

Holland Hills Metro District Budget Analysis

	2024 Actuals	2025 Proforma Actual	2025 Approved Budget	2026 Proposed Budget	2025 Approved Budget vs. 2026 Proposed Budget	
	Jan - Dec 2024	Jan - Dec 2025	Jan - Dec 2025	Jan - Dec 2026	\$ Variance	% Variance
Beginning Operation Fund Balance	190,635	200,282	200,282	216,426		
Ordinary Income/Expense						
Income						
6000 · Operating Revenue						
6100 · Property Tax	102,561	102,691	102,544	108,183	5,639	5.5%
6103 - Tax Abatements	-					
6200 · Spec. Ownership	2,836	2,851	2,358	2,942	584	24.8%
6300 · Interest Income						
6310 · Property Tax Interest	225	290	85	160	75	88.2%
6320 · Interest on Bank Acct's	14,943	12,300	15,926	11,158	(4,768)	-29.9%
Total 6300 · Interest Income	15,169	12,590	16,011	11,318	(4,693)	-29.3%
6400 · Assessments	32,076	32,194	32,076	32,076	-	0.0%
6500 · Water Meter Revenue	52,282	51,002	51,200	51,200	-	0.0%
6900 · Fin Charges & Late Fees	201	564	300	300	-	0.0%
Total 6000 · Operating Revenue	205,124	201,892	204,489	206,019	1,530	0.7%
Expense						
8000 · Operational Expenses						
8100 · Professional Fees						
8110 · Management	27,050	19,781	18,531	19,458	927	5.0%
8120 · Elections						
8120 · Elections	-	1,390	1,500	200	(1,300)	-86.7%
81205 · Election Supplies		-	500	-	(500)	-100.0%
Total 8120 · Elections	-	1,390	2,000	200	(1,800)	-90.0%
8130 · Accounting	18,384	18,344	17,146	18,003	857	5.0%
8140 · Audit						
8141 · Audit	650	680	696	750	54	7.8%
8143 · Accounting for Audit	765	1,070	1,181	1,240	59	5.0%
Total 8140 · Audit	1,415	1,750	1,877	1,990	113	6.0%
8161 · Legal Fees	16,217	3,410	3,000	3,000	-	0.0%
8180 · Website	3,959	1,345	2,000	2,000	-	0.0%
8190 · Insurance	4,382	4,575	4,820	4,896	76	1.6%
Total 8100 · Professional Fees	71,407	50,595	49,374	49,547	173	0.3%
8500 · Maintenance						
8515 · Utilities						
8516 · Electricity	2,468	2,834	2,708	2,919	211	7.8%
8517 · Telephone	980	1,063	1,005	1,126	121	12.1%
Total 8515 · Utilities	3,448	3,897	3,713	4,046	333	9.0%
8520 · Road Maintenance						
8521 · Roads - Gen Maint (TRG)	4,890	3,473	4,250	4,474	224	5.3%
8522 · Street Sweeping (OC)	1,950	1,950	2,000	2,000	-	0.0%

Holland Hills Metro District Budget Analysis

	2024	2025	2025	2026	2025 Approved	
	Actuals	Proforma	Approved	Proposed	Budget vs. 2026	
	Jan - Dec 2024	Jan - Dec 2025	Jan - Dec 2025	Jan - Dec 2026	\$ Variance	% Variance
8523 · Snow Removal (OC)	12,105	8,855	9,800	9,800	-	0.0%
8524 · Snow Removal (TRG)	234	-	1,279	1,300	21	1.6%
8525 · Road Maint Supplies	296	937	550	550	-	0.0%
Total 8520 · Road Maintenance	19,474	15,215	17,879	18,124	245	1.4%
8531 · Landscape Maint. (OC)	6,855	7,865	6,000	7,100	1,100	18.3%
8540 · Drainage & Ditch Maint						
8541 · Ditch Maint Supplies	970	274	400	400	-	0.0%
8543 · Ditch Maint (TRG)	13,233	14,685	16,664	15,254	(1,410)	-8.5%
8544 · Ditch Maint (OC)	7,440	4,226	7,570	7,570	-	0.0%
Total 8540 · Drainage & Ditch Maint	21,643	19,185	24,634	23,224	(1,410)	-5.7%
8570 · Refuse Collection	44,027	46,815	45,090	48,219	3,129	6.9%
Total 8500 · Maintenance	95,447	92,977	97,316	100,713	3,397	3.5%
8580 · Water System						
8581 · Water System O&M	6,032	7,885	6,000	6,900	900	15.0%
8582 · BLM Rental	1,068	1,090	1,068	1,090	22	2.1%
8583 · Reading of Meters (TRG)	4,759	3,689	4,576	4,576	-	0.0%
8584 · Water Maint Reimbursables	1,175	1,260	1,500	1,500	-	0.0%
8585 · Water System Repairs	256	6,688	10,000	10,000	-	0.0%
8586 · Water Quality Testing	9,106	13,763	11,160	11,160	-	0.0%
8587 · Irrigation System O&M	151	1,003	900	900	-	0.0%
8588 · Irrigation parts & supplies	82	1,441	800	800	-	0.0%
8589 · Water Augmentation	2,774	2,795	5,500	3,000	(2,500)	-45.5%
Total 8580 · Water System	25,402	39,613	41,504	39,926	(1,578)	-3.8%
8800 · Miscellaneous Expenses						
8828 · Mileage	1,704	1,121	1,305	1,155	(150)	-11.5%
8840 · Office Supply & Admin	1,515	1,259	1,560	1,560	-	0.0%
8850 · Postage	-	183	200	200	-	0.0%
Total 8800 · Miscellaneous Expenses	3,219	2,564	3,065	2,915	(150)	-4.9%
8900 · Contingency	-	-	7,500	9,500	(2,000)	-26.7%
Total 8000 · Operational Expenses	195,476	185,749	198,759	202,601	3,842	1.9%
Net Ordinary Income	9,648	16,143	5,730	3,419	(2,311)	-40.3%
Ending Operating Fund Balance	200,282	216,426	206,012	219,845		

Holland Hills Metro District Budget Analysis

	2024 Actuals	2025 Proforma Actual	2025 Approved Budget	2026 Proposed Budget	2025 Approved Budget vs. 2026 Proposed Budget	
	Jan - Dec 2024	Jan - Dec 2025	Jan - Dec 2025	Jan - Dec 2026	\$ Variance	% Variance
Beginning Capital Fund Balance	107,294	92,240	92,240	60,369		
Other Income/Expense						
Other Expense						
9000 · Non-Operating Expenses						
9100 · County Treasurer Fees	4,864	5,142	5,127	5,409	282	5.5%
9400 · Bond Servicing Fees	-	-	-	-	-	0.0%
9900 · Capital Projects						
9915 · Chip Seal Road Improvements	10,190	6,000	20,000	20,000	-	0.0%
9930 · Ditch Improvements	-	20,730	5,000	5,000	-	0.0%
Total 9900 · Capital Projects	10,190	26,730	25,000	25,000	-	0.0%
9850 · TABOR	-	-	6,608	7,058	450	6.8%
Total Other Expense	15,054	31,871	36,735	37,467	732	2.0%
Net Other Income	(15,054)	(31,871)	(36,735)	(37,467)	(732)	2.0%
Net Income/(Use of Reserves)	(5,406)	(15,728)	(31,005)	(34,048)	(3,043)	9.8%
Ending Capital Reserve Fund Balance	92,240	60,369	62,113	29,960		
TABOR Reserve Fund Balance	-	-	6,608	7,058		
Total Fund Balance	292,523	276,795	274,734	256,863		