CITY OF
Castle Pines
·COLORADO·

FY2017 Budget

Adopted December 13, 2016

Prepared by:
Don Van Wormer
City Manager

City of Castle Pines FY2017 Budget Message

The accompanying budget is for the fiscal year beginning January 1, 2017 and ending December 31, 2017. The budget format is that prescribed by the State of Colorado and defined in C.R.S. 29.1.103. At minimum budgets shall include:

- Revenues and Expenditures
    - Including explanation of expenditures by object and revenues by source
- Three years of comparative data
- Budget Message
    - Write your local governments story for the year
- Beginning and ending Fund Balances
- Balanced Budget
    - Expenditures must be less than or equal to revenues plus fund balances
- When applicable, a Lease Purchase Supplemental
- Signed Certification Statement

The City's basis of accounting is the modified accrual basis whereby all revenues are recognized when they are both measurable and available. Expenditures are recorded when liabilities are incurred.

The FY2017 budget for the City of Castle Pines complies with the requirements set forth in C.R.S. 29.1.103.

The City of Castle Pines Budget is a document that represents and is utilized as:

- a Financial Plan
- an expression of priorities
- a tool for accountability
- a communication device
- a blueprint for providing city services

City of Castle Pines Vision Statement

Enhance our unique character by ensuring excellent infrastructure, safe neighborhoods, a strong sense of community and conscientious development that balances open space, residential and commercial uses.

Six goals supporting the vision statement are:

1. **Revenue and Fiscal Health** – Develop an accurate projection of future costs and revenues based on reasonable assumptions.
2. **Infrastructure** – Further develop and implement the long-term capital Improvement Program.
3. **Economic Development** – Proactively influence the vitality of Castle Pines gateway commercial area.
4. **Parks, trails, and open space** – Provide a comprehensive parks, trails and open space system throughout the City that promotes regional connectivity
5. **Transparency & Accountability** – Be transparent and accountable.
6. **Community** – Create opportunities and physical places to foster a sense of belonging and personal investment in Castle Pines.

The FY2017 budget is reflective of the goals developed by the city's leadership. Projects, initiatives, and changes budgeted for FY2017 meet some or all of the established goals.

In addition to funds budgeted for specific projects and initiatives significant resources are expended in providing excellent service to our citizens. City services include but are not limited to the following:

- ✓ Public Safety and Law Enforcement
- ✓ Capital road projects and yearly maintenance
- ✓ Planning and zoning
- ✓ Finance and budgeting
- ✓ Code enforcement
- ✓ Building permitting and inspections
- ✓ Municipal Court
- ✓ Park management

- ✓ Liquor and other licenses
- ✓ Administrative functions

Revenues are generated from a variety of sources and are apportioned into six (6) categories.

1. Taxes
2. Franchise Fees
3. Intergovernmental
4. License and Permits
5. Charges for Services
6. Fines and Forfeiture

1. Tax revenues comprise approximately 61% of the estimated FY2017 proposed budget. Taxes by source include:

- Property Tax
  - A county-wide 4.5 mills is collected for law enforcement purposes. The city share of the mill levy is allocated for law enforcement/public safety purposes.
- Specific Ownership Tax – law enforcement
  - Specific ownership tax is a property tax assessed on motor vehicles and is paid annually when the vehicle is registered. It is in addition to sales or use tax collected at time of purchase or lease.
- Sales Tax
  - 2.75% city sales tax on non-consumable items (groceries excluded)
- Use tax – building materials
  - 2.75% tax on material used for construction purposes
- Use tax – automobile
  - One-time tax paid on the purchase/lease of a vehicle. It is collected by Douglas County when the vehicle is registered, and remitted to the City by Douglas County. Use tax is paid in place of sales tax when a buyer purchases/leases a vehicle in a jurisdiction other than where they reside.

2. Franchise Fees are collected from utility providers such as gas, electric, and cable service providers who utilize city R.O.W.'s for infrastructure purposes. Franchise fees are generally a small percentage of the company's revenues generated from customers located within city limits. Franchise fees account for approximately 10% of revenues.

3. Intergovernmental Revenue consists of monies received by federal, state, or other local governments as prescribed by law or intergovernmental agreements. Intergovernmental revenue accounts for approximately 19% of total revenue. Intergovernmental revenues include:
   - Road & Bridge Mill Levy
     - Counties typically assess a county-wide mill levy collected specifically for road maintenance. The county shares back with municipalities 50% of the mill levy collected within city limits. Douglas County's Road & Bridge mill levy is 4.493 mills.
   - Highway Users Tax
     - Monies generated by the state-wide gas tax are reallocated to CDOT, counties and municipalities. Municipal share backs are based upon total lane miles within city limits.
   - County sales/use tax share back
     - The City receives .3% of Doug Co sales tax collected on in-city sales.
   - Cigarette Tax
     - apportioned by the state based upon population
   - Motor Vehicle Registration Fees
     - The amount of monies generated by our resident's yearly vehicle registrations.
   - State Energy Distributions
     - Energy related companies report to the state where their employees live. Counties and municipalities receive monies from the State's Mineral Leasing Fund based on the number of industry employees living within their jurisdiction.

- Grants
    - Federal, state or grants received by other governmental entities

4. Fines and Forfeitures, License and Permits account for less than 2% of revenues and include
    - generated by the municipal court and are primarily traffic offense
    - Business and Sales tax license
    - Contractor License Fee
        - Contractors are required to be licensed and insured within the city. Helps protect homeowners
    - Liquor License
        - Fees collected by both the state and local jurisdictions

5. Charges for Service are revenues generated by fees charged for services provided by the city and represent approximately 7% of total revenues. Charges include:
    - General Government Revenue
        - Interest and notary charges
    - Credit Card Fees
    - Development Impact Fees
        - Fees negotiated with developers to offset development impacts
    - Building Plan Review Fees
        - Revenue based upon estimated # of new home/commercial construction
    - Planning and Zoning Fees
        - For review of Land Use applications
    - Building Permits & Inspections
    - ROW and GESC fees
        - Permits required for work in city Rights-of-Way
        - GESC is Grading, Erosion and Sediment Control

        - To ensure no environmental issues arise from construction
- Douglas County Use Tax Collection Fee
    - The City receives a collection fee for collecting Douglas County Use Tax when issuing building permits. We receive 3.33% of 60% of the use tax collected on behalf of Douglas County.

The FY2017 budget is a balanced budget as defined by state statute. Expenditures do not exceed total revenues plus fund balance. The current administration's policy is to budget expenses below anticipated revenues and to not spend down fund balances unless for specific purposes approved by City Council.

Combined Fund Summary:

Projected FY2017 Combined Funds beginning Fund Balance = $5,641,956

Projected FY2017 total combined revenues = $5,307,499

Projected FY2017 total combined expenditures = $5,547499

Projected change to FY2017 Combined Fund Balance = ($240,000)

Projected FY2017 Combined Funds Ending Fund Balance = $5,401,956

The projected increase in the FY2017 Combined Fund Balance is the result of Conservation Trust Fund (CTF) revenues of $60,000 with no expenditures anticipated for FY2017.

The city has five (5) distinct Funds; General Fund, Parks Fund, Conservation Trust Fund, Capital Improvement Fund and the Capital Project Fund.

General Fund Summary:

Estimated FY2017 General Fund Beginning Fund Balance = $3,942,207

Estimated FY2017 Revenue =$5,208,499

Estimated FY2017 Expenditures without Transfers = $3,092,621

Estimated FY2017 Transfers to Other Funds = $2,115,879

Total Estimated FY2017 Expenditures = $5,208,500

Estimated FY 2017 Ending Fund Balance = $3,942,207

Parks & Recreation Fund Summary:

Estimated FY2017 Beginning Fund Balance = $205,476

Estimated FY2017 Revenue = $39,000

Estimated FY2017 Expenditures = $437,385

Estimated FY2017 Transfers from General Fund = $398,385

Estimated FY2017 Ending Fund Balance = $205,476

Conservation Trust Fund Summary:

Estimated FY2017 Beginning Fund Balance = $321,076

Estimated FY2017 Revenue = $60,000

Estimated FY2017 Expenditures = $0

Estimated FY2017 Ending Fund Balance = $381,076

Capital Improvement Fund Summary:

Estimated FY2017 Beginning Fund Balance = $1,173,196

Estimated FY2017 Transfers from General Fund = $1,717,494

Estimated FY2017 Transfers to Capital Project Fund = $2,017,494

Estimated FY2017 Ending Fund Balance = $873,196

Capital Projects Fund Summary:

Estimated FY2017 Beginning Fund Balance = $0

Estimated FY2017 Transfers from Capital Improvement Fund = $2,017,494

Estimated FY2017 Expenditures = $2,017,494

Estimated FY2017 Ending Fund Balance $0

TABOR Reserve. To comply with state statute, the city is required to set aside, or restrict 3% of yearly expenditures plus the net fund change, and be used only in case of emergency. For FY2017 the TABOR reserve = $159,225.

A few of the expenditure highlights for FY2017 include:

- ✓ $2,797,213 for pavement management, concrete repair, street maintenance, snow plowing
- ✓ $793,758 for Public Safety
- ✓ $250,000 for Gateway Improvements
- ✓ $100,000 for Reuter Hess Capital Contribution
- ✓ $150,000 Electronic Messages Boards

The city has a Lease Purchase Agreement for a copy machine with Konica Minolta under the following terms:

	FY2014 Obligation	FY2015 Obligation	FY2016 Obligation	FY2017 Obligation	Total Obligation
Konica Copier	$3,071.36	$3,570.84	$3,570.84	$499.48	$10,712.52

Respectively Submitted,

Don Van Wormer

Don Van Wormer, City Manager

CITY OF CASTLE PINES
COMBINED FUNDS
2017 BUDGET

12/13/2016

	AUDITED 2015	BUDGET 2016	PROPOSED 2017
BEGINNING FUND BALANCES	5,253,084	5,665,011	5,641,956
REVENUES			
Taxes			
Property Tax/Law Enforcement	654,293	769,960	762,726
Specific Ownership Tax/Law Enforce	62,929	59,287	65,000
Sales Tax - City	1,049,468	994,790	1,080,000
Use Tax - Building Materials	117,964	264,147	376,719
Use Tax - Automobile	993,361	899,407	975,000
Total Taxes	2,878,015	2,987,591	3,259,445
Franchise Fees			
Franchise Fees - IREA	197,190	185,000	197,000
Franchise Fees - Xcel	104,594	150,000	150,000
Franchise Fees - Comcast	141,203	138,500	145,000
Franchise Fees - Century Link	7,378	8,000	8,000
Franchise Application Fee	2,000	-	2,000
Total Franchise Fees	452,365	481,500	502,000
Integovernmental			
Road and Bridge Property Tax	319,709	384,980	381,363
Highway Users Tax	291,039	272,040	300,197
County Sales/Use Tax Shareback	234,114	210,700	225,000
CTF Revenue	55,046	59,000	60,000
Cigarette Tax	6,125	6,300	6,300
Motor Vehicle Reg Fees	36,639	37,000	40,000
State Energy Distributions	9,017	6,050	9,000
Grants - CDBG	-	-	-
Grants - GOCO	-	25,000	-
Total Intergovernmental	951,689	1,001,070	1,021,860
License and Permits			
Business & Sales Tax License Fees	3,555	3,500	3,500
Contractor License Fees	34,881	22,500	35,000
Liquor License Fees	1,405	2,500	2,000
Total Licenses and Permits	39,841	28,500	40,500
Charges for Services			
General Administrative Fees	624	750	650
Park Fees	18,436	19,000	19,000
Event Fees	12,754	25,000	20,000
Development Impact Fee	200,000	-	-
Credit Card Fees	3,626	1,500	2,000
BLDG Plan Review Fees	36,184	67,365	56,258
Planning & Zoning Fees	77,948	87,000	51,000
Building Permits & Inspections	165,931	224,550	250,000
Sign Permit Fees	321	750	700
ROW and GESC Fees	8,886	8,000	8,000
PW Plan Review Fees	1,600	1,849	2,000
DC Use Tax Collection Fee	863		2,086
Total Charges for Services	527,173	435,764	411,694
Fines and Forfeitures			
Court Fines	65,073	72,000	72,000
Total Fines and Forfeitures	65,073	72,000	72,000
Other Income			
Sale of Assets	-	1,000	-
Total Other Income	-	1,000	-
TOTAL REVENUES	4,914,156	5,007,424	5,307,499

CITY OF CASTLE PINES
COMBINED FUNDS
2017 BUDGET

12/13/2016

	AUDITED 2015	BUDGET 2016	PROPOSED 2017
EXPENDITURES			
City Council			
Professional Svcs	-	25,000	10,000
Council Committees	-	-	-
Dues & Subscriptions	12,037	15,000	17,000
Education & Training	908	3,000	1,500
General Supplies & Materials	-	-	-
Library Contribution	-	-	-
Council Activities	980	1,000	1,000
Meals & Travel	2,889	2,000	1,500
Workers Comp and Bond Surety	354	400	400
Total City Council	17,168	46,400	31,400
City Manager			
Salary and Wages	104,239	107,387	109,535
Employer Payroll Expense	15,931	16,843	17,179
Employer Benefit Expense	15,964	17,274	17,338
Education and Training	2,105	2,500	2,000
Professional Services	-	15,000	10,000
Mileage Reimbursement	932	1,000	1,000
Dues and Subcriptions	1,185	1,000	1,000
Communications Expense	77,235	117,000	80,000
Meals & Travel	340	400	400
Total City Manager	217,931	278,403	238,452
General Operations			
Salaries and Wages	16,550	18,655	19,888
Employer Payroll Expenses	2,561	2,926	3,014
Employee Benefits	-	-	-
Education and Training	150	200	200
Professional Svcs	1,629	2,200	3,000
Insurance	16,538	17,621	18,000
Owners Association Dues	883	-	-
City Hall Bldg Lease	48,907	16,672	12
City Hall Utilities/CAM	-	15,000	25,000
Telephone/Internet Svcs	9,387	10,000	8,000
IT Support and Software	8,999	10,800	10,000
Computer Purchases	-	17,000	2,000
New City Hall Buildout	80,248	60,000	-
Mileage Reimbursement	-	-	-
Printing and Copying	5,654	7,500	6,000
Office Supplies	5,337	8,000	7,000
Postage and Mailing	1,639	1,450	1,500
Credit Card & Bank Charges	7,605	3,300	3,500
Dues & Subscriptions	908	1,000	950
Meals & Travel	50	-	-
Total General Operations	207,045	192,324	108,064
Legal Services			
City Attorney Fees	83,222	85,000	85,000
Total Legal Services	83,222	85,000	85,000

CITY OF CASTLE PINES
COMBINED FUNDS
2017 BUDGET

12/13/2016

	AUDITED 2015	BUDGET 2016	PROPOSED 2017
Finance			
Salaries and Wages	42,263	45,886	52,326
Employer Payroll Expenses	6,604	7,197	7,500
Employee Benefits	7,438	8,254	8,550
Education and Training	1,290	1,500	1,500
Professional Svcs	-	5,000	7,500
Audit Fees	14,500	17,000	16,500
Mileage Reimbursement	-	100	100
Dues & Subscriptions	1,000	100	100
Software and Spt	1,755	9,000	8,000
Total Finance	74,850	94,037	102,076
City Clerk			
Salaries and Wages	44,950	56,558	58,689
Employer Payroll Expenses	6,700	8,871	9,440
Employee Benefits	10,741	17,171	17,197
Education and Training	35	2,000	1,000
Professional Svcs	1,350	-	-
Election Expenses	6,303	9,000	15,000
Filing Fees	27	100	100
Mileage Reimbursement	177	200	200
Dues & Subscriptions	390	350	350
Meals & Travel	-	400	300
IT Support & Software	704	800	700
Granicus	7,878	8,000	9,340
Public Notice Advertising	326	1,000	1,000
Codification	1,474	3,000	1,500
Total City Clerk	81,055	107,450	114,816
Muncipal Court			
Prosecution Services	7,200	7,200	7,200
Clerk & Other Services	15,000	15,000	15,000
Judge Services	6,754	6,822	7,000
IT Support and Software	1,171	2,250	9,000
Court Forms	-	1,600	1,600
Total Muncipal Court	30,125	32,872	39,800
Public Safety			
Law Enforcement	654,484	762,260	762,726
Animal Control Services	19,725	22,868	17,917
Treasurer's Fees	6,544	7,700	7,000
Total Public Safety	680,753	792,828	787,643
Public Works			
Salaries and Wages	35,682	36,880	39,187
Employer Payroll Expenses	5,857	6,395	6,790
Employee Benefits	9,117	9,937	9,970
Education and Training	1,225	3,000	2,000
Professional Svcs	49,825	150,000	150,000
Mileage Reimbursement	203	75	75
Dues & Subscriptions	710	2,500	2,500
Meals & Travel	33		100
Traffic Study	-	20,000	20,000
Pedestrian Crossing Signs	-	-	48,000
Traffic Signals O&M	56,392	62,200	61,000
Road & Street Maintenance	176,362	369,850	403,000

CITY OF CASTLE PINES
COMBINED FUNDS
2017 BUDGET

12/13/2016

	AUDITED 2015	BUDGET 2016	PROPOSED 2017
Weed Mitigation	-	10,000	15,000
Snow Removal and Materials	452,241	350,000	334,000
Stormwater Expenses	13,914	24,000	34,500
Vehicle and Vehicle Expense	1,061	3,000	3,000
Vehicle Replacemer	32,730	-	-
Curb & Gutter	324,263	400,000	300,000
Monarch Drain	-	38,000	-
Major Road Repairs Program	1,178,949	1,060,000	1,317,494
Gateway Improvements	-	-	250,000
Electronic Message Boards			150,000
Total Public Works	2,338,563	2,545,837	3,146,616
Parks and Recreation			
Salaries and Wages	48,387	51,232	58,411
Employer Payroll Expenses	7,741	8,646	8,967
Employee Benefits	11,542	13,188	13,532
Education and Training	-	1,000	1,000
Professional Expenses	-	75,000	40,000
Parks Supplies	1,910	3,500	3,500
Parks Utilities	23,948	40,000	35,000
Parks Contract Maintenance	41,336	45,000	40,000
Water Feature O&M	25,388	29,000	29,000
Insurance	24,360	26,431	30,000
Park R&M	27,164	30,000	50,000
Weed Mitigtion	-	2,700	5,000
Park Security & Surveilance	-	-	1,000
Mileage Reimbursement	-	75	75
Dues & Subscriptions	-	1,000	200
City Events Expenses	40,233	29,250	20,000
Vehicle and Vehicle Expense	990	2,500	1,700
Reuter Hess Rec Contribution	25,000	5,000	100,000
Vehicle Replacement	-	-	-
PIP - Play Pad	20,615	-	-
Reserve - Turf Field	-	-	-
Total Parks and Recreation	298,614	363,522	437,385
Community Development			
Salaries and Wages	93,320	97,724	101,672
Employer Payroll Expenses	14,247	15,327	15,946
Employee Benefits	15,090	16,475	19,729
Education and Training	695	2,000	2,000
Professional Svcs	45,375	60,088	40,800
Economic Development	88,692	30,000	20,000
Community Development	54,144	40,000	40,000
Building Inspection Services	159,852	227,693	215,000
Mileage Reimbursement	456	400	250
Dues & Subscriptions	1,032	600	600
Meals & Travel	-	1,500	250
Total Community Development	472,903	491,807	456,247
Contingency			
Contingency/TABOR	-	-	159,225
Total Contingency	-	-	159,225
TOTAL EXPENDITURES	4,502,229	5,030,480	5,547,499
NET CHANGE IN FUND BALANCES	411,927	(23,055)	(240,000)
ENDING FUND BALANCES	5,665,011	5,641,956	5,401,956

CITY OF CASTLE PINES
GENERAL FUND

2017 BUDGET	AUDITED 2015	BUDGET 2016	PROPOSED 2017
BEGINNING FUND BALANCES	5,253,084	3,899,263	3,942,207
REVENUES			
Taxes			
Property Tax/Law Enforcement	654,293	769,960	762,726
Specific Ownership Tax/Law Enforce	62,929	59,287	65,000
Sales Tax - City	1,049,468	994,790	1,080,000
Use Tax - Building Materials	117,964	264,147	376,719
Use Tax - Automobile	993,361	899,407	975,000
Total Taxes	2,878,016	2,987,591	3,259,445
Franchise Fees			
Franchise Fees - IREA	197,190	185,000	197,000
Franchise Fees - Xcel	104,594	150,000	150,000
Franchise Fees - Cable TV	141,203	138,500	145,000
Franchise Fees - Century Link	7,378	8,000	8,000
Franchise Application Fee	2,000	-	2,000
Total Franchise Fees	452,364	481,500	502,000
Integovernmental			
Road and Bridge Property Tax	319,709	384,980	381,363
Highway Users Tax	291,039	272,040	300,197
County Sales/Use Tax Shareback	234,114	210,700	225,000
CTF Revenue	-	-	-
Cigarette Tax	6,125	6,300	6,300
Motor Vehicle Reg Fees	36,640	37,000	40,000
State Energy Distributions	9,017	6,050	9,000
Grants	-	-	-
Grants - GOCO	-	-	-
Total Intergovernmental	896,643	917,070	961,860
License and Permits			
Business & Sales Tax License Fees	3,555	3,500	3,500
Contractor License Fees	34,881	22,500	35,000
Liquor License Fees	1,405	2,500	2,000
Total Licenses and Permits	39,842	28,500	40,500
Charges for Services			
General Government Revenue	624	750	650
Park Fees	-	-	-
Event Fees	-	-	-
Development Impact Fee	200,000	-	-
Credit Card Fees	3,626	1,500	2,000
BLDG Plan Review Fees	36,184	67,365	56,258
Planning & Zoning Fees	77,949	87,000	51,000
Building Permits & Inspections	165,931	224,550	250,000
Sign Permit Fees	321	750	700
ROW and GESC Fees	8,886	8,000	8,000
PW Plan Review Fees	1,600	-	2,000
DC Use Tax Collection Fee	863	1,849	2,086
Total Charges for Services	495,983	391,764	372,694
Fines and Forfeitures			
Court Fines	65,073	72,000	72,000
Total Fines and Forfeitures	65,073	72,000	72,000
Other Income			
Sale of Assets	-	1,000	-
Total Other Income	-	1,000	-
TOTAL REVENUES	4,827,921	4,879,425	5,208,499

CITY OF CASTLE PINES
GENERAL FUND

2017 BUDGET	AUDITED 2015	BUDGET 2016	PROPOSED 2017
EXPENDITURES			
City Council			
Professional Svcs	-	25,000	10,000
Council Committees	-	-	-
Dues & Subscriptions	12,037	15,000	17,000
Education & Training	908	3,000	1,500
General Supplies & Materials	-	-	-
Library Contribution	-	-	-
Council Activities	980	1,000	1,000
Meals & Travel	2,889	2,000	1,500
Workers Comp and Bond Surety	354	400	400
Total City Council	17,168	46,400	31,400
City Manager			
Salary and Wages	104,239	107,387	109,535
Employer Payroll Expense	15,931	16,843	17,179
Employer Benefit Expense	15,964	17,274	17,338
Education and Training	2,105	2,500	2,000
Professional Services	-	15,000	10,000
Mileage Reimbursement	932	1,000	1,000
Dues and Subcriptions	1,185	1,000	1,000
Communications Expense	77,235	117,000	80,000
Meals & Travel	340	400	400
Total City Manager	217,931	278,404	238,452
General Operations			
Salaries and Wages	16,550	18,655	19,888
Employer Payroll Expenses	2,561	2,926	3,014
Employee Benefits	-	-	-
Education and Training	150	200	200
Professional Svcs	1,629	2,200	3,000
Insurance	16,538	17,621	18,000
Property Taxes	-	-	-
Owners Association Dues	883	-	-
City Hall Bldg Lease	48,907	16,672	12
City Hall Utilities/CAM	-	15,000	25,000
Telephone/Internet Svcs	9,387	10,000	8,000
IT Support and Software	8,999	10,800	10,000
Computer Purchases	-	17,000	2,000
New City Hall Buildout	-	-	-
Mileage Reimbursement	-	-	-
Printing and Copying	5,654	7,500	6,000
Office Supplies	5,337	8,000	7,000
Postage and Mailing	1,640	1,450	1,500
Credit Card & Bank Charges	7,605	3,300	3,500
Dues & Subscriptions	908	1,000	950
Meals & Travel	50	-	-
Total General Operations	126,797	132,324	108,064
Legal Services			
City Attorney Fees	83,222	85,000	85,000
Total Legal Services	83,222	85,000	85,000

2017 BUDGET	AUDITED 2015	BUDGET 2016	PROPOSED 2017
Finance			
Salaries and Wages	42,263	45,886	52,326
Employer Payroll Expenses	6,604	7,197	7,500
Employee Benefits	7,438	8,254	8,550
Education and Training	1,290	1,500	1,500
Professional Svcs	-	5,000	7,500
Audit Fees	14,500	17,000	16,500
Mileage Reimbursement	-	100	100
Dues & Subscriptions	1,000	100	100
Software and Spt	1,755	9,000	8,000
Total Finance	74,850	94,037	102,076
City Clerk			
Salaries and Wages	44,950	56,558	58,689
Employer Payroll Expenses	6,700	8,871	9,440
Employee Benefits	10,741	17,171	17,197
Education and Training	35	2,000	1,000
Professional Svcs	1,350	-	-
Election Expenses	6,303	9,000	15,000
Filing Fees	27	100	100
Mileage Reimbursement	177	200	200
Dues & Subscriptions	390	350	350
Meals & Travel	-	400	300
IT Support & Software	704	800	700
Granicus	7,878	8,000	9,341
Public Notice Advertising	326	1,000	1,000
Codification	1,474	3,000	1,500
Total City Clerk	81,055	107,450	114,817
Muncipal Court			
Workers Comp Ins.	-	-	-
Prosecution Services	7,200	7,200	7,200
Clerk & Other Services	15,000	15,000	15,000
Judge Services	6,754	6,822	7,000
IT Support and Software	1,171	2,250	9,000
Court Forms	-	1,600	1,600
Total Muncipal Court	30,125	32,872	39,800
Public Safety			
Law Enforcement	654,484	762,260	762,726
Animal Control Services	19,725	22,868	17,917
Professional Services	-	-	-
Treasurer's Fees	6,544	7,700	7,000
Total Public Safety	680,753	792,828	787,643
Public Works			
Salaries and Wages	35,682	36,880	39,187
Employer Payroll Expenses	5,857	6,395	6,790
Employee Benefits	9,117	9,937	9,970
Education and Training	1,225	3,000	2,000
Professional Svcs	49,825	150,000	150,000
Mileage Reimbursement	203	75	75
Dues & Subscriptions	710	2,500	2,500

2017 BUDGET	AUDITED 2015	BUDGET 2016	PROPOSED 2017
Meals & Travel	33	-	100
Traffic Study	-	20,000	20,000
Pedestrian Crossing Signs	-	-	48,000
Traffic Signals O&M	56,392	62,200	61,000
Road & Street Maintenance	176,362	369,850	403,000
Weed Mitigation	-	10,000	15,000
Snow Removal and Materials	452,241	350,000	334,000
Stormwater Expenses	13,914	24,000	34,500
Vehicle and Vehicle Expense	1,061	3,000	3,000
Total Public Works	802,622	1,047,837	1,129,122
Community Development			
Salaries and Wages	93,320	97,724	101,672
Employer Payroll Expenses	14,247	15,327	15,946
Employee Benefits	15,090	16,475	19,729
Education and Training	695	2,000	2,000
Professional Svcs	45,375	60,088	40,800
Economic Development	88,692	30,000	20,000
Community Development	54,144	40,000	40,000
Building Inspection Services	159,852	227,693	215,000
Mileage Reimbursement	457	400	250
Dues & Subscriptions	1,032	600	600
Meals & Travel	-	1,500	250
Total Community Development	472,903	491,807	456,247
Contingency			
Contingency/TABOR	-	-	-
Total Contingency	-	-	-
TOTAL EXPENDITURES	2,587,426	3,108,959	3,092,621
Net Total General Fund	2,240,495	1,770,466	2,115,879
Transfers Out			
To Parks & Rec	352,286	359,522	398,385
To CTF	242,030	-	-
To Cap Improvement Fund	3,000,000	1,368,000	1,717,494
TOTALTRANSFERS	3,594,316	1,727,522	2,115,879
Total Exp and Transfers Out	6,181,742	4,836,481	5,208,500
NET CHANGE IN FUND BALANCES	(1,353,821)	42,944	(1)
**ENDING GENERAL FUND BALANCE	3,899,263	3,942,207	3,942,207

CITY OF CASTLE PINES

PARKS & RECREATIONS FUND

2017 BUDGET	AUDITED 2015	BUDGET 2016	PROPOSED 2017
BEGINNING FUND BALANCES	-	105,476	205,476
REVENUES			
Charges for Services			
Grant - GOCO	-	25,000	-
Park Fees	18,436	19,000	19,000
Event Fees	12,754	25,000	20,000
Park Development Fee CPTC	-	-	-
Total Charges for Services	31,190	69,000	39,000
Other Finance Sources			
From General Fund	352,286	359,522	398,385
From CTF Fund	-	35,000	-
Total Transfers In	352,286	394,522	398,385
TOTAL REVENUES	383,476	463,522	437,385
EXPENDITURES			
Parks & Recreation			
Salaries and Wages	48,387	51,232	58,411
Employer Payroll Expenses	7,741	8,646	8,967
Employee Benefits	11,542	13,188	13,532
Education and Training	-	1,000	1,000
Professional Expenses	-	75,000	40,000
Parks Supplies	1,910	3,500	3,500
Parks Utilities	23,948	40,000	35,000
Parks Contract Maintenance	41,336	45,000	40,000
Water Feature O&M	25,388	29,000	29,000
Insurance	24,360	26,431	30,000
Parks R&M	27,164	30,000	50,000
Weed Mitigation	-	2,700	5,000
Security & Surveilance	-	-	1,000
Mileage Reimbursement	-	75	75
Dues & Subscriptions	-	1,000	200
City Event Expenses	40,233	29,250	20,000
Vehicle and Vehicle Expense	990	2,500	1,700
Reuter Hess Rec Contribution	25,000	5,000	100,000
TOTAL EXPENDITURES	277,999	363,522	437,385
NET CHANGE IN FUND BALANCES	105,476	100,000	-
**ENDING FUND BALANCES	105,476	205,476	205,476

CITY OF CASTLE PINES
CONSERVATION TRUST FUND

2017 BUDGET	AUDITED 2015	BUDGET 2016	PROPOSED 2017
BEGINNING FUND BALANCES	-	297,076	321,076
REVENUES			
Intergovernmental Revenue			
State Lottery Disbursement	55,046	59,000	60,000
Total State Lottery	55,046	59,000	60,000
Other Finance Sources			
From General Fund	242,030	-	-
Total Transfers	242,030	-	-
TOTAL REVENUES	297,076	59,000	60,000
EXPENDITURES			
Expenditures	-	-	-
TOTAL EXPENDITURES	-	-	-
TRANSFERS			
To Parks & Rec	-	35,000	
TOTAL TRANSFERS	-	35,000	-
TOTAL EXP & TRANSFERS OUT	-	35,000	-
NET CHANGE IN FUND BALANCES	297,076	24,000	60,000
ENDING FUND BALANCES	297,076	321,076	381,076

CITY OF CASTLE PINES
CAPITAL IMPROVEMENT FUND

2017 BUDGET	AUDITED 2015	BUDGET 2016	PROPOSED 2017
BEGINNING FUND BALANCES	-	1,363,196	1,173,196
REVENUES			
Revenues	-	-	-
TOTAL REVENUES	-	-	-
TRANSFERS IN			
From General Fund	3,000,000	1,368,000	1,717,494
TOTAL TRANSFERS IN	3,000,000	1,368,000	1,717,494
TOTAL REVENUES & TRANSFERS	3,000,000	1,368,000	1,717,494
TRANSFERS OUT			
Cap Projects Fund	1,636,804	1,558,000	2,017,494
TOTAL TRANSFERS OUT	1,636,804	1,558,000	2,017,494
NET CHANGE IN FUND BALANCES	1,363,196	(190,000)	(300,000)
ENDING FUND BALANCES	1,363,196	1,173,196	873,196

CITY OF CASTLE PINES
2017 CAPITAL PROJECTS FUND

2017 BUDGET	AUDITED 2015	BUDGET 2016	PROPOSED 2017
BEGINNING FUND BALANCES	-	-	-
REVENUES			
Transfer from Gen Fund		-	-
Transfer from CIF	1,636,805	1,558,000	2,017,494
TOTAL REVENUES	1,636,805	1,558,000	2,017,494
Capital Projects			
New City Hall Buildout	80,248	60,000	-
Curb & Gutter	324,263	400,000	300,000
Monarch Drain	-	38,000	-
Vehicle Replacement	32,730	-	-
Major Road/Streets	1,178,949	1,060,000	1,317,494
Gateway Improvements	-	-	250,000
PIP - ElkRidge	20,615	-	-
Electronic Messaging Board			150,000
TOTAL EXPENDITURES	1,636,805	1,558,000	2,017,494
NET CHANGE IN FUND BALANCES	-	-	-
**ENDING FUND BALANCES	-	-	-