

WILDFLOWER METROPOLITAN DISTRICT NO. 2  
2026 BUDGET MESSAGE

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

Through its Service Plan, the District is authorized to finance certain drainage, sanitation, water, streets, traffic and safety controls, parks and recreation and mosquito control.

Revenue

Developer Advance

The primary source of funds for 2026 is property tax revenues and developer advances. The District anticipates imposing a mill levy in 2026 for operations and maintenance and capital expenses.

Expenditures

Administrative Expenses

Administrative expenses have been primarily for legal services, management services and accounting costs.

Funds Available

The District's budget exists from property tax revenues and developer advances to cover the District's operations and debt service, including its administrative functions.

Accounting Method

The District prepares its budget on the modified accrual basis of accounting.

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 BUDGET DOCUMENT  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2026

	ACTUAL 2024	BUDGET 2025	ACTUAL 2025	BUDGET 2026
BEGINNING FUND BALANCE	\$ 553	\$ 93	\$ 347	\$ 93
REVENUE:				
PROPERTY TAXES	9,539	8,202	7,743	9,005
SPECIFIC OWNERSHIP TAXES	438	900	350	900
DEVELOPER ADVANCE				
INTEREST	-	100	203	100
TOTAL REVENUE	<u>9,977</u>	<u>9,202</u>	<u>8,296</u>	<u>10,005</u>
TOTAL FUNDS AVAILABLE	<u>10,530</u>	<u>9,295</u>	<u>8,643</u>	<u>10,098</u>
EXPENDITURES:				
TREASURERS FEES	143	137	116	149
MISCELLANEOUS	40		40	40
LICENSE/PERMITS				
TRANSFERS TO WFMD NO 1	10,000	8,858	8,200	9,609
TABOR RESERVE FUND	-	300	200	300
TOTAL EXPENDITURES	<u>10,183</u>	<u>9,295</u>	<u>8,556</u>	<u>10,098</u>
ENDING FUND BALANCE	<u>\$ 347</u>	<u>\$ -</u>	<u>\$ 87</u>	<u>\$ -</u>
ASSESSED VALUATION		164,030		180,100
MILL LEVY		<u>50.00</u>		<u>50.000</u>
		<u>8,202</u>		<u>9,005</u>
ROUNDING		-		-
PROPERTY TAXES		<u>8,202</u>		<u>9,005</u>