

WILDFLOWER METROPOLITAN DISTRICT NO. 1
2026 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 2026 is property tax revenues and developer advances. The District anticipates imposing a mill levy in 2026 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.

 BUDGET DOCUMENT
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2026

	ACTUAL 2024	BUDGET 2025	ACTUAL 2025	BUDGET 2026
BEGINNING FUND BALANCE	\$ 94,435	\$ 86,100	\$ 88,927	\$ 58,875
REVENUE:				
PROPERTY TAXES	1,159	790	628	1,350
SPECIFIC OWNERSHIP TAXES	47	600	35	600
TRANSFERS FROM WFMD NO 2	10,000	8,858	8,200	9,609
TRANSFERS FROM WFMD NO 3	9,000	9,040	8,300	9,656
TRANSFERS FROM DEBT SERVICE				
INVESTMENT INCOME		-		-
INTEREST		100	15	100
TOTAL REVENUE	<u>20,206</u>	<u>19,388</u>	<u>17,178</u>	<u>21,315</u>
TOTAL FUNDS AVAILABLE	<u>114,641</u>	<u>105,488</u>	<u>106,105</u>	<u>80,190</u>
EXPENDITURES:				
ACCOUNTING AND AUDITING	875	1,000	900	1,000
CONSULTANTS	900	2,500	800	2,500
DUES				
INSURANCE				
LEGAL	14,922	16,000	35,000	16,300
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	17	136	10	145
TRANSFER TO CAPITAL PROJECTS FUND		69,000		43,500
TRANSFER TO DEBT SERVICE FUND				
TABOR RESERVE FUND	-	1,100	1,400	1,100
TOTAL EXPENDITURES	<u>25,714</u>	<u>105,336</u>	<u>47,230</u>	<u>80,145</u>
ENDING FUND BALANCE	<u>\$ 88,927</u>	<u>\$ 152</u>	<u>\$ 58,875</u>	<u>\$ 45</u>
ASSESSED VALUATION		15,800		27,000
MILL LEVY		<u>50.00</u>		<u>50.000</u>
		790		1,350
ROUNDING		-		-
PROPERTY TAXES		<u>790</u>		<u>1,350</u>

 BUDGET DOCUMENT
 CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2026

	ACTUAL 2024	BUDGET 2025	ACTUAL 2025	BUDGET 2026
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUE:				
INTEREST INCOME	-	-	-	-
BOND PROCEEDS	-	-	-	-
DEVELOPER ADVANCES	-	-	-	-
TRANSFER FROM GENERAL FUND	-	69,000	-	43,500
TOTAL REVENUE	-	69,000	-	43,500
TOTAL FUNDS AVAILABLE	-	69,000	-	43,500
EXPENDITURES:				
CAPITAL OUTLAY				
DRAINAGE	-	69,000	-	43,500
DEBT ISSUE COSTS	-	-	-	-
TRANSFERS TO DEBT SERVICE	-	-	-	-
MISCELLANEOUS/CONTINGENCY	-	-	-	-
TOTAL EXPENDITURES	-	69,000	-	43,500
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
ASSESSED VALUATION		15,800		27,000
MILL LEVY		-		-
		-		-
ROUNDING		-		-
PROPERTY TAXES		-		-