

RESOLUTION NO. 2025-11-02

RESOLUTION TO ADOPT BUDGET AND APPROPRIATE SUMS OF MONEY

**RESOLUTION OF THE BOARD OF DIRECTORS OF
DIATC METROPOLITAN DISTRICT, CITY OF COMMERCE CITY, ADAMS
COUNTY, COLORADO, PURSUANT TO SECTION 29-1-108, C.R.S., SUMMARIZING
EXPENDITURES AND REVENUES FOR EACH FUND, ADOPTING A BUDGET AND
APPROPRIATING SUMS OF MONEY FOR THE BUDGET YEAR 2026**

A. The Board of Directors of the DIATC Metropolitan District (the “**District**”) has appointed CliftonLarsonAllen LLP to prepare and submit a proposed budget to said governing body at the proper time.

B. CliftonLarsonAllen LLP has submitted a proposed budget to this governing body by October 15, 2025 for its consideration.

C. 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 November 5, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

D. 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.

E. 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.

F. The Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget.

G. 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, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DIATC METROPOLITAN DISTRICT, CITY OF COMMERCE CITY, ADAMS COUNTY, COLORADO:

1. The budget, as submitted, amended, and summarized by fund, is hereby approved and adopted as the budget of the District for the year stated above.

2. The budget is 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. 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.

RESOLUTION APPROVED AND ADOPTED on November 5, 2025.

DIATC METROPOLITAN DISTRICT

By: 
President

Attest:


By: 
Secretary

EXHIBIT A

Budget

DIATC METROPOLITAN DISTRICT
ANNUAL BUDGET
FOR THE YEAR ENDING DECEMBER 31, 2026

**DIATC METRO DISTRICT
SUMMARY
2026 BUDGET
WITH 2024 ACTUAL AND 2025 ESTIMATED
For the Years Ended and Ending December 31,**

	ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
BEGINNING FUND BALANCES	\$ 6,843,236	\$ 7,446,344	\$ 7,731,320
REVENUES			
Property taxes	1,624,551	1,463,723	1,886,951
Specific ownership taxes	93,064	70,000	113,217
Interest Income	379,157	293,000	218,826
Other Revenue	12,596	-	-
Total revenues	<u>2,109,368</u>	<u>1,826,723</u>	<u>2,218,994</u>
Total funds available	<u>8,952,604</u>	<u>9,273,067</u>	<u>9,950,314</u>
EXPENDITURES			
General Fund	210,363	245,468	378,000
Debt Service Fund	1,295,897	1,296,279	1,340,012
Capital Projects Fund	-	-	2,500,000
Total expenditures	<u>1,506,260</u>	<u>1,541,747</u>	<u>4,218,012</u>
ENDING FUND BALANCES	<u>\$ 7,446,344</u>	<u>\$ 7,731,320</u>	<u>\$ 5,732,302</u>
EMERGENCY RESERVE	\$ 15,100	\$ 13,100	\$ 16,700
AVAILABLE FOR OPERATIONS	501,709	692,066	865,219
DEBT SERVICE RESERVE FUND	1,620,750	1,620,750	1,620,750
SURPLUS FUND	2,058,000	2,058,000	2,058,000
RESERVE FOR FUTURE DEBT SERVICE	859,611	866,230	1,171,633
TOTAL RESERVE	<u>\$ 5,055,170</u>	<u>\$ 5,250,146</u>	<u>\$ 5,732,302</u>

**DIATC METRO DISTRICT
PROPERTY TAX SUMMARY INFORMATION
2026 BUDGET
WITH 2024 ACTUAL AND 2025 ESTIMATED
For the Years Ended and Ending December 31,**

	ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
ASSESSED VALUATION			
Commercial	\$ 55,535,950	\$ 49,424,510	\$ 55,649,580
State assessed	2,870	2,820	4,240
Vacant land	1,988,510	2,008,910	2,658,560
Personal property	7,240,230	7,269,410	9,581,110
Certified Assessed Value	<u>\$ 64,767,560</u>	<u>\$ 58,705,650</u>	<u>\$ 67,893,490</u>
MILL LEVY			
General	7.500	7.500	7.500
Debt Service	20.000	20.000	20.000
Total mill levy	<u>27.500</u>	<u>27.500</u>	<u>27.500</u>
PROPERTY TAXES			
General	\$ 485,757	\$ 440,292	\$ 509,201
Debt Service	1,295,351	1,174,113	1,357,870
Levied property taxes	1,781,108	1,614,405	1,867,071
Adjustments to actual/rounding	(167,728)	(161,813)	-
Budgeted property taxes	<u>\$ 1,613,380</u>	<u>\$ 1,452,592</u>	<u>\$ 1,867,071</u>
ASSESSED VALUATION - DEBT ONLY			
State assessed	\$ 690	\$ 560	\$ 550
Vacant land	517,670	517,670	919,870
Personal property	40,190	38,310	73,590
Certified Assessed Value	<u>\$ 558,550</u>	<u>\$ 556,540</u>	<u>\$ 994,010</u>
MILL LEVY - DEBT ONLY			
Debt Service	20.000	20.000	20.000
Total mill levy	<u>20.000</u>	<u>20.000</u>	<u>20.000</u>
PROPERTY TAXES - DEBT ONLY			
Debt Service	\$ 11,171	\$ 11,131	\$ 19,880
Levied property taxes	11,171	11,131	19,880
Budgeted property taxes	<u>\$ 11,171</u>	<u>\$ 11,131</u>	<u>\$ 19,880</u>
PROPERTY TAXES - COMBINED ALL PROPERTY			
General	\$ 485,757	\$ 440,292	\$ 509,201
Debt Service	1,306,522	1,185,244	1,377,750
Levied property taxes	1,792,279	1,625,536	1,886,951
Adjustments to actual/rounding	(167,728)	(161,813)	-
Budgeted property taxes	<u>\$ 1,624,551</u>	<u>\$ 1,463,723</u>	<u>\$ 1,886,951</u>
BUDGETED PROPERTY TAXES			
General	\$ 439,969	\$ 395,825	\$ 509,201
Debt Service	1,184,582	1,067,898	1,377,750
Budgeted property taxes	<u>\$ 1,624,551</u>	<u>\$ 1,463,723</u>	<u>\$ 1,886,951</u>

See summary of significant assumptions.

**DIATC METRO DISTRICT
GENERAL FUND
2026 BUDGET
WITH 2024 ACTUAL AND 2025 ESTIMATED
For the Years Ended and Ending December 31,**

	ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
BEGINNING FUND BALANCES	\$ 225,970	\$ 516,809	\$ 705,166
REVENUES			
Property taxes	439,969	395,825	509,201
Specific ownership taxes	25,045	20,000	30,552
Interest Income	23,592	18,000	15,000
Other Revenue	12,596	-	-
Total revenues	<u>501,202</u>	<u>433,825</u>	<u>554,753</u>
Total funds available	<u>727,172</u>	<u>950,634</u>	<u>1,259,919</u>
EXPENDITURES			
General and administrative			
Accounting	37,957	40,000	43,000
Auditing	5,200	5,500	6,000
County Treasurer's Fee	6,558	5,937	7,638
Election	503	9,629	1,000
Dues and Membership	-	503	1,000
Insurance	8,796	10,749	15,000
Legal	29,570	20,000	30,000
Banking fees	604	650	1,000
Website	963	500	5,000
Contingency	-	-	5,362
Operations and maintenance			
District management	23,397	22,000	26,000
Engineering	5,810	10,000	10,000
Landscaping	32,191	40,500	45,000
Tree Replacement	-	10,000	10,500
Detention Pond Maintenance	-	16,000	16,000
Street Repair and Maintenance	22,875	-	100,000
Snow removal	6,968	15,000	15,000
Storm Water	-	1,000	1,000
Winter Watering	-	2,500	2,500
Utilities	6,380	10,000	12,000
Miscellaneous maintenance	22,591	20,000	20,000
Trash Cleanup	-	5,000	5,000
Total expenditures	<u>210,363</u>	<u>245,468</u>	<u>378,000</u>
ENDING FUND BALANCES	<u>\$ 516,809</u>	<u>\$ 705,166</u>	<u>\$ 881,919</u>
EMERGENCY RESERVE	\$ 15,100	\$ 13,100	\$ 16,700
AVAILABLE FOR OPERATIONS	501,709	692,066	865,219
TOTAL RESERVE	<u>\$ 516,809</u>	<u>\$ 705,166</u>	<u>\$ 881,919</u>

**DIATC METRO DISTRICT
DEBT SERVICE FUND
2026 BUDGET
WITH 2024 ACTUAL AND 2025 ESTIMATED
For the Years Ended and Ending December 31,**

	ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
BEGINNING FUND BALANCES	\$ 4,339,026	\$ 4,538,361	\$ 4,544,980
REVENUES			
Property taxes	1,184,582	1,067,898	1,377,750
Specific ownership taxes	68,019	50,000	82,665
Interest Income	242,631	185,000	185,000
Total revenues	<u>1,495,232</u>	<u>1,302,898</u>	<u>1,645,415</u>
Total funds available	<u>5,834,258</u>	<u>5,841,259</u>	<u>6,190,395</u>
EXPENDITURES			
General and administrative			
County Treasurer's Fee	17,809	17,779	20,666
Paying agent fees	4,000	4,000	4,000
Contingency	-	-	10,758
Debt Service			
Bond interest	979,088	969,500	959,588
Bond principal	295,000	305,000	345,000
Total expenditures	<u>1,295,897</u>	<u>1,296,279</u>	<u>1,340,012</u>
ENDING FUND BALANCES	<u>\$ 4,538,361</u>	<u>\$ 4,544,980</u>	<u>\$ 4,850,383</u>
DEBT SERVICE RESERVE FUND	\$ 1,620,750	\$ 1,620,750	\$ 1,620,750
SURPLUS FUND	2,058,000	2,058,000	\$ 2,058,000
RESERVE FOR FUTURE DEBT SERVICE	859,611	866,230	1,171,633
TOTAL RESERVE	<u>\$ 4,538,361</u>	<u>\$ 4,544,980</u>	<u>\$ 4,850,383</u>

**DIATC METRO DISTRICT
CAPITAL PROJECTS FUND
2026 BUDGET
WITH 2024 ACTUAL AND 2025 ESTIMATED
For the Years Ended and Ending December 31,**

	ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
BEGINNING FUND BALANCES	\$ 2,278,240	\$ 2,391,174	\$ 2,481,174
REVENUES			
Interest Income	112,934	90,000	18,826
Total revenues	<u>112,934</u>	<u>90,000</u>	<u>18,826</u>
Total funds available	<u>2,391,174</u>	<u>2,481,174</u>	<u>2,500,000</u>
EXPENDITURES			
Capital Projects			
Capital outlay	-	-	2,500,000
Total expenditures	<u>-</u>	<u>-</u>	<u>2,500,000</u>
ENDING FUND BALANCES	<u>\$ 2,391,174</u>	<u>\$ 2,481,174</u>	<u>\$ -</u>

See summary of significant assumptions.

**DIATC METROPOLITAN DISTRICT
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Services Provided

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized by order and decree of the District Court for Adams County on June 7, 2012, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District operates under a Service Plan approved by the City of Commerce City on December 19, 2011. The District's service area is located in the City of Commerce City, Adams County.

The District was established to provide financing for the design, acquisition, installation, construction and completion of public improvements and services, including water, sanitation, street, safety protection, park and recreation, transportation, television relay and translation and mosquito control improvements and services.

On May 8, 2012, the District's voters authorized total indebtedness for the above listed facilities. The election also approved an annual increase in property taxes, to pay the District's operation and maintenance costs.

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

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

Revenues

Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August, and generally, sale of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The calculation of the taxes levied on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

**DIATC METROPOLITAN DISTRICT
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Revenues (Continued)

Property Taxes (continued)

For property tax collection year 2026, HB24B-1001 sets the assessment rates and actual value reductions as follows:

Category	Rate	Category	Rate
Single-Family Residential	6.25%	Agricultural Land	27.00%
Multi-Family Residential	6.25%	Renewable Energy Land	27.00%
Commercial	27.00%	Vacant Land	27.00%
Industrial	27.00%	Personal Property	27.00%
Lodging	27.00%	State Assessed	27.00%
		Oil & Gas Production	87.50%

Specific Ownership Taxes

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 6% of the property taxes collected by both the General Fund and the Debt Service Fund.

Interest Income

Interest earned on the District's available funds has been estimated based on historical earnings.

Developer Advance

The District is in development stage. Capital expenditures are expected to be funded by the Developer. Developer advances are recorded as revenue for budget purposes with an obligation for repayment using bond proceeds and other legally available revenue.

Expenditures

County Treasurer's Fees

County Treasurer's fees have been computed at 1.50% of property tax collections.

Administrative and Operating

Administrative expenditures include the estimated services necessary to maintain the District's administrative viability such as legal, accounting, insurance, and other miscellaneous expenses. Estimated operations and maintenance expenditures related to streets, drainage, landscaping, irrigation, and trails were also included in the General Fund budget.

**DIATC METROPOLITAN DISTRICT
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Debt Service

Principal and interest payments are provided based on the debt amortization schedule from the Series 2019 Bonds (discussed under Debt and Leases).

Capital Outlay

In 2025, the District anticipates acquiring public improvements constructed and funded by the Developer and repaying the Developer for costs of such public improvements from bond proceeds.

Debt and Leases

The District issued General Obligation Limited Tax Refunding and Improvement Bonds, Series 2019 (the "Bonds") on September 12, 2019, in the amount of \$20,580,000. The proceeds from the sale of the Bonds were used for the purpose of:

- (i) Paying, or reimbursing the Developer for, the costs associated with the acquisition, construction, or installation of a portion of the Public Improvements;
- (ii) Refunding the entire outstanding principal of and accrued interest due on the 2018 Loan and paying the required prepayment fee in connection therewith;
- (iii) Funding the Reserve Fund in the amount of the Required Reserve (\$1,620,750);
- (iv) Paying costs in connection with the issuance of the Bonds and the refunding of the 2018 Loan.

The Bonds were issued as term bonds bearing interest at 3.25% to 5.00%, payable semiannually on June 1 and December 1, beginning on December 1, 2019. Annual mandatory sinking fund principal payments are due on December 1, beginning on December 1, 2023. The Bonds mature on December 1, 2049.

To the extent principal of any Bonds is not paid when due, such principal shall remain outstanding until paid and shall continue to bear interest at the rate then borne by the Bonds. To the extent interest on any Bonds is not paid when due, such interest shall compound on each interest payment date, at the rate then borne by the Bonds; provided however, that notwithstanding anything herein to the contrary, the District shall not be obligated to pay more than the amount permitted by law and its electoral authorization in repayment of the Bonds, including all payments of principal, premium if any, and interest, and all Bonds will be deemed defeased and no longer outstanding upon the payment by the District of such amount.

**DIATC METROPOLITAN DISTRICT
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Debt and Leases (Continued)

The Bonds are secured by and payable solely from Pledged Revenue, net of the cost of collection, which is defined generally in the Indenture as:

- (a) the Required Mill Levy;
- (b) all Capital Fees, if any;
- (c) the portion of the Specific Ownership Tax which is collected as a result of the imposition of the Required Mill Levy; and
- (d) any other legally available moneys which the District determines, in its absolute discretion, to transfer to the Trustee for application as Pledged Revenue.

The Bonds are additionally secured by capitalized interest which will be funded with proceeds of the Bonds in the amount of \$710,595, the Reserve Fund, which will be initially funded with proceeds of the Bonds in the amount of \$1,620,750, and by amounts on deposit in the Surplus Fund, if any, which will not be funded as of the date of issuance of the Bonds and will be funded with excess Pledged Revenue, if any, up to the Maximum Surplus Amount of \$2,058,000.

The District has no capital or operating leases.

Reserves

Emergency Reserve

The District has provided for an Emergency Reserve equal to at least 3.00% of the fiscal year spending for 2026, as defined under TABOR.

Debt Service Reserve Fund

The District is required to maintain a debt service reserve in accordance with the 2019 Bonds issuance. This reserve has been established.

This information is an integral part of the accompanying budget.

**DIATC METROPOLITAN DISTRICT
DEBT SERVICE REQUIREMENTS TO MATURITY**

**\$20,580,000 General Obligation Limited Tax
Refunding and Improvement Bonds
Series 2019**

Date: September 12, 2019

Interest Rate: 3.25% to 5.00%

Interest Payable June 1 and December 1

Year Ending December 31,	Principal Payable December 1		
	Principal	Interest	Total
2026	\$ 345,000	\$ 959,588	\$ 1,304,588
2027	355,000	948,375	1,303,375
2028	390,000	936,838	1,326,838
2029	405,000	924,163	1,329,163
2030	445,000	911,000	1,356,000
2031	465,000	888,750	1,353,750
2032	515,000	865,500	1,380,500
2033	545,000	839,750	1,384,750
2034	600,000	812,500	1,412,500
2035	630,000	782,500	1,412,500
2036	690,000	751,000	1,441,000
2037	720,000	716,500	1,436,500
2038	785,000	680,500	1,465,500
2039	825,000	641,250	1,466,250
2040	900,000	600,000	1,500,000
2041	945,000	555,000	1,500,000
2042	1,020,000	507,750	1,527,750
2043	1,075,000	456,750	1,531,750
2044	1,155,000	403,000	1,558,000
2045	1,215,000	345,250	1,560,250
2046	1,305,000	284,500	1,589,500
2047	1,370,000	219,250	1,589,250
2048	1,470,000	150,750	1,620,750
2049	1,545,000	77,250	1,622,250
Totals	\$ 19,715,000	\$ 15,257,714	\$ 34,972,714

I, Jodie B. Thompson, hereby certify that I am the duly appointed Secretary of the DIATC Metropolitan District, and that the foregoing is a true and correct copy of the budget for the budget year 2026, duly adopted at a meeting of the Board of Directors of the DIATC Metropolitan District held on November 5, 2025.



Secretary

RESOLUTION NO. 2025-11-03

RESOLUTION TO SET MILL LEVIES

RESOLUTION OF THE DIATC METROPOLITAN DISTRICT LEVYING GENERAL PROPERTY TAXES, PURSUANT TO SECTION 39-1-111, C.R.S., FOR THE YEAR 2025, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE 2026 BUDGET YEAR

A. The Board of Directors of the DIATC Metropolitan District (the “**District**”) has adopted an annual budget in accordance with the Local Government Budget Law, on November 5, 2025.

B. The adopted budget is attached as Exhibit A to the Resolution of the Board of Directors of the District to Adopt Budget and Appropriate Sums of Money, and such budget is incorporated herein by this reference.

C. The amount of money necessary to balance the budget for general operating expenses from property tax revenue is identified in the budget.

D. The amount of money necessary to balance the budget for debt retirement expenses from property tax revenue is identified in the budget.

NOW, THEREFORE, PURSUANT TO SECTIONS 39-1-111(5) and 39-5-128(1), C.R.S., BE IT RESOLVED by the Board of Directors of the DIATC Metropolitan District, City of Commerce City, Adams County, Colorado, that:

1. For the purpose of meeting all general operating expenses of the District during the 2026 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 purpose of meeting all debt retirement expenses of the District during the 2026 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 Secretary is hereby authorized and directed to immediately certify to the Board of County Commissioners of Adams County, Colorado, the mill levies for the District as set forth in the District’s Certification of Tax Levies, attached hereto as **Exhibit 1** 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.

[SIGNATURE PAGE FOLLOWS]

[SIGNATURE PAGE TO RESOLUTION TO SET MILL LEVIES]

RESOLUTION APPROVED AND ADOPTED on November 5, 2025.

DIATC METROPOLITAN DISTRICT

By: 
President

Attest:

By: 
Secretary

EXHIBIT 1

Certification of Tax Levies

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Adams County, Colorado.

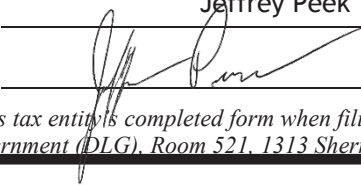
On behalf of the DIATC METROPOLITAN DISTRICT,
 (taxing entity)^A
 the Board of Directors,
 (governing body)^B
 of the DIATC Metropolitan District,
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 67,893,490 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: \$ 67,893,490 (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: 12/10/2025 for budget/fiscal year 2026.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	7.500 mills	\$ 509,201
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	7.500 mills	\$ 509,201
3. General Obligation Bonds and Interest ^J	20.000 mills	\$ 1,357,870
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	27.500 mills	\$ 1,867,071

Contact person: (print) Jeffrey Peek Daytime phone: (615) 800-3440
 Signed:  Title: Accountant for the District

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:	Refunding/Public Improvement
	Series:	General Obligation Limited Tax Refunding & Improvement Bonds, Series 2019
	Date of Issue:	09/12/2019
	Coupon Rate:	3.25% - 5.00%
	Maturity Date:	12/01/2049
	Levy:	20.000 mills
	Revenue:	\$ 1,357,870
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.

Mill Levy Public Information
Pursuant to § 39-1-125, C.R.S.

Taxing Entity Information

Taxing Entity	DIATC Metropolitan District
County	Adams
DOLA Local Government ID Number	66355
Subdistrict Number (if applicable)	N/A
Budget / Fiscal Year	2026

Mill Levy Information

	Operations	Debt Service
1. Mill Levy Purpose	General Operating	Debt Service
2. Mill Levy Rate (Mills)	7.500	20.000
3. Previous Year Mill Levy Rate (Mills)	7.500	20.000
4. Previous Year Mill Levy Revenue Collected	\$ 440,292	\$ 1,174,113
5. Mill Levy Maximum Without Further Voter Approval	50.000	50.000
6. Allowable Annual Growth in Mill Levy Revenue	\$ 1,000,000	\$ 1,000,000
7. Actual Growth in Mill Levy Revenue Over Prior Year	\$ 113,376	\$ 309,852
8. Is revenue from this mill levy allowed to be retained and spent as a voter-approved revenue change pursuant to section 20 (7)(b) of Article X of the State Constiution (TABOR)?	Yes	Yes
9. Is revenue from this mill levy subject to the Statutory Property Tax Limit (5.50%) § 29-1-301, C.R.S.?	No	No
10. Is revenue from this mill levy subject to the Statutory Property Tax Limit (5.25%) § 29-1-1702, C.R.S.?	No	No
11. Is revenue from this mill levy subject to any other limit on annual revenue growth enacted by the local government or another local government?	No	No
12. Does the mill levy need to be adjusted or does a temporary mill levy reduction need to be used in order to collect a certain amount of revenue? If "Yes", what is the amount of revenue?	No	No
13. Other or additional information	N/A	N/A

Contact Information

Contact Person	Jeffrey Peek
Title	Accountant for the District
Phone	(615)800-3440
Email	jeffrey.peek@claconnect.com

Mill Levy Tax Reporting

12/10/2025 4:16:34 PM

Tax Entity

Budget Year: 2026

Tax Year: 2025

Entity Information

DOLA Local Government ID: 66355

DOLA Subdistrict ID: 1

Taxing Entity Name: DIATC METRO DISTRICT

Governing Body: Board of Directors

Local Government Name: DIATC METRO DISTRICT

Subdistrict Name: DIATC METRO DISTRICT

Entity Type:

- Cities and Towns
- Counties
- County Purposes
- Junior Colleges
- School Districts
- Special Districts

Valuations

Gross Assessed Valuation: \$67,893,490.00

Net Assessed Valuation: \$67,893,490.00

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area, 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 provided.

Contact Information

Name: Jeffrey Peek

Title: Accountant for the District

Email Address: Jeffrey.Peek@claconnect.com

Phone: (615) 800-3440

Files

Totals

General Operating Expenses

Levy (Mills): 7.500

Revenue: \$509,201.18

Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction

Levy (Mills): (-)0.000

Revenue: \$0.00

Subtotals (General Minus Temporary)

Levy (Mills): 7.500

Revenue: \$509,201.18

General Obligation Bonds and Interest

Levy (Mills): 20.000

Revenue: \$1,357,869.80

This will automatically be calculated based on the Bonds and Contracts section.

Contractual Obligations

Levy (Mills): 0.000

Revenue: \$0.00

This will automatically be calculated based on the Bonds and Contracts section.

Capital Expenditures

Levy (Mills): 0.000

Revenue: \$0.00

Refunds/Abatements

Levy (Mills): 0.000

Revenue: \$0.00

Incentive Levy

Levy (Mills): 0.000

Revenue: \$0.00

Asbestos ADA Levy

Levy (Mills): 0.000

Revenue: \$0.00

Other

Levy (Mills): 0.000

Revenue: \$0.00

Total

Levy (Mills): 27.500

Revenue: \$1,867,070.98

Bonds and Contracts

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.

Do you have bonds?:

Yes

No

Bonds

Purpose of Issue: Refunding/Public Improvement

Series: General Obligation Limited Tax Refunding & Improvement Bonds, Series 2019

Date of Issue: 09-12-2019

Coupon Rate: 3.25 - 5.00%

Maturity Date: 12-01-2049

Levy (Mills): 20.000

Revenue: \$1,357,869.80

Total Bond Levy (Mills): 20.000

Do you have contracts?:

Yes

No

HB24-1302

HB24-1302 requires local governments that levy property tax to provide the following information to counties when they certify mill levies by December 15 as part of the budget process. This information is required for each mill being levied, click the button at the bottom of the form to add additional mills.

Mill Levy

Mill Levy Name/Purpose: Operations

Rate (Mills): 7.500

Previous Year Mill Levy Rate (Mills): 7.500

Previous Year Mill Levy Revenue Collected: \$440292

Mill Levy Max: 0

Allowable Annual Growth: \$1000000

Actual Annual Growth: \$68,909

Mill levy revenue allowed to be retained and spent as a TABOR voter-approved revenue change?: Yes

Subject to the Statutory 5.5% Property Tax Limit 29-1-301? (Yes/No):

Y

N

Subject to the Statutory 5.25%/10.5% Property Tax Limit 29-1-1702? (Yes/No):

Y

N

Subject to other limits? (Yes/No):

Y

N

Does the mill levy need to be adjusted to collect a certain amount of revenue? (Yes/No):

Y

N

Additional Information. May include optional or additional information for responses above.: Mill Levy Max: Unlimited

Mill Levy Name/Purpose: Debt Service

Rate (Mills): 20.000

Previous Year Mill Levy Rate (Mills): 20.000

Previous Year Mill Levy Revenue Collected: \$1174113

Mill Levy Max: 50.000

Allowable Annual Growth: \$0

Actual Annual Growth: \$183,757

Mill levy revenue allowed to be retained and spent as a TABOR voter-approved revenue change?: Yes

Subject to the Statutory 5.5% Property Tax Limit 29-1-301? (Yes/No):

Y

N

Subject to the Statutory 5.25%/10.5% Property Tax Limit 29-1-1702? (Yes/No):

Y

N

Subject to other limits? (Yes/No):

Y

N

Does the mill levy need to be adjusted to collect a certain amount of revenue? (Yes/No):

Y

N

Additional Information. May include optional or additional information for responses above.: Allowable Annual Growth: Not Applicable

***This information must be submitted for each mill levy, please click here to add additional mill levies.**

Confirmation

I am certifying 27.500 Mills and \$1,867,070.98 Revenue. I confirm that I have provided mill levy tax information completely and reviewed it for accuracy, and I am authorized to submit this information to Adams County.

Print Name: Alyssa Ferreira

Date: 12-10-2025

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Adams County, Colorado.

On behalf of the DIATC Metropolitan District - Bond,
 (taxing entity)^A
 the Board of Directors
 (governing body)^B
 of the DIATC Metropolitan District
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 994,010 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: \$ 994,010 (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: 12/10/2025 for budget/fiscal year 2026.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< _____ > mills	\$ < _____ >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest ^J	<u>20.000</u> mills	\$ <u>19,880</u>
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<input type="text"/> <u>20.000</u> mills	\$ <input type="text"/> <u>19,880</u>

Contact person: (print) Jeffrey Peek Daytime phone: (615) 800-3440
 Signed: Jeffrey.Peek@claconnect.com Digitally signed by Jeffrey.Peek@claconnect.com Date: 2025.12.07 15:08:38 -06'00' Title: Accountant for the District

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:	<u>Refunding/Public Improvements</u>
	Series:	<u>General Obligation Limited Tax Refunding & Improvements Bonds, Series 2019</u>
	Date of Issue:	<u>09/12/2019</u>
	Coupon Rate:	<u>3.25% - 5.00%</u>
	Maturity Date:	<u>12/01/2049</u>
	Levy:	<u>20.00 mills</u>
	Revenue:	<u>\$ 19,880</u>
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.

Mill Levy Public Information
Pursuant to § 39-1-125, C.R.S.

Taxing Entity Information

EXAMPLE ANSWERS

Taxing Entity	DIATC Metropolitan District - Bond
County	Adams
DOLA Local Government ID Number	66355
Subdistrict Number (if applicable)	N/A
Budget / Fiscal Year	2026

District name

Mill Levy Information

	Debt Service
1. Mill Levy Purpose	Debt Service
2. Mill Levy Rate (Mills)	20.000
3. Previous Year Mill Levy Rate (Mills)	20.000
4. Previous Year Mill Levy Revenue Collected	\$ 11,131
5. Mill Levy Maximum Without Further Voter Approval	50
6. Allowable Annual Growth in Mill Levy Revenue	\$ 1,000,000
7. Actual Growth in Mill Levy Revenue Over Prior Year	\$ 8,749
8. Is revenue from this mill levy allowed to be retained and spent as a voter-approved revenue change pursuant to section 20 (7)(b) of Article X of the State Constiution (TABOR)?	Yes
9. Is revenue from this mill levy subject to the Statutory Property Tax Limit (5.50%) § 29-1-301, C.R.S.?	No
10. Is revenue from this mill levy subject to the Statutory Property Tax Limit (5.25%) § 29-1-1702, C.R.S.?	No
11. Is revenue from this mill levy subject to any other limit on annual revenue growth enacted by the local government or another local government?	No - no other limit for 2025/2026 collection
12. Does the mill levy need to be adjusted or does a temporary mill levy reduction need to be used in order to collect a certain amount of revenue? If "Yes", what is the amount of revenue?	No
13. Other or additional information	N/A

Contact Information

Contact Person	Jeffrey Peek
Title	Accountant for the District
Phone	(615)800-3440
Email	jeffrey.peek@claconnect.com

Mill Levy Tax Reporting

12/10/2025 4:22:25 PM

Tax Entity

Budget Year: 2026

Tax Year: 2025

Entity Information

DOLA Local Government ID: 66355

DOLA Subdistrict ID: 2

Taxing Entity Name: DIATC METRO DISTRICT BOND

Governing Body: Board of Directors

Local Government Name: DIATC METRO DISTRICT BOND

Subdistrict Name: DIATC METRO DISTRICT BOND

Entity Type:

- Cities and Towns
- Counties
- County Purposes
- Junior Colleges
- School Districts
- Special Districts

Valuations

Gross Assessed Valuation: \$994,010.00

Net Assessed Valuation: \$994,010.00

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area, 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 provided.

Contact Information

Name: Jeffrey Peek

Title: Accountant for the District

Email Address: Jeffrey.Peek@claconnect.com

Phone: (615) 800-3440

Files

Totals

General Operating Expenses

Levy (Mills): 0.000

Revenue: \$0.00

Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction

Levy (Mills): (-)0.000

Revenue: \$0.00

Subtotals (General Minus Temporary)

Levy (Mills): 0.000

Revenue: \$0.00

General Obligation Bonds and Interest

Levy (Mills): 20.000

Revenue: \$19,880.20

This will automatically be calculated based on the Bonds and Contracts section.

Contractual Obligations

Levy (Mills): 0.000

Revenue: \$0.00

This will automatically be calculated based on the Bonds and Contracts section.

Capital Expenditures

Levy (Mills): 0.000

Revenue: \$0.00

Refunds/Abatements

Levy (Mills): 0.000

Revenue: \$0.00

Incentive Levy

Levy (Mills): 0.000

Revenue: \$0.00

Asbestos ADA Levy

Levy (Mills): 0.000

Revenue: \$0.00

Other

Levy (Mills): 0.000

Revenue: \$0.00

Total

Levy (Mills): 20.000

Revenue: \$19,880.20

Bonds and Contracts

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.

Do you have bonds?:

Yes

No

Bonds

Purpose of Issue: Refunding/Public Improvements

Series: General Obligation Limited Tax Refunding & Improvements Bonds, Series 2019

Date of Issue: 09-12-2019

Coupon Rate: 3.25 - 5.00%

Maturity Date: 12-01-2049

Levy (Mills): 20.000

Revenue: \$19,880.20

Total Bond Levy (Mills): 20.000

Do you have contracts?:

Yes

No

HB24-1302

HB24-1302 requires local governments that levy property tax to provide the following information to counties when they certify mill levies by December 15 as part of the budget process. This information is required for each mill being levied, click the button at the bottom of the form to add additional mills.

Mill Levy

Mill Levy Name/Purpose: Debt Service

Rate (Mills): 20.000

Previous Year Mill Levy Rate (Mills): 20.000

Previous Year Mill Levy Revenue Collected: \$11131

Mill Levy Max: 50.000

Allowable Annual Growth: \$0

Actual Annual Growth: \$8,749

Mill levy revenue allowed to be retained and spent as a TABOR voter-approved revenue change?: Yes

Subject to the Statutory 5.5% Property Tax Limit 29-1-301? (Yes/No):

Y

N

Subject to the Statutory 5.25%/10.5% Property Tax Limit 29-1-1702? (Yes/No):

Y

N

Subject to other limits? (Yes/No):

Y

N

Does the mill levy need to be adjusted to collect a certain amount of revenue? (Yes/No):

Y

N

Additional Information. May include optional or additional information for responses above.: Allowable Annual Growth: Not applicable.

***This information must be submitted for each mill levy, please click here to add additional mill levies.**

Confirmation

I am certifying 20.000 Mills and \$19,880.20 Revenue. I confirm that I have provided mill levy tax information completely and reviewed it for accuracy, and I am authorized to submit this information to Adams County.

Print Name: Alyssa Ferreira

Date: 12-10-2025

I, Jodie B. Thompson, hereby certify that I am the duly appointed Secretary of the DIATC Metropolitan District, and that the foregoing is a true and correct copy of the Certification of Tax Levies for the budget year 2026, duly adopted at a meeting of the Board of Directors of the DIATC Metropolitan District held on November 5, 2025.



Secretary