

Trevenna Metropolitan District
2026 Budget
General Fund

* Modified Accrual Budgetary Basis	2024		2025	
	Actual	Budget	Estimated Actual	Budget
BEGINNING FUND BALANCE	\$ (6,011)	\$ 3,933	\$ 3,933	\$ 937
REVENUES				
Property Tax - Operations	-	81	81	752
Operations & Maintenance Fee	-	15,000	-	37,800
Non-Potable Water	-	-	-	7,000
Specific Ownership Tax	-	5	5	45
Developer Advances	49,581	98,000	45,500	65,000
Interest Income	-	-	167	-
Intergovernmental Revenues	-	-	-	-
Other Revenues	30	-	-	-
Total Revenues	49,611	113,086	45,753	110,597
EXPENDITURES				
<i>General and Administrative</i>				
Management & Accounting	3,273	12,000	12,000	12,000
Election	-	13,000	-	-
Engineer	2,370	5,000	-	-
Insurance	717	1,011	2,118	2,224
Legal	32,825	30,000	28,867	30,000
Office	286	500	1	500
ADA Compliance	-	-	1,470	200
Dues	197	205	358	376
Treasurers Fees	-	2	2	11
Total G&A	39,666	61,718	44,816	45,311
<i>Maintenance</i>				
Landscape Contract	-	20,000	-	30,000
Landscape Maintenance & Repairs	-	5,000	-	5,000
Non-Potable System Monitoring	-	10,000	-	10,000
Non-Potable System Repairs	-	5,000	-	5,000
Total Maintenance	-	40,000	-	50,000
<i>Other</i>				
Contingency Expense	-	10,000	-	10,000
Total Expenses	39,666	111,718	44,816	105,311
Excess of Revenues over Expenditures	9,944	1,367	937	5,286
ENDING FUND BALANCE	\$ 3,933	\$ 5,300	\$ 937	\$ 6,223
Restricted (TABOR)		\$ 3,352		\$ 3,159

Capital Fund

			2025 Amended Budget & Estimated	
Accounting Basis: Modified Accrual	2024 Actual	2025 Budget	Actual	2026 Budget
Beginning Fund Balance	-	4,184,236	4,184,236	4,138,757
Income				
Developer Advance	1,563,956	-	12,500,000	10,200,000
Other Financing Sources	5,374,875	-	-	-
Interest Revenue	16,302	-	85,095	-
Gain transfer of operations	-	-	-	-
Transfer In	-	-	-	-
Total Income	6,955,133	-	12,585,095	10,200,000
Expense				
Construction	2,256,248	-	12,397,524	14,000,000
Landscaping	-	-	-	-
Engineers	19,946	-	61,606	100,000
Meter Equipment	-	-	171,444	200,000
Other Admin	-	-	-	-
Costs of Issuance	494,702	-	-	-
Contingency	-	-	-	-
Total Expenses	2,770,897	-	12,630,574	14,300,000
Excess Revenues (Expenses)	4,184,236	-	(45,479)	(4,100,000)
Ending Fund Balance	4,184,236	4,184,236	4,138,757	38,757

Debt Service Fund

	2024	2025 Budget	2025 Amended Budget & Estimated Actual	2026 Budget
Accounting Basis: Modified Accrual				
Beginning Fund Balance	-	1,411,611	1,411,611	1,143,676
Income				
Other Financing Sources	1,434,125	-	-	-
Interest Revenue	4,991	-	51,478	-
Property Taxes	-	-	-	5,110
Specific Ownership Tax	-	-	-	307
Tax Related Interest	-	-	-	-
Transfer In	-	-	-	-
Total Reserve Income	1,439,116	-	51,478	5,417
Expense				
<i>General and Administrative</i>				
Costs of Issuance	-	-	-	-
Treasurers Fees	-	-	-	77
Bank Fees	-	-	-	-
Paying Agent Fees	-	-	-	-
Bond Interest	27,505	-	319,413	319,413
Transfer Out	-	-	-	-
Total Reserve Expense	27,505	-	319,413	319,490
Net Income	1,411,611	-	(267,935)	(314,073)
Ending Fund Balance	1,411,611	1,411,611	1,143,676	829,604
Assessed Valuation		16,210		145,460
Mill Levy				
Operating Levy		5.000		5.167
Debt Levy		0.000		35.133
Total Levy		5.000		40.300