

**PRAIRIE CENTER METROPOLITAN DISTRICT NO. 6**

**ANNUAL BUDGET**

**FOR YEAR ENDING DECEMBER 31, 2026**

**PRAIRE CENTER METROPOLITAN DISTRICT NO. 6**  
**GENERAL FUND**  
**2026 BUDGET**  
**WITH 2024 ACTUAL AND 2025 ESTIMATED**  
**For the Years Ended and Ending December 31,**

1/12/26

	ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
BEGINNING FUND BALANCES	\$ -	\$ -	\$ -
REVENUES			
Property Taxes	270,766	61,396	61,537
Specific Ownership Taxes	12,509	4,000	3,385
Other Revenue	-	260	5,000
Total revenues	283,275	65,656	69,922
Total funds available	283,275	65,656	69,922
EXPENDITURES			
General and administrative			
County Treasurer's Fee	4,081	925	923
Contingency	-	-	5,000
Transfers to District No. 3	279,194	64,731	63,999
Total expenditures	283,275	65,656	69,922
Total expenditures and transfers out requiring appropriation	283,275	65,656	69,922
ENDING FUND BALANCES	\$ -	\$ -	\$ -

See summary of significant assumptions.

**PRAIRE CENTER METROPOLITAN DISTRICT NO. 6**  
**PROPERTY TAX SUMMARY INFORMATION**  
**2026 BUDGET**  
**WITH 2024 ACTUAL AND 2025 ESTIMATED**  
**For the Years Ended and Ending December 31,**

1/12/26

ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
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**ASSESSED VALUATION**

Residential	\$ 49,810	\$ 49,810	\$ 50,650
Commercial	425,900	425,900	420,270
Agricultural	13,240	13,240	14,270
Oil and Gas	3,502,080	-	-
State assessed	1,220	1,710	2,690
Vacant land	478,550	478,550	472,960
Personal property	41,970	54,060	64,770
Certified Assessed Value	<u>\$ 4,512,770</u>	<u>\$ 1,023,270</u>	<u>\$ 1,025,610</u>

**MILL LEVY**

General	60.000	60.000	60.000
Total mill levy	<u>60.000</u>	<u>60.000</u>	<u>60.000</u>

**PROPERTY TAXES**

General	\$ 270,766	\$ 61,396	\$ 61,537
Levied property taxes	<u>270,766</u>	<u>61,396</u>	<u>61,537</u>
Budgeted property taxes	<u>\$ 270,766</u>	<u>\$ 61,396</u>	<u>\$ 61,537</u>

**BUDGETED PROPERTY TAXES**

General	<u>\$ 270,766</u>	<u>\$ 61,396</u>	<u>\$ 61,537</u>
	<u>\$ 270,766</u>	<u>\$ 61,396</u>	<u>\$ 61,537</u>

**PRAIRIE CENTER METROPOLITAN DISTRICT NO. 6**  
**2026 BUDGET**  
**SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

Prairie Center Metropolitan District No. 6 (District), a quasi-municipal corporation, is governed pursuant to provisions of the Colorado Special District Act. The District's service area is located in Adams County, Colorado. The District was formed by order and decree of the District Court for Adams County on May 22, 2006. The District was established to provide financing for the design, acquisition, installation, construction and completion of public improvements and services, including streets, transportation, traffic and safety controls, park and recreation facilities, water, sewer, television relay and translator and mosquito and pest control services.

Concurrently with the formation of the District, the City approved service plans for Prairie Center Metropolitan District Nos. 3, 4, 5, 7, 8, 9 and 10.

During elections held on May 2, 2006 and November 5, 2024, a majority of the District's electors authorized general obligation indebtedness of \$6,790,000,000, for the above listed facilities, intergovernmental agreements and debt refunding. Additionally, on November 5, 2024, the District's voters authorized the District to collect, retain and spend all revenues in excess of TABOR spending, revenue raising or other limitations.

The Service Plans for District Nos. 2 – 10 limit the aggregate amount of debt that they may issue together with any debt issued by District No. 1 to \$750,000,000.

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.

**PRAIRIE CENTER METROPOLITAN DISTRICT NO. 6  
2026 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Revenues – (continued)**

**Property Taxes (Continued)**

For property tax collection year 2026, HB24B-1001 set the assessment rates as follows:

<b>Category</b>	<b>Rate</b>	<b>Category</b>	<b>Rate</b>
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%

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.

**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 5.5% of the property taxes collected.

**Expenditures**

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.5% of property tax collections.

**Transfer to Prairie Center Metropolitan District No. 3**

A Facilities Funding, Construction and Operations Agreement with all other Districts obligates the District to transfer net property taxes derived from an Operation and Maintenance mill levy, together with a portion of specific ownership taxes, to the Operating District to pay for general and administrative expenditures.

**Debt and Leases**

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

**PRAIRIE CENTER METROPOLITAN DISTRICT NO. 6  
2026 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Reserves**

**Emergency Reserve**

The District has not provided for an Emergency Reserve fund equal to at least 3% of fiscal year spending for 2026, as defined under TABOR, because net tax revenue is transferred to Prairie Center Metropolitan District No. 3, the Operating District, which provides for the required reserve amount.

**This information is an integral part of the accompanying budget.**