

Windsor Highlands Metro District No. 7		FINAL 2026 BUDGET				
Statement of Revenues & Expenditures with Budget						
December 31, 2024 Actual, 2025 Actuals through December 31, 2025						
2026 Budget						
District No. 7	Modified Accrual Budgetary Basis					
GENERAL FUND	2024	2025	2025	Variance	YTD Actual	2026
	Budget	Budget	Actuals		as % of	Proposed
Revenues			12/31/2025	12/31/2025	Budget	Budget
Property taxes (General 5 mills)	\$147,238.00	\$19,397.00	\$3,760.00	-\$15,637.00	-24%	\$22,727.00
Property taxes (DEBT 34 mills)	\$0.00	\$131,901.00	\$144,769.00	\$12,868.00	1125%	\$154,546.00
Specific Ownership Tax	\$8,840.00	\$9,078.00	\$7,103.00	-\$1,975.00	-360%	\$10,636.00
Interest & Other/Admin/Trans	\$27,535.00	\$2,500.00	\$2,971.00	\$471.00	631%	\$5,000.00
Country Farms SF /HOA/ TH Fees	\$16,800.00	\$16,800.00	\$39,734.00	\$22,934.00	173%	
Builder/Developer Advance/Dist#8	\$18,923.00	\$5,000.00	\$0.00	-\$5,000.00	0%	
Total Revenues	\$219,336.00	\$184,676.00	\$198,337.00	\$13,661.00		\$192,909.00
Expenditures						
Payment for Services to No 8 Debt	\$135,294.00	\$138,143.00	\$133,107.00	-\$5,036.00	96%	\$161,637.00
Payment for Services to No 8 Gen	\$18,671.00	\$19,397.00	\$19,571.00	\$174.00	101%	\$22,727.00
Treasurer's fees	\$2,948.00	\$2,836.00	\$2,975.00	\$139.00	105%	\$3,545.00
Accounting	\$6,000.00	\$6,000.00	\$11,100.00	\$5,100.00	185%	\$0.00
Audit	\$750.00	\$0.00	\$750.00	\$750.00	0%	\$0.00
Contingency	\$0.00	\$5,541.00	\$0.00	-\$5,541.00	0%	\$5,000.00
District Management	\$4,000.00	\$6,000.00	\$8,600.00	\$2,600.00	143%	\$0.00
Election Expense	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Engineering/Landscape Arct	\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Insurance	\$2,859.00	\$0.00	\$2,707.00	\$2,707.00	0%	\$0.00
Landscape Maint	\$21,058.00	\$0.00	\$61,362.00	\$61,362.00	0%	\$0.00
Landscape Snow Removal	\$26,045.00	\$0.00	\$0.00	\$0.00	0%	\$0.00
Legal	\$0.00	\$4,359.00	\$0.00	-\$4,359.00	0%	\$0.00
Office, Dues & Expense	\$617.00	\$0.00	\$1,344.00	\$1,344.00	0%	\$0.00
Pool Operations	\$375.00	\$1,200.00	\$1,100.00	-\$100.00	92%	\$0.00
Irrigation Sys Util & Maint	\$6,888.00	\$1,200.00	\$3,006.00	\$1,806.00	251%	\$0.00
Total Operating Expenditures	\$225,505.00	\$184,676.00	\$245,622.00	\$60,946.00		\$192,909.00
Revenues over/(under) Expenditures	-\$6,169.00	\$0.00	-\$47,285.00	-\$47,285.00		\$0.00
Beginning Fund Balance	-\$6,169.00	-\$6,169.00	-\$6,169.00			-\$53,454.00
Ending Fund Balaance	-\$6,169.00	\$0.00	-\$53,454.00			-\$53,454.00
DEBT FUND	2024	2025	2025	Variance	YTD Actual	2026
	Budget	Budget	Actuals		as % of	Proposed
Revenues			12/31/2025	12/31/2025	Budget	Budget
Transfer from Gen for #8 Debt	\$135,294.00	\$140,979.00	\$133,107.00	-\$7,872.00	-1691%	\$154,546.00
Contingency/Other Income	\$0.00	\$2,500.00	\$0.00	-\$2,500.00	0%	\$15,000.00
Total Revenues	\$135,294.00	\$143,479.00	\$133,107.00	-\$10,372.00		\$169,546.00
Expenditures						
Transfer toD#8 for Debt Service	\$135,294.00	\$140,979.00	\$133,107.00	-\$7,872.00	94%	\$164,546.00
Contingency	\$0.00	\$2,500.00	\$0.00	-\$2,500.00	0%	\$5,000.00
Total Operating Expenditures	\$135,294.00	\$143,479.00	\$133,107.00	-\$10,372.00		\$169,546.00
Revenues over/(under) Expenditures	\$0.00	\$0.00	\$0.00	-\$47,285.00		\$0.00