

RESOLUTION
ADOPTING BUDGET, AND APPROPRIATING SUMS OF MONEY
AND CERTIFYING MILL LEVIES FOR THE CALENDAR YEAR 2026

The Board of Directors of Overland Metropolitan District No. 2 (the “**Board**”) Town of Windsor, Weld County, Colorado (the “**District**”), held a special meeting, via teleconference on December 11, 2025, at the hour of 11:00 a.m.

Prior to the meeting, each of the directors was notified of the date, time, and place of the budget meeting and the purpose for which it was called, and a notice of the meeting was posted or published in accordance with § 29-1-106, C.R.S.

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NOTICE AS TO PROPOSED 2026 BUDGET

**NOTICE OF PUBLIC HEARING ON THE PROPOSED 2026 BUDGETS
AND
NOTICE OF PUBLIC HEARING ON THE AMENDED 2025 BUDGETS**

The Boards of Directors (collectively the "Boards") of the OVERLAND METROPOLITAN DISTRICT NOS. 1-6 (collectively the "Districts"), will hold a public hearing via teleconference on DECEMBER 11, 2025, at 11:00 A.M. to consider adoption of the Districts' proposed 2026 budgets (the "Proposed Budgets"), and, if necessary, adoption of an amendment to the 2025 budgets (the "Amended Budgets").

The public hearing can be joined using the following teleconference information:

<https://us06web.zoom.us/j/84681126653>
Meeting ID: 846 8112 6653
Call-In: 720-707-2699

The Proposed Budgets and Amended Budgets are available for inspection by the public at the offices of WBA, PC., 2154 E. Commons Ave., Suite 2000, Centennial, CO 80122.

Any interested elector of the Districts may file any objections to the Proposed Budgets and Amended Budgets at any time prior to the final adoption of the Proposed Budgets or the Amended Budgets by the Boards.

The agenda for any meeting may be obtained by calling (303) 858-1800.

BY ORDER OF THE BOARDS OF DIRECTORS:
OVERLAND METROPOLITAN DISTRICT NOS. 1-6, quasi-municipal corporations and political subdivisions of the State of Colorado

/s/ WBA, PC

Published: Greeley Tribune December 6, 2025-2146970

Prairie Mountain Media, LLC

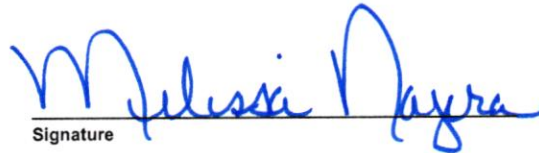
PUBLISHER'S AFFIDAVIT

**County of Weld
State of Colorado**

The undersigned, Agent, being first duly sworn under oath, states and affirms as follows:

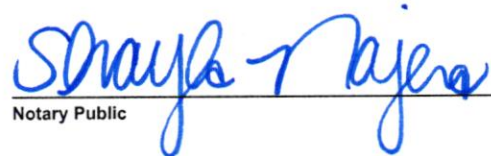
1. He/she is the legal Advertising Reviewer of Prairie Mountain Media LLC, publisher of the *Greeley Tribune*.
2. The *Greeley Tribune* is a newspaper of general circulation that has been published continuously and without interruption for at least fifty-two weeks in Weld County and meets the legal requisites for a legal newspaper under Colo. Rev. Stat. 24-70-103.
3. The notice that is attached hereto is a true copy, published in the *Greeley Tribune* in Weld County on the following date(s):

Dec 6, 2025


Signature

Subscribed and sworn to me before me this

8th day of December, 2025


Notary Public

(SEAL)

**SHAYLA NAJERA
NOTARY PUBLIC
STATE OF COLORADO
NOTARY ID 20174031965
MY COMMISSION EXPIRES JULY 31, 2029**

Account: 1051175
Ad Number: 2146970
Fee: \$28.16

WHEREAS, the Board has appointed its accountant to prepare and submit a proposed budget to the Board in accordance with Colorado law; and

WHEREAS, the proposed budget has been submitted to the Board for its review and consideration; and

WHEREAS, upon due and proper notice, provided in accordance with Colorado law, said proposed budget was available for inspection by the public at a designated place, a public hearing was held and interested electors of the District were provided a public comment period and given the opportunity to file any objections to the proposed budget prior to the final adoption of the budget by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. Adoption of Budget. The budget attached hereto and incorporated herein is approved and adopted as the budget of the District for fiscal year 2026. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section 1 shall be deemed ratified by the Board.

Section 2. Levy of Property Taxes. The Board does hereby certify the levy of property taxes for collection in 2026 as more specifically set out in the budget attached hereto.

Section 3. Mill Levy Adjustment. When developing the attached budget, consideration was given to any changes in the method of calculating assessed valuation, including any changes to the assessment ratios, or any constitutionally mandated tax credit, cut, or abatement, as authorized in the District's service plan. The Board hereby determines in good faith (such determination to be binding and final), that to the extent possible, the adjustments to the mill levies made to account for changes in Colorado law described in the prior sentence, and the actual tax revenues generated by the mill levies, are neither diminished nor enhanced as a result of those changes.

Section 4. Certification to County Commissioners. The Board directs its legal counsel, manager, accountant, or other designee to certify to the Board of County Commissioners of Weld County, Colorado the mill levies for the District as set forth herein. Such certification shall be in compliance with the requirements of Colorado law.

Section 5. Appropriations. The amounts set forth as expenditures in the budget attached hereto are hereby appropriated from the revenue of each fund for the purposes stated.

Section 6. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager, or other designee to file a certified copy of the adopted budget resolution, the budget and budget message with the Division of Local Government by January 30 of the ensuing year.


Section 7. Budget Certification. The budget shall be certified by a member of the District, or a person appointed by the District, and made a part of the public records of the District.

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ADOPTED DECEMBER 11, 2025.

DISTRICT:

OVERLAND METROPOLITAN DISTRICT NO. 2, a quasi-municipal corporation and political subdivision of the State of Colorado

By: 
Officer of the District


ATTEST:

By: 
Brian Jumps (Dec 15, 2025 11:38:29 MST)

STATE OF COLORADO
COUNTY OF WELD
OVERLAND METROPOLITAN DISTRICT NO. 2

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted by a majority of the Board at a District meeting held via teleconference on Thursday, December 11, 2025, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 11th day of December, 2025.


Brian Jumps (Dec 15, 2025 11:38:29 MST)
Signature

[Signature page to Resolution Adopting Budget, and Appropriating Sums of Money and Certifying Mill Levies for the Calendar Year 2026]

EXHIBIT A
BUDGET DOCUMENT
BUDGET MESSAGE

OVERLAND METROPOLITAN DISTRICT NO. 2
2026
BUDGET MESSAGE

Attached please find a copy of the 2026 adopted budget for Overland Metropolitan District No. 2.

Overland Metropolitan District No. 2 has adopted a budget for one fund, a General Fund to provide for the payment of general operating expenditures, however the district does not anticipate having any operating expenditures in 2026.

The district's accountants have utilized the modified accrual basis of accounting and the budget has been adopted after proper postings, publications and public hearing.

The district does not anticipate having any revenue in 2026. The district does not intend to impose a mill levy on the property within the district in 2026.

OVERLAND METROPOLITAN DISTRICT NO. 2
ADOPTED BUDGET
GENERAL FUND
DECEMBER 31, 2026

	ACTUAL <u>2024</u>	ADOPTED BUDGET <u>2025</u>	ACTUAL <u>7/31/25</u>	ESTIMATED <u>2025</u>	ADOPTED BUDGET <u>2026</u>
Beginning fund balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues					
Developer Advances	<u>19,175</u>	<u>50,000</u>	<u>26,195</u>	<u>36,125</u>	<u>-</u>
	<u>19,175</u>	<u>50,000</u>	<u>26,195</u>	<u>36,125</u>	<u>-</u>
Expebnditures					
Accounting/Audit	-	10,000	2,521	4,500	-
Dues and membership	-	5,000	1,625	1,625	-
Election	-	10,000	-	-	-
Insurance	-	5,000	-	-	-
Legal	19,175	15,000	22,049	30,000	-
Contigency	-	3,650	-	-	-
Emergency Reserve	<u>-</u>	<u>1,350</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>19,175</u>	<u>50,000</u>	<u>26,195</u>	<u>36,125</u>	<u>-</u>
Ending fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
ASSESSED VALUATION		<u>\$ 10</u>			<u>\$ 10</u>
MILL LEVY		<u>-</u>			<u>-</u>