Inspiration Metropolitan District

DRAFT 2027 Budget

Board of Directors Review – October 13, 2026

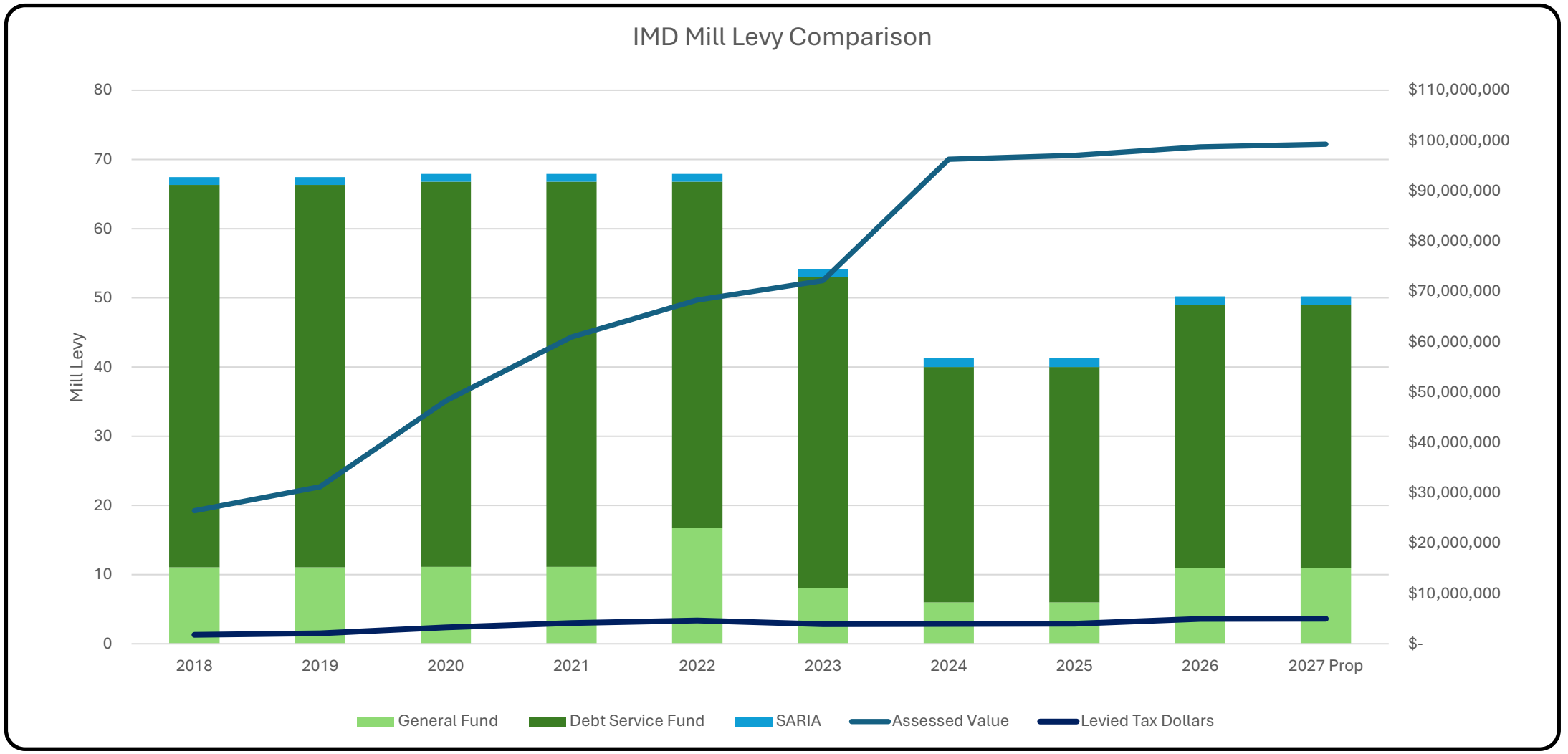
Objectives

- Establish a Recommended Operating Budget for each District Fund:
  - General Fund, Capital Projects Fund, Debt Service Fund
- Establish Recommended Mill Levies and Resident Fees
- Maintain Adequate Fund Balances to Meet Current and Future District Needs
- Ensure adequate resources are available to provide residents with the best possible amenities and services at reasonable cost

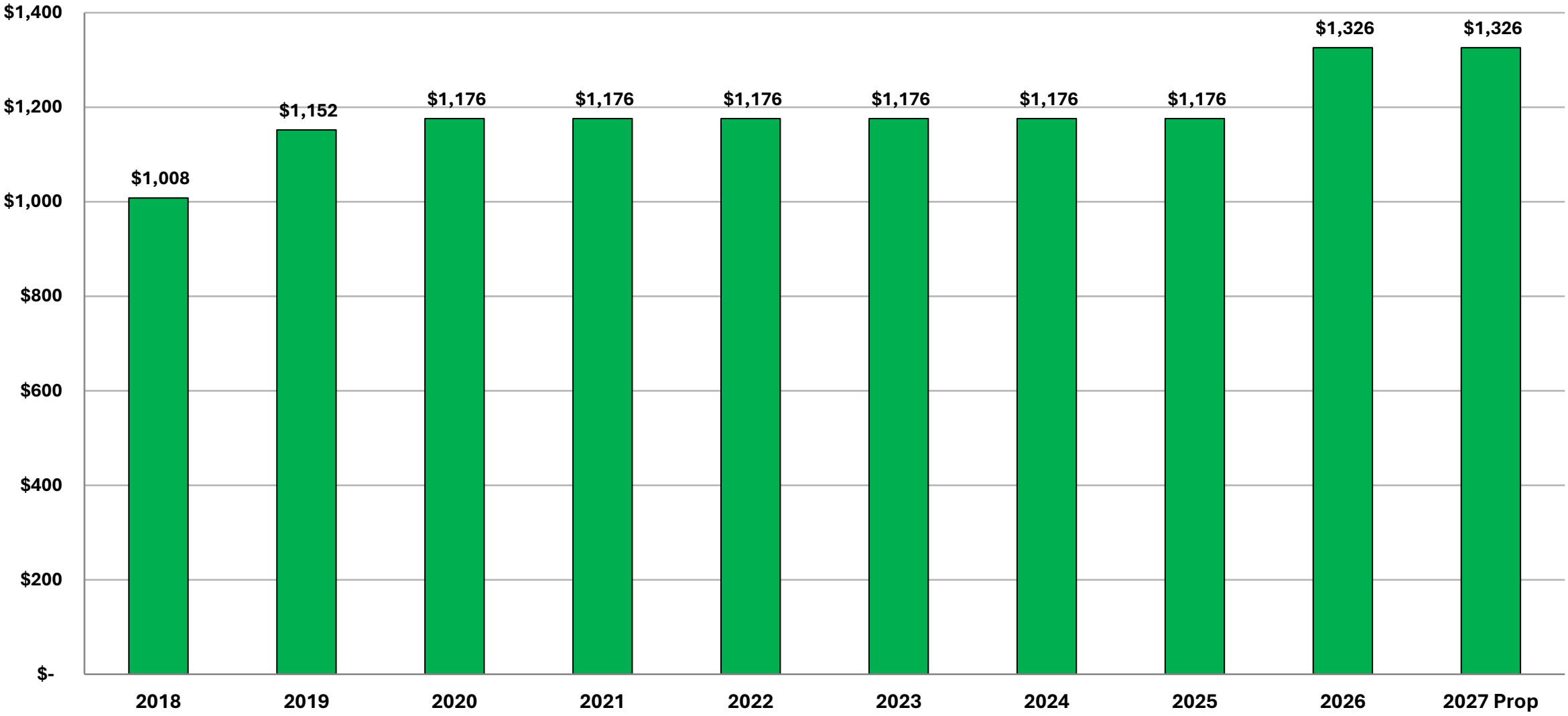
Assumptions

- Full build out in 2026
- Retained the CAC top level budget to provide flexibility (no specific line items budgeted)
- No Specific Strategic Plan Implementation Budget
- Debt Expenses from Schedule of Debt Service Requirements
- Mill Levy for Debt remains at 38 Mills to match Debt Service costs
- Douglas County Assessor update in 2026 effective for 2027 (minimal change)
- No System Development Fee Revenue
- General Fund Contingency remains at 2%
- Continue Funding the Reserve Account (~$225K/yr in 2027)
- General Fund Mill Levies remain at 10.956 Mills
- Resident Fees remain at $331.50/quarter for 2027

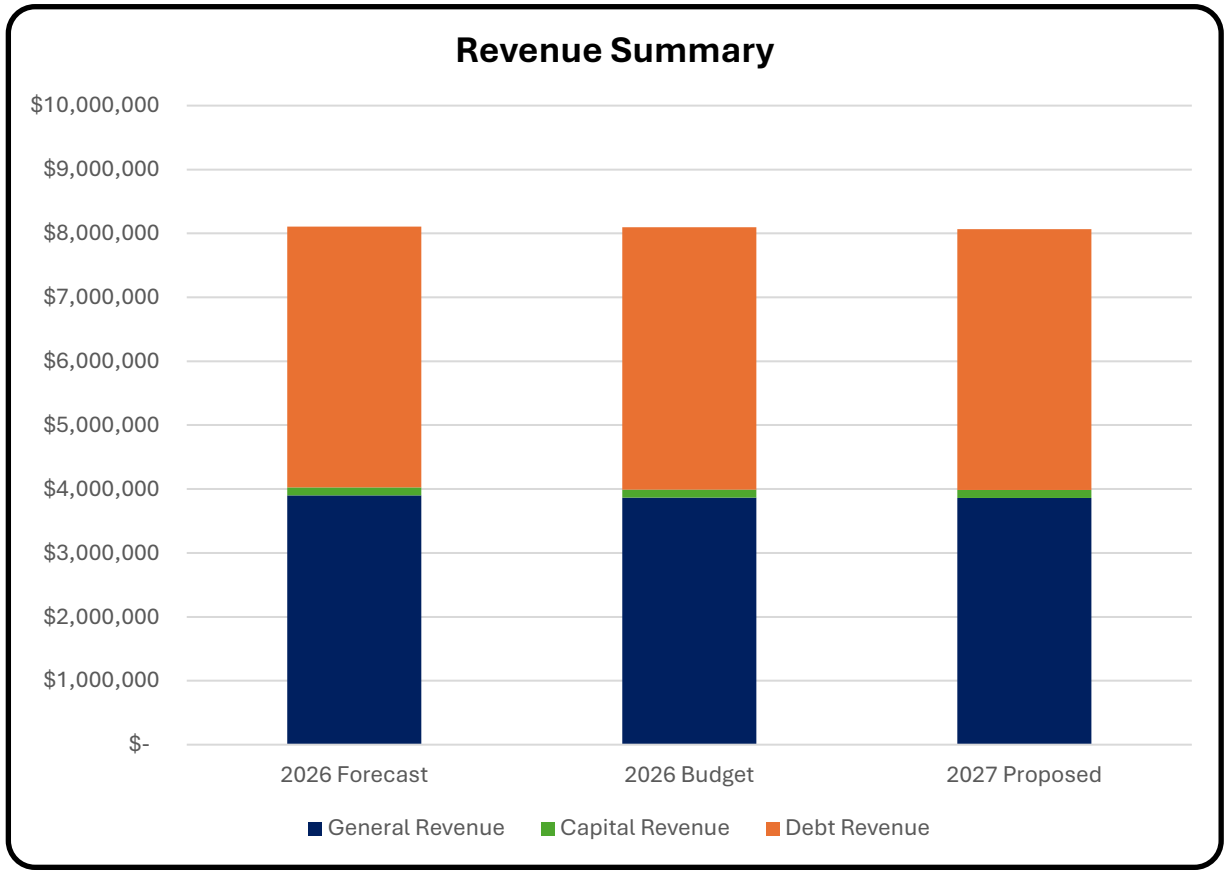
Mill Levy Summary Comparison

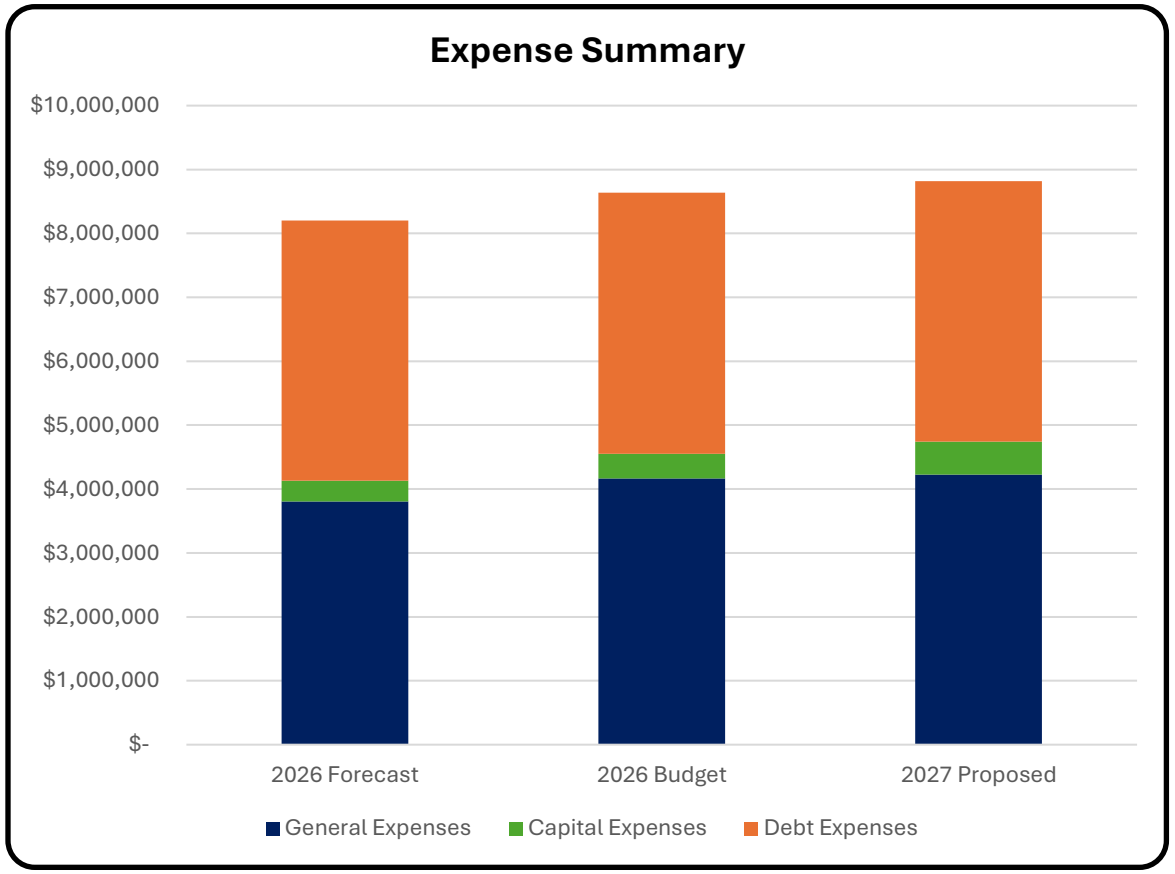


Annual Resident Fee Comparison

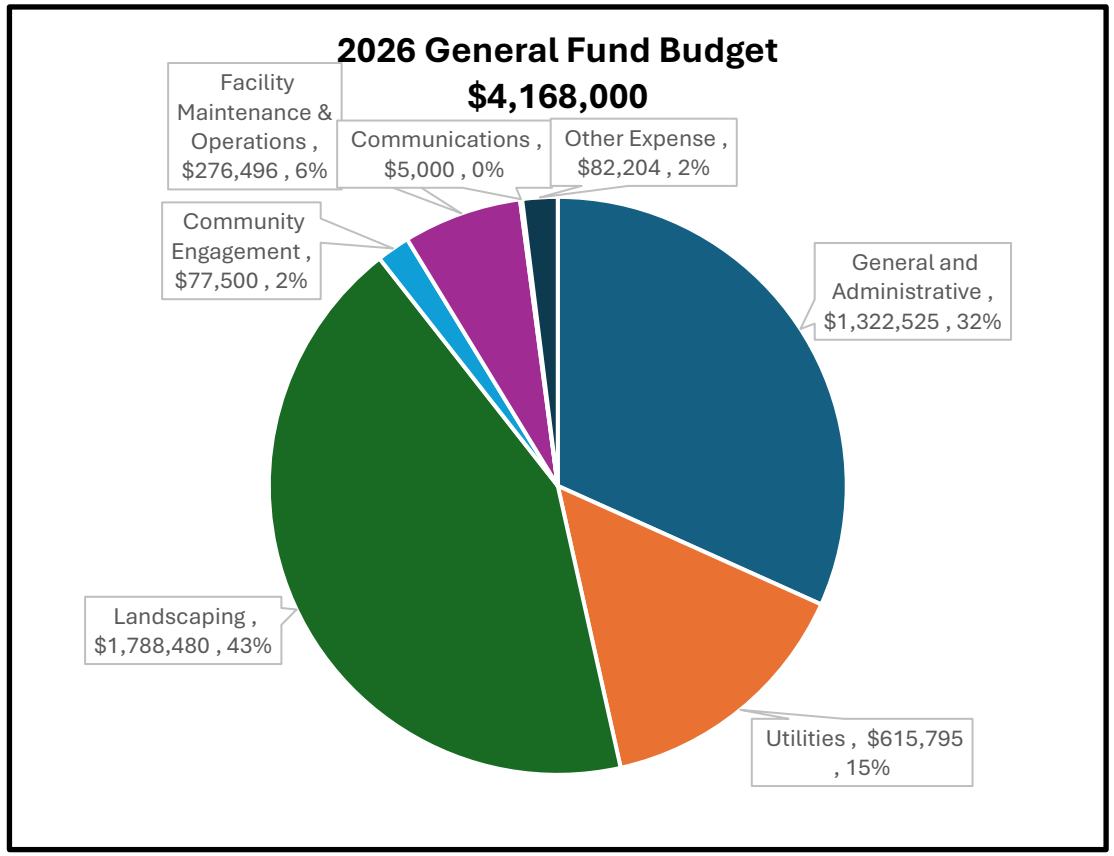


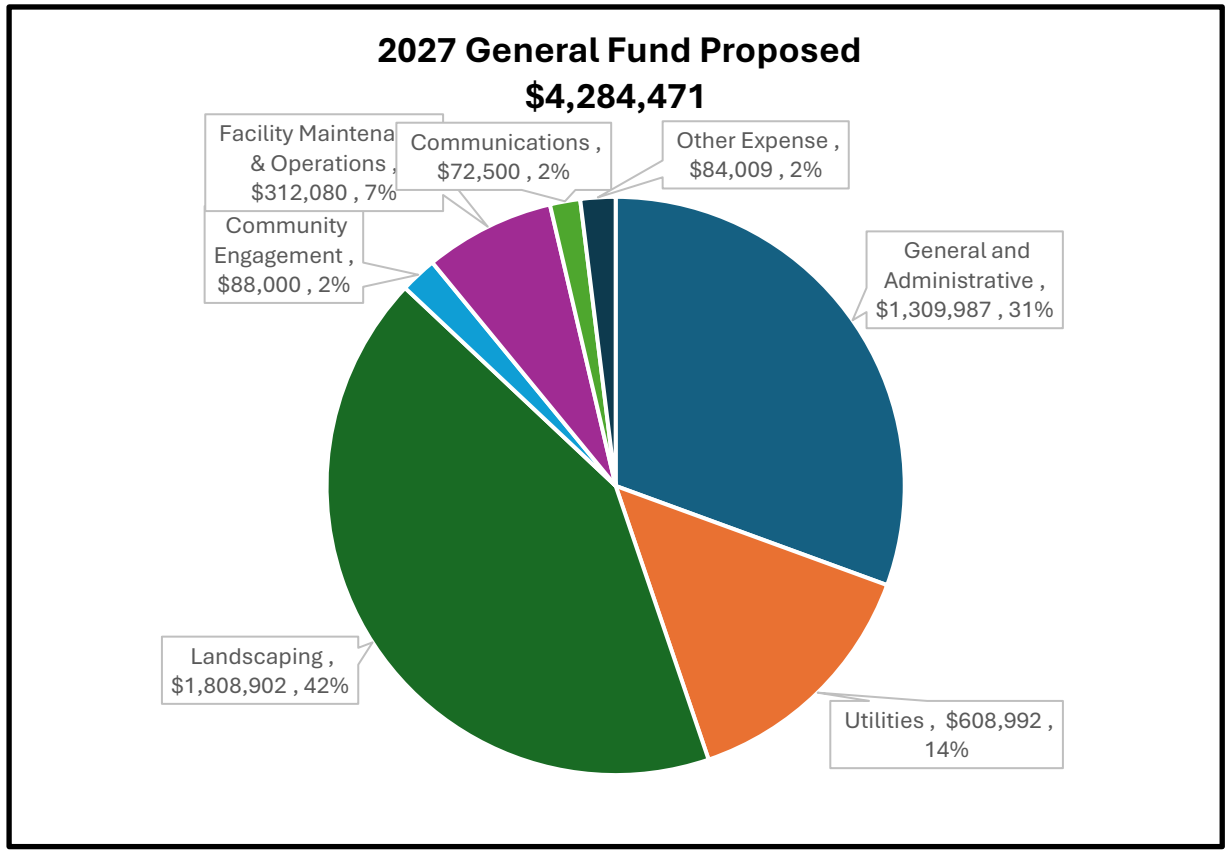
2027 Budget Summary



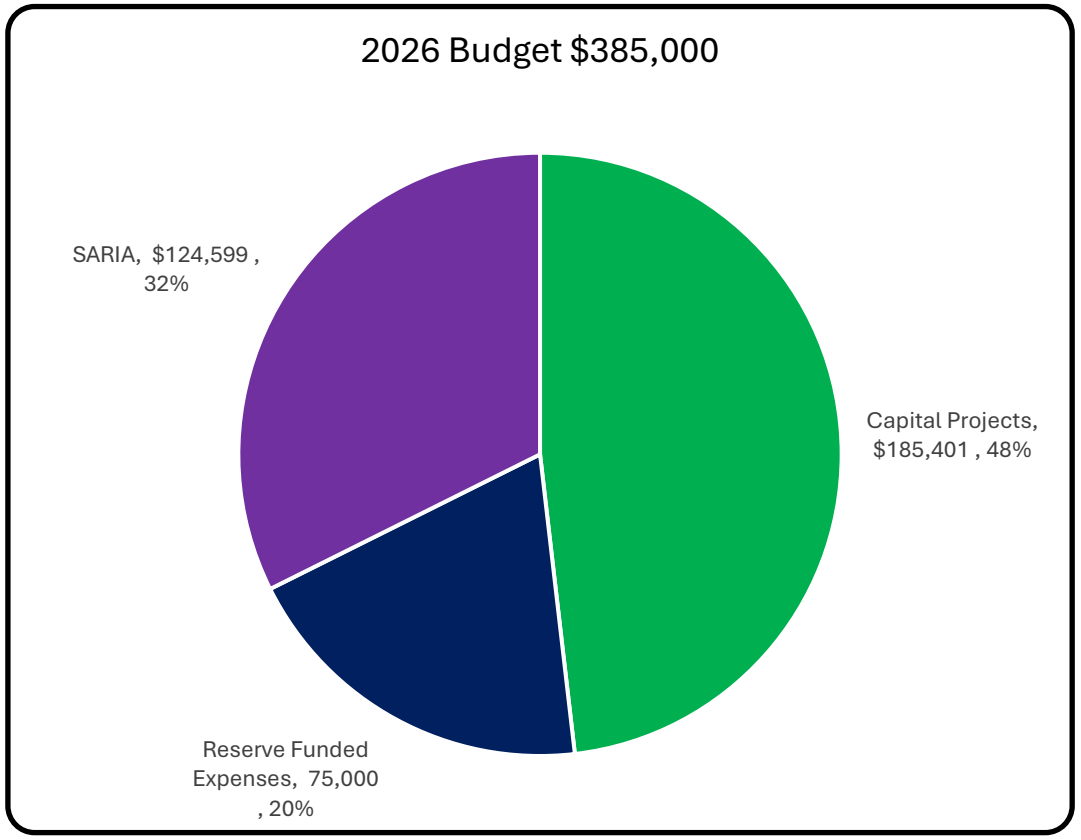


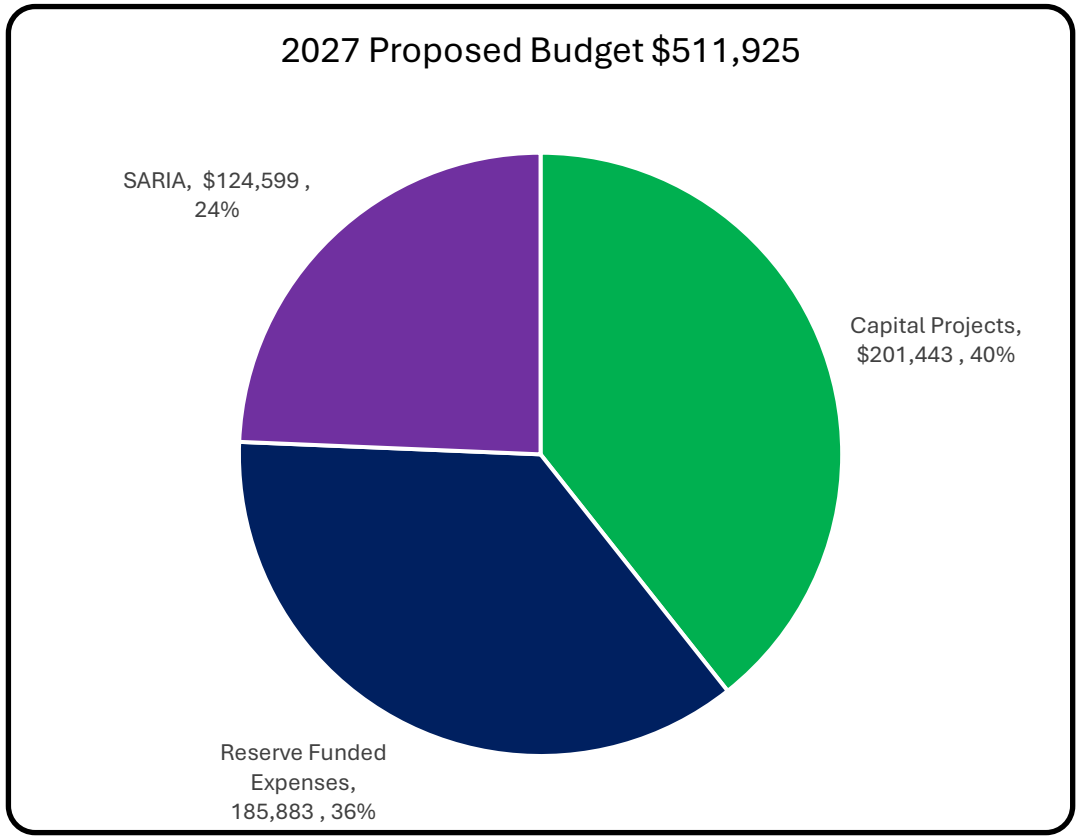
General Fund DRAFT 2027 Budget



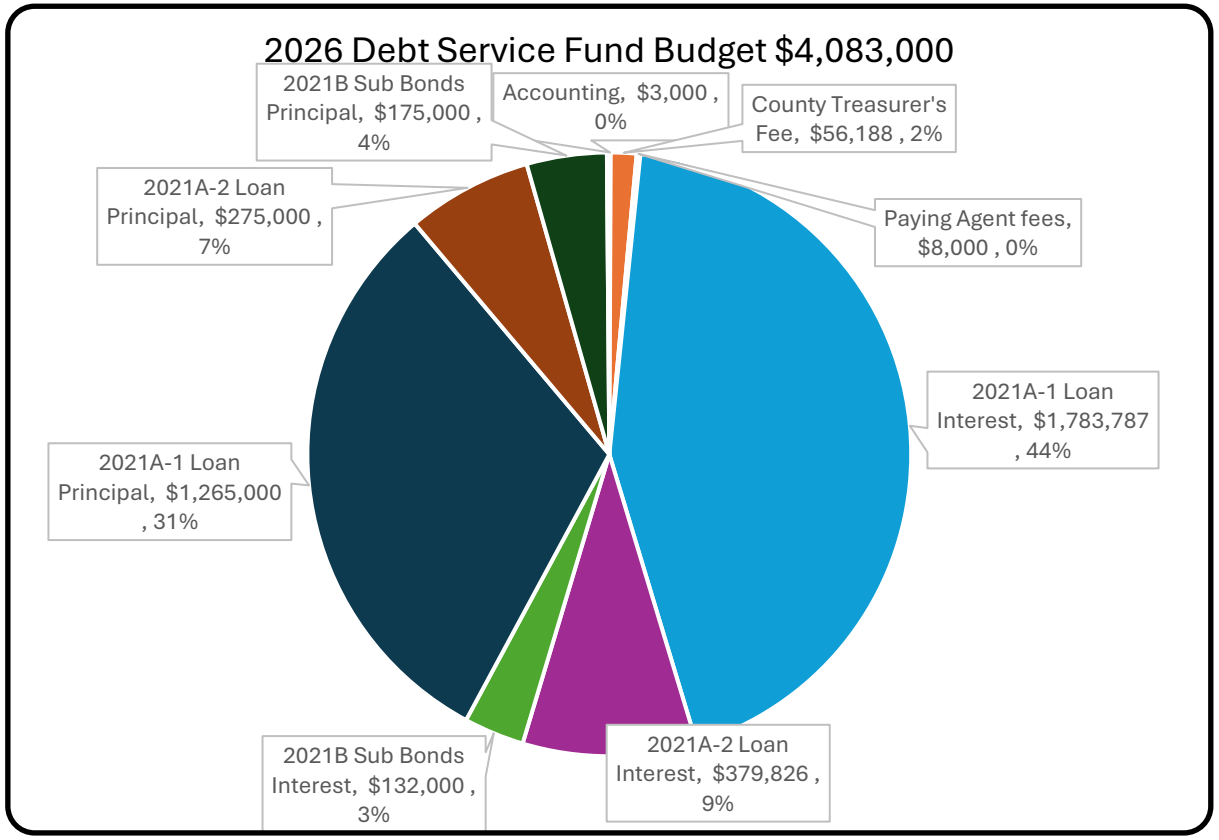


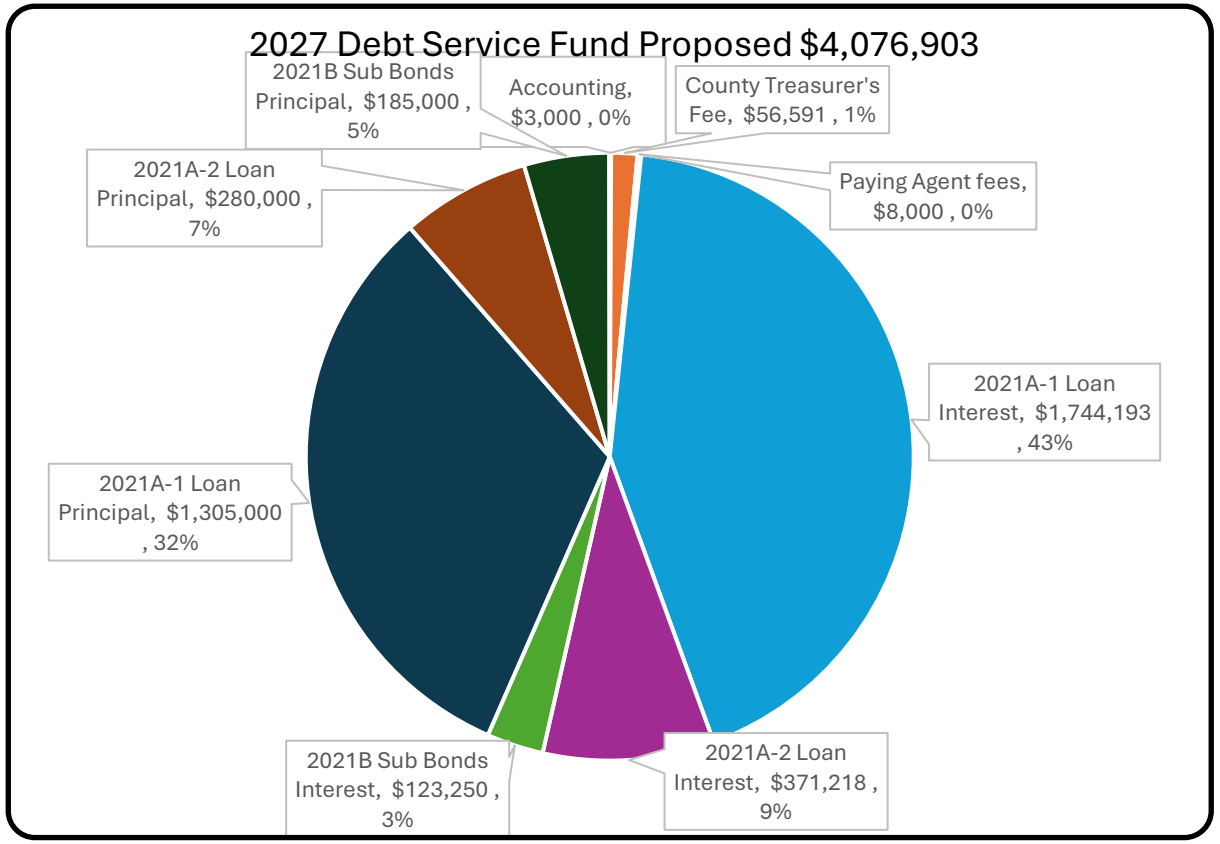
Capital Projects Fund DRAFT 2027 Budget





Debt Service Fund 2027 DRAFT Budget





Next Steps

- District Public Budget Hearing 5:30pm Monday Nov 16th
- E-blast notifications to residents
- December 8th Board Meeting – Board to approve Budget, Resident Fees and Mill Levies