

**REUNION RIDGE METROPOLITAN DISTRICT NO. 2**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDING DECEMBER 31, 2026**

**REUNION RIDGE METROPOLIATN DISTRICT NO. 2**  
**SUMMARY**  
**2026 BUDGET**  
**WITH 2024 ACTUAL AND 2025 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/9/25

	ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
BEGINNING FUND BALANCES	\$ 394	\$ 427	\$ 427
REVENUES			
Property taxes	42	41	277
Specific ownership taxes	2	2	15
Interest Income	2	-	-
Total revenues	<u>46</u>	<u>43</u>	<u>337</u>
Total funds available	<u>440</u>	<u>470</u>	<u>764</u>
EXPENDITURES			
General Fund	13	43	392
Total expenditures	<u>13</u>	<u>43</u>	<u>392</u>
Total expenditures and transfers out requiring appropriation	<u>13</u>	<u>43</u>	<u>392</u>
ENDING FUND BALANCES	<u>\$ 427</u>	<u>\$ 427</u>	<u>\$ 372</u>

See summary of significant assumptions.

**REUNION RIDGE METROPOLIATN DISTRICT NO. 2**  
**PROPERTY TAX SUMMARY INFORMATION**  
**2026 BUDGET**  
**WITH 2024 ACTUAL AND 2025 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/9/25

ACTUAL	ESTIMATED	BUDGET
2024	2025	2026

**ASSESSED VALUATION**

Agricultural	\$ 10	\$ 10	\$ 2,910
State assessed	20	20	-
Personal property	430	420	-
Certified Assessed Value	\$ 460	\$ 450	\$ 2,910

**MILL LEVY**

General	26.021	92.151	95.101
Debt Service	66.136	0.000	0.000
Total mill levy	92.157	92.151	95.101

**PROPERTY TAXES**

General	\$ 12	\$ 41	\$ 277
Debt Service	30	-	-
Levied property taxes	42	41	277
Budgeted property taxes	\$ 42	\$ 41	\$ 277

**BUDGETED PROPERTY TAXES**

<b>General</b>	<b>\$ 12</b>	<b>\$ 41</b>	<b>\$ 277</b>
<b>Debt Service</b>	<b>30</b>	<b>-</b>	<b>-</b>
<b>Budgeted property taxes</b>	<b>\$ 42</b>	<b>\$ 41</b>	<b>\$ 277</b>

See summary of significant assumptions.

**REUNION RIDGE METROPOLIATN DISTRICT NO. 2  
GENERAL FUND  
2026 BUDGET  
WITH 2024 ACTUAL AND 2025 ESTIMATED  
For the Years Ended and Ending December 31,**

12/9/25

	ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
BEGINNING FUND BALANCES	\$ 53	\$ 55	\$ 55
<b>REVENUES</b>			
Property taxes	12	41	277
Specific ownership taxes	1	2	15
Interest Income	2	-	-
Other Revenue	-	-	45
Total revenues	<u>15</u>	<u>43</u>	<u>337</u>
Total funds available	<u>68</u>	<u>98</u>	<u>392</u>
<b>EXPENDITURES</b>			
General and administrative			
County Treasurer's Fee	1	1	4
Contingency	-	-	100
Intergovernmental expenditures	12	42	288
Total expenditures	<u>13</u>	<u>43</u>	<u>392</u>
Total expenditures and transfers out requiring appropriation	<u>13</u>	<u>43</u>	<u>392</u>
ENDING FUND BALANCES	<u>\$ 55</u>	<u>\$ 55</u>	<u>\$ -</u>

See summary of significant assumptions.

**REUNION RIDGE METROPOLIATN DISTRICT NO. 2**  
**DEBT SERVICE FUND**  
**2026 BUDGET**  
**WITH 2024 ACTUAL AND 2025 ESTIMATED**  
**For the Years Ended and Ending December 31,**

12/9/25

	ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
BEGINNING FUND BALANCES	\$ 341	\$ 372	\$ 372
REVENUES			
Property taxes	30	-	-
Specific ownership taxes	1	-	-
Total revenues	<u>31</u>	<u>-</u>	<u>-</u>
Total funds available	<u>372</u>	<u>372</u>	<u>372</u>
EXPENDITURES			
Debt Service			
Bond interest	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures and transfers out requiring appropriation	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCES	<u>\$ 372</u>	<u>\$ 372</u>	<u>\$ 372</u>

See summary of significant assumptions.

**REUNION RIDGE METROPOLITAN DISTRICT NO. 2  
2026 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Services Provided**

Reunion Ridge Metropolitan District No. 2 (the "District"), a quasi-municipal corporation and political subdivision of the State of Colorado was organized by Court Order and Decree of the District Court for Adams County on November 14, 2019, and is governed pursuant to provisions of the Colorado Special District Act, Title 32, Article I, Colorado Revised Statutes. The organization was approved by eligible electors of the District at an election held on November 5, 2019. The District was organized in conjunction with Reunion Ridge Metropolitan District Nos. 1, 3, and 4.

At a special election of the eligible electors of the District on November 5, 2019, a majority of those qualified to vote voted in favor of certain ballot questions authorizing the issuance of indebtedness and imposition of taxes for the payment thereof, for the purpose of providing financing for the planning, design, acquisition, construction, installation, relocation, redevelopment, operations and maintenance of the public improvements within the District including streets, parks and recreation, water and wastewater facilities, transportation, mosquito control, safety protection, fire protection, television relay and translation, and security.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actions. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

**Revenues**

**Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

Pursuant to the Service Plan, the District is required to adjust its maximum Required Mill Levy for changes in the ratio of actual to assessed value of property within the District. As of December 31, 2026, the adjusted maximum mill levy for debt service is 68.249 mills. Required Mill Levy means an ad valorem mill levy imposed upon all taxable property of the District each year in an amount sufficient to pay the principal, premium if any, and interest on the Bonds as the same become due and payable [and to make up any deficiencies in the Reserve Fund].

**REUNION RIDGE METROPOLITAN DISTRICT NO. 2  
2026 BUDGET  
SUMMARY OF SIGNIFICANT ASSUMPTIONS**

**Revenues - (continued)**

**Property Taxes - (continued)**

The calculation of the taxes levied is displayed on Property Tax Summary page of the Budget at the adopted total mill levy.

For property tax collection year 2026, HB24B-1001 set the assessment rates as follows:

<b>Category</b>	<b>Rate</b>	<b>Category</b>	<b>Rate</b>
Single-Family Residential	6.25%	Agricultural Land	27.00%
Multi-Family Residential	6.25%	Renewable Energy Land	27.00%
Commercial	27.00%	Vacant Land	27.00%
Industrial	27.00%	Personal Property	27.00%
Lodging	27.00%	State Assessed	27.00%
		Oil & Gas Production	87.50%

**Specific Ownership Taxes**

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 5.5% of the property taxes collected by the Debt Service Fund.

**Expenditures**

**County Treasurer's Fees**

County Treasurer's fees have been computed at 1.5% of property tax collections.

**Debt and Leases**

The District has no capital or operating leases.

**Reserves**

**Emergency Reserve**

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of fiscal year spending. Since substantially all TABOR funds received by the District are transferred to District No. 1, which pays for the District's operations and maintenance costs, an Emergency Reserve is not reflected in the District's Budget.

**This information is an integral part of the accompanying budget.**