

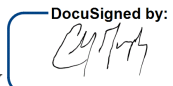
CERTIFICATION OF 2026 BUDGET

TO: Division of Local Government
Department of Local Affairs
1313 Sherman Street, Room 521
Denver, Colorado 80203

This is to certify that the budget, attached hereto, is a true and correct copy of the budget for Valley View Metropolitan District No. 2 (the “**District**”), Douglas County, Colorado, for the budget year beginning January 1, 2026 and ending December 31, 2026 as adopted by the District’s Board of Directors on November 11, 2025.

IN WITNESS WHEREOF, I have executed this Certification of Budget as of this 11th day of November, 2025.

VALLEY VIEW METROPOLITAN
DISTRICT NO. 2

By  0F849E11AD9B403...
President

VALLEY VIEW METROPOLITAN DISTRICT NO. 2
ANNUAL BUDGET
FOR THE YEAR ENDING DECEMBER 31, 2026

VALLEY VIEW METROPOLITAN DISTRICT NO. 2
GENERAL FUND
2026 BUDGET
WITH 2024 ACTUAL AND 2025 ESTIMATED
For the Years Ended and Ending December 31,

1/27/26

	ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
BEGINNING FUND BALANCES	\$ -	\$ -	\$ -
REVENUES			
Developer advance	-	-	49,500
Total revenues	-	-	49,500
Total funds available	-	-	49,500
EXPENDITURES			
General and administrative			
Accounting	-	-	20,000
Insurance	-	-	3,000
Legal	-	-	23,800
Election	-	-	2,000
Website	-	-	700
Total expenditures	-	-	49,500
Total expenditures and transfers out requiring appropriation	-	-	49,500
ENDING FUND BALANCES	\$ -	\$ -	\$ -

See summary of significant assumptions.

VALLEY VIEW METROPOLITAN DISTRICT NO. 2
 PROPERTY TAX SUMMARY INFORMATION
 2026 BUDGET
 WITH 2024 ACTUAL AND 2025 ESTIMATED
 For the Years Ended and Ending December 31,

1/27/26

ACTUAL 2024	ESTIMATED 2025	BUDGET 2026
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ASSESSED VALUATION			
Agricultural	\$ -	\$ 1,970	\$ 3,350
Vacant land	-	7,990	-
Certified Assessed Value	\$ -	\$ 9,960	\$ 3,350
MILL LEVY			
Total mill levy	0.000	0.000	0.000
PROPERTY TAXES			
Budgeted property taxes	\$ -	\$ -	\$ -
BUDGETED PROPERTY TAXES			
General	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -

VALLEY VIEW METROPOLITAN DISTRICT NO. 2
2026 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Valley View Metropolitan District No. 2 (the “District”) has all the powers of a metropolitan district as provided by law and is authorized to finance the Public Improvements identified in the approved Service Plan.

Revenues

Developer Advances

The primary source of funds for 2026 is developer advances.

Expenditures

Administrative and Operating Expenditures

Administrative and operating expenditures include the estimated services necessary to maintain the District’s administrative viability such as legal, accounting, insurance and other administrative expenditures.

Debt and Leases

The District has no outstanding debt, nor any operating or capital leases.

Reserves

Emergency Reserve

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3.00% of fiscal year spending. As the primary source of revenue is not derived from TABOR restricted sources, the emergency reserve is \$0 for 2026.

This information is an integral part of the accompanying budget.

VALLEY VIEW METROPOLITAN DISTRICT NO. 2
RESOLUTION TO ADOPT 2026 BUDGET

WHEREAS, the Board of Directors (“**Board**”) of Valley View Metropolitan District No. 2 (“**District**”) has appointed a budget committee to prepare and submit a proposed 2026 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted the proposed budget to the Board for its consideration; and

WHEREAS, upon due and proper notice, posted in accordance with law, the budget was open for inspection by the public at a designated place, and a public hearing was held on November 11, 2025, and interested electors were given the opportunity to file or register any objections to the budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, enterprise, reserve transfer 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 decreases may have been made in the revenues, like decreases were made to the expenditures so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Valley View Metropolitan District No. 2:

1. That estimated expenditures for each fund are as follows:

General Fund:	\$49,500
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2. That estimated revenues are as follows:

<u>General Fund:</u>	
From unappropriated surpluses	\$ 0
From sources other than general property tax	\$49,500
From general property tax	<u>\$ 0</u>
Total	\$49,500

3. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of the District for the 2026 fiscal year.

4. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

TO SET MILL LEVIES

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$0; and

WHEREAS, the 2025 valuation for assessment of the District, as certified by the County Assessor, is \$3,350.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Valley View Metropolitan District No. 2:

1. That for the purpose of meeting all general operating expenses of the District during the 2026 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$0.

2. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Douglas County, Colorado, the mill levies for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

APPROPRIATE SUMS OF MONEY

WHEREAS, the Board has made provision in the budget for revenues in an amount equal to the total proposed expenditures as set forth therein; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Valley View Metropolitan District No. 2 that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated in the budget:

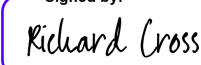
General Fund:

\$49,500

Adopted this 11th day of November, 2025.

VALLEY VIEW METROPOLITAN DISTRICT NO. 2	
DocuSigned by:	
By:	
	0F849E11AD9B403...
	Chair

ATTEST:

Signed by:

E6D4D5D09C9942B
Secretary