ATTACHMENT A

TOWN OF CASTLE ROCK **Schedule A**

2016 Second Quarter Financial Review

Fund: General Fund Summary

Department: All

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ 30,895,909	$ 31,452,251	$ 15,883,576	$ 14,621,055	$ 1,262,521	$ 33,611,016	$ 2,158,765
Franchise Fees	2,164,096	2,361,239	1,190,932	1,180,620	10,312	2,293,554	(67,685)
Licenses & Permits	88,355	80,730	31,126	40,365	(9,239)	82,775	2,045
Intergovernmental	327,450	311,758	87,260	70,000	17,260	312,028	270
Charges for Service	2,102,349	2,174,750	638,346	595,860	42,486	2,300,457	125,707
Management Fees	2,770,586	2,886,561	1,443,280	1,443,281	(1)	2,886,561	-
Fines & Forfeitures	815,713	837,310	249,165	229,179	19,986	526,330	(310,980)
Investment Earnings	61,208	74,555	80,408	37,278	43,130	74,555	-
Contributions & Donations	57,779	32,300	15,000	15,000	-	30,000	(2,300)
Transfers In	589,130	500,000	-	-	-	500,000	-
Interfund Loan Revenue	986,382	393,245	19,829	19,829	-	393,245	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	345,784	318,952	144,472	146,793	(2,321)	318,371	(581)
Total Revenues	**$ 41,204,741**	**$ 41,423,651**	**$ 19,783,394**	**$ 18,399,260**	**$ 1,384,134**	**43,328,892**	**1,905,241**

TOWN OF CASTLE ROCK **Schedule A**
2016 Second Quarter Financial Review
Fund: General Fund Summary
Department: All

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Expenditures							
Town Council	$ 638,838	$ 716,209	$ 409,442	$ 428,485	$ 19,043	$ 700,645	$ 15,564
Town Manager	351,945	491,238	237,101	245,620	8,519	470,700	20,538
Deputy Town Manager	504,795	404,554	215,080	211,882	(3,199)	404,170	384
Human Resources	725,908	700,580	367,662	350,291	(17,372)	700,283	297
Community Relations	643,564	686,923	296,180	343,462	47,282	686,581	342
DoIT	2,314,213	2,927,775	1,287,271	1,463,889	176,618	2,823,463	104,312
Facilities	1,129,629	1,331,945	611,533	665,973	54,440	1,331,446	499
Town Attorney	522,430	735,695	304,553	367,848	63,295	697,161	38,534
Town Clerk	305,805	379,282	136,394	170,882	34,488	368,014	11,268
Municipal Court	319,059	391,388	162,940	195,695	32,755	375,152	16,236
Finance Department	1,936,355	2,167,162	971,439	1,071,082	99,643	2,125,445	41,717
Police	10,787,774	11,867,464	5,488,265	5,881,614	393,349	11,827,668	39,796
Fire & Rescue	11,764,869	12,816,902	5,886,399	6,291,038	404,639	12,791,986	24,916
Development Services	513,199	536,510	213,219	268,256	55,037	479,778	56,732
Parks & Recreation	4,253,853	4,326,428	1,843,952	1,943,115	99,163	4,207,637	118,791
Non-Departmental	3,312,887	1,017,829	281,098	398,915	117,817	1,017,829	-
Downtown Projects	654,788	569,451	279,412	284,726	5,314	569,451	-
Total Expenditures	**$ 40,679,911**	**$ 42,067,335**	**$ 18,991,940**	**$ 20,582,768**	**$ 1,590,828**	**$ 41,577,409**	**$ 489,926**
Net Revenues/Expenditures	**524,830**	**(643,684)**	**791,454**	**(2,183,508)**	**2,974,962**	**1,751,483**	**2,395,167**
Beginning Funds Available	**16,222,134**	**16,746,964**	**16,746,964**	**16,746,964**		**16,746,964**	
Ending Funds Available	**$ 16,746,964**	**$ 16,103,280**	**$ 17,538,418**	**$ 14,563,457**		**$ 18,498,447**	
Less Reserves & Designations:							
Contractual Reserve		300,000				300,000	
Revenue Stabilization Reserve		1,668,000				1,668,000	
Catastrophic Events Reserve		1,000,000				1,000,000	
Capital Reserve		1,765,000				1,765,000	
Opportunity/Economic Development Reserve		1,000,000				1,000,000	
Operational Capacity Reserve		1,000,000				1,000,000	
TABOR Reserve		1,672,908				1,672,908	
Projected Ending Funds Available	**$ 16,746,964**	**$ 7,697,372**				**$ 10,092,539**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

TOWN OF CASTLE ROCK **Schedule A**
2016 Second Quarter Financial Review
Fund: General Fund
Department: All

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ 30,895,909	$ 31,452,251	$ 15,883,576	$ 14,621,055	$ 1,262,521	$ 33,611,016	$ 2,158,765
Franchise Fees	2,164,096	2,361,239	1,190,932	1,180,620	10,312	2,293,554	(67,685)
Licenses & Permits	88,355	80,730	31,126	40,365	(9,239)	82,775	2,045
Intergovernmental	327,450	311,758	87,260	70,000	17,260	312,028	270
Charges for Service	2,102,349	2,174,750	638,346	595,860	42,486	2,300,457	125,707
Management Fees	2,770,586	2,886,561	1,443,280	1,443,281	(1)	2,886,561	-
Fines & Forfeitures	815,713	837,310	249,165	229,179	19,986	526,330	(310,980)
Investment Earnings	61,208	74,555	80,408	37,278	43,130	74,555	-
Impact Fees	-	-	-	-	-	-	-
Contributions & Donations	57,779	32,300	15,000	15,000	-	30,000	(2,300)
Transfers In	589,130	500,000	-	-	-	500,000	-
Interfund Loan Revenue	986,382	393,245	19,829	19,829	-	393,245	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	345,784	318,952	144,472	146,793	(2,321)	318,371	(581)
Total Revenues	**$ 41,204,741**	**$ 41,423,651**	**$ 19,783,394**	**$ 18,399,260**	**$ 1,384,134**	**$ 43,328,892**	**$ 1,905,241**
Expenditures - Town Council							
Personnel	65,497	67,511	32,796	33,756	960	67,006	505
Services & Other	571,754	645,516	376,423	393,138	16,715	630,457	15,059
Supplies	1,587	3,182	223	1,591	1,368	3,182	-
Capital	-	-	-	-	-	-	-
Debt & Financing	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Subtotal Town Council	**$ 638,838**	**$ 716,209**	**$ 409,442**	**$ 428,485**	**$ 19,043**	**$ 700,645**	**$ 15,564**
Expenditures - Town Manager							
Personnel	329,439	462,937	221,141	231,469	10,328	441,931	21,006
Services & Other	10,146	24,349	14,615	12,175	(2,440)	24,658	(309)
Supplies	12,360	3,952	1,345	1,976	631	4,111	(159)
Capital	-	-	-	-	-	-	-
Debt & Financing	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Subtotal Town Manager	**$ 351,945**	**$ 491,238**	**$ 237,101**	**$ 245,620**	**$ 8,519**	**$ 470,700**	**$ 20,538**

TOWN OF CASTLE ROCK **Schedule A**
2016 Second Quarter Financial Review
Fund: General Fund
Department: All

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget	
Expenditures - Deputy Town Manager								
Personnel	390,903	372,817	179,398	186,409	7,011	361,665	11,152	
Services & Other	92,368	30,465	33,574	24,837	(8,737)	39,922	(9,457)	
Supplies	21,524	1,272	2,108	636	(1,472)	2,583	(1,311)	
Capital	-	-	-	-	-	-	-	
Debt & Financing	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	
Subtotal Deputy Town Manager	**$ 504,795**	**$ 404,554**	**$ 215,080**	**$ 211,882**	**$ (3,199)**	**$ 404,170**	**$ 384**	**(1)**

(1) The Deputy Town Manager Division is over budget through the second quarter due to costs related to Season of the Star events that occurred prior to the creation of the Special Events Fund

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget	
Expenditures - Human Resources								
Personnel	432,588	452,869	218,504	226,435	7,931	438,297	14,572	
Services & Other	269,627	242,984	144,283	121,492	(22,791)	245,176	(2,192)	
Supplies	23,693	4,727	4,875	2,364	(2,511)	16,810	(12,083)	
Capital	-	-	-	-	-	-	-	
Debt & Financing	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	
Subtotal Human Resources	**$ 725,908**	**$ 700,580**	**$ 367,662**	**$ 350,291**	**$ (17,372)**	**$ 700,283**	**$ 297**	**(2)**

(2) The Human Resources Division is slightly over budget through the second quarter due to the Employee Recognition Program and increased software costs

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Expenditures - Community Relations							
Personnel	332,232	362,532	180,250	181,266	1,016	368,190	(5,658)
Services & Other	227,131	310,834	104,035	155,417	51,382	304,834	6,000
Supplies	13,556	13,557	11,895	6,779	(5,116)	13,557	-
Capital	70,645	-	-	-	-	-	-
Debt & Financing	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Subtotal Community Relations	**$ 643,564**	**$ 686,923**	**$ 296,180**	**$ 343,462**	**$ 47,282**	**$ 686,581**	**$ 342**
Expenditures - DoIT							
Personnel	1,492,090	1,712,467	782,777	856,234	73,457	1,604,607	107,860
Services & Other	547,263	849,673	341,520	424,837	83,317	849,673	-
Supplies	117,496	177,289	69,443	88,645	19,202	180,837	(3,548)
Capital	153,415	184,260	91,488	92,130	642	184,260	-
Debt & Financing	-	-	-	-	-	-	-
Transfers Out	3,949	4,086	2,043	2,043	-	4,086	-
Subtotal DoIT	**$ 2,314,213**	**$ 2,927,775**	**$ 1,287,271**	**$ 1,463,889**	**$ 176,618**	**$ 2,823,463**	**$ 104,312**

TOWN OF CASTLE ROCK **Schedule A**
2016 Second Quarter Financial Review
Fund: General Fund
Department: All

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Expenditures - Facilities							
Personnel	512,897	704,214	347,129	352,107	4,978	697,910	6,304
Services & Other	426,706	485,706	195,575	242,853	47,278	488,826	(3,120)
Supplies	134,101	81,826	46,229	40,913	(5,316)	84,511	(2,685)
Capital	7,589	15,000	-	7,500	7,500	15,000	-
Debt & Financing	-	-	-	-	-	-	-
Transfers Out	48,336	45,199	22,600	22,600	-	45,199	-
Subtotal Facilities	**$ 1,129,629**	**$ 1,331,945**	**$ 611,533**	**$ 665,973**	**$ 54,440**	**$ 1,331,446**	**$ 499**
Expenditures - Town Attorney							
Personnel	432,214	543,597	257,209	271,799	14,590	538,943	4,654
Services & Other	74,924	186,726	44,696	93,363	48,667	152,846	33,880
Supplies	15,292	5,372	2,648	2,686	38	5,372	-
Capital	-	-	-	-	-	-	-
Debt & Financing	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Subtotal Town Attorney	**$ 522,430**	**$ 735,695**	**$ 304,553**	**$ 367,848**	**$ 63,295**	**$ 697,161**	**$ 38,534**
Expenditures - Town Clerk							
Personnel	236,707	243,144	122,038	121,572	(466)	240,883	2,261
Services & Other	67,380	135,128	13,869	48,805	34,936	126,121	9,007
Supplies	1,718	1,010	487	505	18	1,010	-
Capital	-	-	-	-	-	-	-
Debt & Financing	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Subtotal Town Clerk	**$ 305,805**	**$ 379,282**	**$ 136,394**	**$ 170,882**	**$ 34,488**	**$ 368,014**	**$ 11,268**
Expenditures - Municipal Court							
Personnel	280,216	337,181	149,044	168,591	19,547	320,384	16,797
Services & Other	22,016	38,031	8,959	19,016	10,057	37,973	58
Supplies	16,827	16,176	4,937	8,088	3,151	16,795	(619)
Capital	-	-	-	-	-	-	-
Debt & Financing	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Subtotal Municipal Court	**$ 319,059**	**$ 391,388**	**$ 162,940**	**$ 195,695**	**$ 32,755**	**$ 375,152**	**$ 16,236**

TOWN OF CASTLE ROCK **Schedule A**
2016 Second Quarter Financial Review
Fund: General Fund
Department: All

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Expenditures - Finance Department							
Personnel	1,552,070	1,702,199	821,548	851,100	29,552	1,668,765	33,434
Services & Other	355,029	410,208	141,824	205,104	63,280	401,326	8,882
Supplies	29,256	29,755	8,067	14,878	6,811	30,354	(599)
Capital	-	25,000	-	-	-	25,000	-
Debt & Financing	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Subtotal Finance Department	**$ 1,936,355**	**$ 2,167,162**	**$ 971,439**	**$ 1,071,082**	**$ 99,643**	**$ 2,125,445**	**$ 41,717**
Expenditures - Police							
Personnel	9,119,171	9,871,769	4,661,511	4,935,885	274,374	9,843,243	28,526
Services & Other	738,691	741,360	405,761	370,680	(35,081)	769,337	(27,977)
Supplies	370,906	691,206	184,051	293,484	109,433	645,964	45,242
Capital	94,911	28,553	20,985	14,277	(6,708)	34,548	(5,995)
Debt & Financing	102,661	102,661	-	51,331	51,331	102,661	-
Transfers Out	361,434	431,915	215,957	215,957	-	431,915	-
Subtotal Police	**$ 10,787,774**	**$ 11,867,464**	**$ 5,488,265**	**$ 5,881,614**	**$ 393,349**	**$ 11,827,668**	**$ 39,796**
Expenditures - Fire & Rescue							
Personnel	9,123,234	9,952,617	4,727,873	4,976,309	248,436	10,003,243	(50,626)
Services & Other	1,004,029	1,125,519	465,621	562,760	97,139	1,092,891	32,628
Supplies	491,624	629,817	268,188	314,909	46,721	586,903	42,914
Capital	101,388	-	-	-	-	-	-
Debt & Financing	210,139	210,139	-	-	-	210,139	-
Transfers Out	834,455	898,810	424,717	437,060	12,343	898,810	-
Subtotal Fire & Rescue	**$ 11,764,869**	**$ 12,816,902**	**$ 5,886,399**	**$ 6,291,038**	**$ 404,639**	**$ 12,791,986**	**$ 24,916**
Expenditures - Development Services							
Personnel	403,995	451,512	198,235	225,756	27,521	408,713	42,799
Services & Other	103,954	78,097	10,456	39,049	28,593	64,102	13,995
Supplies	2,603	4,254	3,204	2,127	(1,077)	4,316	(62)
Capital	-	-	-	-	-	-	-
Debt & Financing	-	-	-	-	-	-	-
Transfers Out	2,647	2,647	1,324	1,324	-	2,647	-
Subtotal Development Services	**$ 513,199**	**$ 536,510**	**$ 213,219**	**$ 268,256**	**$ 55,037**	**$ 479,778**	**$ 56,732**

TOWN OF CASTLE ROCK **Schedule A**
2016 Second Quarter Financial Review
Fund: General Fund
Department: All

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Expenditures - Parks & Recreation							
Personnel	1,919,805	2,163,087	963,636	1,050,847	87,211	2,044,296	118,791
Services & Other	1,186,536	1,303,768	325,267	361,274	36,007	1,303,768	-
Supplies	264,229	357,823	131,020	131,178	158	357,823	-
Capital	690,458	297,883	322,096	297,883	(24,213)	297,883	-
Debt & Financing	-	-	-	-	-	-	-
Transfers Out	192,825	203,867	101,933	101,933	-	203,867	-
Subtotal Parks & Recreation	**$ 4,253,853**	**$ 4,326,428**	**$ 1,843,952**	**$ 1,943,115**	**$ 99,163**	**$ 4,207,637**	**$ 118,791**
Expenditures - Non-Departmental							
Personnel	241,183	-	7,976	-	(7,976)	-	-
Services & Other	568,771	794,678	266,226	397,339	131,113	794,678	-
Supplies	2,933	651	3,546	326	(3,220)	651	-
Capital	-	220,000	-	-	-	220,000	-
Debt & Financing	-	2,500	3,350	1,250	(2,100)	2,500	-
Transfers Out	2,500,000	-	-	-	-	-	-
Subtotal Non-Departmental	**$ 3,312,887**	**$ 1,017,829**	**$ 281,098**	**$ 398,915**	**$ 117,817**	**$ 1,017,829**	**$ -**
Expenditures - Downtown Projects							
Personnel	-	-	-	-	-	-	-
Services & Other	572,693	-	4,340	-	(4,340)	-	-
Supplies	20,259	-	-	-	-	-	-
Capital	61,836	569,451	275,072	284,726	9,654	569,451	-
Debt & Financing	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Subtotal Downtown Projects	**$ 654,788**	**$ 569,451**	**$ 279,412**	**$ 284,726**	**$ 5,314**	**$ 569,451**	**$ -**
Total Expenditures	**$ 40,679,911**	**$ 42,067,335**	**$ 18,991,940**	**$ 20,582,768**	**$ 1,590,828**	**$ 41,577,409**	**$ 489,926**
Net Revenues/Expenditures	**524,830**	**(643,684)**	**791,454**	**(2,183,508)**	**2,974,962**	**1,751,483**	**2,395,167**
Beginning Funds Available	**16,222,134**	**16,746,964**	**16,746,964**	**16,746,964**		**16,746,964**	
Ending Funds Available	**$ 16,746,964**	**$ 16,103,280**	**$ 17,538,418**	**$ 14,563,457**		**$ 18,498,447**	
Less Reserves & Designations:							
Contractual Reserve		300,000				300,000	
Revenue Stabilization Reserve		1,668,000				1,668,000	
Catastrophic Events Reserve		1,000,000				1,000,000	
Capital Reserve		1,765,000				1,765,000	
Opportunity/Economic Development Reserve		1,000,000				1,000,000	
Operational Capacity Reserve		1,000,000				1,000,000	
TABOR Reserve		1,672,908				1,672,908	
Projected Ending Funds Available	**$ 16,746,964**	**$ 7,697,372**				**$ 10,092,539**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

TOWN OF CASTLE ROCK **Schedule B**

2016 Second Quarter Financial Review

Fund: Transportation Fund

Department: Public Works

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates^	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ 15,374,488	$ 15,709,102	$ 8,465,840	$ 7,501,017	$ 964,823	$ 16,872,016	$ 1,162,914
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	3,024,280	3,141,507	1,517,326	1,570,754	(53,428)	3,259,903	118,396
Charges for Service	7,006	3,000	8,119	1,500	6,619	5,576	2,576
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	12,703	11,524	16,137	5,762	10,375	11,524	-
Impact Fees	-	-	-	-	-	-	-
Contributions & Donations	196,234	127,000	-	-	-	127,000	-
Transfers In	-	-	-	-	-	-	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	16,560	1,200	65,724	600	65,124	1,900	700
Total Revenues	**$ 18,631,271**	**$ 18,993,333**	**$ 10,073,146**	**$ 9,079,633**	**$ 993,513**	**$ 20,277,919**	**$ 1,284,586**
Expenditures							
Personnel	$ 3,149,123	$ 3,444,880	$ 1,569,479	$ 1,722,440	$ 152,961	$ 3,250,968	$ 193,912
Services & Other	8,728,212	10,007,855	2,945,126	2,378,898	(566,228)	10,020,991	(13,136)
Supplies	700,270	620,594	140,853	310,297	169,444	621,500	(906)
Capital	682,017	3,130,005	601,218	1,102,503	501,285	3,130,005	-
Debt & Financing	1,599,975	1,605,763	1,383,688	1,494,689	111,001	1,605,763	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	3,837,667	2,034,725	267,363	267,363	-	2,034,725	-
Total Expenditures	**$ 18,697,264**	**$ 20,843,822**	**$ 6,907,727**	**$ 7,276,190**	**$ 368,463**	**$ 20,663,952**	**$ 179,870**
Net Revenues/Expenditures	**(65,993)**	**(1,850,489)**	**3,165,419**	**1,803,444**	**1,361,976**	**(386,033)**	**1,464,456**
Beginning Funds Available	**4,459,326**	**4,393,333**	**4,393,333**	**4,393,333**		**4,393,333**	
Ending Funds Available	**$ 4,393,333**	**$ 2,542,844**	**$ 7,558,752**	**$ 6,196,777**		**$ 4,007,300**	
Less Reserves & Designations:							
Revenue Stabilization Reserve		215,632				215,632	
Capital Reserve		1,629,227				1,629,227	
Projected Ending Funds Available	**$ 4,393,333**	**$ 697,985**				**$ 2,162,441**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

^ 2016 Year End Estimates do not reflect the Fourth Budget Amendment for 2016, which is not yet approved

TOWN OF CASTLE ROCK **Schedule C**

2016 Second Quarter Financial Review

Fund: Parks & Recreation Capital Fund

Department: Parks and Recreation

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	250,000	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	13,090	10,136	14,122	5,068	9,054	10,748	612
Impact Fees	2,298,641	2,694,620	1,958,813	1,507,640	451,173	2,887,968	193,348
Contributions & Donations	40,000	20,000	-	-	-	20,000	-
Transfers In	7,536,000	3,950,000	-	-	-	3,950,000	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	**$ 10,137,731**	**$ 6,674,756**	**$ 1,972,935**	**$ 1,512,708**	**$ 460,227**	**$ 6,868,716**	**$ 193,960**
Expenditures							
Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other	13,671	16,811	12,931	8,406	(4,525)	16,811	-
Supplies	-	-	-	-	-	-	-
Capital	8,206,954	5,501,662	1,104,609	1,164,162	59,553	5,501,662	-
Debt & Financing	708,763	711,963	179,934	179,934	-	711,963	-
Interfund Loan	1,688,459	742,000	21,000	21,000	-	742,000	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	**$ 10,617,847**	**$ 6,972,436**	**$ 1,318,474**	**$ 1,373,502**	**$ 55,028**	**$ 6,972,436**	**$ -**
Net Revenues/Expenditures	**(480,116)**	**(297,680)**	**654,461**	**139,206**	**515,255**	**(103,720)**	**193,960**
Beginning Funds Available	**1,859,262**	**1,379,146**	**1,379,146**	**1,379,146**		**1,379,146**	
Ending Funds Available	**$ 1,379,146**	**$ 1,081,466**	**$ 2,033,607**	**$ 1,518,352**		**$ 1,275,426**	
Less Reserves & Designations:							
Committed for Fund Purpose		1,081,466				1,275,426	
Projected Ending Funds Available	**$ 1,379,146**	**$ -**				**$ -**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

TOWN OF CASTLE ROCK **Schedule D**
2016 Second Quarter Financial Review
Fund: Municipal Facilities Capital Fund
Department: Deputy Town Manager

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	5,110	9,929	6,756	4,965	1,791	4,717	(5,212)
Impact Fees	297,502	526,802	261,741	294,746	(33,005)	390,842	(135,960)
Contributions & Donations	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Interfund Loan Revenue	-	7,246	3,623	3,623	-	7,246	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	**$ 302,612**	**$ 543,977**	**$ 272,120**	**$ 303,334**	**$ (31,214)**	**$ 402,805**	**$ (141,172)** (1)
Expenditures							
Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other	78,735	94,021	47,450	47,011	(439)	94,021	-
Supplies	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Debt & Financing	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	293,500	-	-	-	-	-	-
Total Expenditures	**$ 372,235**	**$ 94,021**	**$ 47,450**	**$ 47,011**	**$ (439)**	**$ 94,021**	**$ -**
Net Revenues/Expenditures	**(69,623)**	**449,956**	**224,670**	**256,323**	**(31,653)**	**308,784**	**(141,172)**
Beginning Funds Available	**1,313,947**	**1,244,324**	**1,244,324**	**1,244,324**		**1,244,324**	
Ending Funds Available	**$ 1,244,324**	**$ 1,694,280**	**$ 1,468,994**	**$ 1,500,647**		**$ 1,553,108**	
Less Reserves & Designations:							
Committed for Fund Purpose		1,694,280				1,553,108	
Projected Ending Funds Available	**$ 1,244,324**	**$ -**				**$ -**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

(1) Estimated revenue for impact fees is lower than budget due to correcting the distribution of impact fee revenue in 2016; budgeted impact fees for Municipal Facilities Capital Fund included revenue that should have been allocated to Transportation Capital and Parks & Recreation Capital Funds

TOWN OF CASTLE ROCK **Schedule E**
2016 Second Quarter Financial Review
Fund: Fire Capital Fund
Department: Fire Department

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	12,783	16,260	16,790	8,130	8,660	16,260	-
Impact Fees	490,058	581,948	458,925	325,600	133,325	700,046	118,098
Contributions & Donations	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	**$ 502,841**	**$ 598,208**	**$ 475,715**	**$ 333,730**	**$ 141,985**	**$ 716,306**	**$ 118,098**
Expenditures							
Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other	121,146	50,455	33,161	33,161	-	50,455	-
Supplies	-	-	-	-	-	-	-
Capital	-	435,864	-	-	-	435,864	-
Debt & Financing	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	43,229	55,059	-	-	-	55,059	-
Total Expenditures	**$ 164,375**	**$ 541,378**	**$ 33,161**	**$ 33,161**	**$ -**	**$ 541,378**	**$ -**
Net Revenues/Expenditures	**338,466**	**56,830**	**442,554**	**300,569**	**141,985**	**174,928**	**118,098**
Beginning Funds Available	**2,581,259**	**2,919,725**	**2,919,725**	**2,919,725**		**2,919,725**	
Ending Funds Available	**$ 2,919,725**	**$ 2,976,555**	**$ 3,362,279**	**$ 3,220,294**		**$ 3,094,653**	
Less Reserves & Designations:							
Committed for Fund Purpose		2,976,555				3,094,653	
Projected Ending Funds Available	**$ 2,919,725**	**$ -**				**$ -**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

TOWN OF CASTLE ROCK **Schedule F**

2016 Second Quarter Financial Review

Fund: Police Capital Fund

Department: Police Department

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	795	382	1,140	191	949	1,298	916
Impact Fees	258,025	321,527	235,647	179,894	55,753	355,941	34,414
Contributions & Donations	-	-	-	-	-	-	-
Transfers In	270,000	-	-	-	-	-	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	**$ 528,820**	**$ 321,909**	**$ 236,787**	**$ 180,085**	**$ 56,702**	**$ 357,239**	**$ 35,330**
Expenditures							
Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other	23,113	21,991	13,506	13,506	-	21,991	-
Supplies	-	-	-	-	-	-	-
Capital	410,176	186,661	186,661	186,661	-	186,661	-
Debt & Financing	-	-	-	-	-	-	-
Interfund Loan	60,173	67,420	10,696	10,696	-	67,420	-
Transfers Out	94,665	216,677	-	-	-	216,677	-
Total Expenditures	**$ 588,127**	**$ 492,749**	**$ 210,863**	**$ 210,863**	**$ -**	**$ 492,749**	**$ -**
Net Revenues/Expenditures	**(59,307)**	**(170,840)**	**25,924**	**(30,778)**	**56,702**	**(135,510)**	**35,330**
Beginning Funds Available	**271,093**	**211,786**	**211,786**	**211,786**		**211,786**	
Ending Funds Available	**$ 211,786**	**$ 40,946**	**$ 237,710**	**$ 181,008**		**$ 76,276**	
Less Reserves & Designations:							
Committed for Fund Purpose		40,946				76,276	
Projected Ending Funds Available	**$ 211,786**	**$ -**				**$ -**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

TOWN OF CASTLE ROCK **Schedule G**

2016 Second Quarter Financial Review

Fund: Transportation Capital Projects Fund

Department: Public Works

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates^	2016 Annual Variance Estimate to Budget	
Revenues								
Taxes	$ 1,391,505	$ 1,555,807	$ 1,078,330	$ 870,474	$ 207,856	$ 1,638,682	$ 82,875	
Franchise Fees	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	-	
Charges for Service	-	-	-	-	-	-	-	
Management Fees	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	
Investment Earnings	109,823	1,839	129,307	920	128,387	1,839	-	
Impact Fees	2,347,117	2,852,990	2,168,597	1,596,248	572,349	3,401,319	548,329	
Contributions & Donations	3,012,573	3,601,382	-	-	-	1,155,678	(2,445,704)	
Transfers In	2,800,000	1,000,000	-	-	-	1,000,000	-	
Interfund Loan Revenue	-	-	-	-	-	-	-	
Debt & Financing Revenue	-	-	-	-	-	-	-	
Other Revenue	22	-	-	-	-	-	-	
Total Revenues	**$ 9,661,040**	**$ 9,012,018**	**$ 3,376,234**	**$ 2,467,642**	**$ 908,592**	**$ 7,197,518**	**$ (1,814,500)**	(1)
Expenditures								
Personnel	$ 111,679	$ 117,153	$ 56,922	$ 58,577	$ 1,655	$ 114,765	$ 2,388	
Services & Other	2,298	16,135	17,275	8,068	(9,207)	16,135	-	
Supplies	-	-	472	-	(472)	-	-	
Capital	21,982,591	19,120,295	3,225,214	7,285,148	4,059,934	17,620,295	1,500,000	
Debt & Financing	872,088	871,788	436,194	436,194	-	872,088	(300)	
Interfund Loan	11,435,000	1,052,500	26,250	26,250	-	1,052,500	-	
Transfers Out	190,643	-	-	-	-	-	-	
Total Expenditures	**$ 34,594,299**	**$ 21,177,871**	**$ 3,762,327**	**$ 7,814,237**	**$ 4,051,910**	**$ 19,675,783**	**$ 1,502,088**	
Net Revenues/Expenditures	**(24,933,259)**	**(12,165,853)**	**(386,093)**	**(5,346,595)**	**4,960,502**	**(12,478,265)**	**(312,412)**	
Beginning Funds Available	**39,717,855**	**14,784,596**	**14,784,596**	**14,784,596**		**14,784,596**		
Ending Funds Available	**$ 14,784,596**	**$ 2,618,743**	**$ 14,398,503**	**$ 9,438,002**		**$ 2,306,331**		
Less Reserves & Designations:								
Committed for Fund Purpose		2,618,743				2,306,331		
Projected Ending Funds Available	**$ 14,784,596**	**$ -**				**$ -**		

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

^ 2016 Year End Estimates do not reflect the Fourth Budget Amendment for 2016, which is not yet approved

(1) The timing of construction of the North Meadows Extension at U.S. 85 in 2015 resulted in changes to estimated 2016 year end revenue

TOWN OF CASTLE ROCK **Schedule H**

2016 Second Quarter Financial Review

Fund: General Long Term Planning Fund

Department: Deputy Town Manager

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ 1,083,450	$ 1,208,939	$ 839,615	$ 676,401	$ 163,214	$ 1,275,666	$ 66,727
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	7,391	9,605	9,800	4,803	4,997	8,291	(1,314)
Impact Fees	-	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	520	-	-	-	-	-	-
Total Revenues	**$ 1,091,361**	**$ 1,218,544**	**$ 849,415**	**$ 681,204**	**$ 168,211**	**$ 1,283,957**	**$ 65,413**
Expenditures							
Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other	417,656	-	10,631	-	(10,631)	10,631	(10,631)
Supplies	231,694	-	204,873	-	(204,873)	64,639	(64,639)
Capital	436,701	1,467,043	273,432	733,522	460,090	1,391,773	75,270
Debt & Financing	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	-	500,000	-	-	-	500,000	-
Total Expenditures	**$ 1,086,051**	**$ 1,967,043**	**$ 488,936**	**$ 733,522**	**$ 244,586**	**$ 1,967,043**	**$ -**
Net Revenues/Expenditures	**5,310**	**(748,499)**	**360,479**	**(52,318)**	**412,797**	**(683,086)**	**65,413**
Beginning Funds Available	**1,902,132**	**1,907,442**	**1,907,442**	**1,907,442**		**1,907,442**	
Ending Funds Available	**$ 1,907,442**	**$ 1,158,943**	**$ 2,267,921**	**$ 1,855,124**		**$ 1,224,356**	
Less Reserves & Designations:							
Committed for Fund Purpose		1,158,943				1,224,356	
Projected Ending Funds Available	**$ 1,907,442**	**$ -**				**$ -**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

TOWN OF CASTLE ROCK **Schedule I**
2016 Second Quarter Financial Review
Fund: Water Fund
Department: Utilities

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates^	2016 Annual Variance Estimate to Budget	
Revenues								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Franchise Fees	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Intergovernmental	50,000	-	-	-	-	-	-	
Charges for Service	12,294,410	12,947,433	3,484,195	4,048,613	(564,418)	13,192,087	244,654	
Management Fees	-	-	-	-	-	-	-	
Fines & Forfeitures	340,914	348,552	176,709	174,276	2,433	363,500	14,948	
Investment Earnings	65,922	92,547	85,555	46,274	39,281	93,347	800	
System Development Fees	3,026,611	2,034,686	1,322,141	1,138,407	183,734	2,939,000	904,314	
Contributions & Donations	31,158	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	-	
Interfund Loan Revenue	4,780,500	1,072,750	36,375	36,375	-	1,072,750	-	
Debt & Financing Revenue	6,252,192	-	-	-	-	-	-	
Other Revenue	308,346	71,550	141,551	35,775	105,776	165,381	93,831	
Total Revenues	**$ 27,150,053**	**$ 16,567,518**	**$ 5,246,526**	**$ 5,479,720**	**$ (233,194)**	**$ 17,826,065**	**$ 1,258,547**	(1)
Expenditures								
Personnel	$ 2,556,380	$ 2,902,826	$ 1,329,789	$ 1,451,413	$ 121,624	$ 2,717,476	$ 185,350	
Services & Other	4,399,852	4,373,519	1,059,237	2,186,760	1,127,523	4,381,113	(7,594)	
Supplies	1,121,744	1,158,903	549,084	579,452	30,368	1,166,687	(7,784)	
Capital	2,323,894	6,003,317	1,240,372	2,240,733	1,000,361	5,368,317	635,000	
Debt & Financing	8,000,431	1,253,587	225,245	127,719	(97,526)	1,969,987	(716,400)	
Interfund Loan	-	-	-	-	-	-	-	
Transfers Out	1,359,649	1,688,563	626,159	558,122	(68,037)	1,684,401	4,162	
Total Expenditures	**$ 19,761,950**	**$ 17,380,715**	**$ 5,029,886**	**$ 7,144,199**	**$ 2,114,313**	**$ 17,287,981**	**$ 92,734**	
Net Revenues/Expenditures	**7,388,103**	**(813,197)**	**216,640**	**(1,664,479)**	**1,881,119**	**538,084**	**1,351,281**	
Beginning Funds Available	**12,374,849**	**19,762,952**	**19,762,952**	**19,762,952**		**19,762,952**		
Ending Funds Available	**$ 19,762,952**	**$ 18,949,755**	**$ 19,979,592**	**$ 18,098,473**		**$ 20,301,036**		
Less Reserves & Designations:								
Operating Designation		1,405,875				1,377,546		
Capital Reserve		11,037,465				12,417,075		
Catastrophic Events Reserve		3,916,415				3,916,415		
Rate Stabilization Reserve		1,590,000				1,590,000		
Committed for Fund Purpose		1,000,000				1,000,000		
Projected Ending Funds Available	**$ 19,762,952**	**$ -**				**$ -**		

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information
^ 2016 Year End Estimates do not reflect the Fourth Budget Amendment for 2016, which is not yet approved

(1) Although metered water sales are higher than 2015 for the first half of the year due to increased springtime precipitation, these revenues are slightly below the seasonally adjusted year to date budget

TOWN OF CASTLE ROCK **Schedule J**
2016 Second Quarter Financial Review
Fund: Water Resources Fund
Department: Utilities

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates^	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	7,419,260	7,785,184	3,911,300	3,892,592	18,708	7,753,789	(31,395)
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	49,292	51,500	2,619	25,750	(23,131)	51,500	-
Investment Earnings	325,540	193,321	450,110	96,661	353,449	193,321	-
System Development Fees	12,110,161	10,418,100	7,841,990	5,828,927	2,013,063	12,174,400	1,756,300
Contributions & Donations	-	-	-	-	-	-	-
Transfers In	1,101,071	1,492,462	528,108	460,071	68,037	1,122,684	(369,778)
Interfund Loan Revenue	4,044,658	-	-	-	-	-	-
Debt & Financing Revenue	-	129,000	-	-	-	129,000	-
Other Revenue	203,533	240	55,507	120	55,387	22,746	22,506
Total Revenues	**$ 25,253,515**	**$ 20,069,807**	**$ 12,789,634**	**$ 10,304,121**	**$ 2,485,513**	**$ 21,447,440**	**$ 1,377,633**
Expenditures							
Personnel	$ 1,539,047	$ 1,731,103	$ 791,369	$ 865,552	$ 74,182	$ 1,655,547	$ 75,556
Services & Other	1,210,886	1,939,199	589,427	969,600	380,173	1,947,421	(8,222)
Supplies	236,658	302,025	101,373	151,013	49,640	306,478	(4,453)
Capital	4,634,294	39,428,810	3,602,984	6,570,209	2,967,225	39,428,810	-
Debt & Financing	2,463,841	4,624,212	564,138	564,138	-	4,624,212	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	25,012	4,583	2,292	2,292	-	4,583	-
Total Expenditures	**$ 10,109,738**	**$ 48,029,932**	**$ 5,651,583**	**$ 9,122,804**	**$ 3,471,221**	**$ 47,967,051**	**$ 62,881**
Net Revenues/Expenditures	**15,143,777**	**(27,960,125)**	**7,138,051**	**1,181,318**	**5,956,734**	**(26,519,611)**	**1,440,514**
Beginning Funds Available	**76,796,700**	**91,940,477**	**91,940,477**	**91,940,477**		**91,940,477**	
Ending Funds Available	**$ 91,940,477**	**$ 63,980,352**	**$ 99,078,528**	**$ 93,121,795**		**$ 65,420,866**	
Less Reserves & Designations:							
Operating Designation		662,055				651,574	
Capital Reserve		55,281,289				56,732,284	
Debt Service Reserve		4,621,825				4,621,825	
Variable Interest Rate Reserve		1,632,000				1,632,000	
Catastrophic Events Reserve		1,283,183				1,283,183	
Committed for Fund Purpose		500,000				500,000	
Projected Ending Funds Available	**$ 91,940,477**	**$ -**				**$ -**	

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^ 2016 Year End Estimates do not reflect the Fourth Budget Amendment for 2016, which is not yet approved

TOWN OF CASTLE ROCK **Schedule K**

2016 Second Quarter Financial Review

Fund: Stormwater Fund

Department: Utilities

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates^	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	2,859,711	3,446,642	1,512,964	1,723,321	(210,357)	3,448,241	1,599
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	253	1,500	23	750	(727)	500	(1,000)
Investment Earnings	19,833	22,780	26,451	11,390	15,061	22,780	-
System Development Fees	750,008	1,062,600	805,834	594,525	211,309	1,498,400	435,800
Contributions & Donations	3,815	2,315	9,000	1,158	7,842	2,315	-
Transfers In	-	-	-	-	-	-	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	3,569	3,504	4,554	1,752	2,802	3,504	-
Total Revenues	**$ 3,637,189**	**$ 4,539,341**	**$ 2,358,826**	**$ 2,332,896**	**$ 25,930**	**$ 4,975,740**	**$ 436,399**
Expenditures							
Personnel	$ 1,291,335	$ 1,506,658	$ 682,705	$ 753,329	$ 70,624	$ 1,423,521	$ 83,137
Services & Other	601,330	599,958	201,283	299,979	98,696	603,375	(3,417)
Supplies	67,979	93,672	37,099	46,836	9,737	94,227	(555)
Capital	2,137,942	4,689,498	483,105	1,264,538	781,433	4,689,620	(122)
Debt & Financing	-	-	-	-	-	-	-
Interfund Loan	40,500	20,250	10,125	10,125	-	20,250	-
Transfers Out	120,466	96,260	48,130	48,130	-	92,622	3,638
Total Expenditures	**$ 4,259,552**	**$ 7,006,296**	**$ 1,462,447**	**$ 2,422,937**	**$ 960,490**	**$ 6,923,615**	**$ 82,681**
Net Revenues/Expenditures	**(622,363)**	**(2,466,955)**	**896,379**	**(90,041)**	**986,420**	**(1,947,875)**	**519,080**
Beginning Funds Available	**6,649,615**	**6,027,252**	**6,027,252**	**6,027,252**		**6,027,252**	
Ending Funds Available	**$ 6,027,252**	**$ 3,560,297**	**$ 6,923,631**	**$ 5,937,211**		**$ 4,079,377**	
Less Reserves & Designations:							
Operating Designation		366,715				353,521	
Capital Reserve		2,693,582				3,225,856	
Committed for Fund Purpose		500,000				500,000	
Projected Ending Funds Available	**$ 6,027,252**	**$ -**				**$ -**	

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TOWN OF CASTLE ROCK **Schedule L**

2016 Second Quarter Financial Review

Fund: Wastewater Fund

Department: Utilities

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates^	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	8,500	-	-	-	-	-	-
Charges for Service	9,087,750	9,400,850	4,700,691	4,700,425	266	9,581,793	180,943
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	343	1,500	(42)	750	(792)	500	(1,000)
Investment Earnings	50,578	84,966	68,748	42,483	26,265	84,966	-
System Development Fees	5,097,705	2,213,349	1,546,832	1,238,369	308,463	2,595,095	381,746
Contributions & Donations	43,620	59,022	-	-	-	29,510	(29,512)
Transfers In	-	-	-	-	-	-	-
Interfund Loan Revenue	3,090,000	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	140,015	18,100	77,706	9,050	68,656	136,540	118,440
Total Revenues	**$ 17,518,511**	**$ 11,777,787**	**$ 6,393,935**	**$ 5,991,077**	**$ 402,858**	**$ 12,428,404**	**$ 650,617**
Expenditures							
Personnel	$ 1,138,393	$ 1,331,795	$ 623,622	$ 665,898	$ 42,276	$ 1,268,974	$ 62,821
Services & Other	5,399,723	3,361,146	2,319,694	1,680,573	(639,121)	3,371,145	(9,999)
Supplies	192,932	278,734	78,375	139,367	60,992	280,204	(1,470)
Capital	1,295,784	5,453,561	219,458	908,753	689,295	5,265,688	187,873
Debt & Financing	330,885	332,538	40,317	40,269	(48)	332,538	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	68,752	66,494	33,247	33,247	-	66,494	-
Total Expenditures	**$ 8,426,469**	**$ 10,824,268**	**$ 3,314,713**	**$ 3,468,107**	**$ 153,394**	**$ 10,585,043**	**$ 239,225**
Net Revenues/Expenditures	**9,092,042**	**953,519**	**3,079,222**	**2,522,971**	**556,252**	**1,843,361**	**889,842**
Beginning Funds Available	**10,930,426**	**20,022,468**	**20,022,468**	**20,022,468**		**20,022,468**	
Ending Funds Available	**$ 20,022,468**	**$ 20,975,987**	**$ 23,101,690**	**$ 22,545,439**		**$ 21,865,829**	
Less Reserves & Designations:							
Operating Designation		828,613				820,054	
Catastrophic Events Reserve		1,675,712				1,675,712	
Capital Reserve		17,471,662				18,370,063	
Committed for Fund Purpose		1,000,000				1,000,000	
Projected Ending Funds Available	**$ 20,022,468**	**$ -**				**$ -**	

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TOWN OF CASTLE ROCK **Schedule M**

2016 Second Quarter Financial Review

Fund: Golf Course Fund

Department: Parks and Recreation

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	2,782,398	2,878,877	1,075,165	1,125,641	(50,476)	2,876,347	(2,530)
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	4,561	11,529	6,929	5,765	1,164	10,922	(607)
Impact Fees	-	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-	-
Transfers In	80,000	80,000	26,667	26,667	-	80,000	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	5,750,123	303,446	300,148	300,148	-	303,446	-
Other Revenue	1,671	-	537	-	537	-	-
Total Revenues	**$ 8,618,753**	**$ 3,273,852**	**$ 1,409,446**	**$ 1,458,221**	**$ (48,775)**	**$ 3,270,715**	**$ (3,137)** (1)
Expenditures							
Personnel	$ 1,158,935	$ 1,198,161	$ 548,796	$ 547,560	$ (1,236)	$ 1,193,742	$ 4,419
Services & Other	549,423	601,203	194,144	233,868	39,724	594,170	7,033
Supplies	501,215	543,918	257,812	295,347	37,535	543,918	-
Capital	340,123	953,446	648,074	628,446	(19,628)	953,446	-
Debt & Financing	5,277,962	658,300	106,693	106,693	-	658,300	-
Interfund Loan	606,730	7,825	3,756	3,913	157	7,825	-
Transfers Out	3,293	2,688	1,344	1,344	-	2,688	-
Total Expenditures	**$ 8,437,681**	**$ 3,965,541**	**$ 1,760,619**	**$ 1,817,171**	**$ 56,552**	**$ 3,954,089**	**$ 11,452**
Net Revenues/Expenditures	**181,072**	**(691,689)**	**(351,173)**	**(358,950)**	**7,777**	**(683,374)**	**8,315**
Beginning Funds Available	**1,928,462**	**2,109,534**	**2,109,534**	**2,109,534**		**2,109,534**	
Ending Funds Available	**$ 2,109,534**	**$ 1,417,845**	**$ 1,758,361**	**$ 1,750,584**		**$ 1,426,160**	
Less Reserves & Designations:							
Revenue Stabilization Reserve		200,000				200,000	
Capital Reserve		150,000				150,000	
Debt Service Reserve		500,815				500,815	
Projected Ending Funds Available	**$ 2,109,534**	**$ 567,030**				**$ 575,345**	
Required Debt Coverage Ratio		626,019				626,019	
Calculated Debt Ratio Coverage		627,124				635,439	
Over/Under Budget Requirement		1,105				9,420	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

(1) Revenue is slightly under the seasonally adjusted budget primarily due to the increased amount of inclement weather during the first half of 2016

TOWN OF CASTLE ROCK **Schedule N**

2016 Second Quarter Financial Review

Fund: Community Center Fund

Department: Parks and Recreation

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates^	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ 2,519,151	$ 2,582,295	$ 1,337,992	$ 1,224,088	$ 113,904	$ 2,761,341	$ 179,046
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	20,000	-	-	-	-	-	-
Charges for Service	3,807,084	3,920,000	2,069,294	2,172,464	(103,170)	3,920,000	-
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	12,201	5,114	7,033	2,557	4,476	4,865	(249)
Impact Fees	-	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Interfund Loan Revenue	425,973	424,000	12,000	12,000	-	424,000	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	35,212	44,000	16,676	22,000	(5,324)	44,000	-
Total Revenues	**$ 6,819,621**	**$ 6,975,409**	**$ 3,442,995**	**$ 3,433,109**	**$ 9,886**	**$ 7,154,206**	**$ 178,797**
Expenditures							
Personnel	$ 3,165,198	$ 3,609,294	$ 1,681,683	$ 1,728,852	$ 47,169	$ 3,640,962	$ (31,668)
Services & Other	2,149,261	2,037,701	908,674	780,439	(128,235)	2,123,157	(85,456)
Supplies	545,529	501,274	278,215	220,260	(57,955)	501,274	-
Capital	295,576	1,667,040	785,107	833,520	48,413	1,537,040	130,000
Debt & Financing	41,246	61,796	20,713	30,898	10,185	61,796	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	2,612,518	98,167	35,750	49,084	13,334	98,167	-
Total Expenditures	**$ 8,809,328**	**$ 7,975,272**	**$ 3,710,142**	**$ 3,643,053**	**$ (67,089)**	**$ 7,962,396**	**$ 12,876**
Net Revenues/Expenditures	**(1,989,707)**	**(999,863)**	**(267,147)**	**(209,944)**	**(57,203)**	**(808,190)**	**191,673**
Beginning Funds Available	**3,483,498**	**1,493,791**	**1,493,791**	**1,493,791**		**1,493,791**	
Ending Funds Available	**$ 1,493,791**	**$ 493,928**	**$ 1,226,644**	**$ 1,283,847**		**$ 685,601**	
Less Reserves & Designations:							
Capital Reserve		166,674				166,674	
Revenue Stabilization Reserve		91,200				91,200	
Projected Ending Funds Available	**$ 1,493,791**	**$ 236,054**				**$ 427,727**	

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TOWN OF CASTLE ROCK **Schedule O**

2016 Second Quarter Financial Review

Fund: Development Services Fund

Department: Development Services

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates^	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	3,240,261	4,036,612	2,098,040	2,243,549	(145,509)	4,036,612	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	1,436,596	1,199,412	1,465,277	666,633	798,644	2,059,783	860,371
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	25,447	34,603	33,657	17,302	16,355	26,604	(7,999)
Impact Fees	-	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	791	-	-	-	-	-	-
Total Revenues	**$ 4,703,095**	**$ 5,270,627**	**$ 3,596,974**	**$ 2,927,484**	**$ 669,490**	**$ 6,122,999**	**$ 852,372**
Expenditures							
Personnel	$ 3,038,952	$ 4,218,058	$ 1,802,751	$ 2,109,029	$ 306,278	$ 3,906,445	$ 311,613
Services & Other	1,165,056	940,591	646,490	470,296	(176,194)	1,245,229	(304,638)
Supplies	64,130	79,871	32,019	39,936	7,917	59,939	19,932
Capital	7,495	2,500,000	20,105	20,105	-	2,500,000	-
Debt & Financing	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	92,382	47,520	23,760	23,760	-	47,520	-
Total Expenditures	**$ 4,368,015**	**$ 7,786,040**	**$ 2,525,125**	**$ 2,663,126**	**$ 138,001**	**$ 7,759,133**	**$ 26,907**
Net Revenues/Expenditures	**335,080**	**(2,515,413)**	**1,071,849**	**264,358**	**807,491**	**(1,636,134)**	**879,279**
Beginning Funds Available	**6,338,733**	**6,673,813**	**6,673,813**	**6,673,813**		**6,673,813**	
Ending Funds Available	**$ 6,673,813**	**$ 4,158,400**	**$ 7,745,662**	**$ 6,938,171**		**$ 5,037,679**	
Less Reserves & Designations:							
Revenue Stabilization Reserve		4,158,400				5,037,679	
Projected Ending Funds Available	**$ 6,673,813**	**$ -**				**$ -**	

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TOWN OF CASTLE ROCK **Schedule P**

2016 Second Quarter Financial Review

Fund: Employee Benefits Fund

Department: Deputy Town Manager

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget	
Revenues								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Franchise Fees	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	-	
Charges for Service	5,043,088	6,169,184	2,746,405	3,084,592	(338,187)	5,706,350	(462,834)	
Management Fees	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	
Investment Earnings	15,145	19,263	19,501	9,632	9,869	13,750	(5,513)	
Impact Fees	-	-	-	-	-	-	-	
Contributions & Donations	1,217,502	1,459,047	659,143	729,524	(70,381)	1,279,259	(179,788)	
Transfers In	-	-	-	-	-	-	-	
Interfund Loan Revenue	503,349	-	-	-	-	-	-	
Debt & Financing Revenue	-	-	-	-	-	-	-	
Other Revenue	20,392	-	-	-	-	-	-	
Total Revenues	**$ 6,799,476**	**$ 7,647,494**	**$ 3,425,049**	**$ 3,823,748**	**$ (398,699)**	**$ 6,999,359**	**$ (648,135)**	(1)
Expenditures								
Personnel	$ 54,155	$ 56,641	$ 27,875	$ 28,321	$ 446	$ 56,256	$ 385	
Services & Other	6,510,693	7,569,090	3,288,521	3,784,545	496,024	7,003,253	565,837	
Supplies	1,087	2,500	1,994	1,250	(744)	2,500	-	
Capital	-	-	-	-	-	-	-	
Debt & Financing	-	-	-	-	-	-	-	
Interfund Loan	-	-	-	-	-	-	-	
Transfers Out	500,000	-	-	-	-	-	-	
Total Expenditures	**$ 7,065,935**	**$ 7,628,231**	**$ 3,318,390**	**$ 3,814,116**	**$ 495,726**	**$ 7,062,009**	**$ 566,222**	
Net Revenues/Expenditures	**(266,459)**	**19,263**	**106,659**	**9,632**	**97,027**	**(62,650)**	**(81,913)**	
Beginning Funds Available	**3,196,852**	**2,930,393**	**2,930,393**	**2,930,393**		**2,930,393**		
Ending Funds Available	**$ 2,930,393**	**$ 2,949,656**	**$ 3,037,052**	**$ 2,940,025**		**$ 2,867,743**		
Less Reserves & Designations:								
Claims Reserve		1,438,226				1,438,226		
Health Care Cost Reserve		801,150				801,150		
Projected Ending Funds Available	**$ 2,930,393**	**$ 710,280**				**$ 628,367**		

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(1) Healthcare costs were budgeted at an 8% increase over 2015 plan costs. Actual revenue is based on actual employee benefit selection and is affected by position vacancies that occur throughout the year

TOWN OF CASTLE ROCK **Schedule Q**
2016 Second Quarter Financial Review
Fund: Fleet Services Fund
Department: Public Works

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	3,015,723	3,257,727	1,648,233	1,628,864	19,369	3,257,727	-
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	3,065	11,064	4,259	5,532	(1,273)	11,064	-
Impact Fees	-	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-	-
Transfers In	540,147	321,112	-	-	-	321,112	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	148,995	150,606	26,738	75,303	(48,565)	150,606	-
Total Revenues	**$ 3,707,930**	**$ 3,740,509**	**$ 1,679,230**	**$ 1,709,699**	**$ (30,469)**	**$ 3,740,509**	**$ -**
Expenditures							
Personnel	$ 446,505	$ 490,454	$ 242,630	$ 245,227	$ 2,597	$ 490,655	$ (201)
Services & Other	154,098	158,641	90,228	79,321	(10,907)	161,564	(2,923)
Supplies	264,065	275,843	182,376	137,922	(44,454)	275,896	(53)
Capital	2,124,018	3,045,603	1,647,540	1,522,802	(124,738)	3,040,529	5,074
Debt & Financing	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	14,908	11,367	5,684	5,684	-	11,367	-
Total Expenditures	**$ 3,003,594**	**$ 3,981,908**	**$ 2,168,458**	**$ 1,990,956**	**$ (177,502)**	**$ 3,980,011**	**$ 1,897**
Net Revenues/Expenditures	**704,336**	**(241,399)**	**(489,228)**	**(281,257)**	**(207,971)**	**(239,502)**	**1,897**
Beginning Funds Available	**1,868,021**	**2,572,357**	**2,572,357**	**2,572,357**		**2,572,357**	
Ending Funds Available	**$ 2,572,357**	**$ 2,330,958**	**$ 2,083,129**	**$ 2,291,100**		**$ 2,332,855**	
Less Reserves & Designations:							
Committed for Fund Purpose		2,330,958				2,332,855	
Projected Ending Funds Available	**$ 2,572,357**	**$ -**				**$ -**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

TOWN OF CASTLE ROCK **Schedule R**

2016 Second Quarter Financial Review

Fund: Conservation Trust Fund

Department: Parks and Recreation

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	144,256	110,000	55,860	35,354	20,506	130,000	20,000
Intergovernmental	1,245,921	1,113,363	269,469	206,682	62,787	1,113,363	-
Charges for Service	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	3,875	1,096	714	548	166	1,294	198
Impact Fees	-	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	7	-	-	-	-	-	-
Total Revenues	**$ 1,394,059**	**$ 1,224,459**	**$ 326,043**	**$ 242,584**	**$ 83,459**	**$ 1,244,657**	**$ 20,198**
Expenditures							
Personnel	$ -	$ 75,431	$ -	$ 37,716	$ 37,716	$ 53,908	$ 21,523
Services & Other	103,257	-	3,752	-	(3,752)	3,752	(3,752)
Supplies	22,229	-	1,361	-	(1,361)	172	(172)
Capital	182,231	370,500	111,493	185,250	73,757	366,576	3,924
Debt & Financing	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	2,036,000	950,000	-	-	-	950,000	-
Total Expenditures	**$ 2,343,717**	**$ 1,395,931**	**$ 116,606**	**$ 222,966**	**$ 106,360**	**$ 1,374,408**	**$ 21,523**
Net Revenues/Expenditures	**(949,658)**	**(171,472)**	**209,437**	**19,619**	**189,819**	**(129,751)**	**41,721**
Beginning Funds Available	**1,124,314**	**174,656**	**174,656**	**174,656**		**174,656**	
Ending Funds Available	**$ 174,656**	**$ 3,184**	**$ 384,093**	**$ 194,275**		**$ 44,905**	
Less Reserves & Designations:							
Committed for Fund Purpose		3,184				44,905	
Projected Ending Funds Available	**$ 174,656**	**$ -**				**$ -**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

TOWN OF CASTLE ROCK **Schedule S**

2016 Second Quarter Financial Review

Fund: Philip S. Miller Trust Fund

Department: Town Council

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	239	1,145	330	573	(243)	359	(786)
Impact Fees	-	-	-	-	-	-	-
Contributions & Donations	285,000	285,000	137,500	142,500	(5,000)	275,000	(10,000)
Transfers In	-	-	-	-	-	-	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	234,175	29,141	-	-	-	-	(29,141)
Total Revenues	**$ 519,414**	**$ 315,286**	**$ 137,830**	**$ 143,073**	**$ (5,243)**	**$ 275,359**	**$ (39,927)** (1)
Expenditures							
Personnel	$ -	$ 41,995	$ 8,726	$ 20,998	$ 12,272	$ 26,919	$ 15,076
Services & Other	219,185	287,550	104,500	143,775	39,275	268,000	19,550
Supplies	-	-	1,170	-	(1,170)	2,340	(2,340)
Capital	-	-	-	-	-	-	-
Debt & Financing	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	-	200,000	200,000	200,000	-	200,000	-
Total Expenditures	**$ 219,185**	**$ 529,545**	**$ 314,396**	**$ 364,773**	**$ 50,377**	**$ 497,259**	**$ 32,286**
Net Revenues/Expenditures	**300,229**	**(214,259)**	**(176,566)**	**(221,700)**	**45,134**	**(221,900)**	**(7,641)**
Beginning Funds Available	**124,099**	**424,328**	**424,328**	**424,328**		**424,328**	
Ending Funds Available	**$ 424,328**	**$ 210,069**	**$ 247,762**	**$ 202,629**		**$ 202,428**	
Less Reserves & Designations:							
Committed for Fund Purpose		210,069				202,428	
Projected Ending Funds Available	**$ 424,328**	**$ -**				**$ -**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

(1) The actual annual distribution from the Philip S. Miller Trust will be $10k less than budget, resulting in a revenue being under budget for the first half of the year and no Rink at the Rock payment as it was received in full in 2016

TOWN OF CASTLE ROCK **Schedule T**

2016 Second Quarter Financial Review

Fund: Public Art Fund

Department: Town Council

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	201	159	275	80	195	310	151
Impact Fees	-	-	-	-	-	-	-
Contributions & Donations	25,000	25,000	12,500	12,500	-	25,000	-
Transfers In	-	-	-	-	-	-	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	3	-	-	-	-	-	-
Total Revenues	**$ 25,204**	**$ 25,159**	**$ 12,775**	**$ 12,580**	**$ 195**	**$ 25,310**	**$ 151**
Expenditures							
Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other	7,049	25,000	4,050	12,500	8,450	25,000	-
Supplies	373	-	-	-	-	-	-
Capital	56,750	-	-	-	-	-	-
Debt & Financing	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	**$ 64,172**	**$ 25,000**	**$ 4,050**	**$ 12,500**	**$ 8,450**	**$ 25,000**	**$ -**
Net Revenues/Expenditures	**(38,968)**	**159**	**8,725**	**80**	**8,645**	**310**	**151**
Beginning Funds Available	**79,099**	**40,131**	**40,131**	**40,131**		**40,131**	
Ending Funds Available	**$ 40,131**	**$ 40,290**	**$ 48,856**	**$ 40,211**		**$ 40,441**	
Less Reserves & Designations:							
Committed for Fund Purpose		40,290				40,441	
Projected Ending Funds Available	**$ 40,131**	**$ -**				**$ -**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

TOWN OF CASTLE ROCK **Schedule U**
2016 Second Quarter Financial Review
Fund: Economic Development Fund
Department: Town Manager

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ 688,397	$ 586,029	$ 981,786	$ 293,015	$ 688,771	$ 1,256,319	$ 670,290
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	28,633	10,670	37,560	5,335	32,225	19,993	9,323
Impact Fees	-	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	180,002	-	-	-	-	-	-
Total Revenues	**$ 897,032**	**$ 596,699**	**$ 1,019,346**	**$ 298,350**	**$ 720,996**	**$ 1,276,312**	**$ 679,613**
Expenditures							
Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other	922,401	810,397	26,429	405,199	378,770	810,397	-
Supplies	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-
Debt & Financing	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	**$ 922,401**	**$ 810,397**	**$ 26,429**	**$ 405,199**	**$ 378,770**	**$ 810,397**	**$ -**
Net Revenues/Expenditures	**(25,369)**	**(213,698)**	**992,917**	**(106,849)**	**1,099,766**	**465,915**	**679,613**
Beginning Funds Available	**2,695,860**	**2,670,491**	**2,670,491**	**2,670,491**		**2,670,491**	
Ending Funds Available	**$ 2,670,491**	**$ 2,456,793**	**$ 3,663,408**	**$ 2,563,642**		**$ 3,136,406**	
Less Reserves & Designations:							
Committed for Fund Purpose		2,456,793		2,563,642		3,136,406	
Projected Ending Funds Available	**$ 2,670,491**	**$ -**		**$ -**		**$ -**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

TOWN OF CASTLE ROCK **Schedule V**
2016 Second Quarter Financial Review
Fund: Police Forfeiture Fund
Department: Police Department

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget	
Revenues								
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Franchise Fees	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Intergovernmental	407	5,000	-	2,500	(2,500)	5,000	-	
Charges for Service	-	-	-	-	-	-	-	
Management Fees	-	-	-	-	-	-	-	
Fines & Forfeitures	-	-	-	-	-	-	-	
Investment Earnings	25	27	41	14	27	27	-	
Impact Fees	-	-	-	-	-	-	-	
Contributions & Donations	-	-	-	-	-	-	-	
Transfers In	-	-	-	-	-	-	-	
Interfund Loan Revenue	-	-	-	-	-	-	-	
Debt & Financing Revenue	-	-	-	-	-	-	-	
Other Revenue	-	-	-	-	-	-	-	
Total Revenues	**$ 432**	**$ 5,027**	**$ 41**	**$ 2,514**	**$ (2,473)**	**$ 5,027**	**$ -**	(1)
Expenditures								
Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Services & Other	-	-	-	-	-	-	-	
Supplies	-	-	-	-	-	-	-	
Capital	-	23,828	-	-	-	23,828	-	
Debt & Financing	-	-	-	-	-	-	-	
Interfund Loan	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	
Total Expenditures	**$ -**	**$ 23,828**	**$ -**	**$ -**	**$ -**	**$ 23,828**	**$ -**	
Net Revenues/Expenditures	**432**	**(18,801)**	**41**	**2,514**	**(2,473)**	**(18,801)**	-	
Beginning Funds Available	23,821	**24,253**	**24,253**	**24,253**		**24,253**		
Ending Funds Available	**$ 24,253**	**$ 5,452**	**$ 24,294**	**$ 26,767**		**$ 5,452**		
Less Reserves & Designations:								
Committed for Fund Purpose		5,452				5,452		
Projected Ending Funds Available	**$ 24,253**	**$ -**				**$ -**		

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

(1) The timing of funds received varies throughout the year and are the result of the result of State or Federal cooperative efforts

TOWN OF CASTLE ROCK **Schedule W**
2016 Second Quarter Financial Review
Fund: Downtown Development TIF Fund
Department: Town Manager

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ 1,186,160	$ 1,230,802	$ 476,842	$ 564,111	$ (87,269)	$ 1,230,802	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	-	989	-	495	(495)	989	-
Impact Fees	-	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	900,000	-	-	-	900,000	-
Other Revenue	-	2,509,000	-	-	-	2,509,000	-
Total Revenues	**$ 1,186,160**	**$ 4,640,791**	**$ 476,842**	**$ 564,606**	**$ (87,764)**	**$ 4,640,791**	**$ -**
Expenditures							
Personnel	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Other	40,014	-	12,034	-	(12,034)	6,901	(6,901)
Supplies	-	-	2,250	-	(2,250)	-	-
Capital	181,600	1,019,981	-	14,284	14,284	1,013,080	6,901
Debt & Financing	736	1,120,810	248	248	-	1,120,810	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	-	2,500,000	-	-	-	2,500,000	-
Total Expenditures	**$ 222,350**	**$ 4,640,791**	**$ 14,532**	**$ 14,532**	**$ -**	**$ 4,640,791**	**$ -**
Net Revenues/Expenditures	**963,810**	**-**	**462,310**	**550,074**	**(87,764)**	**-**	-
Beginning Funds Available	**-**	**963,810**	**963,810**	**963,810**		**963,810**	
Ending Funds Available	**$ 963,810**	**$ 963,810**	**$ 1,426,120**	**$ 1,513,884**		**$ 963,810**	
Less Reserves & Designations:							
Debt Service Reserve		359,446				359,446	
Projected Ending Funds Available	**$ 963,810**	**$ 604,364**				**$ 604,364**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

TOWN OF CASTLE ROCK **Schedule X**

2016 Second Quarter Financial Review

Fund: Special Events Fund

Department: Deputy Town Manager

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget*	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Franchise Fees	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Service	-	247,250	77,767	98,900	(21,133)	247,250	-
Management Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-	-
Transfers In	-	200,000	200,000	200,000	-	200,000	-
Interfund Loan Revenue	-	-	-	-	-	-	-
Debt & Financing Revenue	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ 447,250**	**$ 277,767**	**$ 298,900**	**$ (21,133)**	**$ 447,250**	**$ -**
Expenditures							
Personnel	$ -	$ -	$ 3,723	$ -	$ (3,723)	$ -	$ -
Services & Other	-	137,300	98,570	90,650	(7,920)	137,300	-
Supplies	-	62,700	9,278	31,350	22,072	62,700	-
Capital	-	-	-	-	-	-	-
Debt & Financing	-	-	-	-	-	-	-
Interfund Loan	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures	**$ -**	**$ 200,000**	**$ 111,571**	**$ 122,000**	**$ 10,429**	**$ 200,000**	**$ -**
Net Revenues/Expenditures	-	**247,250**	**166,196**	**176,900**	**(10,704)**	**247,250**	-
Beginning Funds Available	-	-	-	**-**		**-**	
Ending Funds Available	**$ -**	**$ 247,250**	**$ 166,196**	**$ 176,900**		**$ 247,250**	
Less Reserves & Designations:							
Committed for Fund Purpose		247,250				247,250	
Projected Ending Funds Available	**$ -**	**$ -**				**$ -**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget information

Note: The Special Events Fund was established and approved by a budget amendment on February 2, 2016. This fund accommodates reven ues and expenditures for 20 Townwide Events that were approved by Town Council as part of the Special Events Strategic Plan on January 5, 2016

TOWN OF CASTLE ROCK **Schedule Y**

2016 Second Quarter Financial Review

Townwide Summary

Category	2015 Audited Actual	2016 Amended Budget	June 30, 2016 Actual	2016 YTD Budget	2016 YTD Variance Actual to Budget	2016 Department Year End Estimates^	2016 Annual Variance Estimate to Budget
Revenues							
Taxes	$ 53,139,059	$ 54,325,225	$ 29,063,981	$ 25,750,161	$ 3,313,820	$ 58,645,842	$ 4,320,617
Franchise Fees	2,164,096	2,361,239	1,190,932	1,180,620	10,312	2,293,554	(67,685)
Licenses & Permits	3,472,872	4,227,342	2,185,026	2,319,268	(134,242)	4,249,387	22,045
Intergovernmental	4,926,558	4,571,628	1,874,055	1,849,936	24,119	4,690,294	118,666
Charges for Service	49,855,375	53,430,309	23,337,756	23,739,405	(401,649)	54,349,400	919,091
Management Fees	2,770,586	2,886,561	1,443,280	1,443,281	(1)	2,886,561	-
Fines & Forfeitures	1,206,515	1,240,362	428,474	430,705	(2,231)	942,330	(298,032)
Investment Earnings	778,168	623,503	1,015,623	311,758	703,865	613,823	(9,680)
Impact Fees	5,691,343	6,977,887	5,083,723	3,904,128	1,179,595	7,736,116	758,229
System Development Fees	20,984,485	15,728,735	11,516,797	8,800,228	2,716,569	19,206,895	3,478,160
Contributions & Donations	4,912,681	5,611,066	833,143	900,682	(67,539)	2,943,762	(2,667,304)
Transfers In	12,916,348	7,543,574	754,775	686,738	68,037	7,173,796	(369,778)
Interfund Loan Revenue	13,830,862	1,897,241	71,827	71,827	-	1,897,241	-
Debt & Financing Revenue	12,002,315	1,332,446	300,148	300,148	-	1,332,446	-
Other Revenue	1,639,597	3,146,293	533,465	291,393	242,072	3,352,048	205,755
Total Revenues	**$ 190,290,861**	**$ 165,903,411**	**$ 79,633,005**	**$ 71,980,278**	**$ 7,652,728**	**$ 172,313,495**	**$ 6,410,084**
Expenditures							
Personnel	$ 44,513,943	$ 50,124,902	$ 23,241,135	$ 24,904,439	$ 1,663,304	$ 48,848,214	$ 1,276,688
Services & Other	39,656,077	40,451,605	15,524,157	17,098,694	1,574,537	40,239,400	212,205
Supplies	5,489,869	5,941,903	2,620,870	2,864,115	243,245	5,937,253	4,650
Capital	46,478,388	96,337,261	14,859,013	25,357,152	10,498,139	93,799,336	2,537,925
Debt & Financing	19,608,727	11,556,057	2,960,520	3,033,363	72,843	12,272,757	(716,700)
Interfund Loan	13,830,862	1,889,995	71,827	71,984	157	1,889,995	-
Transfers Out	15,236,330	10,058,627	2,012,303	1,969,943	(42,360)	10,050,827	7,800
Total Expenditures	**$ 184,814,196**	**$ 216,360,350**	**$ 61,289,825**	**$ 75,299,689**	**$ 14,009,864**	**$ 213,037,782**	**$ 3,322,568**
Net Revenues/Expenditures	**5,476,665**	**(50,456,939)**	**18,343,180**	**(3,319,412)**	**21,662,592**	**(40,724,287)**	**9,732,652**
Beginning Funds Available	**195,941,357**	**201,418,022**	**201,418,022**	**201,418,022**		**201,418,022**	
Ending Funds Available	**201,418,022**	**150,961,083**	**219,761,202**	**198,098,611**		**160,693,735**	
Less Reserves & Designations:							
Contractual Reserve		300,000				300,000	
Revenue Stabilization Reserve		6,333,232				6,333,232	
Catastrophic Events Reserve		7,875,310				7,875,310	
Capital Reserve		90,194,899				90,194,899	
Opportunity/Economic Development Reserve		1,000,000				1,000,000	
Operational Capacity Reserve		1,000,000				1,000,000	
TABOR Reserve		1,672,908				1,672,908	
Committed for Fund Purpose		17,864,929				17,864,929	
Operating Designation		3,263,258				3,263,258	
Rate Stabilization Reserve		1,590,000				1,590,000	
Debt Service Reserve		5,482,086				5,482,086	
Variable Interest Rate Reserve		1,632,000				1,632,000	
Claims Reserve		1,438,226				1,438,226	
Health Care Cost Reserve		801,150				801,150	
Total Reserves & Designations		**140,447,998**				**140,447,998**	
Unobligated Reserves	**$ 201,418,022**	**$ 10,513,085**				**$ 20,245,737**	

* The 2016 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the year to date budget informatio

^ 2016 Year End Estimates do not reflect the Fourth Budget Amendment for 2016, which is not yet approved