

Castle Pines North Metropolitan District
2025 PROPOSED BUDGET
WITH 2023 ACTUAL, 2024 BUDGET, 2024 YTD ACTUAL AND 2024 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

	2023 ACTUAL	2024 BUDGET	YTD 8/31/24 ACTUAL	2024 ESTIMATED	2025 PROPOSED
Mill Levy					
PROPERTY TAXES:					
NET ASSESSED VALUATION	\$ 209,511,790	\$ 276,365,860		\$ 276,365,860	\$ 282,459,520
MILL LEVY	19.000	7.000		7.000	7.000
TEMPORARY REDUCTION	(3.210)	(3.500)		(3.500)	(3.500)
SUBTOTAL	15.790	3.500		3.500	3.500
TOTAL	15.790	3.500		3.500	3.500
ABATEMENT		6.080		6.080	
PROPERTY TAXES	\$ 3,308,191	\$ 973,361		\$ 973,361	\$ 988,608
WATER FUND - 75%		\$ 730,021		\$ 730,021	\$ 741,456
WASTEWATER FUND - 25%		\$ 243,340		\$ 243,340	\$ 247,152

2025 10% TEST		
WATER W/O TAXES		
8,007,400	REVENUES	
800,740	10% LIMIT	
741,456	PROPOSED TAXES	
OK		
WASTEWATER W/O TAXES		
4,168,200	REVENUES	
416,820	10% LIMIT	
247,152	PROPOSED TAXES	
OK		

Water Enterprise Fund						
Water Operating Revenues						
60-60-00-4412	Water Service Revenue	\$ 2,596,717	\$ 3,250,000	\$ 2,364,400	\$ 3,250,000	\$ 3,510,000
60-60-00-4450	Golf Course Water Delivery	99,083	120,000	113,500	120,000	120,000
60-60-00-4404	Customer Charges - Water Activity	714,204	530,000	405,300	530,000	572,400
60-60-00-4280	Inspection Fee	12,350	25,000	23,400	25,000	25,000
60-60-00-4250	Miscellaneous	21,120	15,000	6,000	15,000	15,000
60-60-00-4413	Bulk Water Sales	7,091	15,000	-	15,000	15,000
	Total Water Operating Revenues	3,450,565	3,955,000	2,912,600	3,955,000	4,257,400
Water Operating Expenditures						
Salaries & Benefits						
60-60-00-5111	Salaries	191,761	213,000	158,000	326,500	349,400
60-60-00-5114	Salaries - OT/ Employee Bonuses	-	13,000	-	13,000	13,000
60-60-00-5121	PERA Employer Contribution	25,364	21,300	19,800	21,300	35,597
60-60-00-5122	Unemployment Insurance Taxes	441	500	275	500	1,365
60-60-00-5123	Workman Comp Insurance	336	600	250	600	3,250
60-60-00-5124	Employer Contr. Health Insurance	15,521	21,300	18,100	21,300	36,065
60-60-00-5125	Employer Contr. Medicare	2,624	16,300	2,000	4,730	5,070
60-60-00-5126	PERA Matchmaker Contribution	2,101	4,300	3,300	4,300	6,578
	Total Water Salaries & Benefits	238,148	290,300	201,725	392,230	450,325
Other- Water						
60-00-00-5112	Director Compensation	4,029	7,150	3,900	7,150	7,510
60-00-00-5145	Accounting and Payroll	263,064	175,500	202,500	265,000	293,480
60-00-00-5146	Audit	52,878	48,750	40,000	48,750	51,190
60-00-00-5146	Operations Staffing Contract	208,079	256,490	175,000	256,500	269,330
60-00-00-5159	Credit Card Fees	37,468	40,000	21,000	40,000	53,240
60-00-00-5161	Professional Services- GIS/Asset Management	72,074	85,000	12,000	85,000	89,250
60-00-00-5163	Legal Services	64,758	91,000	71,000	91,000	92,820
60-00-00-5175	Engineering	14,902	75,000	48,000	75,000	81,900
60-00-00-5165	Engineering Services Reimbursable	5,355	15,000	7,500	15,000	15,750
60-00-00-5166	Software Support	26,792	19,500	15,600	19,500	20,480
60-00-00-5167	Professional Services - Water Rights	63,002	60,000	49,500	60,000	63,000
60-00-00-5168	Laboratory Testing	-	20,000	-	-	-
60-00-00-5169	Communications - Public Outreach	77,535	120,000	100,000	125,000	128,990
60-00-00-5170	Water Rebates	8,250	120,000	25,000	50,000	52,500
60-00-00-5171	Water Auditing	7,080	5,000	-	5,000	5,250
60-00-00-5201	Telephone/Alarms	17,810	15,000	46,200	52,200	52,690
60-00-00-5202	Building Utilities	5,565	9,750	5,500	9,750	10,240
60-00-00-5204	Trash Removal	1,834	1,950	1,800	2,200	2,520
60-00-00-5205	Reuse Pumping	47,904	42,000	32,000	42,000	44,100

2025 PROPOSED COMBINED WATER & WASTEWATER	DESCRIPTION	2024 ESTIMATED COMBINED WATER & WASTEWATER
6,725,600	OPERATING REVENUES	6,047,000
537,500	Salaries	441,500
20,000	Salaries - OT/ Employee Bonuses	20,000
54,770	PERA Employer Contribution	35,800
2,100	Unemployment Insurance Taxes	1,000
5,000	Workman Comp Insurance	1,200
55,482	Employer Contr. Health Insurance	36,300
7,800	Employer Contr. Medicare	7,280
10,128	PERA Matchmaker Contribution	6,600
692,780	TOTAL SALARIES & BENEFITS	549,680
11,550	Director Compensation	11,000
451,510	Accounting and Payroll	430,000
78,750	Audit	75,000
414,230	Operations Staffing Contract	394,500
81,910	Credit Card Fees	78,000
96,600	Professional Services- GIS/Asset Management	82,000
142,800	Legal Services	136,000
126,000	Engineering	120,000
15,750	Engineering Services Reimbursable	15,000
31,510	Software Support	30,000
63,000	Professional Services - Water Rights	60,000
-		-
198,450	Communications - Public Outreach	189,000
52,500	Water Rebates	50,000
5,250	Water Auditing	5,000
81,170	Telephone/Alarms	77,200
15,750	Building Utilities	15,000
3,890	Trash Removal	3,700
44,100	Reuse Pumping	42,000

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FOR THE YEARS ENDED AND ENDING DECEMBER 31,

	2023 ACTUAL	2024 BUDGET	YTD 8/31/24 ACTUAL	2024 ESTIMATED	2025 PROPOSED
60-60-00-5206	674,184	826,200	371,000	675,000	708,750
60-60-00-5207	83,783	86,400	50,000	86,400	90,720
60-60-00-5208	16,432	20,700	11,000	20,700	21,740
60-60-00-5209	45,342	48,600	48,000	60,000	63,000
60-60-00-5218	1,464	2,275	1,000	2,275	2,390
60-60-00-5219	10,556	19,000	5,000	12,000	12,290
60-60-00-5220	69,193	58,500	70,600	70,600	72,720
60-60-00-5221	11,064	15,275	11,000	15,275	16,040
60-60-00-5222	10,322	13,325	7,400	13,325	13,990
60-60-00-5223	20,075	13,000	4,600	13,000	14,150
60-60-00-5226	160,647	90,000	20,000	90,000	94,500
60-60-00-5229	4,284	5,200	4,100	6,000	6,010
60-60-00-5230	3,344	9,750	7,300	9,750	9,030
60-60-00-5231	28,336	-	-	-	29,250
60-60-00-5235	790	1,950	750	1,950	21,520
60-60-00-5236	1,584	1,800	1,000	1,800	12,000
60-60-00-5243	-	4,500	-	4,500	4,730
60-60-00-5301	7,643	-	-	-	4,000
60-60-00-5302	2,488	-	-	-	13,500
60-60-00-5305	-	1,300	-	1,300	1,400
60-60-00-5310	-	13,000	9,300	13,000	10,080
60-60-00-5311	38,285	10,000	43,000	43,000	45,150
60-60-00-5312	-	3,250	-	3,250	3,410
60-60-00-5316	15,422	15,000	10,800	15,000	15,750
60-60-00-5320	481,572	450,000	213,500	450,000	472,500
60-60-00-5330	623,132	400,000	183,000	400,000	420,000
60-60-00-5360	664,191	550,000	366,500	550,000	577,500
60-60-00-5361	54,105	45,000	33,500	50,000	52,500
60-60-00-5372	400,000	400,000	-	400,000	400,000
60-60-00-5374	197,985	100,000	240,000	300,000	315,000
60-60-00-5400	12,450	15,000	3,700	12,000	12,600
60-60-00-5410	31,025	32,000	-	-	-
60-60-00-5417	194,479	125,000	60,300	125,000	131,250
60-60-00-5419	-	22,750	-	40,000	71,500
60-60-00-5999	-	-	211,000	211,000	-
Total Water Expenditures- Other	4,842,556	4,605,865	2,843,850	4,945,175	5,073,210
Total Water Operating Expenditures	5,080,704	4,896,165	3,045,575	5,337,405	5,523,535
Water Non-Operating Revenues					
60-60-00-4110	-	730,021	728,500	730,021	741,456
60-60-00-4111	-	-	94,500	94,500	-
60-60-00-4120	-	58,400	37,000	58,400	59,320
60-60-00-4210	1,766,733	250,000	1,213,000	1,455,600	1,000,000
60-60-00-4405	1,743,638	1,500,000	1,219,000	1,219,000	1,200,000
60-60-00	-	16,250	-	-	-
60-60-00-4406	288,325	1,000,000	546,000	546,000	550,000
60-60-00-4341	422,500	-	-	-	-
60-60-00-4415	544,350	1,000,000	1,031,400	1,031,400	1,000,000
Total Water Non-Operating Revenues	4,765,546	4,554,671	4,869,400	5,134,921	4,550,776
Water Non-Operating Expenditures					
60-60-00-7116	-	-	-	-	97,500
60-60-00-7725	100,600	50,000	90,540	100,000	100,000
60-60-00-7740	1,471,407	240,000	95,000	240,000	1,800,000

water operating
wastewater operating

2025 PROPOSED COMBINED WATER & WASTEWATER	DESCRIPTION	2024 ESTIMATED COMBINED WATER & WASTEWATER
987,380	Electricity and gas	940,360
3,680	Professional Memberships/Subscriptions	3,500
18,910	Professional Education/Conferences	18,000
111,930	Property & Liability Insurance	102,600
24,700	Postage & Freight	23,525
21,520	Printing & Copying	20,500
22,000	Operating Supplies	20,000
94,500	Water Meters	90,000
9,240	Building Cleaning Expenses	8,800
13,910	Misc. Expense	13,250
45,000	Election Expenses	-
33,100	Office Furniture/Equipment	2,950
18,460	Small Tools	3,300
4,730	S. Platte Recovery Program	4,500
6,200	Vehicle R & M	-
20,700	Vehicle Fuel Expense	-
2,190	Office Equipment R & M	2,050
15,500	Building R & M	18,000
45,150	Ditch Operating Assessments	43,000
5,250	Building Expenses/Supplies	5,000
15,750	Ditch/Land Rights Operating Expenses	15,000
2,095,800	water & wastewater R&M	1,986,000
78,750	Underground Utility Locates	75,000
400,000	Centennial Capacity Readiness	400,000
315,000	Centennial Delivery Charges	300,000
248,850	professional services	237,000
110,000	IGA expenditures	52,250
761,250		421,000
7,444,170	EXPENDITURES	7,363,985
8,136,950	OPERATING EXPENDITURES	7,913,665
5,523,535		
2,613,415		
8,136,950		
6,517,728	NON-OPERATING REVENUES	6,907,416

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	2023 ACTUAL	2024 BUDGET	YTD 8/31/24 ACTUAL	2024 ESTIMATED	2025 PROPOSED	
60-60-00-7441	Denver Wells Repair/Rehab	53,295	240,000	-	240,000	240,000
60-60-00-7754	Backwash Reclaim Tank Upgrade	1,326,897	-	81,000	100,000	100,000
60-60-00-7746	IGA-CPP Water Line Replacement	100,597	-	-	-	-
60-60-00-7755	WTP Site Plan / O&M Manual Development	135,206	500,000	93,000	150,000	200,000
60-60-00-7756	WTP Filter Rehabilitation Program	6,393	500,000	270,000	500,000	3,340,000
60-60-00-7757	WTP Process Tank Rehab	553,185	900,000	640,000	900,000	-
60-60-00-7758	WTP HVAC	626,288	-	13,000	13,000	-
60-60-00-7759	WTP Building construction/ Filter room/ Office	23,790	150,000	148,000	150,000	150,000
60-60-00-7760	Well Control Vault Rehab Program	60,208	520,000	76,000	100,000	100,000
60-60-00-7763	Water Loss/ PCAP	-	100,000	-	-	-
60-60-00-7752	Water - Utility Easement	-	92,000	-	-	-
60-60-00-7753	27 Sampling Stations	45,597	-	-	250,000	-
60-60-00-7767	Monarch Waterline Replacement	40,297	3,250,000	72,000	3,678,000	2,000,000
	IPS Surge Modifications	-	-	-	-	100,000
60-60-00-7768	Yorkshire W/L	46,255	990,000	585,000	990,000	1,300,000
60-60-00-7769	WTP Liquid Ammonia Sulfate	-	1,150,000	1,000	1,150,000	-
60-60-00-7770	County Treasurer Fees	-	10,950	12,345	12,368	11,122
	Total Water Non-Operating Expenditures	4,590,015	8,692,950	2,176,885	8,573,368	9,538,622
	Change in Funds Available	(1,454,608)	(5,079,444)	2,559,540	(4,820,852)	(6,253,981)
	Beginning Funds Available	45,577,755	44,859,761	44,123,147	44,123,147	39,302,295
	WATER - ENDING FUNDS AVAILABLE	\$ 44,123,147	\$ 39,780,317	\$ 46,682,687	\$ 39,302,295	\$ 33,048,314

2025 PROPOSED COMBINED WATER & WASTEWATER	DESCRIPTION	2024 ESTIMATED COMBINED WATER & WASTEWATER
12,842,681	NON-OPERATING EXPENDITURES	9,438,331
(7,736,303)	NET CHANGE IN FUNDS AVAILABLE	(4,397,580)
45,206,040	BEGINNING FUNDS AVAILABLE	49,603,620
\$ 37,469,737	ENDING FUNDS AVAILABLE	\$ 45,206,040

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FOR THE YEARS ENDED AND ENDING DECEMBER 31,

	2023 ACTUAL	2024 BUDGET	YTD 8/31/24 ACTUAL	2024 ESTIMATED	2025 PROPOSED
Mill Levy					
PROPERTY TAXES:					
NET ASSESSED VALUATION	\$ 209,511,790	\$ 276,365,860		\$ 276,365,860	\$ 282,459,520
MILL LEVY	19.000	7.000		7.000	7.000
TEMPORARY REDUCTION	(3.210)	(3.500)		(3.500)	(3.500)
SUBTOTAL	15.790	3.500		3.500	3.500
TOTAL	15.790	3.500		3.500	3.500
ABATEMENT		6,080		6,080	
PROPERTY TAXES	\$ 3,308,191	\$ 973,361		\$ 973,361	\$ 988,608
	-	-		-	-
WATER FUND - 75%		\$ 730,021		\$ 730,021	\$ 741,456
WASTEWATER FUND - 25%		\$ 243,340		\$ 243,340	\$ 247,152

Wastewater Enterprise Fund						
Wastewater Operating Revenues						
60-61-00-4418	Sewer Service Charges	\$ 1,607,656	\$ 1,470,000	\$ 1,060,000	\$ 1,470,000	\$ 1,734,600
60-61-00-4404	Sewer Customer Charges	684,182	620,000	454,000	620,000	731,600
60-61-00-4425	Wastewater Customer Credit Card Fees	-	40,000	-	-	-
60-61-00-4220	Reimbursable Income	-	10,000	-	-	-
60-61-00-4250	Misc. Revenue	-	2,000	850	2,000	2,000
	Total Wastewater Operating Revenues	2,291,838	2,142,000	1,514,850	2,092,000	2,468,200
Wastewater Operating Expenditures						
Salaries & Benefits						
60-61-00-5111	Salaries - Salaried	83,498	114,000	75,000	115,000	188,100
60-61-00-5114	Salaries - OT/ Bonuses	28,243	7,000	-	7,000	7,000
60-61-00-5121	PERA Employer Contribution	14,477	11,400	11,000	14,500	19,173
60-61-00-5122	Unemployment Insurance Taxes	251	500	150	500	735
60-61-00-5123	Workman Comp Insurance	269	600	140	600	1,750
60-61-00-5124	Employer Contr. Health Insurance	15,068	21,300	9,700	15,000	19,417
60-61-00-5125	Employer Contr. Medicare	1,494	8,700	1,000	2,550	2,730
60-61-00-5126	PERA Matchmaker Contribution	1,178	2,300	1,800	2,300	3,550
	Total Wastewater Salaries & Benefits	144,478	165,800	98,790	157,450	242,455

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FOR THE YEARS ENDED AND ENDING DECEMBER 31,

	2023 ACTUAL	2024 BUDGET	YTD 8/31/24 ACTUAL	2024 ESTIMATED	2025 PROPOSED
Other- Wastewater					
60-61-00-5112 Director Compensation	2,170	3,850	2,100	3,850	4,040
60-61-00-5145 Accounting and Payroll	171,289	94,500	109,000	165,000	158,030
60-61-00-5146 Audit	28,473	26,250	21,500	26,250	27,560
60-61-00-5147 Operations Staffing Contract	198,694	138,000	87,000	138,000	144,900
60-61-00-5159 Credit Card Fees	37,515	40,000	20,100	38,000	28,670
60-61-00-5161 Professional Services- GIS/Asset Management	6,305	50,000	6,200	7,000	7,350
60-61-00-5163 Legal Services	34,870	20,000	38,000	45,000	49,980
60-61-00-5164 Engineering Services	80,005	45,000	28,800	45,000	44,100
60-61-00-5166 Software Support	15,259	10,500	8,400	10,500	11,030
60-61-00-5167 PCWRA Sewer Fees	730,926	725,000	485,200	725,000	761,250
60-61-00-5169 Communications - Public Outreach	41,434	64,000	53,000	64,000	69,460
60-61-00-5173 PCWRA - Oxidation Ditch Payment	-	5,000	-	-	-
60-61-00-5201 Telephone/Alarms	10,960	8,000	22,600	25,000	28,480
60-61-00-5202 Building Utilities	2,997	5,250	1,200	5,250	5,510
60-61-00-5204 Trash Removal	987	1,050	1,000	1,500	1,370
60-61-00-5209 Electricity for Wastewater Pumping	79,628	92,340	61,000	92,000	96,600
60-61-00-5210 Natural Gas for Lift Stations	4,147	6,260	2,700	6,260	6,570
60-61-00-5218 Professional Membership/Subscriptions	92	1,225	520	1,225	1,290
60-61-00-5219 Professional Education & Conferences	8,542	10,000	2,400	6,000	6,620
60-61-00-5220 Property & Liability Insurance	37,993	31,500	32,000	32,000	39,210
60-61-00-5221 Postage & Freight	8,250	8,225	5,800	8,250	8,660
60-61-00-5222 Printing & Copying	9,278	7,175	4,000	7,175	7,530
60-61-00-5223 Operating Supplies	10,898	7,000	2,700	7,000	7,850
60-61-00-5229 Building Cleaning Expenses	2,306	2,800	2,200	2,800	3,230
60-61-00-5230 Miscellaneous	493	1,400	3,000	3,500	4,880
60-61-00-5231 Election	15,258	-	-	-	15,750
60-61-00-5235 Office Furniture/Equipment	-	1,050	550	1,000	11,580
60-61-00-5236 Small Tools	7,774	5,000	215	1,500	6,460
60-61-00-5301 Vehicle R & M	6,163	-	-	-	2,200
60-61-00-5302 Vehicle Fuel Expense	1,633	-	-	-	7,200
60-61-00-5305 Office Equipment R & M	-	700	550	750	790
60-61-00-5310 Building R & M	-	7,000	2,000	5,000	5,420
60-61-00-5312 Building Expenses/Supplies	-	1,750	-	1,750	1,840
60-61-00-5340 Lift Station - Generator Repairs and Maintenance	26,327	21,000	10,000	21,000	22,050
60-61-00-5350 Collection - Wet Well Cleaning	110,629	35,000	8,800	35,000	36,750
60-61-00-5360 Collection - Main Inspection and Cleaning	72,166	150,000	131,000	150,000	157,500
60-61-00-5361 Underground Utility Locates	58	25,000	17,000	25,000	26,250
60-61-00-5370 Collection - Repair and Maintenance	111,030	200,000	203,000	250,000	262,500
60-61-00-5400 Collection - Emergency Response	92,374	125,000	12,000	100,000	105,000
60-61-00-5410 Collection - Chemical Treatment	56,063	56,000	3,200	40,000	42,000

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60-61-00-5419	-	12,250	-	12,250	38,500
60-61-00-5415	-	60,000	93,000	100,000	105,000
60-61-00-5999	-	-	210,000	210,000	-
Total Wastewater Expenditures - Other	2,022,986	2,104,075	1,691,735	2,418,810	2,370,960
Total Wastewater Operating Expenditures	2,167,464	2,269,875	1,790,525	2,576,260	2,613,415
Wastewater Non-Operating Revenues					
60-61-00-4110	-	252,295	242,895	252,295	247,152
60-61-00-4111	-	-	31,500	31,500	-
60-61-00-4120	-	20,200	12,177	20,200	19,800
60-61-00-4235	-	8,750	368,500	368,500	-
					1,000,000
60-61-00-4210	756,283	50,000	652,830	700,000	300,000
60-61-00-4415	133,506	500,000	267,000	400,000	400,000
60-61-00-4341	227,500	-	-	-	-
Total Wastewater Non-Operating Revenues	1,117,289	831,245	1,574,902	1,772,495	1,966,952
Wastewater Non-Operating Expenditures					
60-61-00-7510	348,398	350,000	45,353	345,706	347,852
60-61-00-7116	-	-	-	-	52,500
60-61-00-7766	1,125,590	3,250,000	514,000	515,000	2,900,000
60-61-00-7770	-	3,784	4,116	4,257	3,707
Total Wastewater Non-Operating Expenditures	1,473,988	3,603,784	563,469	864,963	3,304,059
Change in Funds Available	(232,325)	(2,900,414)	735,758	423,272	(1,482,322)
Beginning Funds Available	5,712,798	5,279,335	5,480,473	5,480,473	5,903,745
WASTEWATER - ENDING FUNDS AVAILABLE	\$ 5,480,473	\$ 2,378,921	\$ 6,216,231	\$ 5,903,745	\$ 4,421,423

Castle Pines North Metropolitan District
2025 PROPOSED BUDGET
WITH 2023 ACTUAL, 2024 BUDGET, 2024 YTD ACTUAL AND 2024 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

	2023 ACTUAL
--	------------------------

Conservation Trust Fund	
Revenues	
20-00-00-4240	Lottery Proceeds \$ 74,294
20-00-00-4210	Interest 6,369
	Total Revenues 80,663
Expenditures	
20-00-00-5999	IGA - City of Castle Pines 500,033
	Total Expenditures 500,033
	Change in Funds Available (419,370)
	Beginning Funds Available 419,370
	CONSERVATION TRUST - ENDING FUNDS AVAILABLE \$ -

General Fund	
Revenues	
10-00-00-4110	General Property Taxes \$ 3,305,666
10-00-00-4120	Specific Ownership Taxes 307,359
10-00-00-4210	Interest 2,310
10-00-00-4230	Farm Land Revenue 34,600
10-00-00-4235	Oil Royalty Revenue 21,955
10-00-00-4250	Misc. Revenue 2,017
10-00-00-4260	Lease Income 70,132
	TOTAL REVENUES 3,744,039
EXPENDITURES	
EXPENDITURES - Salaries & Benefits	
10-00-00-5111	Salaries - Salaried 18,750
10-00-00-5113	Salaries - Hourly 16,594
10-00-00-5121	PERA Employer Contribution 5,217
10-00-00-5122	Unemployment Insurance Taxes 43
10-00-00-5123	Workman Comp Insurance 40
10-00-00-5124	Employer Contr. Health Insurance 2,079
10-00-00-5125	Employer Contr. Medicare 512
10-00-00-5126	PERA Matchmaker Contribution 250
	Total Expenditures - Salaries & Benefits 43,485

EXPENDITURES - Other	
10-00-00-5112	Director Compensation 1,500
10-00-00-5145	Accounting and Payroll 39,199
10-00-00-5146	Audit 1,000
10-00-00-5163	Legal Services 40,602
10-00-00-5166	Software Support 8,415
10-00-00-5169	Consulting Svcs - Communications 10,441
10-00-00-5171	Consulting Svcs - Website Maintenance 300
10-00-00-5172	Consulting Svcs - Public Relations 4,215
10-00-00-5201	Telephone 5,824
10-00-00-5202	Building Utilities 5,027
10-00-00-5204	Trash Removal 997
10-00-00-5218	Professional Memberships/Subscriptions 1,237
10-00-00-5221	Postage & Freight 680

Castle Pines North Metropolitan District
2025 PROPOSED BUDGET
WITH 2023 ACTUAL, 2024 BUDGET, 2024 YTD ACTUAL AND 2024 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

		2023 ACTUAL
10-00-00-5222	Printing & Copying	1,445
10-00-00-5223	Office Supplies	1,434
10-00-00-5226	County Treasurer Collection	49,589
10-00-00-5229	Building Cleaning Expenses	1,656
10-00-00-5230	Miscellaneous	11,746
10-00-00-5231	Election	8,180
10-00-00-5235	Office Furniture/Equipment	2,032
10-00-00-5301	Vehicle Repair & Maintenance	491
10-00-00-5310	Building Repairs & Maintenance	1,840
10-00-00-5312	Building Expenses/Supplies	265
10-00-00-6516	Transfer to Enterprise Fund	650,000
10-00-00-5999	IGA transfer- City of Castle Pines	7,162,483
Total Expenditures - Other		8,010,598
Total Expenditures - Salaries & Benefits and Other		8,054,083
EXPENDITURES - Parks And Open Space		
Expenditures - Salaries & Benefits		
10-20-00-5111	Salaries - Salaried	90,267
10-20-00-5113	Salaries Hourly	7,112
10-20-00-5121	PERA Employer Contribution	12,159
10-20-00-5122	Unemployment Insurance Taxes	92
10-20-00-5123	Workman Comp Insurance	1,107
10-20-00-5124	Employer Contr. Health Insurance	21,207
10-20-00-5125	Employer Contr. Medicare	1,412
10-20-00-5126	PERA Matchmaker Contribution	2,365
Total Expenditures - Salaries & Benefits		135,721
Expenditures - Other		
10-20-00-5165	Other Consulting Services	164
10-20-00-5201	Telephone/Alarms	1,382
10-20-00-5218	Professional Memberships/Subscriptions	196
10-20-00-5219	Professional Education/Conferences	914
10-20-00-5301	Vehicle R & M	6,388
10-20-00-5302	Vehicle Fuel Expense	1,939
10-20-00-5400	Irrigation Expense	23,348
10-20-00-5401	Storm Drainage Expense	1,473
10-20-00-5410	Grounds Maintenance Contract - ARK	3,111
10-20-00-5411	Grounds Maintenance - Pest Control	450
10-20-00-5412	Grounds Maintenance - Tree Pruning/Removal & Shrub	23,607
10-20-00-5413	Grounds Maintenance Contract - BrightView	53,424
10-20-00-5420	Grounds Operating Supplies	2,347
10-20-00-5425	Grounds R & M - Landscape	5,376
10-20-00-5427	Grounds R & M - Slope Repair	4,709
10-20-00-5428	Grounds R & M - Other	17,851
10-20-00-5429	Grounds R & M - Electrical	4,239
10-20-00-5441	Ground R & M - Irrigation	15,361
10-20-00-5430	Electricity Parks/Open Space	27,770
10-20-00-5431	Grounds R & M - Plant Material	21,686
10-20-00-5434	Holiday Lighting	22,940
10-20-00-5435	Parks Services	17,142
10-20-00-5999	IGA transfer - City of Castle Pines	2,671,389
Total Expenditures - Other		2,927,206
Total Expenditures - Salaries & Benefits and Other		3,062,927

Castle Pines North Metropolitan District
2025 PROPOSED BUDGET
WITH 2023 ACTUAL, 2024 BUDGET, 2024 YTD ACTUAL AND 2024 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

		2023 ACTUAL
EXPENDITURES - Capital		
10-20-00-7115	Architecture Design - Master Plan	3,746
10-20-00-7117	Website	8,362
10-20-00-7118	Sound System	5,800
10-00-00-7608	Pickleball Court	458,611
Total Expenditures - Capital		476,519
Change in Fund Balance		(7,849,490)
Beginning Fund Balance		7,849,490
GENERAL - ENDING FUND BALANCE		\$ -

Storm Drainage Fund		
Operating Revenues		
60-62-00-4417	Storm Drainage Revenue	\$ 35,439
	Other revenues	15,841
Total Storm Drainage Operating Revenues		51,280
Storm Drainage Operating Expenditures		
Salaries & Benefits		
60-62-00-5111	Salaries - Salaried	5,235
60-62-00-5113	Salaries - Hourly	2,371
60-62-00-5121	PERA Employer Contribution	627
60-62-00-5122	Unemployment Insurance Taxes	15
60-62-00-5123	Workman Comp Insurance	69
60-62-00-5124	Employer Contr. Health Insurance	525
60-62-00-5125	Employer Contr. Medicare	61
60-62-00-5126	PERA Matchmaker Contribution	35
Total Salaries & Benefits		8,938
Other		
60-62-00-5145	Accounting and Payroll	3,770
60-62-00-5166	Software Support	1,608
60-62-00-5169	Consulting Svcs - Communications	548
60-62-00-5172	Consulting Svcs - Public Relations	421
60-62-00-5220	Property & Liability Insurance	
60-62-00-5221	Postage & Freight	420
60-62-00-5222	Printing & Copying	410
60-62-00-5999	IGA - City of Castle Pines	1,400,340
Total Other		1,407,517
Change in Fund Balance		(1,365,175)
Beginning Fund Balance		1,365,175
STORM DRAINAGE - ENDING FUND BALANCE		\$ -

CERTIFICATION OF VALUATION BY DOUGLAS COUNTY ASSESSOR

Name of Jurisdiction: 4068 - Castle Pines North Metro District

IN DOUGLAS COUNTY ON 8/20/2024

New Entity: No

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024 IN DOUGLAS COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$276,365,860
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$282,563,970
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$104,450
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$282,459,520
5. NEW CONSTRUCTION: **	\$6,818,726
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b) C.R.S.): ##	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$339.00

* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colo.

** New construction is defined as: Taxable real property structures and the personal property connected with the structure.

Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 IN DOUGLAS COUNTY, COLORADO ON AUGUST 25, 2024

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$3,812,988,783
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: †	\$95,282,322
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)	
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property

† Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: ----->

\$0

NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2024

IN ACCORDANCE WITH 39-5-128(1.5) C.R.S. THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **

\$133,829

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3), C.R.S.