

**Plum Valley Heights Subdistrict of Roxborough  
Water and Sanitation District  
Adopted Budget 2025**

**Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District**  
**Property Tax Summary Information**  
**For the Years Ended and Ending December 31**

|                              | ACTUAL<br>2023       | ESTIMATED<br>2024    | ADOPTED<br>2025      |
|------------------------------|----------------------|----------------------|----------------------|
| ASSESSSED VALUATION          |                      |                      |                      |
| Douglas County               |                      |                      |                      |
| Residential                  | \$ 10,943,830        | \$ 14,265,910        | \$ 14,296,520        |
| Commercial                   | \$ 2,276,490         | \$ 3,206,570         | \$ 3,206,570         |
| Industrial                   | \$ 6,509,170         | \$ 8,809,980         | \$ 9,543,110         |
| Exempt                       | \$ 1,771,050         | \$ -                 |                      |
| Agriculture                  | \$ 3,000             | \$ 2,900             | \$ 2,900             |
| Vacant Land                  | \$ 1,468,860         | \$ 2,320,140         | \$ 2,269,400         |
| Personal Property            | \$ 872,200           | \$ 865,920           | \$ 774,170           |
|                              | <u>22,073,550</u>    | <u>29,471,420</u>    | <u>30,092,670</u>    |
| Adjustments - New Growth     | -                    | -                    | -                    |
| Certified Assessed Value     | <u>\$ 22,073,550</u> | <u>\$ 29,471,420</u> | <u>\$ 30,092,670</u> |
| ASSESSSED VALUATION          |                      |                      |                      |
| Estimated Tax - debt service | \$ 428,227           | \$ 418,494           | \$ 422,802           |
| Estimated Tax - General      | 22,074               | 29,471               | 30,093               |
| Adjustments                  | -                    | -                    | -                    |
| Certified Assessed Value     | <u>\$ 450,300</u>    | <u>\$ 447,966</u>    | <u>\$ 452,895</u>    |
| MILL LEVY                    |                      |                      |                      |
| Debt Service                 | 19.4                 | 14.2                 | 14.05                |
| General Mill Levy            | 1                    | 1                    | 1                    |
| Total Mill Levy              | <u>20.4</u>          | <u>15.2</u>          | <u>15.05</u>         |

This financial information should be read only in connection with the accompanying accountant's report and summary of significant assumptions

**Plum Valley Heights Subdistrict of Roxborough Water and Sanitation District**  
**Debt Service Fund**  
**Adopted 2025 Budget**  
**With 2023 Actual and 2024 Estimated**  
**For the Years Ended and Ending December 31**

|   | Actual             | Estimated          | Adopted            |
|---|--------------------|--------------------|--------------------|
|   | 2023               | 2024               | 2025               |
| BEGINNING FUNDS AVAILABLE               | 428,329            | 498,480            | 562,702            |
| REVENUE                                 |                    |                    |                    |
| Investment Income                       | 19,017             | 15,000             | 10,000             |
| Misc                                    |                    |                    |                    |
| Specific Ownership                      | 41,922             | 50,000             | 50,000             |
| Property Taxes                          | 450,378            | 447,966            | 452,895            |
| Total Revenue                           | <u>511,317</u>     | <u>512,966</u>     | <u>512,895</u>     |
| Total Transfers In                      | <u>0</u>           | <u>0</u>           | <u>0</u>           |
| Total Funds Available                   | <u>939,646</u>     | <u>1,011,446</u>   | <u>1,075,597</u>   |
| EXPENDITURES                            |                    |                    |                    |
| Treasurer Fees                          | 6,735              | 9,000              | 9,000              |
| Accounting                              | 12,000             | 12,000             | 12,000             |
| Education                               |                    | 1,000              | 1,000              |
| Bank charges                            |                    |                    |                    |
| Engineering                             |                    | 2,500              | 2,500              |
| Legal                                   | 2,164              | 2,500              | 2,500              |
| Principal                               | 287,707            | 306,297            | 236,959            |
| Interest                                | 132,560            | 115,447            | 186,261            |
| Total Expenditures                      | <u>441,166</u>     | <u>448,744</u>     | <u>450,220</u>     |
| <br>Total Exp. Requiring Appropriations | <br><u>441,166</u> | <br><u>448,744</u> | <br><u>450,220</u> |
| Ending Fund Balance                     | <u>498,480</u>     | <u>562,702</u>     | <u>625,377</u>     |

**COLORADO WATER CONVERATION BOARD**  
**LOAN REPAYMENT SCHEDULE**

|                      |                                 |       |
|----------------------|---------------------------------|-------|
| Borrower             | Plum Valley Heights Subdistrict | FINAL |
| Loan Contract Number | CT 2015-176                     |       |
| Principal            | \$2,248,260.00                  |       |
| Interest Rate        | 3.05%                           |       |
| Frequency            | Annual                          |       |
| Term (In Years)      | 30                              |       |
| First Payment Due    | February 1, 2018                |       |
| Payment Amount       | \$115,447.15                    |       |

| Loan Payment No. | Annual Payment Due Date | Annual Payment Amount | Principal     | Interest     | Principal BALANCE |
|------------------|-------------------------|-----------------------|---------------|--------------|-------------------|
|                  |                         |                       |               |              | \$ 2,248,260.00   |
| 1                | 1-Feb-18                | \$115,447.15          | \$ 46,875.22  | \$ 68,571.93 | \$ 2,201,384.78   |
| 2                | 1-Feb-19                | \$115,447.15          | \$ 48,304.91  | \$ 67,142.24 | \$ 2,153,079.87   |
| 3                | 1-Feb-20                | \$115,447.15          | \$ 49,778.21  | \$ 65,668.94 | \$ 2,103,301.66   |
| 4                | 1-Feb-21                | \$115,447.15          | \$ 51,296.45  | \$ 64,150.70 | \$ 2,052,005.21   |
| 5                | 1-Feb-22                | \$115,447.15          | \$ 52,860.99  | \$ 62,586.16 | \$ 1,999,144.22   |
| 6                | 1-Feb-23                | \$115,447.15          | \$ 54,473.25  | \$ 60,973.90 | \$ 1,944,670.97   |
| 7                | 1-Feb-24                | \$115,447.15          | \$ 56,134.69  | \$ 59,312.46 | \$ 1,888,536.28   |
| 8                | 1-Feb-25                | \$115,447.15          | \$ 57,846.79  | \$ 57,600.36 | \$ 1,830,689.49   |
| 9                | 1-Feb-26                | \$115,447.15          | \$ 59,611.12  | \$ 55,836.03 | \$ 1,771,078.37   |
| 10               | 1-Feb-27                | \$115,447.15          | \$ 61,429.26  | \$ 54,017.89 | \$ 1,709,649.11   |
| 11               | 1-Feb-28                | \$115,447.15          | \$ 63,302.85  | \$ 52,144.30 | \$ 1,646,346.26   |
| 12               | 1-Feb-29                | \$115,447.15          | \$ 65,233.59  | \$ 50,213.56 | \$ 1,581,112.67   |
| 13               | 1-Feb-30                | \$115,447.15          | \$ 67,223.21  | \$ 48,223.94 | \$ 1,513,889.46   |
| 14               | 1-Feb-31                | \$115,447.15          | \$ 69,273.52  | \$ 46,173.63 | \$ 1,444,615.94   |
| 15               | 1-Feb-32                | \$115,447.15          | \$ 71,386.36  | \$ 44,060.79 | \$ 1,373,229.58   |
| 16               | 1-Feb-33                | \$115,447.15          | \$ 73,563.65  | \$ 41,883.50 | \$ 1,299,665.93   |
| 17               | 1-Feb-34                | \$115,447.15          | \$ 75,807.34  | \$ 39,639.81 | \$ 1,223,858.59   |
| 18               | 1-Feb-35                | \$115,447.15          | \$ 78,119.46  | \$ 37,327.69 | \$ 1,145,739.13   |
| 19               | 1-Feb-36                | \$115,447.15          | \$ 80,502.11  | \$ 34,945.04 | \$ 1,065,237.02   |
| 20               | 1-Feb-37                | \$115,447.15          | \$ 82,957.42  | \$ 32,489.73 | \$ 982,279.60     |
| 21               | 1-Feb-38                | \$115,447.15          | \$ 85,487.62  | \$ 29,959.53 | \$ 896,791.98     |
| 22               | 1-Feb-39                | \$115,447.15          | \$ 88,094.99  | \$ 27,352.16 | \$ 808,696.99     |
| 23               | 1-Feb-40                | \$115,447.15          | \$ 90,781.89  | \$ 24,665.26 | \$ 717,915.10     |
| 24               | 1-Feb-41                | \$115,447.15          | \$ 93,550.74  | \$ 21,896.41 | \$ 624,364.36     |
| 25               | 1-Feb-42                | \$115,447.15          | \$ 96,404.04  | \$ 19,043.11 | \$ 527,960.32     |
| 26               | 1-Feb-43                | \$115,447.15          | \$ 99,344.36  | \$ 16,102.79 | \$ 428,615.96     |
| 27               | 1-Feb-44                | \$115,447.15          | \$ 102,374.36 | \$ 13,072.79 | \$ 326,241.60     |
| 28               | 1-Feb-45                | \$115,447.15          | \$ 105,496.78 | \$ 9,950.37  | \$ 220,744.82     |
| 29               | 1-Feb-46                | \$115,447.15          | \$ 108,714.43 | \$ 6,732.72  | \$ 112,030.39     |
| 30               | 1-Feb-47                | \$115,447.32          | \$ 112,030.39 | \$ 3,416.96  | \$ -              |

|               |                |                |                |        |
|---------------|----------------|----------------|----------------|--------|
| <b>TOTALS</b> | \$3,463,414.67 | \$2,248,260.00 | \$1,215,154.67 | \$0.00 |
|---------------|----------------|----------------|----------------|--------|

EXHIBIT C

PLUM VALLEY HEIGHTS SUBDISTRICT OF THE ROXBOROUGH WATER AND SANITATION DISTRICT

LOAN REPAYMENT SCHEDULE

| Date         | Principal             | Interest            | Servicing Fee       |
|--------------|-----------------------|---------------------|---------------------|
| 8/1/2015     | 6,735.00              | 12,335.56           | 12,997.61           |
| 2/1/2016     | 112,067.00            | 17,296.88           | 23,396.06           |
| 8/1/2016     | 112,067.00            | 17,296.88           | 23,396.06           |
| 2/1/2017     | 113,536.50            | 16,546.88           | 23,396.06           |
| 8/1/2017     | 113,536.50            | 16,546.88           | 23,396.06           |
| 2/1/2018     | 112,873.00            | 15,796.88           | 23,396.06           |
| 8/1/2018     | 112,873.00            | 15,796.88           | 23,396.06           |
| 2/1/2019     | 114,642.50            | 15,096.88           | 23,396.06           |
| 8/1/2019     | 114,642.50            | 15,096.88           | 23,396.06           |
| 2/1/2020     | 115,811.50            | 14,396.88           | 23,396.06           |
| 8/1/2020     | 115,811.50            | 14,396.88           | 23,396.06           |
| 2/1/2021     | 114,413.50            | 13,696.88           | 23,396.06           |
| 8/1/2021     | 114,413.50            | 13,696.88           | 23,396.06           |
| 2/1/2022     | 115,515.50            | 13,046.88           | 23,396.06           |
| 8/1/2022     | 115,515.50            | 13,046.88           | 23,396.06           |
| 2/1/2023     | 116,617.50            | 12,396.88           | 23,396.06           |
| 8/1/2023     | 116,617.50            | 12,396.88           | 23,396.06           |
| 2/1/2024     | 118,087.00            | 11,665.63           | 23,396.06           |
| 8/1/2024     | 118,087.00            | 11,665.63           | 23,396.06           |
| 2/1/2025     | 119,556.00            | 10,934.38           | 23,396.06           |
| 8/1/2025     | 119,556.00            | 10,934.38           | 23,396.06           |
| 2/1/2026     | 118,525.50            | 10,121.88           | 23,396.06           |
| 8/1/2026     | 118,525.50            | 10,121.88           | 23,396.06           |
| 2/1/2027     | 120,729.50            | 8,921.88            | 23,396.06           |
| 8/1/2027     | 120,729.50            | 8,921.88            | 23,396.06           |
| 2/1/2028     | 122,566.00            | 8,021.88            | 23,396.06           |
| 8/1/2028     | 122,566.00            | 8,021.88            | 23,396.06           |
| 2/1/2029     | 122,270.00            | 7,121.88            | 23,396.06           |
| 8/1/2029     | 122,270.00            | 7,121.88            | 23,396.06           |
| 2/1/2030     | 124,474.00            | 6,296.88            | 20,796.50           |
| 8/1/2030     | 124,474.00            | 6,296.88            | 20,796.50           |
| 2/1/2031     | 128,810.50            | 5,471.88            | 18,196.94           |
| 8/1/2031     | 128,810.50            | 5,471.88            | 18,196.94           |
| 2/1/2032     | 133,514.50            | 4,571.88            | 15,597.38           |
| 8/1/2032     | 133,514.50            | 4,571.88            | 15,597.38           |
| 2/1/2033     | 136,524.50            | 3,596.88            | 12,997.81           |
| 8/1/2033     | 136,524.50            | 3,596.88            | 12,997.81           |
| 2/1/2034     | 142,401.50            | 2,696.88            | 7,798.69            |
| 8/1/2034     | 142,401.50            | 2,696.88            | 7,798.69            |
| 2/1/2035     | 145,779.00            | 1,796.88            | 5,199.13            |
| 8/1/2035     | 145,779.00            | 1,796.88            | 5,199.13            |
| 2/1/2036     | 148,280.00            | 937.50              | 2,599.56            |
| 8/1/2036     | 148,280.00            | 937.50              | 2,599.56            |
| <b>Total</b> | <b>\$5,199,125.00</b> | <b>\$413,198.05</b> | <b>\$834,459.51</b> |