

Indian Mountain Metropolitan District proposed 2027 Budget
General Fund

EXHIBIT A-1

	Actual (Prior Year) 2025	Estimate Current Year 2026	Proposed Budget 2027
BEGINNING FUND BALANCE	90,702.89	155,729.00	179,521.64
REVENUES			
1-4005 · Taxes			
1-4007 · Delinquent Taxes	-58.60	-77.62	0.00
1-4020 · Specific Ownership Tax	26,763.92	24,117.25	25,000.00
1-4010 · Property Tax Interest	1,000.83	446.43	350.00
1-4000 · Property Taxes	297,253.64	290,828.27	282,542.65
Total 1-4005 · Taxes	324,959.79	315,314.33	307,892.65
1-4100 · Burn pit fees(non owners)	900.00	1,000.00	0.00
1-4300 · CC rental	1,500.00	1,550.00	600.00
1-4030 · Interest Income	1,595.53	1,539.76	1,000.00
1-4200 · Key Income	1,555.00	855.00	600.00
1-4400 · Lodge rental	12,730.00	8,330.00	8,000.00
1-4040 · Conservation Fund/Lottery	1,142.65	1,085.91	1,000.00
1-4500 · RV storage	2,205.00	2,345.00	1,800.00
1-4060 · IREA Dividends	302.21	141.15	0.00
1-4600 · Transfers from other funds	0.00	0.00	0.00
1-4220 · Restitution	75.00	0.00	0.00
1-4101 · Donations	12,041.00	15,000.00	0.00
TOTAL REVENUES	359,006.18	347,161.15	320,892.65
FUND BALANCE	449,709.07	502,890.15	500,414.29
EXPENDITURES			
1-3001 · Miscellaneous	-38.03		
1-5550 · Conservation Fund Projects	1,500.00	1,000.00	1,000.00
1-5500 · Non Conservation Fund Projects	127,102.39	170,020.00	136,000.00
1-5100 · Maintenance			
1-5230 · Burn Pit	891.50	692.99	1,000.00
1-5115 · equipment	534.26	1,390.93	1,000.00
1-5120 · Fencing/gates/locks/box	0.00	259.54	500.00
1-5125 · Janitorial	11,685.39	13,243.84	14,000.00
1-5130 · Maintenance Tech.	16,335.00	16,500.00	17,000.00
1-5105 · Services	39,612.89	7,120.24	18,000.00
1-5106 · Services Reserve	0.00	0.00	22,900.00
1-5110 · Supplies	5,155.50	6,000.00	6,000.00
Total 1-5100 · Maintenance	74,214.54	45,207.54	80,400.00
1-5300 · Office Expenses			
1-5325 · Office Expenses Other	1,773.94	1,988.98	3,000.00
1-5345 · Website	1,018.75	18.75	900.00
1-5310 · Appreciation Awards	6,000.00	5,000.00	5,000.00
1-5315 · Community Events	4,071.96	6,000.00	6,000.00
1-5320 · District Manager			
1-5321 · Staff	13,444.50	13,500.00	14,000.00
1-5320 · District Manager - Other	18,255.00	26,800.00	27,600.00
Total 1-5320 · District Manager	31,699.50	40,300.00	41,600.00
1-5330 · Office Supplies	3,239.90	5,000.00	5,000.00
1-5335 · Postage and Delivery	36.43	300.00	350.00
1-5340 · Training/Education	40.00	40.00	2,250.00
Total 1-5300 · Office Expenses	47,880.48	58,647.73	64,100.00
1-5140 · Insurance Expense	10,906.00	11,647.00	14,000.00

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1-5400 · Professional Fees			
1-5405 · Audit Exempt	1,200.00	1,300.00	1,400.00
1-5415 · Election	0.00	0.00	45,000.00
1-5425 · Legal	547.00	2,828.50	7,500.00
1-5435 · Park Co Treas.	8,890.05	8,724.85	8,476.28
1-5445 · Professional Fees other	0.00	0.00	0.00
1-5440 · SDA Dues	491.00	528.40	650.00
Total 1-5400 · Professional Fees	11,128.05	13,381.75	63,026.28
1-5200 · Utilities			
1-5235 · Water Augmentation/Facilities	230.00	230.00	230.00
1-5205 · Electric	5,769.11	6,684.15	8,000.00
1-5210 · Propane	9,046.11	7,566.98	10,000.00
1-5215 · Septic	0.00	2,536.38	4,000.00
1-5220 · Telephone/Internet	4,219.75	4,266.60	5,000.00
1-5225 · trash	2,021.67	2,180.38	2,700.00
Total 1-5200 · Utilities	21,286.64	23,464.49	29,930.00
TOTAL EXPENDITURES	293,980.07	323,368.51	388,456.28
Emergency Reserves - 3%	8,819.40	9,701.06	11,653.69
Available for Operations	146,909.60	169,820.58	100,304.32
ENDING FUND BALANCE	155,729.00	179,521.64	111,958.01

**Indian Mountain Metropolitan District Proposed 2027 Budget
Water Service Program Fund**

EXHIBIT A-2

	Actual (Prior Year) 2025	Estimate Current Year 2026	Proposed Budget 2027
BEGINNING FUND BALANCE	68,475.72	126,436.75	63,865.46
REVENUES			
1-4000 · IMWSP Application Fee	42,901.00	0.00	1,100.00
1-4010 · IMWSP Yearly Administration Fee	34,020.00	39,796.00	39,375.00
1-4020 · Late Reporting Penalty	940.00	765.00	300.00
1-4030 · Interest Income	3,673.74	1,382.37	500.00
49910 · Returned Check Charges	0.00	8.00	0.00
TOTAL REVENUES	81,534.74	41,951.37	41,275.00
FUND BALANCE	150,010.46	168,388.12	105,140.46
EXPENDITURES			
1-5300 · Office Expenses			
1-5320 · Bank Fee	8.00	8.00	15.00
1-5330 · Office supplies	0.00	396.91	500.00
1-5340 · Postage and Delivery	127.20	78.00	180.00
1-5350 · Program administrator	14,916.00	13,338.75	17,000.00
Total 1-5300 · Office Expenses	15,051.20	13,821.66	17,695.00
1-5400 · Professional Fees			
1-5410 · Audit	1,200.00	1,300.00	1,400.00
1-5420 · HASP Water Admin Fee	4,724.51	4,841.00	4,841.00
1-5430 · Legal Fees	748.00	0.00	15,000.00
1-5440 · Other Professional Fees	1,850.00	0.00	500.00
Total 1-5400 · Professional Fees	8,522.51	6,141.00	21,741.00
1-5000 Water Lease/Purchase	0.00	84,560.00	0.00
TOTAL EXPENDITURES	23,573.71	104,522.66	39,436.00
Emergency Reserves - 3%	707.21	3,135.68	1,183.08
Mandatory Reserve for 2025 HASP Storage Fee	0.00	0.00	0.00
1-5500 · Transfers to Other Funds	0.00	0.00	0.00
Available for Operations	125,729.54	60,729.78	64,521.38
ENDING FUND BALANCE	126,436.75	63,865.46	65,704.46