

RECORD OF PROCEEDINGS

**MINUTES OF A REGULAR MEETING OF
THE BOARD OF DIRECTORS OF THE
HOLLY HILLS WATER AND SANITATION DISTRICT
AND THE BOARD OF DIRECTORS OF THE
WATER UTILITY ENTERPRISE
HELD
NOVEMBER 18, 2020**

Due to the COVID-19 pandemic, the Regular Meeting of the Board of Directors of the Holly Hills Water and Sanitation District and the Board of Directors of the Water Activity Enterprise (referred to hereafter as "Board") was convened by Zoom video conference and teleconference call on Wednesday, the 18th day of November 2020, at 7:00 P.M. The Zoom Meeting and call-in information was listed in the meeting notice posted by the District and the public was able to attend the meeting by Zoom or telephone, if they so desired.

Directors In Attendance Were:

Thomas Thomasson
Scott Kemmeries
Linda Rhea

Also In Attendance Were:

Steve Beck; Special District Management Services, Inc.
Timothy J. Flynn, Esq.; Collins Cockrel and Cole, P.C.
Will Raatz; W2 Engineers
Wayne Ramey and Ismael Gomez; Ramey Environmental Compliance, Inc.

**ADMINISTRATIVE
MATTERS**

20.129 Agenda: President Thomasson called the meeting to order and reviewed the Agenda.

Following discussion, upon motion duly made by Director Kemmeries, seconded by President Thomasson and, upon vote, unanimously carried, the Agenda was approved as presented.

20.130 Minutes: The Board discussed the minutes of the October 21, 2020 Regular Meeting. It was noted that Mrs. Katie Ippen attended the meeting and needed to be added to the list of attendees.

Following discussion, upon motion duly made by Director Kemmeries, seconded by President Thomasson and, upon vote, unanimously carried, the minutes of the October 21, 2020 Regular Meeting were approved, as amended.

20.131 2021 Regular Meeting Dates: The Board discussed scheduling 2021 meeting dates and decided to continue meeting on the third Wednesday of each

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month at 7:00 p.m. at the Skyline Firehouse located at 6000 E. Yale Avenue, Denver, CO 80222.

Following discussion, upon motion duly made by Director Rhea, seconded by Director Kemmeries and, upon vote, unanimously carried, the Board approved the 2021 regular meeting dates for the third Wednesday of each month at 7:00 p.m. at the Skyline Firehouse located at 6000 E. Yale Avenue, Denver, CO 80222.

PUBLIC COMMENT **20.132 Public Comment:** There were no public comments.

LEGAL MATTERS **20.133 OCCT/Denver Water Update:** Attorney Flynn updated the Board on the formula to be used by Denver Water to recover \$4,600,000 of lead service line reduction program costs for 2021 by allocating 71% of those costs to Denver Water and 29% to suburban distributors.

20.134 Update on Insurance Claims: Attorney Flynn updated the Board on the status of the claims related to the S Holly Place – E Yale project that were incurred due to the sewer backups that occurred during the project as a result of multiple water line breaks. All known claims have been submitted to Denver Water and/or the construction contractor (JBS) liability insurance carrier.

FINANCIAL MATTERS **20.135 Claims:** Mr. Beck discussed with the Board the claims for the period ending November 18, 2020 as follows:

General Fund:	\$ 18,268.28
Capital Projects Fund:	\$ 1,890.00
Enterprise Fund:	\$ 98,898.38
Total:	<u>\$ 119,056.66</u>

Following discussion, upon motion duly made by Director Kemmeries, seconded by Director Rhea and, upon vote, unanimously carried, the claims for the period ending November 18, 2020 were approved as revised.

20.136 Unaudited Financial Statements: Mr. Beck reviewed the unaudited financial statements for the period ending October 31, 2020, and the updated cash position statement dated as of October 31, 2020.

Following discussion, upon motion duly made by President Thomasson, seconded by Director Rhea and, upon vote, unanimously carried, the unaudited financial statements for the period ending October 31, 2020, and the cash position statement dated as of October 31, 2020, were accepted, as presented.

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20.137 2020 Audit: Mr. Beck discussed the requirement to have an audit performed for 2020 operations and the proposal from Simmons & Wheeler for an amount not to exceed \$4,500.00. For any future audits Director Kemmeries suggested obtaining proposals for additional firms.

Following discussion, upon motion duly made by Director Thomasson, seconded by Director Kemmeries and, upon vote, unanimously carried, the Board approved the engagement of Simmons & Wheeler, P.C. to perform the 2020 Audit, for an amount to not exceed \$4,500.00.

20.138 2020 Budget Amendment Hearing: The President opened the public hearing to consider the Resolution to Amend the 2020 Budget and discuss related issues.

It was noted that publication of Notice stating that the Board would consider adoption of a Resolution to Amend the 2020 Budget and the date, time and place of the public hearing was made in a newspaper having general circulation within the District. No written objections were received prior to this public hearing. No public comments were received and the public hearing was closed.

Following review and discussion, Director Rhea moved to adopt the Resolution to Amend 2020 Budget, Director Thomasson seconded the motion and, upon vote, unanimously carried, the Board adopted Resolution No. 2020-11-1 to Amend the 2020 Budget. A copy of the adopted Resolution is attached hereto and incorporated herein by this reference.

20.139 2021 Budget: President Thomasson opened the public hearing to consider the proposed 2021 Budget and discuss related issues.

It was noted that publication of Notice stating that the Board would consider adoption of the 2021 Budget and the date, time and place of the public hearing was made in a newspaper having general circulation within the District. No written objections were received prior to this public hearing.

Mr. Beck reviewed the estimated 2020 revenues and expenditures and the proposed 2021 revenues and expenditures.

Following discussion, the Board considered the adoption of Resolution 2020- 11-2 to Adopt the 2021 Budget and Appropriate Sums of Money and Resolution 2020-11-3 to Set Mill Levies for the General Fund for the City and County of Denver at 2.716 mills and the General Fund for Arapahoe County at 2.716 mills. Upon motion duly made by Director Kemmeries, seconded by Director Thomasson and, upon vote, unanimously carried, the Resolution was adopted, as discussed, and execution of the Certification of Budget and Certification of Mill Levies was authorized, subject to receipt of final Certification of Assessed Valuation from the

RECORD OF PROCEEDINGS

City and County of Denver and Arapahoe County on or before December 10, 2020. Mr. Beck was authorized to transmit the Certification of Budget to the Division of Local Government not later than January 30, 2021. A copy of the adopted Resolutions are attached to these minutes and incorporated herein by this reference.

20.140 DLG-70 Mill Levy Certification Form: Attorney Flynn and Mr. Beck discussed the certification process and DLG-70 Form with the Board.

Following discussion, upon motion duly made by Director Thomasson, seconded by Director Kemmeries and, upon vote, unanimously carried, the Board authorized the District Accountant to prepare and sign the DLG-70 Mill Levy Certification form for certification to the Board of County Commissioners and other interested parties

OPERATIONS

20.141 Grease Trap Inspections and Operations: Mr. Ramey discussed the operations report and the grease trap inspections for the month of October. A plan will be worked out for regular inspections and follow-up of any failed inspections.

CAPITAL PROJECTS

20.142 2019 Capital Projects: Mr. Raatz discussed the Engineering Report for November and the status of the completion of the S Holly Place – E Yale Project and the punch list items that are being addressed.

Mr. Raatz discussed the need for revised District maps and getting these made using GPS mapping at an estimated initial cost of \$9,600.00 and approximately \$1,100 per year to maintain.

Following discussion, upon motion duly made by President Thomasson, seconded by Director Kemmeries, and, upon vote, unanimously carried, the Board authorized Mr. Raatz to obtain quotes for the mapping of the District to be discussed at the January meeting.

20.143 Change Order #1 and Pay Application #4 from JBS Pipeline: Mr. Raatz discussed Change Order No. 1 in the amount of \$181,090.71 and the reconciliations made with JBS Pipeline for the project. Mr. Raatz also discussed Pay Application #4 in the amount of \$172,036.17 and his recommendation of payment.

Following discussion, upon motion duly made by Director Kemmeries, seconded by Director Rhea and, upon vote, unanimously carried, the Board approved Change Order #1 in the amount of \$181,090.71.

Following discussion, upon motion duly made by President Thomasson, seconded by Director Kemmeries and, upon vote, unanimously carried, the Board approved Pay Application #4 in the amount of \$172,036.17.

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OTHER BUSINESS

20.144 Executive Session: There was no Executive Session.

20.145 Cancellation of the December 16, 2020 Meeting: Mr. Beck discussed with the Board the scheduling of the Regular Meeting on December 16, 2020 and if there was a need to hold a December meeting.


Following discussion, upon motion duly made by Director Rhea, seconded by President Thomasson and, upon vote, unanimously carried, the Board approved the cancellation of the December 16, 2020 meeting.

20.146 Other: Director Kemmeries requested that the records reflect that at the end of the October 21, 2020 Regular Board Meeting and after the Board had reconvened into the Regular Session from the adjournment of the Executive Session, that we attempted to contact Mr. Riley to rejoin the Regular Meeting but were unable to reach him for any additional comments that he may have had.

ADJOURNMENT

There being no further business to come before the Board at this time, upon motion duly made by Director Rhea, seconded by Director Kemmeries and, upon vote, unanimously carried, the meeting was adjourned at approximately 8:47 P.M.

Respectfully submitted,

By: 
Secretary for the Meeting

RESOLUTION NO. 2020-11-1

**HOLLY HILLS WATER AND SANITATION DISTRICT
ARAPAHOE AND DENVER COUNTIES, COLORADO**

**A RESOLUTION AMENDING THE ADOPTED BUDGET FOR THE HOLLY HILLS
WATER AND SANITATION DISTRICT FOR CALENDAR YEAR 2020**

WHEREAS, the Board of Directors of the Holly Hills Water and Sanitation District (“District”) adopted a budget and appropriated funds for calendar year 2020 as follows:

General Fund	\$ 203,851
Capital Fund	\$ 500,000
Enterprise Fund	<u>\$ 987,271</u>
Total Expenditures and Transfers	\$1,691,122

WHEREAS, additional expenditures in the General Fund, Capital Fund and Enterprise Fund are necessary resulting in expenditures in excess of appropriations for the 2020 fiscal year; and

WHEREAS, such additional expenditures are contingencies which could not have been reasonably foreseen at the time of adoption of the budget; and

WHEREAS, funds are available for such expenditures from unanticipated revenue (other than property taxes) or other surplus funds in each Fund.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Holly Hills Water and Sanitation District hereby adopts a supplemental budget and appropriation for the 2020 fiscal year as follows:

General Fund	\$ 566,839
Capital Fund	\$1,020,000
Enterprise Fund	<u>\$1,013,053</u>
Total Expenditures and Transfers	\$2,599,892

BE IT FURTHER RESOLVED, that such sums are hereby appropriated for expenditure from any available funds in the General Fund, Capital Fund, and Enterprise Fund in accordance with the provisions of §29-1-109, C.R.S.

ADOPTED this 18th day of November, 2020.


HOLLY HILLS WATER AND SANITATION
DISTRICT

By:



Thomas E. Thomasson, President

Attest:



Linda Rhea, Secretary/Treasurer

RESOLUTION NO. 2020-11-2

HOLLY HILLS WATER AND SANITATION DISTRICT
ARAPAHOE AND DENVER COUNTIES, COLORADO

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HOLLY HILLS WATER
AND SANITATION DISTRICT TO ADOPT THE 2021 BUDGET AND APPROPRIATE
SUMS OF MONEY

WHEREAS, the Board of Directors of the Holly Hills Water and Sanitation District (“District”) has appointed the District Accountant to prepare and submit a proposed 2021 budget to the Board at the proper time; and

WHEREAS, the District Accountant has submitted a proposed budget to this Board on or before October 15, 2020, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 18, 2020, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“TABOR”) and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law; and

WHEREAS, the Board of Directors of the District has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Holly Hills Water and Sanitation District:

Section 1. That the estimated expenditures for each fund for the calendar year beginning on the first day of January 2021, and ending on the last day of December 2021 are as follows:

General Fund	\$ 185,687
Capital Fund	\$ 60,000
Enterprise Fund	<u>\$ 378,914</u>
Total Expenditures and Transfers	\$ 624,601

Section 2. That the estimated revenues for the District's Funds for the calendar year beginning on the first day of January 2021 and ending on the last day of December 2021 are as follows:

General Fund	
From 2020 year-end fund balance	\$ 1,083
From sources other than general property tax	\$ 13,800
From the general property tax revenue	<u>\$ 176,035</u>
Total General Fund	\$ 190,918
Capital Fund	
From 2020 year-end fund balance	\$ 0
Transfers from Enterprise Fund	\$ 60,000
Transfers from General Fund	<u>\$ 0</u>
Total Enterprise Fund	\$ 60,000
Enterprise Fund	
From 2020 year-end fund balance	\$ 14,812
From sources other than general property tax	<u>\$ 624,340</u>
Total Enterprise Fund	\$ 639,152
Total Revenue and Transfers – General, Capital, and Enterprise Funds	\$ 890,070

Section 3. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Holly Hills Water and Sanitation District for the 2021 fiscal year.

Section 4. That the budget, as hereby approved and adopted, shall be certified by the Secretary of the District to all appropriate agencies and is made a part of the public records of the District.

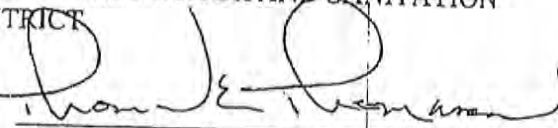
Section 5. That the following sums are hereby appropriated from the General Fund, Capital Fund and Enterprise Fund revenue for the purposes stated in the budget:

General Fund	\$ 185,687
Capital Fund	\$ 60,000
Enterprise Fund	<u>\$ 378,914</u>
Total Appropriated	\$ 624,601

ADOPTED this 18th day of November, 2020.

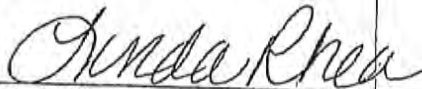
HOLLY HILLS WATER AND SANITATION
DISTRICT

By:



Thomas E. Thomasson, President

Attest:



Linda Rhea, Secretary/Treasurer

HOLLY HILLS WATER AND SANITATION DISTRICT

2021 Budget Message

Introduction

The 2021 budget was prepared in accordance with Colorado Budget Law. The budget reflects the projected spending plan for the 2021 fiscal year based on available revenues. This budget provides for the general operation of the District, a business-like enterprise for the collection and transmission of sewage and capital repair and replacement.

The District's combined assessed values from The City and County of Denver and Arapahoe County increased 1.465% to \$64,814,333. The District's mill levy is 2.716 mills for taxes to be collected in the 2021 fiscal year.

The District provides sewage collection and transmission services to approximately 977 connecting taps in the service area which is located in Arapahoe County and the City and County of Denver. The District's residential and commercial customers are billed for sewage treatment equivalent to indoor water usage. No significant change to the level of service is expected for 2021.

An election was held on May 2, 2000. As a result of this election, the qualified electors of the District approved (1) that the District be authorized to collect, retain and spend all revenues and other funds received from any source, including the existing property tax levy of 2.716 mills annually, without limitations imposed by 29-1-301 or Article X, Section 20 of the Colorado Constitution; and (2) approved the waiver of limitation on the terms of office of the Board of Directors.

Budgetary Basis of Accounting

The District uses funds to budget and report on its financial position and results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain functions. The various funds determine the total District budget. The District's General Fund and Capital Projects Fund are considered governmental funds and are reported using the economic resources focus and the modified accrual basis of accounting. The District's Enterprise Fund is also reported using the current financial resources and the modified accrual basis of accounting. For this purpose, the District considers revenues to be available if they are collected within sixty (60) days of the end of the current fiscal period. Expenditures, other than the interest on long term obligations, are recorded when the liability is incurred or the long-term obligation paid. Property taxes are recognized as revenues in the year for which they are levied, all other revenues are considered to be measurable and available only when collected.

Fund Summaries

The **General Fund** is used to account for resources traditionally associated with government such as property taxes, specific ownership tax and expenditures which include district administration, legal services, and other expenses related to statutory operations of a local government. The General Fund's primary sources of revenue are property taxes and specific ownership taxes.

The **Enterprise Fund** accounts for the operations that are financed and operated in a manner similar to private business enterprise, where the intent is that costs of providing services to the public on a continuing basis be financed primarily through user charges.

The **Capital Projects Fund** is used to account for revenues and expenditures to complete capital projects such as new improvements and upgrades to existing infrastructure. The primary revenue sources are transfers from the General Fund and the Sanitation Enterprise Fund.

Emergency Reserve

As required by Section 20 of Article X of the Colorado Constitution ("TABOR"), the District has provided for an Emergency Reserve in the amount of 3% of the total fiscal year revenue in the General Fund.

HOLLY HILLS WATER AND SANITATION DISTRICT
Assessed Value, Property Tax and Mill Levy Information

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget
Assessed Valuation			
Denver County	\$ 29,281,560	\$ 34,818,240	\$ 35,355,790
Arapahoe County	24,683,925	29,060,160	29,458,543
Mill Levy			
General Fund			
Denver County	2.716	2.716	2.716
Arapahoe County	2.716	2.716	2.716
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	-	-
Total Mill Levy	<u>2.716</u>	<u>2.716</u>	<u>2.716</u>
Property Taxes			
Denver County	\$ 79,529	\$ 94,566	\$ 96,026
Arapahoe County	67,042	78,927	80,009
Temporary Mill Levy Reduction	-	-	-
Refunds and Abatements	-	-	-
Actual/Budgeted Property Taxes	<u>\$ 146,571</u>	<u>\$ 173,493</u>	<u>\$ 176,035</u>

HOLLY HILLS WATER AND SANITATION DISTRICT

GENERAL FUND

2021 Adopted Budget

with 2019 Actual, 2020 Adopted Budget, 2020 Estimated and 2020 Amended Budget

	2019 Actual	01/20-10/20 YTD Actual	2020 Adopted Budget	2020 Estimated	2020 Amended Budget	2021 Adopted Budget
BEGINNING FUND BALANCE	\$ 310,196	\$ 378,081	\$ 380,429	\$ 380,429	\$ 380,429	\$ 1,083
REVENUE						
Property Tax-Arapahoe	68,552	78,927	76,927	78,927	78,927	80,009
Property Tax-Denver	79,522	94,163	94,566	94,566	94,566	96,026
Specific Ownership-Arapahoe	5,256	4,200	4,735	5,500	5,500	5,200
Specific Ownership-Denver	6,127	3,678	5,200	5,000	5,000	5,000
Interest Income	8,558	2,991	7,000	3,500	3,500	3,500
Miscellaneous Income	49	-	100	-	-	100
Total Revenue	168,083	183,959	190,528	187,493	187,493	189,835
	478,259	562,039	570,957	567,922	567,922	190,916
EXPENDITURES						
Accounting	15,954	12,425	16,500	15,000	15,000	16,500
Bank Fees	220	220	200	250	250	250
Management	41,306	45,255	32,000	50,000	50,000	42,000
Audit	28	2,352	4,625	6,550	6,550	5,500
Director's Fees	4,800	4,200	6,000	4,500	4,500	6,000
SDA Dues	638	1,235	1,000	1,235	1,235	1,300
Election Expense	-	521	1,200	521	521	-
Insurance and Bonds	2,254	2,438	2,500	2,438	2,438	2,500
Legal	30,472	25,399	25,000	30,000	30,000	30,000
Miscellaneous	113	-	1,000	-	-	1,000
Office/Duplicating/Postage	1,564	1,994	1,600	2,400	2,400	2,400
Locales	454	536	1,500	1,000	1,000	1,500
Payroll Taxes	360	329	460	345	345	460
Printing/Publication	-	-	150	-	-	150
Treasurer's Fees	1,615	2,174	2,600	2,600	2,600	2,632
Website	-	-	1,800	-	-	1,800
Contingency	-	-	100,000	-	-	65,000
Emergency Reserve	-	-	5,716	-	-	5,695
Total Expenditures	100,179	99,078	203,851	116,839	116,839	165,687
TRANSFERS AND OTHER USES						
Transfer to Capital Projects	-	236,747	-	450,000	450,000	-
Total Expenditures Requiring Appropriation	100,179	335,825	203,851	566,839	566,839	165,687
ENDING FUND BALANCE	\$ 378,081	\$ 226,214	\$ 367,105	\$ 1,083	\$ 1,083	\$ 5,231

HOLLY HILLS WATER AND SANITATION DISTRICT

CAPITAL FUND
 2021 Adopted Budget
 with 2019 Actual, 2020 Adopted Budget, 2020 Estimated and 2020 Amended Budget

	2019 Actual	01/20-10/20 YTD Actual	2020 Adopted Budget	2020 Estimated	2020 Amended Budget	2021 Adopted Budget
3-501 BEGINNING FUND BALANCE	\$ -	\$ (2,332.00)	\$ -	\$ (2,332.00)	\$ (2,332.00)	\$ -
REVENUE						
3-585 Transfer from Enterprise Fund	16,710	569,733	500,000	572,332	572,332	60,000
3-587 Transfer from General Fund	-	236,747	-	450,000	450,000	-
Total Revenue	16,710	806,480	500,000	1,022,332	1,022,332	60,000
Total Funds Available	16,710	804,148	500,000	1,020,000	1,020,000	60,000
EXPENDITURES						
3-784 Engineering Services	8,892	47,103	20,000	50,000	50,000	10,000
3-790 Major Repairs	10,150	795,203	480,000	970,000	970,000	50,000
Total Expenditures	19,042	842,306	500,000	1,020,000	1,020,000	60,000
Total Expenditures Requiring Appropriation	19,042	842,306	500,000	1,020,000	1,020,000	60,000
ENDING FUND BALANCE	\$ (2,332.00)	\$ (38,157.05)	\$ -	\$ -	\$ -	\$ -

HOLLY HILLS WATER AND SANITATION DISTRICT

ENTERPRISE FUND

2021 Adopted Budget

with 2019 Actual, 2020 Adopted Budget, 2020 Estimated and 2020 Amended Budget

	2019 Actual	01/20-10/20 YTD Actual	2020 Adopted Budget	2020 Estimated	2020 Amended Budget	2021 Adopted Budget
4-501 BEGINNING FUND BALANCE	\$ 536,733	\$ 584,865	626,529	\$ 584,865	\$ 584,865	\$ 14,812
REVENUE						
4-540 Sewer Service Fees	403,080	439,161	424,014	440,000	440,000	454,140
4-541 Commercial Sewer Fees	-	-	-	-	-	-
Facilities Renovation Fees	-	-	-	-	-	168,700
4-560 Interest Income-ColoTrust	8,780	2,453	8,000	2,500	2,500	1,000
4-565 Interest Income-Other	1	-	-	-	-	-
4-575 Other Income (C&C Denver)	519	438	2,000	500	500	500
Total Revenue	412,381	442,052	434,014	443,000	443,000	624,340
Total Funds Available	949,114	1,026,916	1,062,543	1,027,865	1,027,865	639,152
EXPENDITURES						
4-685 Miscellaneous Expense	33	-	500	-	-	500
4-700 Treasurer's Fees	13	-	50	-	-	50
4-784 Engineering	4,192	2,240	12,000	6,000	6,000	12,000
4-810 Billing Service	5,137	4,317	6,000	6,000	6,000	6,000
4-820 Maintenance/Cleaning	31,707	48,808	40,000	50,000	50,000	50,000
4-830 Sewage Treatment (Metro)	306,457	284,041	378,721	378,721	378,721	200,364
4-850 Depreciation Expense	-	-	-	-	-	-
4-840 Treatment Charges Reserve	-	-	50,000	-	-	50,000
Total Expenditures	347,539	339,406	487,271	440,721	440,721	318,914
TRANSFERS AND OTHER USES						
4-894 Transfer to Capital Projects	16,710	569,733	500,000	572,332	572,332	60,000
Total Expenditures Requiring Appropriation	364,249	909,139	987,271	1,013,053	1,013,053	378,914
ENDING FUND BALANCE	\$ 584,865	\$ 117,777	\$ 75,272	\$ 14,812	\$ 14,812	\$ 280,238

HOLLY HILLS WATER AND SANITATION DISTRICT

ENTERPRISE FUND

2021 Adopted Budget

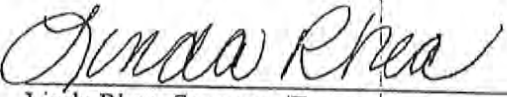
with 2019 Actual, 2020 Adopted Budget, 2020 Estimated and 2020 Amended Budget

	2019 Actual	01/20-10/20 YTD Actual	2020 Adopted Budget	2020 Estimated	2020 Amended Budget	2021 Adopted Budget
4-501 BEGINNING FUND BALANCE	\$ 536,733	\$ 584,865	628,529	\$ 584,865	\$ 584,865	\$ 14,812
REVENUE						
4-540 Sewer Service Fees	403,080	439,161	424,014	440,000	440,000	454,140
4-541 Commercial Sewer Fees	-	-	-	-	-	-
Facilities Renovation Fees	-	-	-	-	-	168,700
4-560 Interest Income-ColoTrust	8,780	2,453	8,000	2,500	2,500	1,000
4-565 Interest Income-Other	1	-	-	-	-	-
4-575 Other Income (C&C Denver)	519	438	2,000	500	500	500
Total Revenue	412,381	442,052	434,014	443,000	443,000	624,340
Total Funds Available	949,114	1,026,916	1,062,543	1,027,865	1,027,865	639,152
EXPENDITURES						
4-685 Miscellaneous Expense	33	-	500	-	-	500
4-700 Treasurer's Fees	13	-	50	-	-	50
4-784 Engineering	4,192	2,240	12,000	6,000	6,000	12,000
4-810 Billing Service	5,137	4,317	6,000	8,000	6,000	6,000
4-820 Maintenance/Cleaning	31,707	48,808	40,000	50,000	50,000	50,000
4-830 Sewage Treatment (Metro)	306,457	284,041	378,721	378,721	378,721	200,364
4-850 Depreciation Expense	-	-	-	-	-	-
4-840 Treatment Charges Reserve	-	-	50,000	-	-	50,000
Total Expenditures	347,539	339,406	487,271	440,721	440,721	318,914
TRANSFERS AND OTHER USES						
4-894 Transfer to Capital Projects	16,710	569,733	500,000	572,332	572,332	60,000
Total Expenditures Requiring Appropriation	364,249	909,139	987,271	1,013,053	1,013,053	378,914
ENDING FUND BALANCE	\$ 584,865	\$ 117,777	\$ 75,272	\$ 14,812	\$ 14,812	\$ 260,238

CERTIFICATION OF BUDGET

TO: Division of Local Government
Department of Local Affairs
1313 Sherman Street, Room 520
Denver, Colorado 80203

I, Linda Rhea, hereby certify that I am the duly appointed Secretary/Treasurer of the Holly Hills Water and Sanitation District, and that the attached is a true and correct copy of the budget for the budget year 2021, duly adopted at a meeting of the Board of Directors of the Holly Hills Water and Sanitation District held on November 18, 2020.

By: 
Linda Rhea, Secretary/Treasurer

RESOLUTION NO. 2020-11-3

**HOLLY HILLS WATER AND SANITATION DISTRICT
ARAPAHOE AND DENVER COUNTIES, COLORADO**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HOLLY HILLS
WATER AND SANITATION DISTRICT TO SET MILL LEVIES**

WHEREAS, the Board of Directors of the Holly Hills Water and Sanitation District (“District”) has adopted the 2021 annual budget in accordance with the Local Government Budget Law on November 18, 2020; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenues is \$176,035; and

WHEREAS, the 2020 valuation for assessment for the Holly Hills Water and Sanitation District as certified by the County Assessor of the City and County of Denver is \$35,355,790; and

WHEREAS, the 2020 valuation for assessment for the Holly Hills Water and Sanitation District as certified by the County Assessor for the County of Arapahoe is \$29,458,543; and

WHEREAS, the amount of money necessary to balance the budget for debt service fund expenses from property tax revenue is identified in the budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Holly Hills Water and Sanitation District:

Section 1. That for the purpose of meeting all general fund expenses of the District during the 2021 Budget year, there is hereby levied a tax in the City and County of Denver of 2.716 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$96,026 in revenue, and there is hereby levied a tax in Arapahoe County of 2.716 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$80,009 in revenue, for a total revenue from property taxes of \$176,035.

Section 2. That the District has no outstanding general obligation bonds and, accordingly shall not certify a mill levy for the purpose of meeting debt service requirements during the 2021 budget year.

Section 3. That the District Accountant of the District is hereby authorized and directed to immediately certify to the County Commissioners of the City and County of

Denver and Arapahoe County, Colorado, the mill levies for the District as set forth in the District's Certification of Tax Levies (attached hereto as Exhibit A and incorporated herein by reference), recalculated as needed upon receipt of the final certification of valuation from the County Assessor in order to comply with any applicable revenue and other budgetary limits.

ADOPTED this 18th day of November, 2020.

HOLLY HILLS WATER AND
SANITATION DISTRICT

By: 

Thomas E. Thomasson, President

Attest:



Linda Rhea, Secretary/Treasurer

EXHIBIT A
CERTIFICATION OF TAX LEVIES

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Denver County, Colorado.

On behalf of the Holly Hills Water & Sanitation District
(taxing entity)^A
 the Board of Directors
(governing body)^B
 of the Holly Hills Water & Sanitation District
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 35,355,790 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 0 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/15/2020 for budget/fiscal year 2021
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>2.716</u> mills	\$ <u>96,026</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>0</u> > mills	\$ < <u>0</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>2.716</u> mills	\$ <u>96,026</u>
3. General Obligation Bonds and Interest ^J	<u>0</u> mills	\$ <u>0</u>
4. Contractual Obligations ^K	<u>0</u> mills	\$ <u>0</u>
5. Capital Expenditures ^L	<u>0</u> mills	\$ <u>0</u>
6. Refunds/Abatements ^M	<u>0</u> mills	\$ <u>0</u>
7. Other ^N (specify): _____	<u>0</u> mills	\$ <u>0</u>
	<u>0</u> mills	\$ <u>0</u>
TOTAL: <small>[Sum of General Operating Subtotal and Lines 3 to 7]</small>	<u>2.716</u> mills	\$ <u>96,026</u>

Contact person: (print) James Steven Beck Daytime phone: (303) 987.0835
 Signed:  Title: District Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's FINAL certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

- 1. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

- 2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS^K:

- 3. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

- 4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Arapahoe County, Colorado.

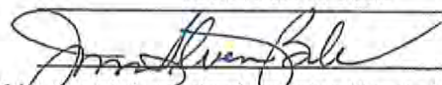
On behalf of the Holly Hills Water & Sanitation District,
 (taxing entity)^A
 the Board of Directors
 (governing body)^B
 of the Holly Hills Water & Sanitation District
 (local government)^C

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Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 0 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
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Submitted: 12/15/2020 for budget/fiscal year 2021
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>2.716</u> mills	\$ <u>80,009</u> ,
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>0</u> > mills	\$ < <u>0</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>2.716</u> mills	\$ <u>80,009</u>
3. General Obligation Bonds and Interest ^J	<u>0</u> mills	\$ <u>0</u>
4. Contractual Obligations ^K	<u>0</u> mills	\$ <u>0</u>
5. Capital Expenditures ^L	<u>0</u> mills	\$ <u>0</u>
6. Refunds/Abatements ^M	<u>0</u> mills	\$ <u>0</u>
7. Other ^N (specify): _____	<u>0</u> mills	\$ <u>0</u>
	<u>0</u> mills	\$ <u>0</u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>2.716</u> mills	\$ <u>80,009</u>

Contact person: (print) James Steven Beck Daytime phone: (303) 987.0835
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CONTRACTS^K:

3. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.