

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

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget
Assessed Valuation	\$ 9,515,330	\$ 11,895,910	\$ 14,008,793
New Construction (2025 and on)	-	-	926,860
Subject to 5.25% Growth Limitation (2025 and on)	-	-	13,081,933
SB23B-01 Property Tax Credit Adjustment	158,455	158,455	158,455
Mill Levy			
General Fund	15.000	2.500	2.392
Debt Service Fund	59.403	59.403	63.680
Incremental Debt Service Mill Adjustment	0.989	0.989	-
Adjusted Debt Service Levy	60.392	60.392	63.680
Refunds and Abatements	-	-	-
Total Mill Levy	<u>75.392</u>	<u>62.892</u>	<u>66.072</u>
Property Taxes			
General Fund (subject to 5.25% Limitation)	\$ 142,730	\$ 29,740	\$ 31,292
General Fund (not subject to 5.25% Limitation)	-	-	2,217
Adjusted General Fund	142,730	29,740	33,509
Debt Service Fund	574,650	718,418	892,080
Actual/Budgeted Property Taxes	<u>\$ 717,380</u>	<u>\$ 748,158</u>	<u>\$ 925,589</u>

ROAM METROPOLITAN DISTRICT NO 2

**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	\$ 16,404	\$ 145,401	\$ 145,902	\$ 154,284
REVENUE				
Property Taxes	148,719	29,740	29,740	33,509
Specific Ownership Taxes	6,659	1,784	1,784	2,011
Interest & Other	5,080	-	-	-
Total Revenue	<u>160,458</u>	<u>31,524</u>	<u>31,524</u>	<u>35,520</u>
Total Funds Available	<u>176,862</u>	<u>176,925</u>	<u>177,426</u>	<u>189,804</u>
EXPENDITURES				
Accounting	12,324	9,000	9,000	10,400
Audit	5,750	6,200	5,750	6,200
District Management	4,019	3,000	3,600	4,200
Election	51	1,000	173	3,000
Insurance	259	3,000	3,032	3,200
Miscellaneous	1,300	100	100	100
Treasurer's Fees	7,257	1,487	1,487	1,675
Total Expenditures	<u>30,960</u>	<u>23,787</u>	<u>23,142</u>	<u>28,775</u>
Transfers and Other Sources (Uses)				
Emergency Reserve	-	(946)	-	(1,066)
Total Expenditures Requiring Appropriation	<u>30,960</u>	<u>24,733</u>	<u>23,142</u>	<u>29,841</u>
ENDING FUND BALANCE	\$ <u>145,902</u>	\$ <u>152,193</u>	\$ <u>154,284</u>	\$ <u>159,963</u>

ROAM METROPOLITAN DISTRICT NO 2

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	\$ 34,268	\$ 34,268	\$ 26,844	\$ 10,467
REVENUE				
Property Tax Revenue	580,737	718,418	718,418	892,080
Specific Ownership Tax	26,810	43,105	34,479	53,525
Interest Income	15,784	-	18,000	12,000
Total Revenue	623,331	761,523	770,897	957,605
Total Funds Available	657,599	795,791	797,741	968,072
EXPENDITURES				
Bond Interest	597,000	750,000	750,000	920,000
Treasurer's Fees	29,216	35,921	35,921	44,604
Miscellaneous	-	1,000	1,000	1,000
Paying Agent/Trustee Fees	4,539	4,300	4,500	4,500
Total Expenditures	630,755	791,221	791,421	970,104
Transfers and Other Sources (Uses)				
Transfer from District No. 1 Debt Service Fund	-	4,587	4,147	13,471
Total Expenditures Requiring Appropriation	630,755	791,221	791,421	970,104
ENDING FUND BALANCE	\$ 26,844	\$ 9,157	\$ 10,467	\$ 11,438

ROAM METROPOLITAN DISTRICT NO 2

**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	\$ 19,748,519	\$ 11,279,980	\$ 11,279,980	\$ 901,010
REVENUE				
Investment Earnings	673,656	600,000	290,000	30,000
Total Revenue	673,656	600,000	290,000	30,000
Total Funds Available	20,422,175	11,879,980	11,569,980	931,010
EXPENDITURES				
Paying Agent Fees	33,196	20,000	18,500	2,000
Total Expenditures	33,196	20,000	18,500	2,000
Transfers and Other Sources (Uses)				
Transfer to District No. 1	(9,367,103)	(10,000,000)	(10,650,470)	(929,010)
Total Expenditures Requiring Appropriation	33,196	10,020,000	10,668,970	931,010
ENDING FUND BALANCE	\$ 11,021,876	\$ 1,859,980	\$ 901,010	\$ -