

**RainDance Metropolitan District No. 1**  
**2026 Budget Property Tax Summary Information**  
**For the Years Ended and Ending December 31,**

	<b>Assessed Value 2024</b>	<b>Assessed Value 2025</b>	<b>Preliminary Assessed Value 2026</b>
Commercial	969,420	1,403,760	1,620,450
Oil & Gas - Production	232,335,130	79,497,270	46,873,850
Oil & Gas - Pipeline	592,900	653,350	859,740
State Assessed	160	120	14,420
Personal Property	16,040	11,970	12,210
Vacant Land	180	180	160
Certified Assessed Value	233,913,830	81,566,650	49,380,830
Mill Levy			
General	39.000	39.000	39.000
Debt Service	-	-	-
Total Mill Levy	39.000	39.000	39.000
Property Taxes Levied			
General	9,122,639	3,181,099	1,925,852
Debt Service	-	-	-
Total Taxes Levied	9,122,639	3,181,099	1,925,852

**5.25% Revenue Growth Limit Test\***

	<b>2025</b>	<b>2026</b>
Previous year general revenue	9,122,639	3,181,099
Previous year assessed value <i>less pers</i>	÷ 969,760	1,404,060
Previous year tax rate	9,407.110	2,265.643
Assessed value of new construction	x -	-
Revenue from growth properties	-	-
Expanded revenue base ( <i>prior general revenue + growth revenue</i> )	9,122,639	3,181,099
5.25% Increase	x 1.055	1.0525
Increased revenue base	9,624,384	3,348,107
Current year assessed value <i>less perso</i>	÷ 1,404,060	1,635,030
General Mill Levy with 5.25% Growth	6,854.681	2,047.734

*\*Informational purposes only. Levy remains at 39.000 Mills.*

**RainDance Metropolitan District No. 1**  
**2026 Budget - General Fund**  
**For the Years Ended and Ending December 31,**

	2024 Estimated		2025 Estimated	
	Actual	2025 Budget	Actual	2026 Budget
Beginning Fund Balances	\$ 3,456,545	\$ 8,205,601	\$ 8,205,601	\$ 8,062,650
<b>Revenues</b>				
Property Taxes	9,120,684	3,181,099	3,181,100	1,925,852
Specific Ownership Taxes	330,259	127,244	127,244	130,000
Interest Income	172,693	164,112	170,273	161,253
IGA - River Resort Cost Share - PTMD	-	360,000	360,000	335,000
IGA - Maint. Building Exp. and Fuel Share	-	-	-	45,000
RiverDance River Resort Membership	-	-	12,456	-
Intergovernmental Revenue - RDMD2	56,891	600,164	600,735	727,649
Intergovernmental Revenue - RDMD3	-	636,529	636,639	684,528
Intergovernmental Revenue - RDMD4	-	-	-	-
Recreation Fees (Pool & W-Club)	1,146,471	435,000	985,564	1,090,000
Developer Advance - Overhead	60,000	60,000	-	-
Developer Contribution - Pool	-	-	-	-
Other Revenues	16,480	-	7,000	-
<b>Total Revenues</b>	<b>10,903,478</b>	<b>5,564,148</b>	<b>6,081,011</b>	<b>5,099,282</b>
<b>Total Funds Available</b>	<b>14,360,023</b>	<b>13,769,749</b>	<b>14,286,612</b>	<b>13,161,932</b>
<b>Expenditures</b>				
<b>General and Administrative</b>				
District Management Contract	51,975	60,000	45,000	39,690
Administration Staff	527,320	102,000	155,628	129,000
Accounting	194,347	125,000	120,417	50,400
Accounting - Cost Certification	-	15,000	15,000	5,000
Audit	41,313	50,000	70,000	50,000
Legal Services	85,462	110,000	49,831	90,000
Consulting and Studies	3,021	10,000	10,000	5,000
Engineer - Cost Certification	-	-	-	-
Election	-	15,000	3,797	-
County Treasurer's Fees	136,822	47,716	47,742	28,888
Insurance	70,377	80,934	80,934	86,400
Dues and Memberships	2,644	2,044	2,286	2,800
Office Rent	27,182	31,000	31,000	34,765
Office Supplies	-	7,000	3,727	6,000
Miscellaneous	20,455	-	-	-
Office Overhead	60,000	60,000	60,000	60,000
Bank Fees	5,772	500	103	1,000
Website	-	11,100	2,000	7,000
District Events	807	15,000	15,000	7,500
Developer Repayment - Overhead	60,000	60,000	-	-
Contingency	-	30,000	30,000	30,000
<b>Operations and Maintenance</b>				
Utilities - Water, Electricity & Gas	245,436	125,000	57,875	100,000
Non-potable Water	263,528	275,000	275,000	300,000
Community Management Staff	-	131,000	50,000	134,000
Maintenance Staff	-	240,000	220,000	279,000
Cost Share W-Club	573,236	450,000	450,000	567,300
Dues, Education, and Certifications	-	-	-	2,500
Landscape Contract	393,693	400,000	400,000	410,000
Landscape Projects	136,629	30,000	58,075	35,000
Parks & Playgrounds	-	-	19,875	15,000
Sprinkler System Repairs	35,057	50,000	75,000	50,000

**RainDance Metropolitan District No. 1**  
**2026 Budget - General Fund**  
**For the Years Ended and Ending December 31,**

	2024 Estimated		2025 Estimated	
	Actual	2025 Budget	Actual	2026 Budget
Snow Removal	14,608	50,000	50,000	45,000
Farms	35,025	45,000	45,000	47,000
Orchard Trees and Operations	48,534	15,000	30,000	15,000
Small Tools and Supplies	39,746	16,000	8,000	17,000
Repairs and Maintenance	125,126	90,000	35,000	45,000
Lease - Truck	-	14,300	14,300	14,300
Vehicle & Equip Maint & Repair	-	-	14,803	18,000
Gas & Diesel	-	-	177	-
Safety Equipment and Education	750	6,000	6,000	2,500
Patrol Services	89,423	80,000	80,000	80,000
Curb Stop Repairs	-	-	-	-
Storm Sewer Maintenance	790	90,000	39,564	45,000
Dog Waste Stations	-	-	6,500	7,000
Street Trees	-	20,000	20,000	20,000
Fences Maintenance and Stain	-	45,000	45,000	45,000
Pool and Clubhouse				
Pool Management	269,069	250,000	354,778	375,000
Pool Cashier	-	45,000	-	-
Pool Insurance	-	42,000	30,000	35,000
Pool Supplies & Chemicals	64,946	80,000	30,000	68,000
Pool Utilites	63,367	93,100	57,000	75,000
Pool Repairs and Maintenance	128,844	40,000	32,000	42,000
Pool Security	-	-	550	-
Pool Cleaning	30,489	45,000	45,000	35,000
Poolhouse, Silos, & Restroom Repair	-	25,000	12,000	25,000
Pool Contingency	7,778	15,000	-	15,000
Landscape River Resort	-	7,500	-	-
Maintenance Building/Facilities				
IGA - Maint. Building Expense and Fuel Share	2,341	40,000	40,000	60,000
Lease - Principal	-	-	-	-
Lease - Down Payment	4,994	-	-	-
Capital Outlay				
Capital Projects	-	145,000	145,000	54,500
Capital Reserves	-	200,000	200,000	100,000
Equipment Acquisition	86,311	80,000	85,000	80,000
Transfer out to Capital Projects	2,207,205	2,400,000	2,400,000	-
Contingency	-	50,000	50,000	50,000
<b>Total Expenditures</b>	<b>6,154,422</b>	<b>6,562,194</b>	<b>6,223,962</b>	<b>3,941,543</b>
Excess Revenues (Expenditures)	4,749,056	(998,046)	(142,951)	1,157,739
Ending Fund Balance	\$ 8,205,601	\$ 7,207,555	\$ 8,062,650	\$ 9,220,389
Emergency Reserve	\$ 327,200	\$ 167,000	\$ 182,500	\$ 153,000
Total Reserve	\$ 327,200	\$ 167,000	\$ 182,500	\$ 153,000
<b>Total Expenditures Requiring Appropriation</b>	<b>6,154,422</b>	<b>6,562,194</b>	<b>6,223,962</b>	<b>3,941,543</b>

**RainDance Metropolitan District No. 1**  
**2026 Budget - Enterprise Fund**  
**For the Years Ended and Ending December 31,**

	<b>2024</b>		<b>2025</b>	
	<b>Estimated</b>		<b>Estimated</b>	<b>2026 Proposed</b>
	<b>Actual</b>	<b>2025 Budget</b>	<b>Actual</b>	<b>Budget</b>
Beginning Funds Available	\$ 4,438,628	\$ 4,917,834	\$ 4,917,834	\$ 4,679,902
<b>Operating Revenues</b>				
Water Fees				
Residential/Commercial Use	992,288	1,500,000	899,964	550,000
Annual Capital Fee	-	-	600,036	638,037
District	263,528	275,000	275,000	300,000
Hoedown Hill	42,029	70,000	70,000	45,000
Golf Course	324,405	315,000	315,000	315,000
Meter Sales	257,600	140,000	140,000	140,000
Curb Stop	-	15,000	15,000	5,000
Tap Fees (System Development Fees)	135,000	125,000	125,000	125,000
<b>Total Revenues</b>	<b>2,014,850</b>	<b>2,440,000</b>	<b>2,440,000</b>	<b>2,118,037</b>
<b>Total Funds Available</b>	<b>6,453,478</b>	<b>7,357,834</b>	<b>7,357,834</b>	<b>6,797,939</b>
<b>Operating Expenditures</b>				
General and Administrative				
District Management Contract	-	50,000	12,000	17,010
Administration, Water, and Billing Staff	56,928	-	-	103,000
Admin Staff - On-site	-	108,000	108,000	-
Legal Services	1,833	4,000	25,000	5,000
Bank Fees	2,979	-	123	3,000
Bad Debt	-	-	5,275	-
Consulting and Studies	32,262	10,000	20,000	35,000
Operations and Maintenance				
Electricity & Gas	19,057	90,000	163,020	115,000
Delivery and Ditch Expenses	-	15,000	15,000	6,000
Maintenance & Field Staff	250,000	300,000	300,000	225,000
Repairs and Maintenance	123,579	75,000	75,000	110,000
Tools and Equipment	491	4,000	4,000	4,000
Water Quality Treatments	-	10,000	500	30,000
Water Meter Installation	259,513	130,000	130,000	140,000
Meter Reading & Billing Software	-	-	20,747	25,000
Gasoline, Oil & Diesel	-	-	19,653	-
IGA - Maint. Building Expense and Fuel Share	-	-	31,200	15,000
Maintenance Building Utilities	-	-	4,825	-
Pump Station Lease	-	-	34,667	32,000
Curb Stop Repairs	-	15,000	-	5,000
Other Operating Expenses				
SCADA	1,755	20,000	20,000	15,000
Utilities	1,544	-	-	-
Utility Locates	99,648	100,000	100,000	96,000
Miscellaneous	2,865	-	15,864	-
Contingency	-	15,000	10,000	10,000
<b>Total Operating Expenditures</b>	<b>852,454</b>	<b>946,000</b>	<b>1,114,874</b>	<b>991,010</b>
<b>Excess Operating Revenues</b>	<b>1,162,396</b>	<b>1,494,000</b>	<b>1,325,126</b>	<b>1,127,027</b>

**RainDance Metropolitan District No. 1**  
**2026 Budget - Enterprise Fund**  
**For the Years Ended and Ending December 31,**

	<b>2024</b>		<b>2025</b>	
	<b>Estimated</b>		<b>Estimated</b>	<b>2026 Proposed</b>
	<b>Actual</b>	<b>2025 Budget</b>	<b>Actual</b>	<b>Budget</b>
Debt				
2020 Bond Principal	25,000	30,000	30,000	35,000
2020 Bond Interest	1,262,975	1,261,725	1,261,725	1,260,225
Paying Agent Fees	1,320	2,000	2,000	2,000
2023 Loan Transfers to PTMD	210,438	302,003	302,003	302,565
Total Debt Service	1,499,733	1,595,728	1,595,728	1,599,790
Funds Available after Debt Payments	4,101,291	4,816,106	4,647,232	4,207,139
Other Sources (Uses) of Funds				
Non-operating Revenue and Expenditures				
Interest Income	137,469	49,178	72,444	46,799
Other Income	-	-	10,226	-
Depreciation	-	-	-	-
Developer Advance - Field Staff	-	250,000	250,000	-
Developer Repayment - Field Staff	-	(250,000)	(250,000)	-
Capital Outlay Revenue and Expenditures	-			
Other Capital Projects	(3,945,783)	(50,000)	(50,000)	(35,000)
Transfers from PTMD	-	-	-	-
Intergovernmental Revenue - PTMD Reservoir	4,624,857	-	-	-
Intergovernmental Expenses - RDM1 Reservoir	-	-	-	-
Total Other Sources (Uses) of Funds	816,543	(822)	32,670	11,799
Ending Funds Available	4,917,834	4,815,284	4,679,902	4,218,938
Debt Service Reserve	\$ 2,289,792	\$ 2,289,792	\$ 2,289,794	\$ 2,289,795
Total Reserve	\$ 2,289,792	\$ 2,289,792	\$ 2,289,794	\$ 2,289,795
Total Expenditures				
Requiring Appropriation	6,297,970	2,841,728	3,010,602	2,625,800

**RainDance Metropolitan District No. 1**  
**2026 Budget - Capital Projects Fund**  
**For the Years Ended and Ending December 31,**

	<b>2024 Estimated Actual</b>	<b>2025 Budget</b>	<b>2025 Estimated Actual</b>	<b>2026 Budget</b>
Beginning Fund Balances	\$ (85,459)	\$ (483,933)	\$ (483,933)	\$ (495,423)
Revenues				
PIF - Golf Lot Premium	-	-		-
Interest Income	-	-		-
Other Revenues	48,873	-	(11,490)	-
Total Revenues	<u>48,873</u>	<u>-</u>	<u>(11,490)</u>	<u>-</u>
Total Funds Available	<u>(36,586)</u>	<u>(483,933)</u>	<u>(495,423)</u>	<u>(495,423)</u>
Expenditures				
General and Administrative				
Accounting	-	-	-	-
Miscellaneous	447,347	-	-	-
Legal	-	-	-	-
Capital Projects				
Golf Course/Hoedown Hill/Country Store/Maintenance Bldg	-	-	-	-
Landscape & Parks	-	-	-	-
Streets and Sidewalks	-	2,400,000	-	-
Engineering	-	-	-	-
Total Expenditures	<u>447,347</u>	<u>2,400,000</u>	<u>-</u>	<u>-</u>
Other Sources (Uses)				
Developer Advance	-	-	-	-
Developer Repayment	(2,207,205)	-	-	-
Transfer in From General	2,207,205	2,400,000	-	-
Total Other Sources (Uses)	<u>-</u>	<u>2,400,000</u>	<u>-</u>	<u>-</u>
Excess Revenues (Expenditures)	<u>(398,474)</u>	<u>-</u>	<u>(11,490)</u>	<u>-</u>
Ending Fund Balance	<u>\$ (483,933)</u>	<u>\$ (483,933)</u>	<u>\$ (495,423)</u>	<u>\$ (495,423)</u>
Total Expenditures Requiring Appropriation	<u>447,347</u>	<u>2,400,000</u>	<u>-</u>	<u>-</u>