
 BUDGET DOCUMENT
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025
BEGINNING FUND BALANCE	\$ 100,608	\$ 85,813	\$ 92,333	\$ 86,100
REVENUE:				
PROPERTY TAXES	762	1,302	1,158	790
SPECIFIC OWNERSHIP TAXES	36	600	46	600
TRANSFERS FROM WFMD NO 2	7,500	10,916	10,000	8,858
TRANSFERS FROM WFMD NO 3	9,500	11,137	9,000	9,040
TRANSFERS FROM DEBT SERVICE				
INVESTMENT INCOME		-		-
INTEREST	8	50		100
TOTAL REVENUE	<u>17,806</u>	<u>24,005</u>	<u>20,204</u>	<u>19,388</u>
TOTAL FUNDS AVAILABLE	<u>118,414</u>	<u>109,818</u>	<u>112,537</u>	<u>105,488</u>
EXPENDITURES:				
ACCOUNTING AND AUDITING	725	750	800	1,000
CONSULTANTS	900	2,500	900	2,500
DUES				
INSURANCE	750			
LEGAL	14,694	18,000	14,800	16,000
OFFICE SUPPLIES / POSTAGE & COURIER				
DEVELOPER REIMBURSEMENTS FOR DISTRICT PAYABLES				
MAINTENANCE OF DISTRICT COMMON AREA		3,600		3,600
REPAIRS				
MANAGEMENT FEES	9,000	9,000	9,000	9,000
CONTINGENCY		3,000	120	3,000
TREASURERS FEES	12	167	17	136
TRANSFER TO CAPITAL PROJECTS FUND		69,000		69,000
TABOR RESERVE FUND	-	3,200	800	1,100
TOTAL EXPENDITURES	<u>26,081</u>	<u>109,217</u>	<u>26,437</u>	<u>105,336</u>
ENDING FUND BALANCE	<u>\$ 92,333</u>	<u>\$ 601</u>	<u>\$ 86,100</u>	<u>\$ 152</u>
ASSESSED VALUATION		26,030		15,800
MILL LEVY		<u>50.00</u>		<u>50.000</u>
		1,302		790
ROUNDING		-		-
PROPERTY TAXES		<u>1,302</u>		<u>790</u>

BUDGET DOCUMENT
 CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2025

	ACTUAL 2023	BUDGET 2024	ACTUAL 2024	BUDGET 2025
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE:				
INTEREST INCOME	-	-	-	-
BOND PROCEEDS	-	-	-	-
DEVELOPER ADVANCES	-	-	-	-
TRANSFER FROM GENERAL FUND	-	69,000	-	69,000
TOTAL REVENUE	-	69,000	-	69,000
TOTAL FUNDS AVAILABLE	-	69,000	-	69,000
EXPENDITURES:				
CAPITAL OUTLAY				
DRAINAGE	-	80,000	-	69,000
DEBT ISSUE COSTS	-	-	-	-
TRANSFERS TO DEBT SERVICE	-	-	-	-
MISCELLANEOUS/CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES	-	80,000	-	69,000
ENDING FUND BALANCE	\$ -	\$ (11,000)	\$ -	\$ -
ASSESSED VALUATION		26,030		15,800
MILL LEVY		-		-
ROUNDING		-		-
PROPERTY TAXES		-		-

WILDFLOWER METROPOLITAN DISTRICT NO. 1
2025 BUDGET MESSAGE

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Through its Service Plan, the District is authorized to finance certain drainage, sanitation, water, streets, traffic and safety controls, parks and recreation and mosquito control.

Revenue

Developer Advance

The primary source of funds for 2025 is property tax revenues and developer advances. The District anticipates imposing a mill levy in 2025 for operations and maintenance and capital expenses.

Expenditures

Administrative Expenses

Administrative expenses have been primarily for legal services, management services and accounting costs.

Funds Available

The District's budget exists from property tax revenues and developer advances to cover the District's operations and debt service, including its administrative functions.

Accounting Method

The District prepares its budget on the modified accrual basis of accounting.