

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

Mill Levy			
DESCRIPTION	2023	2024	2025
NET ASSESSED VALUATION	\$ 209,511,790	\$ 276,365,860	\$ 282,433,210
MILL LEVY	19.000	7.000	7.000
TEMPORARY REDUCTION	(3.210)	(3.500)	(3.500)
SUBTOTAL	15.790	3.500	3.500
ABATEMENT	-	0.022	-
TOTAL	15.790	3.522	3.500
PROPERTY TAXES	\$ 3,308,191	\$ 973,360	\$ 988,516
General Fund			
DESCRIPTION	2023 ACTUAL	2024 ESTIMATED	2025 ADOPTED BUDGET
Revenues			
General Property Taxes	\$ 3,305,666	\$ 973,360	\$ 988,516
Specific Ownership Taxes	307,359	87,602	79,110
Interest	2,310	-	-
Farm Land Revenue	34,600	-	-
Oil Royalty Revenue	21,955	-	-
Misc. Revenue	2,017	-	-
Lease Income	70,132	-	-
TOTAL REVENUES	3,744,039	1,060,962	1,067,626

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General Fund (Continued)			
DESCRIPTION	2023 ACTUAL	2024 ESTIMATED	2025 ADOPTED BUDGET
COUNTY TREASURER COLLECTIONS	49,589	14,600	14,829
TRANSFER TO OTHER FUNDS	650,000	1,014,533	1,012,797
EXPENDITURES			
EXPENDITURES - Salaries & Benefits			
Salaries - Salaried	18,750	-	-
Salaries - Hourly	16,594	-	-
PERA Employer Contribution	5,217	-	-
Unemployment Insurance Taxes	43	-	-
Workman Comp Insurance	40	-	-
Employer Contr. Health Insurance	2,079	-	-
Employer Contr. Medicare	512	-	-
PERA Matchmaker Contribution	250	-	-
Total Expenditures - Salaries & Benefits	43,485	-	-
EXPENDITURES - Other			
Director Compensation	1,500	-	-
Accounting and Payroll	39,199	-	-
Audit	1,000	-	-
Legal Services	40,602	-	-
Software Support	8,415	-	-
Consulting Svcs - Communications	10,441	-	-
Consulting Svcs - Website Maintenance	300	-	-
Consulting Svcs - Public Relations	4,215	-	-
Telephone	5,824	-	-
Building Utilities	5,027	-	-
Trash Removal	997	-	-

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General Fund (Continued)			
DESCRIPTION	2023 ACTUAL	2024 ESTIMATED	2025 ADOPTED BUDGET
Professional Memberships/Subscriptions	1,237	-	-
Postage & Freight	680	-	-
Printing & Copying	1,445	-	-
Office Supplies	1,434	-	-
Building Cleaning Expenses	1,656	-	-
Miscellaneous	11,746	-	-
Election	8,180	-	-
Office Furniture/Equipment	2,032	-	-
Vehicle Repair & Maintenance	491	-	-
Building Repairs & Maintenance	1,840	-	-
Building Expenses/Supplies	265	-	-
Transfer to Enterprise Fund	650,000	-	-
IGA transfer- City of Castle Pines	7,162,483	-	-
Total Expenditures - Other	7,311,009	-	-
Total Expenditures - Salaries & Benefits and Other	7,354,494	-	-
EXPENDITURES - Parks And Open Space			
Expenditures - Salaries & Benefits			
Salaries - Salaried	90,267	-	-
Salaries Hourly	7,112	-	-
PERA Employer Contribution	12,159	-	-
Unemployment Insurance Taxes	92	-	-
Workman Comp Insurance	1,107	-	-

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General Fund (Continued)			
DESCRIPTION	2023 ACTUAL	2024 ESTIMATED	2025 ADOPTED BUDGET
Employer Contr. Health Insurance	21,207	-	-
Employer Contr. Medicare	1,412	-	-
PERA Matchmaker Contribution	2,365	-	-
Total Expenditures - Salaries & Benefits	135,721	-	-
Total Expenditures - Other	2,927,206	-	-
Total Expenditures - Salaries, benefits, etc	3,062,927	-	-
EXPENDITURES - Capital			
Architecture Design - Master Plan	3,746	-	-
Website	8,362	-	-
Sound System	5,800	-	-
Pickleball Court	458,611	-	-
Total Expenditures - Capital	476,519	-	-
Change in Fund Balance	(7,849,490)	31,829	40,000
Beginning Fund Balance	7,849,490	-	-
GENERAL FUND - RESTRICTED FOR TABOR	\$ -	\$ 31,829	\$ 40,000

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Conservation Trust Fund		
DESCRIPTION	2023 ACTUAL	2024 ESTIMATED
Revenues		
Lottery Proceeds	\$ 74,294	\$ 89,000
Interest	6,369	-
Total Revenues	80,663	89,000
Expenditures		
IGA - City of Castle Pines	500,033	89,000
Total Expenditures	500,033	89,000
Change in Funds Available	(419,370)	-
Beginning Funds Available	419,370	-
CONSERVATION TRUST - ENDING FUNDS AVAILABLE	\$ -	\$ -

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Water Enterprise Fund			
DESCRIPTION	2023 ACTUAL	2024 ESTIMATED	2025 ADOPTED BUDGET
Water Operating Revenues			
Water Service Revenue	\$ 2,596,718	\$ 3,100,000	\$ 2,996,000
Golf Course Water Delivery	99,083	165,000	128,400
Customer Charges - Water Activity	714,204	610,000	653,786
Inspection Fee	12,350	25,000	25,000
Miscellaneous	21,121	15,000	15,000
Bulk Water Sales	7,091	15,000	15,000
Total Water Operating Revenues	3,450,567	3,930,000	3,833,186
Water Operating Expenditures			
Salaries & Benefits			
Salaries	134,311	216,100	349,400
Salaries - Hourly	46,694	-	-
Salaries - OT/ Employee Bonuses	-	13,000	13,000
PERA Employer Contribution	25,364	28,000	35,597
Unemployment Insurance Taxes	441	500	1,365
Workman Comp Insurance	336	3,000	3,250
Employer Contr. Health Insurance	15,521	21,300	36,065
Employer Contr. Medicare	2,625	3,130	5,070
PERA Matchmaker Contribution	2,101	4,300	6,578
Total Water Salaries & Benefits	227,393	289,330	450,325
Other- Water			
Director Compensation	4,029	7,150	7,510
Accounting and Payroll	263,064	265,000	278,250
Audit	52,878	48,750	51,190

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Water Enterprise Fund (Continued)			
DESCRIPTION	2023 ACTUAL	2024 ESTIMATED	2025 ADOPTED BUDGET
Operations Staffing Contract	208,079	256,500	242,000
Bank fees	37,468	40,000	42,000
Professional Services- GIS/Asset Management	72,073	85,000	89,250
Legal Services	64,758	91,000	95,550
Engineering	14,902	75,000	78,750
Engineering Services Reimbursable	5,355	15,000	15,750
Software Support	26,792	19,500	20,480
Professional Services - Water Rights	63,002	60,000	63,000
Laboratory Testing	-	-	30,000
Communications - Public Outreach	75,005	125,000	110,500
Water Rebates	8,250	50,000	75,000
Water Auditing	7,080	5,000	5,250
Consulting Svcs - Public Relations	2,530	-	-
Telephone/Alarms	17,810	52,200	18,200
Building Utilities	5,565	9,750	10,240
Trash Removal	1,834	2,200	2,310
Reuse Pumping	47,904	42,000	44,100
Electricity for Well Pumping	674,184	675,000	708,750
Electricity for WTP	83,783	86,400	90,720
Electricity for Booster Pump Station	16,432	20,700	21,740
Electricity for IPP Pumping Costs	45,342	60,000	63,000
Professional Memberships/Subscriptions	1,464	2,275	2,390
Professional Education/Conferences	10,556	12,000	19,000
Property & Liability Insurance	69,193	70,600	72,720
Postage & Freight	11,064	15,275	16,040
Printing & Copying	10,322	13,325	13,990

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Water Enterprise Fund (Continued)			
DESCRIPTION	2023 ACTUAL	2024 ESTIMATED	2025 ADOPTED BUDGET
Operating Supplies	20,079	13,000	14,150
Water Meters	160,646	30,000	31,500
Building Cleaning Expenses	4,283	6,000	6,300
Misc. Expense	3,344	9,750	10,240
Election Expenses	28,336	-	29,250
Office Furniture/Equipment	790	1,950	21,520
Small Tools	1,584	1,800	10,000
S. Platte Recovery Program	-	4,500	4,730
Vehicle R & M	7,643	-	2,000
Vehicle Fuel Expense	2,488	-	4,500
Office Equipment R & M	-	1,300	1,370
Building R & M	-	13,000	13,650
Ditch Operating Assessments	38,285	43,000	45,150
Building Expenses/Supplies	-	3,250	3,410
Ditch/Land Rights Operating Expenses	15,422	15,000	15,750
Wells Expenditures	481,572	450,000	472,500
Water Treatment Plant Repairs	623,132	400,000	100,000
Valve, Hydrant & PRV Maintenance	-	-	240,000
Leak Detection	-	-	30,000
Chemicals	-	-	150,000
SCADA	-	-	140,000
Water Distribution Repairs	664,191	550,000	180,000
Underground Utility Locates	54,105	50,000	52,500
Centennial Capacity Readiness	400,000	400,000	400,000
Centennial Delivery Charges	197,985	300,000	315,000
Professional Svcs - Water Rights Hamre	12,451	12,000	12,600
Professional Svcs - Water Rights Applegate	31,025	-	-

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Water Enterprise Fund (Continued)			
DESCRIPTION	2023 ACTUAL	2024 ESTIMATED	2025 ADOPTED BUDGET
Professional Svcs- Backflow Program	194,479	125,000	131,250
Professional Svcs- Rates and Fees Study	-	40,000	71,500
IGA Expenditures	-	255,000	50,000
Total Water Expenditures - Other	4,842,558	4,929,175	4,846,550
Total Water Operating Expenditures	5,069,951	5,218,505	5,296,875
Water Non-Operating Revenues			
Interest	1,766,733	2,100,000	763,000
Miscellaneous	-	40,000	-
Capital Improvement Fee	1,743,638	1,700,000	1,929,204
Renewable Water Investment Revenue	288,325	610,000	121,400
Transfer from General Fund	422,500	760,900	658,318
Water Connect Fee	544,350	1,150,000	229,200
Total Water Non-Operating Revenues	4,765,546	6,360,900	3,701,122
Water Non-Operating Expenditures			
Vehicle Purchase	-	-	32,500
Chatfield Res. Mitigation Co.	100,600	100,000	100,000
Arapahoe Well Re-Drill	1,471,407	240,000	1,800,000
Denver Wells Repair/Rehab	53,295	-	-
Backwash Reclaim Tank Upgrade	1,326,897	120,000	100,000
IGA-CPP Water Line Replacement	100,597	-	-
WTP Site Plan / O&M Manual Development	135,206	150,000	200,000

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DESCRIPTION	2023 ACTUAL	2024 ESTIMATED	2025 ADOPTED BUDGET
WTP Filter Rehabilitation Program	6,393	500,000	3,340,000
WTP Process Tank Rehab	553,185	900,000	-
WTP HVAC	626,288	13,000	-
WTP Building construction/ Filter room/ Office	23,790	150,000	-
Well Control Vault Rehab Program	60,208	460,000	100,000
25 Sampling Stations	45,597	250,000	200,000
IPS Surge Modifications	-	-	75,000
Monarch Waterline Replacement	40,297	3,678,000	1,250,000
Yorkshire W/L	46,254	990,000	-
WTP Liquid Ammonia Sulfate	-	580,000	100,000
Total Water Non-Operating Expenditures	4,590,014	8,131,000	7,297,500
Change in Funds Available	(1,443,852)	(3,058,605)	(5,060,067)
Beginning Funds Available	45,566,999	44,123,147	41,174,195
WATER - ENDING FUNDS AVAILABLE	\$ 44,123,147	\$ 41,064,542	\$ 36,114,128

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Wastewater Enterprise Fund			
DESCRIPTION	2023 ACTUAL	2024 ESTIMATED	2025 ADOPTED BUDGET
Wastewater Operating Revenues			
Sewer Service Charges	\$ 1,607,656	\$ 1,600,000	\$ 1,731,423
Sewer Customer Charges	684,182	680,000	735,855
Misc. Revenue	-	2,000	2,000
Total Wastewater Operating Revenues	2,291,838	2,282,000	2,469,278
Wastewater Operating Expenditures			
Salaries & Benefits			
Salaries - Salaried	83,498	116,400	188,200
Salaries - OT/ Bonuses	28,243	7,000	7,000
PERA Employer Contribution	14,477	14,500	19,173
Unemployment Insurance Taxes	251	500	735
Workman Comp Insurance	269	1,650	1,750
Employer Contr. Health Insurance	15,068	15,000	19,417
Employer Contr. Medicare	1,494	1,690	2,730
PERA Matchmaker Contribution	1,178	2,300	3,550
Total Wastewater Salaries & Benefits	144,478	159,040	242,555
Other- Wastewater			
Director Compensation	2,170	3,850	4,040
Accounting and Payroll	171,289	165,000	173,250
Audit	28,473	26,250	27,560
Operations Staffing Contract	198,694	138,000	130,102
Bank fees	37,515	38,000	39,900
Professional Services- GIS/Asset Management	6,305	7,000	7,350
Legal Services	34,870	45,000	47,250

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Wastewater Enterprise Fund (Continued)			
DESCRIPTION	2023 ACTUAL	2024 ESTIMATED	2025 ADOPTED BUDGET
Engineering Services	80,005	45,000	47,250
Software Support	15,259	10,500	11,030
PCWRA Sewer Fees	730,926	725,000	725,000
Communications - Public Outreach	41,434	64,000	59,500
Telephone/Alarms	10,960	25,000	9,800
Building Utilities	2,997	5,250	5,510
Trash Removal	987	1,500	1,580
Electricity for Wastewater Pumping	79,628	92,000	96,600
Natural Gas for Lift Stations	4,147	6,260	6,570
Professional Membership/Subscriptions	92	1,225	1,290
Professional Education & Conferences	8,542	6,000	10,000
Property & Liability Insurance	37,993	32,000	39,210
Postage & Freight	8,250	8,250	8,660
Printing & Copying	9,278	7,175	7,530
Operating Supplies	10,898	7,000	7,350
Building Cleaning Expenses	2,306	2,800	2,940
Miscellaneous	493	3,500	3,680
Election	15,258	-	15,750
Office Furniture/Equipment	-	1,000	1,050
Small Tools	7,774	1,500	5,000
Vehicle R & M	6,163	-	1,000
Vehicle Fuel Expense	1,633	-	2,400
Office Equipment R & M	-	750	790
Building R & M	-	5,000	5,250

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Wastewater Enterprise Fund (Continued)			
DESCRIPTION	2023 ACTUAL	2024 ESTIMATED	2025 ADOPTED BUDGET
Building Expenses/Supplies	-	1,750	1,840
Lift Station - Generator Repairs and Maintenance	26,327	21,000	22,050
Collection - Wet Well Cleaning	110,629	35,000	36,750
Collection - Main Inspection and Cleaning	72,166	150,000	157,500
Underground Utility Locates	58	25,000	26,250
Collection - Repair and Maintenance	111,030	250,000	262,500
Collection - Emergency Response	92,374	100,000	105,000
Collection - Chemical Treatment	56,063	40,000	42,000
Professional Services - Rates and Fees Study	-	12,250	38,500
Professional Services - S.S.M.H. Condition Assess	-	100,000	-
IGA Expenditures	-	235,000	25,000
Total Wastewater Expenditures - Other	2,022,986	2,443,810	2,221,582
Total Wastewater Operating Expenditures	2,167,464	2,602,850	2,464,137
Wastewater Non-Operating Revenues			
Oil Royalty Revenue	-	515,000	-
Sale of Mineral Rights	-	-	1,000,000

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Wastewater Enterprise Fund (Continued)			
DESCRIPTION	2023 ACTUAL	2024 ESTIMATED	2025 ADOPTED BUDGET
Interest	756,283	250,000	118,000
Wastewater Connect Fee	133,506	267,000	59,336
Transfer from General Fund	227,500	253,633	354,479
Total Wastewater Non-Operating Revenues	1,117,289	1,285,633	1,531,815
Wastewater Non-Operating Expenditures			
Waste Water - Debt Service	348,398	345,706	347,852
Vehicle Purchase	-	-	17,500
Waste Water - Lift Station Renovations	1,125,590	600,000	2,900,000
Total Wastewater Non-Operating Expenditures	1,473,988	945,706	3,265,352
Change in Funds Available	(232,325)	19,077	(1,728,396)
Beginning Funds Available	5,712,798	5,480,473	5,545,655
WASTEWATER - ENDING FUNDS AVAILABLE	\$ 5,480,473	\$ 5,499,550	\$ 3,817,259

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Storm Drainage Fund	
DESCRIPTION	2023 ACTUAL
Operating Revenues	
Storm Drainage Revenue	\$ 35,439
Other revenues	15,841
Total Storm Drainage Operating Revenues	51,280
Storm Drainage Operating Expenditures	
Salaries & Benefits	
Salaries - Salaried	5,235
Salaries - Hourly	2,371
PERA Employer Contribution	627
Unemployment Insurance Taxes	15
Workman Comp Insurance	69
Employer Contr. Health Insurance	525
Employer Contr. Medicare	61
PERA Matchmaker Contribution	35
Total Salaries & Benefits	8,938
Other	
Accounting and Payroll	3,770
Software Support	1,608
Consulting Svcs - Communications	548
Consulting Svcs - Public Relations	421
Property & Liability Insurance	

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Storm Drainage Fund (Continued)	
DESCRIPTION	2023 ACTUAL
Postage & Freight	420
Printing & Copying	410
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	\$ -