

**CASTLE PINES NORTH METROPOLITAN DISTRICT**  
**2011 BUDGET - FINAL COPY**

Account Number	Account Description	2009	2010	2011	Budget Comments
		Audited Actual	YE Projection	Budget	
<b>GENERAL FUND</b>					
<b>10-00-00-XX Revenue - General Fund</b>					
-4110	General Property Tax	2,624,687	2,770,000	2,759,815	AV=\$146,720,630 @ 19.000 mills @.99
-4120	Specific Ownership Tax	444,704	410,000	410,000	Vehicles registered in district
-4210	Interest Earnings	24,319	800	800	Avg of beg & end fund x 0.5%
-4230	Farm Land Revenue	26,000	26,000	26,000	
-4235	Oil Royalty Revenue	17,125	10,500	10,000	
-4240	Water Lease Revenue			147,186	
-4250	Misc. Revenue	11,274	7,000	7,000	Mostly meeting room rental
-4260	Cell Phone Lease Revenue	68,500	80,100	80,100	4 cell tower leases
	<b>Total Revenue - General Fund</b>	<b>3,216,609</b>	<b>3,304,400</b>	<b>3,440,901</b>	
<b>10-00-00-XX Expenditures - Administrative</b>					
-5111	Salaries - Salaried	131,430	101,296	127,200	+4% budgeted (50% of 3 FTEs)
-5113	Salaries - Hourly	23,446	24,500	13,250	25% shared FTE CSR +4% increase
-5121	PERA Employer Contrib.	19,389	17,234	20,506	14.60% of PERA Includable
-5122	Unemployment and Workman's Comp Insurance	483	800	702	0.3% and 0.2%
-5124	Employer Contrib. Health Ins.	18,135	21,300	24,480	9.7% Increase for Medical
-5125	Employer Contrib. Medicare	2,205	1,824	2,037	1.45% of gross salaries
-5126	PERA Matchmaker Contrib.	2,850	3,774	4,214	3% for all perm employees
	<b>Subtotal - Administrative - O&amp;M - Salaries and benefits</b>	<b>197,939</b>	<b>170,728</b>	<b>192,388</b>	
-5112	Directors	8,000	8,000	8,000	Board Compensation
-5145	Accounting and Payroll	1,641	1,953	2,000	Payroll accounting
-5146	Auditing	26,242	13,500	13,500	Simmons & Wheeler
-5162	Dissolution Expenses		230,000	300,000	Legal, PR, other
-5163	Legal Services	65,434	44,000	100,000	General Counsel
-5165	Other Consulting Services	33,301	6,500	5,000	
-5166	Software Support	20,856	19,700	22,000	Monthly IT, Accounting Software, Web Hosting, Windows 7
-5169	Consulting Services - Communications	45,289	33,000	38,550	Communications, newsletters, website content, Chamber and Octoberfest
-5201	Telephone	13,987	14,500	12,000	Includes T-1 line Long Distance, Office Cell Phones, Fire/Alarm lines
-5202	Building Utilities	10,865	14,400	14,800	Community Center- gas/electric/water
-5204	Trash Removal	2,849	3,000	3,340	Trash, recycling & shredding
-5218	Professional Memberships/Subscr	3,278	3,263	3,500	SDA, Min States Employment Council
-5219	Professional Education/Conferences	2,021	1,500	2,000	Education, conferences, seminars
-5221	Postage & Freight	3,996	6,000	6,000	Newsletters, inserts
-5222	Printing & Copying	13,670	12,000	12,000	Copier and printing
-5223	Office Supplies	5,648	6,000	6,000	
-5224	Permits & Filing Fees	552	200	500	Tap certificates, easements etc

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		Audited Actual	YE Projection	YE Projection	Budget			
-5225	Insurance - Property & Liability	20,204	3,758	4,000				
-5226	County Treasurer Collection Fee	39,370	41,500	41,884				Collection and administrative fees 1.50%
-5229	Building Cleaning Expenses	7,554	9,000	9,500				Custodial, carpet, windows
-5230	Miscellaneous Expenses	7,123	7,500	7,500				Board mtg expenses, meals, parking, mileage reimbursement
-5231	Election Expenses	-	6,439	15,000				TABOR
-5232	Equipment Rental	852	768	800				Postage meter
-5235	Office Furniture and Equipment	1,887	3,000	3,000				Tables, chairs, desks, computers
-5305	Office Equipment R & M	299	750	800				R&M Printers Copier, Fax etc
-5310	Building R&M	4,926	12,500	8,000				Pest control, HVAC repairs, inspections,
-5311	Ditch/Land Operating Expenses		40,000	40,000				Ditch maint and mine O&M
-5312	Building Expenses/Supplies	2,176	3,500	3,500				Paper products for community center
-5450	Base Rental Expense	575,000	956,000	1,436,499				COP principal, interest and fees
	<b>Subtotal - Administrative - O&amp;M - Other</b>	<b>917,020</b>	<b>1,502,231</b>	<b>2,119,673</b>				
-5800	Transfer to Enterprise Fund	500,000						
-5700	Contingency Amount	-	-	100,000				
	<b>Subtotal - Administrative - Contingency</b>	<b>-</b>	<b>-</b>	<b>100,000</b>				
	<b>Capital Expenditures</b>							
-7310	Equipment - General	14,245						
-7340	General Projects - Water Rights Purchase	5,259,029						
-7709	Fulton and Platteville Legal/Engineering		140,000	125,000				
	<b>Subtotal - Administrative - Capital Expenditures</b>	<b>5,273,274</b>	<b>140,000</b>	<b>125,000</b>				
	<b>GENERAL FUND - ADMINISTRATIVE</b>							
	Revenue	3,216,609	3,304,400	3,440,901				
	Expenditures - O&M - Salaries and Benefits	(197,939)	(170,728)	(192,388)				
	Expenditures - O&M - Other	(917,020)	(1,502,231)	(2,119,673)				
	Contingency Amounts	-	-	(100,000)				
	Transfer to Enterprise Fund	(500,000)	-	-				
	Expenditures - Administrative - Capital Exp	(5,273,274)	(140,000)	(125,000)				
	<b>10-20-00-XX Expenditures - Parks/Open Space</b>							
-5111	Salaries - Salaried	140,453	141,500	132,340				+4% increase for 1.85 FTEs
-5113	Salaries - Hourly	14,262	17,500	28,400				1(7mth) and 25% CSR
-5114	Salaries - OT	-	60	-				Misc. and emergency call out
-5121	PERA Employer Contrib.	19,658	21,791	19,289				14.60% of PERA Includable
-5122	Unemployment and Workman's Comp Insurance	2,982	4,500	4,600				0.3% and Workman's comp
-5124	Employer Contrib. Health Ins.	9,963	10,459	26,929				Adjust for 1.85 FTEs
-5125	Employer Contrib. Medicare	2,228	2,306	2,331				1.45% of gross salaries
-5126	PERA Matchmaker Contrib.	4,275	4,772	4,822				3% for all perm employees
	<b>Subtotal - Parks/Open Space - O&amp;M - Salaries and benefits</b>	<b>193,820</b>	<b>202,889</b>	<b>218,710</b>				

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Account Number	Account Description	2009	2010	2011	Budget Comments
		Audited Actual	YE Projection	Budget	
-5164	Engineering Services	1,025			Misc. engineering & survey
-5165	Other Consulting Services	1,520	700	1,500	GIS maint & special projects, Central Control System Assistance, Maps
-5166	Software Support	238	700	2,900	ArcView license fee, Windows 7
-5201	Telephone			4,500	Cell Phones and Calsense wireless
-5218	Professional Memberships/Subscr	64	83	100	CPRA, NRPA
-5219	Travel/Education/Conferences	-	16	1,000	CPRA, certifications, workshops
-5225	Insurance	-	15,044	16,000	
-5301	Vehicle Repair & Maintenance	2,349	3,500	4,000	3 trucks, bobcat, utility vehicle
-5302	Vehicle Fuel Expense	3,219	4,000	4,500	3 trucks, bobcat, utility vehicle
-5400	Irrigation	140,760	170,000	158,000	Parks & medians 5% increase
5401	Storm Drainage	11,784	8,182	6,000	Parks & medians \$3 per SFE
-5410	Grounds Maintenance Contract	288,203	314,782	326,662	Open space, turf grass, & trees fert- HSI & Ark eological (-7K from 2008)
-5420	Grounds Operating Supplies	10,600	10,000	10,000	Paint, tools, uniforms, etc
-5425	Grounds R&M	133,144			Parks, trails, playground, ball fields, monument, irrigation, retaining wall repairs
-5430	Electricity - Parks & Open Space	30,209	125,000	125,000	Reclass from Cap to O&M
-5434	Holiday lighting	4,900	32,000	32,000	Streets/IRR clocks/pavilion/Christmas
-5435	Parks Services	6,241	6,000	6,000	Parkway Christmas Lights
-5440	Fire Mitigation	2,389	9,000	8,350	3 Portolets, dumpsters
	<b>Subtotal - Parks/Open Space - O&amp;M - Other</b>	<b>636,644</b>	<b>701,507</b>	<b>726,512</b>	Fire Mitigation-Based on approved plan
-5700	Contingency Amount	-	-	-	
	<b>Subtotal - Parks/Open Space - Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>10-20-00-XX</b>	<b>Expenditures - Parks/Open Space - Capital</b>				
10-20-7115	Design Landscape Master Plan	14,381	5,601		Landscape Master Plan Documents
10-20-7604	Trail repair	24,292			Replace broken section of trail
10-20-7606	Landscape Master Plan	329,418	9,327		Phase I of Master Plan
10-20-7653	Central Control Irrigation Mgmt System	9,844			Installation of Calsense
10-20-7655	Whisper Canyon Erosion Repair	90,929			Engineering and construction
10-20-7500	New Vehicle	-	12,073	-	
10-20-7607	2005 carry over (possible) transfer to Parks Authority	1,141,882	-	-	
10-20-7659	Trail Additions	39,992	7,640	10,000	Trail repair in R&M
	<b>Subtotal - Parks/Open Space - Capital Exp</b>	<b>1,650,738</b>	<b>34,641</b>	<b>10,000</b>	
	<b>GENERAL FUND - PARKS/OPEN SPACE</b>				
	Expenditures - O&M - Salaries and Benefits	(193,820)	(202,889)	(218,710)	
	Expenditures - O&M - Other	(636,644)	(701,507)	(726,512)	
	Expenditures - Capital Exp	(1,650,738)	(34,641)	(10,000)	
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<b>GENERAL FUND - ADMINISTRATIVE</b>					
	Revenue	3,216,609	3,304,400	3,440,901	
	Expenditures - O&M - Salaries and Benefits	(197,939)	(170,728)	(192,388)	
	Expenditures - O&M - Other	(917,020)	(1,502,231)	(2,119,673)	
	Less Contingency Amounts	-	-	(100,000)	
	Less Transfer to Enterprise Fund	(500,000)			
	Less Capital Expenditures	(5,273,274)	(140,000)	(125,000)	
<b>GENERAL FUND- TOTAL</b>					
	Plus Revenue	3,216,609	3,304,400	3,440,901	
	Less O&M - Salaries and Benefits	(391,760)	(373,617)	(411,098)	
	Less O&M - Other	(1,553,664)	(2,203,737)	(2,846,185)	
	Less Contingency Amounts	-	-	(100,000)	
	Less 3% Required TABOR Reserve	(96,000)	(96,000)	(105,000)	
	Less Capital Expenditures	(6,924,012)	(174,641)	(135,000)	
	Less Transfer to Enterprise Fund	(500,000)	-	-	
<b>Castle Pines North Finance Corporation</b>					
10-30-00- Revenue					
-4210	Interest earnings	675	1,000	800	Avg of beg & end fund x 0.5%
-4363	Proceeds - Sale of CoPs	16,075,000			
-4412	Base Rental Revenue	575,000	956,000	1,436,499	
	<b>Total Revenue</b>	<b>16,650,675</b>	<b>957,000</b>	<b>1,437,299</b>	
<b>Debt Service and Capital Projects</b>					
-7103	Platteville Ditch Water Rights	1,698,530			
-7106	Fulton Ditch Water Rights	2,398,763			
-7107	Parcel A Platteville Farm	348,100			
-7108	Parcel B Fulton Farm 1	453,487			
-7109	Parcel C Fulton Farm 2	479,792			
-7510	CoP Principal	190,000	200,000	210,000	
-7511	2009 CoP Principal		330,000	345,000	
-7530	2008 CoP Interest	36,181	25,000	184,388	Principal @ 2.25%
-7531	2009 CoP Interest	22,747	45,000	354,263	Principal @ 2.25%
-7536	Cost of Issuance CoP	288,408			
-7565	LOC and Banking Fees - Finance Corp	228,838	320,451	313,061	LOC +2K Rtg Fees and Bkg Fees
-7596	Remarketing Fee - CoPs	21,023	31,000	30,588	.00125 x 24.47M
-7728	Interconnect Pipeline	214,443	650,000	10,354,568	Interconnect Project
	<b>Total Capital Expenditures- Additions</b>	<b>6,380,311</b>	<b>1,601,451</b>	<b>11,791,867</b>	
<b>CONSERVATION TRUST FUND</b>					

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		Audited Actual	YE Projection	YE Projection	Budget			
20-00-00-XX	Revenue							
-4210	Interest earnings	283	237		325			Restricted Fund dedicated for Park improvements
-4240	Lottery proceeds	39,760	38,500		39,100			Avg of beg & end fund x 0.5%
	<b>Total Revenue</b>	<b>40,043</b>	<b>38,737</b>		<b>39,425</b>			8,247 People x \$9.20/person x 50%
	Capital Expenditures -							
-7602	Total Capital Expenditures	-	-		-			
	<b>CONSERVATION TRUST FUND</b>							
	Plus Revenue	40,043	38,737		39,425			
	Less Capital Expenditures - Additions	-	-		-			
	<b>General and CTF Revenues over Expenditures</b>	<b>4,157,581</b>	<b>(53,309)</b>		<b>(10,266,525)</b>			
	<b>General and CTF Fund Balance - Beginning</b>	<b>7,148,165</b>	<b>11,305,746</b>		<b>11,252,438</b>			
	<b>General and CTF Fund Balance - Ending</b>	<b>11,305,746</b>	<b>11,252,438</b>		<b>985,913</b>			
	<b>DEBT SERVICE FUND</b>							
40-00-00-XX	Revenue							
-4110	General Property Tax	3,315,394	3,145,000		3,195,575			AV=\$146,720,630 @ 22.000 mills @.99
-4210	Interest Earnings	3,788	900		825			Avg fund balance x 0.5%
-4354	Property Tax- Hidden Pointe Metro District	244,389	232,683		235,041			AV=10,957,640 @ 22.000 mills x .975
	<b>Total Revenue</b>	<b>3,563,571</b>	<b>3,378,583</b>		<b>3,431,442</b>			
	Expenditures							
-6440	County Treasurer Collection Fee	49,731	48,500		47,934			Collection and administrative fees 1.50%
-7510	Bond principal reduction 2006 A	1,005,000	1,045,000		1,085,000			Series 2006 A
-7511	Bond principal reduction 2006 C	1,900,000	1,600,000		1,800,000			Series 2006 C Bond
-7530	2006 A Bond interest expense	463,825	423,625		381,825			See Debt Schedule
-7531	2006 B Bond interest expense	284,775	284,775		284,775			See Debt Schedule
-7532	2006 C Bond interest expense	29,417	11,000		48,375			Principal @ 2.25%
-7540	Paying agent fees/charges	4,863	5,000		5,000			Bond Trustee (UMBE)
-7565	Letter of Credit Fees and Rating Fee	43,344	35,400		24,600			.007 x \$3,200,000 & \$2,200 rtg fee
-7596	ReMarketing Fees - Variable Bonds	7,906	6,000		4,000			.00125 x \$3,200,000
	<b>Total Expenditures</b>	<b>3,788,861</b>	<b>3,459,300</b>		<b>3,681,509</b>			
	<b>DEBT SERVICE FUND</b>							
	Plus Revenue	3,563,571	3,378,583		3,431,442			
	Less Expenditures	(3,788,861)	(3,459,300)		(3,681,509)			

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		Audited Actual	YE Projection	YE Projection	Budget			
	<b>Debt Service Revenues over Expenditures</b>							
	<i>Debt Service Fund Balance - Beginning</i>	(225,289)	(80,717)	(250,067)				
	<i>Debt Service Fund Balance - Ending</i>	582,435	357,145	276,428	276,428	26,361		
	<i>Debt Service Fund Balance - Ending</i>	357,145	276,428	276,428	276,428	26,361		
	<b>ENTERPRISE - WATER FUND</b>							
	<b>60-60-00-XX Revenue - Enterprise - Water</b>							
	-4210 Interest Earnings	21,967	10,725	6,500	6,500			Avg of beg & end fund x 0.5%
	-4250 Miscellaneous Income		66,882					Refund Douglas Cnty Surety Bond
	-4260 Meter Sales	9,625	8,318	4,250	4,250			\$425/meter. 10 in 2011
	-4270 Water lates fees	31,892	27,550	25,000	25,000			Late fees charged \$25 after 60 days
	-4280 Inspection Fee	1,850	2,200	1,750	1,750			\$175/10 meters
	-4355 Infrastructure Fee	40,500						Included in -4415
	-4404 Customer Charge	272,545	275,000	273,000	273,000			No change
	-4405 Capital Improvement Fee	951,519	1,013,466	1,059,532	1,059,532			Increased to \$23/month @ 1/1/2011
	-4411 Service revenue - unmetered sales	35,812		35,812	35,812			Ridge Golf Course
	-4412 Water Service Revenue	1,772,490	2,220,000	2,060,820	2,060,820			No rate change
	-4413 Bulk water sale	42,654	1,000	10,000	10,000			Lagae Development
	-4414 Water Lease Revenue	45,126	9,000	9,000	9,000			Billing to Centennial, etc.
	-4415 Water Connect Fee	448,000	430,100	55,000	55,000			2 TAPS
	-4430 Electric/Power Rebate	11,021						IREA rebate
	-4432 Tap B	112,500						
	<b>Total Revenue - Enterprise - Water</b>	<b>3,797,501</b>	<b>4,064,241</b>	<b>3,540,664</b>	<b>3,540,664</b>			
	-4341 Transfer from General Fund	375,000						
	<b>Total Transfer from General Fund</b>	<b>375,000</b>	<b>-</b>	<b>-</b>	<b>-</b>			
	<b>60-60-00-XX Expenditures - Enterprise - Water</b>							
	-5111 Salaries - Salaried	128,517	148,660	167,440	167,440			50% (3xFTE and 22.50% 3XFTE) +4%
	-5113 Salaries - Hourly	13,365	23,675	21,000	21,000			22.5% (1 CSR) and 2 Snl 4 mnths
	-5114 Salaries - OT and Standby	6,900	7,446	7,500	7,500			Emergency call outs, Holiday pay and pager carry
	-5121 PERA Employer Contrib.	18,266	24,630	28,607	28,607			14.60% of PERA Includable
	-5122 Unemployment and Workman's Comp Insurance	1,863	2,100	2,300	2,300			0.3% and Workman's Comp
	-5124 Employer Contrib. Health Ins.	24,262	32,104	33,278	33,278			9.7% Increase for Medical
	-5125 Employer Contrib. Medicare	2,072	2,607	2,841	2,841			1.45% of gross pay
	-5126 PERA Matchmaker Contrib.	2,078	5,393	5,878	5,878			3% for all perm employees
	<b>Subtotal - Enterprise - Water - O&amp;M - Salaries and benefits</b>	<b>197,322</b>	<b>246,615</b>	<b>268,845</b>	<b>268,845</b>			
	-5159 Credit Card Fees	3,054	5,000	3,000	3,000			Bank fees for credit card payments
	-5161 Professional Services	3,180	5,899	6,500	6,500			Surveying and Mapping
	-5163 Legal Services							Court Representation and Legal Advice

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-5164	Engineering Services	29,372	10,000	10,000	Distribution system modeling, inspections, plan reviews
-5166	Software Support	7,605	6,900	8,000	Continental, Sensus, SCADA, ARC View software support, Windows 7, 2 replacement computers
-5167	Professional Svcs - Water Rights	67,333	90,000	70,000	Resume review; water accounting; litigation
-5168	Laboratory Testing	1,532	4,000	4,000	State required tesirg
-5170	Water Rebates	44,859	20,000	20,000	Conservation
-5171	Water Auditing		14,000	20,000	Customer water audits-conservation
-5201	Telephone/Alarms	5,180	5,750	5,750	Alarms Treatment Plant Phones and Prorata Cell Phones/Pager/Wireless
-5204	Trash Removal	644	750	800	WTP dumpster
-5205	Reuse Pumping	70,217	88,000	88,000	Water delivery to The Ridge
-5206	Elec for Well Pumping	460,857	606,036	640,000	No rate increase
-5207	Elec for WTP	60,026	87,530	88,000	No rate increase
-5208	Elec for Booster Pump Sta.	11,827	14,300	15,000	No rate increase
-5218	Professional Memberships/Subscr.	645	850	1,000	AWWA, RWA, AWRA
-5219	Prof Education/Conferences	339	1,148	1,200	Testing, certification; renewal, CEU
-5220	Insurance - Property & Liability	8,082	7,518	8,000	
-5221	Postage & Freight	5,129	6,152	7,000	Postage: utility bills, CRR
-5222	Printing & Copying	2,708	5,000	5,000	CCR, Door Hangers, Notices, Bills
-5223	Operating Supplies	3,531	3,500	5,000	Uniforms, safety equip, office equip
-5226	Water Meters	22,430	30,000	30,000	Replacement, new construction
-5236	Small Tools	2,978	3,000	3,000	Hand tools, drill, pipe wrenches, shovels, etc
-5240	South Metro Water Supply Auth	24,074	21,667	19,697	Membership
-5241	South Metro Special Projects		22,841	104,090	Special Projects
-5242	Douglas County Water Res. Auth	10,000	8,500	8,500	
-5243	South Platte Recovery Program	4,322	3,363	5,000	
-5301	Vehicles R&M	4,217	3,500	3,500	2 vehicles, Trailer
-5302	Vehicle Fuel Expense	2,624	3,400	3,400	2 vehicles
-5320	Wells R&M	75,232	85,000	85,000	Electrical equip, fuses, motor
-5330	Water Treatment Plant R&M	103,040	160,000	90,000	Valves, transmitter, filter control modules, chlorine, AS2, clean reclaim
-5360	Water Distribution R&M	81,675	65,000	85,000	Main line, service line, hydrant, valve repair.
-5370	Leased Water from Denver/Pueblo	20,729			
-5372	Centennial Capacity Readiness		700,000	200,000	Includes connection charge in 2010
-5374	Centennial's Zone 4 B Expansion			30,000	Design in 11 \$27CK in 2012
-5374	Centennial Delivery Charges				Need to budget in 2012
-6480	Bad debts written-off	691	500	2,500	
<b>Subtotal - Enterprise - Water - O&amp;M - Other</b>		<b>1,138,128</b>	<b>3,089,104</b>	<b>1,675,937</b>	

**CASTLE PINES NORTH METROPOLITAN DISTRICT**  
**2011 BUDGET - FINAL COPY**

Account Number	Account Description	2009		2010		2011		Budget Comments
		Audited Actual	YE Projection	YE Projection	Budget			
-5700	Contingency Amount	-	-	-	600,000			
	<b>Subtotal - Contingency</b>	-	-	-	<b>600,000</b>			
<b>60-60-00-XX</b>	<b>Expenditures - Water - Capital</b>							
	<b>Enterprise - Water Capital Expenditures</b>							
-7015	Leak Detection Survey 45 Miles	11,575						Included in R&M
-7310	Equipment - General	869						
-7316	Conversion of Treatment Plant from Gas to Liquid Chlorine	37,194						
-7672	Well Site Improvement	25,331						
-7699	Reserve for acquisition of surface water supply	1,878,644	1,241,155					WTP Filter consols 1,2,3,5 Wells A3 and A6
-7703	Chatfield Storage Environmental Impact Statement (CWCB)	28,126	35,000					Lupton Bottoms/Meadow Island and Legal
-7704	Chatfield Reallocation Engineering	4,177	3,000					CWCB for Consultants for Chatfield EIS
-7705	Integrated Water Resource Plan (IWRP)							Compensatory Mitigation Plan Update IWRP
-7706	Well A-5 Surface Restoration	23,888						
-7707	Renewable Water Engineering	9,152						Reserved for Infrastructure Evaluation
-7708	Engineering Study Plum Creek Water Rights	25,546	30,000					Possible augmentation plan
-7709	Legal fees Plum Creek Water Rights	18,297	40,000					Settlement of 2004 Water Rights
-7711	Water Right Investigations	140,825	25,000					
-7717	Reuter-Hess EIS Engineering Spt							
-7723	Well A-3	448,088						New pump, motor, seals and piping
-7729	Water Main Replacement		130,000					Retreat Water rmain replacement
-7730	Renewable Water Projects							Pump House/connection for Interconnect
-7731	Parker's and Brightons Chatfield Storage							\$110k for Parker 29k for Brighton
-7737	Well A-5	19,439						Soft start A5
-7739	Well A-6	333,052						
-7745	Well DE-6	129,814						New pump, motor, seals and piping
	<b>Subtotal - Enterprise - Water - Capital Expenditures</b>	<b>3,134,016</b>	<b>1,504,155</b>		<b>6,000,928</b>			
	<b>ENTERPRISE - WATER FUND</b>							
	<i>Plus</i> Revenue	<b>3,797,501</b>	<b>4,064,241</b>		<b>3,540,664</b>			
	Less O&M - Salaries and Benefits	<b>(197,322)</b>	<b>(246,615)</b>		<b>(268,845)</b>			
	Less O&M - Other	<b>(1,138,128)</b>	<b>(2,089,104)</b>		<b>(1,675,937)</b>			
	Less Contingency Amount	-	-		<b>(600,000)</b>			
	Less Capital Expenditures	<b>(3,134,016)</b>	<b>(1,504,155)</b>		<b>(6,000,928)</b>			
	Add Transfer from General Fund	<b>375,000</b>	-		-			
	<b>ENTERPRISE - WASTEWATER</b>							
<b>60-61-00XX</b>	<b>Revenue - Enterprise - Wastewater</b>							
-4210	Interest Earnings	5,458	588		400			Avg of beg & end fund x 0.5%
-4355	Infrastructure Fee	4,050	8					

**CASTLE PINES NORTH METROPOLITAN DISTRICT**  
**2011 BUDGET - FINAL COPY**

Account Number	Account Description	2009		2010		2011		Budget Comments
		Audited Actual	Projection	YE	Projection	Budget	Budget	
-4404	Customer Charge	276,931	279,513		279,000		279,000	No rate change
-4405	Capital Improvement Fee	80,321	81,996		82,000		82,000	No rate change
-4415	Wastewater Connect Fee	35,500	19,600					2 sewer connects
-4418	Sewer Service Revenue	926,056	1,023,911		1,024,000		1,024,000	No rate change
	PCWA Capacity Charge From Developer				350,295		350,295	Lagae Development 121 EQRs
-4430	PCWA Rebate		28,422					
	<b>Total Revenue - Enterprise - Wastewater</b>	<b>1,328,316</b>	<b>1,434,030</b>		<b>1,735,695</b>		<b>1,735,695</b>	
-4341	Transfer from General Fund	125,000						
	<b>Total Transfer from General Fund</b>	<b>125,000</b>	<b>-</b>		<b>-</b>		<b>-</b>	
<b>60-61-00-XX</b>	<b>Expenditures - Enterprise - Wastewater</b>							
-5111	Salaries - Salaried	128,517	118,928		167,440		167,440	50% (3xFTE and 22.50% 3XFTE) +4%
-5113	Salaries - Hourly	13,365	18,500		21,000		21,000	22.5% (1 CSR) and 2 Snl 4 mnths
-5114	Salaries - OT and Standby	6,900	7,446		7,500		7,500	Emergency call outs, Holiday pay and pager carry
-5121	PERA Employer Contrib.	18,266	19,848		26,844		26,844	14.60% of PERA Includable
-5122	Unemployment and Workman's Comp Insurance	1,863	2,100		2,300		2,300	0.3% workmans comp
-5124	Employer Contrib. Health Ins.	24,262	28,590		33,278		33,278	9.7% Increase for Medical
-5125	Employer Contrib. Medicare	2,072	2,101		2,841		2,841	1.45% of gross salaries
-5126	PERA Matchmaker Contrib.	2,078	4,346		5,878		5,878	3% for all perm employees
	<b>Subtotal - Enterprise - Wastewater - O&amp;M - Salaries and benefits</b>	<b>197,322</b>	<b>201,858</b>		<b>267,081</b>		<b>267,081</b>	
-5159	Credit Card Fees				3,000		3,000	Bank fees for credit card payments
-5161	Professional Services	3,837	6,109		6,000		6,000	Surveying, mapping, energy management consulting
-5164	Engineering Services	25,620	2,000		10,000		10,000	System/Plan reviews
-5166	Software Support	6,978	5,800		7,500		7,500	Continental, ARC View, SCADA software support, Windows 7, 2 replacement computers
-5167	PCWA Sewer Fees	744,237	765,594		742,777		742,777	PCWA treatment expense
-5201	Telephone/Alarms				3,400		3,400	Phone at LS3; Security Central, Prorata wireless and cell phones
-5209	Elec for Wastewater Pumping	2,759	3,323		70,000		70,000	
-5210	Natural Gas for Lift Stations	54,994	67,344		2,500		2,500	40% increase
-5219	Prof Education/Conferences	2,220	1,647		1,500		1,500	Education, testing certifications
-5220	Insurance - Property & Liability	119	500		8,000		8,000	
-5221	Postage & Freight	8,082	7,520		7,000		7,000	
-5222	Printing & Copying	5,130	6,000		2,500		2,500	Door Hangers, Notices, Bills
-5223	Operating Supplies	2,261	2,000		2,000		2,000	Safety equip/clothing
-5236	Small Tools	3,285	2,000		1,000		1,000	Small hand tools, drill, wrenches
-5301	Vehicle R&M	1,791	1,000		4,000		4,000	3 vehicles, VAC Truck, Air Compressor
-5302	Vehicle Fuel Expense	2,571	3,500		3,500		3,500	3 vehicles
-5340	Wastewater Collections/Lift Station R&M	2,624	3,500		160,000		160,000	R&M and JETTING 15 miles
		123,648	9,157,000					

**CASTLE PINES NORTH METROPOLITAN DISTRICT**  
**2011 BUDGET - FINAL COPY**

Account Number	Account Description	2009	2010	2011	Budget Comments
		Audited Actual	YE Projection	Budget	
-5341	TV Wastewater Collection System	56,359			JETT/TV (15 miles of pipes)
	Chatfield Watershed Authority Dues			2,750	2011 Membership
	PCWA Capacity Charge for Lagae			350,295	Lagae Development 121 EQRs
-6480	Bad debts written-off	457	500	1,500	
	<b>Subtotal - Enterprise - Wastewater - O&amp;M - Other</b>	<b>1,046,972</b>	<b>1,035,836</b>	<b>1,389,222</b>	
<b>60-61-00-XX</b>	<b>Expenditures - Wastewater - Capital</b>				
-7310	Equipment - General	869		50,000	Emergency Back up pump
-7319	Utility Service Vehicle			20,000	Replace #4
-7674	Lift Station Site Improvements	78,225	36,000	15,000	Road entry work LS
-7723	Lift Station consolidation	23,971	18,000	5,000	Elimination of LS 2
-7729	Install Muffin Monsters	55,609	67,354		Install 1 Muffin Monster
-7730	16" Force Main Ext Final phase	99,159	348,000		Extension from Timber Trail to Forest Park
	<b>Subtotal- Wastewater - Capital Expenditures</b>	<b>257,833</b>	<b>469,354</b>	<b>90,000</b>	
	<b>ENTERPRISE - WASTEWATER FUND</b>				
	Plus Revenue	1,328,316	1,434,030	1,735,695	
	Less O&M - Salaries and Benefits	(197,322)	(201,858)	(267,081)	
	Less O&M - Other	(1,046,972)	(1,035,836)	(1,389,222)	
	Less Capital Expenditures	(257,833)	(469,354)	(90,000)	
	Add Transfer from General Fund	125,000	-	-	
	<b>ENTERPRISE - STORM WATER</b>				
<b>60-62-00-XX</b>	<b>Revenue - Enterprise - Storm Water</b>				
-4210	Interest Earnings	1,447	100	53	Avg of beg & end fund x 1.0 %
-4355	Infrastructure Fee	450			
-4417	Storm Drainage Revenue	249,126	167,674	125,756	\$1 per month decrease for \$ per SFE
	<b>Total Revenue - Enterprise - Storm Water</b>	<b>251,023</b>	<b>167,774</b>	<b>125,809</b>	
<b>60-62-00-XX</b>	<b>Expenditures - Enterprise - Storm Water</b>				
-5111	Salaries - Salaried	64,259	29,732	20,760	15% FTE + 5% 3 FTEs +4%
-5113	Salaries - Hourly	6,682	4,700	2,650	5% (1 FTE CSR)
-5121	PERA Employer Contrib.	9,133	4,717	3,418	14.60% of PERA Includable
-5122	Unemployment and Workman's Comp Insurance	965	1,000	1,000	0.3%
-5124	Employer Contrib. Health Ins.	12,455	6,900	4,590	Adj for 15% FTE + 5% 3 FTEs
-5125	Employer Contrib. Medicare	1,036	499	339	1.45% of gross salaries
-5126	PERA Matchmaker Contrib.	1,039	1,033	702	3% for all perm employees
	<b>Subtotal - Enterprise - Storm Water - O&amp;M - Salaries and benefits</b>	<b>95,568</b>	<b>48,581</b>	<b>33,460</b>	
-5164	Engineering Services	4,959			Miscellaneous engineering services
-5166	Software Support	1,745	40	2,700	ARC View, CUSI, Windows 7

**CASTLE PINES NORTH METROPOLITAN DISTRICT**  
**2011 BUDGET - FINAL COPY**

Account Number	Account Description	2009		2010		2011		Budget Comments
		Audited Actual	YE Projection	YE Projection	Budget			
5219	Prof Education/Conferences		60					
-5220	Insurance - Property & Liability	4,041	3,759		4,000			
-5221	Postage & Freight	2,357	2,000		2,000			Stormwater brochures
-5222	Printing & Copying	1,018	1,500		2,000			Stormwater brochures
-5236	Small Tools	172						Small hand tools
-5301	Vehicle R&M	1,793	800		1,000			One truck
-5302	Vehicle Fuel Expense	1,312	1,400		900			One truck
-5340	Stormwater pipeline maintenance		25,000					
-5350	Storm Drainage R&M	61,287	60,000		70,000			Clean and maintain detention ponds
-6480	Bad debts written-off	178	150		1,200			
	<b>Subtotal - Enterprise - Storm Water - O&amp;M - Other</b>	<b>78,862</b>	<b>97,369</b>		<b>83,800</b>			
60-62-00-XX	<b>Expenditures - Storm Water - Capital</b>							
-7310	Equipment - General	435	-		-			
	<b>Subtotal - Enterprise - Storm Water - Capital Exp</b>	<b>435</b>	<b>-</b>		<b>-</b>			
	<b>ENTERPRISE - STORM WATER</b>							
	Plus Revenue	251,023	167,774		125,809			
	Less O&M - Salaries and Benefits	(95,568)	(48,581)		(33,460)			
	Less O&M - Other	(78,862)	(97,369)		(83,800)			
	Less Capital Expenditure	(435)	-		-			
	<b>ENTERPRISE FUND</b>							
	<b>ENTERPRISE - WATER FUND</b>							
	Plus Revenue	3,797,501	4,064,241		3,540,664			
	Less O&M - Salaries and Benefits	(197,322)	(246,615)		(268,845)			
	Less O&M - Other	(1,138,128)	(2,089,104)		(1,675,937)			
	Less Contingency Amount	-	-		(600,000)			
	Less Capital Expenditures	(3,134,016)	(1,504,155)		(6,000,928)			
	Add Transfer from General Fund	375,000	-		-			
	<b>ENTERPRISE - WASTEWATER FUND</b>							
	Plus Revenue	1,328,316	1,434,030		1,735,695			
	Less O&M - Salaries and Benefits	(197,322)	(201,858)		(267,081)			
	Less O&M - Other	(1,046,972)	(1,035,836)		(1,389,222)			
	Less Capital Expenditures	(257,833)	(469,354)		(90,000)			
	Add Transfer from General Fund	125,000	-		-			
	<b>ENTERPRISE - STORM WATER</b>							
	Plus Revenue	251,023	1,167,774		125,809			

**CASTLE PINES NORTH METROPOLITAN DISTRICT  
2011 BUDGET - FINAL COPY**

Account Number	Account Description	2009		2010		2011		Budget Comments
		Audited Actual	YE Projection	YE Projection	Budget			
	Less O&M - Salaries and Benefits	(95,568)	(48,581)	(33,460)				
	Less O&M - Other	(78,862)	(97,369)	(83,800)				
	Less Capital Expenditures	(435)	-	-				
	<b>ENTERPRISE FUND - TOTAL</b>							
	Plus Revenue (Excluding Transfer from GF)	5,376,840	5,666,045	5,402,168				
	Less O&M - Salaries and Benefits	(490,212)	(497,053)	(569,385)				
	Less O&M - Other	(2,263,961)	(3,222,309)	(3,148,959)				
	Less Contingency Amount	-	-	(600,000)				
	Less Capital Expenditures	(3,392,284)	(1,973,509)	(6,090,928)				
	Add Transfer from General Fund	500,000	-	-				
	<b>Enterprise Fund Revenue over Expenditures</b>	(269,618)	(26,827)	(5,007,105)				
	<b>Adjustments to Reconcile Budget Basis to GAAP</b>							
	Capital Outlay	3,018,636						
	Depreciation Expense	(1,194,180)						
	Enterprise Net Assets - Beginning	44,825,829	46,455,669	46,428,842				
	Enterprise Net Assets - Ending	46,455,669	46,428,842	41,421,737				
	<b>GRAND TOTAL - ALL FUNDS</b>							
	Plus Revenue (Excluding Internal Transfers)	12,197,064	12,387,765	12,313,935				
	Less Total O&M - Salaries and Benefits	(881,972)	(870,670)	(980,484)				
	Less Total O&M - Other	(7,606,486)	(8,885,346)	(9,676,653)				
	Less Contingency Amounts	-	-	(700,000)				
	Less Total Capital Expenditures	(10,316,296)	(2,148,150)	(6,225,928)				
	Less TABOR/Emergency Reserve	(96,000)	(96,000)	(105,000)				
	Less Transfer to Enterprise Fund	(500,000)	-	-				
	Add Transfer in from General Fund	500,000	-	-				