
5. NEW CONSTRUCTION: *	5.	\$	0
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0
7. ANNEXATIONS/INCLUSIONS:	7.	\$	0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ☐	9.	\$	0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(A), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$	0
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	0

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec 20(8)(b), Colo. Constitution

* New construction is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

☐ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART X, SEC.20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	5,830,975
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ADDITIONS TO TAXABLE REAL PROPERTY

2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	2.	\$	0
3. ANNEXATIONS/INCLUSIONS:	3.	\$	0
4. INCREASED MINING PRODUCTION: §	4.	\$	0
5. PREVIOUSLY EXEMPT PROPERTY:	5.	\$	0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	0

DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	0
9. DISCONNECTIONS/EXCLUSIONS:	9.	\$	0
10. PREVIOUSLY TAXABLE PROPERTY:	10.	\$	0

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS.

1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1.	\$	0
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IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **		\$	76
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** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

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)

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. Includes a TOTAL row with a sub-note: Sum of General Operating Subtotal and Lines 3 to 7.

Contact person: _____ Daytime phone: () _____ (print) _____ Signed: _____ Title: _____

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.

EAST CREEK METROPOLITAN DISTRICT #2
Assessed Value, Property Tax and Mill Levy Information

	2022	2023	2024
	Actual	Adopted Budget	Preliminary Budget

Assessed Valuation	\$	1,121,981	\$	1,504,609	\$	1,987,289
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Mill Levy

General Fund		10.000		10.000		10.000
Debt Service Fund		30.000		30.000		30.000
Aurora Regional Improvement		1.000		1.000		1.000

Total Mill Levy		41.000		41.000		41.000
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Property Taxes

General Fund	\$	11,220	\$	15,046	\$	19,873
Debt Service Fund		33,659		45,138		59,619
Aurora Regional Improvement		1,122		1,505		1,987

Actual/Budgeted Property Taxes	\$	46,001	\$	61,688	\$	81,478
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EAST CREEK METROPOLITAN DISTRICT #2

GENERAL FUND

2023 Adopted Budget

with 2022 Actual, 2023 Adopted Budget and 2023 Estimated

	2022 Actual	01/23-06/23 YTD Actual	2023 Adopted Budget	2023 Estimated	2024 Preliminary Budget
Beginning Fund Balance	\$ 53	\$ (9,479)	\$ (35,827)	\$ (9,479)	\$ (2,640)
REVENUE					
Property Tax Revenue	11,225	14,968	15,046	15,046	19,873
Specific Ownership Taxes	709	327	903	903	1,192
ARI Fees	1,193	1,529	1,505	1,529	1,987
Interest Income	93	-	-	-	-
Total Revenue	13,221	16,823	17,453	17,478	23,053
Total Funds Available	13,274	7,344	(18,374)	7,999	20,413
EXPENDITURES					
Accounting	4,926	2,352	3,800	3,800	4,000
Election	30	608	500	608	-
Insurance/SDA Dues	-	237	-	237	300
Management	5,915	1,848	3,300	3,300	3,300
Miscellaneous	454	428	200	428	200
Treasurer's Fees	169	225	226	226	298
Total Expenditures	11,494	5,698	8,026	8,599	8,098
Transfers and Other Sources (Uses)					
Emergency Reserve	-	-	(451)	(451)	(596)
ARI Fees	(17)	(22)	(1,505)	(1,529)	(1,987)
Transfer from District No. 1	1,791	-	-	-	-
Transfer to District 1	(13,030)	(58)	-	(60)	(100)
Total Expenditures Requiring Appropriation	11,513	5,778	9,982	10,639	10,782
Ending Funds Available	\$ (9,479)	\$ 1,567	\$ (28,356)	\$ (2,640)	\$ 9,631

EAST CREEK METROPOLITAN DISTRICT #2

DEBT SERVICE FUND

2023 Adopted Budget

with 2022 Actual, 2023 Adopted Budget and 2023 Estimated

	2022 Actual	01/23-06/23 YTD Actual	2023 Adopted Budget	2023 Estimated	2024 Preliminary Budget
Beginning Fund Balance	\$ 144	\$ 157	\$ (144)	\$ 157	\$ -
Revenue					
Property Tax Revenue	33,674	44,894	45,138	45,138	59,619
Specific Ownership Tax	2,127	980	2,708	2,708	3,577
Total Revenue	35,801	45,874	47,846	47,846	63,196
Total Funds Available	35,945	46,031	47,702	48,003	63,196
Expenditures					
Treasurer's Fees	506	673	677	677	894
Total Expenditures	506	673	677	677	894
Transfers and Other Sources (Uses)					
Transfer to District 1	(35,282)	(45,357)	(47,170)	(47,326)	(62,302)
Total Expenditures Requiring Appropriation	35,788	46,030	47,847	48,003	63,196
Ending Funds Available	\$ 157	\$ -	\$ (145)	\$ -	\$ (0)

RESOLUTION NO. 2023 - 10 -02
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE EAST CREEK METROPOLITAN DISTRICT NO. 2
TO ADOPT THE 2024 BUDGET AND APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the East Creek Metropolitan District No. 2 (“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 budget to this Board on or before October 15, 2023, for its consideration; and

WHEREAS, upon due and proper notice, published or 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 October 23, 2023, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers 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 budget remains in balance, as required by law.

WHEREAS, the Board of Directors of the District has made provisions 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, as more fully set forth in the 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 East Creek Metropolitan District No. 2:

1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the East Creek Metropolitan District No. 2 for the 2024 fiscal year.
2. That the budget, as hereby approved and adopted, shall be certified by the Secretary of the District 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 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 23rd day of October, 2023.

Secretary

EXHIBIT A
(Budget)

I, Peggy Ripko, hereby certify that I am the duly appointed Secretary of the East Creek Metropolitan District No. 2, 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 East Creek Metropolitan District No. 2 held on October 23, 2023.

By: _____

RESOLUTION NO. 2023 - 10 -03
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE EAST CREEK METROPOLITAN DISTRICT NO. 2
TO SET MILL LEVIES

WHEREAS, the Board of Directors of the East Creek Metropolitan District No. 2 (“District”) has adopted the 2024 annual budget in accordance with the Local Government Budget Law on October 23, 2023; and

WHEREAS, the adopted budget is attached to the Resolution of the Board of Directors to Adopt the 2024 Budget and Appropriate Sums of Money, and such 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 budget; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the East Creek Metropolitan District No. 2:

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 budget, to raise the required revenue.

2. That for the purposes of meeting all debt service 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 budget, to raise the required revenue.

3. That the District Accountant 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 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 revenue and other budgetary limits.

ADOPTED this 23rd day of October, 2023.

Secretary

EXHIBIT A
(Certification of Tax Levies)

I, Peggy Ripko, hereby certify that I am the duly appointed Secretary of the East Creek Metropolitan District 2, 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 East Creek Metropolitan District 2 held on October 23, 2023.

Secretary

RESOLUTION NO. 2023-10- [REDACTED]

**EAST CREEK METROPOLITAN DISTRICT NO. 2
AMENDING POLICY ON COLORADO OPEN RECORDS ACT REQUESTS**

A. On June 25, 2018, East Creek Metropolitan District No. 2 (the “**District**”) adopted Resolution No. 2018-06-08 Regarding Colorado Open Records Act Requests, as amended, (the “**Resolution**”), in which the District adopted a policy related to Colorado Open Records Act Requests (the “**Policy**”).

B. In 2023, the Colorado General Assembly enacted Senate Bill 23-286, which provided for certain changes in the law related to Colorado Open Records Act Requests

C. The District desires to amend the Policy due to the legislative changes set forth in Senate Bill 23-286.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of East Creek Metropolitan District No. 2, Arapahoe County, Colorado:

1. Defined Terms. Capitalized terms used but not otherwise defined herein shall have the meaning ascribed to them in the Resolution.

2. Amendments to Policy. The Policy is hereby amended as follows:

(a) Amendment to Section 3 of the Resolution. Section 3 of the Resolution is hereby deleted in its entirety, and substituted in lieu thereof shall be the following:

“3. Within the period specified in Section 24-72-203(3)(a), C.R.S., as amended from time to time, the Official Custodian shall notify the record requester that a copy of the record is available, but will only be sent to the requester once the custodian either receives payment or makes arrangements for receiving payment for all costs associated with records transmission and for all other fees lawfully allowed, unless recovery of all or any portion of such costs or fees has been waived by the Official Custodian, or where prohibited or limited by law. Upon either receiving such payment or making arrangements to receive such payment at a later date, the Official Custodian shall provide the record(s) to the requester as soon as practicable, but no more than three (3) business days after receipt of, or making arrangements to receive, such payment.”

(b) Amendment to Section 5 of the Resolution. Section 5 of the Resolution is hereby deleted in its entirety, and substituted in lieu thereof shall be the following:

“5. The Official Custodian shall not charge a per-page fee for providing records in a digital or electronic format.”

(c) Amendment to Section 7 of the Resolution. Section 7 of the Resolution is hereby deleted in its entirety, and substituted in lieu thereof shall be the following:

“7. All requests for copies or inspection of public records of the District shall be submitted to the Official Custodian in writing. Such requests shall be delivered by the Official Custodian to the District’s legal counsel for review and legal advice regarding the lawful availability of records requested and related matters, including without limitation, whether to deny inspection or production of certain records or information for reasons set forth in Sections 24-72-204(2) and (3), C.R.S., as amended from time to time. The District may, from time to time, designate specific records for which written requests are not required and with respect to which review by legal counsel is not required; i.e., service plans, rules and regulations, minutes, etc. Such designations shall occur in the minutes of the meetings of the District.”

3. Except as expressly set forth herein, the Resolution continues to be effective without modification.

[SIGNATURE PAGE FOLLOWS]

[SIGNATURE PAGE TO RESOLUTION NO. 2023-10-____]

RESOLUTION APPROVED AND ADOPTED ON October 23, 2023.

**EAST CREEK METROPOLITAN
DISTRICT NO. 2**

By: _____
President

Attest:

Secretary



141 Union Boulevard, Suite 150
Lakewood, CO 80228-1898
303-987-0835 • Fax: 303-987-2032

MEMORANDUM

TO: Board of Directors

FROM: Christel Gemski
Executive Vice-President

DATE: October 12, 2023

RE: Notice of 2024 Rate Increase

A rectangular box containing a handwritten signature in blue ink that reads "Christel Gemski".

In accordance with the Management Agreement (“Agreement”) between the District and Special District Management Services, Inc. (“SDMS”), at the time of the annual renewal of the Agreement, the hourly rate described in Article III for management and all services shall increase by (6.0%) per hour.

We hope you will understand that it is necessary to increase our rates due to increasing gas and operating costs along with new laws and rules implemented by our legislature.