

**Castle Pines North Metropolitan District
2023 PROPOSED BUDGET
WITH 2021 AND 2022 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

		2021 Estimated	2022 Estimated	2023 Proposed
General Fund				
REVENUES				
10-00-00-4110	General Property Tax	\$ 3,665,464	\$ 3,331,110	\$ 3,310,560
10-00-00-4120	Specific Ownership Tax	353,672	266,489	264,845
10-00-00-4210	Interest Earnings	6,475	5,000	5,000
10-00-00-4230	Farm Land Revenue	35,472	-	-
10-00-00-4235	Oil Royalty Revenue	33,201	25,000	25,000
10-00-00-4250	Misc. Revenue	40,338	20,000	25,000
10-00-00-4260	Cell Phone Lease Revenue	79,137	74,441	75,000
TOTAL REVENUES		4,213,759	3,722,040	3,705,405
EXPENDITURES - Administrative				
Expenditures - Salaries & Benefits				
10-00-00-5111	Salaries - Salaried	75,000	80,340	85,000
10-00-00-5113	Salaries - Hourly	16,078	14,445	16,000
10-00-00-5121	PERA Employer Contribution	12,951	13,459	15,000
10-00-00-5122	Unemployment Insurance Taxes	316	284	300
10-00-00-5123	Workman Comp Insurance	1,010	806	1,000
10-00-00-5124	Employer Contr. Health Insurance	13,330	10,815	11,500
10-00-00-5125	Employer Contr. Medicare	1,321	1,374	1,500
10-00-00-5126	PERA Matchmaker Contribution	2,732	2,844	3,100
Total Expenditures - Administrative		122,738	124,367	133,400
EXPENDITURES - Other				
10-00-00-5112	Director Compensation	9,418	8,074	8,500
10-00-00-5145	Accounting and Payroll	125,369	135,672	140,000
10-00-00-5146	Auditing	43,000	70,150	72,000
10-00-00-5163	Legal Services	99,673	126,690	127,000
10-00-00-5166	Software Support	24,432	29,036	30,000
10-00-00-5169	Consulting Svcs - Communications	83,202	82,400	85,000
10-00-00-5171	Consulting Svcs - Website Maintenance	-	2,500	2,500
10-00-00-5172	Consulting Svcs - Public Relations	10,846	4,650	5,000
10-00-00-5201	Telephone	14,104	14,420	15,000
10-00-00-5202	Building Utilities	10,875	15,000	15,000
10-00-00-5204	Trash Removal	3,386	2,250	2,500
10-00-00-5218	Professional Memberships/Subscriptions	2,725	3,750	4,000
10-00-00-5219	Professional Education/Conferences	30	3,000	3,000
10-00-00-5221	Postage & Freight	2,651	5,000	5,000
10-00-00-5222	Printing & Copying	20,795	20,000	20,000
10-00-00-5223	Office Supplies	2,514	2,500	2,500
10-00-00-5225	Insurance	9,466	9,939	10,000
10-00-00-5226	County Treasurer Collection	55,036	49,967	50,000
10-00-00-5229	Building Cleaning Expenses	4,748	7,950	8,000
10-00-00-5230	Miscellaneous Expenses	12,966	2,500	2,500
10-00-00-5231	Election Expenses	60,938	15,000	40,000
10-00-00-5235	Office Furniture/Equipment	-	3,000	3,000
10-00-00-5301	Vehicle Repair & Maint.	1,812	-	5,000
10-00-00-5305	Office Equipment R & M	501	1,500	2,000
10-00-00-5310	Building R & M	98,231	20,350	30,000
10-00-00-5312	Building Expenses/Supplies	3,487	3,500	5,000
Total Expenditures - Other		700,205	638,798	692,500
Total Expenditures - Administrative		822,943	763,165	825,900
EXPENDITURES - Parks & Open Space				
Expenditures - Salaries & Benefits				
10-20-00-5111	Salaries - Salaried	198,258	203,677	210,000
10-20-00-5113	Salaries Hourly	12,797	12,360	13,500
10-20-00-5121	PERA Employer Contribution	27,093	34,972	37,000

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FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	2021 Estimated	2022 Estimated	2023 Proposed
10-20-00-5122	432	739	900
10-20-00-5123	7,471	5,542	7,500
10-20-00-5124	48,697	53,701	57,000
10-20-00-5125	2,900	3,571	3,045
10-20-00-5126	5,797	7,388	75,600
Total Expenditures - Salaries & Benefits	303,445	321,950	404,545
EXPENDITURES - Other			
10-20-00-5165	-	2,500	5,000
10-20-00-5166	600	2,000	2,500
10-20-00-5201	2,392	12,000	12,000
10-20-00-5218	187	550	1,000
10-20-00-5219	275	1,000	2,000
10-20-00-5225	37,865	39,758	42,000
10-20-00-5301	6,867	10,000	10,000
10-20-00-5302	5,290	8,000	8,500
10-20-00-5400	320,913	400,000	400,000
10-20-00-5401	8,421	9,000	10,000
10-20-00-5410	104,123	85,000	95,000
10-20-00-5411	5,791	5,000	6,000
10-20-00-5412	33,122	50,000	50,000
10-20-00-5413	121,289	160,000	160,000
10-20-00-5414	10,420	20,000	20,000
10-20-00-5420	6,339	10,000	10,000
10-20-00-5425	87,195	300,000	300,000
10-20-00-5427	12,215	30,000	30,000
10-20-00-5428	60,541	79,000	80,000
10-20-00-5429	1,142	20,000	20,000
10-20-00-5441	59,174	25,000	40,000
10-20-00-5430	43,402	48,500	50,000
10-20-00-5431	37,581	40,000	40,000
10-20-00-5434	39,002	25,000	35,000
10-20-00-5435	29,945	29,200	31,000
10-20-00-5440	-	50,000	50,000
Total Expenditures - Other	1,034,091	1,461,508	1,510,000
Total Expenditures - Parks & Open Space	1,337,536	1,783,458	1,914,545
EXPENDITURES - Capital			
10-20-00-7115	77,227	5,000	-
	-	-	10,000
	-	-	15,000
	-	-	838,000
	-	-	-
	-	-	-
	-	150,000	33,000
10-20-00-7659	302,360	-	-
Total Expenditures - Capital	379,587	155,000	896,000
Other Revenues & Expenditures			
	-	17,250,000	-
10-00-00-5450	(1,232,250)	(18,436,004)	-
Total Other Revenues & Expenditures	(1,232,250)	(1,186,004)	-
Change in Fund Balance	441,443	(165,587)	68,960

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FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	2021 Estimated	2022 Estimated	2023 Proposed
Beginning Fund Balance	6,015,545	6,456,988	6,291,401
Ending Fund Balance	<u>\$ 6,456,988</u>	<u>\$ 6,291,401</u>	<u>\$ 6,360,361</u>
Conservation Trust Fund			
Revenues			
20-00-00-4240 Lottery Proceeds	\$ 42,144	\$ 46,000	\$ 46,000
20-00-00-4210 Interest Earnings	155	200	200
Total Revenues	<u>42,299</u>	<u>46,200</u>	<u>46,200</u>
Expenditures			
20-00-00-5438 Parks, Rec, and Open Space Additions	-	395,620	46,200
Total Expenditures	<u>-</u>	<u>395,620</u>	<u>46,200</u>
Change in Fund Balance	<u>42,299</u>	<u>(349,420)</u>	<u>-</u>
Beginning Fund Balance	<u>307,121</u>	<u>349,420</u>	<u>-</u>
Ending Fund Balance	<u>\$ 349,420</u>	<u>\$ -</u>	<u>\$ -</u>

2015 COP Special Revenue Fund			
Revenues			
50-00-00-4412 Base Rental Revenue	\$ 1,232,250	\$ 18,436,004	\$ -
50-00-00-4250 Interest on 2015 COP s	54	-	-
Total Revenues	<u>1,232,304</u>	<u>18,436,004</u>	<u>-</u>
Expenditures			
50-00-00-7550 2015 COP Principal	470,000	18,805,000	-
50-00-00-7560 2015 COP Interest	759,304	246,428	-
50-00-00-7020 Trustee/Other Fees - COPs	3,000	3,000	-
Total Expenditures	<u>1,232,304</u>	<u>19,054,428</u>	<u>-</u>
Change in Fund Balance	<u>-</u>	<u>(618,424)</u>	<u>-</u>
Beginning Fund Balance	<u>618,424</u>	<u>618,424</u>	<u>-</u>
Ending Fund Balance	<u>\$ 618,424</u>	<u>\$ -</u>	<u>\$ -</u>

Water Enterprise Fund			
Water Operating Revenues			
60-60-00-4412 Water Service Revenue	\$ 3,159,901	\$ 3,243,331	\$ 3,250,000
60-60-00-4450 Golf Course Water Delivery	186,911	188,118	190,000
60-60-00-4404 Customer Charges - Water Activity	544,844	524,000	525,000
60-60-00-4220 Reimbursable Inclusion Costs	24,728	25,000	25,000
60-60-00-4280 Inspection Fee	103,350	100,000	100,000
60-60-00-4250 Misc. Income	17,028	32,000	32,000
60-60-00-4290 Ditch Right Revenue	-	66,569	60,000
60-60-00-4413 Bulk Water Sales	26,903	25,000	25,000
Total Water Operating Revenues	<u>4,063,665</u>	<u>4,204,018</u>	<u>4,207,000</u>
Water Operating Expenditures			
Salaries & Benefits			
60-60-00-5111 Salaries - Salaried	96,313	115,465	120,000
60-60-00-5113 Salaries - Hourly	17,364	15,600	17,500
60-60-00-5114 Salaries - OT	13,389	15,450	17,000

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60-60-00-5121	PERA Employer Contribution	18,036	18,611	19,000
60-60-00-5122	Unemployment Insurance Taxes	456	440	450
60-60-00-5123	Workman Comp Insurance	1,273	4,008	4,500
60-60-00-5124	Employer Contr. Health Insurance	35,571	38,784	40,000
60-60-00-5125	Employer Contr. Medicare	1,842	2,125	2,300
60-60-00-5126	PERA Matchmaker Contribution	1,646	4,395	4,600
	Total Salaries & Benefits	185,890	214,878	225,350
	Other			
60-60-00-5145	Accounting and Payroll	62,223	66,430	70,000
	Operations Staffing Contract	-	-	185,000
60-60-00-5159	Credit Card Fees	45,783	58,774	60,000
60-60-00-5161	Professional Services	100,614	77,559	80,000
	Engineering	-	98,000	75,000
60-60-00-5165	Engineering Services Reimbursable	24,123	-	-
60-60-00-5166	Software Support	6,605	6,180	7,000
60-60-00-5167	Professional Services - Water Rights	60,074	93,730	95,000
60-60-00-5168	Laboratory Testing	-	5,150	12,000
60-60-00-5169	Consulting Svcs - Communications	30,000	30,900	31,000
60-60-00-5170	Water Rebates	-	12,875	13,000
60-60-00-5171	Water Auditing	9,978	10,300	11,000
60-60-00-5172	Consulting Svcs - Public Relations	5,423	-	5,000
60-60-00-5200	Reimbursable Legal Costs	1,509	-	-
60-60-00-5201	Telephone/Alarms	9,348	7,437	10,000
60-60-00-5205	Reuse Pumping	38,977	66,950	68,000
60-60-00-5206	Electricity for Well Pumping	587,931	677,987	698,000
60-60-00-5207	Electricity for WTP	64,099	76,110	78,000
60-60-00-5208	Electricity for Booster Pump Station	9,481	12,360	14,000
60-60-00-5209	Electricity for IPP Pumping Costs	85,116	61,800	65,000
60-60-00-5218	Professional Memberships/Subscriptions	770	1,236	1,400
60-60-00-5219	Professional Education/Conferences	4,150	6,180	7,000
60-60-00-5220	Insurance Property & Liability	23,665	24,375	26,000
60-60-00-5221	Postage & Freight	9,901	10,300	11,000
60-60-00-5222	Printing & Copying	6,123	6,180	6,500
60-60-00-5223	Operating Supplies	5,042	5,150	5,500
60-60-00-5226	Water Meters	105,019	41,200	50,000
60-60-00-5236	Small Tools	3,945	3,090	3,500
60-60-00-5240	South Metro Water Base Dues	31,296	22,660	27,000
60-60-00-5243	S. Platte Recovery Program	3,967	4,120	5,000
60-60-00-5301	Vehicle R & M	13,475	13,390	5,000
60-60-00-5302	Vehicle Fuel Expense	3,600	3,605	4,000
60-60-00-5309	Reuter-Hess Maintenance Obligations	23,547	30,900	32,000
60-60-00-5311	Ditch Operating Assessments	49,765	54,853	57,000
60-60-00-5316	Ditch/Land Rights Operating Expenses	13,947	18,746	20,000
60-60-00-5320	Wells R & M	1,001,812	309,000	500,000
60-60-00-5330	Water Treatment Plant R & M	1,641,242	515,000	500,000
60-60-00-5360	Water Distribution R & M	970,801	618,000	650,000
	Underground Utility Locates	-	-	42,000
60-60-00-5372	Centennial Capacity Readiness	400,000	412,000	425,000
60-60-00-5374	Centennial Delivery Charges	705,983	283,476	400,000
60-60-00-5376	Professional Svcs - Water Legal Engineering	-	15,450	27,500
60-60-00-5400	Professional Svcs - Water Rights Hamre	25,368	30,900	35,000
60-60-00-5410	Professional Svcs - Water Rights Applegate	18,184	41,200	50,000
	Total Other	6,202,886	3,833,553	4,467,400
	Total Water Operating Expenditures	6,388,776	4,048,431	4,692,750

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		2021 Estimated	2022 Estimated	2023 Proposed
Water Non-Operating Revenues				
Water Non-Operating Revenues				
60-60-00-4210	Interest Earnings	18,907	20,600	20,000
60-60-00-4260	Meter Sales	-	1,030	-
60-60-00-4405	Capital Improvement Fee	1,660,836	845,171	850,000
60-60-00-4406	Renewable Water Investment Revenue	3,216,997	-	-
	Sale of Water Rights	-	18,194,250	-
60-60-00-4415	Water Connect Fee	4,555,350	2,370,788	2,500,000
	Total Water Non-Operating Revenues	9,452,090	21,431,839	3,370,000
Water Non-Operating Expenditures				
Water Non-Operating Expenditures				
60-60-00-7725	Chatfield Res. Mitigation Co.	40,240	41,447	45,000
60-60-00-7740	Arapahoe Wells Repair/Rehab	-	200,000	240,000
60-60-00-7441	Denver Wells Repair/Rehab	-	200,000	240,000
60-60-00-7746	Waterline Replacement	644,933	25,750	-
	Sampling Station Installation	-	-	250,000
	Backwash Reclaim Tank Upgrade	-	-	1,430,000
	WTP Site Plan / O&M Manual Development	-	-	800,000
	WTP Filter Rehabilitation Program	-	-	2,300,000
	WTP Process Tank Rehab	-	-	1,750,000
	SCADA Upgrades	-	-	750,000
	Well Control Vault Rehab Program	-	-	490,000
	Well 5 Re-Drill	-	-	1,750,000
60-00-00-6910	Loan Interest	203,481	-	-
60-60-00-7750	Consolidation Study	115,561	75,000	-
	Renewable Water Study	-	-	75,000
60-60-00-7752	Water - Utility Easement	88,105	90,748	92,000
	Total Water Non-Operating Expenditures	1,092,320	632,945	8,462,000
	Change in Fund Balance	6,034,659	20,954,481	(5,577,750)
	Beginning Fund Balance	81,918,377	87,953,036	108,907,517
	Ending Fund Balance	\$ 87,953,036	\$ 108,907,517	\$ 103,329,767

Waste Water Enterprise Fund				
Wastewater Operating Revenues				
60-61-00-4418	Sewer Service Charges	\$ 1,520,734	\$ 1,546,781	\$ 1,575,000
60-61-00-4404	Sewer Customer Charges	642,712	630,274	640,000
60-61-00-4210	Interest Earnings	1,470	2,000	2,000
60-61-00-4220	Reimbursable Income	99,191	99,191	100,000
60-61-00-4250	Misc. Revenue	1,845	2,000	2,000
	Total Wastewater Operating Revenues	2,265,952	2,280,246	2,319,000
Wastewater Operating Expenditures				
Salaries & Benefits				
60-61-00-5111	Salaries - Salaried	88,813	107,431	110,000
60-61-00-5113	Salaries - Hourly	17,365	15,600	17,000
60-61-00-5114	Salaries - OT	13,389	15,450	16,000
60-61-00-5121	PERA Employer Contribution	16,969	17,471	18,000
60-61-00-5122	Unemployment Insurance Taxes	349	415	450
60-61-00-5123	Workman Comp Insurance	1,018	3,205	3,500
60-61-00-5124	Employer Contr. Health Insurance	34,227	36,709	38,000
60-61-00-5125	Employer Contr. Medicare	1,733	2,007	2,200
60-61-00-5126	PERA Matchmaker Contribution	1,421	4,154	4,500

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Total Salaries & Benefits	175,284	202,442	209,650
Other			
60-61-00-5145 Accounting and Payroll	54,056	53,144	55,000
Operations Staffing Contract	-	-	200,000
60-61-00-5159 Credit Card Fees	45,782	41,200	43,000
60-61-00-5161 Professional Services	71,364	61,800	100,000
60-61-00-5164 Engineering Services	116,592	30,000	75,000
60-61-00-5165 Engineering Services Reimbursable	99,446	-	-
60-61-00-5166 Software Support	3,828	4,635	5,000
60-61-00-5167 PCWRA Sewer Fees	651,067	770,241	780,000
60-61-00-5169 Consulting Svcs - Communications	24,000	24,720	25,000
60-61-00-5172 Consulting Svcs - Public Relations	4,339	-	-
60-61-00-5173 PCWRA - Oxidation Ditch Payment	4,958	5,107	5,200
60-61-00-5201 Telephone/Alarms	10,213	9,682	10,000
60-61-00-5209 Electricity for Wastewater Pumping	70,056	70,019	72,000
60-61-00-5210 Natural Gas for Lift Stations	3,966	4,637	5,000
60-61-00-5219 Professional Education & Conferences	1,168	1,236	1,500
60-61-00-5220 Property & Liability Insurance	18,932	19,313	20,000
60-61-00-5221 Postage & Freight	7,200	5,933	6,000
60-61-00-5222 Printing & Copying	3,991	5,933	6,000
60-61-00-5223 Operating Supplies	2,458	3,090	3,500
60-61-00-5236 Small Tools	3,187	3,090	3,500
60-61-00-5301 Vehicle R & M	3,917	6,180	6,500
60-61-00-5302 Vehicle Fuel Expense	3,704	4,120	4,500
60-61-00-5340 Lift Station - Repairs and Maintenance	19,067	20,600	21,000
60-61-00-5350 Collection - Well Cleaning	67,867	82,400	85,000
60-61-00-5360 Collection - Station Jetting	38,535	41,200	45,000
60-61-00-5370 Collection - Repair and Maintenance	248,342	309,000	312,000
60-61-00-5400 Collection - Emergency Response	231,576	103,000	105,000
60-61-00-5410 Collection - Chemical Treatment	40,014	41,200	44,000
Backflow Program Management (test, repair, install)	-	-	120,000
Underground Utility Locates	-	-	42,000
Total Expenditures - Other	1,849,625	1,721,480	2,200,700
Total Expenditures	2,024,908	1,923,922	2,410,350
Wastewater Non-Operating Revenues			
Other			
60-61-00-4415 Wastewater Connect Fee	1,171,886	470,980	500,000
Total Revenues - Other	1,171,886	470,980	500,000
Wastewater Non-Operating Expenditures			
Wastewater Non-Operating Expenditures			
60-61-00-7510 Waste Water - Debt Service	112,747	345,798	350,000
60-61-00-7750 Consolidation Study	115,560	75,000	80,000
HVAC Replacement	-	-	100,000
Waste Water - Lift Station Renovations	-	133,900	3,000,000
Total Wastewater Non-Operating Expenditures	228,307	554,698	3,530,000
Change in Fund Balance	1,184,623	272,606	(3,121,350)
Beginning Fund Balance	12,602,502	13,787,124	14,059,730
Ending Fund Balance	\$ 13,787,124	\$ 14,059,730	\$ 10,938,380

Storm Drainage Fund

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		2021 Estimated	2022 Estimated	2023 Proposed
Operating Revenues				
60-62-00-4417	Storm Drainage Revenue	\$ 253,599	\$ 252,187	\$ 255,000
60-62-00-4210	Interest Earnings	422	500	500
Total Storm Drainage Operating Revenues		254,020	252,687	255,500
Storm Drainage Operating Expenditures				
Salaries & Benefits				
60-62-00-5111	Salaries - Salaried	12,709	13,142	14,000
60-62-00-5113	Salaries - Hourly	3,859	3,467	3,700
60-62-00-5121	PERA Employer Contribution	2,272	2,359	2,500
60-62-00-5122	Unemployment Insurance Taxes	108	114	1,450
60-62-00-5123	Workman Comp Insurance	255	801	950
60-62-00-5124	Employer Contr. Health Insurance	2,234	4,427	4,500
60-62-00-5125	Employer Contr. Medicare	235	241	275
60-62-00-5126	PERA Matchmaker Contribution	490	499	600
Total Salaries & Benefits		22,160	25,050	27,975
Other				
60-62-00-5145	Accounting and Payroll	8,166	22,375	25,000
60-62-00-5164	Engineering Svcs	-	5,000	5,000
60-62-00-5166	Software Support	831	2,286	2,500
60-62-00-5169	Consulting Svcs - Communications	6,000	15,000	16,000
60-62-00-5172	Consulting Svcs - Public Relations	1,085	-	-
60-62-00-5220	Property & Liability Insurance	4,733	-	-
60-62-00-5221	Postage & Freight	1,800	2,000	2,500
60-62-00-5222	Printing & Copying	998	2,000	2,500
60-62-00-5301	Vehicle R & M	-	1,250	1,500
60-62-00-5302	Vehicle Fuel Expense	1,618	1,400	1,500
60-62-00-5401	Storm Drainage Expense	(2,652)	25,000	25,000
Total Other		22,580	76,311	81,500
Storm Drainage Non-Operating Expenditures				
60-62-00-7000	Capital Improvements - Coyote Ridge Ph. 1	-	400,000	-
Total Non-Operating Expenditures		-	400,000	-
Change in Fund Balance		209,281	151,327	146,026
Beginning Fund Balance		911,490	1,120,771	1,272,098
Ending Fund Balance		\$ 1,120,771	\$ 1,272,098	\$ 1,418,124