

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

		2021 Estimated	2022 Estimated	2023 Proposed
General Fund				
REVENUES				
10-00-00-4110	General Property Tax	\$ 3,665,464	\$ 3,324,307	\$ 3,310,560
10-00-00-4120	Specific Ownership Tax	353,672	266,489	264,845
10-00-00-4210	Interest Earnings	6,475	25,000	25,000
10-00-00-4230	Farm Land Revenue	35,472	-	-
10-00-00-4235	Oil Royalty Revenue	33,201	35,000	35,000
10-00-00-4250	Misc. Revenue	40,338	20,000	25,000
10-00-00-4260	Cell Phone Lease Revenue	79,137	74,500	75,000
TOTAL REVENUES		4,213,759	3,745,296	3,735,405
EXPENDITURES - Administrative				
Expenditures - Salaries & Benefits				
10-00-00-5111	Salaries - Salaried	75,000	110,000	190,000
10-00-00-5113	Salaries - Hourly	16,078	30,000	30,000
10-00-00-5121	PERA Employer Contribution	12,951	25,000	30,000
10-00-00-5122	Unemployment Insurance Taxes	316	325	325
10-00-00-5123	Workman Comp Insurance	1,010	1,000	1,000
10-00-00-5124	Employer Contr. Health Insurance	13,330	15,000	20,000
10-00-00-5125	Employer Contr. Medicare	1,321	2,500	3,200
10-00-00-5126	PERA Matchmaker Contribution	2,732	4,000	6,800
Total Expenditures - Administrative		122,738	187,825	281,325
EXPENDITURES - Other				
10-00-00-5112	Director Compensation	9,418	10,000	10,000
10-00-00-5145	Accounting and Payroll	125,369	136,000	140,000
10-00-00-5146	Auditing	43,000	70,150	72,000
10-00-00-5163	Legal Services	99,673	127,000	127,000
10-00-00-5166	Software Support	24,432	30,000	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	8,500	9,500
10-00-00-5201	Telephone	14,104	15,000	15,000
10-00-00-5202	Building Utilities	10,875	15,000	15,000
10-00-00-5204	Trash Removal	3,386	2,500	2,500
10-00-00-5218	Professional Memberships/Subscriptions	2,725	3,800	4,000
10-00-00-5219	Professional Education/Conferences	30	3,200	3,200
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	10,000	10,000
10-00-00-5226	County Treasurer Collection	55,036	49,865	50,000
10-00-00-5229	Building Cleaning Expenses	4,748	8,000	8,000
10-00-00-5230	Miscellaneous Expenses	12,966	2,500	2,500
10-00-00-5231	Election Expenses	60,938	40,000	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	25,000	30,000
10-00-00-5312	Building Expenses/Supplies	3,487	5,000	5,000
Total Expenditures - Other		700,205	678,415	698,700
Total Expenditures - Administrative & Other		822,943	866,240	980,025

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

		2021 Estimated	2022 Estimated	2023 Proposed
EXPENDITURES - Parks & Open Space				
Expenditures - Salaries & Benefits				
10-20-00-5111	Salaries - Salaried	198,258	205,000	210,000
10-20-00-5113	Salaries Hourly	12,797	15,000	-
10-20-00-5121	PERA Employer Contribution	27,093	35,000	37,000
10-20-00-5122	Unemployment Insurance Taxes	432	740	900
10-20-00-5123	Workman Comp Insurance	7,471	7,500	7,500
10-20-00-5124	Employer Contr. Health Insurance	48,697	54,000	57,000
10-20-00-5125	Employer Contr. Medicare	2,900	3,600	3,045
10-20-00-5126	PERA Matchmaker Contribution	5,797	7,380	7,560
Total Expenditures - Salaries & Benefits		303,445	328,220	323,005
EXPENDITURES - Other				
10-20-00-5165	Other Consulting Services	-	2,500	5,000
10-20-00-5166	Software Support	600	2,000	2,500
10-20-00-5201	Telephone/Alarms	2,392	12,000	12,000
10-20-00-5218	Professional Memberships/Subscriptions	187	1,000	1,000
10-20-00-5219	Professional Education/Conferences	275	1,000	5,000
10-20-00-5225	Insurance	37,865	40,000	42,000
10-20-00-5301	Vehicle R & M	6,867	15,000	15,000
10-20-00-5302	Vehicle Fuel Expense	5,290	8,000	10,500
10-20-00-5400	Irrigation Expense	320,913	400,000	400,000
10-20-00-5401	Storm Drainage Expense	8,421	9,000	10,000
10-20-00-5410	Grounds Maintenance Contract - ARK	104,123	85,000	95,000
10-20-00-5411	Grounds Maintenance - Pest Control	5,791	5,000	6,000
10-20-00-5412	Grounds Maintenance - Tree Pruning/Removal & Shrubs	33,122	50,000	50,000
10-20-00-5413	Grounds Maintenance Contract - BrightView	121,289	160,000	200,000
10-20-00-5414	Grounds R & M - Retaining Wall	10,420	20,000	20,000
10-20-00-5420	Grounds Operating Supplies	6,339	10,000	10,000
10-20-00-5425	Grounds R & M - Landscape	87,195	300,000	350,000
10-20-00-5427	Grounds R & M - Slope Repair	12,215	30,000	30,000
10-20-00-5428	Grounds R & M - Other	60,541	79,000	80,000
10-20-00-5429	Grounds R & M - Electrical	1,142	20,000	20,000
10-20-00-5441	Ground R & M - Irrigation	59,174	25,000	40,000
10-20-00-5430	Electricity Parks/Open Space	43,402	48,500	50,000
10-20-00-5431	Grounds R & M - Plant Material	37,581	40,000	40,000
10-20-00-5434	Holiday Lighting	39,002	25,000	35,000
10-20-00-5435	Parks Services	29,945	29,200	31,000
10-20-00-5440	Fire Mitigation	-	50,000	50,000
Total Expenditures - Other		1,034,091	1,467,200	1,610,000
Total Expenditures - Parks & Open Space		1,337,536	1,795,420	1,933,005
EXPENDITURES - Capital				
10-20-00-7115	Architecture Design - Master Plan	77,227	120,000	-
	Website	-	-	10,000
	Sound System	-	-	15,000
	Pickleball Court	-	-	897,000
	Skate Park	-	-	1,250,000
	Tennis Courts	-	-	850,000
	Concrete Repair/Replacement	-	150,000	33,000
10-20-00-7659	Trail Additions	302,360	-	100,000
Total Expenditures - Capital		379,587	270,000	3,155,000

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

		2021 Estimated	2022 Estimated	2023 Proposed
Other Revenues & Expenditures				
	Proceeds from the Sale of Assets	-	18,194,250	-
10-00-00-5450	Base Rental Expense	(1,232,250)	(18,436,004)	-
	Total Other Revenues & Expenditures	(1,232,250)	(241,754)	-
	Change in Fund Balance	441,443	571,882	(2,332,625)
	Beginning Fund Balance	6,015,545	6,456,988	7,028,870
GENERAL - ENDING FUND BALANCE		\$ 6,456,988	\$ 7,028,870	\$ 4,696,245
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	42,299	46,200	46,200
Expenditures				
20-00-00-5438	Parks, Rec, and Open Space Additions	-	395,620	46,200
	Total Expenditures	-	395,620	46,200
	Change in Fund Balance	42,299	(349,420)	-
	Beginning Fund Balance	307,121	349,420	-
CONSERVATION TRUST - ENDING FUND BALANCE		\$ 349,420	\$ -	\$ -
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	1,232,304	18,436,004	-
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	1,232,304	19,054,428	-
	Change in Fund Balance	-	(618,424)	-
	Beginning Fund Balance	618,424	618,424	-
2015 COP SPECIAL REVENUE - ENDING FUND BALANCE		\$ 618,424	\$ -	\$ -
Water Enterprise Fund				
Water Operating Revenues				
60-60-00-4412	Water Service Revenue	\$ 3,159,901	\$ 3,500,000	\$ 3,250,000
60-60-00-4450	Golf Course Water Delivery	186,911	190,000	190,000
60-60-00-4404	Customer Charges - Water Activity	544,844	525,000	525,000
60-60-00-4220	Reimbursable Inclusion Costs	24,728	25,000	25,000
60-60-00-4280	Inspection Fee	103,350	135,000	100,000
60-60-00-4250	Misc. Income	17,028	32,000	32,000
60-60-00-4290	Ditch Right Revenue	-	67,000	60,000
60-60-00-4413	Bulk Water Sales	26,903	25,000	25,000
	Total Water Operating Revenues	4,063,665	4,499,000	4,207,000

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

	2021 Estimated	2022 Estimated	2023 Proposed
Water Operating Expenditures			
Salaries & Benefits			
60-60-00-5111 Salaries - Salaried	96,313	130,000	150,000
60-60-00-5113 Salaries - Hourly	17,364	35,000	-
60-60-00-5114 Salaries - OT/ Employee Bonuses	13,389	16,000	22,000
60-60-00-5121 PERA Employer Contribution	18,036	18,600	19,000
60-60-00-5122 Unemployment Insurance Taxes	456	450	450
60-60-00-5123 Workman Comp Insurance	1,273	4,500	4,500
60-60-00-5124 Employer Contr. Health Insurance	35,571	40,000	40,000
60-60-00-5125 Employer Contr. Medicare	1,842	2,300	2,300
60-60-00-5126 PERA Matchmaker Contribution	1,646	4,600	4,600
Total Salaries & Benefits	185,890	251,450	242,850
Other			
60-60-00-5145 Accounting and Payroll	62,223	66,000	70,000
Operations Staffing Contract	-	-	185,000
60-60-00-5159 Credit Card Fees	45,783	60,000	60,000
60-60-00-5161 Professional Services	100,614	80,000	80,000
Engineering	-	98,000	75,000
60-60-00-5165 Engineering Services Reimbursable	24,123	-	-
60-60-00-5166 Software Support	6,605	7,000	7,000
60-60-00-5167 Professional Services - Water Rights	60,074	95,000	95,000
60-60-00-5168 Laboratory Testing	-	5,500	12,000
60-60-00-5169 Consulting Svcs - Communications	30,000	31,000	31,000
60-60-00-5170 Water Rebates	-	13,000	13,000
60-60-00-5171 Water Auditing	9,978	11,000	11,000
60-60-00-5172 Consulting Svcs - Public Relations	5,423	6,000	6,000
60-60-00-5200 Reimbursable Legal Costs	1,509	-	-
60-60-00-5201 Telephone/Alarms	9,348	10,000	10,600
60-60-00-5205 Reuse Pumping	38,977	64,000	68,000
60-60-00-5206 Electricity for Well Pumping	587,931	695,000	740,000
60-60-00-5207 Electricity for WTP	64,099	85,000	90,000
60-60-00-5208 Electricity for Booster Pump Station	9,481	14,000	14,840
60-60-00-5209 Electricity for IPP Pumping Costs	85,116	65,000	68,900
60-60-00-5218 Professional Memberships/Subscriptions	770	1,200	1,400
60-60-00-5219 Professional Education/Conferences	4,150	6,200	7,000
60-60-00-5220 Insurance Property & Liability	23,665	25,000	26,000
60-60-00-5221 Postage & Freight	9,901	10,300	11,000
60-60-00-5222 Printing & Copying	6,123	6,200	6,500
60-60-00-5223 Operating Supplies	5,042	10,000	10,000
60-60-00-5226 Water Meters	105,019	175,000	100,000
60-60-00-5236 Small Tools	3,945	7,500	7,500
60-60-00-5240 South Metro Water Base Dues	31,296	25,000	27,000
60-60-00-5243 S. Platte Recovery Program	3,967	4,500	5,000
60-60-00-5301 Vehicle R & M	13,475	25,000	10,000
60-60-00-5302 Vehicle Fuel Expense	3,600	3,700	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	55,000	57,000
60-60-00-5316 Ditch/Land Rights Operating Expenses	13,947	19,000	20,000
60-60-00-5320 Wells Expenditures	1,001,812	1,300,000	500,000
60-60-00-5330 Water Treatment Plant Expenditures	1,641,242	4,000,000	700,000
60-60-00-5360 Water Distribution Expenditures	970,801	800,000	650,000
Underground Utility Locates	-	-	42,000
60-60-00-5372 Centennial Capacity Readiness	400,000	425,000	425,000
60-60-00-5374 Centennial Delivery Charges	705,983	375,000	400,000
60-60-00-5376 Professional Svcs - Water Legal Engineering	-	20,000	27,500

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

		2021 Estimated	2022 Estimated	2023 Proposed
60-60-00-5400	Professional Svcs - Water Rights Hamre	25,368	31,000	35,000
60-60-00-5410	Professional Svcs - Water Rights Applegate	18,184	41,000	50,000
	Professional Svcs- Water Loss/ Aquifer/ PCAP Study	-	-	100,000
	Professional Svcs- Backflow Program	-	-	100,000
	Total Other	6,202,886	8,802,000	4,991,240
	Total Water Operating Expenditures	6,388,776	9,053,450	5,234,090
Water Non-Operating Revenues				
Water Non-Operating Revenues				
60-60-00-4210	Interest Earnings	18,907	100,000	100,000
60-60-00-4405	Capital Improvement Fee	1,660,836	1,285,000	1,200,000
60-60-00-4406	Renewable Water Investment Revenue	3,216,997	3,400,000	3,000,000
	Sale of Water Rights	-	18,194,250	-
60-60-00-4415	Water Connect Fee	4,555,350	6,000,000	3,000,000
	Total Water Non-Operating Revenues	9,452,090	28,979,250	7,300,000
Water Non-Operating Expenditures				
Water Non-Operating Expenditures				
60-60-00-7725	Chatfield Res. Mitigation Co.	40,240	100,000	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	300,000	-
	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
	WTP HVAC	-	-	415,000
	WTP Building construction/ Filter room/ Office	-	-	60,000
	Well Control Vault Rehab Program	-	-	490,000
	Well DE-7	-	-	250,000
	Well A5 Re-Drill	-	-	1,750,000
60-00-00-6910	Loan Interest	203,481	-	-
60-60-00-7750	Consolidation Study	115,561	75,000	-
	Water Loss/ PCAP/	-	-	100,000
60-60-00-7752	Water - Utility Easement	88,105	92,000	92,000
	Total Water Non-Operating Expenditures	1,092,320	967,000	10,212,000
	Change in Fund Balance	6,034,659	23,457,800	(3,939,090)
	Beginning Fund Balance	81,918,377	87,953,036	111,410,836
WATER - ENDING FUND BALANCE		\$ 87,953,036	\$ 111,410,836	\$ 107,471,746

Wastewater Enterprise Fund				
Wastewater Operating Revenues				
60-61-00-4418	Sewer Service Charges	\$ 1,520,734	\$ 1,545,000	\$ 1,575,000
60-61-00-4404	Sewer Customer Charges	642,712	630,000	640,000
60-61-00-4210	Interest Earnings	1,470	25,000	2,000
60-61-00-4220	Reimbursable Income	99,191	100,000	100,000
60-61-00-4250	Misc. Revenue	1,845	2,000	2,000
	Total Wastewater Operating Revenues	2,265,952	2,302,000	2,319,000
Wastewater Operating Expenditures				
Salaries & Benefits				
60-61-00-5111	Salaries - Salaried	88,813	110,000	150,000
60-61-00-5113	Salaries - Hourly	17,365	30,000	-
60-61-00-5114	Salaries - OT/ Bonuses	13,389	16,000	22,000
60-61-00-5121	PERA Employer Contribution	16,969	17,500	18,000

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

		2021 Estimated	2022 Estimated	2023 Proposed
60-61-00-5122	Unemployment Insurance Taxes	349	450	450
60-61-00-5123	Workman Comp Insurance	1,018	3,500	3,500
60-61-00-5124	Employer Contr. Health Insurance	34,227	38,000	38,000
60-61-00-5125	Employer Contr. Medicare	1,733	2,100	2,200
60-61-00-5126	PERA Matchmaker Contribution	1,421	4,500	4,500
	Total Salaries & Benefits	175,284	222,050	238,650
	Other			
60-61-00-5145	Accounting and Payroll	54,056	55,000	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	150,000	75,000
60-61-00-5165	Engineering Services Reimbursable	99,446	10,000	-
60-61-00-5166	Software Support	3,828	5,000	5,000
60-61-00-5167	PCWRA Sewer Fees	651,067	780,000	827,000
60-61-00-5169	Consulting Svcs - Communications	24,000	25,000	25,000
60-61-00-5172	Consulting Svcs - Public Relations	4,339	5,000	5,000
60-61-00-5173	PCWRA - Oxidation Ditch Payment	4,958	5,000	5,200
60-61-00-5201	Telephone/Alarms	10,213	20,000	20,000
60-61-00-5209	Electricity for Wastewater Pumping	70,056	72,000	76,320
60-61-00-5210	Natural Gas for Lift Stations	3,966	5,000	5,000
60-61-00-5219	Professional Education & Conferences	1,168	5,000	5,000
60-61-00-5220	Property & Liability Insurance	18,932	20,000	20,000
60-61-00-5221	Postage & Freight	7,200	6,000	6,000
60-61-00-5222	Printing & Copying	3,991	6,000	6,000
60-61-00-5223	Operating Supplies	2,458	10,000	10,000
60-61-00-5236	Small Tools	3,187	5,000	5,000
60-61-00-5301	Vehicle R & M	3,917	6,200	6,500
60-61-00-5302	Vehicle Fuel Expense	3,704	4,000	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
	Underground Utility Locates	-	-	42,000
	Total Expenditures - Other	1,849,625	1,894,600	2,158,520
	Total Expenditures	2,024,908	2,116,650	2,397,170
	Wastewater Non-Operating Revenues			
	Other			
60-61-00-4415	Wastewater Connect Fee	1,171,886	1,650,000	1,500,000
	Total Revenues - Other	1,171,886	1,650,000	1,500,000
	Wastewater Non-Operating Expenditures			
	Wastewater Non-Operating Expenditures			
60-61-00-7510	Waste Water - Debt Service	112,747	346,000	350,000
60-61-00-7750	Consolidation Study	115,560	75,000	80,000
	HVAC Replacement	-	-	100,000
	SCADA Radio, Separate SCADA	-	-	200,000
	Waste Water - Lift Station Renovations	-	133,900	3,000,000
	Total Wastewater Non-Operating Expenditures	228,307	554,900	3,730,000
	Change in Fund Balance	1,184,623	1,280,450	(2,308,170)
	Beginning Fund Balance	12,602,502	13,787,124	15,067,574
	WASTEWATER - ENDING FUND BALANCE	\$ 13,787,124	\$ 15,067,574	\$ 12,759,404

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

	2021 Estimated	2022 Estimated	2023 Proposed
Storm Drainage Fund			
Operating Revenues			
60-62-00-4417 Storm Drainage Revenue	\$ 253,599	\$ 255,000	\$ 255,000
60-62-00-4210 Interest Earnings	422	6,000	5,000
Total Storm Drainage Operating Revenues	254,020	261,000	260,000
Storm Drainage Operating Expenditures			
Salaries & Benefits			
60-62-00-5111 Salaries - Salaried	12,709	13,500	14,000
60-62-00-5113 Salaries - Hourly	3,859	7,000	-
60-62-00-5121 PERA Employer Contribution	2,272	2,500	2,500
60-62-00-5122 Unemployment Insurance Taxes	108	150	175
60-62-00-5123 Workman Comp Insurance	255	800	950
60-62-00-5124 Employer Contr. Health Insurance	2,234	4,500	4,500
60-62-00-5125 Employer Contr. Medicare	235	275	275
60-62-00-5126 PERA Matchmaker Contribution	490	600	600
Total Salaries & Benefits	22,160	29,325	23,000
Other			
60-62-00-5145 Accounting and Payroll	8,166	10,000	10,000
60-62-00-5164 Engineering Svcs	-	5,000	5,000
60-62-00-5166 Software Support	831	2,500	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	1,000	1,000
60-62-00-5220 Property & Liability Insurance	4,733	5,000	5,000
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	70,150	72,500
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	161,526	164,500
Beginning Fund Balance	911,490	1,120,771	1,282,297
STORM DRAINAGE - ENDING FUND BALANCE	\$ 1,120,771	\$ 1,282,297	\$ 1,446,797

PROPERTY TAXES:			
NET AV FINAL	\$ 193,017,940	\$ 210,532,450	
NET AV PRELIMINARY			\$ 209,661,790
MILL LEVY	19.000	19.000	19.000
TEMPORARY REDUCTION		(3.210)	(3.210)
	19.000	15.790	15.790
PROPERTY TAXES	\$ 3,667,341	\$ 3,324,307	\$ 3,310,560