

**WINDLER OPERATIONS METROPOLITAN DISTRICT  
FKA WH METROPOLITAN DISTRICT NO. 10  
2024  
BUDGET MESSAGE**

Attached please find a copy of the adopted 2024 budget for the Windler Operations Metropolitan District.

The Windler Operations Metropolitan District has adopted budgets for two funds, a General Fund to provide for operating and maintenance expenditure; and a Special Revenue Fund to account for grounds operation expenditures.

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 2024 will be developer advances. The district intends to impose a 10.000 mill levy on property within the district for 2024, all of which will be dedicated to the General Fund.

**Windler Operations Metropolitan District**  
**FKA WH Metropolitan District No. 10**  
**Adopted Budget**  
**General Fund**  
**For the Year ended December 31, 2024**

|                          | Actual<br><u>2022</u> | Adopted<br>Budget<br><u>2023</u> | Actual<br><u>6/30/2023</u> | Estimated<br><u>2023</u> | Adopted<br>Budget<br><u>2024</u> |
|--------------------------|-----------------------|----------------------------------|----------------------------|--------------------------|----------------------------------|
| Beginning fund balance   | \$ -                  | \$ -                             | \$ -                       | \$ -                     | \$ -                             |
| Revenues:                |                       |                                  |                            |                          |                                  |
| Property taxes           | -                     | -                                | -                          | -                        | -                                |
| Specific ownership taxes | -                     | -                                | -                          | -                        | -                                |
| Developer advances       | <u>4,559</u>          | <u>84,000</u>                    | <u>8,457</u>               | <u>22,000</u>            | <u>84,000</u>                    |
| Total revenues           | <u>4,559</u>          | <u>84,000</u>                    | <u>8,457</u>               | <u>22,000</u>            | <u>84,000</u>                    |
| Total funds available    | <u>4,559</u>          | <u>84,000</u>                    | <u>8,457</u>               | <u>22,000</u>            | <u>84,000</u>                    |
| Expenditures:            |                       |                                  |                            |                          |                                  |
| Accounting/audit         | -                     | 10,000                           | -                          | 1,500                    | 10,000                           |
| Election                 | -                     | -                                | 119                        | -                        | -                                |
| Engineering              | -                     | 10,000                           | -                          | 1,500                    | 10,000                           |
| Insurance/SDA dues       | 3,069                 | 2,500                            | 1,469                      | 4,000                    | 2,500                            |
| Legal                    | 1,490                 | 25,000                           | 4,996                      | 15,000                   | 25,000                           |
| Directors fees           | -                     | 25,000                           | -                          | -                        | 25,000                           |
| Treasurer fees           | -                     | -                                | -                          | -                        | -                                |
| Contingency              | -                     | 10,180                           | -                          | -                        | 10,180                           |
| Emergency reserve (3%)   | -                     | <u>1,320</u>                     | -                          | -                        | <u>1,320</u>                     |
| Total expenditures       | <u>4,559</u>          | <u>84,000</u>                    | <u>6,584</u>               | <u>22,000</u>            | <u>84,000</u>                    |
| Ending fund balance      | <u>\$ -</u>           | <u>\$ -</u>                      | <u>\$ 1,873</u>            | <u>\$ -</u>              | <u>\$ -</u>                      |
| Assessed valuation       |                       | <u>\$ 10</u>                     |                            |                          | <u>\$ 10</u>                     |
| Mill Levy                |                       | <u>-</u>                         |                            |                          | <u>10.000</u>                    |

**Windler Operations Metropolitan District**  
**FKA WH Metropolitan District No. 10**  
**Adopted Budget**  
**Special Revenue Fund**  
**For the Year ended December 31, 2024**

|                                | Actual<br><u>2022</u> | Adopted<br>Budget<br><u>2023</u> | Actual<br>6/30/2023 | Estimated<br><u>2023</u> | Adopted<br>Budget<br><u>2024</u> |
|--------------------------------|-----------------------|----------------------------------|---------------------|--------------------------|----------------------------------|
| Beginning fund balance         | \$ -                  | \$ -                             | \$ -                | \$ -                     | \$ -                             |
| Revenues:                      |                       |                                  |                     |                          |                                  |
| Transfer property taxes        | -                     | -                                | -                   | -                        | -                                |
| Park and rec fees              | -                     | -                                | -                   | -                        | -                                |
| Developer advances             | -                     | -                                | -                   | -                        | 100,000                          |
| Miscellaneous Income           | -                     | -                                | -                   | -                        | -                                |
|                                | <hr/>                 | <hr/>                            | <hr/>               | <hr/>                    | <hr/>                            |
| Total revenues                 | -                     | -                                | -                   | -                        | 100,000                          |
|                                | <hr/>                 | <hr/>                            | <hr/>               | <hr/>                    | <hr/>                            |
| Total funds available          | -                     | -                                | -                   | -                        | 100,000                          |
|                                | <hr/>                 | <hr/>                            | <hr/>               | <hr/>                    | <hr/>                            |
| Expenditures:                  |                       |                                  |                     |                          |                                  |
| District Management Fee        | -                     | -                                | -                   | -                        | 35,000                           |
| Administrative                 | -                     | -                                | -                   | -                        | 3,500                            |
| Security                       | -                     | -                                | -                   | -                        | -                                |
| Total Admin Expenses           | -                     | -                                | -                   | -                        | 38,500                           |
|                                | <hr/>                 | <hr/>                            | <hr/>               | <hr/>                    | <hr/>                            |
| <b>Grounds Maintenance</b>     |                       |                                  |                     |                          |                                  |
| Landscape contract             | -                     | -                                | -                   | -                        | 50,000                           |
| Native Grass Maintenance       | -                     | -                                | -                   | -                        | -                                |
| <b>Total Grounds Maint Exp</b> | -                     | -                                | -                   | -                        | 50,000                           |
|                                | <hr/>                 | <hr/>                            | <hr/>               | <hr/>                    | <hr/>                            |
| <b>Utilities</b>               |                       |                                  |                     |                          |                                  |
| Water & Sewer                  | -                     | -                                | -                   | -                        | 11,500                           |
| <b>Total Utilities</b>         | -                     | -                                | -                   | -                        | 11,500                           |
|                                | <hr/>                 | <hr/>                            | <hr/>               | <hr/>                    | <hr/>                            |
| <b>Contingency</b>             |                       |                                  |                     |                          |                                  |
| Emergency reserve (3%)         | -                     | -                                | -                   | -                        | -                                |
|                                | <hr/>                 | <hr/>                            | <hr/>               | <hr/>                    | <hr/>                            |
| Total expenditures             | -                     | -                                | -                   | -                        | 100,000                          |
|                                | <hr/>                 | <hr/>                            | <hr/>               | <hr/>                    | <hr/>                            |
| Ending fund balance            | \$ -                  | \$ -                             | \$ -                | \$ -                     | \$ -                             |