

**WINDLER OPERATIONS DISTRICT**  
**2025**  
**BUDGET MESSAGE**

Attached please find a copy of the adopted 2025 budget for the Windler Operations District.

Windler Operations District has adopted a budget for two separate funds, a General Fund to provide for the payment of operating and maintenance expenditures; and a Special Revenue Fund to provide for expenditures relating to ground maintenance and management fees.

The district's accountants have utilized the modified accrual basis of accounting, and the budget has been adopted after proper postings, publications, and public hearing.

The primary sources of revenue for the district in 2025 will be developer advances and property taxes from the imposition of a 10.000 mill levy on property within the district for 2025, all of which will be dedicated to the General Fund.

**Windler Operations Metropolitan District**  
**Adopted Budget**  
**General Fund**  
**For the Year ended December 31, 2025**

	Actual <u>2023</u>	Adopted Budget <u>2024</u>	Actual <u>6/30/2024</u>	Estimated <u>2024</u>	Adopted Budget <u>2025</u>
Beginning fund balance	\$ -	\$ -	\$ 3,499	\$ 3,499	\$ 10,000
Revenues:					
Property taxes	-	-	-	-	64,760
Specific ownership taxes	-	-	-	-	5,181
Developer advances	43,333	84,000	32,999	70,801	55,030
Miscellaneous income	-	-	1,100	1,100	-
	<u>43,333</u>	<u>84,000</u>	<u>34,099</u>	<u>71,901</u>	<u>124,971</u>
Total revenues					
	<u>43,333</u>	<u>84,000</u>	<u>37,598</u>	<u>75,400</u>	<u>134,971</u>
Total funds available					
	<u>43,333</u>	<u>84,000</u>	<u>37,598</u>	<u>75,400</u>	<u>134,971</u>
Expenditures:					
Accounting/audit	-	10,000	-	7,500	10,000
Election	157	-	-	-	2,500
Engineering	-	10,000	-	-	10,000
Insurance/SDA dues	1,469	2,500	2,847	2,900	2,500
Legal	10,204	25,000	6,836	15,000	25,000
Management	27,004	-	10,326	10,000	20,000
Directors fees	-	25,000	-	-	25,000
Miscellaneous	-	-	17,589	30,000	30,000
Treasurer fees	-	-	-	-	971
Contingency	-	10,180	-	-	7,680
Emergency reserve (3%)	-	1,320	-	-	1,320
	<u>38,834</u>	<u>84,000</u>	<u>37,598</u>	<u>65,400</u>	<u>134,971</u>
Total expenditures					
	<u>38,834</u>	<u>84,000</u>	<u>37,598</u>	<u>65,400</u>	<u>134,971</u>
Ending fund balance	\$ 4,499	\$ -	\$ -	\$ 10,000	\$ -
Assessed valuation		<u>\$ 10</u>			<u>\$ 6,476,040</u>
Mill Levy		<u>10.000</u>			<u>10.000</u>

**Windler Operations Metropolitan District**  
**Adopted Budget**  
**Special Revenue Fund**  
**For the Year ended December 31, 2025**

	Actual <u>2023</u>	Adopted Budget <u>2024</u>	Actual 6/30/2024	Estimated <u>2024</u>	Adopted Budget <u>2025</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues:</b>					
Transfer property taxes	-	-	-	-	-
Park and rec fees	-	-	-	-	-
Developer advances	-	100,000	-	-	111,000
Miscellaneous Income	-	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>111,000</u>
<b>Total funds available</b>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>111,000</u>
<b>Expenditures:</b>					
District Management Fee	-	35,000	-	-	45,000
Administrative	-	3,500	-	-	4,500
Security	-	-	-	-	-
<b>Total Admin Expenses</b>	<u>-</u>	<u>38,500</u>	<u>-</u>	<u>-</u>	<u>49,500</u>
<b>Grounds Maintenance</b>					
Landscape contract	-	50,000	-	-	50,000
Native Grass Maintenance	-	-	-	-	-
<b>Total Grounds Maint Exp</b>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
<b>Utilities</b>					
Water & Sewer	-	11,500	-	-	11,500
<b>Total Utilities</b>	<u>-</u>	<u>11,500</u>	<u>-</u>	<u>-</u>	<u>11,500</u>
<b>Contingency</b>					
Emergency reserve (3%)	-	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>111,000</u>
<b>Ending fund balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>