

ROAM METROPOLITAN DISTRICT NO 2
Assessed Value, Property Tax and Mill Levy Information

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget
Assessed Valuation	\$ 3,115,880	\$ 9,515,330	\$ 11,895,910
SB23B-01 Property Tax Credit Adjustment		158,455	158,455
Mill Levy			
General Fund	15.000	15.000	2.500
Debt Service Fund	57.266	59.403	59.403
Incremental Debt Service Mill Adjustment	-	0.989	0.989
Adjusted Debt Service Levy	57.266	60.392	60.392
Refunds and Abatements	-	-	-
Total Mill Levy	<u>72.266</u>	<u>75.392</u>	<u>62.892</u>
Property Taxes			
General Fund	\$ 46,738	\$ 142,730	\$ 29,740
Debt Service Fund	<u>178,434</u>	<u>574,650</u>	<u>718,418</u>
Actual/Budgeted Property Taxes	<u>\$ 225,172</u>	<u>\$ 717,380</u>	<u>\$ 748,158</u>

ROAM METROPOLITAN DISTRICT NO 2

**GENERAL FUND
2025 Adopted Budget
with 2023 Actual, 2024 Adopted Budget and 2024 Estimated**

	2023 Actual	2024 Adopted Budget	2024 Estimated	2025 Adopted Budget
BEGINNING FUND BALANCE	\$ (13,732)	\$ 2,224	\$ 16,404	\$ 145,401
REVENUE				
Property Taxes	46,738	142,730	148,719	29,740
Specific Ownership Taxes	2,887	8,564	8,564	1,784
Total Revenue	49,625	151,294	157,283	31,524
Total Funds Available	35,893	153,518	173,687	176,925
EXPENDITURES				
Accounting	6,885	5,000	9,000	9,000
Audit	5,750	6,200	5,750	6,200
District Management	1,495	1,500	3,000	3,000
Election	96	-	-	1,000
Insurance	2,900	3,000	3,000	3,000
Miscellaneous	2	100	100	100
Treasurer's Fees	2,361	7,137	7,436	1,487
Total Expenditures	19,489	22,937	28,286	23,787
Transfers and Other Sources (Uses)				
Emergency Reserve	-	(4,539)	-	(946)
Transfer to District No. 1	-	(28,197)	-	-
Total Expenditures Requiring Appropriation	19,489	55,673	28,286	24,733
ENDING FUND BALANCE	\$ 16,404	\$ 97,845	\$ 145,401	\$ 152,193

ROAM METROPOLITAN DISTRICT NO 2

DEBT SERVICE FUND

2025 Adopted Budget

with 2023 Actual, 2024 Adopted Budget, and 2024 Estimated

	2023 Actual	2024 Adopted Budget	2024 Estimated	2025 Adopted Budget
BEGINNING FUND BALANCE	\$ 12,319	\$ 33,318	\$ 34,268	\$ 34,268
REVENUE				
Property Tax Revenue	180,759	574,650	574,650	718,418
Specific Ownership Tax	11,020	34,479	34,479	43,105
Interest Income	346	-	10,000	-
Total Revenue	192,125	609,129	619,129	761,523
Total Funds Available	204,444	642,447	653,397	795,791
EXPENDITURES				
Bond Interest	161,147	617,358	588,943	750,000
Treasurer's Fees	9,014	28,733	28,733	35,921
Miscellaneous	-	-	1,300	1,000
Paying Agent/Trustee Fees	15	-	4,300	4,300
Total Expenditures	170,176	646,091	623,276	791,221
Transfers and Other Sources (Uses)				
Transfer from District No. 1 Debt Service Fund	-	3,644	4,147	4,587
Total Expenditures Requiring Appropriation	170,176	646,091	623,276	791,221
ENDING FUND BALANCE	\$ 34,268	\$ -	\$ 34,268	\$ 9,157

ROAM METROPOLITAN DISTRICT NO 2

**CAPITAL PROJECTS FUND
2025 Adopted Budget
with 2023 Actual, 2024 Adopted Budget, and 2024 Estimated**

	2023 Actual	2024 Adopted Budget	2023 Estimated	2025 Adopted Budget
BEGINNING FUND BALANCE	\$ 21,424,953	\$ 19,732,361	\$ 19,748,519	\$ 11,279,980
REVENUE				
Investment Earnings	1,113,268	600,000	700,000	600,000
Total Revenue	1,113,268	600,000	700,000	600,000
Total Funds Available	22,538,221	20,332,361	20,448,519	11,879,980
EXPENDITURES				
Capital Improvements	2,739,592	-	-	-
Paying Agent Fees	50,110	350,003	30,000	20,000
Total Expenditures	2,789,702	350,003	30,000	20,000
Transfers and Other Sources (Uses)				
Transfer to District No. 1	(2,739,592)	(16,500,000)	(9,138,539)	(10,000,000)
Total Expenditures Requiring Appropriation	2,789,702	16,850,003	9,168,539	10,020,000
ENDING FUND BALANCE	\$ 19,748,519	\$ 3,482,358	\$ 11,279,980	\$ 1,859,980