
2019

CASTLE PINES BUDGET



FINANCIAL RESILIENCY
AND VITALITY



RELIABLE AND SAFE
INFRASTRUCTURE



INTENTIONAL
DEVELOPMENT



FOSTER
COMMUNITY



HIGH PERFORMING
OPERATIONS



ECONOMIC
STRENGTH

LETTER FROM CITY MANAGER

December 11, 2018

Mayor Radloff, City Council members, Board and Commission members, citizens, and other stakeholders of the City of Castle Pines, it is with great excitement and pride that I present to you, on behalf of the City staff, the 2019 City of Castle Pines budget. This document is a culmination of hours of hard work from staff who worked diligently to evaluate programs, needs, cost-benefits, and alternatives before putting numbers on paper. The 2019 budget is one of action and investment focused on creating the community of Castle Pines in alignment with the City Council vision and strategic objectives.

In alignment with City Council policy direction, there is no deferring the investment into our communal assets in this budget. The 2019 budget begins the initial investment and sets the stage for a Council and community conversation as to the appropriate level of investment in our infrastructure we wish to make in our community over the next several years. There is no right answer, but it is clear from the work staff has done, that a substantial investment is necessary if we wish to maintain the value of our community assets. Council will also see expenditures aimed at increasing community connection through an expansion of our role with events. Finally, as we see development continue to increase in Castle Pines, this budget allocates funding necessary to update our land use and zoning codes to maximize the connection between our Comprehensive Plan goals and the final built environment.

This budget is also one that is owned and supported by all the City's staff. There is a new section in the budget this year titled Policy Questions (PQ), categorized by City department. These are questions staff is specifically asking Council to review for discussion during the budget session. This section includes: Council direction on PQ, Council-related goal(s), and any associated Council adopted plan. Some departments have also included "Budget Highlights", which are those operational changes staff believes are of significant importance that Council should be aware of.

The budget document is prepared in accordance with nationally recognized guidelines of the Distinguished Budget Presentation Award program criteria as developed by the Government Finance Officers Association.

This budget document is intended to serve as:

- A policy document that defines the key issues that shape the budget and outlines the financial and other policies that guide the City's operating and capital plans;
- A financial plan that describes and summarizes relevant information related to: revenues, expenditures, debt service, and funds available for all City funds;
- An operations guide that highlights useful information on the nature, purpose, and accomplishments of the City's various organizational units; and
- A communication tool to summarize and provide key information related to: City resources, planning processes, and budget outlook.



Sincerely,
Michael Penny
City Manager

TABLE OF CONTENTS

CITY OF CASTLE PINES OVERVIEW.	1
City Map with Council Wards	3
Elected Officials	4
City Staff	5
City Organizational Chart.	6
CITY VISION AND OBJECTIVES.	7
BUDGET GUIDELINES AND ASSUMPTIONS.	9
Organizational Context	12
Budget Approval Process and Calendar	13
POLICY QUESTIONS	14
OVERVIEW OF MAJOR FUNDS	26
General Fund	28
Parks and Recreation Fund.	29
Conservation Trust Fund	29
Capital Improvement Fund	30
Capital Projects Fund	31
General Fund Reserve	31
GENERAL FUND	32
Revenues	33
Expenditures	38
City Council	40
City Manager.	41
General Operations.	42
Legal Services	43
City Clerk	43
Finance	46
Municipal Court	48
Public Safety.	50
Public Works.	51
Community Development	53
Economic Development.	55
City Events.	57
PARKS AND RECREATION FUND DETAIL	58
CONSERVATION TRUST FUND DETAIL	60
2019-2023 CAPITAL IMPROVEMENT PLAN	62
CAPITAL PROJECTS FUND	67
GENERAL FUND RESERVE	69
APPENDIX	71

CITY OF CASTLE PINES OVERVIEW



CITY OF CASTLE PINES OVERVIEW

THE CITY OF CASTLE PINES

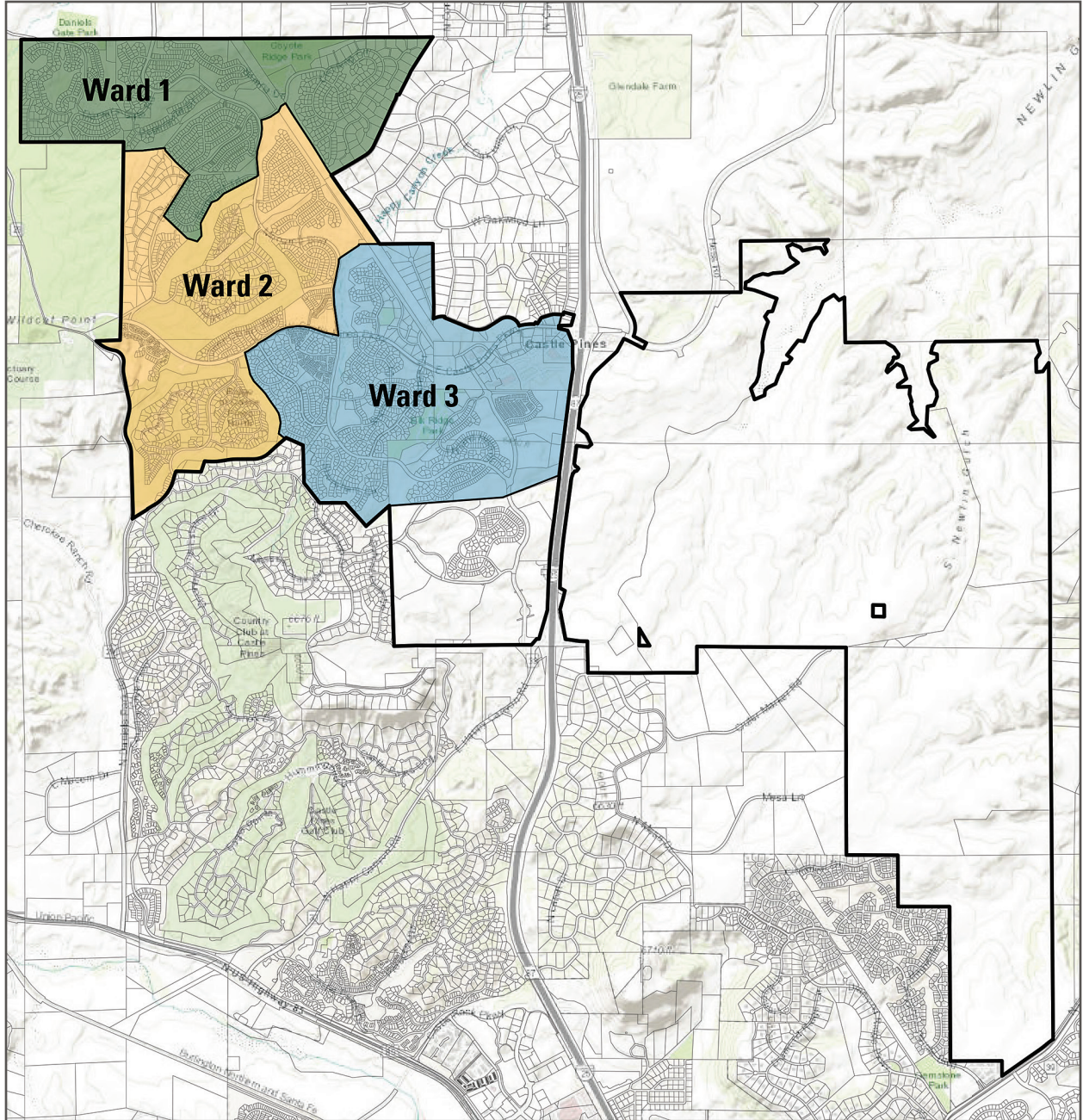
Incorporated in February 12, 2008, Castle Pines is a city of approximately 10,500 residents located approximately 20 miles south of Denver in Douglas County, Colorado. The City incorporated as a statutory city under Colorado law and currently follows the Mayor-Council government system. In November 2018, residents voted in favor of transitioning the City to a home rule municipality. City staff, alongside members of the Charter Commission, will begin drafting the City's new Charter documents in the fourth quarter of 2018 and into 2019. It is anticipated that residents will vote on the new City Charter in 2019.

In 2009, the City annexed vacant land known as The Canyons, which increased the size of the City by over 3,400 acres. As part of this annexation, the population of the City is expected to more than double over the next decade and will be a major retail and commercial destination for the region.

The high quality of life enjoyed by residents, businesses and visitors throughout the community is a result of City Council's focus on creating outdoor and active lifestyle living amenities while supporting conscientious development. Castle Pines is a community with strong neighborhood connections and a close-knit, family-friendly atmosphere.

October 2006	■	A committee was formed to explore incorporating the City of Castle Pines North as a means for local residents to protect and have greater control over their community and future.
December 2006	■	A petition for incorporation was filed with Douglas County District Court.
July 2007	■	A Douglas County district judge approved the incorporation petition.
August 2007	■	An election commission comprised of Castle Pines citizen volunteers selected the date for an incorporation election.
November 6, 2007	■	Castle Pines voters overwhelmingly approved the issue of incorporation by a margin of approximately 4-to-1.
February 12, 2008	■	The City of Castle Pines North became a reality when the City's first mayor, treasurer, city clerk and city council were elected.
March 10, 2008	■	Elected city officials were officially sworn in before a crowd of citizens, then immediately began work and conducted the City's first council meeting.
November 2, 2010	■	Castle Pines voters approved changing the official name of the City of Castle Pines North to the City of Castle Pines.
November 6, 2018	■	Residents voted in favor of moving toward Home Rule and elected community members to serve on the Home Rule Charter Commission.

CITY MAP WITH COUNCIL WARDS



ELECTED OFFICIALS



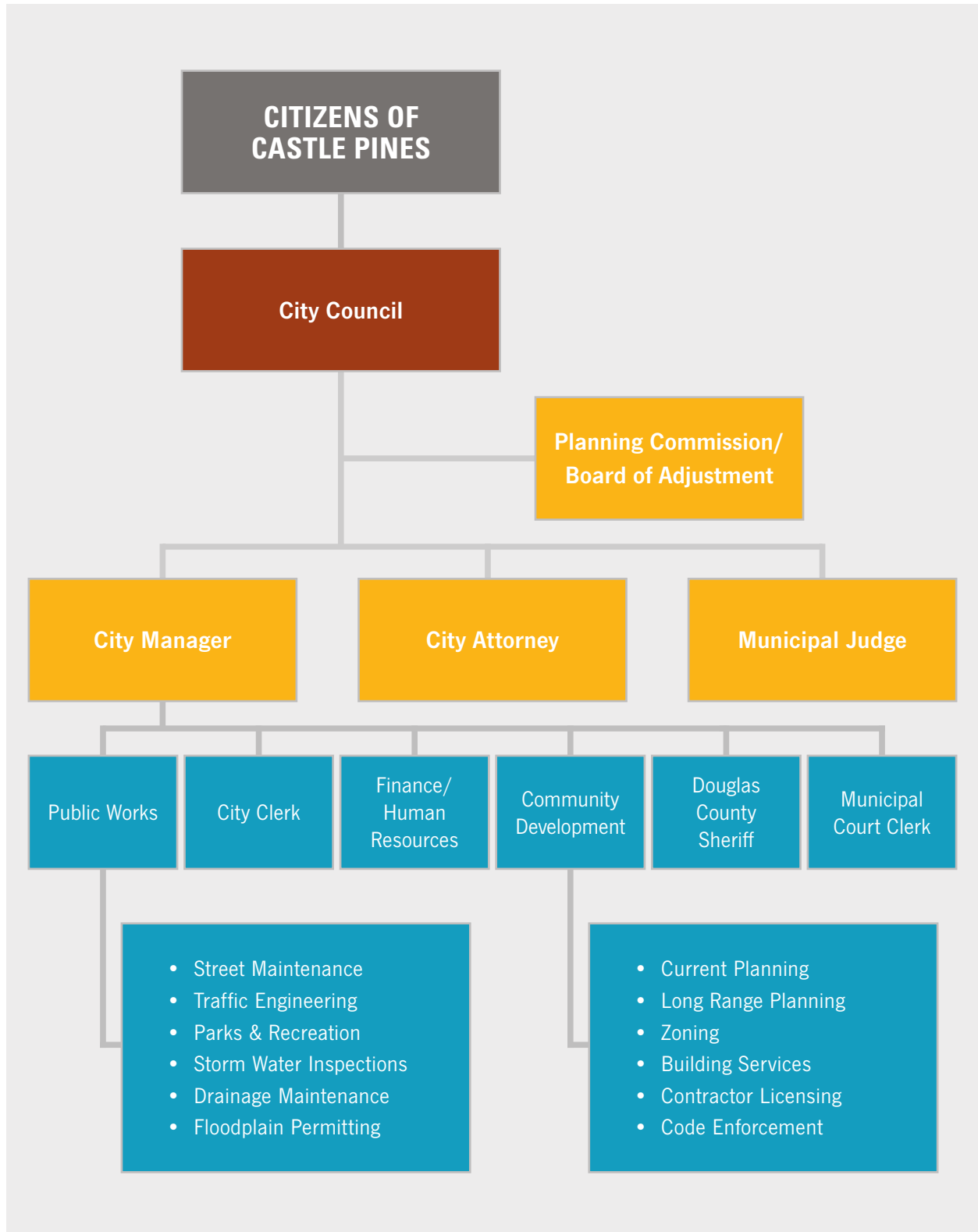
Left to right: Council Member Deborah Mulvey, Council Member Roger Hudson, Mayor Pro Tem Melissa Coudeyras, Council Member Ben Price, Mayor Tera Radloff, Council Member Gregg Fisher, Council Member Tracy Engerman

CITY STAFF

City Manager	Michael Penny
Community Development Director	Sam Bishop
Deputy Treasurer	Tammy Deglow
Public Works Director	Zdenko “Z” Novkovic
City Clerk	Tobi Basile
City Attorney	Linda Michow
Municipal Judge.	Louis Gresh
Municipal Clerk	Karla McCrimmon
Police Services	Douglas County Sheriff’s Office
Communications	Slate Communications



CITY ORGANIZATIONAL CHART



CITY VISION AND OBJECTIVES



CITY COUNCIL VISION STATEMENT

- An inclusive Colorado community that embraces our unique neighborhood character.
- A community that creates outdoor and active lifestyle living amenities.
- A community that supports conscientious development where we live, work, play, and shop.

CITY COUNCIL 2018-19 STRATEGIC OBJECTIVES



FINANCIAL RESILIENCY AND VITALITY

Promoting a diverse tax base and efficient use of resources to ensure long-term economic sustainability while maintaining community service level expectations.



FOSTER COMMUNITY

Building a connected community and encouraging economic development through sustainable events and other activities.



RELIABLE AND SAFE INFRASTRUCTURE

Investing in existing infrastructure that protects the value of community assets while assuring future growth has the infrastructure necessary for long-term community quality of life.



HIGH PERFORMING OPERATIONS

Valuing quality staff, delivering City services in an efficient and effective manner, and maintaining a focus on continuous improvement.



INTENTIONAL DEVELOPMENT

Attracting and adequately managing a diverse mix of commercial and residential development that meets the goals and vision of the community.



ECONOMIC STRENGTH

Ensuring a diverse commercial job and tax base and maximizing efficiency through innovation, regional partnerships, and other public-private opportunities.



BUDGET GUIDELINES AND ASSUMPTIONS



BUDGET GUIDELINES AND ASSUMPTIONS

Many economic factors are considered when developing projections for revenues for the next fiscal year. The determination of a projected increase to revenues drives the decisions for the rate of growth in the overall City budget, including the pace of capital expenditures. Factors considered in the City's projections include economic indicators on the global, national, state, regional, and sub-regional levels.

The International Monetary Fund (IMF) projects global growth in 2019 at 3.9 percent, but cautions that global growth rates should slow beginning in 2020. IMF notes that recent tax policies in the United States will boost growth in the short-term (2018-2019), but will impact growth momentum negatively by 2020.

The Congressional Budget Office (CBO) similarly projects a strong economic year in 2019. The CBO projects that the recent tax policies will fuel greater household spending in 2019, positively impacting local sales and use tax collections. The CBO cautions that excess demand in the marketplace will continue to drive inflation and higher interest rates, slowing the rate of growth after 2019.

The state of Colorado projects an increase in revenues of 6-8 percent over FY2018 fueled by strong new construction and growth in consumer spending. According to the Colorado General Assembly, sales tax receipts are expected to increase 6.4 percent to total \$3.1 billion during the current FY2018-19 before slowing to grow 4.9 percent in FY2019-20 and 3.6 percent in FY2020-21. Again, FY2019 projections remain strong in terms of growth, but trends in national economic conditions, combined with statewide factors of slower net migration, lower affordability, and higher interest rates will constrict longer-term spending.

South Metro Denver continues to see new construction that is driving a strong regional economy. New commercial and residential development, most notably in Lone Tree and Castle Pines, is increasing the tax base of the regional economy. Specifically, in Castle Pines, over \$150,000,000 of estimated new value in construction is projected over the next 12-18 months. This includes significant new residential development that is under construction or approved for development.



Based on these economic conditions, the City of Castle Pines is utilizing the following assumptions for 2019 revenue projections:

- Use tax will see the largest growth in the projected 2019 budget due to the amount of construction already underway. The 2.5 percent City use tax on building materials projects to bring in approximately \$1.5 million above 2018 projected totals.
- Property tax collections are projected to increase 25 percent from 2018 projected totals due to the increase to the property tax base from new construction.
- Local sales tax collections will follow state and regional trends; however, the City will utilize a conservative rate of growth of 3.25 percent as compared to the approximate 6 percent sales tax growth across the state in 2018-2019.

Additionally, due to the likelihood of continued strong short-term growth, combined with less overall confidence in longer-term growth rates, expenditures were limited under the following guidelines:

- Unless contractually obligated (e.g. building inspection and permitting), departments were asked to limit budget growth in expenditures to 3 percent.
- Additional revenues invested in capital projects and an adequate general fund reserve to protect against a longer-term economic slow down.
- Additional requests to increase the base budget must be submitted with sufficient justification.

ORGANIZATIONAL CONTEXT

The City of Castle Pines provides municipal services through a hybrid model of limited direct services and oversight of other contracted services. Direct services of the City, managed internally, include economic development, treasurer (finance), clerk, public works, community development, events, and city manager. All internal functions assist in the oversight of contracts that provide the community with additional services.

The major City functions that are managed by other contracted providers, under the supervision of City staff, include development review, public safety services, municipal court, legal services, communications, and building inspection. The City contracts with the Douglas County Sheriff's Office to provide safety services to the community. Additionally, development review and building inspection services are a large contracted function and driven by the pace of new development within the City.

	2016	2017	2018	2019
EMPLOYEE COUNT (FTE)	5	5	5.25	5.25

The City is enjoying a period of strong economic growth due to new residential construction. With much development underway, the City is anticipating a 450 percent increase in new home construction for 2019 (62 permits in 2018 to 342 permits in 2019). Staff is anticipating average to above average land use application submittals, which includes platting activity; site improvement plans for nonresidential development; and rezoning proposals.

This activity requires the assistance of development review professionals to ensure the City is processing and facilitating action on land use applications. These services are technical in nature and are dependent upon development-related activity. Given the anticipated growth in development activity, revenues and expenditures are up significantly year-over-year.

The expected levels of development also positively impact use tax collections for construction materials. This influx of mostly one-time funds is an opportunity for the City to invest in capital infrastructure projects and to establish a general fund reserve policy that protects the City against unforeseen economic circumstances. The levels of revenues, expenditures, capital investment, and adequate reserves are all policy-related questions addressed on the following pages.

The City currently has no debt and that is not expected to change in 2019.

The following Policy Questions also address service level enhancements in the areas of legal services, law enforcement, traffic control, administrative services, information technology software, economic development, communications and events.

BUDGET APPROVAL PROCESS AND CALENDAR

MONDAY, JULY 9	Finance Department sent budget worksheets and the 2019 budget instructions to departments
FRIDAY, JULY 27	E-team proposals (budget worksheets) due to Finance Personnel/Contractor changes due from Human Resources
MONDAY, AUGUST 6	Department discussions: 2018 Year End, 2019 Projections, Compensation Package
MONDAY, AUGUST 13	Departmental Summaries due to Finance
MONDAY-FRIDAY, AUGUST 13-17	Finance assembles proposed budget
TUESDAY, SEPTEMBER 14	Slate Communications receives proposed budget for design and layout
TUESDAY, SEPTEMBER 28	Distribution of proposed budget to City Council
TUESDAY, OCTOBER 16	City Council budget study session
FRIDAY, NOVEMBER 30	Slate Communications receives 2019 budget for printing
TUESDAY, DECEMBER 11	Adoption of budget, City Council resolution 2019 printed budget distributed via City Council packets
TUESDAY, DECEMBER 11	2019 printed budget ready for public distribution

POLICY QUESTIONS



2019 POLICY QUESTIONS – CITY WIDE

1. Does Council support a \$56,390 increase in personnel costs? (\$56,390 – General Fund)

Related Council Objective:



HIGH PERFORMING OPERATIONS

Council Direction:

City staff originally proposed a budget increase of \$47,205 for personnel costs and City Council supported this request, but asked staff to look into a maximum merit increase of 5 percent. That increase adds \$9,185 to the Policy Question and has been incorporated into the 2019 budget as an increase of \$56,390 – General Fund.

The total year-over-year budget increase is \$103,068 and includes a 3 percent performance merit, a 7 percent insurance increase, and reflects current personnel expenses.

- In 2018, the City Council hired a new City Manager.
- There were staffing changes in the City Clerk and Public Works Director positions.
- Council approved some minor personnel policy changes.

The requested \$47,205 reflects only the increase from year-end budget projection to the 2019 budgeted amount.

2. Does Council support the establishment of a general fund reserve equivalent to one-third of annual general fund expenditures (or 4-months spending capacity), for use in the event of an economic downturn (includes TABOR reserve)? (\$2,143,883 – General Fund / Reserve Fund)

Related Council Objectives:



FINANCIAL RESILIENCY



ECONOMIC STRENGTH

Council Direction:

Council supported this request.

Currently, the City has no reserve policy beyond the TABOR reserve of 3 percent. Staff highly recommends a reserve fund be set up to allow the City to maintain service delivery levels during any downturn in the national or local economy. The intent of a reserve fund is to supplement lost revenue due to redevelopment of existing commercial centers, or again, a downturn in the economy. The intent is to slowly draw from the reserve fund as needed to maintain the community's expectation for service

delivery. In other words, while this is a four-month operating reserve equivalent, it would be expected to last months, if not years, in a supplemental funding role. The funds are general fund revenues and therefore not restricted for Council's use.

3. Does Council support the transfer of excess General Fund revenues into the Capital Improvement Fund (and the elimination of the Capital Projects Fund)? (\$3,082,433 – General Fund / Capital Improvement Fund)

Related Council Objectives:



FINANCIAL RESILIENCY



ECONOMIC STRENGTH

Council Direction:

Council supported this request.

Staff is proposing that all excess General Fund revenues (after operational costs and reserves) be transferred to the Capital Improvement Fund annually.

The Capital Projects Fund has no dedicated revenue. Historically, revenues for the Capital Projects Fund has come from the periodic transfer of General Fund Revenue through the Capital Improvement Fund and then into the Capital Projects Fund. Staff is proposing that the Capital Projects Fund be eliminated and Capital Projects be funded out of the Capital Improvement fund.

CITY COUNCIL

No policy questions for this department.

CITY ATTORNEY

4. Does Council support an increase of \$75,000 for a total of \$160,000 in the City Attorney's office to cover additional development review and general legal support? (\$75,000 - General Fund)

Related Council Vision:

A community that supports conscientious development where we live, work, play, and shop.

Related Council Objectives:



INTENTIONAL DEVELOPMENT



HIGH PERFORMING OPERATIONS



FOSTER COMMUNITY

Council Direction:

Council supported this request. Council directed staff to provide a percentage of time breakdown of the work of the City Attorney.

The City has seen a significant increase in land use applications and this has a direct correlation with the amount of legal work the City requires. The majority of this increase will be offset with the increase in land use application fees.

CITY MANAGER

5. Does Council support the development of a wayfinding/gateway plan? (\$80,000 - Capital Improvement Fund)

Related Council Visions:

An inclusive Colorado community that embraces our unique neighborhood character.

A community that creates outdoor and active lifestyle living amenities.

Related Council Objectives:



ECONOMIC STRENGTH



FOSTER COMMUNITY

Council-Adopted Supporting Policy:

Comprehensive Plan, Urban Land Institute Technical Advisory Panel, Downtown Colorado, Inc. Community Assessment, Downtown Colorado, Inc. Library Sub-Area Study.

Council Direction:

Council supported this request.

In 2017, the City developed a gateway plan for Castle Pines Parkway west of I-25. The gateway plan was limited in that the plan focused only on this area. The proposed project would look at the entire City and all the entrances into the City. The project would be inclusive in engaging with major stakeholders and the community to ensure that all future signage, monuments, and development have a similar look and feel incorporated into the wayfinding and gateway design. This process would be conducted through a competitive RFP process.

LAW ENFORCEMENT

6. Does Council support \$875,000 for continued law enforcement services within the City of Castle Pines? (\$875,000 - General Fund)

Related Council Vision:

An inclusive Colorado community that embraces our unique neighborhood character.

Related Council Objectives:



RELIABLE AND SAFE INFRASTRUCTURE



FOSTER COMMUNITY



ECONOMIC STRENGTH



HIGH PERFORMING OPERATIONS

Council Direction:

Staff received a proposed contract of \$875,000 from the Douglas County Sheriff's Office and City Council supported this request.

In 2018, the City paid \$815,305 for law enforcement and animal control services (\$795,640 and \$19,665 respectively). The negotiated amount for these two services in 2019 is expected to be \$875,000 (\$853,368 for law enforcement and \$21,632 for animal control). City staff is planning to do a complete audit and evaluation of law enforcement costs and services prior to the 2020 budget to ensure the services provided are commensurate with the costs paid.

7. Does Council support \$87,000 for additional traffic control services within the City of Castle Pines? (\$87,000 - General Fund)

Related Council Vision:

An inclusive Colorado community that embraces our unique neighborhood character.

Related Council Objectives:



RELIABLE AND SAFE INFRASTRUCTURE



FOSTER COMMUNITY



ECONOMIC STRENGTH



HIGH PERFORMING OPERATIONS

Council-Adopted Supporting Policy:

Master Transportation Plan, Comprehensive Plan.

Council Direction:

Council supported this request.

As Castle Pines continues to develop and the surrounding roadways become more congested, the community demand for traffic control has been increasing. With Policy Question six above, the City is provided with one full-time officer, 24 hours a day, 365 days a year. This staffing level is sufficient without the additional demand for traffic control. If the officer is on a call or transporting someone to the jail or otherwise indisposed, no consistent additional resources are provided within Castle Pines. Staff is proposing to use a 'retired' police vehicle painted with the Castle Pines logo and using off-duty Douglas County Sheriff's Office officers an average of four hours a day during high traffic times. Based upon the hourly rate and the budget amount requested, this will provide the citizens of Castle Pines with an additional 217 days of traffic enforcement at four hours per day. The times and location for enforcement would be primarily determined by the Douglas County Sheriff's Office staff.

CITY CLERK

8. Does Council support \$27,100 for improvements within the City Clerk's office? (\$13,100 - General Fund; \$14,000 capital)

Related Council Objectives:



FOSTER COMMUNITY



HIGH PERFORMING OPERATIONS

Council Direction:

Council supported this request.

The City Clerk's office has proposed the following projects for 2019:

- **Peak Agenda Management:** Peak Agenda Management software helps to streamline the agenda preparation process for both city council meetings and planning commission meetings. Both agendas and packets are easily produced in a paperless environment where items can be added, amended, approved and compiled electronically. This software will minimize both the time spent on agenda/packet preparation and the paper cost for printing packets and agendas.
- **VoteCast:** VoteCast software automates meeting data such as speaker name, speaker timer, current agenda item, motions, seconds, and votes. With a wireless device, Council will be able to vote on items, make motions, and second motions. Automation of these items will ensure accuracy and reduce meeting times.
- **Electronic Packets for City Council:** Issuing iPads to the mayor and council members would allow the City to move to electronic agendas and packets. In conjunction with the VoteCast software, council

members would also use their iPad to vote, make motions, and seconds during council meetings. iPads would also allow council members to do City business, such as check email, easily and on-the-go.

- **Camera upgrades for the City Council Chambers:** Currently, the cameras in the Council Chamber do not allow for clear video and upgrades would improve meeting recordings accessible to the public on our website.

FINANCE

No policy questions for this department.

MUNICIPAL COURT

9. Does Council support an increase of \$6,100 to the IT Support and Software budget for a paperless ticket system? (\$6,100 - General Fund)

Related Council Objectives:



FOSTER COMMUNITY



HIGH PERFORMING OPERATIONS

Council Direction:

Council supported this request.

The Court is requesting to add an imaging module.

- This will allow the court to import ticket images.
- This will allow the court to electronically maintain all pleadings and motions.
- This will allow the court to be paper on demand.
- This gives the court enhanced record integrity.
- This allows both City staff and court staff to view records simultaneously.

COMMUNICATIONS

10. Does Council support an increase of \$26,784 for a total of \$120,000 for city communications in 2019? (\$26,784 – General Fund)

Related Council Visions:

An inclusive Colorado community that embraces our unique neighborhood character.

A community that creates outdoor and active lifestyle living amenities.

A community that supports conscientious development where we live, work, play, and shop.

Related Council Objectives:



FOSTER COMMUNITY



HIGH PERFORMING OPERATIONS

Council Direction:

Council supported this request. Council directed staff to return with a breakdown of the major expense areas with the \$120,000.

The proposed increase for 2019 includes six additional hours per month for on-call communication services. In addition to the “usual”, day-to-day communications support provided by Slate Communications, as well as other communication outlets, this request continues to support the priorities of City Council and the tactics outlined in the 2018-19 Communications Plan. Additional communication highlights include the following:

- Increase use of video and comprehensive video strategy;
- Continued focus on Home Rule and Home Rule education;
- Continued support and refinement of development and infrastructure communication strategy;
- City manager annual scorecard;
- 2020 budget book and updated 2019 community profile;
- Implement new resident resources;
- State of the City; and
- Exploration of new direct mail communication (2x/year).

EVENTS

11. Does Council support an increase of \$30,000 for expanded City-sponsored events? (\$30,000 - General Fund)

Related Council Objectives:



HIGH PERFORMING OPERATIONS



ECONOMIC STRENGTH

Council-Adopted Supporting Policy:

Comprehensive Plan, Downtown Colorado, Inc. Community Assessment, National Civic League Engage Castle Pines.

Council Direction:

Council amended the Castle Pines Chamber of Commerce membership and event requested amount from \$30,000 to \$10,000 and increased the City event line item from \$50,000 to \$60,000. Further, Council directed staff to evaluate the appropriate Chamber membership level and Chamber event partnership approach. The total event budget was reduced from \$102,888 to \$92,888.

In 2018, the City Council directed staff to develop events to foster community and bring additional people to the community to experience what Castle Pines has to offer. This request includes \$30,000 for, additional events, expanded staff hours, and continued support for the Castle Pines Chamber of Commerce and events they produce in partnership with the City. In 2018, the City sponsored a few small, successful events and plans to expand that success in 2019. The total proposed by staff for events in 2019 was \$102,888, and City Council reduced the amount to \$92,888.

ECONOMIC DEVELOPMENT

12. Does Council support \$52,000 for expanded economic development work in 2019? (\$52,000 – Economic Development)

Related Council Vision:

A community that supports conscientious development where we live, work, play, and shop.

Related Council Objectives:



FINANCIAL RESILIENCY



ECONOMIC STRENGTH

Council Direction:

Council supported this request.

The purpose of the newly established Economic Development Department will be to foster job growth by encouraging new business development and retention and expansion of existing businesses. The City will undertake efforts and programs to promote a business-friendly environment. Examples are to assist in business recruitment for the existing commercial area as well as the new Canyons commercial property, as well as assisting with financial analysis and funding options for public/private partnerships.

COMMUNITY DEVELOPMENT

No policy questions for this department.

Budget Highlights:

- Building Inspection Services was increased to \$1,573,532 to address the increase in volume of applications.
- At the direction of Council and in conjunction with the Planning Commission, Community Development began the process of updating the land use development code. This work will continue in 2019 and the budget is \$40,000.

PUBLIC WORKS

13. Does Council support \$400,000 for enhanced snow removal activities for the 2019 winter season? (\$400,000 - General Fund)

Related Council Vision:

A community that creates outdoor and active lifestyle living amenities.

Related Council Objectives:



RELIABLE AND SAFE INFRASTRUCTURE



ECONOMIC STRENGTH

Council-Adopted Supporting Policy:

Comprehensive Plan, Master Transportation Plan.

Council Direction:

Council supported this request.

Staff has evaluated the City's snow policy and updated it to reflect the additional eight lane miles that have been built and an enhanced service delivery plan that enhances ice mitigation and snow removal management to meet community expectations.

14. Does Council support \$5,300,000 for Public Works capital infrastructure projects in 2019? (\$5,300,000 – Capital Improvement Fund)

Related Council Vision:

A community that supports conscientious development where we live, work, play, and shop

Related Council Objectives:



RELIABLE AND SAFE INFRASTRUCTURE



ECONOMIC STRENGTH

Council-Adopted Supporting Policy:

Comprehensive Plan, Master Transportation Plan.

Council Direction:

Council supported this request.

Staff is proposing the following capital projects for 2019:

- **Roadway work:** Based upon the Pavement Management Plan and Council direction, staff is proposing \$5,075,000 for roadway work. \$2,700,000 would be expended on PCI ratings under 49, \$1,950,000 would be expended for PCI ratings between 50-69, and \$425,000 would be expended on PCI ratings between 70-99.
- **Traffic signalization improvements:** Staff is proposing \$125,000 to improve the traffic signalization equipment in the traffic signals to allow for greater coordination and better ability to manage traffic flow.
- **Pedestrian crossing upgrades:** Staff is proposing \$100,000 to upgrade the pedestrian crossings throughout the City. Each location will be evaluated for the safest crossing equipment and improved.

PARKS AND RECREATION

15. Does Council support \$100,000 for continued support of capital projects at Rueter-Hess Reservoir? (\$100,000 – Conservation Trust Fund)

Related Council Vision:

An inclusive Colorado community that embraces our unique neighborhood character.

Related Council Objectives:



RELIABLE AND SAFE INFRASTRUCTURE



HIGH PERFORMING OPERATIONS



ECONOMIC STRENGTH

Council-Adopted Supporting Policy:

Parks and Recreation Comprehensive Plan.

Council Direction:

Council supported this request with the requirement that staff return for Council approval prior to expending these funds. Council directed staff to determine how the City can participate in Rueter-Hess Reservoir activities to the same level as other active communities. Council also wanted to fully understand the overall capital improvement plan and timeline for the Rueter-Hess Reservoir improvement plan.

In 2017 and 2018, the City Council supported an annual investment of \$100,000 to assist in the development of the capital projects list at Rueter-Hess Reservoir. The Rueter-Hess Reservoir Recreation Authority is again asking for support of \$100,000 for 2019. In 2018, the projects included bringing power to the entrance shed, construction of two parking lots and upgrades on the road that is associated with both. Fish stocking is also included in the 2018 capital projects. For 2019, projects include designs and locations for a picnic shelter, a deck overlook, additional port-o-lets and enclosures, and construction of a nearly two-mile trail, all on the south end of the reservoir. Additional fish stocking will also be included on an annual basis.

16. Does Council support \$15,000 for water fountain replacement at Elk Ridge Park? (\$15,000 – Conservation Trust Fund)

Related Council Vision:

A community that creates outdoor and active lifestyle living amenities.

Related Council Objectives:



RELIABLE AND SAFE INFRASTRUCTURE



HIGH PERFORMING OPERATIONS

Council-Adopted Supporting Policy:

Parks and Recreation Comprehensive Plan.

Council Direction:

Council supported this request.

The water fountain in Elk Ridge Park is original to the park and has been repaired to the point that it needs to be replaced. The unique design of the area of the water fountain requires a specific water fountain. Staff has researched options and this request includes acquisition and installation.

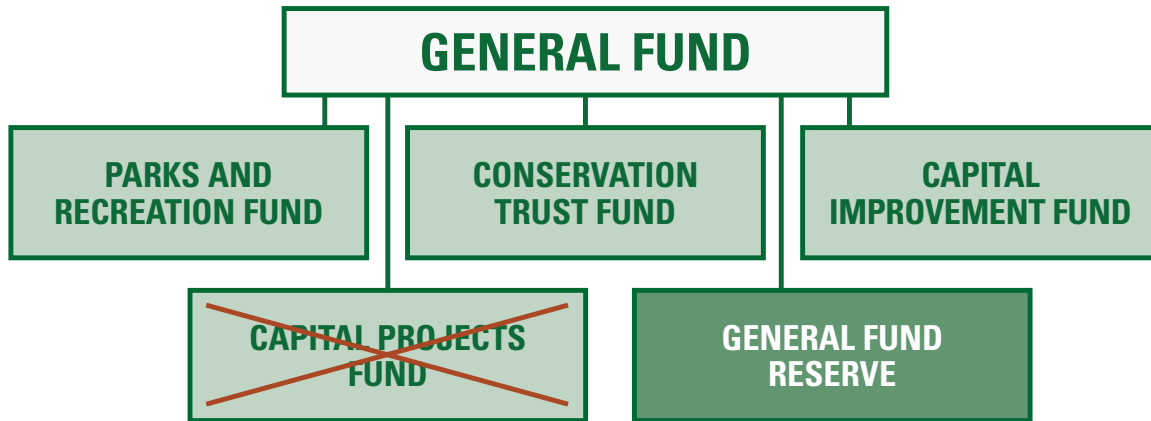
OVERVIEW OF **MAJOR FUNDS**



OVERVIEW OF MAJOR FUNDS

The 2019 Castle Pines budget is comprised of six major funds: General Fund, Parks and Recreation Fund, Conversation Trust Fund, Capital Improvement Fund, Capital Projects Fund and General Fund Reserve (new).

The City of Castle Pines presents the major funds financial statements using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, as under accrual accounting.



GENERAL FUND

	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
BEGINNING FUND BALANCE	\$4,562,765	\$4,501,534	\$5,251,284	\$1,084,483
TOTAL REVENUES	\$5,430,689	\$7,271,790	\$7,650,634	\$10,666,935
TOTAL EXPENDITURES	\$2,632,241	\$3,792,216	\$3,770,077	\$6,431,649
TRANSFER TO CAPITAL IMPROVEMENT FUND	\$1,717,494	\$3,619,074	\$6,473,384	\$3,082,433
TRANSFER TO PARKS AND RECREATION FUND	\$392,435	\$422,281	\$317,281	\$280,663
TRANSFER TO GENERAL FUND RESERVE*	-	-	\$1,256,692	\$887,190
TOTAL TRANSFERS	\$2,109,929	\$4,041,355	\$8,047,357	\$4,235,286
UNALLOCATED ENDING FUND BALANCE	\$5,251,284	\$3,939,753	\$1,084,483	\$1,084,483

*New Policy

The General Fund is the City's primary operating fund and is used to account for services typically associated with local governments, such as city clerk, treasurer, public works, planning, and economic development. The City also supports other city functions, such as parks and recreation and capital projects through transfers from the General Fund. In addition, the General Fund includes support for contracted services such as public safety, communications, and building inspection.

The 2019 General Fund includes many budget assumptions based on the policy questions outlined earlier in the document. Highlights of the 2019 General Fund include:

- Total revenues for 2019 are projected to be significantly higher over 2018 totals by approximately \$3 million. This is due to the pace of new construction, increasing the amount of construction (building materials) use tax the City collects. Additionally, the new construction also increases the amount of fees the City collects for development review and other functions.
- Total expenditures are up overall as well, primarily driven by the contracted services necessary to carry out the functions associated with providing adequate services to new development. The amount of building inspection services are driven by the pace of new construction, thus overall spending on services is up. However, this increase is offset by the collection of new fees associated with permitting additional use tax. Expenditures are also up in the areas of communications, public safety, city events, and economic development.
- This budget continues the practice of transferring General Fund dollars to the Capital Improvement Fund. The 2019 budget outlines a new strategy of investing in capital projects by setting aside adequate cash funding over the five-year capital improvement plan for critical projects. The General Fund transfer in 2019 meets the needs of next year's projects.
- The 2019 General Fund also continues contribution to the Parks and Recreation Fund for services and maintenance projects. The overall level of spending within the Parks and Recreation Fund was down in 2018 compared to the budgeted amount, resulting in a revised projection for 2019 to closer match the allocation of staff time charged to the fund.
- The 2019 budget also assumes a new policy of creating a segregated fund for a General Fund Reserve. The General Fund Reserve is projected to contain the amount equivalent to four months of operating expenses (according to the 2019 level of expenditures).
- Due to the budget surplus and significant cash balance projected at the end of the fiscal year (2018), this budget suggests an end of the year allocation to the General Fund Reserve (equivalent to four months operating expenses, based on 2018 total expenditures). The 2019 budget calls for an additional transfer to the Reserve to match the level of 2019 expenditures. This reserve fund currently includes the TABOR mandated portion.
- After the creation of the General Fund Reserve, the overall amount of the unallocated general fund balance is down; however, best practices (and suggested policy) is to leave the operating cash amount equivalent to two months of operating expenditures.
- The 2019 budget is a balanced budget. The 2019 unallocated fund balance (cash reserves) remains flat from 2018 to 2019.

Details of the General Fund begin on page 32.

PARKS AND RECREATION FUND

	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
BEGINNING FUND BALANCE	\$197,260	\$205,476	\$236,288	\$131,255
TRANSFERS IN	\$406,490	\$422,281	\$317,281	\$265,663
OTHER REVENUE	\$21,893	\$31,000	\$18,125	\$18,494
TOTAL EXPENDITURES	\$389,355	\$558,284	\$440,439	\$265,663
UNALLOCATED ENDING FUND BALANCE	\$236,288	\$100,473	\$131,255	\$149,750

The City has a separate Parks and Recreation Fund to account for the expenditures devoted to the maintenance and general upkeep of our parks and recreational amenities. The pace of spending in 2018 was significantly less than budgeted, due to the allocation of staff time on a more accurate basis and the delay of security and surveillance projects. For the 2019 budget, the Parks and Recreation Fund includes:

- On a regular basis, the City provides the Rueter-Hess Reservoir with funding for various programs and projects. In 2019, the requested amount from the City remains consistent at \$100,000. However, the contribution is for a new capital project and, thus, will be funded through the Conservation Trust Fund.
- Staff time was reanalyzed and a more accurate reflection of actual staff time resulted in a reduction of personnel costs for 2019.

Details of the Parks and Recreation Fund can be found on page 58.

CONSERVATION TRUST FUND

	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
BEGINNING FUND BALANCE	\$361,649	\$381,076	\$405,837	\$465,837
TOTAL REVENUES	\$58,243	\$65,000	\$60,000	\$60,000
TRANSFERS OUT	\$14,055	-	-	-
TOTAL EXPENDITURES	-	-	-	\$115,000
UNALLOCATED ENDING FUND BALANCE	\$405,837	\$446,076	\$465,837	\$410,837

The Conservation Trust Fund is the segregated fund to account for the collection and expenditure of state lottery proceeds disbursement. The 2019 budget calls for a \$100,000 expenditure for capital improvements at the Rueter-Hess Reservoir and \$15,000 at Elk Ridge Park for a water fountain replacement.

Details of the Conservation Trust Fund can be found on page 60.

CAPITAL IMPROVEMENT FUND

	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
BEGINNING FUND BALANCE	\$1,173,196	\$873,196	\$873,196	\$5,902,571
TRANSFERS IN	\$1,717,494	\$3,619,074	\$6,473,384	\$3,082,433
OTHER REVENUES	-	-	-	-
TOTAL EXPENDITURES	\$2,017,494	\$3,619,074	\$1,444,009	\$6,094,000
UNALLOCATED ENDING FUND BALANCE	\$873,196	\$873,196	\$5,902,571	\$2,891,004

The Capital Improvement Fund is the major city fund to track expenditures of all capital projects. The Capital Improvement Fund also holds a fund balance for future capital projects. All current funding within the Capital Improvement Fund is cash funding, meaning there is no debt service within this fund. There are several policy changes suggested for the 2019 budget that impact the Capital Improvement Fund:

- The creation of a five-year Capital Improvement Plan will guide discussion and decision making on current year and future projects. The level of overall capital funding is driven by the five-year Capital Improvement Plan.
- The 2019 budget calls for the allocation of additional revenues (after reserves and cash fund balance) to capital projects. This budget projects a net surplus after reserves and cash fund balance of \$2,854,310 transferred to the Capital Improvement Fund at year-end 2018.
- The level of expenditures in 2019 reflects a policy of a greater investment in City infrastructure based on current needs. The majority of the capital expenditures are related to an increased pace of street repair.
- Previous budgets have utilized a transfer out of the Capital Improvement Fund to the Capital Projects Fund to allow for actual expenditures to occur from the Capital Projects Fund. A new policy contemplates allowing for all accounting for capital expenditures to occur in the Capital Improvement Fund. The budget calls for all expenditures to occur out of the Capital Improvement Fund, thus making an additional transfer to the Capital Projects Fund unnecessary.

Detail of the Capital Improvement Fund and the five-year Capital Improvement Plan can be found beginning on page 62.

CAPITAL PROJECTS FUND

	2017 (Audited)	2018 (Adopted)	2018 (Projected)
BEGINNING FUND BALANCE	\$105,253	\$105,253	\$380,318
TRANSFERS IN	\$2,017,494	\$3,619,074	\$1,444,009
OTHER REVENUES	-	-	-
TOTAL EXPENDITURES	\$1,742,429	\$3,324,327	\$1,824,327
UNALLOCATED ENDING FUND BALANCE	\$380,318	\$400,000	-

The Capital Projects Fund is a duplicative function of the Capital Improvement Fund. The 2019 budget accounts for all capital expenditures occurring from the Capital Improvement Fund. There is no activity budgeted for 2019 in the Capital Projects Fund. Forthcoming legislation to eliminate this fund is expected after the adoption of the 2019 budget.

GENERAL FUNDS RESERVE**

	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
BEGINNING FUND BALANCE	-	-	-	\$1,256,692
TRANSFERS IN (FROM GENERAL FUND)	-	-	\$1,256,692	\$887,190
TRANSFERS OUT	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
ENDING FUND BALANCE	-	-	\$1,256,692	\$2,143,883

** New Policy

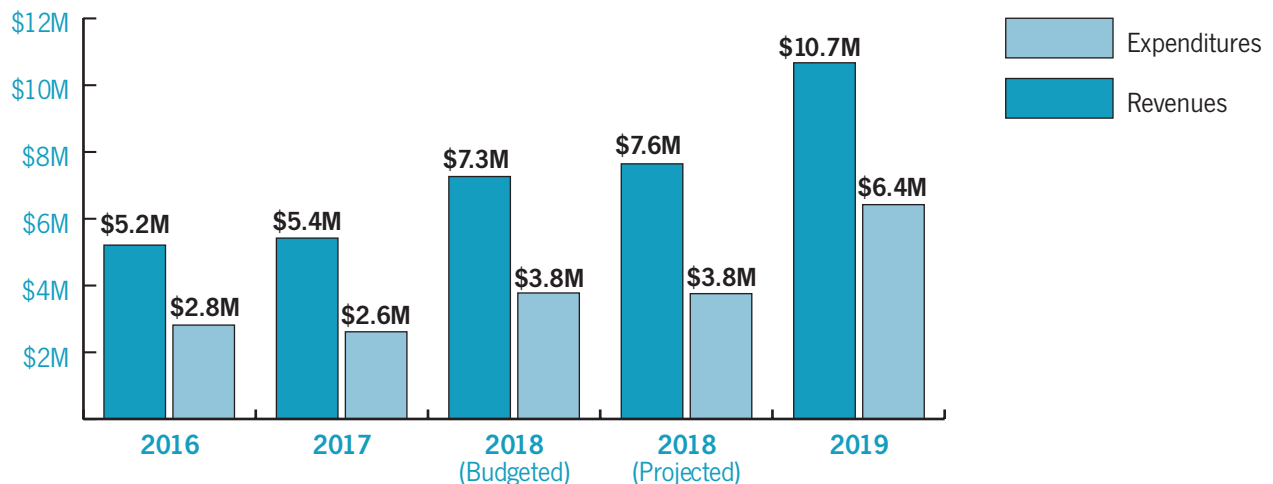
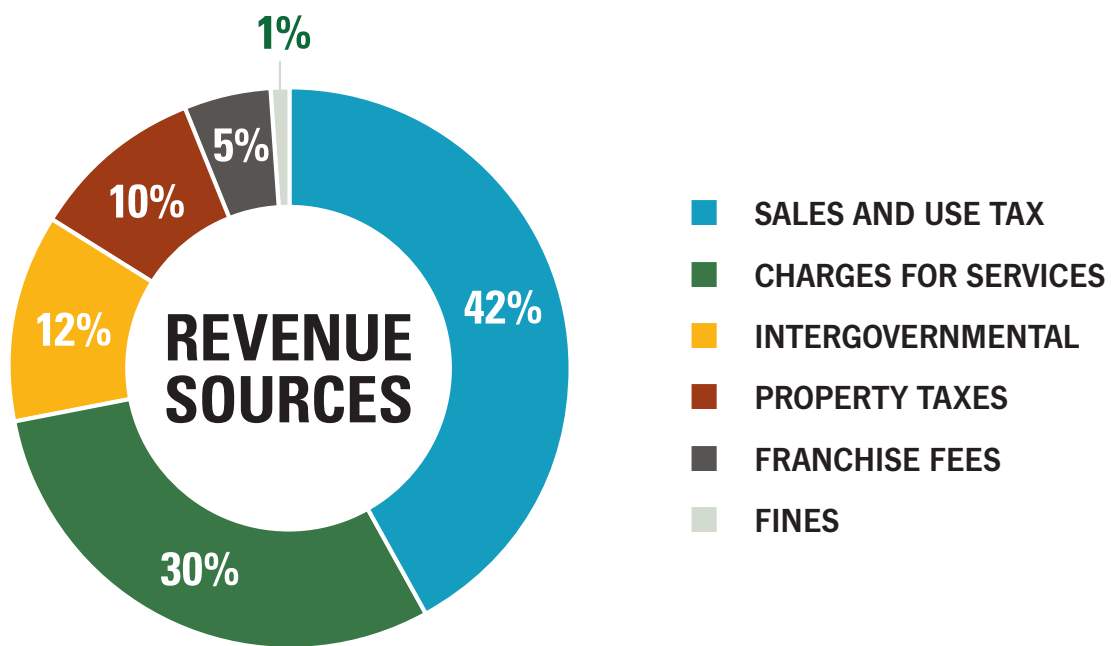
The General Fund Reserve is a segregated fund that holds the amount equivalent to four months operating expenditures or one-third annual operating expenditures. The General Fund Reserve is intended to be utilized in the case of an emergency where revenues are significantly under performing due to unforeseen factors.

GENERAL FUND



REVENUES

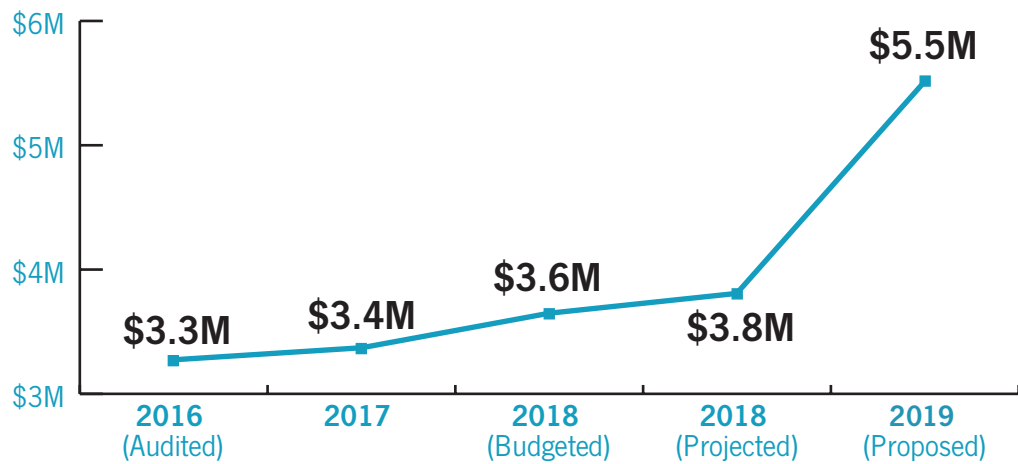
City revenues continue to grow, driven primarily by the pace of new construction within the community. The largest increase in revenues are from the increased amount of use tax collected from building materials and the amount of fees charged for development services. These two factors also drove greater than expected revenues for FY2018 and will continue rapid growth in 2019. As new construction comes to a completion, the new value is levied property tax, which is also reflected in expected increases in property tax collections. Sales tax collections are expected to rise approximately 3.25 percent based on a conservative estimate related to the Colorado General Assembly's projection of approximately 6 percent sales tax growth in 2018-19.



TOTAL REVENUE

	2016 (Audited)	2017	2018 (Budget)	2018 (Projected)	2019 (Proposed)
Total Taxes	\$3,270,697	\$3,366,834	\$3,645,724	\$3,805,626	\$5,514,061
Total Franchise Fees	\$447,020	\$450,995	\$491,000	\$448,272	\$506,400
Total Intergovernmental	\$961,901	\$1,024,361	\$1,202,896	\$1,271,668	\$1,295,750
Total Licenses and Permits	\$41,153	\$40,256	\$41,500	\$39,203	\$39,500
Total Charges for Services	\$432,115	\$487,484	\$1,622,165	\$1,905,866	\$3,183,260
Total Fines	\$71,100	\$48,019	\$93,943	\$88,000	\$95,764
Total Other Income	-	\$12,740	\$174,562	\$92,000	\$32,200
TOTAL REVENUE	\$5,223,986	\$5,430,689	\$7,271,790	\$7,650,634	\$10,666,935

TOTAL TAXES over 5 years



TAXES - OVERVIEW

	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Property Taxes	\$762,726	\$865,724	\$921,738	\$1,090,724
Specific Ownership Tax	\$65,000	\$65,000	\$65,000	\$69,478
City Sales Tax	\$1,080,000	\$1,200,000	\$1,208,113	\$1,239,000
Use Tax – Building Materials	\$484,108	\$525,000	\$437,437	\$1,906,321
Use Tax - Automobile	\$975,000	\$990,000	\$1,173,338	\$1,208,538
TOTAL	\$3,366,834	\$3,645,724	\$3,805,626	\$5,514,061

FRANCHISE FEES

	Audited 2017	Budget 2018	Projected 2018	Proposed 2019
Franchise Fees - IREA	\$199,000	\$200,000	\$177,190	\$205,000
Franchise Fees - Xcel	\$150,000	\$125,000	\$110,505	\$130,000
Franchise Fees - Comcast	\$93,995	\$155,000	\$153,125	\$160,000
Franchise Fees - Century Link	\$8,000	\$11,000	\$7,452	\$10,000
Franchise Fees - Black Hills	-	-	-	\$1,400
Franchise Application Fee	-	-	-	-
TOTAL FRANCHISE FEES	\$450,995	\$491,000	\$448,272	\$506,400

INTERGOVERNMENTAL REVENUES

	Audited 2017	Budget 2018	Projected 2018	Proposed 2019
Road and Bridge Property Tax	\$381,363	\$432,862	\$432,862	\$601,612
Highway Users Tax	\$362,698	\$278,034	\$276,068	\$272,049
Transportation Infrastructure Funding (HUT)	-	-	\$81,540	\$24,709
County Sales/Use Tax Shareback	\$225,000	\$346,000	\$346,000	\$356,380
Cigarette Tax	\$6,300	\$6,000	\$5,818	\$6,000
Motor Vehicle Registration Fees	\$40,000	\$40,000	\$29,380	\$30,000
State Energy Distributions	\$9,000	\$5,000	\$5,000	\$5,000
Grants - Douglas County	-	\$95,000	\$95,000	-
TOTAL INTERGOVERNMENTAL	\$1,024,361	\$1,202,896	\$1,271,668	\$1,295,750

LICENSES AND PERMITS

	Audited 2017	Budget 2018	Projected 2018	Proposed 2019
Business & Sales Tax License Fees	\$3,500	\$4,000	\$4,000	\$4,000
Contractor License Fees	\$34,756	\$34,000	\$34,000	\$34,000
Liquor License Fees	\$2,000	\$3,500	\$1,203	\$1,500
TOTAL LICENSES AND PERMITS	\$40,256	\$41,500	\$39,203	\$39,500

CHARGES FOR SERVICES

	Audited 2017	Budget 2018	Projected 2018	Proposed 2019
Development Impact Fee	-	\$775,080	\$775,080	-
Credit Card Fees	\$2,000	\$3,000	\$2,922	-
Building Department Service Fees	-	-	-	\$1,966,916
Building Plan Review Fees	\$56,258	\$59,489	\$70,000	-
Planning & Zoning Fees	\$51,000	\$78,000	\$160,000	\$210,000
Building Permits & Inspections	\$365,440	\$396,596	\$329,680	-
Sign Permit Fees	\$700	\$1,000	\$1,000	-
ROW and GESC Fees	\$8,000	\$30,000	\$40,383	\$30,000
PW Plan Review Fees	\$2000	\$2,000	\$2,000	\$2,000
DC Use Tax Collection Fee	\$2,086	\$2,000	\$48,016	\$13,344
School Cost Mitigation Fee	-	-	\$58,000	\$134,000
Parkland Mitigation Fee	-	-	\$5,000	\$27,000
Canyons Storm Water	-	\$275,000	\$413,785	\$800,000
TOTAL CHARGES FOR SERVICES	\$487,484	\$1,622,165	\$1,905,866	\$3,183,260

FINES

	Audited 2017	Budget 2018	Budget Year End	Proposed 2019
Court Fines	\$48,019	\$93,943	\$88,000	\$95,764
TOTAL FINES	\$48,019	\$93,943	\$88,000	\$95,764

INTEREST AND OTHER INCOME

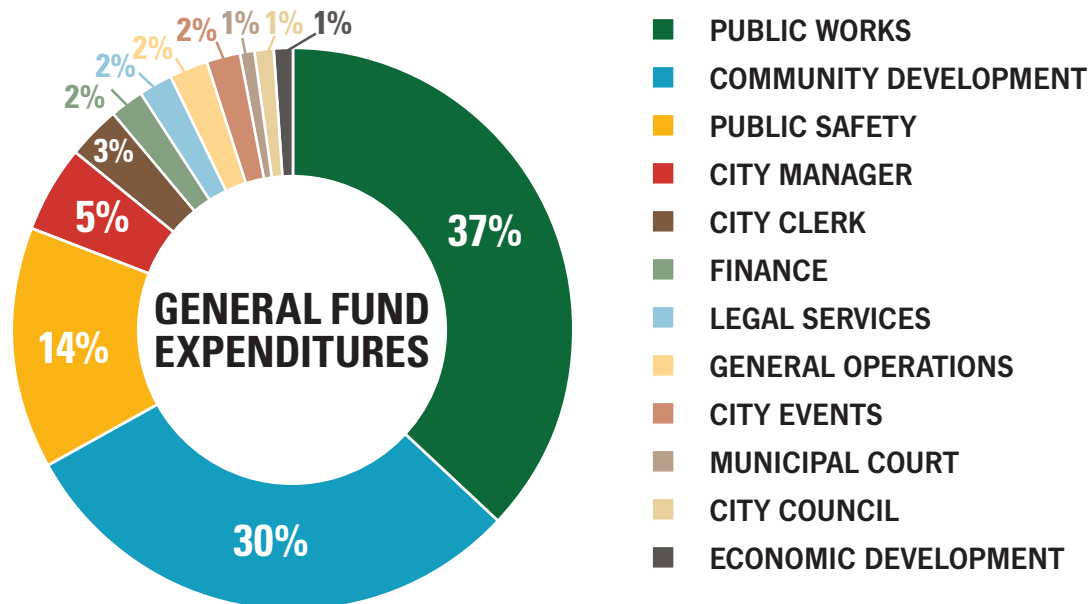
	Audited 2017	Budget 2018	Budget Year End	Proposed 2019
10-30-100 Interest from Investments	\$12,665	\$99,562	\$92,000	\$32,200
10-30-110 Community Donations	-	\$75,000	-	-
Other Income	\$75	-	-	-
TOTAL INTEREST AND OTHER INCOME	\$12,740	\$174,562	\$92,000	\$32,200

GENERAL FUND EXPENDITURES

The City is projecting a large increase in expenditures driven by a few factors. The largest factor is in the anticipated new construction, which drives related services. Additionally, the City will be facilitating a one-time pass through of funds for stormwater improvements, in partnership with The Canyons development project, for \$800,000.

The City is anticipating a 450 percent increase in new home construction for 2019 (62 permits in 2018 to 342 permits in 2019). This activity requires the assistance of development review professionals to ensure the City is processing and facilitating action on land use applications. To meet the needs and expectations of the community, the community development department contracts with a number of experienced consultants to deliver high quality professional services that include building services, development plan review services and GIS services. These services are technical in nature and generally dependent upon development related activity.

Similarly, staff is anticipating average to above average land use application submittals, which includes platting activity, site improvement plans for nonresidential development and rezoning proposals. All of these services are flexible and are able to accommodate a fluctuating development market and meet the service needs of the City and its residents. If the expected level of development is slower, then the level of expenditures for required services will be less.



EXPENDITURES	2016 (Audited)	2017	2018 (Budget)	2018 (Projected)	2019 (Proposed)
City Council	\$16,665	\$29,803	\$36,900	\$35,620	\$63,600
City Manager	\$242,797	\$227,967	\$255,372	\$293,243	\$341,722
General Operations	\$137,718	\$109,231	\$91,717	\$163,289	\$144,298
Legal Services	\$114,117	\$115,878	\$85,000	\$135,000	\$160,000
Finance	\$92,128	\$94,288	\$104,006	\$92,426	\$99,416
City Clerk	\$105,061	\$109,436	\$122,962	\$126,542	\$151,269
Municipal Court	\$29,132	\$42,537	\$39,200	\$37,200	\$49,600
Public Safety	\$795,025	\$781,878	\$877,724	\$824,522	\$929,291
Public Works	\$823,917	\$655,022	\$1,475,416	\$1,396,139	\$2,379,533
Community Development	\$476,404	\$466,201	\$703,919	\$666,096	\$1,937,898
Economic Development	-	-	-	-	\$82,134
City Events	-	-	-	-	\$92,888
TOTAL EXPENDITURES	\$2,832,964	\$2,632,241	\$3,792,216	\$3,770,077	\$6,431,649

GENERAL FUND - CITY COUNCIL

DESCRIPTION

Council members make policy decisions on a variety of City issues, such as approving the annual City budget. They are given the authority to approve resolutions and enact and provide for the enforcement of ordinances, which are City laws. They also appoint the city manager, who serves the Council and citizens and is responsible for City staff and day-to-day management.

Castle Pines is governed by a mayor and six City Council members. The City is divided into three “wards” of approximately 3,500 residents. Each ward is represented by two City Council members with staggered four-year terms.

BUDGET DETAIL

EXPENDITURES	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Professional Services	\$10,000	\$10,000	\$5,560	\$5,000
Dues and Subscriptions	\$15,403	\$22,000	\$22,000	\$28,000
Education and Training	\$1,500	\$3,000	\$4,000	\$9,000
General Supplies and Materials	-	-	-	\$3,600
Council Activities	\$1,000	\$1,500	\$3,500	\$10,000
Meals and Travel	\$1,500	\$250	\$410	\$7,800
Workers Comp. and Bond Surety	\$400	\$150	\$150	\$200
TOTAL	\$29,803	\$36,900	\$35,620	\$63,600

2018 ACCOMPLISHMENTS

Following a November 2017 election, a new City Council was seated in January 2018. One of the Council’s first actions was to find a new city manager to replace Don Van Wormer, who left City employment in January 2018. The Council hired Michael Penny as Interim City Manager in March and then appointed him City Manager in April 2018.

- Scheduled a retreat to develop a cohesive council body that had a common vision and objectives resulting in the Council adopting a new vision statement and strategic objectives for 2018-19.
- Focused on becoming educated as a council, specifically in the area of land use and economic development. This was accomplished by adding time in study sessions to schedule a substantial amount of training and guest speakers.
- Referred a measure to the voters to move from a statutory city to a home rule city.

GENERAL FUND - CITY MANAGER

DESCRIPTION

The city manager is responsible for the general day-to-day oversight and management of the City of Castle Pines and is responsible for directing the development and implementation of the City's operating budget. The city manager also:

- Provides recommendations to the mayor and City Council;
- Implements policy decisions made by the City Council;
- Participates in City Council meetings;
- Anticipates future needs of the City;
- Serves as a general representative of the City.

BUDGET DETAIL

EXPENDITURES	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Salary and Related Expenses	\$144,248	\$136,472	\$179,588	\$198,222
Education and Training	\$1,787	\$2,000	\$2,000	\$2,000
Professional Services	-	\$10,000	\$13,643	\$14,000
Communications Consulting	\$79,274	\$105,000	\$93,216	\$120,000
Other	\$2,658	\$1,900	\$6,796	\$7,500
TOTAL	\$227,967	\$255,372	\$293,243	\$341,722

2018 ACCOMPLISHMENTS

- Hired a new city clerk and a new public works director;
- Strong focus on economic development and putting Castle Pines on the economic map for the South Metro region;
- Conducted an overall update of policies and procedures;
- Focused on staff to raise morale and improve customer service and community service delivery.

GENERAL FUND - GENERAL OPERATIONS

DESCRIPTION

General Operations are expenses that support the functions of all City departments that cannot be classified under an existing function. This includes items such as overall IT support, common area maintenance (CAM) agreements, and office supplies.

BUDGET DETAIL

EXPENDITURES	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Salary and Related Expenses	\$24,069	-	\$18,384	\$22,275
Utilities/CAM	\$33,000	\$36,000	\$36,000	\$37,080
Professional Services	\$3,000	\$4,000	\$1,400	\$5,000
IT Support and Supplies	\$12,000	\$8,000	\$25,500	\$21,000
Office Supplies/Printing	\$13,000	\$14,000	\$13,000	\$14,500
Other	\$24,162	\$29,717	\$69,005	\$44,443
TOTAL	\$109,231	\$91,717	\$163,289	\$144,298

GENERAL FUND - LEGAL SERVICES

DESCRIPTION

The mission of the city attorney's office is to provide legal services to the City Council, boards, commissions, and administrative staff. This helps to enforce the law, avoid or mitigate risks associated with City operations, and protect the legal interests of the City of Castle Pines.

- Provides legal counsel and services to the City Council;
- Provides legal counsel to boards, commissions, and City departments;
- Prosecutes criminal defendants;
- Prosecutes Castle Pines code violations. The Municipal Code helps to ensure the safety of buildings and much more;
- Provides civil defense council for the City and employees in administrative, county, state, and federal courts;
- Represents the City in administrative, county, state, and federal courts;
- Prepares contracts and other legal documents.

BUDGET DETAIL

EXPENDITURES	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Legal Service Fees	\$115,878	\$85,000	\$135,000	\$160,000
TOTAL	\$115,878	\$85,000	\$135,000	\$160,000

2018 ACCOMPLISHMENTS

- Updated municipal court penalty and increased minimum fines in accordance with state law;
- Assisted in land use entitlements for Castle Pines Town Center and The Canyons planned developments;
- Drafted legal documents to initiate home rule charter commission process;
- Drafted stormwater management ordinance to update stormwater requirements for the City.

GENERAL FUND - CITY CLERK

DESCRIPTION

The city clerk is responsible for:

- City Council agenda and packet preparation;
- City Council meeting minutes preparation;
- Liquor licensing;
- Elk Ridge Park permitting;
- Records management program;
- Legal notices;
- Public records requests (CORA);
- Election management;
- City liaison for municipal court;
- City code maintenance.

Overall, the City Clerk's office works in partnership with the City Council, City manager and all other City departments.

BUDGET DETAIL

EXPENDITURES	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Salary and Related Expenses	\$86,177	\$89,762	\$89,762	\$104,154
Election Expenses	\$6,270	\$15,000	\$9,000	\$25,000
Legislative Support	\$5,957	\$12,000	\$17,000	\$9,500
Other	\$11,032	\$6,200	\$10,780	\$12,615
TOTAL	\$109,436	\$122,962	\$126,542	\$151,269

2018 ACCOMPLISHMENTS

In 2018, the city clerk completed tasks such as the Home Rule Charter Commission election, liquor licensing, and records management. Other accomplishments:

- 2018 Coordinated election;
- Staff transition and training;
- Continued education;
- Customer satisfaction.

2019 HIGHLIGHTS

The city clerk is committed to excellent customer service and in the coming year will be focused on the Home Rule Charter special election, new records management solutions, and streamlining the liquor licensing process while continuing to advance with educational opportunities. Other highlights:

- Special election for the Home Rule Charter;
- Improved processes for Elk Ridge Park permitting;
- Review and improvement of current records management program;
- Review and improvement of current liquor licensing process;
- Review of current agenda/meeting management software and processes.

GENERAL FUND - FINANCE

DESCRIPTION

The finance department is responsible for the financial activities of the City. This includes administration of sales and use tax, all accounting functions (payroll, accounts payable, accounts receivable, and financial reporting), investment portfolios, and retirement plans. The finance department strives to provide cost-efficient processes and programs that provide great customer service, are economically beneficial to citizens and customers, and are technologically advanced.

FUNCTIONS

- **Administration:** Oversees the functions of the finance department; provides financial management services to all City departments; administers the City's retirement plans.
- **Accounting:** Administers the centralized processing, recording, and reporting of all City financial transactions through the financial management system and payroll, accounts payable, and accounts receivable. It also manages all audit functions, and supplemental budget administration.
- **Budget:** Oversees the annual development of the City budget. Analyzes monthly budget reports and works with departments to accurately budget to priorities.
- **Investments:** Manages the investment portfolio for the City and administers the central cashiering program for City revenues.
- **Purchasing:** Administers all City functions as it relates to the procurement of goods and services and the related contracting.
- **Sales Tax:** Administers all provisions of the Castle Pines Municipal Code pertaining to sales and use, and franchise fees.

BUDGET DETAIL

EXPENDITURES	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Salary and Related	\$69,946	\$72,406	\$65,470	\$74,816
Audit Fees	\$19,000	\$17,000	\$16,500	\$17,000
Professional Services	-	\$5,000	\$6,756	\$4,000
Other	\$5,432	\$9,600	\$3,700	\$3,600
TOTAL	\$94,288	\$104,006	\$92,426	\$99,416

2018 ACCOMPLISHMENTS

- Brought in \$92,000 in interest earned from investments and the City's Wells Fargo Sweep account;
- Received clean financial audit opinions, meaning that there were no significant findings with the City's financials.
- Implemented the following:
 - Investment Policy;
 - Purchasing Policy;
 - Personnel Policy.

2019 HIGHLIGHTS

- Provide ongoing administrative support for the City's purchasing card program;
- Provide financial analysis to the city manager and City Council;
- Begin internal fiscal audits;
- Provide funding options for the City's five-year Capital Improvement Program;
- Assess city-wide payment portal on the City's website.

GENERAL FUND - MUNICIPAL COURT

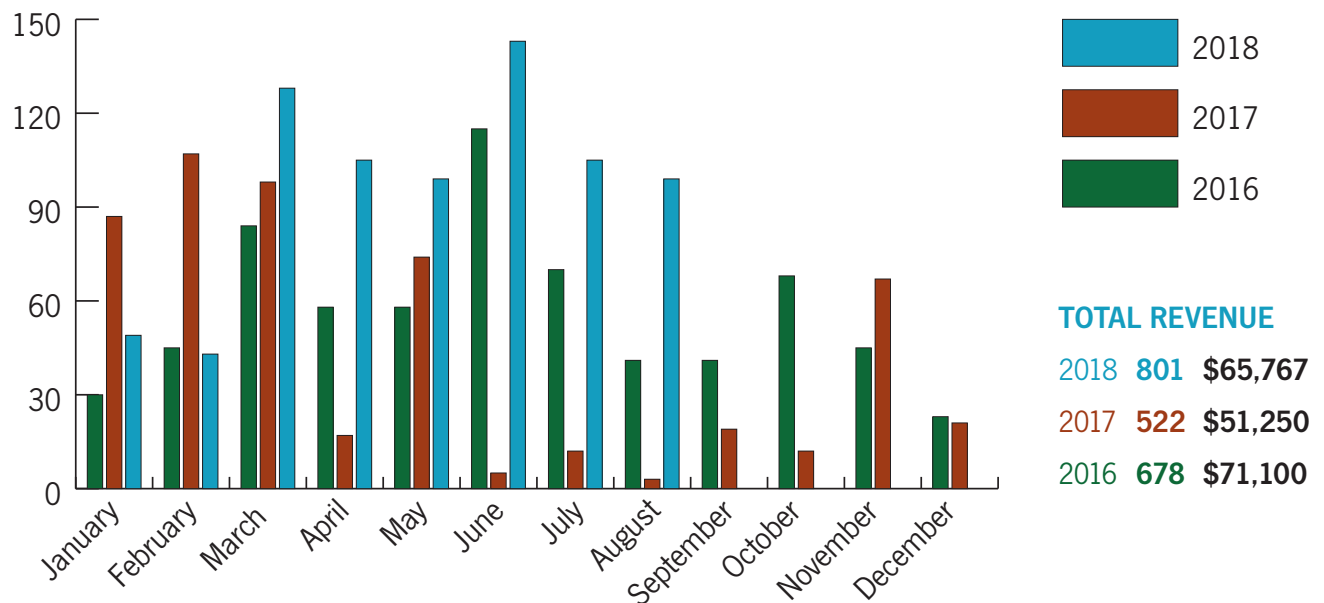
DESCRIPTION

The Castle Pines municipal court within the General Fund is committed to the administration of justice with equality, fairness and integrity, in an expeditious and timely manner, for the people of the City of Castle Pines. The court seeks to provide equal access to justice, prompt and courteous service, independence and accountability of court actions, and to exercise case-management practices designed to facilitate the fair and timely disposition of cases. The court values equality and fairness, excellence of service, respect for the individual, and responsible use of resources, and strives to nurture public confidence and trust.

BUDGET DETAIL

EXPENDITURES	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Prosecution Services	\$7,200	\$7,200	\$7,200	\$7,200
Clerk and Other Services	\$15,000	\$15,000	\$17,500	\$17,500
Judge Services	\$7,000	\$7,000	\$7,000	\$7,000
IT Support and Software	\$11,737	\$9,000	\$4,500	\$16,900
Court Forms	\$1,600	\$1,000	\$1,000	\$1,000
TOTAL	\$42,537	\$39,200	\$37,200	\$49,600

TICKET FILINGS IN MUNICIPAL COURT



2018 ACCOMPLISHMENTS

- Implemented a new software system;
- Updated court processes to be compliant with numerous legislative changes.

2019 HIGHLIGHTS

- Allowing the court to import ticket images;
- Allowing the court to electronically maintain all pleadings and motions;
- Allowing the court to be paper on demand;
- Allowing the court enhanced record integrity;
- Allowing both city staff and court staff to view records simultaneously.

GENERAL FUND - PUBLIC SAFETY

DESCRIPTION

Public safety services are provided by the Douglas County Sheriff's Office through an annual Intergovernmental Agreement with the City of Castle Pines. Specifically, the Sheriff's Office provides the following functions:

- Reactive patrol to enforce laws and to respond to calls for service;
- Proactive patrol to prevent and deter criminal activity;
- Traffic patrol to enforce City traffic codes;
- Investigation of crimes and the participation in the South Metro Drug Task Force;
- Special operations services such as canine patrol, hostage negotiations, SWAT, and bomb disposal;
- Communications services, including call receiving, dispatch, and reports;
- Attendance and testimony in courts of appropriate jurisdiction and consultation with prosecuting attorneys;
- Command support staff;
- Administrative services including but not limited to planning and statistics, subpoena control, training, weapons permits, accounting, payroll, personnel, media relations, fleet control, radio maintenance, purchasing, records, internal investigations, and other services provided by other county agencies in support of the sheriff's office;
- Emergency management and disaster services in the event of an emergency;
- Liquor code compliance and enforcement and law enforcement liaison to liquor licensing authority.

BUDGET DETAIL

EXPENDITURES	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Law Enforcement	\$766,221	\$857,067	\$795,640	\$805,790
Traffic Management	-	-	-	\$87,000
Animal Control Services	\$8,657	\$12,000	\$19,665	\$25,594
Treasurer's Fees	\$7000	\$8,657	\$9,217	\$10,907
TOTAL	\$781,878	\$877,724	\$824,522	\$929,291

2019 HIGHLIGHTS

After the Council budget retreat, staff received a proposed contract for 2019 for Law Enforcement and Animal Control Services. The revised amounts are reflected in the 2019 budget.

GENERAL FUND - PUBLIC WORKS

DESCRIPTION

- Assist city manager to develop and implement programs benefiting community safety and growth;
- Street maintenance – pavement/roadway management and maintenance, and general street repair;
- Snow and ice management;
- Traffic analysis and traffic modifications;
- Stormwater management (MS4 Permit);
- Right of way permits;
- Elk Ridge Park operations and maintenance;
- Consulting and engineering oversight, construction document review, site inspections;
- Legal document review and implementation;
- Code implementation/education and enforcement.

BUDGET DETAIL

EXPENDITURES	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Salary and Related Expenses	\$55,947	\$58,591	\$62,214	\$89,198
Professional Services	\$90,000	\$102,000	\$80,000	\$106,080
Traffic Operations and Maintenance	\$61,000	\$67,000	\$60,000	\$69,680
Road and Street Maintenance	\$335,000	\$365,000	\$365,000	\$400,000
Snow Operations	\$42,400	\$335,500	\$335,500	\$400,000
Stormwater Expenses	-	\$475,000	\$480,000	\$1,294,000
Other	\$70,675	\$72,325	\$13,425	\$20,575
TOTAL	\$655,022	\$1,475,416	\$1,396,139	\$2,379,533

2018 ACCOMPLISHMENTS

FULL DEPTH ROADWAY RE-CONSTRUCTION

Construction efforts included complete removal of existing asphalt roadway and subbase including additional soils not suitable for vehicle loading.

- Briar Cliff Court
- Briar Cliff Drive
- Briar Ridge Drive
- Oak Briar Way
- Hidden Point Boulevard

Work was completed south of Castle Pines Parkway along Monarch Boulevard to Shoreham Circle. Existing damaged concrete panels were completely removed. This work was conducted along Monarch Boulevard south of Castle Pines Parkway to Shoreham Circle.

GENERAL STREET REPAIR RIGHT OF WAY TO RIGHT OF WAY

- Curb/Gutter Replacement – Yorkshire Drive (Castle Pines Parkway to Monarch Boulevard)
- Curb/Gutter Replacement – Daniel's Gate Drive/Grig's Road roundabout
- Curb/Gutter Replacement – Serena Drive at Coyote Ridge Park entrance
- Sidewalk chase installation at 1040 Deer Clover Way and 12395 Serena Court

PEDESTRIAN SIGNALIZATION UPGRADES

The City installed new Rapid Rectangular Flashing Beacons, striping and street pedestrian signage to improve safety and foot traffic flow to Buffalo Ridge Elementary and American Academy.

- Monarch Boulevard at Shoreham Circle (north)
- Monarch Boulevard at Yorkshire Drive

ELK RIDGE PARK

- Rain sensor installation
- Spider mite mitigation
- Re-paint utility shed and restroom doors
- Re-stain pavilions, utility shed and restroom structures

THE CANYONS

- Pond construction and storm sewer installation for Super Block Plat 2

GENERAL FUND - COMMUNITY DEVELOPMENT

DESCRIPTION

The community development department is comprised of three separate but interrelated divisions:

1. Building division;
2. Code enforcement division; and
3. Planning and zoning division.

The building division is responsible for the implementation and enforcement of building codes and standards. The building division provides building permit services, plans examination, building inspections and is responsible for the enforcement of the 2015 International Building Codes. The code enforcement division is responsible for the enforcement of the City's Zoning Ordinance. Scope of enforcement services include, but is not limited to, land use issues, fence regulations, home occupations, pets, signs, abandoned vehicles, development standards and general public nuisances. The planning and zoning division is responsible for the administration and enforcement of the City's Zoning and Subdivision Ordinances as well as the implementation of the City's Comprehensive Plan. Current and long-range planning activities are coordinated, implemented and administered by the planning and zoning division. Current planning duties include development review, zoning compliance, code enforcement, sign permitting, GIS/mapping services and site development administration. In addition, planning and zoning staff researches, analyzes and prepares technical reports for complex land development projects to City Council.

Long-range planning duties include on-going revisions to the zoning and subdivision regulations, as well as updating the Comprehensive Plan. Other long-range planning projects include the City's Three-Mile Plan and 2020 Transportation Plan. The planning and zoning division role in implementing long-range planning consists of producing a wide variety of reports and studies that are accessible to the public including information on demographics, land use, population, comprehensive plans, and sustainability indexes. In addition to the individual duties listed above, the community development department provides administrative support to elected officials and general customer service to the public.

BUDGET DETAIL

EXPENDITURES	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Salary and Related Expenses	\$137,347	\$140,819	\$120,146	\$116,535
Professional Services	\$40,800	\$54,600	\$54,600	\$50,000
Development Plan Review	-	-	\$115,000	\$170,000
Building Inspection Services	\$215,000	\$361,400	\$274,270	\$1,573,532
Economic Development	\$29,954	\$60,000	\$60,000	-
Other	\$43,100	\$87,100	\$42,080	\$27,831
TOTAL	\$466,201	\$703,919	\$666,096	\$1,937,898

CONTRACTED SERVICES

To meet the needs and expectations of the community, the community development department contracts with a number of experienced consultants to deliver high quality professional services which include building services, development plan review services and GIS services. These services are technical in nature and generally dependent upon development related activity. These services are flexible and are able to accommodate a fluctuating development market and meet the service needs of the City and its residents.

2018 ACCOMPLISHMENTS

- Adoption of Design Guidelines;
- The City was awarded a grant for the Urban Land Institute to have a Technical Advisory Panel perform and analysis of the City's Business District and offer strategic recommendations on how to enhance the economic and physical environment;
- Ongoing oversight, review and permitting for Lagae Ranch, Castle Pines Town Center, The Canyons;
- Approval and issuance of the Legacy Village Certificate of Occupancy;
- Outstanding customer service;
- Launch of GIS applications and maps on the City's website.

2019 HIGHLIGHTS

- The City is anticipating a 450 percent increase in new home construction for 2019 (62 permits in 2018 to 342 permits in 2019).
- The community development department is undertaking the effort to rewrite, restructure, streamline and unify the City of Castle Pines Zoning Ordinance and Subdivision Ordinance into a "Consolidated Land Use Code". Staff will seek a highly qualified consultant(s) to support and assist staff in this process. It is anticipated that staff will draft a large majority of the Consolidated Land Use Code and the consultant will provide legal and editorial guidance, share experience and/or knowledge of best practices and topic-specific approaches to contemporary land use issues. The purpose of the Consolidated Land Use Code is to unify the City's Zoning and Subdivision Ordinances, simplify and streamline City land use processes, align the code with the strategic goals and objectives outlined in the City's Comprehensive Plan and comply with federal, state and local laws. The code will be organized, user friendly and establish predictable development processes for the community. This effort will require software to allow for editing and online hosting of the code.
- Staff is anticipating average to above average land use application submittals which includes platting activity, site improvement plans for nonresidential development and rezoning proposals. This activity requires the assistance of development review professionals to ensure the City is processing and facilitating action on land use applications.
- Staff will launch enhanced GIS services available to the community.
- Community development will play a larger role in economic development in 2019.

GENERAL FUND - ECONOMIC DEVELOPMENT

DESCRIPTION

The purpose of the newly established economic development department will be to foster job growth by encouraging new business development and retention and expansion of existing businesses. The City will undertake efforts and programs to promote a business-friendly environment.

Jobs are important to the City for a variety of reasons, but primarily because people working in the community spend money here and often desire to live here, both of which result in sales tax revenue. While tax revenue is important, it is the vibrant and vital interplay between residential, business, and retail uses that help define the City's unique draw. With its structural reliance on sales tax revenue for operations, the City needs to be particularly supportive of retail businesses. Additionally, employees who commute to Castle Pines for work may decide to purchase a residence or shop in the City, which means more people and activity helping to expand the retail, residential, and employment market.

Challenging economic conditions and competition from other cities requires a thoughtful and flexible economic plan. The City needs to approach the business and community development process with a "yes" first attitude, an open mind and new tools that allow it to foster vitality. The City needs a plan that provides resources to retain and grow existing business and addresses the requirements for attracting new business. By implementing the Comprehensive Plan and Economic Plan, the City can achieve the following results:

- Retain and strengthen existing businesses;
- Attract new businesses that offer new employment opportunities and new sources of revenue;
- Promote new growth and development located along major transportation corridors and proximate to retail and service hubs in order to increase the customer base for Castle Pines businesses;
- Improve the quality and availability of single-family housing through encouraging reinvestment in existing housing stock, an affordable senior housing rehab incentive program and expanded housing and graduated care options within or proximate to Castle Pines;
- Encourage new housing development to complement existing housing stock and bolster local property values;
- Improve or redevelop distressed and underperforming shopping areas;
- Identify and improve undeveloped and underdeveloped properties along major corridors to meet the goals of the Comprehensive Plan;
- Increase employment opportunities;
- Expand the availability of products and services in Castle Pines;
- Make strategic investments in expanding Castle Pines parks and open space system in order to strengthen connections while stimulating high-quality development/redevelopment;
- Develop, recognize and capitalize on strategic relationships and partnerships that make Castle Pines a great community.

BUDGET DETAIL

EXPENDITURES	2017	2018 (Projected)	2019 (Proposed)
Salary and Related	N/A		\$29,133
Professional Services			\$50,000
Other			\$3,000
TOTAL			\$82,134

GENERAL FUND - CITY EVENTS

DESCRIPTION

In 2018, the City Council directed staff to develop community events to support community building, regional awareness, and economic development. The City of Castle Pines has now begun to host events including Pizza in the Park, Movie at the Ridge, and 3rd party non-profit events organized and supported by the City's events department.

BUDGET DETAIL

EXPENDITURES	2017	2018 (Projected)	2019 (Proposed)
Salary and Related	N/A		\$22,888
Event Activities			\$60,000
Chamber of Commerce			\$10,000
Other			\$3,000
TOTAL			\$92,888

2018 ACCOMPLISHMENTS

- Pizza in the Park which was focused on community building where Council was available to answer questions and free pizza, water, and ice cream was provided. The event was supported by South Metro Fire and the Douglas County Sheriff's Office.
- Movie at the Ridge was a successful community building event where the City partnered with The Ridge Golf Course and *The Castle Pines Connection* to host over 450 community members who enjoyed an outdoor movie on the driving range.

PARKS AND RECREATION FUND DETAIL



PARKS AND RECREATION FUND

DESCRIPTION

The City has a separate Parks and Recreation Fund to account for the expenditures devoted to the maintenance and general upkeep of our parks and recreational amenities. The pace of spending in 2018 was significantly less than budgeted, due to the allocation of staff time on a more accurate basis and the delay of security and surveillance projects.

BUDGET DETAIL

	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
BEGINNING FUND BALANCE	\$197,260	\$205,476	\$236,288	\$131,255
REVENUES	\$21,893	\$31,000	\$18,125	\$18,494
TRANSFERS IN	\$406,490	\$422,281	\$317,281	\$265,663
TOTAL REVENUES	\$428,383	\$453,281	\$335,406	\$284,157
EXPENDITURES				
Salary and Related Expenses	\$74,170	\$87,559	\$77,019	\$25,456
Professional Services	\$14,039	\$40,000	\$40,000	\$10,000
Contract Maintenance	\$31,979	\$45,000	\$45,000	\$46,800
Operations and Maintenance	\$108,933	\$82,000	\$72,000	\$72,000
Insurance	\$24,399	\$26,500	\$20,200	\$46,207
City Event Expenses	\$4,767	\$40,000	\$22,000	-
Rueter-Hess Contribution	\$100,000	\$100,000	\$100,000	-
Other	\$31,068	\$137,225	\$64,220	\$65,200
Total Expenditures	\$389,355	\$558,284	\$440,439	\$265,663
Ending Fund Balance	\$236,288	\$100,473	\$131,255	\$149,750

FUND CHANGES

- The \$100,000 Rueter-Hess Reservoir contribution will occur out of the Conservation Trust Fund in 2019.
- Staff time is more accurately reflected in the 2019 proposed Parks and Recreation Fund.
- City event expenses were moved to the General Fund.

CONSERVATION TRUST FUND DETAIL



CONSERVATION TRUST FUND

DESCRIPTION

The Conservation Trust Fund is the segregated fund to account for the collection and expenditure of state lottery proceeds disbursement.

BUDGET DETAIL

	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Beginning Fund Balance	\$361,649	\$381,076	\$405,837	\$465,837
Total Revenues	\$58,243	\$65,000	\$60,000	\$60,000
Transfers Out	\$14,055	-	-	-
Total Expenditures	\$14,055	-	-	\$115,000
Unallocated Ending Fund Balance	\$405,837	\$446,076	\$465,837	\$410,837

FUND CHANGES

- The Rueter-Hess Reservoir recreation contribution is \$100,000 and will occur out of Conservation Trust Fund dollars in 2019. This use of funds conforms to the appropriate uses of Conservation Trust Funds.
- Water fountain upgrade: The water fountain in Elk Ridge Park is original to the park and has been repaired to the point that it needs to be replaced. The unique design of the area of the water fountain requires a specific water fountain.

2019-2023 **CAPITAL IMPROVEMENT PLAN**



CAPITAL IMPROVEMENT FUND

DESCRIPTION

The Capital Improvement Fund is the major City fund to track expenditures of all capital projects. The Capital Improvement Fund also holds a fund balance for future capital projects. All current funding within the Capital Improvement Fund is cash funding, meaning there is no debt service within this fund. The 2019-2023 Capital Improvement Fund is to guide decision-making and planning for future year projects. The 2019 budget provides budget authority for only 2019 expenditures.

The Capital Improvement Fund is only utilized for projects that meet one of the following criteria for a “capital expenditure”:

- The funds are utilized for a project that constructs a new asset with a usable life of 5 or more years.
- Capitalization thresholds are generally applied to individual items rather than to groups of similar items.
- The capitalization value is greater than \$5,000 for any individual item.
- The funds are utilized to extend the life of an existing capital asset.
- The funds are utilized to plan for a capital project.
- The funds are explicitly approved by Council for such purpose.

FUND CHANGES

- The creation of a five-year Capital Improvement Plan will guide discussion and decision making on current year and future projects. The level of overall capital funding is driven by the five-year Capital Improvement Plan.
- The proposed 2019 budget calls for the allocation of additional revenues (after reserves and cash fund balance) to capital projects. This budget projects a net surplus after reserves and cash fund balance of \$2,227,428 transferred to the Capital Improvement Fund at year-end 2018.
- The level of expenditures in 2019 reflects a policy of a greater investment in City infrastructure based on current needs. The majority of the \$5,409,000 is related to an increased pace of street repair.
- Previous budgets have utilized a transfer out of the Capital Improvement Fund to the Capital Projects Fund to allow for actual expenditures to occur from the Capital Projects Fund. A new policy contemplates allowing for all accounting for capital expenditures to occur in the Capital Improvement Fund. The proposed budget calls for all expenditures to occur out of the Capital Improvement Fund, thus making an additional transfer to the Capital Projects Fund unnecessary.

BUDGET DETAIL

	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Beginning Fund Balance	\$1,363,196	\$873,196	\$873,196	\$5,902,571
Transfers In	\$1,368,000	\$3,619,074	\$6,473,384	\$3,082,433
Other Revenues	-	-	-	-
Total Expenditures	\$1,558,000	\$3,619,074	\$1,444,009	\$6,094,000
Unallocated Ending Fund Balance	\$1,173,196	\$873,196	\$5,902,571	\$2,891,004

The five-year CIP can be found on the following page.

CAPITAL IMPROVEMENT PLAN

CAPITAL IMPROVEMENT PLAN (CAPITAL PROJECTS: 2019-2023)

	CIP 2019 (proposed)	CIP 2020 (projected)	CIP 2021 (projected)	CIP 2022 (projected)	CIP 2023 (projected)
PUBLIC WORKS					
MAJOR ROADS & STREETS FULL CONSTRUCTION					
PCI Value 0-49	\$2,700,000	\$3,200,000	\$3,500,000	\$3,500,000	\$3,500,000
PCI Value 50-69	\$1,950,000	\$1,950,000	\$1,950,000	\$1,950,000	\$1,950,000
PCI Value 70-99	\$425,000	\$425,000	\$425,000	\$425,000	\$425,000
Castle Pines Parkway	-	-	-	\$13,000,000	\$13,000,000
Monarch Boulevard	-	-	-	\$8,000,000	\$8,000,000
TRAFFIC SIGNALIZATION					
Castle Pines/Monarch	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Pedestrian Signal Upgrades (general)	\$100,000	\$50,000	\$50,000	\$50,000	\$50,000
Gateway/Wayfinding	\$80,000	-	-	-	-
Vehicle Upgrade	-	-	-	-	\$50,000
Lagae Improvements	\$700,000	-	-	-	-
GENERAL GOVERNMENT					
Camera Upgrades	\$14,000	-	-	-	-
TOTAL CAPITAL EXPENDITURES	\$5,409,000	\$5,750,000	\$6,250,000	\$27,250,000	\$27,300,000

The 2019 Capital Improvement Plan will include full pavement replacement, mill overlay, and slurry/seal rehabilitation methods.

Staff is proposing the following capital projects for 2019:

- **Roadway work:** Based upon the Pavement Management Plan, staff is proposing \$5,075,000 for roadway work. \$2,700,000 would be expended on PCI ratings under 49; \$1,950,000 would be expended for PCI ratings between 50-69; and \$425,000 would be expended on PCI ratings between 70-99.
- **Traffic signalization improvements:** Staff is proposing \$125,000 to improve the traffic signalization equipment in the traffic signals to allow for greater coordination and better ability to manage traffic flow.
- **Pedestrian crossing upgrades:** Staff is proposing \$100,000 to upgrade the pedestrian crossings throughout the City. Each location will be evaluated for the safest crossing equipment.
- **Gateway/wayfinding plan:** In 2017, the City developed a gateway plan for Castle Pines Parkway west of I-25; that project was placed on hold. The gateway plan was limited in that the plan focused only on this area. The proposed project would look at the entire City and all the entrances into the City. The project would be inclusive in talking with major stakeholders and the community to ensure that the look and feel of all current and future development is incorporated into the design concepts and locations. This process would be conducted through a competitive RFP process.
- **Camera upgrades:** The camera and recording system for City meetings is in need of replacement. This equipment will significantly improve capacity and it will be mobile, allowing for the use of the equipment at other locations in the future.
- **Lagae improvements:** This is a 2018 project that will not get completed until 2019. Thus, the funding is included in the 2019 Capital Improvement Fund.

CAPITAL PROJECTS FUND



CAPITAL PROJECTS FUND

	2017 (Audited)	2018 (Adopted)	2018 (Projected)
Beginning Fund Balance	\$105,253	\$105,253	\$380,318
Transfers In	\$2,017,494	\$3,619,074	\$1,444,009
Other Revenues	-	-	-
Total Expenditures	\$1,742,429	\$3,324,327	\$1,824,327
Unallocated Ending Fund Balance	\$380,318	\$400,000	-

The Capital Projects Fund is a duplicative function to the Capital Improvement Fund. The 2019 budget accounts for all capital expenditures occurring from the Capital Improvement Fund. There is no activity budgeted for 2019 in the Capital Projects Fund. Forthcoming legislation to eliminate this fund is expected after the adoption of the 2019 budget.

GENERAL FUND RESERVE



GENERAL FUND RESERVE**

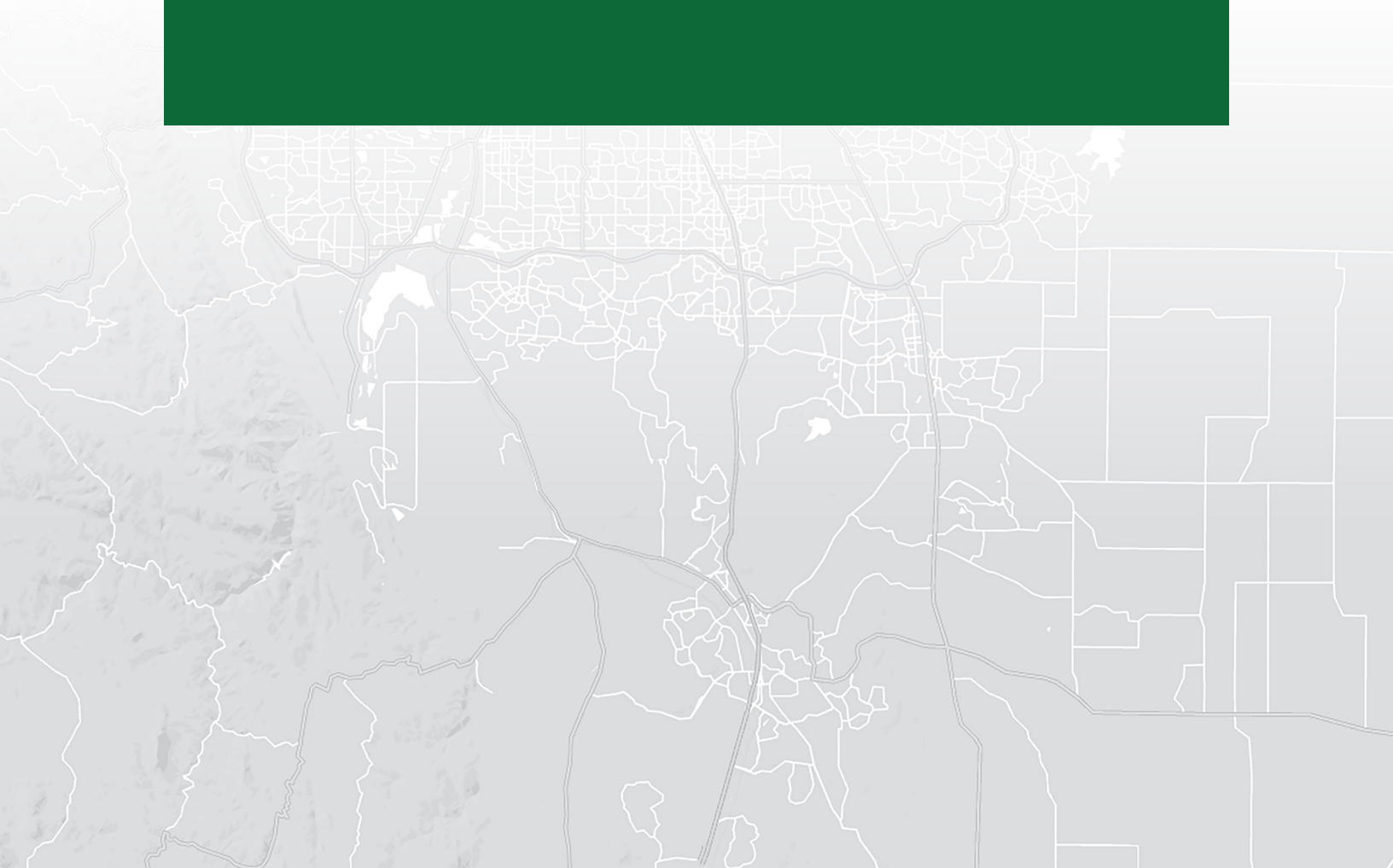
	2017 (Audited)	2018 (Adopted)	2018 (Projected)	2019 (Proposed)
Beginning Fund Balance	-	-	-	\$1,256,692
Transfers In (from General Fund)	-	-	\$1,256,692	\$887,190
Transfers Out	-	-	-	-
Total Expenditures	-	-	-	-
Ending Fund Balance	-	-	\$1,256,692	\$2,143,883

**New Policy

The General Fund Reserve is a segregated fund that holds the amount equivalent to four months operating expenditures or one-third annual operating expenditures. The General Fund Reserve is intended to be utilized in the case of an emergency where revenues are significantly under performing due to unforeseen factors.

This fund includes the TABOR reserve required under state law. TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3 percent of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

APPENDIX



CITY OF CASTLE PINES 2019 GENERAL FUND

	AUDITED 2017	BUDGET 2018	BUDGET YEAR END	PROPOSED 2019
BEGINNING FUND BALANCES	\$4,562,765	\$4,501,534	\$5,251,284	\$1,084,483

REVENUES

		AUDITED 2017	BUDGET 2018	BUDGET YEAR END	PROPOSED 2019
TAXES					
10-31-100	Property Tax	\$762,726	\$865,724	\$921,738	\$1,090,724
10-31-200	Specific Ownership Tax	\$65,000	\$65,000	\$65,000	\$69,478
10-31-300	Sales Tax - City	\$1,080,000	\$1,200,000	\$1,208,113	\$1,239,000
10-31-400	Use Tax - Building Materials	\$484,108	\$525,000	\$437,437	\$1,906,321
10-31-500	Use Tax - Automobile	\$975,000	\$990,000	\$1,173,338	\$1,208,538
TOTAL TAXES		\$3,366,834	\$3,645,724	\$3,805,626	\$5,514,061

FRANCHISE FEES					
10-32-100	Franchise Fees - IREA	\$199,000	\$200,000	\$177,190	\$205,000
10-32-200	Franchise Fees - Xcel	\$150,000	\$125,000	\$110,505	\$130,000
10-32-300	Franchise Fees - Comcast	\$93,995	\$155,000	\$153,125	\$160,000
10-32-400	Franchise Fees - Century Link	\$8,000	\$11,000	\$7,452	\$10,000
10-32-500	Franchise Fees - Black Hills	-	-	-	\$1,400
TOTAL FRANCHISE FEES		\$450,995	\$491,000	\$448,272	\$506,400

INTERGOVERNMENTAL					
10-33-100	Road and Bridge Property Tax	\$381,363	\$432,862	\$432,862	\$601,612
10-33-200	Highway Users Tax	\$362,698	\$278,034	\$276,068	\$272,049
10-33-201	Transportation Infrastructure Funding (HUT)	-	-	\$81,540	\$24,709
10-33-250	County Sales/Use Tax Shareback	\$225,000	\$346,000	\$346,000	\$356,380
10-33-400	Cigarette Tax	\$6,300	\$6,000	\$5,818	\$6,000
10-33-500	Motor Vehicle Reg Fees	\$40,000	\$40,000	\$29,380	\$30,000
10-33-600	State Energy Distributions	\$9,000	\$5,000	\$5,000	\$5,000
10-33-700	Grants - Douglas County	-	\$95,000	\$95,000	-
TOTAL INTERGOVERNMENTAL		\$1,024,361	\$1,202,896	\$1,271,668	\$1,295,750

		AUDITED 2017	BUDGET 2018	BUDGET YEAR END	PROPOSED 2019
LICENSE AND PERMITS					
10-35-100	Business and Sales Tax License Fees	\$3,500	\$4,000	\$4,000	\$4,000
10-35-200	Contractor License Fees	\$34,756	\$34,000	\$34,000	\$34,000
10-35-300	Liquor License Fees	\$2,000	\$3,500	\$1,203	\$1,500
TOTAL LICENSES AND PERMITS		\$40,256	\$41,500	\$39,203	\$39,500
CHARGES FOR SERVICES					
10-36-120	Development Impact Fee	-	\$775,080	\$775,080	-
10-36-150	Credit Card Fees	\$2,000	\$3,000	\$2,922	-
10-36-160	Building Department Service Fees	-	-	-	\$1,966,916
10-36-200	Building Plan Review Fees	\$56,258	\$59,489	\$70,000	
10-36-240	Planning and Zoning Fees	\$51,000	\$78,000	\$160,000	\$210,000
10-36-270	Building Permits and Inspections	\$365,440	\$396,596	\$329,680	-
10-36-400	Sign Permit Fees	\$700	\$1,000	\$1,000	-
10-36-420	ROW and GESC Fees	\$8,000	\$30,000	\$40,383	\$30,000
10-36-245	PW Plan Review Fees	\$2,000	\$2,000	\$2,000	\$2,000
10-36-450	DC Use Tax Collection Fee	\$2,086	\$2,000	\$48,016	\$13,344
10-36-470	School Cost Mitigation Fee	-	-	\$58,000	\$134,000
10-36-250	Parkland Mitigation Fee	-	-	\$5,000	\$27,000
10-36-480	Canyons Storm Water	-	\$275,000	\$413,785	\$800,000
TOTAL CHARGES FOR SERVICES		\$487,484	\$1,622,165	\$1,905,866	\$3,183,260
FINES					
10-38-500	Court Fines	\$48,019	\$93,943	\$88,000	\$95,764
TOTAL FINES		\$48,019	\$93,943	\$88,000	\$95,764
OTHER INCOME					
10-30-100	Interest from Investments	\$12,665	\$99,562	\$92,000	\$32,200
10-30-110	Community Donations	-	\$75,000	-	-
	Sale of Assets	\$75	-	-	-
TOTAL INTEREST AND OTHER INCOME		\$12,740	\$174,562	\$92,000	\$32,200
TOTAL REVENUES		\$5,430,689	\$7,271,790	\$7,650,634	\$10,666,935

EXPENDITURES

		AUDITED 2017	BUDGET 2018	BUDGET YEAR END	PROPOSED 2019
CITY COUNCIL					
10-40-110	Professional Services	\$10,000	\$10,000	\$5,560	\$5,000
10-40-300	Dues and Subscriptions	\$15,403	\$22,000	\$22,000	\$28,000
10-40-310	Education and Training	\$1,500	\$3,000	\$4,000	\$9,000
10-40-330	General Supplies and Materials	-	-	-	\$3,600
10-40-350	Council Activities	\$1,000	\$1,500	\$3,500	\$10,000
10-40-355	Meals and Travel	\$1,500	\$250	\$410	\$7,800
10-40-370	Workers Comp and Bond Surety	\$400	\$150	\$150	\$200
TOTAL CITY COUNCIL		\$29,803	\$36,900	\$35,620	\$63,600

CITY MANAGER					
10-41-100	Salary and Wages	\$109,444	\$103,770	\$150,736	\$166,250
10-41-102	Employer Payroll Expense	\$16,227	\$16,276	\$17,852	\$25,443
10-41-105	Employer Benefit Expense	\$18,577	\$16,426	\$11,000	\$6,529
10-41-106	Education and Training	\$1,787	\$2,000	\$2,000	\$2,000
10-41-110	Professional Services	-	\$10,000	\$13,643	\$14,000
10-41-240	Mileage Reimbursement	\$439	\$500	\$564	\$500
10-41-300	Dues and Subscriptions	\$1,828	\$1,000	\$1,032	\$2,000
10-41-340	Communications Expense	\$79,274	\$105,000	\$93,216	\$120,000
10-41-355	Meals and Travel	\$391	\$400	\$3,200	\$5,000
TOTAL CITY MANAGER		\$227,967	\$255,372	\$293,243	\$341,722

GENERAL OPERATIONS					
10-42-100	Salaries and Wages	\$21,055	-	\$10,000	\$13,000
10-42-102	Employer Payroll Expenses	\$3,014	-	\$8,234	\$9,000
10-42-105	Employee Benefits	\$302	-	\$150	\$275
10-42-106	Education and Training	\$200	\$205	-	-
10-42-110	Professional Services	\$3,000	\$4,000	\$1,400	\$5,000
10-42-220	Insurance	\$18,000	\$18,600	\$36,000	\$17,621
10-42-230	City Hall Building Lease	\$12	\$12	\$12	\$12
10-42-231	City Hall Utilities/CAM	\$25,000	\$26,000	\$26,000	\$26,780
10-42-233	Telephone/Internet Services	\$8,000	\$10,000	\$10,000	\$10,300
10-42-235	IT Support and Software	\$10,000	\$7,000	\$21,000	\$16,500
10-42-237	Computer Purchases	\$2,000	\$1,000	\$4,500	\$4,500
10-42-242	Printing and Copying	\$6,000	\$8,000	\$7,000	\$7,500

		AUDITED 2017	BUDGET 2018	BUDGET YEAR END	PROPOSED 2019
10-42-244	Office Supplies	\$7,000	\$6,000	\$6,000	\$7,000
10-42-246	Postage and Mailing	\$1,500	\$2,000	\$1,500	\$2,000
10-42-248	Credit Card and Bank Charges	\$3,500	\$5,000	\$23,842	\$24,000
10-42-300	Dues and Subscriptions	\$950	\$900	\$800	\$710
10-42-355	Meals and Travel	-	\$3,000	\$6,851	\$100
TOTAL GENERAL OPERATIONS		\$109,231	\$91,717	\$163,289	\$144,298

LEGAL SERVICES					
10-44-250	City Attorney Fees (General Counsel)	\$115,878	\$85,000	\$135,000	\$160,000
TOTAL LEGAL SERVICES		\$115,878	\$85,000	\$135,000	\$160,000

FINANCE					
10-46-100	Salaries and Wages	\$53,662	\$55,454	\$45,812	\$56,831
10-46-102	Employer Payroll Expenses	\$8,015	\$8,697	\$8,402	\$9,227
10-46-105	Employee Benefits	\$8,268	\$8,255	\$11,256	\$8,758
10-46-106	Education and Training	\$1,756	\$2,000	\$1,200	\$2,000
10-46-110	Professional Services	-	\$5,000	\$6,756	\$4,000
10-46-200	Audit Fees	\$19,000	\$17,000	\$16,500	\$17,000
10-46-240	Mileage Reimbursement	\$248	\$100	\$100	\$100
10-46-300	Dues and Subscriptions	\$190	\$100	\$200	\$100
10-46-355	Meals and Travel	\$523	\$400	\$200	\$400
10-46-400	IT Software and Support	\$2,625	\$7,000	\$2,000	\$1,000
TOTAL FINANCE		\$94,288	\$104,006	\$92,426	\$99,416

CITY CLERK					
10-47-100	Salaries and Wages	\$59,700	\$61,720	\$61,720	\$70,452
10-47-102	Employer Payroll Expenses	\$8,618	\$10,755	\$10,755	\$12,691
10-47-105	Employee Benefits	\$17,860	\$17,287	\$17,287	\$21,011
10-47-106	Education and Training	\$1,376	\$2,000	\$2,000	\$3,000
10-47-110	Professional Services	-	-	\$10	-
10-47-150	Election Expenses	\$6,271	\$15,000	\$9,000	\$25,000
10-47-160	Filing Fees	\$163	\$200	\$120	\$300
10-47-240	Mileage Reimbursement	\$351	\$200	\$500	\$515
10-47-300	Dues and Subscriptions	\$692	\$400	\$400	\$450
10-47-355	Meals and Travel	\$278	\$400	\$1,050	\$850
10-47-400	IT Support and Software	\$1,185	\$1,000	\$1,500	\$500
10-47-410	Granicus	\$5,957	\$10,000	\$12,000	-

		AUDITED 2017	BUDGET 2018	BUDGET YEAR END	PROPOSED 2019
10-47-450	Public Notice Advertising	\$3,456	\$2,000	\$5,000	\$5,000
10-47-455	Legislative Software	-	-	-	\$9,500
10-47-460	Codification	\$3,530	\$2,000	\$5,200	\$2,000
TOTAL CITY CLERK		\$109,436	\$122,962	\$126,542	\$151,269

MUNICIPAL COURT					
10-48-115	Prosecution Services	\$7,200	\$7,200	\$7,200	\$7,200
10-48-120	Clerk and Other Services	\$15,000	\$15,000	\$17,500	\$17,500
10-48-125	Judge Services	\$7,000	\$7,000	\$7,000	\$7,000
10-48-400	IT Support and Software	\$11,737	\$9,000	\$4,500	\$16,900
10-48-410	Court Forms	\$1,600	\$1,000	\$1,000	\$1,000
TOTAL MUNICIPAL COURT		\$42,537	\$39,200	\$37,200	\$49,600

PUBLIC SAFETY					
10-49-100	Law Enforcement	\$766,221	\$857,067	\$795,640	\$805,790
10-49-105	Animal Control Services	\$8,657	\$12,000	\$19,665	\$25,594
10-49-106	Traffic Management	-	-	-	\$87,000
10-49-200	Treasurer's Administration Fees	\$7,000	\$8,657	\$9,217	\$10,907
TOTAL PUBLIC SAFETY		\$781,878	\$877,724	\$824,522	\$929,291

PUBLIC WORKS					
10-50-100	Salaries and Wages	\$39,187	\$41,350	\$43,220	\$66,435
10-50-102	Employer Payroll Expenses	\$6,790	\$7,170	\$7,240	\$10,293
10-50-105	Employee Benefits	\$9,970	\$10,071	\$11,754	\$12,470
10-50-106	Education and Training	\$2,000	\$2,000	\$185	\$2,000
10-50-110	Professional Services	\$90,000	\$102,000	\$80,000	\$106,080
10-50-240	Mileage Reimbursement	\$75	\$75	-	\$75
10-50-300	Dues and Subscriptions	\$2,500	\$2,500	\$240	\$400
10-50-355	Meals and Travel	\$100	-	-	\$100
10-50-521	Pedestrian Crossing Signs	\$48,000	\$48,750	-	-
10-50-530	Traffic Signals O&M	\$61,000	\$67,000	\$60,000	\$69,680
10-50-540	Road and Street Maintenance	\$335,000	\$365,000	\$365,000	\$400,000
10-50-543	Weed Mitigation	\$15,000	\$15,000	\$10,000	\$15,000
10-50-545	Snow Removal and Materials	\$42,400	\$335,500	\$335,500	\$400,000
10-50-550	Stormwater Expenses	-	\$475,000	\$480,000	\$1,294,000
10-50-610	Gateway Maintenance	-	\$1,000	-	-
10-50-565	Vehicle and Vehicle Expense	\$3,000	\$3,000	\$3,000	\$3,000
TOTAL PUBLIC WORKS		\$655,022	\$1,475,416	\$1,396,139	\$2,379,533

		AUDITED 2017	BUDGET 2018	BUDGET YEAR END	PROPOSED 2019
COMMUNITY DEVELOPMENT					
10-60-100	Salaries and Wages	\$101,672	\$104,554	\$87,282	\$86,988
10-60-102	Employer Payroll Expenses	\$15,946	\$16,399	\$12,998	\$14,876
10-60-105	Employee Benefits	\$19,729	\$19,866	\$19,866	\$14,671
10-60-106	Education and Training	\$2,000	\$1,000	\$1,000	\$1,000
10-60-110	Professional Services	\$40,800	\$54,600	\$54,600	\$50,000
10-60-115	Development Plan Review	-	-	\$115,000	\$170,000
10-60-120	Economic Development	\$29,954	\$60,000	\$60,000	-
10-60-125	Community Development	\$40,000	\$85,000	\$40,000	\$25,000
10-60-130	Building Inspection Services	\$215,000	\$361,400	\$274,270	\$1,573,532
10-60-240	Mileage Reimbursement	\$250	\$250	\$250	\$250
10-60-300	Dues and Subscriptions	\$600	\$600	\$580	\$580
10-60-355	Meals and Travel	\$250	\$250	\$250	\$1,000
TOTAL COMMUNITY DEVELOPMENT		\$466,201	\$703,919	\$666,096	\$1,937,898

ECONOMIC DEVELOPMENT					
10-65-100	Salaries and Wages	-	-	-	\$21,746
10-65-102	Employer Payroll Expenses	-	-	-	\$3,719
10-65-105	Employee Benefits	-	-	-	\$3,668
10-65-106	Education and Training	-	-	-	\$2,000
10-65-110	Professional Services	-	-	-	\$50,000
10-65-300	Dues and Subscriptions	-	-	-	\$1,000
TOTAL ECONOMIC DEVELOPMENT					\$82,134
CITY EVENTS					
10-70-100	Salaries and Wages	-	-	-	\$13,000
10-70-102	Employer Payroll Expenses	-	-	-	\$9,605
10-70-105	Employee Benefits	-	-	-	\$283
10-70-106	Chamber of Commerce Contribution	-	-	-	\$10,000
10-70-110	Event Activities	-	-	-	\$60,000
TOTAL CITY EVENTS		-	-	-	\$92,888
TOTAL EXPENDITURES		\$2,632,241	\$3,792,216	\$3,770,077	\$6,431,649

	AUDITED 2017	BUDGET 2018	BUDGET YEAR END	PROPOSED 2019
TRANSFERS				
To Parks and Recreation	\$392,435	\$422,281	\$317,281	\$265,663
To Capital Improvement Fund	\$1,717,494	\$3,619,074	\$3,619,074	\$3,082,433
YEAR-END TRANSFER TO CAPITAL IMPROVEMENT FUND	-	-	\$2,854,310	-
NEW POLICY – TRANSFER TO GENERAL FUND RESERVE	-	-	\$1,256,692	\$887,190
TOTAL TRANSFERS	\$2,109,929	\$4,041,355	\$8,047,357	\$4,235,286
TOTAL EXPENDITURES AND TRANSFERS OUT	\$4,742,170	\$7,833,571	\$11,817,435	\$10,666,935
ENDING GENERAL FUND BALANCE	\$5,251,284	\$3,939,753	\$1,084,483	\$1,084,483
NET CHANGE IN GENERAL FUND BALANCE	\$688,519	(\$561,781)	(\$4,166,800)	(\$0)

2019 PARKS AND RECREATIONS FUND

	AUDITED 2017	BUDGET 2018	BUDGET YEAR END	PROPOSED 2019
BEGINNING FUND BALANCES	\$197,260	\$205,476	\$236,288	\$131,255

REVENUES

CHARGES FOR SERVICES					
20-36-110	Park Fees	\$9,781	\$16,000	\$17,525	\$17,894
20-36-115	Event Fees	\$572	\$15,000	\$600	\$600
20-36-117	OTHER	\$11,540	-	-	-
TOTAL CHARGES FOR SERVICES		\$21,893	\$31,000	\$18,125	\$18,494
OTHER FINANCE SOURCES					
20-39-110	From General Fund	\$392,435	\$422,281	\$317,281	\$265,663
20-39-130	From CTF Fund	\$14,055	-	-	-
TOTAL TRANSFERS IN		\$406,490	\$422,281	\$317,281	\$265,663
TOTAL REVENUES		\$428,383	\$453,281	\$335,406	\$284,157

EXPENDITURES

		AUDITED 2017	BUDGET 2018	BUDGET YEAR END	PROPOSED 2019
PARKS AND RECREATION					
20-55-100	Salaries and Wages	\$54,174	\$62,657	\$64,537	\$22,145
20-55-102	Employer Payroll Expenses	\$8,183	\$10,965	\$11,294	\$2,995
20-55-105	Employee Benefits	\$11,813	\$13,937	\$1,188	\$315
20-55-106	Education and Training	-	\$1,000	\$20	\$1,000
20-55-110	Professional Expenses	\$14,039	\$40,000	\$40,000	\$10,000
20-55-200	Parks Supplies	\$1,834	\$4,000	\$4,000	\$4,000
20-55-205	Parks Utilities	\$27,649	\$40,000	\$40,000	\$40,000
20-55-210	Parks Contract Maintenance	\$31,979	\$45,000	\$45,000	\$46,800
20-55-215	Water Feature O&M	\$29,081	\$32,000	\$32,000	\$32,000
20-55-220	Insurance	\$24,399	\$26,500	\$20,200	\$46,207
20-55-222	Parks R&M	\$79,853	\$50,000	\$40,000	\$40,000
20-55-223	Weed Mitigation	-	\$18,000	\$18,000	\$18,000
20-55-225	Security and Surveillance	-	\$57,250	-	-
20-55-240	Mileage Reimbursement	-	\$75	-	-
20-55-300	Dues and Subscriptions	\$175	\$200	\$200	\$200
20-55-500	City Event Expenses	\$4,767	\$40,000	\$22,000	-
20-55-565	Vehicle and Vehicle Expense	\$1,409	\$1,700	\$2,000	\$2,000
	PIP-Playpad	-	\$15,000	-	-
20-55-600	Rueter-Hess Reservoir Contribution	\$100,000	\$100,000	\$100,000	-
TOTAL EXPENDITURES		\$389,355	\$558,284	\$440,439	\$265,663
NET CHANGE IN FUND BALANCES		\$39,028	-\$105,003	-\$105,033	\$18,494
ENDING FUND BALANCES		\$236,288	\$100,473	\$131,255	\$149,750