TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule AA**
Townwide Summary

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget
Revenues							
Town Taxes							
Property	$ 1,646,477	$ 1,543,823	$ 1,580,813	$ 1,543,823	$ 36,990	$ 1,580,813	$ 36,990
Use	6,984,443	4,066,143	4,804,255	3,153,458	1,650,797	6,322,398	2,256,255
Sales	76,119,681	82,735,774	66,460,046	61,697,974	4,762,072	87,970,009	5,234,235
Motor Vehicle	10,423,816	12,318,250	8,124,881	9,238,688	(1,113,807)	10,817,140	(1,501,110)
Other	392,228	437,483	287,193	328,112	(40,919)	408,205	(29,278)
Property Tax TIF	1,926,009	1,657,508	1,954,582	1,594,740	359,842	2,300,647	643,139
Sales Tax TIF	2,465,924	1,559,087	309,525	1,132,454	(822,929)	1,008,674	(550,413)
Property Tax GID	-	230,381	-	-	-	230,381	-
Lodging	665,223	669,695	500,600	502,271	(1,671)	676,149	6,454
Franchise Fees	2,811,444	3,162,381	1,874,023	2,371,786	(497,763)	2,498,697	(663,684)
Licenses & Permits	4,484,160	4,518,958	3,548,866	3,389,219	159,647	4,235,920	(283,038)
Intergovernmental	34,167,553	28,745,067	17,601,062	12,605,307	4,995,755	34,094,147	5,349,080
Charges for Service	85,411,502	88,847,388	68,223,187	64,527,503	3,695,684	87,650,304	(1,197,084)
Management Fees	4,548,730	4,685,198	3,513,677	3,513,899	(222)	4,685,198	-
Fines & Forfeitures	728,818	725,281	602,501	543,962	58,539	844,682	119,401
Investment Earnings	12,654,086	4,105,034	9,990,217	3,078,759	6,911,458	7,888,855	3,783,821
Contributions & Donations	26,437,299	64,797,275	18,455,097	48,430,353	(29,975,256)	59,888,755	(4,908,520)
Transfers In	14,502,589	16,225,931	433,076	435,194	(2,118)	16,119,229	(106,702)
Interfund Loan Revenue	1,537,216	2,723,967	438,632	424,549	14,083	3,984,329	1,260,362
Debt & Financing Revenue	261,195	132,012,930	74,214,832	74,198,220	16,612	132,012,930	-
Other Revenue	9,594,204	5,181,399	3,705,444	2,827,301	878,143	3,738,265	(1,443,134)
Total Revenues (Excluding One-Time)	**$ 297,762,597**	**$ 460,948,953**	**$ 286,622,509**	**$ 295,537,571**	**$ (8,915,062)**	**$ 468,955,727**	**$ 8,006,774**
Impact Fees	13,300,175	14,512,449	6,813,431	11,319,403	(4,505,972)	9,446,126	(5,066,323)
System Development Fees	22,934,438	23,636,176	16,044,914	18,755,306	(2,710,392)	23,673,871	37,695
Total Revenues (Including One-Time)	**$ 333,997,210**	**$ 499,097,578**	**$ 309,480,854**	**$ 325,612,280**	**$ (16,131,426)**	**$ 502,075,724**	**$ 2,978,146**
Expenditures							
Personnel	$ 86,239,991	$ 97,851,486	$ 65,606,646	$ 71,626,855	$ 6,020,209	$ 94,702,226	$ 3,149,260
Services & Other	83,540,202	93,128,922	54,789,987	66,817,108	12,027,121	91,420,422	1,708,500
Supplies	11,064,415	12,907,580	7,010,658	9,620,521	2,609,863	11,768,317	1,139,263
Debt & Financing	10,342,046	19,366,981	9,816,071	9,816,071	-	21,653,656	(2,286,675)
Interfund Loan	6,996,716	2,382,209	438,632	331,757	(106,875)	2,175,236	206,973
Transfers Out	14,726,399	23,924,585	4,604,128	4,622,807	18,679	24,381,225	(456,640)
Total Expenditures (Excluding One-Time)	**$ 212,909,769**	**$ 249,561,763**	**$ 142,266,122**	**$ 162,835,119**	**$ 20,568,997**	**$ 246,101,082**	**$ 3,460,681**
Capital	119,416,158	398,829,007	65,133,796	230,927,382	165,793,586	303,103,362	95,725,645
Total Expenditures (Including One-Time)	**$ 332,325,927**	**$ 648,390,770**	**$ 207,399,918**	**$ 393,762,501**	**$ 186,362,583**	**$ 549,204,444**	**$ 99,186,326**
Net Revenues/Expenditures	**1,671,283**	**(149,293,192)**	**102,080,936**	**(68,150,221)**	**170,231,157**	**(47,128,720)**	**102,164,472**
Beginning Funds Available	**304,426,524**	**306,097,807**	**306,097,807**	**306,097,807**		**306,097,807**	
Ending Funds Available	**$ 306,097,807**	**$ 156,804,615**	**$ 408,178,743**	**$ 237,947,586**		**258,969,087**	
Less Reserves & Designations:							
Contractual Reserve		300,000	300,000			300,000	
Revenue Stabilization Reserve		7,948,067	7,948,067			11,372,336	
Catastrophic Events Reserve		12,959,902	12,959,902			12,959,902	
Capital Reserve		59,962,610	59,962,610			135,793,611	
Opportunity/Econ. Dev. Reserve		1,948,717	1,948,717			1,948,717	
Future Incentive Obligation		5,566,594	5,566,594			5,566,594	
TABOR Reserve		2,451,193	2,451,193			2,451,193	
Committed for Fund Purpose		26,239,733	26,239,733			32,385,220	
Operating Designation		6,279,883	6,279,883			6,279,883	
Debt Service Reserve		500,815	500,815			500,815	
Medical Claims Reserve		2,077,804	2,077,804			2,077,804	
Dental Claims Reserve		174,177	174,177			174,177	
Health Care Cost Reserve		2,386,775	2,386,775			1,776,732	
Total Reserves & Designations		128,796,270	128,796,270			213,586,984	
Projected Ending Funds Available		**$ 28,008,346**	**$ 279,382,474**			**$ 45,382,104**	

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule A**
Fund: General Fund Summary
Department: All

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget
Revenues							
Town Taxes							
Property	$ 1,646,477	$ 1,543,823	$ 1,580,813	$ 1,543,823	$ 36,990	$ 1,580,813	$ 36,990
Sales	57,082,449	59,041,866	47,618,226	43,950,765	3,667,461	62,769,518	3,727,652
Motor Vehicle	6,310,815	7,524,454	4,716,494	5,643,341	(926,847)	6,288,659	(1,235,795)
Other	392,228	437,483	287,193	328,112	(40,919)	408,205	(29,278)
Franchise Fees	2,811,444	3,162,381	1,874,023	2,371,786	(497,763)	2,498,697	(663,684)
Licenses & Permits	103,438	181,209	123,837	135,907	(12,070)	144,836	(36,373)
Intergovernmental	10,306,596	5,926,307	1,195,063	1,193,480	1,583	5,686,630	(239,677)
Charges for Service	4,369,126	3,260,796	3,342,035	2,445,597	896,438	4,932,338	1,671,542
Management Fees	4,548,730	4,685,198	3,513,677	3,513,899	(222)	4,685,198	-
Fines & Forfeitures	279,854	216,946	227,908	162,710	65,198	301,424	84,478
Investment Earnings	1,495,066	640,180	1,153,694	480,135	673,559	1,248,813	608,633
Contributions & Donations	980,230	51,503	37,718	38,627	(909)	49,218	(2,285)
Transfers In	738,729	4,764,172	-	-	-	5,368,279	604,107
Interfund Loan Revenue	1,214,244	1,260,245	328,466	328,466	-	2,515,393	1,255,148
Other Revenue	660,577	296,700	161,680	142,525	19,155	263,963	(32,737)
Total Revenues	**$ 92,940,003**	**$ 92,993,263**	**$ 66,160,827**	**$ 62,279,173**	**$ 3,881,654**	**$ 98,741,984**	**$ 5,748,721**
Expenditures							
Town Council	$ 464,541	$ 496,437	$ 401,536	$ 370,118	$ (31,418)	$ 496,418	$ 19
Town Manager	1,166,740	1,411,086	961,361	1,035,061	73,700	1,389,327	21,759
Human Resources	752,658	1,014,926	667,889	748,883	80,994	961,314	53,612
Communications	896,420	1,116,118	694,744	824,807	130,063	978,969	137,149
DoIT	3,845,493	4,928,486	2,773,053	3,411,660	638,607	4,327,976	600,510
Facilities	1,630,376	1,877,794	1,056,277	1,386,222	329,945	1,586,939	290,855
Town Attorney	1,265,806	1,389,175	928,486	1,019,277	90,791	1,356,809	32,366
Town Clerk	386,084	463,483	253,147	288,483	35,336	361,079	102,404
Municipal Court	431,679	489,197	310,191	359,860	49,669	457,594	31,603
Finance	3,304,033	4,881,509	2,987,809	3,600,622	612,813	4,608,246	273,263
Police	25,339,583	28,338,766	18,538,108	20,380,583	1,842,475	28,331,744	7,022
Fire & Rescue	23,844,451	28,584,525	17,765,301	19,800,751	2,035,450	27,366,695	1,217,830
Development Services	545,965	683,694	440,014	444,907	4,893	565,598	118,096
Parks & Recreation	21,639,588	15,836,578	4,892,175	11,734,463	6,842,288	10,190,077	5,646,501
Non-Departmental	3,503,203	3,495,226	1,724,711	2,490,953	766,242	3,563,382	(68,156)
Total Expenditures	**$ 89,016,620**	**$ 95,007,000**	**$ 54,394,802**	**$ 67,896,650**	**$ 13,501,848**	**$ 86,542,167**	**$ 8,464,833**
Net Revenues/Expenditures	**3,923,383**	**(2,013,737)**	**11,766,025**	**(5,617,477)**	**17,383,502**	**12,199,817**	**14,213,554**
Beginning Funds Available	**33,279,228**	**37,202,611**	**37,202,611**	**37,202,611**		**37,202,611**	
Ending Funds Available	**$ 37,202,611**	**$ 35,188,874**	**$ 48,968,636**	**$ 31,585,134**		**$ 49,402,428**	
Less Reserves & Designations:							
Contractual Reserve		300,000	300,000			300,000	
Revenue Stabilization Reserve		2,227,451	2,227,451			2,227,451	
Catastrophic Events Reserve		1,407,100	1,407,100			1,407,100	
Capital Reserve		4,027,430	4,027,430			4,027,430	
Opportunity/Econ. Dev. Reserve		1,948,717	1,948,717			1,948,717	
TABOR Reserve		2,451,193	2,451,193			2,451,193	
Projected Ending Funds Available	**$ 37,202,611**	**$ 22,826,983**	**$ 36,606,745**			**$ 37,040,537**	

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule A**
Fund: General Fund
Department: All

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Town Taxes								
Property	$ 1,646,477	$ 1,543,823	$ 1,580,813	$ 1,543,823	$ 36,990	$ 1,580,813	$ 36,990	
Sales	57,082,449	59,041,866	47,618,226	43,950,765	3,667,461	62,769,518	3,727,652	
Motor Vehicle	6,310,815	7,524,454	4,716,494	5,643,341	(926,847)	6,288,659	(1,235,795)	
Other	392,228	437,483	287,193	328,112	(40,919)	408,205	(29,278)	
Franchise Fees	2,811,444	3,162,381	1,874,023	2,371,786	(497,763)	2,498,697	(663,684)	(1)
Licenses & Permits	103,438	181,209	123,837	135,907	(12,070)	144,836	(36,373)	
Intergovernmental	10,306,596	5,926,307	1,195,063	1,193,480	1,583	5,686,630	(239,677)	
Charges for Service	4,369,126	3,260,796	3,342,035	2,445,597	896,438	4,932,338	1,671,542	(2)
Management Fees	4,548,730	4,685,198	3,513,677	3,513,899	(222)	4,685,198	-	
Fines & Forfeitures	279,854	216,946	227,908	162,710	65,198	301,424	84,478	(3)
Investment Earnings	1,495,066	640,180	1,153,694	480,135	673,559	1,248,813	608,633	(4)
Contributions & Donations	980,230	51,503	37,718	38,627	(909)	49,218	(2,285)	
Transfers In	738,729	4,764,172	-	-	-	5,368,279	604,107	
Interfund Loan Revenue	1,214,244	1,260,245	328,466	328,466	-	2,515,393	1,255,148	
Other Revenue	660,577	296,700	161,680	142,525	19,155	263,963	(32,737)	
Total Revenues	**$ 92,940,003**	**$ 92,993,263**	**$ 66,160,827**	**$ 62,279,173**	**$ 3,881,654**	**$ 98,741,984**	**$ 5,748,721**	

(1) Franchise Fees are under the YTD budget due to the timing of when revenues are received.
(2) Charges for Service are trending over the YTD budget due to EMS transport fees coming in higher than anticipated.
(3) Fines & Forfeitures is trending over the YTD budgt due to increased traffic and court fines.
(4) Investment Earnings are trending over YTD budget due to the change in the fair market value of the Town's securities and higher than anticipated interest earnings and fund balance during the third quarter.

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Expenditures - Town Council								
Personnel	95,125	114,906	81,719	83,970	2,251	112,997	1,909	
Services & Other	364,065	378,311	318,903	283,733	(35,170)	382,423	(4,112)	
Supplies	5,351	3,220	914	2,415	1,501	998	2,222	
Subtotal Town Council	**$ 464,541**	**$ 496,437**	**$ 401,536**	**$ 370,118**	**$ (31,418)**	**$ 496,418**	**$ 19**	
Expenditures - Town Manager								
Personnel	1,097,269	1,209,239	823,138	883,675	60,537	1,209,147	92	
Services & Other	64,080	187,781	130,648	140,836	10,188	166,198	21,583	
Supplies	5,391	6,800	3,193	5,100	1,907	6,716	84	
Capital	-	7,266	4,382	5,450	1,068	7,266	-	
Subtotal Town Manager	**$ 1,166,740**	**$ 1,411,086**	**$ 961,361**	**$ 1,035,061**	**$ 73,700**	**$ 1,389,327**	**$ 21,759**	
Expenditures - Human Resources								
Personnel	583,192	640,186	446,421	467,828	21,407	628,504	11,682	
Services & Other	151,686	367,440	214,342	275,580	61,238	323,975	43,465	(5)
Supplies	17,780	7,300	7,126	5,475	(1,651)	8,835	(1,535)	
Subtotal Human Resources	**$ 752,658**	**$ 1,014,926**	**$ 667,889**	**$ 748,883**	**$ 80,994**	**$ 961,314**	**$ 53,612**	

(5) Human Resources Services & Other is under the YTD budget due to timing of town-wide training and employee recognition.

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Expenditures - Communications								
Personnel	593,381	638,692	452,548	466,736	14,188	644,021	(5,329)	
Services & Other	293,811	470,258	235,560	352,694	117,134	323,854	146,404	(6)
Supplies	9,228	5,090	4,734	3,818	(916)	11,094	(6,004)	
Capital	-	2,078	1,902	1,559	(343)	-	2,078	
Subtotal Communications	**$ 896,420**	**$ 1,116,118**	**$ 694,744**	**$ 824,807**	**$ 130,063**	**$ 978,969**	**$ 137,149**	

(6) Communications Services & Other is under the YTD budget due to the timing of expense for Professional Services related to the Town's website.

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Expenditures - DoIT								
Personnel	3,013,716	3,364,734	2,076,234	2,458,844	382,610	2,954,748	409,986	
Services & Other	697,057	1,204,938	573,627	683,704	110,077	1,166,554	38,384	
Supplies	114,853	313,570	79,079	235,178	156,099	161,430	152,140	(7)
Capital	-	29,540	32,334	22,155	(10,179)	29,540	-	
Transfers Out	19,867	15,704	11,779	11,779	-	15,704	-	
Subtotal DoIT	**$ 3,845,493**	**$ 4,928,486**	**$ 2,773,053**	**$ 3,411,660**	**$ 638,607**	**$ 4,327,976**	**$ 600,510**	

(7) DoIT Supplies is under the YTD budget due to the timing of software purchases.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK — **Attachment A**
2025 Third Quarter Financial Review — **Schedule A**
Fund: General Fund
Department: All

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Expenditures - Facilities								
Personnel	$ 922,380	$ 1,150,496	$ 626,195	$ 840,747	$ 214,552	$ 917,247	$ 233,249	(8)
Services & Other	504,123	516,826	289,527	387,620	98,093	465,426	51,400	(9)
Supplies	126,717	118,930	70,307	89,198	18,891	114,604	4,326	
Capital	-	5,628	5,812	4,221	(1,591)	3,752	1,876	
Transfers Out	77,156	85,914	64,436	64,436	-	85,910	4	
Subtotal Facilities	**$ 1,630,376**	**$ 1,877,794**	**$ 1,056,277**	**$ 1,386,222**	**$ 329,945**	**$ 1,586,939**	**$ 290,855**	

(8) Facilities Personnel is under the YTD budget due to vacancy savings.
(9) Facilities Services & Other is under the YTD budget due to the timing of building repairs and maintenance.

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Expenditures - Town Attorney								
Personnel	1,093,830	1,175,410	803,055	858,953	55,898	1,175,255	155	
Services & Other	164,776	200,953	120,605	150,715	30,110	172,472	28,481	
Supplies	7,200	9,500	2,253	7,125	4,872	2,524	6,976	
Capital	-	3,312	2,573	2,484	(89)	6,558	(3,246)	
Subtotal Town Attorney	**$ 1,265,806**	**$ 1,389,175**	**$ 928,486**	**$ 1,019,277**	**$ 90,791**	**$ 1,356,809**	**$ 32,366**	
Expenditures - Town Clerk								
Personnel	327,474	344,728	243,797	251,917	8,120	345,114	(386)	
Services & Other	57,672	117,755	8,991	35,816	26,825	15,488	102,267	(10)
Supplies	938	1,000	359	750	391	477	523	
Subtotal Town Clerk	**$ 386,084**	**$ 463,483**	**$ 253,147**	**$ 288,483**	**$ 35,336**	**$ 361,079**	**$ 102,404**	

(10) Town Clerk Services & Other is under the YTD budget due to the timing of software purchases.

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Expenditures - Municipal Court								
Personnel	383,924	394,534	248,901	288,313	39,412	361,871	32,663	
Services & Other	39,782	79,615	52,786	59,711	6,925	82,398	(2,783)	
Supplies	7,973	15,048	8,504	11,836	3,332	13,325	1,723	
Subtotal Municipal Court	**$ 431,679**	**$ 489,197**	**$ 310,191**	**$ 359,860**	**$ 49,669**	**$ 457,594**	**$ 31,603**	
Expenditures - Finance								
Personnel	2,477,153	3,146,569	1,844,335	2,299,416	455,081	2,785,965	360,604	(11)
Services & Other	785,579	1,683,842	1,099,997	1,262,882	162,885	1,765,131	(81,289)	
Supplies	41,301	38,630	34,175	28,973	(5,202)	44,682	(6,052)	
Capital	-	12,468	9,302	9,351	49	12,468	-	
Subtotal Finance	**$ 3,304,033**	**$ 4,881,509**	**$ 2,987,809**	**$ 3,600,622**	**$ 612,813**	**$ 4,608,246**	**$ 273,263**	

(11) Finance Personnel is under the YTD budget due to vacany savings.

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Expenditures - Police								
Personnel	19,671,245	23,027,080	15,081,983	16,827,482	1,745,499	22,483,957	543,123	
Services & Other	1,873,450	1,832,106	1,677,957	1,374,080	(303,877)	2,479,260	(647,154)	(12)
Supplies	1,843,740	2,022,707	1,089,496	1,517,030	427,534	1,898,767	123,940	(13)
Capital	20,000	69,716	78,968	52,287	(26,681)	82,603	(12,887)	
Transfers Out	1,931,148	1,387,157	609,704	609,704	-	1,387,157	-	
Subtotal Police	**$ 25,339,583**	**$ 28,338,766**	**$ 18,538,108**	**$ 20,380,583**	**$ 1,842,475**	**$ 28,331,744**	**$ 7,022**	

(12) The Police department Services & Other is over the YTD budget mainly due to the timing of software maintenance agreements such as camera licensing.
(13) The Police department Supplies is under the YTD budget due to timing of computer hardware and operating supply purchases.

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Expenditures - Fire & Rescue								
Personnel	17,679,568	20,729,437	13,661,169	15,148,435	1,487,266	20,137,625	591,812	
Services & Other	1,724,542	2,173,543	1,345,165	1,630,157	284,992	1,924,997	248,546	
Supplies	1,131,114	1,299,369	937,213	974,527	37,314	1,241,460	57,909	
Capital	323,722	398,592	73,066	298,944	225,878	79,029	319,563	(14)
Transfers Out	2,985,505	3,983,584	1,748,688	1,748,688	-	3,983,584	-	
Subtotal Fire & Rescue	**$ 23,844,451**	**$ 28,584,525**	**$ 17,765,301**	**$ 19,800,751**	**$ 2,035,450**	**$ 27,366,695**	**$ 1,217,830**	

(14) The Fire department is under the YTD budget in Capital due to timing of projects associated with Station 155.

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget
Expenditures - Development Services							
Personnel	430,645	408,905	298,215	298,815	600	423,987	(15,082)
Services & Other	107,886	265,800	134,930	139,350	4,420	138,499	127,301
Supplies	2,168	6,520	2,065	4,890	2,825	2,721	3,799
Capital	-	2,078	4,511	1,559	(2,952)	-	2,078
Transfers Out	5,266	391	293	293	-	391	-
Subtotal Development Services	**$ 545,965**	**$ 683,694**	**$ 440,014**	**$ 444,907**	**$ 4,893**	**$ 565,598**	**$ 118,096**

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule A**
Fund: General Fund
Department: All

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Expenditures - Parks & Recreation								
Personnel	$ 3,047,460	$ 3,194,787	$ 2,191,933	$ 2,334,652	$ 142,719	$ 3,092,705	$ 102,082	
Services & Other	1,995,095	2,040,927	1,451,427	1,530,695	79,268	1,999,267	41,660	
Supplies	461,477	434,230	329,341	325,673	(3,668)	418,196	16,034	
Capital	15,391,996	9,664,252	624,220	7,248,189	6,623,969	4,177,523	5,486,729	(15)
Interfund Loan	133,630	137,131	21,313	21,313	-	137,130	1	
Transfers Out	609,930	365,251	273,941	273,941	-	365,256	(5)	
Subtotal Parks & Recreation	**$ 21,639,588**	**$ 15,836,578**	**$ 4,892,175**	**$ 11,734,463**	**$ 6,842,288**	**$ 10,190,077**	**$ 5,646,501**	
(15) Parks & Recreation is under the YTD budget in Capital due to the timing of expenses related to trail improvements.								
Expenditures - Non-Departmental								
Personnel	9,306	-	87,532	-	(87,532)	87,532	(87,532)	
Services & Other	1,416,970	1,724,829	1,108,480	1,293,622	185,142	1,609,652	115,177	
Supplies	292,749	515,000	21,901	386,250	364,349	517,151	(2,151)	(16)
Capital	598,637	581,953	132,182	436,465	304,283	574,431	7,522	(17)
Interfund Loan	695,000	-	-	-	-	-	-	
Transfers Out	490,541	673,444	374,616	374,616	-	774,616	(101,172)	
Subtotal Non-Departmental	**$ 3,503,203**	**$ 3,495,226**	**$ 1,724,711**	**$ 2,490,953**	**$ 766,242**	**$ 3,563,382**	**$ (68,156)**	
(16) Non-Departmental Supplies is trending under the YTD budget due to the timing of expenditures in operating supplies.								
(17) Non-Departmental Capital is under the YTD budget due to the timing of expense related to the Downtown Quiet Zone.								
Total Expenditures	**$ 89,016,620**	**$ 95,007,000**	**$ 54,394,802**	**$ 67,896,650**	**$ 13,501,848**	**$ 86,542,167**	**$ 8,464,833**	
Net Revenues/Expenditures	**3,923,383**	**(2,013,737)**	**11,766,025**	**(5,617,477)**	**17,383,502**	**12,199,817**	**14,213,554**	
Beginning Funds Available	**33,279,228**	**37,202,611**	**37,202,611**	**37,202,611**		**37,202,611**		
Ending Funds Available	**$ 37,202,611**	**$ 35,188,874**	**$ 48,968,636**	**$ 31,585,134**		**$ 49,402,428**		
Less Reserves & Designations:								
Contractual Reserve		300,000	300,000			300,000		
Revenue Stabilization Reserve		2,227,451	2,227,451			2,227,451		
Catastrophic Events Reserve		1,407,100	1,407,100			1,407,100		
Capital Reserve		4,027,430	4,027,430			4,027,430		
Opportunity/Econ. Dev. Reserve		1,948,717	1,948,717			1,948,717		
TABOR Reserve		2,451,193	2,451,193			2,451,193		
Projected Ending Funds Available	**$ 37,202,611**	**$ 22,826,983**	**$ 36,606,745**			**$ 37,040,537**		

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule B**
Fund: Development Services Fund
Department: Development Services

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Licenses & Permits	$ 4,153,332	$ 4,186,519	$ 3,201,458	$ 3,139,889	$ 61,569	$ 3,802,873	$ (383,646)	
Charges for Service	1,992,433	1,760,017	2,479,452	1,320,013	1,159,439	3,417,056	1,657,039	(1)
Investment Earnings	160,112	30,688	150,267	23,016	127,251	185,689	155,001	(2)
Other Revenue	3,224	-	-	-	-	300	300	
Total Revenues	**$ 6,309,101**	**$ 5,977,224**	**$ 5,831,177**	**$ 4,482,918**	**$ 1,348,259**	**$ 7,405,918**	**$ 1,428,694**	
Expenditures								
Personnel	$ 5,631,314	$ 6,397,011	$ 3,772,677	$ 4,674,739	$ 902,062	$ 5,210,192	$ 1,186,819	
Services & Other	855,753	1,111,772	661,728	833,829	172,101	902,506	209,266	(3)
Supplies	66,732	202,040	25,731	151,530	125,799	28,187	173,853	(3)
Capital	-	48,704	42,882	42,882	-	4,156	44,548	
Transfers Out	125,177	115,020	86,266	86,266	-	115,020	-	
Total Expenditures	**$ 6,678,976**	**$ 7,874,547**	**$ 4,589,284**	**$ 5,789,246**	**$ 1,199,962**	**$ 6,260,061**	**$ 1,614,486**	
Net Revenues/Expenditures	**(369,875)**	**(1,897,323)**	**1,241,893**	**(1,306,328)**	**2,548,221**	**1,145,857**	3,043,180	
Beginning Funds Available	**4,773,575**	**4,403,700**	**4,403,700**	**4,403,700**		**4,403,700**		
Ending Funds Available	**$ 4,403,700**	**$ 2,506,377**	**$ 5,645,593**	**$ 3,097,372**		**$ 5,549,557**		
Less Reserves & Designations:								
Revenue Stabilization Reserve		2,506,377	5,645,593			5,549,557		
Projected Ending Funds Available	**$ 4,403,700**	**$ -**	**$ -**			**$ -**		

(1) Charges for Service are trending over the YTD budget due to higher than anticipated plan reviews and inspection fees.
(2) Investment Earnings are trending over YTD budget due to the change in the fair market value of the Town's securities and higher than anticipated interest earnings and fund balance during the third quarter.
(3) Services & Other and Supplies are trending under the YTD budget due to the timing of expense related to software maintenance, training, and the purchase of computer software and hardware.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule C**
Fund: Water Fund
Department: Castle Rock Water

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Intergovernmental	$ 450,700	$ 300,700	$ (100,000)	$ 225,525	$ (325,525)	$ 200,700	$ (100,000)	(1)
Charges for Service	20,555,638	22,288,478	16,023,212	14,120,513	1,902,699	22,300,974	12,496	
Fines & Forfeitures	316,544	320,300	249,366	240,225	9,141	355,223	34,923	
Investment Earnings	537,866	359,143	437,561	269,357	168,204	362,458	3,315	(2)
System Development Fees	3,727,993	3,462,242	2,046,641	2,747,289	(700,648)	3,499,937	37,695	(3)
Contributions & Donations	(168,687)	-	-	-	-	-	-	
Transfers In	4,820,000	-	-	-	-	-	-	
Other Revenue	1,053,197	248,987	129,994	186,740	(56,746)	462,732	213,745	(4)
Total Revenues	**$ 31,293,251**	**$ 26,979,850**	**$ 18,786,774**	**$ 17,789,649**	**$ 997,125**	**$ 27,182,024**	**$ 202,174**	
Expenditures								
Personnel	$ 5,572,373	$ 6,047,756	$ 4,391,256	$ 4,419,514	$ 28,258	$ 6,280,990	$ (233,234)	
Services & Other	8,765,002	8,620,172	5,007,518	6,465,129	1,457,611	9,720,616	(1,100,444)	(5)
Supplies	2,269,662	2,042,568	682,208	1,531,926	849,718	2,074,789	(32,221)	(6)
Capital	8,673,768	17,789,838	3,899,433	14,638,183	10,738,750	13,953,770	3,836,068	(7)
Debt & Financing	681,842	689,000	48,400	48,400	-	689,400	(400)	
Interfund Loan	-	1,250,523	54,225	54,225	-	1,250,523	-	
Transfers Out	638,352	544,562	369,850	369,850	-	544,562	-	
Total Expenditures	**$ 26,600,999**	**$ 36,984,419**	**$ 14,452,890**	**$ 27,527,227**	**$ 13,074,337**	**$ 34,514,650**	**$ 2,469,769**	
Net Revenues/Expenditures	**4,692,252**	**(10,004,569)**	**4,333,884**	**(9,737,578)**	**14,071,462**	**(7,332,626)**	**2,671,943**	
Beginning Funds Available	**11,353,803**	**16,046,055**	**16,046,055**	**16,046,055**		**16,046,055**		
Ending Funds Available	**$ 16,046,055**	**$ 6,041,486**	**$ 20,379,939**	**$ 6,308,477**		**$ 8,713,429**		
Less Reserves & Designations:								
Operating Designation		1,392,541	1,680,164			1,392,541		
Catastrophic Events Reserve		2,662,301	2,662,301			2,662,301		
Revenue Stabilization Reserve		1,000,000	1,254,552			1,000,000		
Capital Reserve		-	14,782,922			3,658,587		
Projected Ending Funds Available	**$ 16,046,055**	**$ 986,644**	**$ -**			**$ -**		

(1) Intergovernmental is showing a negative amount due to an accounting entry made to correct an overstatement in 2024.
(2) Investment earnings are trending over YTD budget due to the change in the fair market value of the Town's securities during the third quarter.
(3) System Development Fees are trending below the YTD budget due to delayed building permit activity.
(4) Other revenue is under YTD budget due to timing of receiving reimbursement for tower leases and the timing of water rights payments received as cash in lieu.
(5) Services & Other is under the YTD budget due to timing of repair and maintenance for pipelines.
(6) Supplies is under the YTD budget due to timing of chemical and fertilizer expenses.
(7) Capital expenditures are under the YTD budget due to the seasonality of multiple projects and timing of such expenditures.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule D**
Fund: Water Resources Fund
Department: Castle Rock Water

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Licenses & Permits	$ 2,811	$ 5,000	$ 1,148	$ 3,750	$ (2,602)	$ 5,000	$ -	
Intergovernmental	50,000	-	-	-	-	-	-	
Charges for Service	14,113,165	14,878,794	10,885,751	11,159,096	(273,345)	14,878,794	-	
Fines & Forfeitures	132,420	187,985	125,227	140,989	(15,762)	187,985	-	
Investment Earnings	4,490,339	1,219,795	3,251,000	914,846	2,336,154	1,219,795	-	(1)
System Development Fees	16,258,709	16,600,235	12,100,444	13,172,286	(1,071,842)	16,600,235	-	
Interfund Loan Revenue	133,630	186,389	21,313	21,313	-	146,603	(39,786)	
Debt & Financing Revenue	261,195	55,512,930	151,310	134,698	16,612	55,512,930	-	
Other Revenue	6,278,332	2,191,658	600,962	743,744	(142,782)	425,471	(1,766,187)	
Total Revenues	**$ 41,720,601**	**$ 90,782,786**	**$ 27,137,155**	**$ 26,290,722**	**$ 846,433**	**$ 88,976,813**	**$ (1,805,973)**	
Expenditures								
Personnel	$ 3,251,615	$ 3,968,471	$ 2,637,524	$ 2,900,037	$ 262,513	$ 3,788,167	$ 180,304	
Services & Other	12,576,020	10,031,612	5,444,708	7,523,709	2,079,001	9,858,522	173,090	(2)
Supplies	706,597	969,974	514,882	727,481	212,599	800,761	169,213	(2)
Capital	23,531,279	123,098,880	18,389,554	83,357,694	64,968,140	122,280,505	818,375	(3)
Debt & Financing	5,642,108	7,718,050	1,776,638	1,776,638	-	10,003,925	(2,285,875)	
Transfers Out	9,397	280,847	3,478	3,478	-	279,299	1,548	
Total Expenditures	**$ 45,717,016**	**$ 146,067,834**	**$ 28,766,784**	**$ 96,289,037**	**$ 67,522,253**	**$ 147,011,179**	**$ (943,345)**	
Net Revenues/Expenditures	**(3,996,415)**	**(55,285,048)**	**(1,629,629)**	**(69,998,314)**	**68,368,685**	**(58,034,366)**	**(2,749,318)**	
Beginning Funds Available	**96,470,204**	**92,473,789**	**92,473,789**	**92,473,789**		**92,473,789**		
Ending Funds Available	**$ 92,473,789**	**$ 37,188,741**	**$ 90,844,160**	**$ 22,475,475**		**$ 34,439,423**		
Less Reserves & Designations:								
Operating Designation		2,495,010	1,432,852			2,495,010		
Catastrophic Events Reserve		3,541,199	3,541,199			3,541,199		
Capital Reserve		31,152,532	85,870,109			28,403,214		
Projected Ending Funds Available	**$ 92,473,789**	**$ -**	**$ -**			**$ -**		

(1) Investment Earnings are trending over YTD budget due to the change in the fair market value of the Town's securities and higher than anticipated interest earnings and fund balance during the third quarter.
(2) Services & Other and Supplies are under the YTD budget due to the seasonality of multiple projects and timing of such expenditures.
(3) Capital expenditures are under the YTD budget due to the timing of planned multi-year capital projects.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule E**
Fund: Stormwater Fund
Department: Castle Rock Water

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Charges for Service	$ 4,333,227	$ 4,595,172	$ 3,411,685	$ 3,446,379	$ (34,694)	$ 4,567,921	$ (27,251)	
Fines & Forfeitures	-	25	-	19	(19)	25	-	
Investment Earnings	300,444	127,493	233,943	95,620	138,323	127,493	-	(1)
System Development Fees	1,042,524	1,496,036	774,958	1,187,105	(412,147)	1,496,036	-	(2)
Contributions & Donations	871,161	2,315	-	1,736	(1,736)	2,315	-	
Other Revenue	117,889	170,086	653,379	127,565	525,814	362,007	191,921	(3)
Total Revenues	**$ 6,665,245**	**$ 6,391,127**	**$ 5,073,965**	**$ 4,858,424**	**$ 215,541**	**$ 6,555,797**	**$ 164,670**	
Expenditures								
Personnel	$ 2,334,920	$ 2,538,599	$ 1,692,013	$ 1,855,130	$ 163,117	$ 2,309,421	$ 229,178	
Services & Other	1,467,710	1,092,059	425,496	819,044	393,548	1,016,922	75,137	(4)
Supplies	115,994	133,365	90,468	100,024	9,556	121,268	12,097	
Capital	881,127	5,760,530	1,209,873	3,900,803	2,690,930	4,961,997	798,533	(5)
Debt & Financing	1,144,323	1,157,200	95,400	95,400	-	1,157,200	-	
Transfers Out	211,411	141,836	106,377	106,377	-	141,836	-	
Total Expenditures	**$ 6,155,485**	**$ 10,823,589**	**$ 3,619,627**	**$ 6,876,778**	**$ 3,257,151**	**$ 9,708,644**	**$ 1,114,945**	
Net Revenues/Expenditures	**509,760**	**(4,432,462)**	**1,454,338**	**(2,018,354)**	**3,472,692**	**(3,152,847)**	**1,279,615**	
Beginning Funds Available	**6,356,109**	**6,865,869**	**6,865,869**	**6,865,869**		**6,865,869**		
Ending Funds Available	**$ 6,865,869**	**$ 2,433,407**	**$ 8,320,207**	**$ 4,847,515**		**$ 3,713,022**		
Less Reserves & Designations:								
Operating Designation		627,337	367,996			627,337		
Catastrophic Events Reserve		1,204,962	1,204,962			1,204,962		
Capital Reserve		601,108	6,747,249			1,880,723		
Projected Ending Funds Available	**$ 6,865,869**	**$ -**	**$ -**			**$ -**		

(1) Investment Earnings are trending over YTD budget due to the change in the fair market value of the Town's securities and higher than anticipated interest earnings and fund balance during the third quarter.
(2) System Development Fees are under the YTD budget due to delayed building permit activity.
(3) Other Revenue is trending over the YTD budget due to fee reimbursement for engineering design of the South Tributuary Project.
(4) Services & Other is trending under the YTD budget due to the seasonality of multiple projects and timing of such expenditures.
(5) Capital expenditures are under the YTD budget due to the timing of planned stream stabilization projects.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule F**
Fund: Wastewater Fund
Department: Castle Rock Water

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Intergovernmental	$ 770,111	$ 6,700,000	$ 394,544	$ 345,000	$ 49,544	$ 6,714,545	$ 14,545	
Charges for Service	12,214,747	12,283,835	9,359,872	9,212,876	146,996	8,315,192	(3,968,643)	
Fines & Forfeitures	-	25	-	19	(19)	25	-	
Investment Earnings	1,121,883	537,919	832,739	403,439	429,300	537,919	-	(1)
System Development Fees	1,905,212	2,077,663	1,122,871	1,648,626	(525,755)	2,077,663	-	(2)
Contributions & Donations	29,510	29,510	-	-	-	29,510	-	
Interfund Loan Revenue	-	1,250,523	54,225	73,892	(19,667)	1,250,523	-	
Other Revenue	(3,865)	98,795	303,535	74,096	229,439	98,795	-	(3)
Total Revenues	**$ 16,037,598**	**$ 22,978,270**	**$ 12,067,786**	**$ 11,757,948**	**$ 309,838**	**$ 19,024,172**	**$ (3,954,098)**	
Expenditures								
Personnel	$ 2,037,530	$ 2,361,533	$ 1,847,621	$ 1,725,736	$ (121,885)	$ 2,617,210	$ (255,677)	
Services & Other	6,921,670	7,544,698	4,604,047	5,658,524	1,054,477	7,439,956	104,742	
Supplies	436,427	683,738	405,101	512,804	107,703	560,589	123,149	(4)
Capital	1,914,863	15,245,458	2,370,723	10,323,621	7,952,898	8,425,284	6,820,174	(4)
Transfers Out	195,565	460,363	106,592	125,272	18,680	412,993	47,370	
Total Expenditures	**$ 11,506,055**	**$ 26,295,790**	**$ 9,334,084**	**$ 18,345,957**	**$ 9,011,873**	**$ 19,456,032**	**$ 6,839,758**	
Net Revenues/Expenditures	**4,531,543**	**(3,317,520)**	**2,733,702**	**(6,588,009)**	**9,321,711**	**(431,860)**	**2,885,660**	
Beginning Funds Available	**24,783,448**	**29,314,991**	**29,314,991**	**29,314,991**		**29,314,991**		
Ending Funds Available	**$ 29,314,991**	**$ 25,997,471**	**$ 32,048,693**	**$ 22,726,982**		**$ 28,883,131**		
Less Reserves & Designations:								
Operating Designation		1,764,995	1,142,795			1,764,995		
Catastrophic Events Reserve		2,342,480	2,342,480			2,342,480		
Capital Reserve		21,889,996	28,563,418			24,775,656		
Projected Ending Funds Available	**$ 29,314,991**	**$ -**	**$ -**			**$ -**		

(1) Investment Earnings are trending over YTD budget due to the change in the fair market value of the Town's securities and higher than anticipated interest earnings and fund balance during the third quarter.
(2) System Development Fees are under the YTD budget due to delayed building permit activity.
(3) Other Revenue is over the YTD budget due to a reimbursement for the Malibu sewer upsizing as part a part of the Brickyard development agreement obligations.
(4) Supplies and capital expenditures are under the YTD budget due to the timing of chemical fertilization purchases, as well as the seasonality of multiple projects and timing of expenditures such as SCADA system improvements.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule G**
Fund: Transportation Fund
Department: Public Works

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Use	$ 2,252,505	$ 1,380,523	$ 1,471,940	$ 1,077,360	$ 394,580	$ 1,937,265	$ 556,742	(1)
Sales	15,071,344	15,797,155	12,742,125	11,847,866	894,259	16,982,121	1,184,966	
Motor Vehicle	3,493,928	3,555,668	2,558,525	2,666,751	(108,226)	3,396,267	(159,401)	
Intergovernmental	9,792,398	10,375,821	8,415,068	7,781,866	633,202	10,281,935	(93,886)	
Investment Earnings	876,032	51,291	632,091	38,468	593,623	788,286	736,995	(2)
Interfund Loan Revenue	-	-	33,750	-	33,750	45,000	45,000	(3)
Other Revenue	35,102	202,954	27,557	152,216	(124,659)	9,431	(193,523)	
Total Revenues	**$ 31,521,309**	**$ 31,363,412**	**$ 25,881,056**	**$ 23,564,527**	**$ 2,316,529**	**$ 33,440,305**	**$ 494,586**	
Expenditures								
Personnel	$ 5,838,686	$ 6,541,710	$ 4,239,554	$ 4,780,480	$ 540,926	$ 6,139,169	$ 402,541	
Services & Other	18,162,670	25,035,519	13,790,786	18,776,639	4,985,853	23,983,685	1,051,834	(4)
Supplies	912,006	1,046,424	671,080	784,818	113,738	966,137	80,287	
Capital	1,367,707	3,782,580	879,020	2,836,935	1,957,915	2,580,862	1,201,718	(4)
Debt & Financing	904,038	905,000	842,000	842,000	-	905,000	-	
Transfers Out	4,931,197	2,878,483	761,616	761,616	-	2,878,483	-	
Total Expenditures	**$ 32,116,304**	**$ 40,189,716**	**$ 21,184,056**	**$ 28,782,488**	**$ 7,598,432**	**$ 37,453,336**	**$ 2,736,380**	
Net Revenues/Expenditures	**(594,995)**	**(8,826,304)**	**4,697,000**	**(5,217,961)**	**9,914,961**	**(4,013,031)**	**4,813,273**	
Beginning Funds Available	**16,746,779**	**16,151,784**	**16,151,784**	**16,151,784**		**16,151,784**		
Ending Funds Available	**$ 16,151,784**	**$ 7,325,480**	**$ 20,848,784**	**$ 10,933,823**		**$ 12,138,753**		
Less Reserves & Designations:								
Revenue Stabilization Reserve		414,295	414,295			414,295		
Catastrophic Events Reserve		1,801,860	1,801,860			1,801,860		
Projected Ending Funds Available	**$ 16,151,784**	**$ 5,109,325**	**$ 18,632,629**			**$ 9,922,598**		

(1) Residential Use Tax is trending over YTD budget due to higher than estimated valuation of residential permits.
(2) Investment Earnings are trending over YTD budget due to the change in the fair market value of the Town's securities and higher than anticipated interest earnings and fund balance during the third quarter.
(3) Interfund Loan Revenue is over the YTD budget due to interest payments for an interfund loan between the Transportation Fund and the Transportation Capital Fund related to the Crystal Valley Interchange not being included in the original 2025 budget.
(4) Services & Other and Capital expenditures are under the YTD budget due to the seasonality of multiple projects and timing of expenditures such as the Pavement Maintenance Program and the Traffic Signal Program.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule H**
Fund: Transportation Capital Projects Fund
Department: Public Works

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Use	$ 1,686,975	$ 1,044,868	$ 1,104,245	$ 815,415	$ 288,830	$ 1,343,158	$ 298,290	(1)
Intergovernmental	8,317,934	3,500,000	7,146,672	2,625,000	4,521,672	10,646,672	7,146,672	(2)
Investment Earnings	1,504,467	141,169	1,254,704	105,877	1,148,827	1,375,014	1,233,845	(3)
Impact Fees	7,421,620	8,641,377	3,792,516	6,856,933	(3,064,417)	5,312,918	(3,328,459)	(4)
Contributions & Donations	22,455,243	62,182,486	16,744,648	46,636,865	(29,892,217)	57,491,814	(4,690,672)	(5)
Transfers In	3,000,000	1,000,000	-	-	-	1,000,000	-	
Other Revenue	74,984	-	-	-	-	-	-	
Total Revenues	**$ 44,461,223**	**$ 76,509,900**	**$ 30,042,785**	**$ 57,040,090**	**$ (26,997,305)**	**$ 77,169,576**	**$ 659,676**	
Expenditures								
Capital	$ 47,511,007	$ 107,690,377	$ 26,505,096	$ 80,767,783	$ 54,262,687	$ 37,650,696	$ 70,039,681	(6)
Debt & Financing	362,787	1,262,749	1,086,193	1,086,193	-	1,263,149	(400)	
Interfund Loan	97,500	-	106,875	-	(106,875)	142,500	(142,500)	(7)
Transfers Out	-	2,000,000	-	-	-	1,800,000	200,000	
Total Expenditures	**$ 47,971,294**	**$ 110,953,126**	**$ 27,698,164**	**$ 81,853,976**	**$ 54,155,812**	**$ 40,856,345**	**$ 70,096,781**	
Net Revenues/Expenditures	**(3,510,071)**	**(34,443,226)**	**2,344,621**	**(24,813,886)**	**27,158,507**	**36,313,231**	**70,756,457**	
Beginning Funds Available	**39,644,841**	**36,134,770**	**36,134,770**	**36,134,770**		**36,134,770**		
Ending Funds Available	**$ 36,134,770**	**$ 1,691,544**	**$ 38,479,391**	**$ 11,320,884**		**$ 72,448,001**		
Less Reserves & Designations:								
Capital Reserve		1,691,544	38,479,391			72,448,001		
Projected Ending Funds Available	**$ 36,134,770**	**$ -**	**$ -**			**$ -**		

(1) Residential Use Tax is trending over YTD budget due to higher than estimated valuation of residential permits.
(2) Intergovernmental revenue is trending over YTD budget due to the timing of reimbursements received for the Crystal Valley Interchange project.
(3) Investment Earnings are trending over YTD budget due to the change in the fair market value of the Town’s securities and higher than anticipated interest earnings and fund balance during the second quarter.
(4) Impact Fee revenue is trending below the YTD budget due to lower than anticipated building permits activity.
(5) Contributions & Donations are tredning below the YTD budget due to the timing of reimbursements for the Cystal Valley Interchange project.
(6) Capital is trending below the YTD budget due to the timing of ongoing capital projects such as the Crystal Valley Interchange.
(7) Interfund Loan expense is over budget due to interest payments for an interfund loan between the Transportation Fund and the Transportation Capital Fund for the Crystal Valley Interchange not being included in the original 2025 budget.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule I**
Fund: Fleet Services Fund
Department: Public Works

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Charges for Service	6,999,714	6,815,323	5,070,232	5,111,492	(41,260)	6,755,585	(59,738)	
Investment Earnings	555,590	75,579	366,608	56,684	309,924	488,916	413,337	(1)
Transfers In	868,013	2,737,296	-	-	-	2,737,296	-	
Other Revenue	142,171	1,329,288	270,533	996,966	(726,433)	360,734	(968,554)	(2)
Total Revenues	**$ 8,565,488**	**$ 10,957,486**	**$ 5,707,373**	**$ 6,165,142**	**$ (457,769)**	**$ 10,342,531**	**$ (614,955)**	
Expenditures								
Personnel	$ 853,160	$ 891,107	$ 609,018	$ 651,194	$ 42,176	$ 865,529	$ 25,578	
Services & Other	362,450	427,075	381,187	320,306	(60,881)	465,999	(38,924)	
Supplies	540,919	502,906	316,655	377,180	60,525	426,827	76,079	
Capital	6,722,605	14,131,883	3,454,911	10,598,912	7,144,001	8,468,664	5,663,219	(3)
Transfers Out	43,830	38,355	28,767	28,766	(1)	38,355	-	
Total Expenditures	**$ 8,522,964**	**$ 15,991,326**	**$ 4,790,538**	**$ 11,976,358**	**$ 7,185,820**	**$ 10,265,374**	**$ 5,725,952**	
Net Revenues/Expenditures	**42,524**	**(5,033,840)**	**916,835**	**(5,811,216)**	**6,728,051**	**77,157**	**5,110,997**	
Beginning Funds Available	**12,495,952**	**12,538,476**	**12,538,476**	**12,538,476**		**12,538,476**		
Ending Funds Available	**$ 12,538,476**	**$ 7,504,636**	**$ 13,455,311**	**$ 6,727,260**		**$ 12,615,633**		
Less Reserves & Designations:								
Committed for Fund Purpose		7,504,636	13,455,311			12,615,633		
Projected Ending Funds Available	**$ 12,538,476**	**$ -**	**$ -**			**$ -**		

(1) Investment Earnings are trending over YTD budget due to the change in the fair market value of the Town's securities and higher than anticipated interest earnings and fund balance during the third quarter.
(2) Other Revenue is under the YTD budget due to the timing of revenue received for the salvage value of vehicles that have been replaced.
(3) Capital is under the YTD budget due to the timing of purchasing new and replacement vehicles.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule J**
Fund: Fire Capital Fund
Department: Fire Department

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Investment Earnings	$ 47,472	$ 149,752	$ 43,786	$ 112,314	$ (68,528)	$ 54,190	$ (95,562)	(1)
Impact Fees	724,169	727,219	360,913	577,048	(216,135)	452,851	(274,368)	(2)
Transfers In	-	6,000,000	-	-	-	6,000,000	-	
Other Revenue	1	-	-	-	-	7,000	7,000	
Total Revenues	**$ 771,642**	**$ 6,876,971**	**$ 404,699**	**$ 689,362**	**$ (284,663)**	**$ 6,514,041**	**$ (362,930)**	
Expenditures								
Capital	123,423	7,693,655	383,516	5,770,241	5,386,725	7,693,655	-	(3)
Interfund Loan	608,374	349,475	-	-	-	2	349,473	
Total Expenditures	**$ 731,797**	**$ 8,043,130**	**$ 383,516**	**$ 5,770,241**	**$ 5,386,725**	**$ 7,693,657**	**$ 349,473**	
Net Revenues/Expenditures	**39,845**	**(1,166,159)**	**21,183**	**(5,080,879)**	**5,102,062**	**(1,179,616)**	**(13,457)**	
Beginning Funds Available	**1,788,454**	**1,828,299**	**1,828,299**	**1,828,299**		**1,828,299**		
Ending Funds Available	**$ 1,828,299**	**$ 662,140**	**$ 1,849,482**	**$ (3,252,580)**		**$ 648,683**		
Less Reserves & Designations:								
Committed for Fund Purpose		662,140	1,849,482			648,683		
Projected Ending Funds Available	**$ 1,828,299**	**$ -**	**$ -**			**$ -**		

(1) Investment Earnings are trending under the YTD budget due to a lower than anticipated fund balance.
(2) Impact Fee revenue is trending below the YTD budget due to lower than anticipated building permits activity.
(3) Capital is under the YTD budget due to the timing of the design and construction of Fire Station 156.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK | **Attachment A**
2025 Third Quarter Financial Review | **Schedule K**
Fund: Police Capital Fund
Department: Police Department

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget
Revenues							
Investment Earnings	$ 15,590	$ 16,703	$ 10,025	$ 12,527	$ (2,502)	$ 13,197	$ (3,506)
Impact Fees	374,687	382,918	193,827	303,845	(110,018)	312,206	(70,712) (1)
Total Revenues	**$ 390,277**	**$ 399,621**	**$ 203,852**	**$ 316,372**	**$ (112,520)**	**$ 325,403**	**$ (74,218)**
Expenditures							
Interfund Loan	194,016	195,417	16,736	16,736	-	195,417	-
Transfers Out	622,749	768,604	-	-	-	768,604	-
Total Expenditures	**$ 816,765**	**$ 964,021**	**$ 16,736**	**$ 16,736**	**$ -**	**$ 964,021**	**$ -**
Net Revenues/Expenditures	**(426,488)**	**(564,400)**	**187,116**	**299,636**	**(112,520)**	**(638,618)**	**(74,218)**
Beginning Funds Available	**1,075,280**	**648,792**	**648,792**	**648,792**		**648,792**	
Ending Funds Available	**$ 648,792**	**$ 84,392**	**$ 835,908**	**$ 948,428**		**$ 10,174**	
Less Reserves & Designations:							
Committed for Fund Purpose		84,392	835,908			10,174	
Projected Ending Funds Available	**$ 648,792**	**$ -**	**$ -**			**$ -**	

(1) Impact Fees are trending below the YTD budget due to lower than anticipated building permits activity.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule L**
Fund: Police Forfeiture Fund
Department: Police Department

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget
Revenues							
Investment Earnings	$ 15	$ 46	$ 8	$ 17	$ (9)	$ 12	$ (34)
Total Revenues	**$ 15**	**$ 46**	**$ 8**	**$ 17**	**$ (9)**	**$ 12**	**$ (34)**
Expenditures							
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Revenues/Expenditures	**15**	**46**	**8**	**17**	**(9)**	**12**	**(34)**
Beginning Funds Available	**1,501**	**1,516**	**1,516**	**1,516**		**1,516**	
Ending Funds Available	**$ 1,516**	**$ 1,562**	**$ 1,524**	**$ 1,533**		**$ 1,528**	
Less Reserves & Designations:							
Committed for Fund Purpose		1,562	1,524			1,528	
Projected Ending Funds Available	**$ 1,516**	**$ -**	**$ -**			**$ -**	

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule M**
Fund: Parks & Recreation Capital Fund
Department: Parks and Recreation

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Investment Earnings	$ 670,284	$ 71,220	$ 961,483	$ 53,415	$ 908,068	$ 625,930	$ 554,710	(1)
Impact Fees	4,533,920	4,510,916	2,339,876	3,383,187	(1,043,311)	3,196,790	(1,314,126)	(2)
Transfers In	1,700,000	-	-	-	-	-	-	
Interfund Loan Revenue	55,500	-	-	-	-	-	-	
Debt & Financing Revenue	-	76,500,000	74,063,522	74,063,522	-	76,500,000	-	
Other Revenue	341,120	-	-	-	-	-	-	
Total Revenues	**$ 7,300,824**	**$ 81,082,136**	**$ 77,364,881**	**$ 77,500,124**	**$ (135,243)**	**$ 80,322,720**	**$ (759,416)**	
Expenditures								
Services & Other	$ 1,588,659	$ 1,220,732	$ 521,659	$ 915,549	$ 393,890	$ 757,845	$ 462,887	(3)
Capital	4,384,934	85,779,141	5,208,659	5,334,356	125,697	85,363,316	415,825	
Debt & Financing	712,613	6,792,613	5,767,388	5,767,388	-	6,792,613	-	
Total Expenditures	**$ 6,686,206**	**$ 93,792,486**	**$ 11,497,706**	**$ 12,017,293**	**$ 519,587**	**$ 92,913,774**	**$ 878,712**	
Net Revenues/Expenditures	**614,618**	**(12,710,350)**	**65,867,175**	**65,482,831**	**384,344**	**(12,591,054)**	**119,296**	
Beginning Funds Available	**15,920,714**	**16,535,332**	**16,535,332**	**16,535,332**		**16,535,332**		
Ending Funds Available	**$ 16,535,332**	**$ 3,824,982**	**$ 82,402,507**	**$ 82,018,163**		**$ 3,944,278**		
Less Reserves & Designations:								
Committed for Fund Purpose		3,824,982	82,402,507			3,944,278		
Projected Ending Funds Available	**$ 16,535,332**	**$ -**	**$ -**			**$ -**		

(1) Investment Earnings are trending over YTD budget due to higher than anticipated interest earnings and fund balance during the third quarter.
(2) Impact Fee revenue is trending below the YTD budget due to lower than anticipated building permits activity.
(2) Services & Other is trending under the YTD budget due to timing of one-time expenditures related to the Sports Development Center.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule N**
Fund: Conservation Trust Fund
Department: Parks and Recreation

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Licenses & Permits	$ 224,579	$ 146,230	$ 222,423	$ 109,673	$ 112,750	$ 283,211	$ 136,981	(1)
Intergovernmental	4,479,814	1,830,495	549,715	472,871	76,844	563,665	(1,266,830)	
Investment Earnings	87,055	2,012	31,740	1,509	30,231	72,164	70,152	(2)
Other Revenue	35,544	44,100	67,396	33,075	34,321	75,333	31,233	(3)
Total Revenues	**$ 4,826,992**	**$ 2,022,837**	**$ 871,274**	**$ 617,128**	**$ 254,146**	**$ 994,373**	**$ (1,028,464)**	
Expenditures								
Personnel	$ 179,243	$ 191,327	$ 129,831	$ 139,816	$ 9,985	$ 185,498	$ 5,829	
Services & Other	12,715	7,000	5,823	5,250	(573)	8,686	(1,686)	
Supplies	38,442	107,500	21,881	80,625	58,744	32,821	74,679	(4)
Capital	465,672	2,523,327	1,056,419	1,892,495	836,076	2,523,327	-	(5)
Debt & Financing	55,500	-	-	-	-	-	-	
Transfers Out	1,700,000	-	-	-	-	-	-	
Total Expenditures	**$ 2,451,572**	**$ 2,829,154**	**$ 1,213,954**	**$ 2,118,186**	**$ 904,232**	**$ 2,750,332**	**$ 78,822**	
Net Revenues/Expenditures	**2,375,420**	**(806,317)**	**(342,680)**	**(1,501,058)**	**1,158,378**	**(1,755,959)**	**(949,642)**	
Beginning Funds Available	**1,562,057**	**3,937,477**	**3,937,477**	**3,937,477**		**3,937,477**		
Ending Funds Available	**$ 3,937,477**	**$ 3,131,160**	**$ 3,594,797**	**$ 2,436,419**		**$ 2,181,518**		
Less Reserves & Designations:								
Committed for Fund Purpose		3,131,160	3,594,797			2,181,518		
Projected Ending Funds Available	**$ 3,937,477**	**$ -**	**$ -**			**$ -**		

(1) Licenses & Permits revenue is trending over the YTD budget due to greater than anticipated field rental revenue.
(2) Investment Earnings are trending over YTD budget due to higher than anticipated interest earnings and fund balance during the third quarter.
(3) Other Revenue is trending over the YTD budget due to higher than anticipated Tower Lease revenue.
(4) Supplies is trending under the YTD budget due to the timing of parks projects.
(5) Capital is trending under YTD due to timing of updates for various Park projects including Centennial Park and Butterfield Crossing Park.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule O**
Fund: Lodging Tax Fund
Department: Parks and Recreation

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Lodging	$ 665,223	$ 669,695	$ 500,600	$ 502,271	$ (1,671)	$ 676,149	$ 6,454	
Investment Earnings	7,220	16,076	3,163	12,057	(8,894)	4,346	(11,730)	
Total Revenues	**$ 672,443**	**$ 685,771**	**$ 503,763**	**$ 514,328**	**$ (10,565)**	**$ 680,495**	**$ (5,276)**	
Expenditures								
Personnel	$ 222,851	$ 417,017	$ 257,525	$ 424,743	$ 167,218	$ 340,233	$ 76,784	(1)
Services & Other	140,085	835,342	52,195	40,012	(12,184)	877,867	(42,525)	
Supplies	(1)	65,000	10,420	11,250	830	15,628	49,372	
Capital	236,209	35,808	32,631	26,856	(5,775)	36,833	(1,025)	
Transfers Out	-	128,000	-	-	-	128,000	-	
Total Expenditures	**$ 599,144**	**$ 1,481,167**	**$ 352,771**	**$ 502,861**	**$ 150,090**	**$ 1,398,561**	**$ 82,606**	
Net Revenues/Expenditures	**73,299**	**(795,396)**	**150,992**	**11,468**	**139,524**	**(718,066)**	**$ 77,330**	
Beginning Funds Available	**722,097**	**795,396**	**795,396**	**795,396**		**795,396**		
Ending Funds Available	**$ 795,396**	**$ -**	**$ 946,388**	**$ 806,864**		**$ 77,330**		
Less Reserves & Designations:								
Committed for Fund Purpose		$ -	$ 946,388			$ 77,330		
Projected Ending Funds Available	**$ 795,396**	**$ -**	**$ -**			**$ -**		

(1) Personnel is under the YTD budget due to vacancy savings.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK — **Attachment A**

2025 Third Quarter Financial Review — **Schedule P**

Fund: Community Center Fund

Department: Parks and Recreation

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Town Taxes								
Use	$ 283,601	$ 177,052	$ 185,446	$ 138,171	$ 47,275	$ 252,705	$ 75,653	(1)
Sales	3,965,888	4,146,753	3,344,443	3,086,843	257,600	4,457,330	310,577	
Motor Vehicle	619,073	738,128	463,118	553,596	(90,478)	618,839	(119,289)	
Intergovernmental	-	111,744	-	-	-	-	(111,744)	
Charges for Service	5,753,843	6,726,240	4,750,250	5,211,491	(461,241)	6,570,367	(155,873)	
Investment Earnings	45,285	90,381	24,481	67,786	(43,305)	35,047	(55,334)	(2)
Contributions & Donations	45,963	41,965	45,880	31,474	14,406	45,880	3,915	
Transfers In	125,000	-	-	-	-	-	-	
Other Revenue	30,300	31,476	(26)	23,607	(23,633)	1,000	(30,476)	
Total Revenues	**$ 10,868,953**	**$ 12,063,739**	**$ 8,813,592**	**$ 9,112,968**	**$ (299,376)**	**$ 11,981,168**	**$ (82,571)**	
Expenditures								
Personnel	$ 6,671,023	$ 6,784,460	$ 5,270,868	$ 4,957,875	$ (312,993)	$ 7,172,497	$ (388,037)	
Services & Other	2,989,821	3,460,575	2,135,732	2,234,839	99,107	2,913,689	546,886	
Supplies	899,665	963,436	680,264	699,358	19,094	901,039	62,397	
Capital	2,159,349	323,763	71,084	242,822	171,738	311,503	12,260	(3)
Interfund Loan	148,597	148,596	13,976	13,976	-	148,597	(1)	
Transfers Out	51,380	65,948	55,764	55,764	-	64,606	1,342	
Total Expenditures	**$ 12,919,835**	**$ 11,746,778**	**$ 8,227,688**	**$ 8,204,634**	**$ (23,054)**	**$ 11,511,931**	**$ 234,847**	
Net Revenues/Expenditures	**(2,050,882)**	**316,961**	**585,904**	**908,334**	**(322,430)**	**469,237**	**152,276**	
Beginning Funds Available	**2,738,531**	**687,649**	**687,649**	**687,649**		**687,649**		
Ending Funds Available	**$ 687,649**	**$ 1,004,610**	**$ 1,273,553**	**$ 1,595,983**		**$ 1,156,886**		
Less Reserves & Designations:								
Revenue Stabilization Reserve		151,858	119,790			159,866		
Rec Center Operational Reserve		300,000	300,000			300,000		
Projected Ending Funds Available	**$ 687,649**	**$ 552,752**	**$ 853,763**			**$ 697,020**		

(1) Residential Use Tax is trending over the YTD budget due to higher than estimated valuation of residential permits.
(2) Investment Earnings is under the YTD budget due to lower than expected fund balance.
(3) Capital expenditures are trending below the YTD budget due to the timing of computer replacements and planned improvements at the community and recreation centers.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule Q**
Fund: Golf Course Fund
Department: Parks and Recreation

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Charges for Service	$ 5,135,424	$ 4,940,076	$ 5,127,294	$ 4,446,068	$ 681,226	$ 5,578,076	$ 638,000	
Investment Earnings	54,070	44,327	45,493	33,245	12,248	58,506	14,179	
Transfers In	695,000	-	-	-	-	-	-	
Other Revenue	833	-	61	-	61	75	75	
Total Revenues	**$ 5,885,327**	**$ 4,984,403**	**$ 5,172,848**	**$ 4,479,313**	**$ 693,535**	**$ 5,636,657**	**$ 652,254**	
Expenditures								
Personnel	$ 2,018,960	$ 1,957,290	$ 1,646,735	$ 1,430,327	$ (216,408)	$ 2,253,262	$ (295,972)	(1)
Services & Other	848,078	924,198	609,126	693,149	84,023	859,305	64,893	
Supplies	915,337	970,848	865,940	728,136	(137,804)	1,022,896	(52,048)	
Capital	921,120	692,381	237,187	519,286	282,099	688,427	3,954	(2)
Debt & Financing	497,435	502,969	30,352	30,352	-	502,969	-	
Interfund Loan	299,599	301,067	225,507	225,507	-	301,067	-	
Transfers Out	4,163	2,615	1,961	1,961	-	2,615	-	
Total Expenditures	**$ 5,504,692**	**$ 5,351,368**	**$ 3,616,808**	**$ 3,628,718**	**$ 11,910**	**$ 5,630,541**	**$ (279,173)**	
Net Revenues/Expenditures	**380,635**	**(366,965)**	**1,556,040**	**850,595**	**705,445**	**6,116**	**373,081**	
Beginning Funds Available	**2,735,231**	**3,115,866**	**3,115,866**	**3,115,866**		**3,115,866**		
Ending Funds Available	**$ 3,115,866**	**$ 2,748,901**	**$ 4,671,906**	**$ 3,966,461**		**$ 3,121,982**		
Less Reserves & Designations:								
Revenue Stabilization Reserve		1,648,086	3,571,091			2,021,167		
Capital Reserve		600,000	600,000			600,000		
Debt Service Reserve		500,815	500,815			500,815		
Projected Ending Funds Available	**$ 3,115,866**	**$ -**	**$ -**			**$ -**		

(1) Personnel is trending over the YTD budget due to increased seasonal salary and benefit costs, this increase is addressed in a budget amendment brought to Council in October.
(2) Capital expenditures are under the YTD budget due to the timing of planned golf course projects such as the update and repair of the pump station.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule R**
Fund: Economic Development Fund
Department: Town Manager

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Town Taxes								
Use	$ 1,444,888	$ 650,000	$ 1,010,352	487,500	$ 522,852	$ 1,378,558	$ 728,558	(1)
Investment Earnings	253,062	200,000	229,132	150,000	79,132	285,375	85,375	(2)
Other Revenue	(1)	105,000	-	-	-	105,000	-	
Total Revenues	**$ 1,697,949**	**$ 955,000**	**$ 1,239,484**	**$ 637,500**	**$ 601,984**	**$ 1,768,933**	**$ 813,933**	
Expenditures								
Services & Other	$ 944,851	$ 3,117,448	$ 509,449	$ 588,086	$ 78,637	$ 819,582	$ 2,297,866	
Total Expenditures	**$ 944,851**	**$ 3,117,448**	**$ 509,449**	**$ 588,086**	**$ 78,637**	**$ 819,582**	**$ 2,297,866**	
Net Revenues/Expenditures	**753,098**	**(2,162,448)**	**730,035**	**49,414**	**680,621**	**949,351**	**3,111,799**	
Beginning Funds Available	**7,823,757**	**8,576,855**	**8,576,855**	**8,576,855**		**8,576,855**		
Ending Funds Available	**$ 8,576,855**	**$ 6,414,407**	**$ 9,306,890**	**$ 8,626,269**		**$ 9,526,206**		
Less Reserves & Designations:								
Future Incentive Obligation		5,566,594	5,566,594			5,566,594		
Committed for Fund Purpose		847,813	3,740,296			3,959,612		
Projected Ending Funds Available	**$ 8,576,855**	**$ -**	**$ -**			**$ -**		

(1) Commercial Use Tax is higher than YTD budget due to greater than estimated valuation of commercial permits.
(2) Investment Earnings are trending over YTD budget due to the change in the fair market value of the Town's securities during the third quarter.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule S**
Fund: Downtown Development TIF Fund
Department: Finance

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Tax Increment Financing								
Property Tax TIF	$ 1,816,500	$ 1,594,740	$ 1,954,582	$ 1,594,740	$ 359,842	$ 2,237,879	$ 643,139	(1)
Sales Tax TIF	2,353,758	1,509,938	309,525	1,132,454	(822,929)	959,525	(550,413)	(2)
Total Revenues	**$ 4,170,258**	**$ 3,104,678**	**$ 2,264,107**	**$ 2,727,194**	**$ (463,087)**	**$ 3,197,404**	**$ 92,726**	
Expenditures								
Services & Other	$ 3,642,302	$ 1,101,310	$ 1,513,879	$ 825,983	$ (687,896)	$ 2,535,556	$ (1,434,246)	(3)
Capital	22,410	2,303,387	-	1,727,540	1,727,540	2,303,387	-	(4)
Total Expenditures	**$ 3,664,712**	**$ 3,404,697**	**$ 1,513,879**	**$ 2,553,523**	**$ 1,039,644**	**$ 4,838,943**	**$ (1,434,246)**	
Net Revenues/Expenditures	**505,546**	**(300,019)**	**750,228**	**173,671**	**576,557**	**(1,641,539)**	(1,341,520)	
Beginning Funds Available	**2,688,870**	**3,194,416**	**3,194,416**	**3,194,416**		**3,194,416**		
Ending Funds Available	**$ 3,194,416**	**$ 2,894,397**	**$ 3,944,644**	**$ 3,368,087**		**$ 1,552,877**		
Less Reserves & Designations:								
Committed for Fund Purpose		2,894,397	3,944,644			1,552,877		
Projected Ending Funds Available	**$ 3,194,416**	**$ -**	**$ -**			**$ -**		

(1) Property tax TIF is higher than the YTD budget due to the inclusion of other Property Taxes which will be transferred out before year end.
(2) Sales Tax TIF is lower than the YTD budget due to the timing of internal accounting distributions.
(3) Services & Other is over the YTD budget due to the timing of payments to Riverwalk and The View.
(4) Capital is under the YTD budget due to the timing of expenditures.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule T**
Fund: Philip S. Miller Trust Fund
Department: Town Council

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget
Revenues							
Charges for Service	$ 439,945	$ 897,842	$ 425,863	$ 453,382	$ (27,519)	$ 461,657	$ (436,185)
Investment Earnings	4,579	12,637	2,796	9,478	(6,682)	3,698	(8,939)
Contributions & Donations	256,606	230,000	137,500	120,000	17,500	265,000	35,000
Transfers In	200,717	201,551	201,551	201,551	-	401,551	200,000
Total Revenues	**$ 901,847**	**$ 1,342,030**	**$ 767,710**	**$ 784,411**	**$ (16,701)**	**$ 1,131,906**	**$ (210,124)**
Expenditures							
Personnel	$ 137,989	$ 140,143	$ 114,346	$ 102,412	$ (11,934)	$ 149,541	$ (9,398)
Services & Other	1,036,363	1,136,739	773,313	852,554	79,241	887,936	248,803 (1)
Supplies	14,320	12,693	42,764	9,520	(33,244)	45,536	(32,843) (1)
Total Expenditures	**$ 1,188,672**	**$ 1,289,575**	**$ 930,423**	**$ 964,486**	**$ 34,063**	**$ 1,083,013**	**$ 206,562**
Net Revenues/Expenditures	**(286,825)**	**52,455**	**(162,713)**	**(180,075)**	**17,362**	**48,893**	**(3,562)**
Beginning Funds Available	**489,069**	**202,244**	**202,244**	**202,244**		**202,244**	
Ending Funds Available	**$ 202,244**	**$ 254,699**	**$ 39,531**	**$ 22,169**		**$ 251,137**	
Less Reserves & Designations:							
Committed for Fund Purpose		254,699	39,531			251,137	
Projected Ending Funds Available	**$ 202,244**	**$ -**	**$ -**			**$ -**	

(1) Services & Other and Supply expense are under the YTD budget due to the timing of expense for the Town's special events.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule U**
Fund: Public Art Fund
Department: Town Council

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Investment Earnings	$ 3,285	$ 1,873	$ 2,442	$ 1,405	$ 1,037	$ 3,108	$ 1,235	
Contributions & Donations	25,220	25,000	12,510	18,750	(6,240)	25,000	-	
Transfers In	4	300,000	-	-	-	300,000	-	(1)
Total Revenues	**$ 28,509**	**$ 326,873**	**$ 14,952**	**$ 20,155**	**$ (5,203)**	**$ 328,108**	**$ 1,235**	
Expenditures								
Services & Other	$ 10,334	$ 325,000	$ 11,384	$ 243,750	$ 232,366	$ 16,439	$ 308,561	(2)
Supplies	-	81,965	599	61,474	60,875	-	81,965	(2)
Total Expenditures	**$ 10,334**	**$ 406,965**	**$ 11,983**	**$ 305,224**	**$ 293,241**	**$ 16,439**	**$ 390,526**	
Net Revenues/Expenditures	**18,175**	**(80,092)**	**2,969**	**(285,069)**	**288,038**	**311,669**	**391,761**	
Beginning Funds Available	**77,352**	**95,527**	**95,527**	**95,527**		**95,527**		
Ending Funds Available	**$ 95,527**	**$ 15,435**	**$ 98,496**	**$ (189,542)**		**$ 407,196**		
Less Reserves & Designations:								
Committed for Fund Purpose		15,435	98,496			407,196		
Projected Ending Funds Available	**$ 95,527**	**$ -**	**$ -**			**$ -**		

(1) Transfers In include a $100,000 one-time transfer from the Lodging Tax Fund and a $200,000 recurring transdfer from the General Fund which will increase annually based on the sales tax percentage increase.
(2) Services & Other and Supplies are under the YTD budget due to the timing of Town Art purchases.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule V**
Fund: Municipal Facilities Capital Fund
Department: Town Manager

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Investment Earnings	$ 42,849	$ 55,989	$ 36,663	$ 41,992	$ (5,329)	$ 41,729	$ (14,260)	
Impact Fees	245,779	250,019	126,299	198,390	(72,091)	171,361	(78,658)	(1)
Interfund Loan Revenue	26,810	26,810	878	878	-	26,810	-	
Total Revenues	**$ 315,438**	**$ 332,818**	**$ 163,840**	**$ 241,260**	**$ (77,420)**	**$ 239,900**	**$ (92,918)**	
Expenditures								
Transfers Out	73,765	-	-	-	-	-	-	
Total Expenditures	**$ 73,765**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Net Revenues/Expenditures	**241,673**	**332,818**	**163,840**	**241,260**	**(77,420)**	**239,900**	**(92,918)**	
Beginning Funds Available	**2,082,335**	**2,324,008**	**2,324,008**	**2,324,008**		**2,324,008**		
Ending Funds Available	**$ 2,324,008**	**$ 2,656,826**	**$ 2,487,848**	**$ 2,565,268**		**$ 2,563,908**		
Less Reserves & Designations:								
Committed for Fund Purpose		2,656,826	2,487,848			2,563,908		
Projected Ending Funds Available	**$ 2,324,008**	**$ -**	**$ -**			**$ -**		

(1) Impact Fee revenue is trending below the YTD budget due to lower than anticipated building permits activity.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule W**
Fund: General Long Term Planning Fund
Department: Town Manager

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Town Taxes								
Use	$ 1,316,474	$ 813,700	$ 859,794	$ 635,011	$ 224,783	$ 1,171,628	$ 357,928	(1)
Investment Earnings	110,633	51,474	77,621	38,606	39,015	99,972	48,498	(2)
Transfers In	1,509,626	911,388	-	-	-	-	(911,388)	
Other Revenue	20,911	-	49,940	-	49,940	49,940	49,940	
Total Revenues	**$ 2,957,644**	**$ 1,776,562**	**$ 987,355**	**$ 673,617**	**$ 313,738**	**$ 1,321,540**	**$ (455,022)**	
Expenditures								
Services & Other	$ 497,672	$ 1,047,626	$ 194,219	$ 785,720	$ 591,501	$ 933,821	$ 113,805	(3)
Supplies	80,335	328,209	91,355	246,157	154,802	328,209	-	(3)
Capital	4,166,330	1,152,412	421,968	864,309	442,341	683,810	468,602	(3)
Total Expenditures	**$ 4,744,337**	**$ 2,528,247**	**$ 707,542**	**$ 1,896,186**	**$ 1,188,644**	**$ 1,945,840**	**$ 582,407**	
Net Revenues/Expenditures	**(1,786,693)**	**(751,685)**	**279,813**	**(1,222,569)**	**1,502,382**	**(624,300)**	**127,385**	
Beginning Funds Available	**5,885,355**	**4,098,662**	**4,098,662**	**4,098,662**		**4,098,662**		
Ending Funds Available	**$ 4,098,662**	**$ 3,346,977**	**$ 4,378,475**	**$ 2,876,093**		**$ 3,474,362**		
Less Reserves & Designations:								
Fire Capital Reserve		150,665	150,665			150,665		
Police Capital Reserve		515,208	515,208			515,208		
Committed for Fund Purpose		2,681,104	3,712,602			2,808,489		
Projected Ending Funds Available	**$ 4,098,662**	**$ -**	**$ -**			**$ -**		

(1) Residential Use Tax is trending over YTD budget due to higher than estimated valuation of residential permits.
(2) Investment Earnings are trending over YTD budget due to the change in the fair market value of the Town's securities and higher than anticipated interest earnings and fund balance during the third quarter.
(3) Services & Other, Supplies, and Capital are under the YTD budget due to the timing of parking lot repairs, drone repalcements, and emergency medical services equipment for the Fire department.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule X**
Fund: Employee Benefits Fund
Department: Town Manager

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Charges for Service	$ 9,504,240	$ 10,400,815	$ 7,347,541	$ 7,600,596	$ (253,055)	$ 9,872,344	$ (528,471)	
Investment Earnings	258,806	183,849	202,056	137,887	64,169	248,258	64,409	(1)
Contributions & Donations	1,942,053	2,234,496	1,476,841	1,582,901	(106,060)	1,980,018	(254,478)	
Other Revenue	803,891	450,069	1,440,433	337,552	1,102,881	1,516,484	1,066,415	(2)
Total Revenues	**$ 12,508,990**	**$ 13,269,229**	**$ 10,466,871**	**$ 9,658,936**	**$ 807,936**	**$ 13,617,104**	**$ 347,875**	
Expenditures								
Personnel	$ 64,659	$ 75,359	$ 30,503	$ 55,070	$ 24,567	$ 29,842	$ 45,517	(3)
Services & Other	12,103,986	12,220,436	9,205,585	9,165,327	(40,258)	13,833,914	(1,613,478)	
Total Expenditures	**$ 12,168,645**	**$ 12,295,795**	**$ 9,236,088**	**$ 9,220,397**	**$ (15,691)**	**$ 13,863,756**	**$ (1,567,961)**	
Net Revenues/Expenditures	**340,345**	**973,434**	**1,230,783**	**438,538**	**792,245**	**(246,652)**	**(1,220,086)**	
Beginning Funds Available	**5,711,751**	**6,052,096**	**6,052,096**	**6,052,096**		**6,052,096**		
Ending Funds Available	**$ 6,052,096**	**$ 7,025,530**	**$ 7,282,879**	**$ 6,490,634**		**$ 5,805,444**		
Less Reserves & Designations:								
Medical Claims Reserve		2,077,804	2,077,804			2,077,804		
Dental Claims Reserve		174,177	174,177			174,177		
Health Care Cost Reserve		2,386,775	2,515,449			1,776,732		
Projected Ending Funds Available	**$ 6,052,096**	**$ 2,386,775**	**$ 2,515,449**			**$ 1,776,732**		

(1) Investment Earnings are trending over YTD budget due to the change in the fair market value of the Town’s securities and higher than anticipated interest earnings and fund balance during the third quarter.
(2) Other Revenue is over the YTD budget due to the increase in prescription rebates and other unplanned reimbursements from the Town's benefit plan.
(3) Personnel is under the YTD budget due to a change in the allocation split for the Human Resource Manager.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK | **Attachment A**
2025 Third Quarter Financial Review | **Schedule Y**
Fund: Parking Fund
Department: Finance

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Property Tax TIF	$ 109,509	$ 62,768	$ -	$ -	$ -	$ 62,768	$ -	
Property Tax GID	-	230,381	-	-	-	230,381	-	
Sales Tax TIF	112,166	49,149	-	-	-	49,149	-	
Investment Earnings	12,082	25,438	6,721	19,079	(12,358)	8,940	(16,498)	
Transfers In	300,500	311,524	231,525	233,643	(2,118)	312,103	579	
Other Revenue	-	12,286	-	9,215	(9,215)	-	(12,286)	
Total Revenues	**$ 534,257**	**$ 691,546**	**$ 238,246**	**$ 261,937**	**$ (23,691)**	**$ 663,341**	**$ (28,205)**	
Expenditures								
Services & Other	$ 205,499	$ 295,202	$ 156,979	$ 221,402	$ 64,423	$ 216,202	$ 79,000	(1)
Debt & Financing	341,400	339,400	169,700	169,700	-	339,400	-	
Total Expenditures	**$ 546,899**	**$ 634,602**	**$ 326,679**	**$ 391,102**	**$ 64,423**	**$ 555,602**	**$ 79,000**	
Net Revenues/Expenditures	**(12,642)**	**56,944**	**(88,433)**	**(129,165)**	**40,732**	**107,739**	**50,795**	
Beginning Funds Available	**1,265,885**	**1,253,243**	**1,253,243**	**1,253,243**		**1,253,243**		
Ending Funds Available	**$ 1,253,243**	**$ 1,310,187**	**$ 1,164,810**	**$ 1,124,078**		**$ 1,360,982**		
Less Reserves & Designations:								
Committed for Fund Purpose		1,310,187	1,164,810			1,360,982		
Projected Ending Funds Available	**$ 1,253,243**	**$ -**	**$ -**			**$ -**		

(1) Services & Other is under the YTD budget due to the timing of repairs and maintenance budgeted for the parking garage.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule Z**
Fund: Tabor Fund
Department: Town Manager

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget	
Revenues								
Transfers In	$ 545,000	$ -	$ -	$ -	$ -	$ -	$ -	
Interfund Loan Revenue	107,032	-	-	-	-	-	-	
Total Revenues	**$ 652,032**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
Expenditures								
Services & Other	$ 167,988	$ 329,483	$ 2,345	$ 247,112	$ 244,767	$ 329,483	$ -	(1)
Transfers Out	-	6,107,032	-	-	-	6,107,032	-	
Total Expenditures	**$ 167,988**	**$ 6,436,515**	**$ 2,345**	**$ 247,112**	**$ 244,767**	**$ 6,436,515**	**$ -**	
Net Revenues/Expenditures	**484,044**	**(6,436,515)**	**(2,345)**	**(247,112)**	**244,767**	**(6,436,515)**	**-**	
Beginning Funds Available	**5,954,346**	**6,438,390**	**6,438,390**	**6,438,390**		**6,438,390**		
Ending Funds Available	**$ 6,438,390**	**$ 1,875**	**$ 6,436,045**	**$ 6,191,278**		**$ 1,875**		
Less Reserves & Designations:								
Committed for Fund Purpose		1,875	6,436,045			1,875		
Projected Ending Funds Available	**$ 6,438,390**	**$ -**	**$ -**			**$ -**		

(1) Services & Other is under the YTD budget due to timing of expense related to the Town's fire mitigation program.

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted

TOWN OF CASTLE ROCK **Attachment A**
2025 Third Quarter Financial Review **Schedule ZZ**
Fund: Public Safety Fund
Department: Finance

Category	2024 Audited Actual	2025 Amended Budget	For the 9 Months Ended September 30, 2025	2025 YTD Budget*	2025 Variance Actual to Budget**	2025 Department Yearend Estimates	2025 Annual Variance Estimate to Budget
Revenues							
Town Taxes							
Use	$ -	$ -	$ 172,478	$ -	$ (172,478)	$ 239,084	$ 239,084
Sales	-	3,750,000	2,755,252	2,812,500	57,248	3,761,040	11,040
Motor Vehicle	-	500,000	386,744	375,000	(11,744)	513,375	13,375
Total Revenues	**$ -**	**$ 4,250,000**	**$ 3,314,474**	**$ 3,187,500**	**$ (126,974)**	**$ 4,513,499**	**$ 263,499**
Expenditures							
Services & Other	$ -	$ -	$ 19,834	$ -	$ (19,834)	$ 26,297	$ (26,297)
Transfers Out	-	3,881,475	-	-	-	4,487,202	(605,727)
Total Expenditures	**$ -**	**$ 3,881,475**	**$ 19,834**	**$ -**	**$ (19,834)**	**$ 4,513,499**	**$ (632,024)**
Net Revenues/Expenditures	**-**	**368,525**	**3,294,640**	**3,187,500**	**(146,808)**	**-**	**(368,525)**
Ending Funds Available	**$ -**	**$ 368,525**	**$ 3,294,640**	**$ 3,187,500**		**$ -**	
Less Reserves & Designations:							
Committed for Fund Purpose		368,525	3,294,640			-	
Projected Ending Funds Available	**$ -**	**$ -**	**$ -**			**$ -**	

*The 2025 YTD Budget has been adjusted to more accurately reflect the seasonal nature of the YTD budget information
**Variances between the 2025 YTD Budget column and 2025 9 Months Ended September 30, 2025 column greater than $20,000 and 20% are noted