Ebert Metropolitan District – General Fund DRAFT

2027 Budget Planning Worksheet - Updated 10.26.2026

Category	2025 Actual (Full Year)	2026 Annual Budget	2026 Projected Full Year	2027 Proposed Budget	2027 % of Total
REVENUE					
Ebert Service Revenue - Property Taxes	$3,264,306	$3,199,389	$3,244,394	**$3,325,425**	**19.50 Mill**
Interest Income	$90,075	$115,000	$38,300	**$66,509**	
Specific Ownership Taxes	$1,032	$135,000	$135,000	**$135,000**	
Golf Course Revenue	$97,494	$103,000	$103,000	**$106,000**	
Total Revenue	**$3,452,908**	**$3,552,389**	**$3,520,694**	**$3,632,934**	**98.7%**
OTHER INCOME					
Intergovernmental Revenue- First Creek Village	$30,000	$399,133	$399,133	**-**	
Landscape Reimb	$24,959	$32,000	-	**-**	
Tower Commons Revenue	-	$26,400	-	**-**	
Towns at Oak Crest Revenue	-	$20,000	-	**-**	
AR Fee Income	($2,990)	$5,000	$30,500	**$25,000**	
Legal Expense Reimb	$35,727	$15,000	$6,000	**$6,000**	
Miscl Income	$4,755	-	-	**-**	
NSF Fees	$225	-	$200	**$200**	
Prior Mgr - AR Fees	($4,120)	-	-	**-**	
Prior Mgr Undetailed AR Bal Fwd	$328	-	-	**-**	
Violation Fine	($94,044)	$50,000	-	**$15,000**	
Collection Fee	-	-	-	**-**	
Key/Remote Fee	($200)	-	-	**-**	
Landscape Escrow Forfeits	-	-	-	**-**	
Transfer Fee - Development	($342)	-	-	**-**	
Insurance Proceeds	$303,340	-	-	**-**	
Other Revenue	$1,243	-	-	**-**	
Property Taxes	$13,875	-	-	**-**	
Total Other Income	**$312,756**	**$547,533**	**$435,833**	**$46,200**	**1.3%**
Total Income/Revenue	**$3,765,664**	**$4,099,922**	**$3,956,527**	**$3,679,134**	**100.0%**

ADMINISTRATION				
EBERT- Accounting	$9,425	-	-	**-**
Conferences/Seminars	-	$2,500	-	**$5,000**
Accounting	$97,906	$75,383	$79,666	**$76,846**
Admin Management/Architectural Control	$253,373	$255,340	$260,298	**$260,298**
Audit	$11,565	$15,000	$46,000	**$15,000**
Arch Review Fee	$4,270	$10,000	-	**-**
Bank Charges	$1,555	$5,000	$407	**$1,000**
Copies	$26,462	$25,000	$15,000	**$17,500**
County Treasurer's Fees	$139	$31,994	$31,994	**$33,254**
Covenant Enforcement	$46,031	$43,360	$68,300	**$65,000**
Dues and Memberships	$1,373	$10,000	$2,007	**$3,000**
Admin-AR Fees	$21,507	$5,000	$22,575	**$25,000**
Intergovernmental Expenditure - FCV	-	$388,733	$388,733	**-**
Towns at Oak Crest Expenses	-	$20,000	$33,733	**-**
Tower Commons Expenses	-	$26,400	$4,749	**-**
Landscape Escrow Refunds	-	$15,000	-	**-**
Legal Expense	$136,387	$175,000	$106,836	**$110,000**
Legal-Enforcement Counsel	-	-	-	**$15,000**
Contingency	-	$40,415	$15,000	**$20,000**
District Office/Furnishings	-	$18,000	$25,000	**$1,000**
Office Supplies	-	$5,000	$500	**$1,000**
District Office Lease	$10,000	$52,000	$27,231	**$54,000**
Other Professional Svcs	$67,988	$10,000	$10,000	**$5,000**
Postage/Delivery	$2,604	$3,500	$3,500	**$3,500**
Website Hosting	$5,582	$2,500	$500	**$500**
Director Fees	-	$4,000	$4,000	**$4,000**
EBERT- Audit	$8,526	-	-	**-**
EBERT- Director Fees	-	-	-	**-**
EBERT- Dues & Memberships	$3,000	-	-	**-**
EBERT- Legal	$20,979	-	-	**-**
EBERT-Management	$23,333	-	-	**-**
EBERT- Payroll Taxes	-	-	-	**-**

EBERT - Election	-	-	-	**-**	
Elections	-	-	-	**$50,000**	
Mileage Reimb	$72	-	-	**-**	
Payroll-Taxes	-	-	-	**-**	
Total Administration	**$752,076**	**$1,239,125**	**$1,146,029**	**$765,898**	**20.9%**

MAINTENANCE/REPAIRS					
Contingency Maint/Repairs	-	$75,000	$4,345	**$50,000**	
Fence Maint/Repair	$388,218	$125,000	$98,000	**$25,000**	
Irrigation-Backflow Testing	-	$7,000	$2,700	**$3,000**	
Irrigation Repair/Maint	$251,675	$295,000	$385,000	**$295,000**	
Janitorial-Trash Pick-up	$2,050	$2,500	$1,000	**$2,500**	
Landscape-Enhancements	$15,115	$50,000	$17,000	**$20,000**	
Landscape-Maint	$1,068,039	$895,908	$1,089,158	**$1,089,158**	
Landscape-Tree Maint	$182,850	$85,000	$91,300	**$345,000**	
Mailbox Repair/Maint	$2,584	$3,500	-	**-**	
Other Repairs/Maintenance	$1,687	$100,000	$30,000	**$25,000**	
Pet Stations	$13,489	$12,000	$13,700	**$14,000**	
Detention Pond Rehabilitation	$44,470	$20,000	$75,000	**-**	
Snow Removal	$128,128	$145,000	$80,000	**$145,000**	
Well Svc/Repair	$14,336	$178,000	$20,000	**$20,000**	
Winter Watering	$8,923	-	$30,000	**$30,000**	
Maint/Repair	$2,111	-	-	**-**	
Miscl Property Exp	$7,560	-	-	**-**	
Total Maintenance/Repairs	**$2,131,235**	**$1,993,908**	**$1,937,203**	**$2,063,658**	**56.4%**

OPERATIONS				
Management Fees	$185,275	$166,044	$185,294	**$185,294**
Club Events - District Social Events	$45,147	$50,000	$50,000	**$60,000**
Utilities - Electric	$77,216	$50,000	$86,783	**$90,000**
Utilities - General	$6,519	$8,000	$6,000	**$8,000**
Utlities - Storm Drainage	$117,705	$110,000	$60,000	**$75,000**
Utilities - Water	$260,291	$115,000	$101,044	**$115,000**
Water (Reused)	$7,922	$170,000	$115,177	**$150,000**

Water Rights	$7,936	$35,000	$12,866	**$25,000**	
Holiday Decorations	$19,956	$25,000	$25,000	**$25,000**	
Insurance Proceeds Expense	$486,945	-	$56,685	**-**	
Scada- Computer Software	$3,432	$5,500	$4,571	**$5,000**	
Water Supply Study	$7,459	$15,000	-	**$15,000**	
Ins-F&EC or Package	$70,529	$80,000	$72,581	**$75,000**	
CenturyLink/DSL	$476	-	-	**-**	
Total Operations	**$1,296,807**	**$829,544**	**$776,000**	**$828,294**	**22.6%**
TAX/INS/INTEREST EXP					
Taxes-Property	-	-	$241	**-**	
Total Tax/Ins/Interest Exp	**-**	**-**	**$241**	**-**	**0.0%**
TOTAL INCOME	**$3,765,664**	**$4,099,922**	**$3,956,527**	**$3,679,134**	**100.0%**
TOTAL EXPENSE	**$4,180,117**	**$4,062,577**	**$3,859,473**	**$3,657,850**	**100.0%**
FUND CHANGE (Income − Expense)	**($414,454)**	**$37,345**	**$97,054**	**$21,283**	

Beginning Fund Balance	$828,897	$414,443	$414,443	$511,497
Ending Fund Balance	$414,443	$451,788	$511,497	$532,780
Emergency Reserve	$120,800	$120,800	$120,800	$120,800
Capital Reserve	-	$100,000	$100,000	-
Available for Operations	*$293,643*	*$230,988*	*$290,697*	*$411,980*

Property tax / mill levy assumptions (2027) - General Fund operating levy

2026 certified net assessed valuation (basis for 2027)	$170,534,630
2026 general fund mill levy (flat-levy reference)	18.500
2027 general fund mill levy (proposed)	**19.500**
2027 property tax at proposed levy	$3,325,425
Revenue per 1.000 mill	$170,535

Ebert Metropolitan District - Subdistrict 1 - DRAFT Updated 10.15.2026

2027 Budget Planning Worksheet - with SD4 Mill Levy Increase

Category	2025 Actual (Full Year)	2026 Annual Budget	2026 Projected Full Year	2027 Proposed Budget	2027 % of Total
INCOME					
Intergovernmental Fund Revenue-SD4	$292,680	$301,921	$345,120	**$315,634**	
Interest Income	$19,424	$10,000	$1,000	**$10,075**	
Other Revenue	-	-	-	**-**	
Property Taxes	$469,133	$477,497	$478,205	**$503,751**	56.836 Mill Levy
Specific Ownership Taxes	$24,562	$14,325	$14,325	**$15,113**	
Total Income	**$805,799**	**$803,743**	**$838,650**	**$844,573**	**100.0%**
ADMINISTRATION					
Accounting	$27,761	$13,200	$13,200	**$13,200**	
Copies	-	$400	$400	**$500**	
County Treasurer's Fees	$4,691	$4,775	$4,782	**$5,038**	
Contingency	-	$25,000	$15,000	**$20,000**	
Miscellaneous	-	$2,600	$400	**$1,500**	
Office Supplies	-	$500	$400	**$500**	
Website Hosting	$223	-	-	**$500**	
Total Administration	**$32,676**	**$46,475**	**$34,182**	**$41,238**	**4.8%**
CAPITAL PROJECTS					
Clubhouse	$23,015	$30,000	$20,000	**$40,000**	
Lodge Furnishings	-	$10,000	$10,000	**$10,000**	
Total Capital Projects	**$23,015**	**$40,000**	**$30,000**	**$50,000**	**5.8%**
MAINTENANCE/REPAIRS					
Cleaning	$28,828	$36,000	$28,529	**$36,000**	
Cleaning supplies	$1,762	$3,000	$2,662	**$3,000**	
Community Garden	($335)	$4,500	$2,500	**$5,000**	
Concrete/Asphalt Maintenance	-	$6,000	$13,000	**$8,000**	
Contingency Maint/Repairs	$792	$10,000	$3,536	**$10,000**	
Dehumidifier	$315	$1,500	$2,500	**$2,500**	
Electrical Repair/Maint (Wiring)	-	$3,000	$1,500	**$2,000**	
Elevator	$1,556	$1,300	$2,500	**$2,500**	
Equipment	-	$1,500	$2,000	**$2,000**	
Exhaust Fans/Vents	-	$1,000	-	**$1,000**	
Pest Control	$3,117	$5,000	$5,000	**$5,000**	
Facility Maint/Management Services	$100,620	$80,000	$90,000	**$95,000**	
Fire Alarm	$751	$1,000	$1,000	**$1,000**	
Fitness Equipment Service	$1,200	$1,600	$1,600	**$1,600**	

Flag Repair/Maint	$377	-	-	**$1,200**	
Geothermal	$2,603	$2,500	$50,500	**$10,000**	
HVAC Svc/Repair	$2,738	$10,000	$2,500	**$10,000**	
Irrigation-Backflow Testing	$850	$1,000	$700	**$1,000**	
Irrigation Repair/Maint	$104	$1,500	$3,000	**$3,000**	
Key Fobs/Door Access Repairs/Maint	$591	$1,000	$3,977	**$2,500**	
Landscape-Maint	$15,500	$16,909	$16,909	**$16,909**	
Landscape-Replacements (Plant Material)	-	$10,000	$2,149	**$12,000**	
Landscape - Tree/Plant Healthcare	-	-	-	**$10,000**	
Light Bulb	-	-	-	**-**	
Lighting	$2,443	$4,000	$1,000	**$2,000**	
Low Voltage	$3,244	-	-	**-**	
Maint/Repair Supplies	$900	$5,000	$2,000	**$5,000**	
Mechanical Systems	-	$5,000	$2,500	**$5,000**	
Miscl Property Exp	$1,423	-	-	**-**	
Painting	-	$1,500	$1,500	**$1,500**	
Plumbing/Electrical Repairs	-	-	-	**-**	
Plumbing Systems	$341	$2,500	$5,000	**$5,000**	
Annual Pool/Spa Licensing Renewal	-	$1,400	$1,025	**$1,400**	
Pool Life Safety Equipment	$2,374	$500	$500	**$500**	
Pool Maintenance	$5,999	$3,500	$13,000	**$6,000**	
Pool Minor Equipment	$11,843	-	-	**-**	
Pool - Chemicals	-	$10,000	$10,000	**$10,000**	
Pool Deck-Repair/Maint	-	$7,000	$12,000	**$10,000**	
Pool - System Equipment	-	$6,000	$4,000	**$6,000**	
Pool - Water Quality	-	-	-	**-**	
Roof Maint/Repair	-	$2,000	-	**$2,000**	
Siding/Trim/Stucco	-	$5,000	-	**$5,000**	
Signage	-	$500	$500	**$500**	
Snow Removal	$5,393	$15,000	$10,000	**$15,000**	
Windows/Doors	$346	$2,000	$1,000	**$2,000**	
Total Maintenance/Repairs	**$195,677**	**$269,209**	**$300,087**	**$318,109**	**37.1%**

NON-RECURRING EXPENSES					
Capital Reserve	$1,098	-	$925	**-**	
Total Non-Recurring Expenses	**$1,098**	**-**	**$925**	**-**	**0.0%**

OPERATIONS					
Clubhouse Events	$48,329	$60,500	$60,500	**$70,000**	
Entertainment/decorations	-	$2,000	$1,805	**$5,000**	
Fitness Programs	$14,675	$35,000	$20,000	**$35,000**	
Kitchen Supplies	$3,198	$5,000	$5,000	**$6,000**	
Management Fees	$93,787	$50,923	$50,923	**$50,923**	
Phone Monitoring	$285	$500	$500	**$500**	
Program Management	$102,996	$107,100	$110,000	**$110,000**	

Program Management Assistant	-	$20,000	$15,000	**$20,000**	
Security Monitoring	$9,385	$8,500	$10,793	**$11,000**	
Sub-District Management- TCMD 1	$8,488	$38,625	$87,228	**$38,625**	
Internet	$1,571	-	-	**-**	
Utilities - Electric/Gas	$38,277	$35,000	$37,588	**$38,000**	
Utilities - Storm Drainage	$6,611	$5,500	$9,966	**$10,000**	
Utilities - Phone/Internet/Television	$13,390	$14,000	$18,000	**$18,000**	
Utilities - Trash	$7,220	$8,200	$8,217	**$8,300**	
Utilities - Water	$6,013	$14,000	$8,000	**$12,000**	
Appliances	-	$1,200	$3,000	**$6,000**	
Batteries	-	-	-	**-**	
Clubhouse Lodge Operations	$11,519	$8,000	$8,000	**$8,000**	
Holiday Decorations	$1,805	-	-	**-**	
Ins-F&EC or Package	-	-	-	**-**	
Total Operations	**$367,549**	**$414,048**	**$454,520**	**$447,348**	**52.2%**
TOTAL INCOME	**$805,799**	**$803,743**	**$838,650**	**$844,573**	**100.0%**
TOTAL EXPENSE	**$620,015**	**$769,732**	**$819,714**	**$856,695**	**100.0%**
FUND CHANGE (Income − Expense)	**$185,784**	**$34,011**	**$18,936**	**($12,122)**	

Beginning Fund Balance	$ 471,401	$ 657,185	$ 657,185	$ 676,122
Ending Fund Balance	$ 657,185	$ 691,196	$ 676,122	$ 664,000

Emergency Reserves	$ 24,000	$ 24,000	$ 24,000	$ 24,000
Capital Replacement Reserves	$ 160,000	$ 260,000	$ 260,000	$ 280,000
Available for Operations	$ 473,185	$ 407,196	$ 392,122	$ 360,000

Property tax / mill levy assumptions (2027)

2026 certified net assessed valuation (basis for 2027)	$8,863,240
2026 mill levy (flat-levy reference)	53.000
2027 mill levy (proposed)	**56.836**
2027 property tax at proposed levy	$503,751

Revenue per 1 Mill=$8,863

Ebert Metropolitan District – Sub District 2 - DRAFT Updated 10.15.2026

2027 Budget Planning Worksheet

Category	2025 Actual (Full Year)	2026 Annual Budget	2026 Projected Full Year	2027 Proposed Budget	2027 % of Total
REVENUE					
Interest Income	$37,235	$25,000	$12,357	**$17,197**	
Property Taxes	$801,618	$791,509	$791,509	**$859,843**	**50.000 Mill**
Specific Ownership Taxes	$38,188	$41,266	$34,387	**$25,795**	
Submtr Water	$398,754	$501,708	$555,651	**$565,000**	
Total Revenue	**$1,275,796**	**$1,359,483**	**$1,393,904**	**$1,467,835**	**100.0%**
ADMINISTRATION					
Accounting	$31,448	$21,304	$31,459	**$21,304**	
Billing Services	$36	$12,759	$21,704	**$22,000**	
County Treasurer's Fees	$8,016	$8,253	$7,915	**$8,598**	
Mileage Reimb	$196	-	-	**-**	
Contingency	-	$5,000	$10	**$5,000**	
Total Administration	**$39,696**	**$47,316**	**$61,088**	**$56,902**	**3.9%**
MAINTENANCE/REPAIRS					
Cross Connection Inspection	$250	$5,500	-	**-**	
Driveway Repair/Maint	-	$20,000	$10,000	**$20,000**	
Fence Maint/Repair	-	$6,000	$6,000	**$6,000**	
Irrigation Repair/Maint	$59,886	$75,000	$75,000	**$75,000**	
Winter Watering	-	$6,000	$6,000	**$6,000**	
Landscape-Maint	$10,191	-	-	**-**	
Landscape-Enhancements	-	$80,000	$40,000	**$80,000**	

Landscape Maint - Front Yards	$164,683	$204,000	$244,454	**$244,454**	
Landscape-Pocket Park Repairs	-	-	-	**-**	
Landscape-Tree Maint	-	$20,000	$10,000	**$10,000**	
Landscape- Tree Replacement	$20,307	$80,000	-	**$80,000**	
Other Repairs/Maintenance	$200	$5,000	$5,000	**$5,000**	
Sewer Line Repairs	-	$10,000	-	**$10,000**	
Signage	-	$200	-	**$500**	
Snow Removal	$153,105	$200,000	$100,000	**$200,000**	
Total Maintenance/Repairs	**$408,622**	**$711,700**	**$496,454**	**$736,954**	**50.9%**
OPERATIONS					
Management Fees	$62,348	$47,713	$47,713	**$47,713**	
Utilities - Electric	$1,326	$1,500	$1,015	**$1,015**	
Utilities - General	-	-	-	**-**	
Utlities - Storm Drainage	$3,969	$3,500	$4,124	**$4,124**	
Utilities - Water	$14,480	$15,000	$25,568	**$25,568**	
Water Line Repairs	-	$10,000	$10,000	**$10,000**	
Water Bill Expense	$506,344	$501,708	$691,608	**$565,000**	
Total Operations	**$588,467**	**$579,421**	**$780,028**	**$653,420**	**45.1%**
TOTAL INCOME	**$1,275,796**	**$1,359,483**	**$1,393,904**	**$1,467,835**	**100.0%**
TOTAL EXPENSE	**$1,036,786**	**$1,338,437**	**$1,337,570**	**$1,447,277**	**100.0%**
FUND CHANGE (Income − Expense)	**$239,010**	**$21,046**	**$56,334**	**$20,559**	
Beginning Fund Balance	$324,982	$563,992	$563,992	$620,326	
Ending Fund Balance	$563,992	$585,038	$620,326	$640,885	

Emergency Reserves	$37,200	$40,784	$40,784	$43,418
Capital Reserves	$200,000	$300,000	$300,000	$300,000
Available for Operations	*$326,792*	*$244,254*	*$279,542*	*$297,466*

Property tax / mill levy assumptions

Prior-year (2025) certified net assessed valuation	$15,830,170
Current-year (2026) certified net assessed valuation	$17,196,860
2026 mill levy (implied)	50.000
2027 mill levy (proposed)	**50.000**
2027 property tax at proposed levy	$859,843
Revenue per 1.000 mill (2027 valuation)	$17,197

Ebert Metropolitan District – Sub District 3 DRAFT Updated 10.15.2026

2027 Budget Planning Worksheet

Category	2025 Actual (Full Year)	2026 Annual Budget	2026 Projected Full Year	2027 Proposed Budget	2027 % of Total
INCOME					
Interest Income	$10,106	$10,000	$4,132	**$5,000**	
Other Revenue	-	-	-	**-**	
Property Taxes	$430,838	$500,153	$500,153	**$504,511**	59.000 Mills
Specific Ownership Taxes	$20,642	$15,005	$15,005	**$15,135**	
Total Income	**$461,586**	**$525,158**	**$519,290**	**$524,646**	**100.0%**
ADMINISTRATION					
Accounting	$16,785	$11,471	$21,749	**$11,471**	
County Treasurer's Fees	$4,308	$5,002	$4,976	**$5,045**	
Contingency	$73	$5,000	$1,709	**$5,000**	
Total Administration	**$21,166**	**$21,473**	**$28,434**	**$21,517**	**5.1%**
MAINTENANCE/REPAIRS					
Gate Maint/Repairs	$9,525	$10,000	$66,960	**$15,000**	
Mailhouse Maint/Repairs	$8,465	$10,000	$5,000	**$10,000**	
Irrigation Repair/Maint	$2,816	$3,500	$1,000	**$3,000**	
Winter Watering	-	$2,500	$2,500	**$2,500**	
Landscape-Maint	$18,953	$21,000	$26,932	**$24,955**	
Landscape-Tree Maint	-	$15,000	$2,500	**$15,000**	
Maint/Repair	$148	$1,500	$500	**$2,000**	
Pool/Cabana- ADA Equipment	-	$2,000	$2,000	**$2,000**	
Pool/Cabana- Building Maint/Repairs	$9,714	$5,000	$5,000	**$5,000**	
Pool/Cabana- Chemicals	$8,076	$10,500	$10,500	**$10,500**	
Pool/Cabana- Cleaning Facility	$9,676	$9,000	$8,000	**$9,000**	

Pool/Cabana- Events	$1,861	$10,000	$10,000	**$10,000**	
Pool/Cabana- Fence Maint/Repairs	$1,129	$5,000	$4,069	**$5,000**	
Pool/Cabana- Handyman Service	-	-	-	**-**	
Pool/Cabana- Internet	$792	-	-	**-**	
Pool/Cabana- Irrigation Repairs	-	-	-	**-**	
Pool/Cabana- Other Operations	-	$5,000	$205	**$5,000**	
Pool/Cabana- Pest Control	-	$1,000	-	**$1,000**	
Pool/Cabana- Pool Maintenance	$13,387	$50,000	$31,901	**$50,000**	
Pool/Cabana- Pool Repairs	$1,322	$10,000	$5,000	**$15,000**	
Pool/Cabana- Pool Supplies/Equip	$2,509	$10,000	$679	**$20,000**	
Pool/Cabana- Pool Security Monitoring	-	$5,000	$6,500	**$7,000**	
Pool/Cabana- Tree/Shrub Replacement	-	$6,000	-	**$10,000**	
Pool/Cabana- Gas/Electricity	$8,721	$17,000	$10,622	**$15,000**	
Pool/Cabana- Storm Drainage	$2,500	$1,500	$2,202	**$2,500**	
Pool/Cabana- Water	$9,030	$16,000	-	**$10,000**	
Pool/Cabana- Trash	$4,176	$5,000	$5,477	**$5,000**	
Total Maintenance/Repairs	**$112,800**	**$231,500**	**$207,547**	**$254,455**	**60.2%**

OPERATIONS					
CenturyLink/DSL	$2,503	$4,000	$5,074	**$5,000**	
Management Fees	$57,322	$41,654	$49,593	**$41,654**	
Internet	$84	-	-	**-**	
Utilities - Electric	$1,203	$720	-	**$800**	
Utilities - Water	$2,881	$5,000	$11,271	**$5,000**	
Access Ctrl-Keys/Remotes	$3,096	$4,000	$5,381	**$5,500**	
Gate Contingency	-	$10,000	$9,706	**$10,000**	
Gate Data Monitoring	$4,440	$6,800	$8,430	**$8,500**	
Gate Entrance Security	$5,928	-	-	**-**	
Holiday Decorations	$8,959	$8,000	$8,000	**$10,000**	
Security Cameras	-	$10,000	$15,000	**$10,000**	
Total Operations	**$86,417**	**$90,174**	**$112,456**	**$96,454**	**22.8%**

PRIVATE STREET MAINTENANCE					
Private Street- Light Repairs	-	$5,000	$2,000	**$5,000**	
Private Street- Pavement Maintenance	-	$10,000	-	**$10,000**	
Private Street- Repairs/Reconstruction	-	$5,000	-	**$5,000**	
Private Street- Snow Removal	$4,013	$25,000	$10,000	**$25,000**	
Private Street- Sweeping	-	$5,000	-	**$5,000**	
Total Private Street Maintenance	**$4,013**	**$50,000**	**$12,000**	**$50,000**	**11.8%**
TOTAL INCOME	**$461,586**	**$525,158**	**$519,290**	**$524,646**	**100.0%**
TOTAL EXPENSE	**$224,396**	**$393,147**	**$360,437**	**$422,426**	**100.0%**
FUND CHANGE (Income − Expense)	**$237,191**	**$132,011**	**$158,853**	**$102,220**	
Beginning Fund Balance	$87,741	$324,932	$324,932	$483,785	
Ending Fund Balance	$324,932	$456,942	$483,785	$586,005	
Emergency Reserves	$13,600	$14,100	$14,100	$14,100	
Capital Reserve	$50,000	$325,000	$325,000	$325,000	
Available for Operations	*$261,332*	*$117,842*	*$144,685*	*$246,905*	

Ebert Metropolitan District – Sub District 4 DRAFT Updated 10.22.2026

2027 Budget Planning Worksheet

Category	2025 Actual (Full Year)	2026 Annual Budget	2026 Projected Full Year	2027 Proposed Budget	2027 % of Total
INCOME					
Interest Income	$2	-	-	**-**	
Property Taxes	$289,130	$290,470	$290,664	**$305,999**	**56.836 Mills**
Specific Ownership Taxes	$13,417	$14,355	$10,000	**$9,180**	
Total Income	**$302,550**	**$304,825**	**$300,664**	**$315,179**	**60.8%**
Bungalow Revenues					
Maintenance Fees - Bungalow	$184,560	$190,800	$190,800	**$203,520**	**$10 Increase**
Total Bungalow Revenues	**$184,560**	**$190,800**	**$190,800**	**$203,520**	**39.2%**
Total Income + Bungalow Revenues	**$487,110**	**$495,625**	**$491,464**	**$518,699**	**100.0%**
Intergovernmental Expenses					
County Treasurer Fees	$2,891	$2,905	$2,907	**$3,060**	
Intergovernmental Transfer - SD1	$299,657	$301,920	$297,757	**$312,119**	
Total Intergovernmental Expenses	**$302,548**	**$304,825**	**$300,664**	**$315,179**	**60.8%**
Total Income - Intergovernmental Expenses	**$184,562**	**$190,800**	**$190,800**	**$203,520**	**39.2%**
ADMINISTRATION					
Accounting	$15,433	$5,880	$5,768	**$5,768**	
Billing Services	$821	$1,000	$1,500	**$1,500**	
Legal Expense	$24	-	-	**-**	
Office Supplies	$66	-	-	**-**	
Bank Charges	$35	-	-	**-**	
Total Administration	**$16,379**	**$6,880**	**$7,268**	**$7,268**	**3.6%**
ADMINISTRATIVE					
Contingency	$31	$3,000	-	**$3,000**	
Total Administrative	**$31**	**$3,000**	**-**	**$3,000**	**1.5%**

BUNGALOW MGMT					
Sub-District Management- Bungalow	-	$12,875	$12,875	**$12,875**	
Total Bungalow	**-**	**$12,875**	**$12,875**	**$12,875**	**6.5%**
MAINTENANCE & REPAIRS					
Paver Maint/Repair	$75	-	$18,000	**-**	
Total Maintenance & Repairs	**$75**	**-**	**$18,000**	**-**	**0.0%**
MAINTENANCE/REPAIRS					
Irrigation repairs - Bungalow	$5,339	$7,000	$8,500	**$8,500**	
Landscape Maint - Front Yards	$62,900	$64,375	$64,375	**$64,375**	
Plant Material Replacement	$24,820	$18,000	$6,170	**$8,000**	
Tree Maintenance	-	-	-	**$8,000**	
Snow Removal	$40,864	$68,000	$30,000	**$65,000**	
Total Maintenance/Repairs	**$133,923**	**$157,375**	**$109,045**	**$153,875**	**77.2%**
NON-RECURRING EXPENSES					
Capital Reserve Transfer	-	$6,360	$6,360	**$6,360**	
Total Non-Recurring Expenses	**-**	**$6,360**	**$6,360**	**$6,360**	**3.2%**
OPERATIONS					
Management Fees	$29,987	$15,821	$15,821	**$15,821**	
Utilities - Electric	$258	-	-	**-**	
Utlities - Storm Drainage	$3,018	-	-	**-**	
Utilities - Trash	-	-	-	**-**	
Utilities - Water	-	-	-	**-**	
Total Operations	**$33,264**	**$15,821**	**$15,821**	**$15,821**	**7.9%**
TOTAL INCOME	**$184,562**	**$190,800**	**$190,800**	**$203,520**	
TOTAL EXPENSE	**$183,672**	**$202,311**	**$169,369**	**$199,199**	**100.0%**
FUND CHANGE (Income − Expense)	**$890**	**($11,511)**	**$21,431**	**$4,321**	

Beginning Fund Balance	$ 94,916	$ 95,806	$ 95,806	$ 117,238
Ending Fund Balance	$ 95,806	$ 84,295	$ 117,238	$ 121,559

Emergency Reserves	$ 5,600	$ 5,600	$ 5,600	$ 5,600
Capital Replacement Reserves	$ 25,440	$ 25,440	$ 25,440	$ 50,000
Available for Operations	*$ 64,766*	*$ 53,255*	*$ 86,198*	*$ 65,959*

Property tax / mill levy assumptions (2027) - SD4

2026 certified net assessed valuation (basis for 2027)	$5,383,900
2026 mill levy (flat-levy reference)	53.000
2027 mill levy (proposed)	**56.836**
2027 property tax at proposed levy	$305,999

Ebert Metropolitan District – Sub District 5 - DRAFT

2027 Budget Planning Worksheet - Updated 10.15.2026

Category	2025 Actual (Full Year)	2026 Annual Budget	2026 Projected Full Year	2027 Proposed Budget	2027 % of Total
ASSESSMENTS					
Operations & Maintenance Fee	$79,221	$90,000	$90,000	-	No Fee
Total Assessments	**$79,221**	**$90,000**	**$90,000**	`	**0.0%**
REVENUE					
Interest Income	$8,181	$5,000	$3,405	**$5,000**	
Property Taxes	$415,358	$477,581	$475,887	**$461,225**	**51.00 Mills**
Specific Ownership Taxes	$19,610	$14,327	$20,760	**$13,837**	
Total Revenue	**$443,149**	**$496,908**	**$500,052**	**$480,062**	**100.0%**
ADMINISTRATION					
Accounting	$24,657	$13,110	$13,110	**$13,110**	
Billing Services	$6,146	$10,500	$10,500	**$10,500**	
County Treasurer's Fees	$4,154	$4,776	$7,138	**$7,138**	
Mileage Reimb	$626	-	-	**-**	
Contingency	-	$3,000	$3,000	**$3,000**	
Miscellaneous	-	$500	$15	**$15**	
Total Administration	**$35,583**	**$31,886**	**$33,763**	**$33,763**	**11.1%**
MAINTENANCE/REPAIRS					
Contingency Maint/Repairs	-	$5,000	$5,000	**$5,000**	
Irrigation Repair/Maint	$7,818	$25,000	$6,189	**$6,189**	
Winter Watering	-	$5,000	$5,000	**$5,000**	

Landscape-Maint	-	-	-	-	
Landscape Maint - Front Yards	$84,213	$104,088	$109,292	**$109,292**	
Landscape-Pocket Park Repairs	-	$10,000	$10,000	**$10,000**	
Landscape- Tree Replacement	-	$20,000	$20,000	**$20,000**	
Other Repairs/Maintenance - Streets/Drives	$668	$5,000	$554	**$20,000**	
Signage	-	$600	$600	**$600**	
Snow Removal	$49,386	$100,000	$26,981	**$26,981**	
Total Maintenance/Repairs	**$142,085**	**$274,688**	**$183,616**	**$203,062**	**66.8%**
OPERATIONS					
Construction Management	-	-	-	-	
Management Fees	$53,172	$37,869	$37,868	**$37,868**	
Trash Management	$1,790	$3,000	-	-	
Utilities - Electric	-	$5,000	$5,000	**$5,000**	
Utlities - Storm Drainage	$1,281	$3,000	$8,514	**$8,514**	
Utilities - Trash	$84,879	$80,000	$70,800	-	
Utilities - Water	$10,582	$25,000	$15,319	**$15,319**	
Parking Permits	$2,066	$500	$500	**$500**	
Total Operations	**$153,771**	**$154,369**	**$138,001**	**$67,201**	**22.1%**
TOTAL INCOME	**$522,370**	**$586,908**	**$590,052**	**$480,062**	**100.0%**
TOTAL EXPENSE	**$331,438**	**$460,943**	**$355,380**	**$304,026**	**100.0%**
FUND CHANGE (Income − Expense)	**$190,931**	**$125,965**	**$234,672**	**$176,036**	
Beginning Fund Balance	($26,928)	$164,003	$164,003	$398,675	
Ending Fund Balance	$164,003	$289,968	$398,675	$574,711	

Emergency Reserves	$14,900	$17,607	$17,607	$20,000
Capital Reserves	$20,000	$60,000	$60,000	$100,000
Available For Operations	*$129,103*	*$212,361*	*$321,068*	*$454,711*

Property tax / mill levy assumptions

Prior-year (2025) certified net assessed valuation	$9,010,970
Current-year (2026) certified net assessed valuation	$9,043,620
2026 mill levy (implied)	53.000
2027 mill levy (proposed)	**51.000**
2027 property tax at proposed levy	$461,225
Revenue per 1.000 mill (2027 valuation)	$9,044

Ebert Metropolitan District – Capital Projects Bond Proceeds

2027 Budget Planning Worksheet - Updated 10.23.2026

Category	2025 Actual (Full Year)	2026 Annual Budget	2026 Projected Full Year	2027 Proposed Budget
REVENUE				
Interest Income	$28,754	$16,000	$6,876	**$2,000**
Total Revenue	**$28,754**	**$16,000**	**$6,876**	**$2,000**
CAPITAL PROJECTS				
Tree Replacement Project	$176,235	$200,000	$270,563	**$126,900**
Landscape Enhancements	-	-	-	$30,000
Total Expense	**$176,235**	**$200,000**	**$270,563**	**$156,900**
TOTAL INCOME	**$28,754**	**$16,000**	**$6,876**	**$2,000**
TOTAL EXPENSE	**$176,235**	**$200,000**	**$270,563**	**$156,900**
FUND CHANGE (Income − Expense)	**($147,481)**	**($184,000)**	**($263,687)**	**($154,900)**
Beginning Fund Balance	$657,945	$510,464	$510,464	$246,777
Ending Fund Balance	$510,464	$326,464	$246,777	$91,877

Ebert Metropolitan District – Capital Reserve (1.000 Mill) DRAFT

2027 Budget Planning Worksheet - Updated 10.26.2026

Category	2025 Actual (Full Year)	2026 Annual Budget	2026 Projected Full Year	2027 Proposed Budget
REVENUE				
Interest Income	$42,117	$30,000	$5,807	**$5,807**
Property Taxes	$173,395	$172,940	$179,295	**$341,069**
Specific Ownership Taxes	$8,735	$5,188	$8,481	**$8,481**
Transfer From General Fund	-	-	$100,000	**-**
Total Revenue	**$224,247**	**$208,128**	**$293,583**	**$355,357**
ADMINISTRATION				
County Treasurer's Fees	$1,734	$1,729	$1,729	**$3,411**
Total Administration	**$1,734**	**$1,729**	**$1,729**	**$3,411**
ADMINISTRATIVE				
Contingency	-	$1,300	-	**$10,000**
Total Administrative	**-**	**$1,300**	**-**	**$10,000**
MAINTENANCE/REPAIRS				
Landscape-Tree Maint	$20,338	-	-	**-**
Landscape- Tree Replacement	$155,168	-	-	**-**
Detention Pond Rehabilitation	$12,800	-	-	**$150,000**
Irrigation Replace/Repair				**$100,000**
Fence Replace/Repair				**$100,000**
Well Replace/Repair	-	-	-	**$100,000**
Total Maintenance/Repairs	**$188,306**	**-**	**-**	**$450,000**

TOTAL INCOME	**$224,247**	**$208,128**	**$293,583**	**$355,357**
TOTAL EXPENSE	**$190,040**	**$3,029**	**$1,729**	**$463,411**
FUND CHANGE (Income − Expense)	**$34,207**	**$205,099**	**$291,854**	**($108,054)**
Beginning Fund Balance	$956,551	$990,758	$990,758	$1,282,612
Ending Fund Balance	$990,758	$1,195,857	$1,282,612	$1,174,558

Property tax / mill levy assumptions

Prior-year (2025) certified net assessed valuation	$172,939,970
Current-year (2026) certified net assessed valuation	$170,534,630
2026 mill levy (implied)	1.000
2027 mill levy (proposed)	**2.000**
2027 property tax at proposed levy	$341,069
Revenue per 1.000 mill (2027 valuation)	$170,535

Ebert Metropolitan District – Conservation Trust - DRAFT

2027 Budget Planning Worksheet - Updated 10.15.2026

Category	2025 Actual (Full Year)	2026 Annual Budget	2026 Projected Full Year	2027 Proposed Budget
REVENUE				
Conservation Trust Fund Proceeds	$88,555	$60,000	$41,639	**$42,000**
Interest Income	$21,651	$15,000	$1,311	**$1,500**
Total Revenue	**$110,207**	**$75,000**	**$42,950**	**$43,500**
ADMINISTRATIVE				
Transfer to Town Center	-	-	-	**-**
Total Administrative	**-**	**-**	**-**	**-**
OPERATIONS				
Capital Improvements	$62,877	-	-	**$100,000**
Park Improvement Projects	-	$75,000	$75,223	**$100,000**
Total Operations	**$62,877**	**$75,000**	**$75,223**	**$200,000**
TOTAL INCOME	**$110,207**	**$75,000**	**$42,950**	**$43,500**
TOTAL EXPENSE	**$62,877**	**$75,000**	**$75,223**	**$200,000**
FUND CHANGE (Income − Expense)	**$47,330**	**-**	**($32,273)**	**($156,500)**
Beginning Fund Balance	$492,209	$539,539	$539,539	$507,266
Ending Fund Balance	$539,539	$539,539	$507,266	$350,766

Ebert Metropolitan District – Debt Service

2027 Budget Planning Worksheet - Updated 10.26.2026

Category	2025 Actual (Full Year)	2026 Annual Budget	2026 Projected Full Year	2027 Proposed Budget
REVENUE				
Interest Income	$375,846	$200,000	$101,046	**$150,000**
Property Taxes	$5,444,820	$5,245,018	$5,885,403	**$5,877,195**
Specific Ownership Taxes	$249,150	$52,450	$241,917	**$240,000**
Total Revenue	**$6,069,816**	**$5,497,468**	**$6,228,366**	**$6,267,195**
EXPENDITURES – DEBT SERVICE & ADMINISTRATION				
Bank Charges	$4,411	$1,100	$291	**$500**
County Treasurer's Fees	$54,448	$52,450	$58,854	**$58,772**
Loan Interest 2018A-1	$3,756,000	$3,689,262	$3,688,750	**$3,612,500**
Loan Interest 2018A-2	$711,550	$698,538	$699,050	**$684,800**
Loan Principal 2018A-1	$1,345,000	$1,538,500	$1,525,000	**$1,605,000**
Loan Principal 2018A-2	$250,000	$271,500	$285,000	**$300,000**
Paying Agent	$3,500	$3,500	$3,500	**$3,500**
Total Debt Service & Administration	**$6,124,909**	**$6,254,850**	**$6,260,445**	**$6,265,072**
CONTINGENCY				
Contingency	-	$1,670	-	**$2,123**
Total Contingency	**-**	**$1,670**	**-**	**$2,123**
TOTAL INCOME	**$6,069,816**	**$5,497,468**	**$6,228,366**	**$6,267,195**
TOTAL EXPENSE	**$6,124,909**	**$6,256,520**	**$6,260,445**	**$6,267,195**

FUND CHANGE (Income − Expense)	**($55,093)**	**($759,052)**	**($32,079)**	**-**

Beginning Fund Balance	$ 6,986,107	$ 6,931,014	$ 6,931,014	$ 6,898,935
Ending Fund Balance	$ 6,931,014	$ 6,171,962	$ 6,898,935	$ 6,898,935
Required Rate Stabilization Reserve	$6,636,000	$ 6,636,000	$ 6,636,000	$ 6,636,000
Surplus / (Shortfall) vs. Reserve	$ 295,014	$ (464,038)	$ 262,935	$ 262,935

Property tax / mill levy assumptions

Full Service assessed valuation (2026, preliminary)	$170,534,630
Debt Service Only assessed valuation (2026, preliminary)	$26,722,170
2026 certified mill levy - Series 2018 A-1	24.926
2026 certified mill levy - Series 2018 A-2	5.403
2027 proposed mill levy - Series 2018 A-1	25.064
2027 proposed mill levy - Series 2018 A-2	5.472
2027 proposed total levy - Full Service properties	30.536
Change from 2026 (mills)	0.207
Percent change from 2026	0.7%
2027 property tax at proposed levy	$5,877,195
Revenue per 1.000 mill - A-1	$197,257
Revenue per 1.000 mill - A-2	$170,535