

WILD PLUM METROPOLITAN DISTRICT
2026
BUDGET MESSAGE

Attached please find a copy of the adopted 2026 budget for the Wild Plum Metropolitan District.

The Wild Plum Metropolitan District has adopted four separate funds, a General Fund to provide for general operating and maintenance expenditures; a Debt Service Fund to provide for payments on the General Obligation Refunding and Improvements Loan; an Special Revenue Fund to provide for landscape maintenance costs; and a Capital Projects Fund to provide for the payment of the estimated infrastructure costs to be built for the benefit of the district.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

The primary sources of revenue for the district in 2026 will be district fees, interest income, and property taxes from the imposition of a 47.543 mill levy on property within the district for 2026, of which 12.543 mills will be dedicated to the General Fund and the balance of 35.000 mills will be allocated to the Debt Service Fund.

Wild Plum Metropolitan District
Adopted Budget
General Fund
For the Year Ended December 31, 2026

	Actual <u>2024</u>	Adopted Budget <u>2025</u>	Actual <u>6/30/2025</u>	Estimate <u>2025</u>	Adopted Budget <u>2026</u>
Beginning fund balance	\$ 216,489	\$ 225,220	\$ 241,801	\$ 241,801	\$ 249,213
Revenues:					
Property taxes	124,915	136,820	129,338	129,338	157,338
Ownership taxes	7,185	9,572	3,646	3,646	11,009
Interest/Miscellaneous income	<u>39,295</u>	<u>7,539</u>	<u>17,719</u>	<u>25,000</u>	<u>10,000</u>
Total revenues	<u>171,395</u>	<u>153,931</u>	<u>150,703</u>	<u>157,984</u>	<u>178,347</u>
Total funds available	<u>387,884</u>	<u>379,151</u>	<u>392,504</u>	<u>399,785</u>	<u>427,560</u>
Expenditures:					
Legal	17,928	30,000	9,115	30,000	31,500
Accounting	15,317	12,000	5,388	12,000	12,500
Audit	4,750	5,000	-	5,000	6,000
Insurance	3,731	7,000	3,640	3,640	7,000
Miscellaneous	31,320	3,000	957	1,880	3,000
Community events	-	30,000	-	25,000	30,000
Transfer to Special Revenue fund	71,000	71,000	-	71,000	85,000
Treasurer's fees	1,878	2,052	1,942	2,052	2,360
Contingency / reserve	-	214,297	-	-	244,879
Emergency reserve	<u>-</u>	<u>4,802</u>	<u>-</u>	<u>-</u>	<u>5,321</u>
Total expenditures	<u>145,924</u>	<u>379,151</u>	<u>21,042</u>	<u>150,572</u>	<u>427,560</u>
Excess (deficiency) of revenues over expenditures	<u>25,471</u>	<u>(6,121)</u>	<u>129,661</u>	<u>7,412</u>	<u>987</u>
Ending fund balance	<u>\$ 241,960</u>	<u>\$ -</u>	<u>\$ 371,462</u>	<u>\$ 249,213</u>	<u>\$ -</u>
Assessed value		<u>\$ 11,768,467</u>			<u>\$ 12,543,902</u>
Mill levy		<u>11.626</u>			<u>12.543</u>

Wild Plum Metropolitan District
Adopted Budget
Special Revenue Fund
For the Year Ended December 31, 2026

	Actual <u>2024</u>	Adopted Budget <u>2025</u>	Actual <u>6/30/2025</u>	Estimate <u>2025</u>	Adopted Budget <u>2026</u>
Beginning fund balance	\$ 265,832	\$ 302,533	\$ 402,586	\$ 402,494	\$ 509,894
Revenues:					
Transfer from General Fund	71,000	71,000	-	71,000	85,000
Fee Income	115,003	114,000	58,178	114,000	114,000
Interest income	-	-	-	-	-
Total revenues	<u>186,003</u>	<u>185,000</u>	<u>58,178</u>	<u>185,000</u>	<u>199,000</u>
Total funds available	<u>451,835</u>	<u>487,533</u>	<u>460,764</u>	<u>587,494</u>	<u>708,894</u>
Expenditures:					
Management	18,003	20,000	8,175	20,000	22,000
Landscape maintenance	18,396	160,000	49,040	16,000	180,000
Miscellaneous	2,079	6,600	4,248	6,600	7,000
Snow removal	1,263	20,000	2,175	20,000	20,000
Goose Control	9,600	15,000	8,000	15,000	15,000
Utilities	-	40,000	-	-	120,000
Contingency / reserve	-	225,933	-	-	344,894
Total expenditures	<u>49,341</u>	<u>487,533</u>	<u>71,638</u>	<u>77,600</u>	<u>708,894</u>
Excess (deficiency) of revenues over expenditures	<u>136,662</u>	<u>(76,600)</u>	<u>(13,460)</u>	<u>107,400</u>	<u>(165,000)</u>
Ending fund balance	<u>\$ 402,494</u>	<u>\$ -</u>	<u>\$ 389,126</u>	<u>\$ 509,894</u>	<u>\$ -</u>

Wild Plum Metropolitan District
Adopted Budget
Capital Projects Fund
For the Year Ended December 31, 2026

	Actual <u>2024</u>	Adopted Budget <u>2025</u>	Actual <u>6/30/2025</u>	Estimate <u>2025</u>	Adopted Budget <u>2026</u>
Beginning fund balance	\$ 100,089	\$ 100,089	\$ 100,090	\$ 100,089	\$ 100,089
Revenues:					
Interest income	-	-	-	-	-
Total revenues	-	-	-	-	-
Total funds available	<u>100,089</u>	<u>100,089</u>	<u>100,090</u>	<u>100,089</u>	<u>100,089</u>
Expenditures:					
Contingency	-	100,089	-	-	100,089
Total expenditures	-	<u>100,089</u>	-	-	<u>100,089</u>
Ending fund balance	<u>\$ 100,089</u>	<u>\$ -</u>	<u>\$ 100,090</u>	<u>\$ 100,089</u>	<u>\$ -</u>

Wild Plum Metropolitan District
Adopted Budget
Debt Service Fund
For the Year Ended December 31, 2026

	Actual <u>2024</u>	Adopted Budget <u>2025</u>	Actual <u>6/30/2025</u>	Estimate <u>2025</u>	Adopted Budget <u>2026</u>
Beginning fund balance	\$ 12,583	\$ 8,463	\$ 13,023	\$ 13,023	\$ 66,676
Revenues:					
Property taxes	416,587	467,032	437,758	467,032	439,037
Specific ownership taxes	24,525	32,688	16,181	32,000	30,729
Interest income	<u>1,432</u>	<u>-</u>	<u>651</u>	<u>1,432</u>	<u>-</u>
Total revenues	<u>442,544</u>	<u>499,720</u>	<u>454,590</u>	<u>500,464</u>	<u>469,766</u>
Total funds available	<u>455,127</u>	<u>508,183</u>	<u>467,613</u>	<u>513,487</u>	<u>536,442</u>
Expenditures:					
Series 2019A Interest expense	-	-	-	-	-
Series 2022 Interest	375,839	310,806	155,403	310,806	306,156
Series 2022 Principal	60,000	125,000		125,000	135,000
Treasurer's fees	6,262	7,005	6,627	7,005	6,586
Trustee / paying agent fees	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>
Total expenditures	<u>442,101</u>	<u>446,811</u>	<u>162,030</u>	<u>446,811</u>	<u>451,742</u>
Ending fund balance	<u>\$ 13,026</u>	<u>\$ 61,372</u>	<u>\$ 305,583</u>	<u>\$ 66,676</u>	<u>\$ 84,700</u>
Assessed valuation		<u>\$ 11,768,467</u>			<u>\$ 12,543,902</u>
Mill Levy		<u>39.685</u>			<u>35.000</u>
Total Mill Levy		<u>51.311</u>			<u>47.543</u>