

Windsor Highlands Metro District No. 8			FINAL 2026 BUDGET		01/26/2025JJ	
Statement of Revenues & Expenditures with Budget						
December 31, 2024 Actual, 2024 Actuals through December 31, 2025						
2026 Proposed Budget						
District No. 8	Modified Accrual Budgetary Basis					
GENERAL FUND	2024	2025	2025	Variance	YTD Act	2026
	Budget	Budget	Actuals thru		as % of	Budget
			12/31/2025	12/31/2025	Budget	
<b>Revenues</b>						
Property taxes General	\$9,446.00	\$14,566.00	\$15,625.00	\$1,059.00	107%	\$21,488.00
Interest & Other	\$6,058.00	\$0.00	\$3,881.00	\$3,881.00	0%	\$5,000.00
Property Tax Debt/Spec Owner			\$104,233.00			\$156,172.00
Service Fees from #6 General	\$43,467.00	\$42,875.00	\$44,756.00	\$1,881.00	104%	\$57,079.00
Service Fees from #7 General	\$19,739.00	\$19,397.00	\$20,182.00	\$785.00	104%	\$22,727.00
Service Fees from # 9 General	\$748.00	\$101.00	\$112.00	\$11.00	111%	\$1,158.00
Service Fees from # 10 General	\$312.00	\$292.00	\$313.00	\$21.00	107%	\$18,092.00
Bond Proceeds from Draws (Capital)	\$961,699.00	\$175,000.00	\$0.00	-\$175,000.00	0%	\$0.00
O & M fees D#7 (\$600*98lots)						\$58,800.00
<b>Total Revenues</b>	<b>\$1,041,469.00</b>	<b>\$252,231.00</b>	<b>\$189,102.00</b>	<b>-\$63,129.00</b>		<b>\$340,516.00</b>
<b>Expenditures</b>						
Accounting	\$31,810.00	\$31,200.00	\$31,011.00	-\$189.00	99%	\$0.00
Audit	\$14,250.00	\$13,500.00	\$14,250.00	\$750.00	106%	\$0.00
Contingency	\$0.00	\$7,425.00	\$0.00	-\$7,425.00	0%	\$5,000.00
District Management	\$26,900.00	\$27,600.00	\$27,100.00	-\$500.00	98%	\$0.00
Elections	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Engineering/Landscape/Walks	\$430.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Fence (metal) Maint/Repairs	\$7,095.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Insurance	\$6,202.00	\$3,200.00	\$10,431.00	\$7,231.00	326%	\$0.00
Landscape Maintenance/Improv	\$165,482.00	\$45,000.00	\$46,340.00	\$1,340.00	103%	\$48,387.00
Legal	\$52.00	\$5,000.00	\$0.00	-\$5,000.00	0%	\$0.00
Office Due & Other	\$5,137.00	\$3,100.00	\$4,009.00	\$909.00	129%	\$0.00
Pool Operations (pay to #5)			\$0.00	\$0.00	0%	\$0.00
Clubhouse/Hot Tub Operations	\$112,788.00	\$93,300.00	\$72,191.00	-\$21,109.00	77%	\$65,402.00
Irrigation Repairs/Pond Maint	\$26,765.00	\$22,906.00	\$23,492.00	\$586.00	103%	\$0.00
Construction Cost from Bond Proceeds	\$488,650.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Treasurer's fees		\$0.00	\$1,610.00	\$1,610.00	0%	\$0.00
Transfer to District 8 Debt Service						\$156,172.00
Pool Use fee				\$0.00	0%	\$65,555.00
Reserves				\$0.00	0%	\$0.00
<b>Total Operating Expenditures</b>	<b>\$885,561.00</b>	<b>\$252,231.00</b>	<b>\$230,434.00</b>	<b>-\$21,797.00</b>		<b>\$340,516.00</b>
<b>Revenues over/(under) Expenditures</b>	<b>\$155,908.00</b>	<b>\$0.00</b>	<b>-\$41,332.00</b>			<b>\$0.00</b>
<b>Beginning Fund Balance</b>	<b>\$155,908.00</b>		<b>\$155,908.00</b>			<b>\$114,576.00</b>
<b>Ending Fund Balance</b>	<b>\$155,908.00</b>		<b>\$114,576.00</b>			<b>\$114,576.00</b>
<b>DEBT FUND</b>						
	2024	2025	2025	Variance	YTD Act	2026
	Budget	Budget	Actuals thru		as % of	Budget
			12/31/2025	12/31/2025	Budget	
<b>Revenues</b>						
Property taxes DEBT	\$63,900.00	\$100,155.00	\$100,154.00	-\$1.00	100%	\$146,116.00
Interest & Other	\$0.00	\$5,000.00	\$3,881.00	-\$1,119.00	0%	
Spec Owner			\$0.00			\$8,767.00
<b>Total Revenues</b>	<b>\$63,900.00</b>	<b>\$105,155.00</b>	<b>\$104,035.00</b>	<b>-\$1,120.00</b>		<b>\$154,883.00</b>
<b>Expenditures</b>						
Transfer to District 8 Debt Service	\$63,900.00	\$105,155.00	\$104,035.00			\$154,883.00
<b>Total Operating Expenditures</b>	<b>\$63,900.00</b>	<b>\$105,155.00</b>	<b>\$104,035.00</b>	<b>-\$1,120.00</b>		<b>\$154,883.00</b>
<b>Revenues over/(under) Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>
<b>Beginning Fund Balance</b>	<b>\$0.00</b>		<b>\$0.00</b>			<b>\$0.00</b>
<b>Ending Fund Balance</b>	<b>\$0.00</b>		<b>\$0.00</b>			<b>\$0.00</b>