**BLUE EAGLE METROPOLITAN DISTRICT NO. 2**
**2026**
**BUDGET MESSAGE**

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

Blue Eagle Metropolitan District No. 2 has adopted a budget for one fund, a General Fund, to provide for the payment of operating and maintenance expenditures.

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 primary sources of revenue for the district in 2026 will be developer advances. The district will impose a 3.000 mill levy on property within the district for 2026, all of which will be dedicated to the General Fund.

**Blue Eagle Metropolitan District No. 2**
**Adopted Budget**
**General Fund**
**For the Year ended December 31, 2026**

| | Actual 2024 | Adopted Budget 2025 | Actual 6/30/2025 | Estimate 2025 | Adopted Budget 2026 |
|---|---|---|---|---|---|
| Beginning fund balance | $ 60 | $ - | $ - | $ - | $ - |
| Revenues: | | | | | |
| Property taxes | 69 | - | 13 | 13 | - |
| Specific ownership taxes | 3 | - | - | - | - |
| Developer advances | 2,929 | 50,100 | 2,779 | 3,487 | 50,100 |
| Interest income | 1 | - | - | - | - |
| Total revenues | 3,002 | 50,100 | 2,792 | 3,500 | 50,100 |
| Total funds available | 3,062 | 50,100 | 2,792 | 3,500 | 50,100 |
| Expenditures: | | | | | |
| Accounting/audit | - | 5,000 | - | - | 5,000 |
| Election | - | 2,500 | - | - | - |
| Insurance/SDA dues | 3,061 | 3,500 | 2,792 | 3,500 | 3,500 |
| Legal | - | 20,000 | - | - | 20,000 |
| Treasurer fees | 1 | - | - | - | - |
| Contingency | - | 17,608 | - | - | 20,745 |
| Emergency reserve (3%) | - | 1,492 | - | - | 855 |
| Total expenditures | 3,062 | 50,100 | 2,792 | 3,500 | 50,100 |
| Ending fund balance | $ - | $ - | $ - | $ - | $ - |
| Assessed valuation | | $ 10 | | | $ 10 |
| Mill Levy | | 3.676 | | | 3.000 |