

**RESOLUTION**  
**ADOPTING BUDGET, AND APPROPRIATING SUMS OF MONEY**  
**AND CERTIFYING MILL LEVIES FOR THE CALENDAR YEAR 2026**

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The Board of Directors of Brighton Crossing Metropolitan District No. 4 (the “**Board**”), Adams County, Colorado (the “**District**”), held a regular meeting, via teleconference on December 2, 2025, at the hour of 5:00 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 2026 BUDGET

Colorado Trust for Local News  
143 S. Second Place  
Brighton, CO 80601

Brighton Crossing MD 4 (Pinnacle) \*\*  
c/o Pinnacle Consulting Group, Inc.  
550 W Eisenhower Blvd.  
Loveland CO 80537

## AFFIDAVIT OF PUBLICATION

State of Colorado }  
County of Adams } ss

This Affidavit of Publication for the Brighton Standard Blade, a weekly newspaper, printed and published for the County of Adams, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 11/13/2025, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.

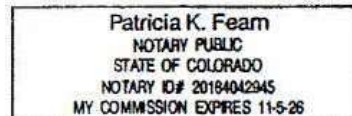
For the Brighton Standard Blade

State of Colorado }  
County of Adams } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Erin Adams, director of said newspaper, who is personally known to me to be the identical person in the above certificate on 11/13/2025. Erin Adams has verified to me that she has adopted an electronic signature to function as her signature on this document.

20184042945-751630

Patricia K. Fearn  
Notary Public  
My commission ends November 5, 2026



### Public Notice

#### NOTICE AS TO PROPOSED 2025 AMENDED BUDGETS AND THE 2026 BUDGETS

NOTICE IS HEREBY GIVEN that amended 2025 and proposed 2026 budgets have been submitted to Brighton Crossing Metropolitan District No. 4. A copy of such proposed budgets has been filed at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, Colorado 80537, where the same is open for public inspection. The Board of Directors will consider the adoption of the proposed budgets of the District at a Regular Meeting of the Brighton Crossing Metropolitan District No. 4 to be held via Zoom on **Tuesday, December 2, 2025, at 5:00 pm**. Any interested elector of the Brighton Crossing Metropolitan District No. 4 may inspect the proposed budgets at the offices of Pinnacle Consulting Group, Inc., 550 West Eisenhower Blvd., Loveland, CO 80537, and file or register any objections at any time prior to the final adoption of the budgets.

BY ORDER OF THE  
BOARD OF DIRECTORS:  
BRIGHTON CROSSING  
METROPOLITAN DISTRICT NO. 4

By: /s/ Andrew Kurikel,  
District Administrator

Legal Notice No. BSB4043  
First Publication: November 13, 2025  
Last Publication: November 13, 2025  
Publisher: Brighton Standard Blade

WHEREAS, the Board has appointed 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 available for inspection by the public at a designated place, a public hearing was held and interested electors of the District were provided a public comment period and given the opportunity to file any objections to the proposed budget prior to the final 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 2026. 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 of Property Taxes. The Board does hereby certify the levy of property taxes for collection in 2026 as more specifically set out in the budget attached hereto.

Section 3. 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 4. Certification to County Commissioners. The Board directs its legal counsel, manager, accountant, or other designee to certify to the Board of County Commissioners of Adams 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 5. Appropriations. The amounts set forth as expenditures in the budget attached hereto are hereby appropriated from the revenue of each fund for the purposes stated.

Section 6. 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 7. 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.

*[Remainder of Page Intentionally Left Blank]*


ADOPTED DECEMBER 2, 2025.

**DISTRICT:**

**BRIGHTON CROSSING METROPOLITAN DISTRICT NO. 4**, a quasi-municipal corporation and political subdivision of the State of Colorado

By:  \_\_\_\_\_  
Officer of the District

**ATTEST:**

  
By: David Zirinsky (Jan 8, 2026 11:49:57 MST)

STATE OF COLORADO  
COUNTY OF ADAMS  
BRIGHTON CROSSING METROPOLITAN DISTRICT NO. 4

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 Tuesday, December 2, 2025, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 8th day of January, 2026.

*Kenny Parrish*  
\_\_\_\_\_  
Signature

*[Signature page to Resolution Adopting Budget, and Appropriating Sums of Money and Certifying Mill Levies for the Calendar Year 2026]*

**EXHIBIT A**  
**BUDGET DOCUMENT**  
**BUDGET MESSAGE**

## CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

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

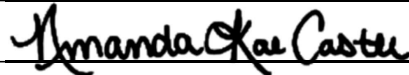
On behalf of the Brighton Crossing Metropolitan District No. 4,  
(taxing entity)<sup>A</sup>  
 the Board of Directors,  
(governing body)<sup>B</sup>  
 of the Brighton Crossing Metropolitan District No. 4,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 43,316,370 assessed valuation of: (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: \$ 43,316,370 (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:** 12/15/2025 for budget/fiscal year 2026.  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE <small>(see end notes for definitions and examples)</small>	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	11.490 mills	\$ 497,705.09
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	11.490 mills	\$ 497,705.09
3. General Obligation Bonds and Interest <sup>J</sup>	44.814 mills	\$ 1,941,179.81
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
<b>TOTAL:</b> <small>[ Sum of General Operating Subtotal and Lines 3 to 7 ]</small>	55.304 mills	\$ 2,438,884.90

Contact person: (print) Amanda Castle Daytime phone: ( ) 970-669-3611  
 Signed:  Title: District Accountant

*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.*

<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).

**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<sup>J</sup>:**

1.	Purpose of Issue:	<u>Limited Tax (Convertible to Unlimited Tax) General Obligation Refunding Bonds</u>
	Series:	<u>2024 Bonds</u>
	Date of Issue:	<u>10/17/2024</u>
	Coupon Rate:	<u>4.000%-5.000%</u>
	Maturity Date:	<u>12/1/2047</u>
	Levy:	<u>44.814</u>
	Revenue:	<u>1,941,179.81</u>
2.	Purpose of Issue:	_____
	Series:	_____
	Date of Issue:	_____
	Coupon Rate:	_____
	Maturity Date:	_____
	Levy:	_____
	Revenue:	_____

**CONTRACTS<sup>K</sup>:**

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.



## Management Budget Report

BOARD OF DIRECTORS  
BRIGHTON CROSSING METROPOLITAN DISTRICT NO. 4

We have prepared the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2026, including the comparative information of the forecasted estimate for the year ending December 31, 2025, and the actual historic information for the year ending 2024

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecasts are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations for the forecasted periods.

A handwritten signature in black ink that reads "Tracie L. Kaminski". The signature is written in a cursive style with a large initial "T".

Pinnacle Consulting Group, Inc.  
January 20, 2026

### Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537  
(970)669-3611 (303)333-4380  
[www.PCGI.com](http://www.PCGI.com)

*Serving our clients and community through excellent dependable service.*

<b>BRIGHTON CROSSING METROPOLITAN DISTRICT NO. 4</b>				
<b>STATEMENT OF REVENUES &amp; EXPENDITURES WITH BUDGETS</b>				
<b>GENERAL FUND</b>				
	(a)	(b)	(c)	(d)
	<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
	<b>Audited</b>	<b>Amended</b>	<b>Projected</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Revenues</b>				
Property Taxes	\$ 527,192	\$ 520,958	\$ 520,958	\$ 497,705
Specific Ownership Taxes	25,642	26,313	26,313	27,374
Conservation Trust Fund	19,197	20,000	20,000	20,000
Oil & Gas Royalties	199,421	265,427	265,427	50,000
Interest/Miscellaneous Income	59,956	47,816	47,816	30,000
<b>Total Revenues</b>	<b>\$ 831,408</b>	<b>\$ 880,514</b>	<b>\$ 880,514</b>	<b>\$ 625,079</b>
<b>Expenditures</b>				
Administration:				
Accounting and Finance	\$ 30,000	\$ 31,500	\$ 31,500	\$ 33,075
District Management/Admin	23,100	24,000	24,000	25,200
Audit	6,300	6,500	6,500	6,695
Elections	47	2,748	6,000	-
General Admin/Bank Fees	1,904	3,000	3,000	4,200
District Website	-	-	-	765
Insurance	4,870	4,914	4,914	5,160
Legal	13,826	12,000	12,000	12,000
Treasurer's Fees	7,910	7,814	7,814	7,466
Transfer to BC Operations Board	822,650	788,041	788,041	529,201
Contingency	-	-	-	10,000
<b>Total Expenditures</b>	<b>\$ 910,608</b>	<b>\$ 880,517</b>	<b>\$ 883,769</b>	<b>\$ 633,761</b>
<b>Revenues Over/(Under) Exp</b>	<b>\$ (79,200)</b>	<b>\$ (4)</b>	<b>\$ (3,256)</b>	<b>\$ (8,682)</b>
<b>Beginning Fund Balance</b>	<b>106,522</b>	<b>25,844</b>	<b>27,322</b>	<b>28,697</b>
<b>Ending Fund Balance</b>	<b>\$ 27,322</b>	<b>\$ 25,840</b>	<b>\$ 24,066</b>	<b>\$ 20,015</b>
<b>COMPONENTS OF ENDING FUND BALANCE:</b>				
Emergency Reserve (3% of Revenues)	\$ 27,318	\$ 26,415	\$ 26,513	\$ 18,752
Operating Reserve (25% of Expenses)	21,989	23,119	23,932	26,140
Unrestricted	(21,986)	(23,694)	(26,379)	(24,878)
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 27,322</b>	<b>\$ 25,840</b>	<b>\$ 24,066</b>	<b>\$ 20,014</b>
<b>Mill Levy</b>				
Operating	11.800	11.798	11.798	11.490
Debt Service	59.001	41.296	41.296	44.814
Return of Backfill Funds	0.000	-0.383	-0.383	0.000
<b>Total Mill Levy</b>	<b>70.801</b>	<b>52.711</b>	<b>52.711</b>	<b>56.304</b>
<b>Assessed Value</b>	<b>\$ 44,423,730</b>	<b>\$ 44,477,280</b>	<b>\$ 44,477,280</b>	<b>\$ 43,316,370</b>
<b>Property Tax Revenue</b>				
Operating	\$ 524,200	\$ 524,743	\$ 524,743	\$ 497,705
Debt Service	2,621,044	1,836,734	1,836,734	1,941,180
Return of Backfill Funds	-	(17,035)	(17,035)	-
<b>Total Property Tax Revenue</b>	<b>\$ 3,145,245</b>	<b>\$ 2,344,442</b>	<b>\$ 2,344,442</b>	<b>\$ 2,438,885</b>

<b>BRIGHTON CROSSING METROPOLITAN DISTRICT NO. 4</b>				
<b>STATEMENT OF REVENUES &amp; EXPENDITURES WITH BUDGETS</b>				
<b>DEBT SERVICE FUND</b>				
	(a)	(b)	(c)	(d)
	<b>2024</b>	<b>2025</b>	<b>2025</b>	<b>2026</b>
	<b>Audited</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Revenues</b>				
Property Taxes	\$ 2,636,005	\$ 1,823,484	\$ 1,823,484	\$ 1,941,180
Specific Ownership Taxes	128,210	100,292	100,292	106,765
Bond Proceeds	32,772,262	-	-	-
Interest Income	462,437	200,000	42,150	40,000
<b>Total Revenues</b>	<b>\$ 35,998,914</b>	<b>\$ 2,123,776</b>	<b>\$ 1,965,926</b>	<b>\$ 2,087,945</b>
<b>Expenditures</b>				
Bond Interest - Series 2017A	\$ 1,395,300	\$ -	\$ -	\$ -
Bond Interest - Series 2017B	1,456,270	-	-	-
Bond Interest - Series 2017C	5,210,014	-	-	-
Bond Principal - Series 2017	30,913,002	-	-	-
Bond Interest - Series 2024	176,183	1,441,500	1,441,500	1,413,500
Bond Principal - Series 2024	-	560,000	560,000	625,000
Cost of Issuance	567,474	-	-	-
Paying Agent Fees	15,200	8,000	8,000	8,000
Treasurer's Fees	39,549	27,352	27,352	29,118
<b>Total Expenditures</b>	<b>\$ 39,772,992</b>	<b>\$ 2,036,852</b>	<b>\$ 2,036,852</b>	<b>\$ 2,075,618</b>
<b>Other Sources/(Uses) of Funds</b>				
Transfer from Capital Projects Fund	\$ -	\$ -	\$ -	\$ -
<b>Net Other Sources/(Uses) of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over/(Under) Exp</b>	<b>\$ (3,774,079)</b>	<b>\$ 86,924</b>	<b>\$ (70,926)</b>	<b>\$ 12,327</b>
<b>Beginning Fund Balance</b>	<b>4,319,271</b>	<b>816,320</b>	<b>545,192</b>	<b>482,290</b>
<b>Ending Fund Balance</b>	<b>\$ 545,192</b>	<b>\$ 903,244</b>	<b>\$ 474,266</b>	<b>\$ 494,617</b>
<b>COMPONENTS OF ENDING FUND BALANCE:</b>				
Reserve Requirement	\$ 1,891,750	\$ -	\$ -	\$ -
Surplus Fund	(1,346,558)	-	-	-
Excess Revenues	-	903,244	474,266	494,617
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$ 545,192</b>	<b>\$ 903,244</b>	<b>\$ 474,266</b>	<b>\$ 494,617</b>

BRIGHTON CROSSING METROPOLITAN DISTRICT NO. 4  
2026 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS

**Services Provided**

Brighton Crossing Metropolitan District No. 4 is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act and was formed in 2003. The District was established in the City of Brighton, Colorado consisting of approximately 534 acres. The District was organized for the purpose of providing the following services and/or facilities: parks and recreation, sanitation (including sanitary sewer, storm drainage and surface and flood control), streets (including lighting and signals), television relay and translation, transportation and water. In 2019, the District, along with Brighton Crossing Metropolitan District Nos. 5-8, entered into an Authority Establishment Agreement. The Brighton Crossings Operations Board (the Authority) provides many of the services formerly provided by District No. 4.

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

The 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.

In preparing the 2026 budget, the following goals are foremost for the District:

- Provide financing to the Brighton Crossings Operations Board for operations and maintenance of the District.
- Provide for and comply with the District's debt obligations.

**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.

**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 the District's share will be equal to approximately 5.5% of the property taxes collected.

**Net Investment Income**

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 4%.

BRIGHTON CROSSING METROPOLITAN DISTRICT NO. 4  
2026 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS

**Expenditures**

**Administrative and Operating Expenditures**

Operating and administrative expenditures have been provided based on estimates of the District's Board of Directors and consultants and include the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, meeting expense, and other administrative expenses.

**County Treasurer's Fees**

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

**Capital Outlay**

The District does not anticipate infrastructure improvements during 2026.

**Debt**

The District has outstanding the following bond issues:

On October 09, 2024, the District entered into \$31,000,000 Series 2024 Limited Tax (Convertible to Unlimited Tax) General Obligation Refunding Bonds with interest of 5.000% per annum. Interest is payable semi-annually on June 1 and December 1, commencing on December 1, 2024. Mandatory principal payments are due on December 1, commencing on December 1, 2024, with final payment due on December 1, 2042. The Series 2024 Loan is secured by (1) the Required Mill Levy, (2) that portion of the Specific Ownership Tax allocable to the Required Mill Levy, and (3) Capital fees, if imposed, and (4) any other legally available moneys which the District determines in its sole discretion to apply as pledged revenue. Proceeds of the Series 2024 Loan were used to (1) refund Series 2017A bonds, and (2) pay the costs of issuing the Series 2024 Loan.

**Reserves**

**Emergency Reserve**

The District has provided for an Emergency Reserve fund equal to at least 3% of fiscal year spending for 2026, as defined under TABOR.

**Debt Service Reserve**

The District is required to maintain a debt service reserve of \$2,476,800 in accordance with the Series 2024 bond issuance. This reserve is fully covered by bond insurance.

## Brighton Crossing Metropolitan District No. 4 Bond Schedule

### Long-Term Obligations

#### **\$31,000,000 Limited Tax General Obligation Refunding Bonds, Series 2024**

The following is a summary of the annual long-term debt principal and interest requirements for the Series 2024 Bonds.

December 31, _____	Principal	Interest	Total
2025	\$ 560,000	\$ 1,441,500	\$ 2,001,500
2026	625,000	1,413,500	2,038,500
2027	655,000	1,382,250	2,037,250
2028	730,000	1,349,500	2,079,500
2029	765,000	1,313,000	2,078,000
2030 - 2034	4,845,000	5,922,750	10,767,750
2035 - 2039	6,750,000	4,531,250	11,281,250
2040 - 2044	9,245,000	2,624,750	11,869,750
2045 - 2047	6,825,000	555,000	7,380,000
	<u>\$ 31,000,000</u>	<u>\$ 20,533,500</u>	<u>\$ 51,533,500</u>

New Tax Entity?  YES  NO

ADAMS COUNTY ASSESSOR

Date 11/21/2025

NAME OF TAX ENTITY: BRIGHTON CROSSING METRO DISTRICT 4

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2025 :

Table with 11 rows of valuation items and their corresponding dollar amounts, including categories like 'PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION' and 'CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION'.

† This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
\* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
~ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART.X, SEC.20, COLO. CONSTUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2025 :

Table with 10 rows of valuation items and their corresponding dollar amounts, including categories like 'CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY' and 'CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS'.

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
\* Construction is defined as newly constructed taxable real property structures.
§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: \$ 0.00

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$ 7,574.00
\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

**USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION ("5.25% LIMIT") 29-1-1703, C.R.S.**

IN ACCORDANCE WITH §§ 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2025 :

<b>1.</b>	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:	<b>1.</b>	\$ 43,316,370.00
<b>2.</b>	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	<b>2.</b>	\$ 0.00
<b>3.</b>	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	<b>3.</b>	\$ 43,316,370.00
<b>4.</b>	NEW CONSTRUCTION:	<b>4.</b>	\$ 135,550.00
<b>5.</b>	ANNEXATIONS/INCLUSIONS:	<b>5.</b>	\$ 306,250.00
<b>6.</b>	PREVIOUSLY EXEMPT PROPERTY:	<b>6.</b>	\$ 540.00
<b>7.</b>	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.): Includes all revenue collected on valuation not previously certified:	<b>7.</b>	\$ 0.00
<b>8.</b>	INCREASED VALUATION FOR ASSESSMENT ATTRIBUTABLE TO A CHANGE IN LAW FOR A PROPERTY TAX CLASSIFICATION* (29-1-306(3)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	<b>8.</b>	\$ 0.00
<b>9.</b>	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	<b>9.</b>	\$ 303.41
<b>10.</b>	TOTAL VALUATION FOR ASSESSMENT FROM PRODUCING MINES OR LANDS OR LEASEHOLDS PRODUCING OIL OR GAS	<b>10.</b>	\$ _____
<b>11.</b>	REVENUE INCREASE FROM EXPIRED TIF:	<b>11.</b>	\$ 0.00

\* Change in law for property tax classification does not include changes in classification due to property use changes.

Notes:

The property tax limit will apply to all property taxing entities with the exception of school districts and any county, city and county, city, or town that has adopted a home rule charter (29-1-306(1)(b), C.R.S.). The revenue limit applies to any property taxing entities that have authority to exceed current 5.5% and the TABOR limit.

The Division of Local Government ("the Division") has developed technical assistance resources to assist taxing entities with the calculation of the property tax limit available online here (<https://dlg.colorado.gov/budget-information-and-resources>). Please understand that the Division has no statutory or administrative role in calculating or enforcing the property tax limit, and each taxing entity's revenue limits and voter approval history may be unique. The technical assistance resources provided by the Division with regard to the property tax limit are not definitive and not legal advice. Taxing entities may choose to calculate the property tax limit with a methodology that is different from the methodology presented in the Division's technical assistance resources. The Division always recommends that taxing entities consult with an attorney in order to understand and apply the various statutory and constitutional revenue limits that may apply to that taxing entity.