

THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 6

ANNUAL BUDGET

FOR YEAR ENDING DECEMBER 31, 2026

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 6
GENERAL FUND
2026 BUDGET**

**WITH 2024 ACTUAL AND 2025 ESTIMATED
For the Years Ended and Ending December 31,**

12/1/25

	ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
BEGINNING FUND BALANCES	\$ -	\$ -	\$ -
REVENUES			
Property taxes	5,324,378	1,726,611	1,099,162
Specific ownership taxes	192,620	73,938	43,966
Interest Income	181,605	190,000	100,000
Other Revenue	-	796,943	51,872
Total revenues	<u>5,698,603</u>	<u>2,787,492</u>	<u>1,295,000</u>
Total funds available	<u>5,698,603</u>	<u>2,787,492</u>	<u>1,295,000</u>
EXPENDITURES			
General and administrative			
County Treasurer's Fee	79,866	25,890	16,487
Intergovernmental expenditures	5,618,737	2,761,602	1,226,641
Contingency	-		51,872
Total expenditures	<u>5,698,603</u>	<u>2,787,492</u>	<u>1,295,000</u>
Total expenditures and transfers out requiring appropriation	<u>5,698,603</u>	<u>2,787,492</u>	<u>1,295,000</u>
ENDING FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See summary of significant assumptions.

THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 6
PROPERTY TAX SUMMARY INFORMATION
2026 BUDGET
WITH 2024 ACTUAL AND 2025 ESTIMATED
For the Years Ended and Ending December 31,

12/1/25

ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
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ASSESSED VALUATION

Residential	\$ 13,450	\$ 13,450	\$ 20,750
Agricultural	16,460	16,460	21,610
State assessed	3,500	3,490	5,760
Personal property	14,000	13,960	23,020
Oil & Gass - Production	106,101,780	34,212,130	21,573,680
Oil & Gass - Pipelines	264,230	272,720	338,420
Certified Assessed Value	\$ 106,413,420	\$ 34,532,210	\$ 21,983,240

MILL LEVY

General	50.000	50.000	50.000
Total mill levy	50.000	50.000	50.000

PROPERTY TAXES

General	\$ 5,320,671	\$ 1,726,611	\$ 1,099,162
Levied property taxes	5,320,671	1,726,611	1,099,162
Adjustments to actual/rounding	3,707		-
Budgeted property taxes	\$ 5,324,378	\$ 1,726,611	\$ 1,099,162

BUDGETED PROPERTY TAXES

General	\$ 5,324,378	\$ 1,726,611	\$ 1,099,162
	\$ 5,324,378	\$ 1,726,611	\$ 1,099,162

See summary of significant assumptions.

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 6
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Services Provided

The Shores on Plum Creek Metropolitan District No. 6 (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 Weld County on May 22, 2018, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District was established as part of a "Multiple District Structure" for the community located in the Town of Frederick (Town), Colorado. The District operates under a Service Plan approved by the Town on December 11, 2018. The District's service area is located entirely within the Town of Frederick, Weld County, Colorado.

The District was established to provide financing for the acquisition, construction and installation of public improvements including, but not limited to, streets, sanitary sewer, storm sewer, drainage, water, and parks and trails, and to provide the operation and maintenance of these improvements.

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.

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

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 sales 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 District's maximum Required Mill Levy is 50.000 mills, adjusted for changes in the ratio of actual value to assessed value of property within the District. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount sufficient to pay general operating expenses.

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

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 6
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Revenues (Continued)

Property Tax (Continued)

For property tax collection year 2026, HB24B-1001 set the assessment rates 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 4.00% of the property taxes collected.

Expenditures

Intergovernmental Expenditures

Pursuant to an Intergovernmental Agreement between The Shores on Plum Creek Metropolitan Districts No. 1-8, 10, the District is obligated to impose a mill levy, not to exceed 50.000 mills, subject to certain adjustments, and remit property taxes derived from such mill levy, together with specific ownership taxes applicable to property within the District, after deducting administrative expenditures, to The Shores on Plum Creek Metropolitan District No. 1

County Treasurer's Fees

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

Debt and Leases

The District has no outstanding debt, nor any operating or capital leases.

**THE SHORES ON PLUM CREEK METROPOLITAN DISTRICT NO. 6
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Reserves

Emergency Reserves

The District transfers all of its net revenues to The Shores on Plum Creek Metropolitan District No. 1, as provided for in an intergovernmental agreement between The Shores on Plum Creek Metropolitan District No. 1-8, 10. Therefore, no emergency reserve has been provided for in The Shores on Plum Creek Metropolitan District No. 6. The emergency reserve related to this District is held in The Shores on Plum Creek Metropolitan District No. 1.

This information is an integral part of the accompanying budget.