

LETTER OF BUDGET TRANSMITTAL

Date: January 26, 2024

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

Attached are the 2024 budget and budget message for AURORA CROSSROADS METROPOLITAN DISTRICT NO. 1 in Arapahoe County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on November 15, 2023. If there are any questions on the budget, please contact:

Lisa Johnson, District Manager
CliftonLarsonAllen LLP
8390 E. Crescent Parkway, Suite 300
Greenwood Village, CO 80111
Telephone number: 303-779-5710
Lisa.Johnson@claconnect.com

I, Lisa Johnson, District Manager of the AURORA CROSSROADS METROPOLITAN DISTRICT NO. 1 hereby certify that the attached is a true and correct copy of the 2024 budget.

By: 

Lisa Johnson, District Manager

RESOLUTION NO. 2023-11-03

**RESOLUTION
ADOPTING BUDGET, APPROPRIATING FUNDS AND CERTIFYING MILL LEVIES
FOR THE CALENDAR YEAR 2024**

The Board of Directors of Aurora Crossroads Metropolitan District No. 1 (the “**Board**”), City of Aurora, Arapahoe County, Colorado (the “**District**”), held a special meeting, via teleconference on November 15, 2023, at the hour of 2:00 p.m.

Prior to the meeting, each of the directors was notified of the date, time, and place of the budget meeting and the purpose for which it was called, and a notice of the meeting was posted or published in accordance with § 29-1-106, C.R.S.

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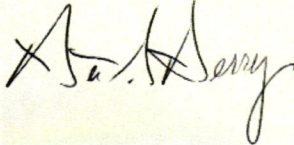
NOTICE AS TO PROPOSED 2024 BUDGET

SENTINEL
PROOF OF PUBLICATION

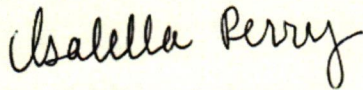
STATE OF COLORADO
COUNTY OF ARAPAHOE }ss.

I DAVID PERRY, do solemnly swear that I am the PUBLISHER of the SENTINEL; that the same is a weekly newspaper published in the Counties of Arapahoe, Adams, and Denver, State of Colorado and has a general circulation therein; that said newspaper has been published continuously and uninterruptedly in said Counties of Arapahoe, Adams and Denver for a period of more than fifty-two consecutive weeks prior to the first publication of the annexed legal notice or advertisement; that said newspaper has been admitted to the United States mails as second-class matter under the provisions of the Act of March 30, 1923, entitled "Legal Notices and Advertisements," or any amendments thereof, and that said newspaper is a weekly newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.
That the annexed legal notice or advertisement was published in the regular and entire issue of every number of said weekly newspaper for the period 1 of consecutive insertions; and that the first publication of said notice was in the issue of said newspaper dated November 9 A.D. 2023 and that the last publication of said notice was in the issue of said newspaper dated November 9 A.D. 2023.

I witness whereof I have hereunto set my hand this 9th day of November A.D. 2023.



Subscribed and sworn to before me, a notary public in the County of Arapahoe, State of Colorado, this 9th day of November A.D. 2023.



Notary Public



NOTICE OF PUBLIC HEARING
ON THE PROPOSED 2024 BUDGETS
AND NOTICE OF PUBLIC HEARING
ON THE AMENDED 2023 BUDGETS

The Boards of Directors (collectively the "Boards") of the AURORA CROSSROADS METROPOLITAN DISTRICT NOS. 1 & 2 AND CROSSORAD EAST METROPOLITAN DISTRICT (collectively the "Districts"), will hold a public hearing via teleconference on November 15, 2023 at 2:00 p.m., to consider adoption of the Districts' proposed 2024 budgets (the "Proposed Budgets"), and, if necessary, adoption of an amendment to the 2023 budgets (the "Amended Budgets"). This public hearing may be joined using the following teleconference information:
<https://us06web.zoom.us/j/84230607963?pwd=Eee23BNWrkspGUBXNTk4dqdo046yb.1>

Meeting ID: 842 3060 7963
Passcode: 471838
Call: 720 707 2699

The Proposed Budgets and Amended Budgets are available for inspection by the public at the offices of Simmons & Wheeler, 304 Inverness Way S #490, Englewood, CO 80112.

Any interested elector of the Districts may file any objections to the Proposed Budgets and Amended Budgets at any time prior to the final adoption of the Proposed Budgets or the Amended Budgets by the Boards.

The agenda for any meeting may be obtained at <https://auroracrossroadsmetrodistrict.org/> or by calling (303) 858-1800.

BY ORDER OF THE BOARDS OF DIRECTORS:
AURORA CROSSROADS METROPOLITAN DISTRICT NOS. 1 & 2 AND CROSSORAD EAST METROPOLITAN DISTRICT, quasi-municipal corporations and political subdivisions of the State of Colorado
/s/ WHITE BEAR ANKELE TANAKA & WALDRON
Attorneys at Law

Publication: November 9, 2023
Sentinel

WHEREAS, the Board has designated its accountant to prepare and submit a proposed budget to the Board in accordance with Colorado law; and

WHEREAS, the proposed budget has been submitted to the Board for its review and consideration; and

WHEREAS, upon due and proper notice, provided in accordance with Colorado law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held and interested electors were given the opportunity to register their protest to the proposed budget prior to the adoption of the budget by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. Adoption of Budget. The budget attached hereto and incorporated herein is approved and adopted as the budget of the District for fiscal year 2024. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section 1 shall be deemed ratified by the Board.

Section 2. Levy for General Operating Expenses. For the purpose of meeting all general operating expenses of the District during the 2024 budget year, 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 District.

Section 3. Levy for Debt Service Obligations. For the purposes of meeting all debt service obligations of the District during the 2024 budget year, 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 District.

Section 4. Levy for Contractual Obligation Expenses. For the purposes of meeting all contractual obligations of the District during the 2024 budget year, 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 District.

Section 5. Levy for Capital Project Expenses. For the purposes of meeting all capital project obligations of the District during the 2024 budget year, 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 District.

Section 6. Mill Levy Adjustment. When developing the attached budget, consideration was given to any changes in the method of calculating assessed valuation, including any changes to the assessment ratios, or any constitutionally mandated tax credit, cut or abatement, as authorized in the District's service plan. The Board hereby determines in good faith (such determination to be binding and final), that to the extent possible, the adjustments to the mill levies made to account for changes in Colorado law described in the prior sentence, and the actual tax revenues generated by the mill levies, are neither diminished nor enhanced as a result of those changes.

Section 7. Certification to County Commissioners. The Board directs its legal counsel, manager, accountant or other designee to certify to the Board of County Commissioners of Arapahoe County, Colorado the mill levies for the District as set forth herein. Such certification shall be in compliance with the requirements of Colorado law.

Section 8. Appropriations. The amounts set forth as expenditures in the budget attached hereto are hereby appropriated.

Section 9. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager or other designee to file a certified copy of the adopted budget resolution, the budget and budget message with the Division of Local Government by January 30 of the ensuing year.

Section 10. Budget Certification. The budget shall be certified by a member of the District, or a person appointed by the District, and made a part of the public records of the District.

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ADOPTED NOVEMBER 15, 2023

DISTRICT:

AURORA CROSSROADS METROPOLITAN DISTRICT NO. 1, a quasi-municipal corporation and political subdivision of the State of Colorado

By: _____
Officer of the District

DocuSigned by:
Mark J Witkiewicz
8988CD4B115F469...

Attest:

By: _____
General Counsel to the District

DocuSigned by:
Megan Waldschmidt
F31E225E14884C9...

APPROVED AS TO FORM:

WHITE BEAR ANKELE TANAKA & WALDRON
Attorneys at Law

General Counsel to the District

DocuSigned by:
Jennifer Gruber Tanaka
609E264B3104404

STATE OF COLORADO
COUNTY OF ARAPAHOE
AURORA CROSSROADS METROPOLITAN DISTRICT NO. 1

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted by a majority of the Board at a District meeting held via teleconference on November 15, 2023, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 15th day of November, 2023.

Signature _____

DocuSigned by:
Megan Waldschmidt
F31E225E14884C9...

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE

AURORA CROSSROADS METROPOLITAN DISTRICT NO. 1
2024
BUDGET MESSAGE

Attached please find a copy of the adopted 2024 budget for the Aurora Crossroads Metropolitan District No. 1.

The Aurora Crossroads Metropolitan District No. 1 has adopted budgets for two funds, a General Fund to provide for operating and maintenance; and a Capital Projects Fund to provide for the estimated infrastructure costs that are to be built for the benefit of the district.

The district's accountants have utilized the modified accrual basis of accounting and the budget has been adopted after proper postings, publications, and public hearing.

The primary sources of revenue for the district in 2024 will be transfers from Aurora Crossroads Metropolitan District No. 2. The district does not intend to impose a mill levy on property within the district for 2024.

Aurora Crossroads Metropolitan District No. 1
Adopted Budget
General Fund
For the Year ended December 31, 2024

| | Actual 2022 | Adopted Budget 2023 | Actual 08/31/23 | Estimate 2023 | Adopted Budget 2024 |
|------------------------------|----------------|---------------------------|--------------------|------------------|---------------------------|
| Beginning fund balance | \$ 113,839 | \$ 120,538 | \$ 455,535 | \$ 455,535 | \$ 686,750 |
| Revenues: | | | | | |
| Transfer from District No. 2 | 444,025 | 200,000 | 391,977 | 391,977 | 200,000 |
| Total revenues | 444,025 | 200,000 | 391,977 | 391,977 | 200,000 |
| Total funds available | 557,864 | 320,538 | 847,512 | 847,512 | 886,750 |
| Expenditures: | | | | | |
| Accounting / audit | 23,979 | 25,000 | 16,403 | 25,000 | 25,000 |
| Election Expense | 868 | 7,500 | 3,457 | 3,457 | 7,500 |
| Insurance/SDA dues | 8,568 | 11,000 | 5,805 | 5,805 | 11,000 |
| Legal | 45,976 | 50,000 | 50,018 | 70,000 | 50,000 |
| Legal JP Morgan | 2,434 | 5,000 | 6,342 | 10,000 | 20,000 |
| Management | 18,268 | 10,000 | 14,011 | 20,000 | 20,000 |
| Management JP Morgan | - | 5,000 | - | 5,000 | 10,000 |
| Planning & Engineering | 1,192 | - | 11,949 | 20,000 | 20,000 |
| Miscellaneous | 1,044 | 1,500 | 300 | 1,500 | 1,500 |
| Contingency | - | 202,088 | - | - | 716,800 |
| Emergency reserve (3%) | - | 3,450 | - | - | 4,950 |
| Total expenditures | 102,329 | 320,538 | 108,285 | 160,762 | 886,750 |
| Ending fund balance | \$ 455,535 | \$ - | \$ 739,227 | \$ 686,750 | \$ - |
| Assessed valuation | | \$ 15,431 | | | \$ 1,323 |
| Mill Levy | | - | | | - |

Aurora Crossroads Metropolitan District No. 1
Adopted Budget
Capital Projects Fund
For the Year ended December 31, 2024

| | Actual <u>2022</u> | Adopted Budget <u>2023</u> | Actual <u>08/31/23</u> | Estimate <u>2023</u> | Proposed Budget <u>2024</u> |
|------------------------------|-----------------------|----------------------------------|---------------------------|-------------------------|-----------------------------------|
| Beginning fund balance | \$ 22,155 | \$ 73,472 | \$ 73,888 | \$ 73,888 | \$ 1,879 |
| Revenues: | | | | | |
| Transfer from District No. 2 | 16,782,031 | 10,000,000 | 4,759,565 | 10,000,000 | 26,510,343 |
| Interest income | <u>1,132</u> | <u>100</u> | <u>912</u> | <u>1,563</u> | <u>5,000</u> |
| Total revenues | <u>16,783,163</u> | <u>10,000,100</u> | <u>4,760,477</u> | <u>10,001,563</u> | <u>26,515,343</u> |
| Total funds available | <u>16,805,318</u> | <u>10,073,572</u> | <u>4,834,365</u> | <u>10,075,451</u> | <u>26,517,222</u> |
| Expenditures: | | | | | |
| Capital expenditures | <u>16,731,430</u> | <u>10,073,572</u> | <u>4,824,082</u> | <u>10,073,572</u> | <u>26,517,222</u> |
| Total expenditures | <u>16,731,430</u> | <u>10,073,572</u> | <u>4,824,082</u> | <u>10,073,572</u> | <u>26,517,222</u> |
| Ending fund balance | <u>\$ 73,888</u> | <u>\$ -</u> | <u>\$ 10,283</u> | <u>\$ 1,879</u> | <u>\$ 0</u> |

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.

Certificate Of Completion

| | |
|--|------------------------------|
| Envelope Id: 0C6EE07517064E2F8B2DAE5BC15C62F0 | Status: Completed |
| Subject: Complete with DocuSign: Aurora Crossroads MD 1 - 2024 Budget and Resolution (exec copy).pdf | |
| Client Name: Aurora Crossroads MD 1 | |
| Client Number: A162896 | |
| Source Envelope: | |
| Document Pages: 13 | Signatures: 4 |
| Certificate Pages: 5 | Initials: 0 |
| AutoNav: Enabled | Envelope Originator: |
| Enveloped Stamping: Enabled | Cindy Jenkins |
| Time Zone: (UTC-06:00) Central Time (US & Canada) | 220 S 6th St Ste 300 |
| | Minneapolis, MN 55402-1418 |
| | Cindy.Jenkins@claconnect.com |
| | IP Address: 73.229.160.48 |


Record Tracking

| | | |
|-----------------------|------------------------------|--------------------|
| Status: Original | Holder: Cindy Jenkins | Location: DocuSign |
| 1/24/2024 11:35:02 AM | Cindy.Jenkins@claconnect.com | |

Signer Events

Mark J Witkiewicz
 markw@westsideinv.com
 President
 Security Level: Email, Account Authentication (None)

Signature


DocuSigned by:

83D9CD4B115F469...
 Signature Adoption: Pre-selected Style
 Using IP Address: 96.93.223.173

Timestamp

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 Viewed: 1/24/2024 5:06:55 PM
 Signed: 1/24/2024 5:07:09 PM

Electronic Record and Signature Disclosure:
 Accepted: 1/24/2024 5:06:55 PM
 ID: 555bc61c-a9c2-4a49-b32f-279d25855b57


Megan Waldschmidt
 meganw@westsideinv.com
 Secretary
 Security Level: Email, Account Authentication (None)

DocuSigned by:

F31E225E14884C9...
 Signature Adoption: Pre-selected Style
 Using IP Address: 96.93.223.173

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 Signed: 1/25/2024 9:55:18 AM

Electronic Record and Signature Disclosure:
 Accepted: 1/25/2024 9:55:10 AM
 ID: 842558f2-e021-430f-af5c-55060aec23a1

Jennifer Gruber Tanaka
 jtanaka@wbapc.com
 Security Level: Email, Account Authentication (None)

DocuSigned by:

B0DED6483101403...
 Signature Adoption: Pre-selected Style
 Using IP Address: 104.28.50.111
 Signed using mobile

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 Signed: 1/25/2024 10:07:45 AM

Electronic Record and Signature Disclosure:
 Accepted: 1/25/2024 10:07:29 AM
 ID: 96f8ab30-9af3-4904-8b21-6d29656a5fd9

| In Person Signer Events | Signature | Timestamp |
|------------------------------|-----------|-----------|
| Editor Delivery Events | Status | Timestamp |
| Agent Delivery Events | Status | Timestamp |
| Intermediary Delivery Events | Status | Timestamp |

| | | |
|----------------------------------|---------------|------------------|
| Certified Delivery Events | Status | Timestamp |
|----------------------------------|---------------|------------------|

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| Carbon Copy Events | Status | Timestamp |
|---------------------------|---------------|------------------|

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| Witness Events | Signature | Timestamp |
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| | | |
|----------------------|------------------|------------------|
| Notary Events | Signature | Timestamp |
|----------------------|------------------|------------------|

| | | |
|--------------------------------|---------------|-------------------|
| Envelope Summary Events | Status | Timestamps |
|--------------------------------|---------------|-------------------|

| | | |
|---------------------|------------------|-----------------------|
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| Certified Delivered | Security Checked | 1/25/2024 10:07:29 AM |
| Signing Complete | Security Checked | 1/25/2024 10:07:45 AM |
| Completed | Security Checked | 1/25/2024 10:07:45 AM |

| | | |
|-----------------------|---------------|-------------------|
| Payment Events | Status | Timestamps |
|-----------------------|---------------|-------------------|

| |
|---|
| Electronic Record and Signature Disclosure |
|---|

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ii. send us an email to BusinessTechnology@CLAconnect.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

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