

**2026 BUDGET DOCUMENT & BUDGET MESSAGE FOR  
TWIN MESA METROPOLITAN DISTRICT**

**TWIN MESA METROPOLITAN DISTRICT**

**(Douglas County, Colorado)**

**2026 Budget**

	<b>2024 Actual</b>	<b>2025 Adopted</b>	<b>2025 Projected</b>	<b>2026 Adopted</b>
Beginning Funds Available	N/A	0	0	17,096
<b>Revenue</b>				
Property Taxes	0	70,821	69,704	65,446
Specific Ownership Taxes	0	3,541	4,583	4,303
Treasurer's Fee			(1,114)	(1,046)
Developer Advances	48,382	0	0	0
Fees for Non-Resident Use and Resident-Purchased RFID Stickers	0	0	0	0
Other Income	0	0	0	0
<b>Total Revenue</b>	<b>48,382</b>	<b>74,362</b>	<b>73,173</b>	<b>68,703</b>
<b>Total Funds Available</b>	<b>0</b>	<b>74,362</b>	<b>73,173</b>	<b>85,798</b>
<b>Expenditures</b>				
P&L (Including gate) / D&O Insurance	0	2,500	0	2,500
Dues (Special District Assoc)	0	500	212	500
Accounting	0	0	0	0
Audit Exemption	0	500	0	500
Legal Fees and Compliance Costs	58,222	32,000	27,000	15,000
Road Vacation/Easements/County IGA	0	5,675	2,640	150
Signs / Permits for road vacation hearing	0	0	1,345	0
Engineering /Surveying (Arrow Point )	0	5,000	11,250	0
Design services (Arwin Priest)	0	0	900	0
Utilities	0	0	300	0
Verizon account (for gate communications)	0	0	0	0
Administration / Supplies / Printing / Postage	6,699	1,000	0	250
Gate Maintenance	0	0	0	0
Traffic Signs	0	0	0	0
Repayment of Developer Advances (Interest)	0	0	0	0
Repayment of Developer Advances (Principal)	0	25,000	0	0
Grantor payments (easements)	0	0	4,000	0
Capital Project (Gate)	0	0	8,430	59,000
Contingency	0	0	0	4,000
<b>Total Expenditures</b>	<b>64,921</b>	<b>72,175</b>	<b>56,077</b>	<b>81,900</b>
Ending Fund Balance	0	2,187	17,096	3,898
Net Change in Fund Balance	0	2,187	17,096	(13,197)
Emergency Reserve	0	2,165	1,682	2,457
Ending Available Funds	0	22	15,413	1,441
<b>Mill Levy and Property Information</b>				
Assessed Valuation	N/A	9,442,840	9,442,840	8,726,100
Mill Levy-General O&M	N/A	7.500	7.500	7.500
Residential Assessment Rate	N/A		6.70%	6.25%

**TWIN MESA METROPOLITAN DISTRICT  
BUDGET MESSAGE**

**SUMMARY OF SIGNIFICANT ASSUMPTIONS**

Disclosures contained in this budget message, as presented by management, are those that are believed to be significant as of the date that the Budget is filed with the Division of Local Government and are not intended to be all inclusive. The disclosures are intended to describe assumptions used during the preparation of the annual Budget. Actual results may differ from the prospective results contained in the Budget.

Services Provided. The District was organized to provide financing, construction, installation, acquisition, and operation of certain public improvements and facilities pursuant to its service plan and applicable law. Such public improvements and facilities include, among other things, streets, street lighting, and traffic and safety controls. The District has no employees, and all operations and administrative functions are contracted. The District prepares its budget on the modified accrual basis of accounting.

Revenue. The primary source of funds for operations, administration and capital expenditures during the budget year is ad valorem property taxes. The 2026 Budget contains a 3% emergency reserve fund in accordance with applicable TABOR laws.

Administrative Expenses. Administrative expenses have been budgeted based on estimates of the District's Board of Directors and consultants to include services necessary to maintain the District's administrative viability, such as legal, accounting, managerial, general engineering, insurance, meeting expenses, and other administrative costs and expenses.