

**BOYD PONDS METROPOLITAN DISTRICT NO. 2**  
**2026**  
**BUDGET MESSAGE**

Attached please find a copy of the adopted 2026 budget for the Boyd Ponds Metropolitan District No. 2.

The Boyd Ponds Metropolitan District No. 2 has adopted a budget for two separate funds, a General Fund to provide for the payment of operating and maintenance expenditures; and a Debt Service Fund to account for the payment on the outstanding general obligation bonds.

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 2026 will be property taxes. The district intends to impose a 26.554 mill levy on the property within the district for 2026, of which 5.000 mills are dedicated to the General Fund and the balance of 21.554 mills which will be allocated to the Debt Service Fund.

**Boyd Ponds Metropolitan District No. 2**  
**Adopted Budget**  
**General Fund**  
**For the Year ended December 31, 2026**

	Actual <u>2024</u>	Adopted Budget <u>2025</u>	Actual <u>6/30/2025</u>	Estimate <u>2025</u>	Adopted Budget <u>2026</u>
Beginning fund balance	\$ 30,988	\$ 24,621	\$ 50,232	\$ 30,231	\$ 26,263
Revenues:					
Property taxes	39,255	39,056	38,563	40,500	38,423
Specific ownership taxes	2,529	3,124	1,319	1,500	3,074
Interest Income	<u>14,480</u>	<u>1,000</u>	<u>5,705</u>	<u>5,600</u>	<u>1,000</u>
Total revenues	<u>56,264</u>	<u>43,180</u>	<u>45,587</u>	<u>47,600</u>	<u>42,497</u>
Total funds available	<u>87,252</u>	<u>67,801</u>	<u>95,819</u>	<u>77,831</u>	<u>68,760</u>
Expenditures:					
Accounting	9,520	7,500	4,039	7,500	9,000
Audit	6,500	6,500	-	6,600	7,000
Insurance	2,801	3,200	2,808	2,900	3,200
Legal	14,365	15,000	6,058	15,000	17,500
Election	-	2,500	-	-	-
Website costs	-	1,000	-	960	1,200
Professional services	-	2,000	-	-	-
Landscaping	2,695	3,000	1,380	3,000	3,000
Treasurer's fees	589	586	578	608	576
Miscellaneous	551	100	10	-	100
Transfer to Debt Service Fund	20,000	15,000	-	15,000	15,000
Emergency reserve (3%)	-	1,242	-	-	1,247
Contingency	<u>-</u>	<u>10,173</u>	<u>-</u>	<u>-</u>	<u>10,937</u>
Total expenditures	<u>57,021</u>	<u>67,801</u>	<u>14,873</u>	<u>51,568</u>	<u>68,760</u>
Ending fund balance	<u>\$ 30,231</u>	<u>\$ -</u>	<u>\$ 80,946</u>	<u>\$ 26,263</u>	<u>\$ -</u>
Assessed Valuation		<u>\$ 7,811,294</u>			<u>\$ 7,684,535</u>
Mill levy		<u>5.000</u>			<u>5.000</u>

**Boyd Ponds Metropolitan District No. 2**  
**Adopted Budget**  
**Debt Service Fund**  
**For the Year ended December 31, 2026**

	Actual <u>2024</u>	Adopted Budget <u>2025</u>	Actual <u>6/30/2025</u>	Estimate <u>2025</u>	Adopted Budget <u>2026</u>
Beginning fund balance	\$173,371	\$ 171,036	\$ 152,733	\$ 172,734	\$ 170,269
Revenues:					
Property taxes	169,219	168,365	166,239	176,000	165,632
Specific ownership taxes	10,906	13,464	5,685	11,000	13,246
Interest income	93	-	-	-	-
Transfer from General Fund	<u>20,000</u>	<u>15,000</u>	<u>1</u>	<u>15,000</u>	<u>15,000</u>
Total revenues	<u>200,218</u>	<u>196,829</u>	<u>171,925</u>	<u>202,000</u>	<u>193,878</u>
Total funds available	<u>373,589</u>	<u>367,865</u>	<u>324,658</u>	<u>374,734</u>	<u>364,147</u>
Expenditures:					
Bond principal	125,000	130,000	-	130,000	140,000
Bond interest	73,315	69,440	34,720	69,440	65,410
Paying agent fees	-	2,500	-	2,500	3,000
Treasurer's fees	<u>2,540</u>	<u>2,525</u>	<u>2,493</u>	<u>2,525</u>	<u>2,484</u>
Total expenditures	<u>200,855</u>	<u>204,465</u>	<u>37,213</u>	<u>204,465</u>	<u>210,894</u>
Ending fund balance	<u>\$172,734</u>	<u>\$ 163,400</u>	<u>\$ 287,445</u>	<u>\$ 170,269</u>	<u>\$ 153,253</u>
Assessed Valuation		<u>\$ 7,811,294</u>			<u>\$ 7,684,535</u>
Mill Levy		<u>21.554</u>			<u>21.554</u>
Total Mill Levy		<u>26.554</u>			<u>26.554</u>