

# Edwards Metropolitan District

January 15, 2022

Division of Local Government  
1313 Sherman Street, Room 521  
Denver, CO 80203  
Filed Electronically: [dlg-filing@state.co.us](mailto:dlg-filing@state.co.us)

RE: Edwards Metropolitan District 2022 Budget – LGID #19016

Attached is the 2022 Budget for the Edwards Metropolitan District in Eagle County, Colorado, submitted pursuant to Section 29-1-116, C.R.S. This Budget was adopted on October 21, 2021. If there are any questions on the budget, please contact Mr. Kenneth J. Marchetti, telephone number 970-926-6060.

The mill levy certified to the County Commissioners of Eagle County is 1.691 mills for all general operating purposes, subject to statutory and/or TABOR limitations; 0.00 mills for G.O. bonds; 0.00 mills for refund/abatement; and 0.00 mills for Temporary Tax Credit/Mill Levy Reduction. Based on an assessed valuation of \$201,113,620, the total property tax revenue is \$340,083. A copy of the certification of mill levies sent to the County Commissioners for Eagle County is enclosed.

I hereby certify that the enclosed is a true and accurate copy of the budget and certification of tax levies to the Board of County Commissioners of Eagle County, Colorado.

Sincerely,



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Title: District Administrator

Enclosure(s)

## **EDWARDS METROPOLITAN DISTRICT**

### 2022 BUDGET MESSAGE

Edwards Metropolitan District is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act. The District was established to supply the necessary services of domestic water, fire protection, roads, drainage, traffic signalization, transportation, and mosquito control.

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

The following budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

### 2022 BUDGET STRATEGY

The District's strategy in preparing the 2022 budget is to strive to provide the types of recreational facilities and levels of water, road maintenance, drainage, traffic signalization, transportation and mosquito control services desired by the property owners and residents of the District in the most economic manner possible. The District has established its property tax operating mill levy rate and has implemented a sales tax effective January 1, 2017 to enable it to provide these services through property and sales taxes.

**RESOLUTIONS OF EDWARDS METROPOLITAN DISTRICT**

**TO ADOPT 2022 BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE EDWARDS METROPOLITAN DISTRICT, EDWARDS, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2022 AND ENDING ON THE LAST DAY OF DECEMBER 2022.

WHEREAS, the Board of Directors of the Edwards Metropolitan District has appointed a budget committee to prepare and submit a proposed 2022 budget at the proper time; and

WHEREAS, such committee has submitted a proposed budget to this governing body at the proper time, 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, and a public hearing was opened on September 16, 2021 and continued to October 21, 2021, and interested taxpayers 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/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of directors of the Edwards Metropolitan District, Eagle County, Colorado:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Edwards Metropolitan District for the year stated above, as adjusted for immaterial changes in the final certified assessed value of the District as certified by the county assessor and corresponding adjustments resulting from such changes to the assessed value. In the event there are material changes to the assessed value then a subsequent meeting of the Board shall be called to consider such changes. Furthermore, to the extent capital or significant operating expenditures forecasted for the current year are anticipated to be extended into the following year, the expenditures and offsetting change in the budgeted beginning fund balance shall be updated to reflect management's best estimate at the time the budget is to be filed with the Colorado Division of Local Affairs.

Section 2. That the budget hereby approved and adopted shall be certified by any officer or the District Administrator of the District and made a part of the public records of the District.

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**RESOLUTIONS OF EDWARDS METROPOLITAN DISTRICT**  
**(CONTINUED)**

**TO SET MILL LEVIES**

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2021, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE EDWARDS METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors of the Edwards Metropolitan District, has adopted the annual budget in accordance with the Local Government Budget Law, on October 21, 2021 and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses and capital expenditure purposes from property tax revenue is \$340,083 and;

WHEREAS, the Edwards Metropolitan District finds that it shall temporarily lower the general operating mill levy to render a refund for \$0.00 and;

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue approved by voters or at public hearing is \$0.00, and;

WHEREAS, the amount of money necessary to balance the budget for voter approved bonds and interest is \$0.00, and;

WHEREAS, the 2021 preliminary valuation for assessment for the Edwards Metropolitan District, as certified by the County Assessor is \$201,113,620.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the EDWARDS METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO:

- Section 1. That for the purposes of meeting all general operating expenses of the Edwards Metropolitan District during the 2022 budget year, there is hereby levied a tax of 1.691 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.
- Section 2. That for the purposes of rendering a refund to its constituents during budget year 2022 there is hereby levied a temporary tax credit/mill levy reduction of 0.00 mills.
- Section 3. That for the purpose of meeting all capital expenditures of the Edwards Metropolitan District during the 2022 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

**RESOLUTIONS OF EDWARDS METROPOLITAN DISTRICT**  
**(CONTINUED)**

**TO SET MILL LEVIES (CONTINUED)**

Section 4. That for the purpose of meeting all payments for bonds and interest of the Edwards Metropolitan District during the 2022 budget year, there is hereby levied a tax of 0.00 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

Section 5. That any officer or the District Administrator is hereby authorized and directed to either immediately certify to the County Commissioners of Eagle County, Colorado, the mill levies for the Edwards Metropolitan District as hereinabove determined and set, or be authorized and directed to certify to the County Commissioners of Eagle County, Colorado, the mill levies for the Edwards Metropolitan District as hereinabove determined and set based upon the final (December) certification of valuation from the county assessor.

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**RESOLUTIONS OF EDWARDS METROPOLITAN DISTRICT**  
**(CONTINUED)**

**TO APPROPRIATE SUMS OF MONEY**  
**(PURSUANT TO SECTION 29-1-108, C.R.S.)**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE EDWARDS METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on October 21, 2021, and;

WHEREAS, the Board of Directors has made provision therein for revenues in an amount equal or greater to 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 and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE EDWARDS METROPOLITAN DISTRICT, EAGLE COUNTY, COLORADO:

Section 1. That the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated:

GENERAL FUND:

Current Operating Expenses	\$141,129
Capital Outlay	<u>285,000</u>

TOTAL GENERAL FUND:	<u>\$426,129</u>
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SALES TAX REVENUE FUND:

Current Operating Expenses	\$190,399
Capital Outlay	735,000
Transfer to General Fund	<u>700,000</u>

TOTAL GENERAL FUND:	<u>\$1,625,399</u>
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**RESOLUTIONS OF EDWARDS METROPOLITAN DISTRICT**  
**(CONTINUED)**

**TO ADOPT 2022 BUDGET, SET MILL LEVIES AND**  
**APPROPRIATE SUMS OF MONEY**  
**(CONTINUED)**

The above resolutions to adopt the 2022 budget, set the mill levies and to appropriate sums of money were adopted this 21st day of October, 2021.

Attest: Elizabeth Murray Reel

Title: Board president

**EDWARDS METROPOLITAN DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**Actual, Budget and Forecast for the Periods Indicated**

Printed: 01/28/22 Modified Accrual Basis

GENERAL FUND	12/31/20 Unaudited Actual	2021 Adopted Budget	Variance Favorable (Unfavor)	2021 Forecast	9 Months Ended 09/30/21 Actual	9 Months Ended 09/30/21 Budget	Variance Favorable (Unfavor)	2022 Adopted Budget	Budget Assumptions
<b>REVENUES:</b>									
Assessed Value	181,395,420	182,659,670		182,659,670			201,113,620	Nov Final AV	
Increase	7%	0.70%		0.70%			10.10%		
Mill Levy Rate	1.691	1.691		1.691			1.691		
Temporary Mill Levy Credit									
Net Mill Levy Rate									
<b>Property Taxes Levied</b>		<b>308,878</b>		<b>308,878</b>			<b>340,083</b>		
Property Taxes	305,041	308,878	0	308,878	305,951	304,495	340,083	AV x mill levy rate	
Specific Ownership Tax	15,227	15,135	0	15,135	12,855	10,090	16,664	4.9% of Prop Tx	
Interest Income	15,624	4,597	8,703	13,300	10,615	3,448	6,668	Fund Bal x 0.25%	
Reimbursement of Mosquito Exp	11,110	11,443	0	11,443	11,443	11,443	11,786	Amt Billed to Others	
Other (Energy Smart Rebate)	501		20	20	17	0	17		
<b>TOTAL REVENUE</b>	<b>347,504</b>	<b>340,053</b>	<b>8,723</b>	<b>348,776</b>	<b>340,882</b>	<b>329,476</b>	<b>11,405</b>	<b>375,202</b>	
<b>OPERATING EXPENDITURES:</b>									
Accounting & Administration	77,466	75,643	(13,882)	89,525	64,025	58,187	94,001	Based on Prior Year 5% inc	
Legal	11,162	15,300	10,507	4,793	3,395	11,475	4,985	Based on Prior Year 4% inc	
Audit	4,890	4,988	188	4,800	4,800	4,988	4,992	Based on Prior Year 4% inc	
Identity and Communication	0	1,000	1,000	0	0	0	0		
Insurance	4,260	4,345	167	4,178	4,178	4,345	4,387	Based on Prior Year 5% inc	
County Treasurer's & State Dept of Rev Fees	9,160	10,466	0	10,466	9,189	10,318	11,402	3% of Property Taxes + \$100/Mo	
Elections	19,767	0	0	0	0	0	20,000		
Directors' Expenses	413	429	9	421	329	322	438	Based on Prior Year 4% inc	
Directors Fees	5,400	6,000	700	5,300	4,300	4,500	5,500	11 Mtgs @ \$100/Dir OK	
Other (Organizations, Plaque, Logo, Sign)	26,591	30,000	0	30,000	21,469	20,550	30,000	Funding Request Schedule	
Office Supplies	1,871	2,970	1,970	1,000	725	2,228	1,502		
Overhead Allocated to Sales Tax Fund	(80,490)	(75,571)	(330)	(75,242)	(56,205)	(58,457)	(88,603)		
General Prop Mtce (Noxious Weeds, Pond)	7,319	7,161	0	7,161	4,306	6,523	7,447	Based on Prior Year 4% inc	
Mosquito Control (See Also Reimb Above)	19,155	19,538	(192)	19,730	19,730	19,538	20,519	Based on Prior Year 4% inc	
Eagle River Preserve Log Cabin Maint & Utilities	976	1,500	0	1,500	753	1,125	1,560	Landsc /clean /ceiling trim	
Open Space (Incl "L" Mtce)	3,000	3,000	0	3,000	3,000	3,000	3,000		
Contingency	0	20,000	20,000	0	0	0	20,000		
<b>TOTAL OPERATING EXPENDITURES</b>	<b>110,940</b>	<b>126,771</b>	<b>20,138</b>	<b>106,633</b>	<b>83,994</b>	<b>88,643</b>	<b>4,649</b>	<b>141,129</b>	
<b>CAPITAL AND PROJECT EXPENDITURES:</b>									
Capital Outlay - General	0	50,000	50,000	0	0	0	50,000		
Civic Improvements	716	15,000	0	15,000	6,392	7,500	15,000	Trees/Bird & Bat Houses/Misc Ott	
Edwards Metro District Housing Assistance	0	10,000	10,000	0	0	0	100,000		
Old Edwards Estates Pond		60,000	60,000	0		0			
Climate Grants/Programs	0	0	0	0		0	100,000	Climate Grant & Rebate Program:	
Contingency		20,000	20,000	0		0	20,000		
<b>TOTAL CAPITAL/PROJECT EXPEND</b>	<b>716</b>	<b>155,000</b>	<b>140,000</b>	<b>15,000</b>	<b>6,392</b>	<b>7,500</b>	<b>1,108</b>	<b>285,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>111,656</b>	<b>281,771</b>	<b>160,138</b>	<b>121,633</b>	<b>90,386</b>	<b>96,143</b>	<b>5,757</b>	<b>426,129</b>	
<b>REVENUE OVER (UNDER) EXPEND</b>	<b>235,848</b>	<b>58,283</b>	<b>168,861</b>	<b>227,143</b>	<b>250,495</b>	<b>233,334</b>	<b>17,162</b>	<b>(50,928)</b>	
<b>OTHER FINANCING SOURCES (USES):</b>									
Loan/(Repayment) from/(to) Sales Tax Fund	500,000	600,000	0	600,000	600,000	600,000	700,000		
<b>TOTAL OTHER FINANCING</b>	<b>500,000</b>	<b>600,000</b>	<b>0</b>	<b>600,000</b>	<b>600,000</b>	<b>600,000</b>	<b>0</b>	<b>700,000</b>	
<b>TOTAL SOURCES OVER USES</b>	<b>735,848</b>	<b>658,283</b>	<b>168,861</b>	<b>827,143</b>	<b>850,495</b>	<b>833,334</b>	<b>17,162</b>	<b>649,072</b>	
GENERAL FUND BALANCE - BEG OF YR	1,104,256	1,838,961	1,142	1,840,104	1,840,104	1,838,961	2,667,247		
<b>GENERAL FUND BALANCE - END OF YR</b>	<b>1,840,104</b>	<b>2,497,244</b>	<b>170,003</b>	<b>2,667,247</b>	<b>2,690,599</b>	<b>2,672,295</b>	<b>18,304</b>	<b>3,316,319</b>	

No assurance is provided on these financial statements;  
substantially all disclosures required by GAAP omitted.



EDWARDS METROPOLITAN DISTRICT  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Actual, Budget and Forecast for the Periods Indicated

Printed: 01/28/22 Modified Accrual Basis

SALES TAX REVENUE FUND	12/31/20 Unaudited Actual	2021 Adopted Budget	Variance Favorable (Unfavor)	2021 Forecast	9 Months Ended 09/30/21 Actual	9 Months Ended 09/30/21 Budget	Variance Favorable (Unfavor)	2022 Prelim Budget	Budget Assumptions
<b>Revenues:</b>									
Sales Taxes	1,192,429	1,165,484	184,516	1,350,000	974,231	854,138	120,093	1,390,500	
Interest Income	4,333	2,925	775	3,700	3,261	2,194	1,067	2,859	0.25% of fund balance
<b>Total Revenues</b>	<b>1,196,762</b>	<b>1,168,409</b>	<b>185,291</b>	<b>1,353,700</b>	<b>977,491</b>	<b>856,332</b>	<b>121,160</b>	<b>1,393,359</b>	
<b>Expenditures:</b>									
<b>Operations</b>									
Irrigation Maintenance Roundabouts	5,381	2,500	(2,500)	5,000	3,859	1,500	(2,359)	5,250	5% increase
Landscape Maintenance	26,474	34,247	0	34,247	27,065	29,354	2,289	37,578	5% increase; New plantings; Pest
Landscape (Native) Maintenance	0	10,000	0	10,000	0	10,000	10,000	10,000	Hwy 6, Spur Rd, Bike Path
Sidewalk Snowplowing & Sweeping	10,697	14,500	0	14,500	7,600	9,667	2,067	20,950	Per Agreement plus misc
Sidewalk Repairs & Maintenance	0	1,051	551	500	0	525	525	500	
Trail Maintenance	14,320	15,000	5,000	10,000	0	0	0	15,000	Incl Eco Trail Plus Bike Path Impr
Lighting Repairs & Maintenance	320	1,051	(12,225)	13,276	4,525	1,051	(3,474)	1,093	Based on Prior Year 4% inc
Utilities - Electric	1,078	1,377	(1,623)	3,000	2,117	1,033	(1,084)	3,120	Based on Prior Year 4% inc
Utilities - Water	3,929	8,278	728	7,550	4,814	6,209	1,394	8,305	Estimated 10% increase per ERW
<b>Total Operating Expenses</b>	<b>62,198</b>	<b>88,003</b>	<b>(10,069)</b>	<b>98,072</b>	<b>49,979</b>	<b>59,338</b>	<b>9,359</b>	<b>101,796</b>	
<b>General &amp; Administration</b>									
Allocated Overhead	80,490	75,571	330	75,242	56,205	58,457	2,251	88,603	
<b>Total General &amp; Admin Expenses</b>	<b>80,490</b>	<b>75,571</b>	<b>330</b>	<b>75,242</b>	<b>56,205</b>	<b>58,457</b>	<b>2,251</b>	<b>88,603</b>	
<b>Capital &amp; Projects</b>									
Road Engineering	73,184	100,000	47,000	53,000	7,738	79,167	71,429	170,000	West Edwards Highway 6 Design
Road Improvements	8,449	0	0	0	0	0	0	0	
Road Landscaping Improvements	13,235	0	0	0	0	0	0	0	
Miller Ranch Road Lighting	0	250,000	250,000	0	0	125,000	125,000	400,000	Estimate
MRR / Hwy 6 Intersection Traffic Study	0	5,000	(1,200)	6,200	0	5,000	5,000	0	
E-Bike Program	0	10,000	(5,000)	15,000	11,200	10,000	(1,200)	15,000	
Other To Be Identified Projects	0	50,000	25,000	25,000	0	50,000	50,000	150,000	
<b>Total Capital and Non-Routine</b>	<b>94,868</b>	<b>415,000</b>	<b>315,800</b>	<b>99,200</b>	<b>18,938</b>	<b>269,167</b>	<b>250,229</b>	<b>735,000</b>	
<b>Total Expenditures</b>	<b>237,555</b>	<b>578,574</b>	<b>306,060</b>	<b>272,514</b>	<b>125,123</b>	<b>386,961</b>	<b>261,839</b>	<b>925,399</b>	
<b>Surplus (Deficit)</b>	<b>959,206</b>	<b>589,836</b>	<b>491,351</b>	<b>1,081,186</b>	<b>852,369</b>	<b>469,370</b>	<b>382,998</b>	<b>467,960</b>	
<b>Other Sources and Uses</b>									
Loan/(Repayment) from/(to) General Fund	(500,000)	(600,000)	0	(600,000)	(600,000)	(600,000)	0	(700,000)	
<b>Total Other Sources and Uses</b>	<b>(500,000)</b>	<b>(600,000)</b>	<b>0</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>(600,000)</b>	<b>0</b>	<b>(700,000)</b>	
<b>Surplus (Deficit) with Other Sources/Uses</b>	<b>459,206</b>	<b>(10,164)</b>	<b>491,351</b>	<b>481,186</b>	<b>252,369</b>	<b>(130,630)</b>	<b>382,998</b>	<b>(232,040)</b>	
Sales Tax Fund Balance - Beginning	203,194	584,990	77,411	662,401	662,401	584,990	77,411	1,183,587	
<b>Sales Tax Fund Balance - Ending</b>	<b>662,401</b>	<b>574,825</b>	<b>568,762</b>	<b>1,143,587</b>	<b>914,769</b>	<b>454,360</b>	<b>460,409</b>	<b>951,547</b>	

No assurance is provided on these financial statements;  
substantially all disclosures required by GAAP omitted.

## CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of Eagle County, Colorado.

On behalf of the Edwards Metropolitan District

(taxing entity)<sup>A</sup>

the Board of Directors

(governing body)<sup>B</sup>

of the Edwards Metropolitan District

(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of:

\$ 201,113,620

(Gross<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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:

\$ 201,113,620


(NET<sup>G</sup> 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:** 12/8/2021  
(not later than Dec 15) (mm/dd/yyyy)

for budget/fiscal year 2022.  
(yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>1.691</u> mills	\$ <u>340,083.13</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	<u>(0.000)</u> mills	\$ <u>-</u>
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b><u>1.691</u> mills</b>	<b><u>\$ 340,083.13</u></b>
3. General Obligation Bonds and Interest <sup>J</sup>	<u>0.000</u> mills	\$ <u>-</u>
4. Contractual Obligations <sup>K</sup>	<u>0.000</u> mills	\$ <u>-</u>
5. Capital Expenditures <sup>L</sup>	<u>0.000</u> mills	\$ <u>-</u>
6. Refunds/Abatements <sup>M</sup>	<u>0.000</u> mills	\$ <u>-</u>
7. Other <sup>N</sup> (specify): _____	<u>0.000</u> mills	\$ <u>-</u>
	<u>0.000</u> mills	\$ <u>-</u>
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b><u>1.691</u> mills</b>	<b><u>\$ 340,083.13</u></b>

Contact person: (print) <u>Kenneth J. Marchetti</u>	Daytime phone: <u>(970) 926-6060 x8</u>
Signed: <u></u>	Title: <u>District Accountant</u>

*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, Colorado 80203. Questions? Call DLG (303) 864-7720.*

<sup>1</sup> 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.

<sup>2</sup> 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).