

ROAM METROPOLITAN DISTRICT NO 1
Assessed Value, Property Tax and Mill Levy Information

2024 Actual	2025 Adopted Budget	2026 Adopted Budget
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Assessed Valuation	\$	205,310	\$	227,100	\$	523,633
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Mill Levy

General Fund		10.000		10.000		10.000
Debt Service Fund		20.000		21.493		25.472
Refunds and Abatements		-		-		-
		-		-		-

Total Mill Levy		<u>30.000</u>		<u>31.493</u>		<u>35.472</u>
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Property Taxes

General Fund	\$	2,053	\$	2,271	\$	5,236
Debt Service Fund		4,106		4,881		13,338
Refunds and Abatements		-		-		-
		-		-		-

Actual/Budgeted Property T	\$	<u>6,159</u>	\$	<u>7,152</u>	\$	<u>18,574</u>
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ROAM METROPOLITAN DISTRICT NO 1

**GENERAL FUND
2026 Adopted Budget
with 2024 Actual, 2025 Adopted Budget and 2025 Estimated**

	2024 Actual	2025 Adopted Budget	2025 Estimated	2026 Adopted Budget
BEGINNING FUND BALANCE	\$ 42,215	\$ 66,719	\$ 50,907	\$ 82,361
REVENUE				
Property Tax Revenue	2,126	2,271	2,271	5,236
Specific Ownership Taxes	96	136	136	314
O&M Fees	25,840	40,000	40,000	49,000
Total Revenue	<u>28,062</u>	<u>42,407</u>	<u>42,407</u>	<u>54,550</u>
Total Funds Available	<u>70,277</u>	<u>109,126</u>	<u>93,314</u>	<u>136,911</u>
EXPENDITURES				
Accounting	27,085	22,000	22,000	26,000
Audit	-	-	5,750	6,200
Management	22,061	16,000	16,000	19,000
Election	152	1,000	381	-
Insurance/SDA Dues	8,380	9,000	10,270	11,000
Legal	57,246	42,000	52,000	52,000
Miscellaneous	2,405	1,000	3,000	3,000
Treasurer's Fees	104	114	114	262
Trash Service	42,660	40,000	40,000	49,000
Covenant Control/Comm Mgmt	2,834	5,000	2,000	5,000
Road Maintenance	2,460	25,000	-	25,000
Landscape Maintenance	-	50,000	-	50,000
River Maintenance	-	10,000	-	10,000
Contingency	-	20,000	-	20,000
Total Expenditures	<u>165,387</u>	<u>241,114</u>	<u>151,515</u>	<u>276,462</u>
Transfers and Other Sources (Uses)				
Emergency Reserve	7,518	(1,272)	-	(1,637)
Developer Advance	145,465	140,000	140,000	145,000
Transfer from District No. 3	552	562	562	460
Total Expenditures Requiring Appropriation	<u>165,387</u>	<u>242,386</u>	<u>151,515</u>	<u>278,098</u>
ENDING FUND BALANCE	<u>\$ 50,907</u>	<u>\$ 7,302</u>	<u>\$ 82,361</u>	<u>\$ 4,273</u>

ROAM METROPOLITAN DISTRICT NO 1

DEBT SERVICE FUND

2026 Adopted Budget

with 2024 Actual, 2025 Adopted Budget, and 2025 Estimated

	2024 Actual	2025 Adopted Budget	2025 Estimated	2026 Adopted Budget
BEGINNING FUND BALANCE	\$ (1,907)	\$ (25,978)	\$ 2,184	\$ 2,184
REVENUE				
Property Tax Revenue	4,106	4,881	4,881	13,338
Specific Ownership Tax	193	293	293	800
Total Revenue	4,299	5,174	5,174	14,138
Total Funds Available	2,391	(20,804)	7,358	16,322
EXPENDITURES				
Treasurer's Fees	208	244	244	667
Total Expenditures	208	244	244	667
Transfers and Other Sources (Uses)				
Transfer to District No. 2	-	(4,930)	(4,930)	(13,471)
Total Expenditures Requiring Appropriation	208	5,174	5,174	14,138
ENDING FUND BALANCE	\$ 2,184	\$ (25,978)	\$ 2,184	\$ 2,184

ROAM METROPOLITAN DISTRICT NO 1

CAPITAL PROJECTS FUND 2026 Adopted Budget with 2024 Actual, 2025 Adopted Budget, and 2025 Estimated

	2024 Actual	2025 Adopted Budget	2025 Estimated	2026 Adopted Budget
BEGINNING FUND BALANCE	\$ 2,530,440	\$ 2,029,744	\$ 608,798	\$ 7,910,468
REVENUE				
Interest Income	1,469	-	1,200	1,200
Total Revenue	1,469	-	1,200	1,200
Total Funds Available	2,531,909	2,029,744	609,998	7,911,668
EXPENDITURES				
Engineering	479,423	150,000	150,000	150,000
Miscellaneous	350	-	-	-
Neighborhood Park	-	750,000	-	1,000,000
Pedestrian Bridge	-	1,000,000	-	-
Landscaping	-	519,633	-	500,000
Pond Work	-	600,000	-	850,000
Cabins Road Work & Utilities	1,912,706	700,000	700,000	-
Pedestrian Paths	-	98,146	-	98,146
Beavers Village Abatement & Demo	8,500	885,000	-	-
Beavers Lodge	-	7,000,000	2,500,000	8,000,000
In-Town Condos Infrastructure	-	100,000	-	100,000
Monument Sign	-	100,000	-	100,000
Utilities	-	-	10,000	-
Total Expenditures	2,400,979	11,902,779	3,350,000	10,798,146
Transfers and Other Sources (Uses)				
Transfer from District No. 2	9,367,103	10,000,000	10,650,470	929,010
Developer Advance	74,853	-	-	2,000,000
Developer Advance Reimb	(8,964,088)	-	-	-
Total Expenditures Requiring Appropriation	11,365,067	11,902,779	3,350,000	10,798,146
ENDING FUND BALANCE	\$ 608,798	\$ 126,965	\$ 7,910,468	\$ 42,532