

**North Vista Highlands Metro District No. 2
General Fund
2026 Budget**

| 2024 | 2025 | 8/31/2025 | 12/31/2025 | 2026 |
|--------|--------|-----------|------------------------------------|--------|
| Actual | Budget | Actual | Estimated Actual and Amended | Budget |

* Modified Accrual Budgetary Basis

| | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|
| BEGINNING FUND BALANCE | \$ 315 | \$ 316 | \$ 240 | \$ 240 | \$ 240 |
| REVENUES | | | | | |
| Property Tax - Operations | 5,785 | 5,565 | 5,709 | 5,709 | 5,857 |
| Specific Ownership Tax | 489 | 334 | 300 | 450 | 351 |
| Other Revenues | - | - | 1 | 2 | - |
| Total Revenues | <u>6,274</u> | <u>5,899</u> | <u>6,010</u> | <u>6,161</u> | <u>6,208</u> |
| EXPENDITURES | | | | | |
| <i>General and Administrative</i> | | | | | |
| Treasurers Fees | 87 | 83 | 100 | 100 | 88 |
| Intergovernmental Expense - District 1 General Fund | 6,262 | 5,642 | 5,873 | 6,061 | 6,174 |
| Total G&A | <u>6,349</u> | <u>5,725</u> | <u>5,973</u> | <u>6,161</u> | <u>6,262</u> |
| <i>Other</i> | | | | | |
| Contingency Expense | - | - | - | - | - |
| Total Expenses | <u>6,349</u> | <u>5,725</u> | <u>5,973</u> | <u>6,161</u> | <u>6,262</u> |
| Excess of Revenues over Expenditures | <u>(75)</u> | <u>174</u> | <u>37</u> | <u>-</u> | <u>(54)</u> |
| ENDING FUND BALANCE | <u>\$ 240</u> | <u>\$ 490</u> | <u>\$ 277</u> | <u>\$ 240</u> | <u>\$ 186</u> |
| Emergency Reserve (TABOR)- 3% of Revenue | <u>\$ 190</u> | <u>\$ 172</u> | <u>\$ 179</u> | <u>\$ 187</u> | <u>\$ 186</u> |
| Unrestricted Fund Balance | <u>50</u> | <u>318</u> | <u>98</u> | <u>53</u> | <u>-</u> |

| | |
|----------------|--------|
| Assessed Value | 72,820 |
| Total Mills | 80.428 |