

**Consolidated BMR Metro District
Adopted Budget
General Fund
For the Year ended December 31, 2026**

| | Actual <u>2024</u> | Adopted Budget <u>2025</u> | Actual <u>8/31/2025</u> | Estimate <u>2025</u> | Adopted Budget <u>2026</u> |
|---|-----------------------|----------------------------------|----------------------------|-------------------------|----------------------------------|
| Beginning balance | \$ 68,201 | \$ - | \$ 18,236 | \$ 18,236 | \$ 122,077 |
| Revenues: | | | | | |
| 5100-Property Taxes | 711,122 | 692,411 | 685,826 | 692,411 | 676,071 |
| 5150-Specific Ownership Taxes | 103,113 | 111,909 | 71,247 | 100,000 | 109,268 |
| 5420-Conservation Trust Fund | 5,006 | 5,000 | 2,402 | 5,000 | 5,000 |
| 5690-Reimbursements & Other | - | 2,000 | - | 1,300 | 2,000 |
| 5410-Interest | 820 | 1,000 | 438 | 738 | 1,000 |
| 5700-Transfer from Capital Projects Fund | - | - | - | 74,099 | - |
| Total Revenues | <u>820,061</u> | <u>812,320</u> | <u>759,913</u> | <u>873,548</u> | <u>793,339</u> |
| Total Funds Available | <u>888,262</u> | <u>812,320</u> | <u>778,149</u> | <u>891,784</u> | <u>915,416</u> |
| Expenditures: | | | | | |
| 6100-Accounting | 26,827 | 20,000 | 11,772 | 18,500 | 20,000 |
| 6110-Audit | - | - | - | 6,500 | 7,000 |
| 6250-Director Fees | - | 500 | - | 500 | 500 |
| 6300-District Management | 42,845 | 42,000 | 29,852 | 45,000 | 45,000 |
| 6355-Dues and Memberships | 777 | 800 | 822 | 822 | 800 |
| 6340-Election Expense | - | 5,000 | 22,904 | 22,904 | - |
| 7900-General Engineering | 2,219 | 5,000 | 6,105 | 6,105 | 3,000 |
| 6350-Insurance | 11,611 | 13,000 | 12,055 | 12,055 | 13,500 |
| 6450-Legal | 40,094 | 40,000 | 39,544 | 49,544 | 47,000 |
| 6551-Operations Superintendent | 11,815 | 15,000 | 7,862 | 11,862 | 27,765 |
| 6900-Treasurer Fees | 10,679 | 10,386 | 10,294 | 10,394 | 10,141 |
| 6596-Equestrian Trail Maintenance | 36,703 | 30,000 | 8,410 | 12,410 | 30,000 |
| 6577-Homeowner Hillside Restoration | - | - | - | 1,300 | 2,000 |
| 6576-Irrigation Water | 17,494 | 20,000 | 11,328 | 14,328 | 16,000 |
| 6570-Landscape & Park Maintenance | 105,853 | 90,000 | 70,620 | 80,620 | 115,880 |
| 6575-Major Repair and Maintenance | - | - | - | - | - |
| 6565-Miscellaneous | 10,462 | 5,000 | 2,081 | 3,081 | 3,000 |
| 6585-Park / Open Space Improvements | - | - | - | - | 15,000 |
| 6595-Pedestrian Path Maintenance | 47,968 | 30,000 | 23,466 | 26,466 | 30,000 |
| 6560-Road Chip Seal and Striping | 114,091 | 117,154 | - | - | - |
| 6600-Snow Removal | 68,673 | 40,000 | 20,952 | 41,000 | 40,000 |
| 6555-Storm Drain & Drainage Channel Maint | - | 100,000 | 169,794 | 219,794 | 125,000 |
| 6550-Street/Shoulder Maintenance | 232,941 | 140,000 | 117,134 | 137,134 | 260,000 |
| 6545-Traffic/Speed Enforcement | - | 3,000 | - | 1,000 | 1,000 |
| 6590-Utilities | 888 | 1,000 | 608 | 1,008 | 1,000 |
| 6573-Weed/Vegetation Control | 28,425 | 28,350 | 20,040 | 30,040 | 30,000 |
| 6574-Wildfire Mitigation | 3,000 | 30,000 | 2,340 | 17,340 | 20,000 |
| Emergency Reserve | - | 24,130 | - | - | 23,560 |
| Contingency | - | 2,000 | - | - | 28,270 |
| Transfer to Capital Project Fund | 56,661 | - | - | - | - |
| Total Expenditures | <u>870,026</u> | <u>812,320</u> | <u>587,983</u> | <u>769,707</u> | <u>915,416</u> |
| Ending Balance | <u>\$ 18,236</u> | <u>\$ -</u> | <u>\$ 190,166</u> | <u>\$ 122,077</u> | <u>\$ -</u> |
| Assessed Valuation | | <u>\$ 29,745,280</u> | | <u>\$ 29,043,330</u> | |
| Mill Levy | | <u>23.278</u> | | <u>23.278</u> | |

**Consolidated BMR Metro District
Adopted Budget
Capital Fund
For the Year ended December 31, 2026**

| | Actual <u>2024</u> | Adopted Budget <u>2025</u> | Actual <u>8/31/2025</u> | Estimate <u>2025</u> | Adopted Budget <u>2026</u> |
|------------------------------|-----------------------|----------------------------------|----------------------------|-------------------------|----------------------------------|
| Beginning balance | \$ 357,110 | \$ 250,110 | \$ 132,599 | \$ 132,599 | \$ - |
| Revenues: | | | | | |
| Transfer from General Fund | 56,661 | - | - | - | - |
| Interest | 16,447 | 12,000 | 1,167 | 1,500 | - |
| Total Revenues | 73,108 | 12,000 | 1,167 | 1,500 | - |
| Total Funds Available | 430,218 | 262,110 | 133,766 | 134,099 | - |
| Expenditures: | | | | | |
| Major Repairs & Maintenance | 297,619 | 40,000 | 59,886 | 60,000 | - |
| Park/Open Space Improvements | - | - | - | - | - |
| Transfer to General Fund | - | - | - | 74,099 | - |
| Capital Improvements | - | 20,000 | - | - | - |
| Total Expenditures | 297,619 | 60,000 | 59,886 | 134,099 | - |
| Ending Balance | \$ 132,599 | \$ 202,110 | \$ 73,880 | \$ - | \$ - |

**Consolidated BMR Metro District
Adopted Budget
Debt Fund
For the Year ended December 31, 2026**

| | Actual <u>2024</u> | Adopted Budget <u>2025</u> | Actual <u>8/31/2025</u> | Estimate <u>2025</u> | Adopted Budget <u>2026</u> |
|----------------------------|-----------------------|----------------------------------|----------------------------|-------------------------|----------------------------------|
| Beginning Balance | \$ 455,306 | \$ 425,424 | \$ 430,116 | \$ 430,116 | \$ 416,969 |
| Revenues: | | | | | |
| Property Taxes | 681,642 | 706,450 | 699,732 | 706,450 | 689,779 |
| Interest Income | 32,003 | 35,000 | 17,714 | 22,000 | 25,000 |
| Total Revenues | <u>713,645</u> | <u>741,450</u> | <u>717,446</u> | <u>728,450</u> | <u>714,779</u> |
| Total Funds Available | <u>1,168,951</u> | <u>1,166,874</u> | <u>1,147,562</u> | <u>1,158,566</u> | <u>1,131,748</u> |
| Expenditures: | | | | | |
| Loan Interest 2020 Series | 278,600 | 266,000 | 133,000 | 266,000 | 252,980 |
| Loan Principal 2020 Series | 450,000 | 465,000 | - | 465,000 | 490,000 |
| Treasurer's Fees | 10,235 | 10,597 | 10,503 | 10,597 | 10,347 |
| Paying Agent Fees | - | - | - | - | - |
| Total Expenditures | <u>738,835</u> | <u>741,597</u> | <u>143,503</u> | <u>741,597</u> | <u>753,327</u> |
| Ending Balance | <u>\$ 430,116</u> | <u>\$ 425,277</u> | <u>\$ 1,004,059</u> | <u>\$ 416,969</u> | <u>\$ 378,421</u> |
| Required Reserve | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Assessed Valuation | | <u>\$ 29,745,280</u> | | | <u>\$ 29,043,330</u> |
| Mill Levy | | <u>23.750</u> | | | <u>23.750</u> |
| Total Mill Levy | | <u>47.028</u> | | | <u>47.028</u> |

**Consolidated BMR Metro District
Adopted Budget
Water Services Fund
For the Year ended December 31, 2026**

| | Actual <u>2024</u> | Adopted Budget <u>2025</u> | Actual <u>8/31/2025</u> | Estimate <u>2025</u> | Adopted Budget <u>2026</u> |
|--------------------------|-----------------------|----------------------------------|----------------------------|-------------------------|----------------------------------|
| Beginning Balance | \$ 723,211 | \$ 753,111 | \$ 755,944 | \$ 755,944 | \$ 785,944 |
| Revenues: | | | | | |
| Transfer from BMRMD | - | - | - | - | - |
| Interest | 38,958 | 7,000 | 16,659 | 30,000 | 7,000 |
| Total Revenues | 38,958 | 7,000 | 16,659 | 30,000 | 7,000 |
| Total Funds Available | 762,169 | 760,111 | 772,603 | 785,944 | 792,944 |
| Expenditures: | | | | | |
| Town of Castle Rock | - | 650,000 | - | - | 650,000 |
| Miscellaneous/Legal Fees | 6,225 | 10,000 | 2,536 | - | 10,000 |
| Total Expenditures | 6,225 | 660,000 | 2,536 | - | 660,000 |
| Ending Balance | \$ 755,944 | \$ 100,111 | \$ 770,067 | \$ 785,944 | \$ 132,944 |