

RESOLUTION NO. 2025-11-01
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ROXBOROUGH VILLAGE METROPOLITAN DISTRICT
TO ADOPT THE 2026 BUDGET AND APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the Roxborough Village Metropolitan District ("District") has appointed the District Accountant to prepare and submit a proposed 2026 budget to the Board at the proper time; and

WHEREAS, the District Accountant has submitted a proposed 2026 budget to this Board on or before October 15, 2025, for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed 2026 budget was open for inspection by the public at a designated place, a public hearing was held on November 19, 2025, and interested electors were given the opportunity to file or register any objections to said proposed 2026 budget; and

WHEREAS, the 2026 budget has been prepared to comply with all terms, limitations, and exemptions, including, but not limited to, reserve transfers and revenue and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution ("TABOR") and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the proposed 2026 budget remains in balance, as required by law.

WHEREAS, the Board of Directors of the District has made provisions in the proposed 2026 budget for revenues in an amount equal to or greater than the total proposed expenditures as set forth in the proposed 2026 budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the proposed 2026 budget to and for the purposes fully set forth in the proposed 2026 budget, including any interfund transfers listed therein, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Roxborough Village Metropolitan District:

1. That the proposed 2026 budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Roxborough Village Metropolitan District for the 2026 fiscal year.

2. That the 2026 budget, as hereby approved and adopted, shall be certified by the Board Secretary to all appropriate agencies and is made a part of the public records of the District.

3. That the sums set forth as the total expenditures of each fund in the 2026 budget attached hereto as **EXHIBIT A** and incorporated herein by reference are hereby appropriated from the revenues of each fund, within each fund, for the purposes stated.

ADOPTED this 19th day of November, 2025.



Ronald Bendall, Board Secretary

EXHIBIT A
(Budget)

Roxborough Metro District

Operating Budget Detail as based on Financial Statements

General Fund

General Fund

Number of Months Completed In Current Year: 7 3%

2024 Audited Actual	2025 Adopted Budget	2025 YTD Actual	2025 Estimated	2026 Proposed Budget
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January through July 2025

BEGINNING FUND BALANCE

Income

41000 · Property Tax Income

41010 · Specific Ownership Tax	97,883	77,925	50,016	85,741	87,455.99
41020 · Property Tax	1,353,069	1,312,271	1,297,497	1,312,271	1,280,635
41030 · Delinquent Tax	-	-	-	-	-
41040 · Prior Year Tax	361	759	(48)	(82)	(84)
41045 · Property Tax Interest	714	311	263	450	465
41050 · Other Tax	-	-	-	-	-
41000 · Property Tax Income - Other	-	-	-	-	-

Total 41000 · Property Tax Income

1,452,027 1,391,266 1,347,728 1,398,380 1,368,471

43000 · Park and Field Income

43010 · Sports Field Fees	1,350	2,200	-	1,350	2,200
43080 · Other Reservation Income	-	-	-	-	-
43000 · Park and Field Income - Other	-	-	-	-	-

Total 43000 · Park and Field Income

1,350 2,200 - 1,350 2,200

44000 · Parks/Recreation/Facilities

45000 · Grant Income	-	-	-	-	-
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46000 · Interest Income

46010 · General Bank Account Interest	54,505	48,082	35,646	61,108	35,000
46020 · Investment Acct. Interest	-	-	-	-	-
46000 · Interest Income - Other	-	-	-	-	-

Total 46000 · Interest Income

54,505 - 48,082 - 35,646 - 61,108 - 35,000

47000 · General Donations Income

47500 · Insurance Claim Inc.	-	-	-	-	-
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48000 · CTF/Lottery Income

49000 · Miscellaneous Income	-	-	-	-	-
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49010 · Miscellaneous Income	-	-	906	1,553	1,604
49020 · Refunds	-	-	-	-	-
49090 · Donated Services	-	-	-	-	-
49000 · Miscellaneous Income - Other	-	-	-	-	-

Total 49000 · Miscellaneous Income

- - 906 - 1,553 - 1,604

49800 · Gain/Loss Disposal Cap. Asset

49850 · Donated Capital Assets	-	-	-	-	-
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Total Income

1,507,882 1,441,548 1,384,280 1,462,392 1,407,274

Expense

50000 · Treasurer Fees

51000 · General Overhead	20,312	19,091	19,459	33,358	19,143
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51005 · Dues & Subscriptions	1,042	2,189	990	1,697	1,753
51010 · Communication / Website Expense	38	-	95	163	168
51015 · Postage & Shipping	-	-	-	-	-
51020 · Office Supplies	-	-	-	-	-
51025 · Printing & Copying Exp	-	-	-	-	-
51030 · Security Expense	-	-	-	-	-
51040 · Telephone Expense	-	-	-	-	-
51045 · Trash Service	-	-	-	-	-
51050 · Utilities Expense	16,573	14,140	4,108	7,043	7,272
51055 · Cell Phone Expense	-	-	-	-	-
51060 · District Functions/Events	-	-	-	-	-
51000 · General Overhead - Other	-	-	-	-	-

Total 51000 · General Overhead 17,653 16,329 5,193 8,903 9,192

52000 · Computer & Software Expenses

52010 · Office Equip Lease Exp.	-	-	-	-	-
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52020 · Office Equip Repair/Maint. Exp.	-	-	-	-	-
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52030 · Computer Expenses	-	-	-	-	-
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52040 · Software & Online Subscriptions	5,059	6,332	2,371	4,065	4,197
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Total 52000 · Computer & Software Expenses 5,059 6,332 2,371 4,065 4,197

52500 · Insurance Expense

52510 · Worker's Compensation Exp.	432	-	-	-	-
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52520 · Vehicle Liability Insurance	-	-	-	-	-
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52530 · Public Officials Liability	-	-	-	-	-
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52540 · Building/Property Ins.	-	-	-	-	-
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52550 · General Insurance	40,018	45,000	23,328	39,990	45,000
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52500 · Insurance Expense - Other	163	343	-	-	-
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Total 52500 · Insurance Expense 40,613 45,343 23,328 39,990 45,000

52600 · Election Expense

53000 · Board of Director's Expense	-	45,000	77,034	77,034	-
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Total 53000 · Board of Director's Expense -

53010 · Directors' Stipend	8,900	9,870	10,100	17,314	12,000
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53020 · BOD Travel/Mileage Expense	131	323	-	308	318
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53030 · BOD Secretary Expense	-	-	-	-	-
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53040 · BOD Conference/Retreat Expense	848	394	-	375	387
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53050 · Other BOD Expense	-	-	1,784	3,057	3,157
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53000 · Board of Director's Expense - Other	-	-	-	-	-
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Roxborough Metro District

Operating Budget Detail as based on Financial Statements

General Fund

General Fund

	Number of Months Completed In Current Year:	7	3%	
	2025 Adopted Budget	2025 YTD Actual	2025 Estimated	2026 Proposed Budget
Total 53000 · Board of Director's Expense	9,879	10,587	11,884	21,055
53500 · Community Relations Exp.				
53510 · Legal Notices & Publications	-	-	-	-
53520 · Newsletter Expense	-	-	-	-
53500 · Community Relations Exp. - Other	-	-	-	500
Total 53500 · Community Relations Exp.	-	-	-	500
54000 · Payroll Expenses				
54010 · Salaries & Wages	-	-	-	140,000
54060 · Employer Payroll Taxes	673	755	773	1,325
54095 · Payroll Processing Fees	-	-	-	-
54000 · Payroll Expenses - Other	176	202	190	326
Total 54000 · Payroll Expenses	849	957	963	1,650
57000 · Professional Services Fees				
57010 · Auditing	7,632	7,350	7,200	7,000
57020 · Legal Expenses	89,052	90,450	52,959	90,786
57030 · Accounting Services	26,860	27,260	14,379	24,650
57040 · District Management	119,627	130,620	107,239	183,839
57050 · Engineering Expense	37,665	51,224	32,462	55,649
57070 · Master Plan Fee	-	-	-	-
57085 · Paying Agent Fees	-	-	-	-
57090 · Other Professional Services Exp	-	20,000	113	193
57000 · Professional Services Fees - Other	-	-	-	199
Total 57000 · Professional Services Fees	280,836	326,904	214,352	362,117
57500 · Misc & Petty Cash Expense				
57600 · Bad Debt				
57700 · Depreciation Expense				
58200 · Banking & Credit Card Fees				
58210 · Bank Service Fees	-	-	-	-
58220 · Credit Card Fees	-	-	-	-
58200 · Banking & Credit Card Fees - Other	-	-	-	-
Total 58200 · Banking & Credit Card Fees	-	-	-	-
61000 · Miscellaneous Expense				
61500 · Reimbursed Expenditures				
62000 · Repairs and Maintenance				
62010 · General Repairs and Maintenance	9,150	7,000	(216)	5,000
62020 · Utility Locate	4,564	3,499	11,880	20,366
62000 · Repairs and Maintenance - Other	-	2,625	-	2,500
Total 62000 · Repairs and Maintenance	13,713	13,124	11,665	27,866
63000 · Vehicle Expense				
63010 · Fuel - Gas/ Oil/ Diesel	-	-	-	-
63020 · Vehicle Maintenance & Repair	-	-	-	-
63030 · Repair & Maintenance	-	-	-	-
63040 · Vehicles Supplies	-	-	-	-
63000 · Vehicle Expense - Other	190	-	740	1,269
Total 63000 · Vehicle Expense	190	-	740	1,269
64000 · Landscape Expenses				
64010 · Landscape Repairs and Maint	4,269	9,916	1,554	2,664
64020 · Landscape Weed Control Expense	45,494	34,384	17,179	29,450
64030 · Irrigation Expense	142,068	142,068	39,286	67,348
64040 · Landscape Contract	193,057	270,890	155,631	272,547
64080 · Misc. Landscape Expense	584	-	-	-
64000 · Landscape Expenses - Other	-	30,000	-	60,000
Total 64000 · Landscape Expenses	385,472	487,257	213,650	372,009
65000 · Playground & Infrastructure Exp				
65010 · Playground Repairs and Maint	-	32,568	428	16,350
65020 · Baseball Field Improvements	-	-	-	-
65030 · Graffiti Removal /Vandalism Exp	7,006	9,316	537	920
65040 · Skate Park Maintenance	-	19,000	-	-
65080 · Misc. Playground & Infrastruct	3,326	2,752	-	100
65000 · Playground & Infrastructure Exp - Other	-	500	-	500
Total 65000 · Playground & Infrastructure Exp	10,332	64,136	965	17,270
68000 · Parks & Open Space Expense				
68010 · Foothills Park & Rec Fees	23,828	24,564	17,051	29,230
68020 · Mosquito Control Expense	9,200	14,490	2,600	4,457
68025 · Water Expense	102,466	93,212	7,644	90,000
68030 · Seasonal Lighting Expense	8,971	17,000	-	9,000
68035 · Wetland Mitigation	-	275	-	275
68045 · Tree Care Expense	16,952	30,000	-	5,000
68050 · Portable Restroom Exp.	7,315	8,235	4,831	8,281
68065 · Water Rights Expense	-	-	-	-
68070 · Snow Removal Expense	110,316	110,316	57,652	98,832
68080 · Algae Control Exp.	-	40,000	-	-
68085 · Annual Trails Maintenance	-	15,000	-	15,000
68090 · Pond Maintenance	-	-	-	-
68095 · Open Space Maintenance / Fire	608	57,950	49,280	84,480
68000 · Parks & Open Space Expense - Other	-	-	-	-

Roxborough Metro District

Operating Budget Detail as based on Financial Statements

General Fund

General Fund

Number of Months Completed In Current Year: 7 3%

	2024 Audited Actual	2025 Adopted Budget	2025 YTD Actual	2025 Estimated	2026 Proposed Budget
Total 68000 · Parks & Open Space Expense	279,657	411,042	139,058	320,280	247,819
68500 · Park & Recreation Events					
68520 · Recreational Programs	-	-	-		
68540 · Community Service Events	-	-	-		
68550 · Park & Recreation Events - Other	-	-	-		
Total 68500 · Park & Recreation Events	-	-	-	-	-
69800 · Uncategorized Expenses	-	-	-		
70000 · Bond Interest & Principal Exp.					
70010 · Bond Interest - Series 1993	-	-	-		
70020 · Bond Principal - Series 1993	-	-	-		
70110 · Bond Interest - Series 2014	-	-	-		
70120 · Bond Principal - Series 2014	-	-	-		
70000 · Bond Interest & Principal Exp. - Other	-	-	-		
Total 70000 · Bond Interest & Principal Exp.	-	-	-	-	-
80000 · Capital Expenses					
80010 · Park Infrastructure/Improvements	-	-	-		
80020 · Irrigation Improvements	-	-	-		
80030 · Spillway / Embankment Cost	-	-	-		
80040 · Wetland Mitigation	-	-	-		
80050 · Building Improvements	-	-	-		
80060 · Plant Nursery	-	-	-		
80070 · New Playground	-	-	-		
80080 · Monument Sign	-	-	-		
80090 · Engineering Capital Outlay	-	-	-		
80000 · Capital Expenses - Other	-	5,000	-		
Total 80000 · Capital Expenses	-	5,000	-	-	-
95000 · Capital Reserve Funding					
Reserve Funding 3%					
99000 · Contingency	-	39,960	-		
99000 · Chatfield Farms Reserve Funding	37,232		-	38,572	39,960
Total Other Expense	99,112	-	-	-	-
Total Expense	1,163,678	-	1,491,062	-	1,325,438
			720,660	-	1,429,273

Double Check

Total Income	1,507,882	1,441,548	1,384,280	1,462,392	1,407,274
Variance	-	-	-	(0)	-
Total Expense (excluding Other Expenses)	1,064,565	1,491,062	720,660	1,325,438	1,429,273
Variance	-	-	-	-	-
Net Income	344,205	(49,514)	663,620	136,954	(21,999)
Variance	-	-	-	(0)	-

Roxborough Metro District

Operating Budget Detail as based on Financial Statements

Chatfield Farm Budget

Number of Months Completed In Current Year:

7

Chatfield Farm Budget

(Sub of General Fund and included in GF totals)

Reporting Category	2024 Actual	2025 Adopted Budget	2025 YTD Actual	2025 Estimated	2026 Proposed Budget
January through July 2025					29%
Income					
41000 · Property Tax Income					
41010 · Specific Ownership Tax	n/a	-	-	-	-
41020 · Property Tax	Income	365,329	375,309	283,092	375,309
41030 · Delinquent Tax	n/a	-	-	-	-
41040 · Prior Year Tax	n/a	58	-	(8)	(13)
41045 · Property Tax Interest	n/a	-	-	-	-
41050 · Other Tax	n/a	-	-	-	-
41000 · Property Tax Income - Other	n/a	-	-	-	-
Total 41000 · Property Tax Income		365,386	375,309	283,084	375,296
43000 · Park and Field Income					
43010 · Sports Field Fees	n/a	-	-	-	-
43080 · Other Reservation Income	n/a	-	-	-	-
43000 · Park and Field Income - Other	n/a	-	-	-	-
Total 43000 · Park and Field Income					
44000 · Parks/Recreation/Facilities					
45000 · Grant Income					
46000 · Interest Income					
46010 · General Bank Account Interest	Income	-	-	-	-
46020 · Investment Acct. Interest	Income	-	-	-	-
46000 · Interest Income - Other	Income	-	-	-	-
Total 46000 · Interest Income					
49000 · Miscellaneous Income					
49010 · Miscellaneous Income	Income	-	-	-	-
Total Income		365,386	375,309	283,084	375,296
Expense					
50000 · Treasurer Fees					
51000 · General Overhead					
51005 · Dues & Subscriptions	Property Indirect Adm	3,250	5,150	3,113	5,250
51010 · Communication /Website Expense	Property Indirect Adm	167	350	158	485
51015 · Postage & Shipping	Property Indirect Adm	6	-	15	47
51020 · Office Supplies	Property Indirect Adm	-	-	-	-
51025 · Printing & Copying Exp	Property Indirect Adm	-	-	-	-
51030 · Security Expense	Property Indirect Adm	-	-	-	-
51040 · Telephone Expense	Property Indirect Adm	-	-	-	-
51045 · Trash Service	Property Indirect Adm	-	-	-	-
51050 · Utilities Expense	Property Indirect Adm	7,142	2,262	2,532	2,014
51055 · Cell Phone Expense	Property Indirect Adm	-	-	-	-
51060 · District Functions/Events	Property Indirect Adm	-	-	-	-
51000 · General Overhead - Other	Property Indirect Adm	-	-	-	-
Total 51000 · General Overhead		7,315	2,612	2,706	2,546
52000 · Computer & Software Expenses					
52010 · Office Equip Lease Exp.	Property Indirect Adm	-	-	-	-
52020 · Office Equip Repair/Maint. Exp.	Property Indirect Adm	-	-	-	-
52030 · Computer Expenses	Property Indirect Adm	-	-	-	-
52040 · Software & Online Subscriptions	Property Indirect Adm	808	1,013	379	1,163
52000 · Computer & Software Expenses - Other	Property Indirect Adm	-	-	-	-
Total 52000 · Computer & Software Expenses		808	1,013	379	1,163
52500 · Insurance Expense					
52550 · General Insurance	Property Indirect Adm	6,585	7,200	4,516	11,437
52500 · Insurance Expense - Other	Property Indirect Adm	26	55	-	-
Total 52500 · Insurance Expense		6,676	7,255	4,516	11,437
52600 · Election Expense					
53000 · Board of Director's Expense					
53010 · Directors' Stipend	Property Indirect Adm	-	1,579	-	4,952
53020 · BOD Travel/Mileage Expense	Property Indirect Adm	21	52	-	88
53030 · BOD Secretary Expense	Property Indirect Adm	-	-	-	-
53040 · BOD Conference/Retreat Expense	Property Indirect Adm	69	63	-	107
53050 · Other BOD Expense	Property Indirect Adm	-	-	230	874
53000 · Board of Director's Expense - Other	Property Indirect Adm	-	-	-	-
Total 53000 · Board of Director's Expense		90	1,694	230	6,022
53500 · Community Relations Exp.					
53510 · Legal Notices & Publications	Property Indirect Adm	-	-	-	-
53520 · Newsletter Expense	Property Indirect Adm	-	-	-	-
53500 · Community Relations Exp. - Other	Property Indirect Adm	-	-	-	80
Total 53500 · Community Relations Exp.					80
54000 · Payroll Expenses					
54010 · Salaries & Wages	Property Indirect Adm	-	-	-	22,400
54060 · Employer Payroll Taxes	Property Indirect Adm	-	121	-	379
54095 · Payroll Processing Fees	Property Indirect Adm	-	-	-	-
54000 · Payroll Expenses - Other	Property Indirect Adm	-	32	-	93
Total 54000 · Payroll Expenses			153	-	472
57000 · Professional Services Fees					
57010 · Auditing	Property Indirect Adm	1,221	1,176	1,152	2,002
					1,156

Roxborough Metro District

Operating Budget Detail as based on Financial Statements

Chatfield Farm Budget

Number of Months Completed In Current Year:

7

Chatfield Farm Budget

(Sub of General Fund and included in GF totals)

Reporting Category	2024 Actual	2025 Adopted Budget	2025 YTD Actual	2025 Estimated	2026 Proposed Budget
57020 · Legal Expenses	23,056	14,472	9,415	25,965	14,998
57030 · Accounting Services	5,437	4,362	2,558	7,050	4,072
57040 · District Management	19,094	20,899	17,158	52,578	30,370
57050 · Engineering Expense	15,191	8,196	5,194	15,916	4,800
57070 · Master Plan Fee	-	-	-	-	-
57085 · Paying Agent Fees	-	-	-	-	-
57090 · Other Professional Services Exp	-	3,200	18	55	32
57000 · Professional Services Fees - Other	-	-	-	-	-
Total 57000 · Professional Services Fees	63,999	52,305	35,495	103,565	55,428
58200 · Banking & Credit Card Fees					
58210 · Bank Service Fees	-	-	-	-	-
58220 · Credit Card Fees	-	-	-	-	-
58200 · Banking & Credit Card Fees - Other	-	-	-	-	-
Total 58200 · Banking & Credit Card Fees	-	-	-	-	-
61000 · Miscellaneous Expense					
61500 · Reimbursed Expenditures					
62000 · Repairs and Maintenance					
62010 · General Repairs and Maintenance	729	1,120	2,459	1,430	1,120
62020 · Utility Locate	729	560	1,901	5,825	1,920
62000 · Repairs and Maintenance - Other	-	420	-	715	413
Total 62000 · Repairs and Maintenance	1,458	2,100	4,360	7,970	3,453
64000 · Landscape Expenses					
64010 · Landscape Repairs and Maint	1,133	1,586	19	762	1,720
64020 · Landscape Weed Control Expense	10,960	5,501	17,179	8,423	5,665
64030 · Irrigation Expense	21,544	22,731	5,843	19,262	11,526
64040 · Landscape Contract	30,696	43,342	24,901	77,948	44,800
64080 · Misc. Landscape Expense	93	-	-	-	-
64000 · Landscape Expenses - Other	-	4,800	-	-	9,600
Total 64000 · Landscape Expenses	64,426	77,961	47,941	106,394	73,311
65000 · Playground & Infrastructure Exp					
65010 · Playground Repairs and Maint	-	5,211	-	4,676	4,365
65020 · Baseball Field Improvements	3,040	-	-	-	-
65030 · Graffiti Removal / Vandalism Exp	1,121	1,491	86	263	152
65040 · Skate Park Maintenance	-	3,040	-	-	-
65080 · Misc. Playground & Infrastruct	8,525	440	-	-	16
65000 · Playground & Infrastructure Exp - Other	-	80	-	-	80
Total 65000 · Playground & Infrastructure Exp	12,686	10,262	86	4,939	4,613
66900 · *Reconciliation Discrepancies					
68000 · Parks & Open Space Expense					
68010 · Foothills Park & Rec Fees	ImprovementMaintC	4,943	3,930	2,891	8,360
68020 · Mosquito Control Expense	ImprovementMaintC	1,380	2,318	416	1,275
68025 · Water Expense	Improvement Maint C	12,155	14,914	1,407	25,740
68030 · Seasonal Lighting Expense	ImprovementMaintC	1,435	2,720	-	1,440
68035 · Wetland Mitigation	Improvement Maint C	-	44	-	44
68045 · Tree Care Expense	Improvement Maint C	2,712	4,800	-	1,430
68050 · Portable Restroom Exp.	Improvement Maint C	3,758	1,318	2,762	2,368
68065 · Water Rights Expense	Improvement Maint C	-	-	-	-
68070 · Snow Removal Expense	Property Indirect Adm	17,487	17,651	9,224	28,266
68080 · Algae Control Exp.	Improvement Maint C	-	6,400	-	-
68085 · Annual Trails Maintenance	Improvement Maint C	-	2,400	-	2,400
68090 · Pond Maintenance	Improvement Maint C	-	-	-	-
68095 · Open Space Maintenance / Fire	Improvement Maint C	97	9,272	7,885	24,161
68000 · Parks & Open Space Expense - Other	Improvement Maint C	-	-	-	-
Total 68000 · Parks & Open Space Expense	43,968	65,766	24,586	91,600	39,651
68500 · Park & Recreation Events					
68520 · Recreational Programs	Improvement Maint C	-	-	-	-
68540 · Community Service Events	ImprovementMaintC	-	-	-	-
68500 · Park & Recreation Events - Other	ImprovementMaintC	-	-	-	-
Total 68500 · Park & Recreation Events	-	-	-	-	-
69800 · Uncategorized Expenses					
80000 · Capital Expenses					
80010 · Park Infrastructure/Improvements	Property Direct	-	-	-	-
80020 · Irrigation Improvements	Property Direct	-	-	-	-
80030 · Spillway / Embankment Cost	Property Direct	-	-	-	-
80040 · Wetland Mitigation	Property Direct	-	-	-	-
80050 · Building Improvements	Property Direct	-	-	-	-
80060 · Plant Nursery	Property Direct	-	-	-	-
80070 · New Playground	Property Direct	-	-	-	-
80080 · Monument Sign	Property Direct	-	-	-	-
80090 · Engineering Capital Outlay	Property Direct	-	-	-	-
80000 · Capital Expenses - Other	Property Direct	-	5,000	-	-
Total 80000 · Capital Expenses	-	5,000	-	-	-
99000 · Contingency					
Total Expense	204,706	238,471	135,770	363,586	216,815
Annual Capital Reserve Contribution	37,232	38,572	38,572	38,572	39,960

Roxborough Metro District

Operating Budget Detail as based on Financial Statements

Chatfield Farm Budget

Number of Months Completed In Current Year: 7

Chatfield Farm Budget

(Sub of General Fund and included in GF totals)

Payment to Developer

Reporting Category	2024 Actual	2025 Adopted Budget	2025 YTD Actual	2025 Estimated	2026 Proposed Budget
	-	-	-	-	-

Reporting Categories

Income	Total Income	365,386	375,309	283,084	375,296	401,440
Property Direct	Variance	-	-	-	-	-
Property Indirect Admin						
Improvement Maint Costs	Total Expense	204,706	238,471	135,770	363,586	216,815
n/a	Variance	-	-	-	-	-
	Net Income	160,680	136,838	147,314	11,710	184,625
	Variance	-	-	-	0	-

Roxborough Metro District

Operating Budget Detail as based on Financial Statements

Capital Project Fund

Capital Project Fund

Number of Months Completed In Current Year: 7 3%

2024 Audited Actual	2025 Adopted Budget	2025 YTD Actual	2025 Estimated	2026 Proposed Budget
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January through
July 2025

BEGINNING FUND BALANCE

Income

41000 · Property Tax Income

- 41010 · Specific Ownership Tax
- 41020 · Property Tax
- 41030 · Delinquent Tax
- 41040 · Prior Year Tax
- 41045 · Property Tax Interest
- 41050 · Other Tax
- 41000 · Property Tax Income - Other

Total 41000 · Property Tax Income

43000 · Park and Field Income

- 43010 · Sports Field Fees
- 43080 · Other Reservation Income
- 43000 · Park and Field Income - Other

Total 43000 · Park and Field Income

44000 · Parks/Recreation/Facilities

45000 · Grant Income

46000 · Interest Income

- 46010 · General Bank Account Interest
- 46020 · Investment Acct. Interest
- 46000 · Interest Income - Other

Total 46000 · Interest Income

47000 · General Donations Income

47500 · Insurance Claim Inc.

48000 · CTF/Lottery Income

49000 · Miscellaneous Income

- 49010 · Miscellaneous Income
- 49020 · Refunds
- 49090 · Donated Services
- 49000 · Miscellaneous Income - Other

Total 49000 · Miscellaneous Income

49800 · Gain/Loss Disposal Cap. Asset

49850 · Donated Capital Assets

Total Income

110,477 - 161,529 - 66,882 - 122,017 - 140,583

Expense

50000 · Treasurer Fees

51000 · General Overhead

- 51005 · Dues & Subscriptions
- 51010 · Communication / Website Expense
- 51015 · Postage & Shipping
- 51020 · Office Supplies
- 51025 · Printing & Copying Exp
- 51030 · Security Expense
- 51040 · Telephone Expense
- 51045 · Trash Service
- 51050 · Utilities Expense
- 51055 · Cell Phone Expense
- 51060 · District Functions/Events
- 51000 · General Overhead - Other

Total 51000 · General Overhead

52000 · Computer & Software Expenses

- 52010 · Office Equip Lease Exp.
- 52020 · Office Equip Repair/Maint. Exp.
- 52030 · Computer Expenses
- 52040 · Software & Online Subscriptions
- 52000 · Computer & Software Expenses - Other

Total 52000 · Computer & Software Expenses

52500 · Insurance Expense

- 52510 · Worker's Compensation Exp.
- 52520 · Vehicle Liability Insurance
- 52530 · Public Officials Liability
- 52540 · Building/Property Ins.
- 52550 · General Insurance
- 52500 · Insurance Expense - Other

Total 52500 · Insurance Expense

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- - 4 - 7 - 7

- - 212 264 99 169 175

212 264 99 169 175

18 - - - -

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800 1,680 - - -

7 14 - - -

825 1,694 - - -

Roxborough Metro District

Operating Budget Detail as based on Financial Statements

Capital Project Fund

- 52600 · Election Expense**
- 53000 · Board of Director's Expense**
 - 53010 · Directors' Stipend
 - 53020 · BOD Travel/Mileage Expense
 - 53030 · BOD Secretary Expense
 - 53040 · BOD Conference/Retreat Expense
 - 53050 · Other BOD Expense
 - 53000 · Board of Director's Expense - Other
- Total 53000 · Board of Director's Expense**
- 53500 · Community Relations Exp.**
 - 53510 · Legal Notices & Publications
 - 53520 · Newsletter Expense
 - 53500 · Community Relations Exp. - Other
- Total 53500 · Community Relations Exp.**
- 54000 · Payroll Expenses**
 - 54010 · Salaries & Wages
 - 54060 · Employer Payroll Taxes
 - 54095 · Payroll Processing Fees
 - 54000 · Payroll Expenses - Other
- Total 54000 · Payroll Expenses**
- 57000 · Professional Services Fees**
 - 57010 · Auditing
 - 57020 · Legal Expenses
 - 57030 · Accounting Services
 - 57040 · District Management
 - 57050 · Engineering Expense
 - 57070 · Master Plan Fee
 - 57085 · Paying Agent Fees
 - 57090 · Other Professional Services Exp
 - 57000 · Professional Services Fees - Other
- Total 57000 · Professional Services Fees**
- 57500 · Misc & Petty Cash Expense**
- 57600 · Bad Debt**
- 57700 · Depreciation Expense**
- 58200 · Banking & Credit Card Fees**
 - 58210 · Bank Service Fees
 - 58220 · Credit Card Fees
 - 58200 · Banking & Credit Card Fees - Other
- Total 58200 · Banking & Credit Card Fees**
- 61000 · Miscellaneous Expense**
- 61500 · Reimbursed Expenditures**
- 62000 · Repairs and Maintenance**
 - 62010 · General Repairs and Maintenance
 - 62020 · Utility Locate
 - 62000 · Repairs and Maintenance - Other
- Total 62000 · Repairs and Maintenance**
- 63000 · Vehicle Expense**
 - 63010 · Fuel - Gas/ Oil/ Diesel
 - 63020 · Vehicle Maintenance & Repair
 - 63030 · Repair & Maintenance
 - 63040 · Vehicles Supplies
 - 63000 · Vehicle Expense - Other
- Total 63000 · Vehicle Expense**
- 64000 · Landscape Expenses**
 - 64010 · Landscape Repairs and Maint
 - 64020 · Landscape Weed Control Expense
 - 64030 · Irrigation Expense
 - 64040 · Landscape Contract
 - 64080 · Misc. Landscape Expense
 - 64000 · Landscape Expenses - Other
- Total 64000 · Landscape Expenses**
- 65000 · Playground & Infrastructure Exp**
 - 65010 · Playground Repairs and Maint
 - 65020 · Baseball Field Improvements
 - 65030 · Graffiti Removal /Vandalism Exp
 - 65040 · Skate Park Maintenance
 - 65080 · Misc. Playground & Infrastruct
 - 65000 · Playground & Infrastructure Exp - Other
- Total 65000 · Playground & Infrastructure Exp**

Capital Project Fund

Number of Months Completed In Current Year: **7** 3%

Roxborough Metro District

Operating Budget Detail as based on Financial Statements

Capital Project Fund

Capital Project Fund

Number of Months Completed In Current Year: 7 3%

	2024 Audited Actual	2025 Adopted Budget	2025 YTD Actual	2025 Estimated	2026 Proposed Budget
66900 · *Reconciliation Discrepancies	-	-	-	-	-
68000 · Parks & Open Space Expense	-	-	-	-	-
68010 · Foothills Park & Rec Fees	-	-	-	-	-
68020 · Mosquito Control Expense	-	-	-	-	-
68025 · Water Expense	-	-	-	-	-
68030 · Seasonal Lighting Expense	-	-	-	-	-
68035 · Wetland Mitigation	-	-	-	-	-
68045 · Tree Care Expense	-	-	-	-	-
68050 · Portable Restroom Exp.	-	-	-	-	-
68065 · Water Rights Expense	405	850	-	-	-
68070 · Snow Removal Expense	-	-	-	-	-
68080 · Algae Control Exp.	-	-	-	-	-
68085 · Annual Trails Maintenance	-	-	-	-	-
68090 · Pond Maintenance	-	-	-	-	-
68095 · Open Space Maintenance / Fire	-	-	-	-	-
68000 · Parks & Open Space Expense - Other	-	-	-	-	-
Total 68000 · Parks & Open Space Expense	405	850	-	-	-
68500 · Park & Recreation Events	-	-	-	-	-
68520 · Recreational Programs	-	-	-	-	-
68540 · Community Service Events	-	-	-	-	-
68500 · Park & Recreation Events - Other	-	-	-	-	-
Total 68500 · Park & Recreation Events	-	-	-	-	-
69800 · Uncategorized Expenses	-	-	-	-	-
70000 · Bond Interest & Principal Exp.	-	-	-	-	-
70010 · Bond Interest - Series 1993	-	-	-	-	-
70020 · Bond Principal - Series 1993	-	-	-	-	-
70110 · Bond Interest - Series 2014	-	-	-	-	-
70120 · Bond Principal - Series 2014	-	-	-	-	-
70000 · Bond Interest & Principal Exp. - Other	-	-	-	-	-
Total 70000 · Bond Interest & Principal Exp.	-	-	-	-	-
80000 · Capital Expenses	-	-	-	-	-
80010 · Park Infrastructure/Improvements	10,424	498,000	159,536	273,491	353,000
80020 · Irrigation Improvements	-	97,000	-	-	17,000
80030 · Spillway / Embankment Cost	-	-	-	-	-
80040 · Wetland Mitigation	-	3,000	-	-	-
80050 · Building Improvements	2,037	3,500	-	-	3,000
80060 · Plant Nursery	39,228	350,000	1,371	2,350	3,500
80070 · New Playground	-	-	90,825	155,700	-
80080 · Monument Sign	72,112	-	-	-	-
80000 · Capital Expenses - Other	50,448	18,000	-	-	34,000
Total 80000 · Capital Expenses	174,248	969,500	251,732	431,540	410,500
99000 · Contingency	-	-	-	-	-
Other Income	-	-	-	-	-
49900 · Non-Operating Income	-	-	-	-	-
49910 · Other Financing Source	-	-	-	-	-
49920 · Lottery Distributions	-	-	-	-	-
49930 · Reserve Deposit	-	-	-	-	-
49960 · Transfers	99,112	222,772	-	-	(21,999)
49900 · Non-Operating Income - Other	-	-	-	-	-
Total 49900 · Non-Operating Income	99,112	222,772	-	-	(21,999)
Total Other Income	99,112	222,772	-	-	(21,999)
Total Expense	216,811	983,781	268,529	460,336	440,231
Total Income Variance	110,477	161,529	66,882	122,017.26	140,583
Total Expense Variance	216,811	983,781	268,529	460,335.87	440,231
Net Income Variance	(7,222)	(822,252)	(201,648)	(338,318.61)	(299,648)
	-	-	-	0.00	-

I, Ronald Bendall, hereby certify that I am the duly elected Secretary of the Board of Directors of the Roxborough Village Metropolitan District, and that the foregoing is a true and correct copy of the budget for the budget year 2026, duly adopted at a meeting of the Board of Directors of the Roxborough Village Metropolitan District held on November 19, 2025.

By: 
Ronald Bendall, Board Secretary