

City of Castle Pines
2021 Annual Budget

	2019 Audited	2020 Adopted Budget	2020 Year-End Projections	2021 Proposed Budget	\$ Budget Change	% Budget Change
GENERAL FUND						
REVENUES						
Taxes						
Property Tax	\$ 798,867	\$ 947,600	\$ 947,600	\$ 1,009,200	\$ 61,600	7%
Specific Ownership Tax	80,794	79,400	79,400	86,400	7,000	9%
Sales Tax	2,069,793	1,939,600	2,200,000	2,393,800	454,200	23%
Building Materials Use Tax	1,505,118	1,733,700	1,865,700	2,091,200	357,500	21%
Automobile Use Tax	1,022,065	1,093,300	817,700	1,000,000	(93,300)	-9%
Total Taxes	5,476,637	5,793,600	5,910,400	6,580,600	787,000	14%
Franchise Fees						
Franchise - Electric	198,312	210,100	217,200	236,300	26,200	12%
Franchise - Gas	110,899	132,200	90,800	120,700	(11,500)	-9%
Franchise - Cable	152,622	175,700	158,400	172,400	(3,300)	-2%
Franchise - Telephone	3,944	4,600	1,200	1,200	(3,400)	-74%
Total Franchise Fees	465,777	522,600	467,600	530,600	8,000	2%
Licenses and Permits						
Business and Sales Tax Licenses	2,330	5,000	18,000	1,000	(4,000)	-80%
Liquor/Tobacco Licenses	3,313	2,400	2,400	2,400	-	0%
Contractor Licenses	34,626	30,000	21,800	30,000	-	0%
Sign Permits	7,101	-	1,700	1,000	1,000	0%
ROW and GESOC Permits	96,309	30,000	96,000	50,000	20,000	67%
Total Licenses and Permits	143,679	67,400	139,900	84,400	17,000	25%
Intergovernmental						
Federal Grants	-	-	380,400	-	-	0%
Highway Users Tax Fund	320,232	279,500	251,200	259,200	(20,300)	-7%
Motor Vehicle Registration Fees	38,379	38,800	36,400	41,500	2,700	7%
Cigarette Tax	7,927	7,300	6,600	7,100	(200)	-3%
Road and Bridge Shareback	394,301	466,800	466,800	497,100	30,300	6%
Roads Sales/Auto Use Tax Shareback	233,501	309,200	207,400	225,900	(83,300)	-27%
Building Materials Use Tax Shareback	164,446	221,800	203,800	267,500	45,700	21%
State Energy Distributions	3,690	3,700	3,700	3,700	-	0%
Total Intergovernmental	1,162,476	1,327,100	1,556,300	1,302,000	(25,100)	-2%
Charges for Services						
Planning and Zoning	275,005	175,000	192,400	205,000	30,000	17%
Finance Fees	5,850	-	9,600	9,600	9,600	0%
Building Permit Fees	1,115,082	1,493,200	1,629,400	1,612,100	118,900	8%
Public Works Fees	-	-	160,000	250,000	250,000	0%
Parkland Mitigation	15,600	17,600	15,600	22,200	4,600	26%
Total Charges for Services	1,411,537	1,685,800	2,007,000	2,098,900	413,100	25%
Fines						
Court Fines	236,686	260,700	85,000	60,000	(200,700)	-77%

	2019	2020	2020	2021	\$ Budget	% Budget
	Audited	Adopted	Year-End	Proposed	Change	Change
		Budget	Projections	Budget		
Interest and Other Income						
Interest	236,829	55,000	82,200	51,500	(3,500)	-6%
Grants	5,000	-	5,000	-	-	0%
Other	25,842	-	12,800	-	-	0%
Stormwater Pass-through	707,292	2,000,000	3,212,500	6,000,000	4,000,000	200%
Total Interest and Other Income	974,963	2,055,000	3,312,500	6,051,500	3,996,500	194%
Total Revenue	\$ 9,871,755	\$ 11,712,200	\$ 13,478,700	\$ 16,708,000	\$ 4,995,800	43%
EXPENDITURES						
City Council						
Worker's Compensation	\$ 366	\$ 100	\$ 200	\$ 200	\$ 100	100%
Professional Services	-	5,000	3,600	3,600	(1,400)	-28%
Training	5,646	9,000	2,000	6,000	(3,000)	-33%
Travel	12,522	9,400	3,400	9,400	-	0%
Membership Dues	17,384	21,200	20,500	20,500	(700)	-3%
Supplies	405	1,800	3,400	1,800	-	0%
Meetings	8,989	10,000	5,000	10,000	-	0%
Supplies/Recognition	3,908	4,000	1,000	1,000	(3,000)	-75%
Contributions	19,800	19,800	31,800	59,300	39,500	199%
Total City Council	69,020	80,300	70,900	111,800	31,500	39%
City Manager						
Salary	171,605	139,300	143,200	138,200	(1,100)	-1%
Insurance	3,440	2,900	2,900	2,800	(100)	-3%
Taxes	3,040	2,000	2,400	2,400	400	20%
Retirement	28,592	22,700	22,900	23,800	1,100	5%
Worker's Compensation	379	100	3,400	3,600	3,500	3500%
Professional Services	5,191	-	-	-	-	0%
Training	2,166	1,700	100	1,700	-	0%
Travel	7,208	-	800	4,900	4,900	0%
Membership Dues	4,165	2,000	1,800	1,800	(200)	-10%
Supplies	75	-	-	-	-	0%
Meetings	3,680	9,100	2,000	3,700	(5,400)	-59%
Total City Manager	229,541	179,800	179,500	182,900	3,100	2%
Inter/Non-Departmental						
Salaries	39,600	83,200	77,500	82,600	(600)	-1%
Insurance	3,263	18,900	7,200	6,100	(12,800)	-68%
Taxes	560	1,300	1,400	1,400	100	8%
Retirement	4,540	13,900	13,300	14,200	300	2%
Worker's Compensation	315	-	100	100	100	0%
Professional Services	28,739	45,500	119,900	30,000	(15,500)	-34%
Info Tech Support	59,881	16,100	15,100	17,600	1,500	9%
Building Costs	18,146	24,500	37,000	37,000	12,500	51%
Insurance	28,638	37,700	50,700	57,100	19,400	51%
Telephone/Internet	8,074	9,200	10,500	10,700	1,500	16%
Printing/Copying	6,393	7,700	4,000	4,100	(3,600)	-47%
Postage/Mailing	1,387	1,700	1,700	1,700	-	0%
Training	769	1,500	-	1,500	-	0%
Travel	1,496	-	400	1,000	1,000	0%
Mileage	40	-	-	-	-	0%

	2019	2020	2020	2021	\$ Budget	% Budget
	Audited	Adopted	Year-End	Proposed	Change	Change
		Budget	Projections	Budget		
Membership Dues	1,133	100	-	-	(100)	-100%
Central Supplies	16,909	9,000	4,300	9,000	-	0%
Computer/Software	11,080	10,600	14,300	14,600	4,000	38%
Meetings	3,152	1,000	600	1,000	-	0%
Furniture and Equipment	5,573	-	-	-	-	0%
Emergency Response	-	-	380,400	-	-	0%
Total Inter/Non-Departmental	239,688	281,900	738,400	289,700	7,800	3%
Legal Services						
Legal Services	137,692	120,000	170,300	140,000	20,000	17%
Total Legal Services	137,692	120,000	170,300	140,000	20,000	17%
Communications						
Salaries	-	-	-	71,900	71,900	0%
Insurance	-	-	-	9,700	9,700	0%
Taxes	-	-	-	1,300	1,300	0%
Retirement	-	-	-	12,400	12,400	0%
Professional Services	-	-	-	35,000	35,000	0%
Advertising	-	-	-	5,000	5,000	0%
Public Information/Communication	104,276	120,000	121,900	-	(120,000)	-100%
Training	-	-	-	2,000	2,000	0%
Mileage	-	-	-	500	500	0%
Membership Dues	-	-	-	500	500	0%
Supplies	-	-	-	1,000	1,000	0%
Computer/Software	-	-	-	2,000	2,000	0%
Total Communications	104,276	120,000	121,900	141,300	21,300	18%
Finance						
Salaries	80,117	88,600	93,700	97,700	9,100	10%
Insurance	9,777	9,000	9,000	10,400	1,400	16%
Taxes	1,295	1,300	1,600	1,700	400	31%
Retirement	11,487	14,800	16,100	16,800	2,000	14%
Worker's Compensation	382	-	100	100	100	0%
Treasurer's Fees	7,992	9,500	9,500	10,100	600	6%
Professional Services	2,426	6,000	7,100	6,100	100	2%
Audit	17,280	18,000	17,500	18,500	500	3%
Sales Tax Administration	18,688	24,900	24,900	50,500	25,600	103%
Bank/Credit Card Fees	73,829	80,000	70,900	91,100	11,100	14%
Advertising	1,382	-	400	500	500	0%
Printing and Copying	-	-	500	500	500	0%
Training	926	2,500	1,500	2,000	(500)	-20%
Travel	-	-	-	1,000	1,000	0%
Mileage	63	-	-	-	-	0%
Membership Dues	1,815	1,000	300	1,100	100	10%
Supplies	734	1,000	1,200	200	(800)	-80%
Computer/Software	3,281	11,600	12,700	14,800	3,200	28%
Meetings	14	200	-	-	(200)	-100%
Total Finance	231,488	268,400	267,000	323,100	54,700	20%

	2019 Audited	2020 Adopted Budget	2020 Year-End Projections	2021 Proposed Budget	\$ Budget Change	% Budget Change
City Clerk						
Salaries	66,688	69,900	76,500	77,300	7,400	11%
Insurance	9,711	9,000	8,500	9,800	800	9%
Taxes	995	1,000	1,300	1,400	400	40%
Retirement	11,089	11,700	13,200	13,300	1,600	14%
Worker's Compensation	438	-	100	100	100	0%
Filing Fees	389	500	500	500	-	0%
Election	25,535	15,000	11,000	11,000	(4,000)	-27%
Public Notice Advertising	2,371	1,500	1,500	1,500	-	0%
Codification	3,738	4,500	4,500	4,500	-	0%
Training	1,137	3,000	500	3,000	-	0%
Mileage	620	900	200	200	(700)	-78%
Membership Dues	500	200	200	200	-	0%
Supplies	1,070	1,000	100	100	(900)	-90%
Computer/Software	32,748	25,000	20,700	48,000	23,000	92%
Meetings	-	100	-	-	(100)	-100%
Total City Clerk	157,029	143,300	138,800	170,900	27,600	19%
Municipal Court						
Workers' Comp	276	-	100	100	100	0%
Court Clerk	19,845	24,000	20,000	24,000	-	0%
Judge	6,822	7,000	7,000	7,000	-	0%
Prosecutor	6,600	7,600	7,200	7,200	(400)	-5%
Court Forms	102	300	100	100	(200)	-67%
Computer/Software	3,210	2,400	2,700	2,800	400	17%
Total Municipal Court	36,855	41,300	37,100	41,200	(100)	0%
Public Safety						
Law Enforcement	805,525	947,600	947,600	1,009,200	61,600	7%
Traffic Management	68,201	79,300	50,500	21,000	(58,300)	-74%
Animal Control	25,594	26,100	23,200	27,400	1,300	5%
Total Public Safety	899,320	1,053,000	1,021,300	1,057,600	4,600	0%
Public Works						
Salaries	43,126	51,600	113,600	144,100	92,500	179%
Insurance	9,256	7,900	12,300	21,200	13,300	168%
Taxes	844	800	2,000	2,500	1,700	213%
Retirement	8,734	8,500	19,600	24,800	16,300	192%
Worker's Compensation	3,123	1,400	2,200	2,300	900	64%
Professional Services	204,077	215,000	78,000	93,000	(122,000)	-57%
Professional Services (Development)	53,281	-	325,000	250,000	250,000	0%
Utilities	-	-	6,200	6,400	6,400	0%
Snow Removal	613,050	400,000	400,000	500,000	100,000	25%
Weed Mitigation	5,000	10,000	5,000	7,500	(2,500)	-25%
Fleet Repair/Maintenance	1,462	1,500	1,500	1,500	-	0%
Pedestrian Crossings Maintenance	14,784	20,000	20,000	20,000	-	0%
Streets Repair/Maintenance	374,306	400,000	400,000	450,000	50,000	13%
Traffic Signals Maintenance	49,591	75,000	75,000	75,000	-	0%
Stormwater Maintenance	81,395	520,000	200,000	300,000	(220,000)	-42%
Training	-	2,000	2,000	1,500	(500)	-25%
Mileage	71	200	900	1,800	1,600	800%
Membership Dues	995	900	1,800	2,000	1,100	122%

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Supplies	-	1,200	500	1,200	-	0%
Computers/Software	20,812	21,100	21,100	25,000	3,900	18%
Fleet Fuel	607	1,500	1,500	1,500	-	0%
Meetings	192	100	100	100	-	0%
Stormwater Pass-through	707,292	2,000,000	3,212,500	6,000,000	4,000,000	200%
Total Public Works	2,191,998	3,738,700	4,900,800	7,931,400	4,192,700	112%

Community Development

Salaries	144,393	154,000	146,100	162,300	8,300	5%
Insurance	17,799	27,800	18,500	23,000	(4,800)	-17%
Taxes	2,105	2,200	2,600	2,800	600	27%
Retirement	16,863	27,800	25,200	27,900	100	0%
Worker's Compensation	489	100	2,600	2,800	2,700	2700%
Professional Services	14,833	247,100	146,400	95,000	(152,100)	-62%
Building Department Services	903,484	1,209,600	1,314,400	1,289,700	80,100	7%
Legal Services	29,766	26,700	34,400	26,400	(300)	-1%
Professional Services (Development)	276,718	-	114,900	147,600	147,600	0%
Training	123	2,000	500	2,500	500	25%
Travel	-	-	-	300	300	0%
Mileage	756	800	400	500	(300)	-38%
Membership Dues	844	1,200	700	1,200	-	0%
Supplies	19	1,500	-	200	(1,300)	-87%
Computer/Software	102,486	11,400	59,000	35,000	23,600	207%
Meetings	331	-	800	500	500	0%
Total Community Development	1,511,009	1,712,200	1,866,500	1,817,700	105,500	6%

Economic Development

Salaries	-	52,100	52,600	52,500	400	1%
Insurance	-	6,500	3,400	3,900	(2,600)	-40%
Taxes	-	800	900	900	100	13%
Retirement	-	6,500	9,100	9,000	2,500	38%
Worker's Compensation	-	-	1,400	1,500	1,500	0%
Professional Services	41,789	25,000	11,500	25,000	-	0%
Advertising	4,083	-	-	-	-	0%
Training	180	2,000	-	1,000	(1,000)	-50%
Membership Dues	1,300	3,000	2,300	2,300	(700)	-23%
Computer/Software	-	-	2,000	6,000	6,000	0%
Canyons Credit PIF	224,326	-	460,000	631,800	631,800	0%
Total Economic Development	271,678	95,900	543,200	733,900	638,000	665%

Community Events

Salaries	14,013	26,900	12,700	27,700	800	3%
Taxes	243	400	200	500	100	25%
Retirement	1,890	4,400	2,200	4,800	400	9%
Worker's Compensation	-	100	100	100	-	0%
Event Activities	107,375	155,000	32,000	75,000	(80,000)	-52%
Contributions	-	15,000	7,500	15,000	-	0%
Total Community Events	123,521	201,800	54,700	123,100	(78,700)	-39%

	2019 Audited	2020 Adopted Budget	2020 Year-End Projections	2021 Proposed Budget	\$ Budget Change	% Budget Change
Transfers (In)/Out						
Parks and Recreation Fund	225,174	196,600	148,000	303,000	106,400	54%
Capital Improvement Fund	3,082,433	6,560,100	6,560,100	2,625,000	(3,935,100)	-60%
Total Transfers Out	3,307,607	6,756,700	6,708,100	2,928,000	(3,828,700)	-57%
Total Expenditures/Transfers Out	9,510,722	14,793,300	16,818,500	15,992,600	1,199,300	8%
BEGINNING FUND BALANCE	\$ 4,888,375	\$ 5,249,408	\$ 5,249,408	\$ 1,909,608	(3,339,800)	
Revenue over/(under) Expenditures	361,033	(3,081,100)	(3,339,800)	715,400	3,796,500	
ENDING FUND BALANCE	\$ 5,249,408	\$ 2,168,308	\$ 1,909,608	\$ 2,625,008	456,700	
Fund Balance Analysis						
Total Expenditures	\$ 9,510,722	\$ 14,793,300	\$ 16,818,500	\$ 15,992,600		
Less: Pass-through	(707,292)	(2,000,000)	(3,212,500)	(6,000,000)		
Less: Capital Outlay	(3,082,433)	(6,560,100)	(6,560,100)	(2,625,000)		
Total Operating Expenditures	<u>\$ 5,720,997</u>	<u>\$ 6,233,200</u>	<u>\$ 7,045,900</u>	<u>\$ 7,367,600</u>		
25% of Operating Expenditures - Required Reserve	<u>\$ 1,430,249</u>	<u>\$ 1,558,300</u>	<u>\$ 1,761,475</u>	<u>\$ 1,841,900</u>		
Ending Fund Balance	\$ 5,249,408	\$ 2,168,308	\$ 1,909,608	\$ 2,625,008		
25% Required Reserve	1,430,249	1,558,300	1,761,475	1,841,900		
Excess/(Short) of Required Reserve	<u>\$ 3,819,159</u>	<u>\$ 610,008</u>	<u>\$ 148,133</u>	<u>\$ 783,108</u>		
Fund Balance Reserve %	92%	35%	27%	36%		

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PARKS AND RECREATION FUND						
REVENUE						
Park Fees	\$ 19,559	\$ 20,500	\$ 14,000	\$ 20,500	\$ -	0%
Insurance Recovery	-	-	13,500	-	-	0%
Contributions	-	-	346,200	-	-	0%
Castle Pines Park Authority	719,847	-	-	-	-	0%
Transfers In	325,174	196,600	248,000	403,000	206,400	105%
Total Revenue and Transfers In	1,064,580	217,100	621,700	423,500	206,400	95%
EXPENDITURES						
Salaries	74,709	83,200	86,800	89,400	6,200	7%
Insurance	-	9,700	10,900	9,800	100	1%
Taxes	-	1,300	1,500	1,600	300	23%
Retirement	-	13,500	14,900	15,400	1,900	14%
Worker's Compensation	-	1,400	1,600	1,700	300	21%
Benefits	16,901	-	-	-	-	0%
Professional Services	250	11,000	11,000	11,000	-	0%
Utilities	30,304	40,000	40,000	40,000	-	0%
Custodial Services	3,364	4,000	4,000	4,000	-	0%
Landscape Maintenance	39,699	56,000	56,000	56,000	-	0%
Water Feature O&M	22,401	32,000	32,000	32,000	-	0%
Fleet Repair/Maintenance	-	1,200	-	1,200	-	0%
Park Facilities Repair/Maintenance	52,016	47,000	47,000	47,000	-	0%
City Events	-	12,000	-	12,000	-	0%
Insurance	5,089	12,500	-	-	(12,500)	-100%
Training	-	1,000	-	1,000	-	0%
Membership Dues	-	-	-	500	500	0%
Fleet Fuel	-	800	400	800	-	0%
Meetings	-	-	-	200	200	0%
Park Capital	216,095	-	10,700	-	-	0%
Trails Capital	-	-	346,200	-	-	0%
Contributions	100,000	-	100,000	100,000	100,000	0%
Total Expenditures	560,828	326,600	763,000	423,600	97,000	30%
BEGINNING FUND BALANCE	\$ 132,517	\$ 636,269	\$ 636,269	\$ 494,969	(141,300)	
Revenue over/(under) Expenditures	503,752	(109,500)	(141,300)	(100)	109,400	
ENDING FUND BALANCE	\$ 636,269	\$ 526,769	\$ 494,969	\$ 494,869	\$ (31,900)	
Fund Balance Detail						
Restricted Fund Balance	503,752	503,752	493,052	493,052		
Unrestricted Fund Balance	132,517	23,017	1,917	1,817		
Ending Fund Balance	\$ 636,269	\$ 526,769	\$ 494,969	\$ 494,869		

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CONSERVATION TRUST FUND						
REVENUE	65,076	65,000	58,000	60,000	(5,000)	-8%
EXPENDITURES	100,000	100,000	100,000	100,000	-	0%
BEGINNING FUND BALANCE	\$ 464,524	\$ 429,600	\$ 429,600	\$ 387,600	(42,000)	
Revenue over/(under) Expenditures	(34,924)	(35,000)	(42,000)	(40,000)	(5,000)	
ENDING FUND BALANCE	\$ 429,600	\$ 394,600	\$ 387,600	\$ 347,600	\$ (47,000)	

CAPITAL IMPROVEMENT FUND

REVENUE

Contributions	\$ -	\$ 94,000	\$ 94,000	\$ -	(94,000)	-100%
land sale			3,422,200	-	-	0%
land sale escrow			517,100	-	-	0%
Transfers In	3,082,433	6,560,100	6,560,100	2,625,000	(3,935,100)	-60%
Total Revenue and Transfers In	3,082,433	6,654,100	10,593,400	2,625,000	(4,029,100)	-61%

EXPENDITURES

Camera upgrades	14,297	-	-	-	-	0%
City Hall	-	438,100	1,031,800	-	(438,100)	-100%
Major Roads and Streets	4,324,865	5,825,000	5,825,000	4,300,000	(1,525,000)	-26%
Traffic Signal Improvements	100,204	125,000	125,000	125,000	-	0%
Pedestrian Signals upgrades	38,709	75,000	75,000	75,000	-	0%
Light Poles	-	188,000	188,000	-	(188,000)	-100%
Lagae Road Improvements	103,378	596,600	596,600	200,000	(396,600)	-66%
Happy Canyon Bridge	-	-	-	250,000	250,000	0%
Gateway/Wayfinding	94,647	364,000	12,400	-	(364,000)	-100%
Total Expenditures	4,676,100	7,611,700	7,853,800	4,950,000	(2,661,700)	-35%

BEGINNING FUND BALANCE

BEGINNING FUND BALANCE	\$ 2,673,196	\$ 1,079,529	\$ 1,079,529	\$ 3,819,129	2,739,600	
Revenue over/(under) Expenditures	(1,593,667)	(957,600)	2,739,600	(2,325,000)	(1,367,400)	
ENDING FUND BALANCE	\$ 1,079,529	\$ 121,929	\$ 3,819,129	\$ 1,494,129	\$ 1,372,200	