

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: General Fund Summary**  
**Department: All**

**Schedule A**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ 30,895,909	\$ 31,452,251	\$ 33,569,430	\$ 2,117,179
Franchise Fees	2,164,096	2,361,239	2,225,683	(135,556)
Licenses & Permits	88,355	80,730	109,951	29,221
Intergovernmental	327,450	311,758	382,882	71,124
Charges for Service	2,102,349	2,174,750	2,131,505	(43,245)
Management Fees	2,770,586	2,886,561	2,886,561	-
Fines & Forfeitures	815,713	837,310	440,519	(396,791)
Investment Earnings	61,208	74,555	67,740	(6,815)
Special Assessments	-	-	-	-
Contributions & Donations	57,779	32,300	30,000	(2,300)
Transfers In	589,130	500,000	500,000	-
Interfund Loan Revenue	986,382	393,245	385,686	(7,559)
Debt & Financing Revenue	-	-	-	-
Other Revenue	345,784	318,952	358,689	39,737
<b>Total Revenues</b>	<b>\$ 41,204,741</b>	<b>\$ 41,423,651</b>	<b>\$ 43,088,646</b>	<b>\$ 1,664,995</b>

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**Department: All**

**Schedule A**

<b>Category</b>	<b>2015 Audited Actual</b>	<b>2016 Amended Budget</b>	<b>2016 Preliminary Actual</b>	<b>2016 Variance Actual to Budget</b>
<b>Expenditures</b>				
Town Council	\$ 638,838	\$ 716,209	\$ 652,412	\$ 63,797
Town Manager	351,945	491,238	471,040	20,198
Deputy Town Manager	504,795	404,554	404,368	186
Human Resources	725,908	815,500	768,268	47,232
Community Relations	643,564	686,923	676,833	10,090
DoIT	2,314,213	2,812,855	2,402,902	409,953
Facilities	1,129,629	1,331,945	1,272,398	59,547
Town Attorney	522,430	735,695	595,127	140,568
Town Clerk	305,805	379,282	331,713	47,569
Municipal Court	319,059	391,388	339,939	51,449
Finance Department	1,936,355	2,167,162	2,027,178	139,984
Police	10,787,774	11,867,464	11,532,029	335,435
Fire & Rescue	11,764,869	12,816,902	12,279,902	537,000
Development Services	513,199	536,510	445,806	90,704
Parks & Recreation	4,253,853	4,326,428	4,302,401	24,027
Non-Departmental	3,312,887	2,320,549	2,115,813	204,736
Downtown Projects	654,788	569,451	486,168	83,283
<b>Total Expenditures</b>	<b>\$ 40,679,911</b>	<b>\$ 43,370,055</b>	<b>\$ 41,104,297</b>	<b>\$ 2,265,758</b>
<b>Net Revenues/Expenditures</b>	<b>524,830</b>	<b>(1,946,404)</b>	<b>1,984,349</b>	<b>3,930,753</b>
<b>Beginning Funds Available</b>	<b>16,222,134</b>	<b>16,746,964</b>	<b>16,746,964</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 16,746,964</b>	<b>\$ 14,800,560</b>	<b>\$ 18,731,313</b>	<b>\$ 3,930,753</b>

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<b>Revenues</b>				
Taxes	\$ 30,895,909	\$ 31,452,251	\$ 33,569,430	\$ 2,117,179
Franchise Fees	2,164,096	2,361,239	2,225,683	(135,556)
Licenses & Permits	88,355	80,730	109,951	29,221
Intergovernmental	327,450	311,758	382,882	71,124
Charges for Service	2,102,349	2,174,750	2,131,505	(43,245)
Management Fees	2,770,586	2,886,561	2,886,561	-
Fines & Forfeitures	815,713	837,310	440,519	(396,791)
Investment Earnings	61,208	74,555	67,740	(6,815)
Impact Fees	-	-	-	-
Contributions & Donations	57,779	32,300	30,000	(2,300)
Transfers In	589,130	500,000	500,000	-
Interfund Loan Revenue	986,382	393,245	385,686	(7,559)
Debt & Financing Revenue	-	-	-	-
Other Revenue	345,784	318,952	358,689	39,737
<b>Total Revenues</b>	<b>\$ 41,204,741</b>	<b>\$ 41,423,651</b>	<b>\$ 43,088,646</b>	<b>\$ 1,664,995</b>
<b>Expenditures - Town Council</b>				
Personnel	65,497	67,511	69,378	(1,867)
Services & Other	571,754	645,516	582,471	63,045
Supplies	1,587	3,182	563	2,619
Capital	-	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	-	-
<b>Subtotal Town Council</b>	<b>\$ 638,838</b>	<b>\$ 716,209</b>	<b>\$ 652,412</b>	<b>\$ 63,797</b>

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: General Fund**  
**Department: All**

**Schedule A**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Expenditures - Town Manager</b>				
Personnel	329,439	462,937	445,535	17,402
Services & Other	10,146	24,349	21,541	2,808
Supplies	12,360	3,952	3,964	(12)
Capital	-	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	-	-
<b>Subtotal Town Manager</b>	<b>\$ 351,945</b>	<b>\$ 491,238</b>	<b>\$ 471,040</b>	<b>\$ 20,198</b>
<b>Expenditures - Deputy Town Manager</b>				
Personnel	390,903	372,817	368,275	4,542
Services & Other	92,368	30,465	33,766	(3,301)
Supplies	21,524	1,272	2,327	(1,055)
Capital	-	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	-	-
<b>Subtotal Deputy Town Manager</b>	<b>\$ 504,795</b>	<b>\$ 404,554</b>	<b>\$ 404,368</b>	<b>\$ 186</b>
<b>Expenditures - Human Resources</b>				
Personnel	432,588	452,869	442,882	9,987
Services & Other	269,627	242,984	310,229	(67,245)
Supplies	23,693	119,647	15,157	104,490
Capital	-	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	-	-
<b>Subtotal Human Resources</b>	<b>\$ 725,908</b>	<b>\$ 815,500</b>	<b>\$ 768,268</b>	<b>\$ 47,232</b>

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**Schedule A**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Expenditures - Community Relations</b>				
Personnel	332,232	362,532	367,622	(5,090)
Services & Other	227,131	310,834	285,062	25,772
Supplies	13,556	13,557	24,149	(10,592)
Capital	70,645	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	-	-
<b>Subtotal Community Relations</b>	<b>\$ 643,564</b>	<b>\$ 686,923</b>	<b>\$ 676,833</b>	<b>\$ 10,090</b>
<b>Expenditures - DoIT</b>				
Personnel	1,492,090	1,662,467	1,575,692	86,775
Services & Other	547,263	784,753	616,175	168,578
Supplies	117,496	177,289	174,863	2,426
Capital	153,415	184,260	32,086	152,174
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	3,949	4,086	4,086	-
<b>Subtotal DoIT</b>	<b>\$ 2,314,213</b>	<b>\$ 2,812,855</b>	<b>\$ 2,402,902</b>	<b>\$ 409,953</b>
<b>Expenditures - Facilities</b>				
Personnel	512,897	704,214	694,920	9,294
Services & Other	426,706	485,706	418,622	67,084
Supplies	134,101	81,826	105,500	(23,674)
Capital	7,589	15,000	8,157	6,843
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	48,336	45,199	45,199	-
<b>Subtotal Facilities</b>	<b>\$ 1,129,629</b>	<b>\$ 1,331,945</b>	<b>\$ 1,272,398</b>	<b>\$ 59,547</b>

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**Schedule A**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Expenditures - Town Attorney</b>				
Personnel	432,214	543,597	512,479	31,118
Services & Other	74,924	186,726	77,838	108,888
Supplies	15,292	5,372	4,810	562
Capital	-	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	-	-
<b>Subtotal Town Attorney</b>	<b>\$ 522,430</b>	<b>\$ 735,695</b>	<b>\$ 595,127</b>	<b>\$ 140,568</b>
<b>Expenditures - Town Clerk</b>				
Personnel	236,707	243,144	244,395	(1,251)
Services & Other	67,380	135,128	84,944	50,184
Supplies	1,718	1,010	2,374	(1,364)
Capital	-	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	-	-
<b>Subtotal Town Clerk</b>	<b>\$ 305,805</b>	<b>\$ 379,282</b>	<b>\$ 331,713</b>	<b>\$ 47,569</b>
<b>Expenditures - Municipal Court</b>				
Personnel	280,216	337,181	305,459	31,722
Services & Other	22,016	38,031	24,789	13,242
Supplies	16,827	16,176	9,691	6,485
Capital	-	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	-	-
<b>Subtotal Municipal Court</b>	<b>\$ 319,059</b>	<b>\$ 391,388</b>	<b>\$ 339,939</b>	<b>\$ 51,449</b>

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Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Expenditures - Finance Department</b>				
Personnel	1,552,070	1,702,199	1,646,260	55,939
Services & Other	355,029	410,208	361,718	48,490
Supplies	29,256	29,755	19,200	10,555
Capital	-	25,000	-	25,000
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	-	-
<b>Subtotal Finance Department</b>	<b>\$ 1,936,355</b>	<b>\$ 2,167,162</b>	<b>\$ 2,027,178</b>	<b>\$ 139,984</b>
<b>Expenditures - Police</b>				
Personnel	9,119,171	9,871,769	9,641,635	230,134
Services & Other	738,691	741,360	789,770	(48,410)
Supplies	370,906	691,206	545,063	146,143
Capital	94,911	28,553	20,985	7,568
Debt & Financing	102,661	102,661	102,661	-
Interfund Loan	-	-	-	-
Transfers Out	361,434	431,915	431,915	-
<b>Subtotal Police</b>	<b>\$ 10,787,774</b>	<b>\$ 11,867,464</b>	<b>\$ 11,532,029</b>	<b>\$ 335,435</b>
<b>Expenditures - Fire &amp; Rescue</b>				
Personnel	9,123,234	9,952,617	9,646,381	306,236
Services & Other	1,004,029	1,125,519	1,078,872	46,647
Supplies	491,624	629,817	465,600	164,217
Capital	101,388	-	16,940	(16,940)
Debt & Financing	210,139	210,139	210,139	-
Interfund Loan	-	-	-	-
Transfers Out	834,455	898,810	861,970	36,840
<b>Subtotal Fire &amp; Rescue</b>	<b>\$ 11,764,869</b>	<b>\$ 12,816,902</b>	<b>\$ 12,279,902</b>	<b>\$ 537,000</b>

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**Department: All**

**Schedule A**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Expenditures - Development Services</b>				
Personnel	403,995	451,512	400,051	51,461
Services & Other	103,954	78,097	38,765	39,332
Supplies	2,603	4,254	4,343	(89)
Capital	-	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	2,647	2,647	2,647	-
<b>Subtotal Development Services</b>	<b>\$ 513,199</b>	<b>\$ 536,510</b>	<b>\$ 445,806</b>	<b>\$ 90,704</b>
<b>Expenditures - Parks &amp; Recreation</b>				
Personnel	1,919,805	2,163,087	1,977,458	185,629
Services & Other	1,186,536	1,303,768	1,412,099	(108,331)
Supplies	264,229	357,823	378,001	(20,178)
Capital	690,458	297,883	330,976	(33,093)
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	192,825	203,867	203,867	-
<b>Subtotal Parks &amp; Recreation</b>	<b>\$ 4,253,853</b>	<b>\$ 4,326,428</b>	<b>\$ 4,302,401</b>	<b>\$ 24,027</b>



**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: General Fund**  
**Department: All**

**Schedule A**

<b>Category</b>	<b>2015 Audited Actual</b>	<b>2016 Amended Budget</b>	<b>2016 Preliminary Actual</b>	<b>2016 Variance Actual to Budget</b>
<b>Expenditures - Non-Departmental</b>				
Personnel	241,183	-	20,314	(20,314)
Services & Other	568,771	794,678	765,183	29,495
Supplies	2,933	651	15,104	(14,453)
Capital	-	220,000	12,492	207,508
Debt & Financing	-	2,500	-	2,500
Interfund Loan	-	-	-	-
Transfers Out	2,500,000	1,302,720	1,302,720	-
<b>Subtotal Non-Departmental</b>	<b>\$ 3,312,887</b>	<b>\$ 2,320,549</b>	<b>\$ 2,115,813</b>	<b>\$ 204,736</b>
<b>Expenditures - Downtown Projects</b>				
Personnel	-	-	-	-
Services & Other	572,693	-	4,340	(4,340)
Supplies	20,259	-	24,670	(24,670)
Capital	61,836	569,451	364,352	205,099
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	92,806	(92,806)
<b>Subtotal Downtown Projects</b>	<b>\$ 654,788</b>	<b>\$ 569,451</b>	<b>\$ 486,168</b>	<b>\$ 83,283</b>
<b>Total Expenditures</b>	<b>\$ 40,679,911</b>	<b>\$ 43,370,055</b>	<b>\$ 41,104,297</b>	<b>\$ 2,265,758</b>
<b>Net Revenues/Expenditures</b>	<b>524,830</b>	<b>(1,946,404)</b>	<b>1,984,349</b>	<b>3,930,753</b>
<b>Beginning Funds Available</b>	<b>16,222,134</b>	<b>16,746,964</b>	<b>16,746,964</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 16,746,964</b>	<b>\$ 14,800,560</b>	<b>\$ 18,731,313</b>	<b>\$ 3,930,753</b>

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Transportation Fund**  
**Department: Public Works**

**Schedule B**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ 15,374,488	\$ 15,709,102	\$ 17,246,327	\$ 1,537,225
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	3,024,280	3,141,507	3,694,264	552,757
Charges for Service	7,006	3,000	9,860	6,860
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	12,703	11,524	14,653	3,129
Impact Fees	-	-	-	-
Contributions & Donations	196,234	127,000	231,070	104,070
Transfers In	-	-	-	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	8,794,503	8,794,503	-
Other Revenue	16,560	1,200	100,597	99,397
<b>Total Revenues</b>	<b>\$ 18,631,271</b>	<b>\$ 27,787,836</b>	<b>\$ 30,091,274</b>	<b>\$ 3,840,663</b>
<b>Expenditures</b>				
Personnel	\$ 3,149,123	\$ 3,444,880	\$ 3,173,268	\$ 271,612
Services & Other	8,728,212	10,919,824	11,213,366	(293,542)
Supplies	700,270	620,594	496,285	124,309
Capital	682,017	2,982,346	1,926,612	1,055,734
Debt & Financing	1,599,975	10,400,266	10,281,485	118,781
Interfund Loan	-	-	-	-
Transfers Out	3,837,667	2,034,725	2,034,725	-
<b>Total Expenditures</b>	<b>\$ 18,697,264</b>	<b>\$ 30,402,635</b>	<b>\$ 29,125,741</b>	<b>\$ 1,276,894</b>
<b>Net Revenues/Expenditures</b>	<b>(65,993)</b>	<b>(2,614,799)</b>	<b>965,533</b>	<b>3,580,332</b>
<b>Beginning Funds Available</b>	<b>4,459,326</b>	<b>4,393,333</b>	<b>4,393,333</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 4,393,333</b>	<b>\$ 1,778,534</b>	<b>\$ 5,358,866</b>	<b>\$ 3,580,332</b>

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Parks & Recreation Capital Fund**  
**Department: Parks and Recreation**

**Schedule C**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	-
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	250,000	-	-	-
Charges for Service	-	-	-	-
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	13,090	10,136	15,495	5,359
Impact Fees	2,298,641	2,694,620	2,948,669	254,049
Contributions & Donations	40,000	20,000	20,000	-
Transfers In	7,536,000	5,841,052	5,853,152	12,100
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	-	-	28	28
<b>Total Revenues</b>	<b>\$ 10,137,731</b>	<b>\$ 8,565,808</b>	<b>\$ 8,837,344</b>	<b>\$ 271,536</b>
<b>Expenditures</b>				
Personnel	\$ -	\$ -	-	\$ -
Services & Other	13,671	16,811	16,813	(2)
Supplies	-	-	4,435	(4,435)
Capital	8,206,954	7,392,714	1,140,657	6,252,057 (1)
Debt & Financing	708,763	711,963	711,963	-
Interfund Loan	1,688,459	742,000	742,000	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 10,617,847</b>	<b>\$ 8,863,488</b>	<b>\$ 2,615,868</b>	<b>\$ 6,247,620</b>
<b>Net Revenues/Expenditures</b>	<b>(480,116)</b>	<b>(297,680)</b>	<b>6,221,476</b>	<b>6,519,156</b>
<b>Beginning Funds Available</b>	<b>1,859,262</b>	<b>1,379,146</b>	<b>1,379,146</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 1,379,146</b>	<b>\$ 1,081,466</b>	<b>\$ 7,600,622</b>	<b>\$ 6,519,156</b>

(1) This fund is under the annual expenditure budget more than 70% due to timing related to the completion of Festival Park. In order to complete this project approximately \$5.8 million will be carried forward in the first budget amendment of 2017.

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Municipal Facilities Capital Fund**  
**Department: Deputy Town Manager**

**Schedule D**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	5,110	9,929	5,466	(4,463)
Impact Fees	297,502	526,802	392,904	(133,898)
Contributions & Donations	-	-	-	-
Transfers In	-	-	-	-
Interfund Loan Revenue	-	7,246	7,246	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	-	-	-	-
<b>Total Revenues</b>	<b>\$ 302,612</b>	<b>\$ 543,977</b>	<b>\$ 405,616</b>	<b>\$ (138,361) <sup>(1)</sup></b>
<b>Expenditures</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Services & Other	78,735	94,021	91,706	2,315
Supplies	-	-	-	-
Capital	-	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	293,500	-	-	-
<b>Total Expenditures</b>	<b>\$ 372,235</b>	<b>\$ 94,021</b>	<b>\$ 91,706</b>	<b>\$ 2,315</b>
<b>Net Revenues/Expenditures</b>	<b>(69,623)</b>	<b>449,956</b>	<b>313,910</b>	<b>(136,046)</b>
<b>Beginning Funds Available</b>	<b>1,313,947</b>	<b>1,244,324</b>	<b>1,244,324</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 1,244,324</b>	<b>\$ 1,694,280</b>	<b>\$ 1,558,234</b>	<b>\$ (136,046)</b>

(1) Variance is due to a correction made to the Town's impact fee revenue distribution among capital funds.

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Fire Capital Fund**  
**Department: Fire Department**

**Schedule E**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	12,783	16,260	11,714	(4,546)
Impact Fees	490,058	581,948	684,564	102,616
Contributions & Donations	-	-	-	-
Transfers In	-	-	-	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	-	-	-	-
<b>Total Revenues</b>	<b>\$ 502,841</b>	<b>\$ 598,208</b>	<b>\$ 696,278</b>	<b>\$ 98,070</b>
<b>Expenditures</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Services & Other	121,146	50,455	56,079	(5,624)
Supplies	-	-	-	-
Capital	-	435,864	155,361	280,503
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	43,229	55,059	55,793	(734)
<b>Total Expenditures</b>	<b>\$ 164,375</b>	<b>\$ 541,378</b>	<b>\$ 267,233</b>	<b>\$ 274,145</b>
<b>Net Revenues/Expenditures</b>	<b>338,466</b>	<b>56,830</b>	<b>429,045</b>	<b>372,215</b>
<b>Beginning Funds Available</b>	<b>2,581,259</b>	<b>2,919,725</b>	<b>2,919,725</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 2,919,725</b>	<b>\$ 2,976,555</b>	<b>\$ 3,348,770</b>	<b>\$ 372,215</b>

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Police Capital Fund**  
**Department: Police Department**

**Schedule F**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	795	382	1,211	829
Impact Fees	258,025	321,527	349,953	28,426
Contributions & Donations	-	-	-	-
Transfers In	270,000	-	-	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	-	-	18	18
<b>Total Revenues</b>	<b>\$ 528,820</b>	<b>\$ 321,909</b>	<b>\$ 351,182</b>	<b>\$ 29,273</b>
<b>Expenditures</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Services & Other	23,113	21,991	22,572	(581)
Supplies	-	-	-	-
Capital	410,176	186,661	186,661	-
Debt & Financing	-	-	-	-
Interfund Loan	60,173	67,420	67,420	-
Transfers Out	94,665	216,677	157,685	58,992
<b>Total Expenditures</b>	<b>\$ 588,127</b>	<b>\$ 492,749</b>	<b>\$ 434,338</b>	<b>\$ 58,411</b>
<b>Net Revenues/Expenditures</b>	<b>(59,307)</b>	<b>(170,840)</b>	<b>(83,156)</b>	<b>87,684</b>
<b>Beginning Funds Available</b>	<b>271,093</b>	<b>211,786</b>	<b>211,786</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 211,786</b>	<b>\$ 40,946</b>	<b>\$ 128,630</b>	<b>\$ 87,684</b>

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Transportation Capital Projects Fund**  
**Department: Public Works**

**Schedule G**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ 1,391,505	\$ 1,555,807	\$ 1,913,399	\$ 357,592
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	109,823	1,839	108,586	106,747
Impact Fees	2,347,117	2,852,990	3,256,093	403,103
Contributions & Donations	3,012,573	3,601,382	578,344	(3,023,038)
Transfers In	2,800,000	1,000,000	1,000,000	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	22	-	113	113
<b>Total Revenues</b>	<b>\$ 9,661,040</b>	<b>\$ 9,012,018</b>	<b>\$ 6,856,535</b>	<b>\$ (2,155,483) (1)</b>
<b>Expenditures</b>				
Personnel	\$ 111,679	\$ 117,153	\$ 115,939	\$ 1,214
Services & Other	2,298	16,135	35,636	(19,501)
Supplies	-	-	7,594	(7,594)
Capital	21,982,591	20,170,295	14,533,801	5,636,494
Debt & Financing	872,088	871,788	872,088	(300)
Interfund Loan	11,435,000	1,052,500	1,052,500	-
Transfers Out	190,643	-	-	-
<b>Total Expenditures</b>	<b>\$ 34,594,299</b>	<b>\$ 22,227,871</b>	<b>\$ 16,617,558</b>	<b>\$ 5,610,313 (2)</b>
<b>Net Revenues/Expenditures</b>	<b>(24,933,259)</b>	<b>(13,215,853)</b>	<b>(9,761,023)</b>	<b>3,454,830</b>
<b>Beginning Funds Available</b>	<b>39,717,855</b>	<b>14,784,596</b>	<b>14,784,596</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 14,784,596</b>	<b>\$ 1,568,743</b>	<b>\$ 5,023,573</b>	<b>\$ 3,454,830</b>

(1) The timing of construction of the North Meadows Extension at U.S. 85 in 2015 resulted in changes to the amount of CDOT project contribution remaining to be recognized in 2016.

(2) The First Amendment to the 2017 budget includes significant capital carryforward to complete ongoing Transportation projects

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: General Long Term Planning Fund**  
**Department: Deputy Town Manager**

**Schedule H**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ 1,083,450	\$ 1,208,939	\$ 1,489,860	\$ 280,921
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	7,391	9,605	9,698	93
Impact Fees	-	-	-	-
Contributions & Donations	-	-	-	-
Transfers In	-	-	-	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	520	-	560	560
<b>Total Revenues</b>	<b>\$ 1,091,361</b>	<b>\$ 1,218,544</b>	<b>\$ 1,500,118</b>	<b>\$ 281,574</b>
<b>Expenditures</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Services & Other	417,656	-	500,886	(500,886)
Supplies	231,694	-	264,924	(264,924)
Capital	436,701	1,467,043	543,821	923,222
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	500,000	500,000	-
<b>Total Expenditures</b>	<b>\$ 1,086,051</b>	<b>\$ 1,967,043</b>	<b>\$ 1,809,631</b>	<b>\$ 157,412</b>
<b>Net Revenues/Expenditures</b>	<b>5,310</b>	<b>(748,499)</b>	<b>(309,513)</b>	<b>438,986</b>
<b>Beginning Funds Available</b>	<b>1,902,132</b>	<b>1,907,442</b>	<b>1,907,442</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 1,907,442</b>	<b>\$ 1,158,943</b>	<b>\$ 1,597,929</b>	<b>\$ 438,986</b>



**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Water Fund**  
**Department: Castle Rock Water**

**Schedule I**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	50,000	-	100,000	100,000
Charges for Service	12,294,410	12,947,433	13,679,726	732,293
Management Fees	-	-	-	-
Fines & Forfeitures	340,914	348,552	365,883	17,331
Investment Earnings	65,922	92,547	75,108	(17,439)
System Development Fees	3,026,611	2,034,686	2,369,144	334,458
Contributions & Donations	31,158	-	30,415	30,415
Transfers In	-	-	12,536	12,536
Interfund Loan Revenue	4,780,500	1,072,750	1,072,750	-
Debt & Financing Revenue	6,252,192	-	-	-
Other Revenue	308,346	71,550	214,151	142,601
<b>Total Revenues</b>	<b>\$ 27,150,053</b>	<b>\$ 16,567,518</b>	<b>\$ 17,919,713</b>	<b>\$ 1,352,195</b>
<b>Expenditures</b>				
Personnel	\$ 2,556,380	\$ 2,902,826	\$ 2,788,765	\$ 114,061
Services & Other	4,399,852	4,451,245	4,211,958	239,287
Supplies	1,121,744	1,158,903	1,015,994	142,909
Capital	2,323,894	16,930,314	2,135,770	14,794,544
Debt & Financing	8,000,431	1,253,587	1,733,271	(479,684)
Interfund Loan	-	-	-	-
Transfers Out	1,359,649	1,688,563	1,303,170	385,393
<b>Total Expenditures</b>	<b>\$ 19,761,950</b>	<b>\$ 28,385,438</b>	<b>\$ 13,188,928</b>	<b>\$ 15,196,510 (1)</b>
<b>Net Revenues/Expenditures</b>	<b>7,388,103</b>	<b>(11,817,920)</b>	<b>4,730,785</b>	<b>16,548,705</b>
<b>Beginning Funds Available</b>	<b>12,374,849</b>	<b>19,762,952</b>	<b>19,762,952</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 19,762,952</b>	<b>\$ 7,945,032</b>	<b>\$ 24,493,737</b>	<b>\$ 16,548,705</b>

(1) Includes capital amounts which are carried forward into 2017 to accommodate ongoing capital project needs including water infrastructure purchases, well and waterline replacement projects.

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Water Resources Fund**  
**Department: Castle Rock Water**

**Schedule J**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	7,419,260	7,785,184	7,949,233	164,049
Management Fees	-	-	-	-
Fines & Forfeitures	49,292	51,500	57,337	5,837
Investment Earnings	325,540	193,321	409,004	215,683
System Development Fees	12,110,161	10,418,100	13,531,527	3,113,427
Contributions & Donations	-	-	-	-
Transfers In	1,101,071	1,492,462	1,107,069	(385,393)
Interfund Loan Revenue	4,044,658	-	-	-
Debt & Financing Revenue	-	60,364,358	60,304,272	(60,086)
Other Revenue	203,533	240	131,349	131,109
<b>Total Revenues</b>	<b>\$ 25,253,515</b>	<b>\$ 80,305,165</b>	<b>\$ 83,489,791</b>	<b>\$ 3,184,626</b>
<b>Expenditures</b>				
Personnel	\$ 1,539,047	\$ 1,731,103	\$ 1,590,361	\$ 140,742
Services & Other	1,210,886	1,939,199	1,254,806	684,393
Supplies	236,658	302,025	283,834	18,191
Capital	4,634,294	89,930,514	14,882,837	75,047,677
Debt & Financing	2,463,841	70,408,149	69,311,961	1,096,188
Interfund Loan	-	-	-	-
Transfers Out	25,012	4,583	4,583	-
<b>Total Expenditures</b>	<b>\$ 10,109,738</b>	<b>\$ 164,315,573</b>	<b>\$ 87,328,382</b>	<b>\$ 76,987,191 (1)</b>
<b>Net Revenues/Expenditures</b>	<b>15,143,777</b>	<b>(84,010,408)</b>	<b>(3,838,591)</b>	<b>80,171,817</b>
<b>Beginning Funds Available</b>	<b>76,796,700</b>	<b>91,940,477</b>	<b>91,940,477</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 91,940,477</b>	<b>\$ 7,930,069</b>	<b>\$ 88,101,886</b>	<b>\$ 80,171,817</b>

(1) Includes capital amounts which are carried forward into 2017 to accomodate ongoing capital project needs including a water infrastructure purchase, ongoing investment in WISE projects, PV LLC water rights purchase and capacity in the Keenesburg pipeline.

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Stormwater Fund**  
**Department: Castle Rock Water**

**Schedule K**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	2,859,711	3,446,642	2,979,210	(467,432)
Management Fees	-	-	-	-
Fines & Forfeitures	253	1,500	127	(1,373)
Investment Earnings	19,833	22,780	24,449	1,669
System Development Fees	750,008	1,062,600	1,235,490	172,890
Contributions & Donations	3,815	2,315	257,415	255,100
Transfers In	-	-	-	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	3,569	3,504	27,432	23,928
<b>Total Revenues</b>	<b>\$ 3,637,189</b>	<b>\$ 4,539,341</b>	<b>\$ 4,524,123</b>	<b>\$ (15,218) (1)</b>
<b>Expenditures</b>				
Personnel	\$ 1,291,335	\$ 1,506,658	\$ 1,435,432	\$ 71,226
Services & Other	601,330	691,502	555,367	136,135
Supplies	67,979	93,672	75,658	18,014
Capital	2,137,942	5,030,098	1,243,822	3,786,276
Debt & Financing	-	-	-	-
Interfund Loan	40,500	20,250	20,250	-
Transfers Out	120,466	96,260	96,260	-
<b>Total Expenditures</b>	<b>\$ 4,259,552</b>	<b>\$ 7,438,440</b>	<b>\$ 3,426,789</b>	<b>\$ 4,011,651 (2)</b>
<b>Net Revenues/Expenditures</b>	<b>(622,363)</b>	<b>(2,899,099)</b>	<b>1,097,334</b>	<b>3,996,433</b>
<b>Beginning Funds Available</b>	<b>6,649,615</b>	<b>6,027,252</b>	<b>6,027,252</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 6,027,252</b>	<b>\$ 3,128,153</b>	<b>\$ 7,124,586</b>	<b>\$ 3,996,433</b>

(1) Charges for Service is under budget due to lower than anticipated Stormwater fixed charges collections.

(2) Includes capital amounts which are carried forward into 2017 to accomodate ongoing capital project needs including the ongoing Bridge Improvement program and stream stabilization at East Plum Creek and Sellars Gulch.

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Wastewater Fund**  
**Department: Castle Rock Water**

**Schedule L**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	8,500	-	-	-
Charges for Service	9,087,750	9,400,850	9,558,130	157,280
Management Fees	-	-	-	-
Fines & Forfeitures	343	1,500	98	(1,402)
Investment Earnings	50,578	84,966	76,867	(8,099)
System Development Fees	5,097,705	2,213,349	2,347,732	134,383
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	130,383	112,283
<b>Total Revenues</b>	<b>\$ 17,518,511</b>	<b>\$ 11,777,787</b>	<b>\$ 12,142,720</b>	<b>\$ 364,933</b>
<b>Expenditures</b>				
Personnel	\$ 1,138,393	\$ 1,331,795	\$ 1,268,195	\$ 63,600
Services & Other	5,399,723	5,818,045	5,484,411	333,634
Supplies	192,932	278,734	220,141	58,593
Capital	1,295,784	3,139,023	767,342	2,371,681
Debt & Financing	330,885	332,538	331,746	792
Interfund Loan	-	-	-	-
Transfers Out	68,752	66,494	66,494	-
<b>Total Expenditures</b>	<b>\$ 8,426,469</b>	<b>\$ 10,966,629</b>	<b>\$ 8,138,329</b>	<b>\$ 2,828,300 (1)</b>
<b>Net Revenues/Expenditures</b>	<b>9,092,042</b>	<b>811,158</b>	<b>4,004,391</b>	<b>3,193,233</b>
<b>Beginning Funds Available</b>	<b>10,930,426</b>	<b>20,022,468</b>	<b>20,022,468</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 20,022,468</b>	<b>\$ 20,833,626</b>	<b>\$ 24,026,859</b>	<b>\$ 3,193,233</b>

(1) Includes capital amounts which are carried forward into 2017 to accomodate ongoing capital project needs including Plum Creek wastewater intercepotor upsize construction.

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Golf Course Fund**  
**Department: Parks and Recreation**

**Schedule M**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	2,782,398	2,878,877	2,969,242	90,365
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	4,561	11,529	11,396	(133)
Impact Fees	-	-	-	-
Contributions & Donations	-	-	-	-
Transfers In	80,000	80,000	80,000	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	5,750,123	303,446	300,148	(3,298)
Other Revenue	1,671	-	2,908	2,908
<b>Total Revenues</b>	<b>\$ 8,618,753</b>	<b>\$ 3,273,852</b>	<b>\$ 3,363,694</b>	<b>\$ 89,842</b>
<b>Expenditures</b>				
Personnel	\$ 1,158,935	\$ 1,198,161	\$ 1,200,704	\$ (2,543)
Services & Other	549,423	581,803	552,976	28,827
Supplies	501,215	543,918	548,785	(4,867)
Capital	340,123	972,846	814,068	158,778
Debt & Financing	5,277,962	658,300	624,104	34,196
Interfund Loan	606,730	7,825	7,512	313
Transfers Out	3,293	2,688	2,688	-
<b>Total Expenditures</b>	<b>\$ 8,437,681</b>	<b>\$ 3,965,541</b>	<b>\$ 3,750,837</b>	<b>\$ 214,704</b>
<b>Net Revenues/Expenditures</b>	<b>181,072</b>	<b>(691,689)</b>	<b>(387,143)</b>	<b>304,546</b>
<b>Beginning Funds Available</b>	<b>1,928,462</b>	<b>2,109,534</b>	<b>2,109,534</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 2,109,534</b>	<b>\$ 1,417,845</b>	<b>\$ 1,722,391</b>	<b>\$ 304,546</b>
Required Debt Coverage Ratio		\$ 626,019	\$ 626,019	
Calculated Debt Ratio Coverage		646,524	758,173	
Over (Under) Requirement		\$ 20,505	\$ 132,154	

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Community Center Fund**  
**Department: Parks and Recreation**

**Schedule N**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ 2,519,151	\$ 2,582,295	\$ 2,809,541	\$ 227,246
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	20,000	-	10,000	10,000
Charges for Service	3,807,084	3,920,000	3,805,860	(114,140)
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	12,201	5,114	4,032	(1,082)
Impact Fees	-	-	-	-
Contributions & Donations	-	-	-	-
Transfers In	-	-	-	-
Interfund Loan Revenue	425,973	424,000	424,000	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	35,212	44,000	36,213	(7,787)
<b>Total Revenues</b>	<b>\$ 6,819,621</b>	<b>\$ 6,975,409</b>	<b>\$ 7,089,646</b>	<b>\$ 114,237</b>
<b>Expenditures</b>				
Personnel	\$ 3,165,198	\$ 3,609,294	\$ 3,477,094	\$ 132,200
Services & Other	2,149,261	2,037,701	2,199,863	(162,162)
Supplies	545,529	501,274	538,331	(37,057)
Capital	295,576	1,667,040	1,279,903	387,137
Debt & Financing	41,246	61,796	61,504	292
Interfund Loan	-	-	-	-
Transfers Out	2,612,518	98,167	98,167	-
<b>Total Expenditures</b>	<b>\$ 8,809,328</b>	<b>\$ 7,975,272</b>	<b>\$ 7,654,862</b>	<b>\$ 320,410</b>
<b>Net Revenues/Expenditures</b>	<b>(1,989,707)</b>	<b>(999,863)</b>	<b>(565,216)</b>	<b>434,647</b>
<b>Beginning Funds Available</b>	<b>3,483,498</b>	<b>1,493,791</b>	<b>1,493,791</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 1,493,791</b>	<b>\$ 493,928</b>	<b>\$ 928,575</b>	<b>\$ 434,647</b>

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Development Services Fund**  
**Department: Development Services**

**Schedule O**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	3,240,261	4,036,612	4,315,441	278,829
Intergovernmental	-	-	-	-
Charges for Service	1,436,596	1,399,412	1,977,463	578,051
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	25,447	34,603	30,974	(3,629)
Impact Fees	-	-	-	-
Contributions & Donations	-	-	-	-
Transfers In	-	-	-	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	791	-	1,025	1,025
<b>Total Revenues</b>	<b>\$ 4,703,095</b>	<b>\$ 5,470,627</b>	<b>\$ 6,324,903</b>	<b>\$ 854,276</b>
<b>Expenditures</b>				
Personnel	\$ 3,038,952	\$ 4,218,058	\$ 3,791,867	\$ 426,191
Services & Other	1,165,056	1,141,313	1,379,042	(237,729)
Supplies	64,130	79,871	61,232	18,639
Capital	7,495	5,100,000	293,646	4,806,354
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	92,382	47,520	73,521	(26,001)
<b>Total Expenditures</b>	<b>\$ 4,368,015</b>	<b>\$ 10,586,762</b>	<b>\$ 5,599,308</b>	<b>\$ 4,987,454 <sup>(1)</sup></b>
<b>Net Revenues/Expenditures</b>	<b>335,080</b>	<b>(5,116,135)</b>	<b>725,595</b>	<b>5,841,730</b>
<b>Beginning Funds Available</b>	<b>6,338,733</b>	<b>6,673,813</b>	<b>6,673,813</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 6,673,813</b>	<b>\$ 1,557,678</b>	<b>\$ 7,399,408</b>	<b>\$ 5,841,730</b>

(1) Capital carryforward for Town Hall Expansion project is included within the First 2017 Budget Amendment

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Employee Benefits Fund**  
**Department: Deputy Town Manager**

**Schedule P**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	5,043,088	6,169,184	5,524,200	(644,984)
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	15,145	19,263	15,899	(3,364)
Impact Fees	-	-	-	-
Contributions & Donations	1,217,502	1,459,047	1,249,980	(209,067)
Transfers In	-	-	-	-
Interfund Loan Revenue	503,349	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	20,392	-	47	47
<b>Total Revenues</b>	<b>\$ 6,799,476</b>	<b>\$ 7,647,494</b>	<b>\$ 6,790,126</b>	<b>\$ (857,368) (1)</b>
<b>Expenditures</b>				
Personnel	\$ 54,155	\$ 56,641	\$ 56,949	\$ (308)
Services & Other	6,510,693	7,569,090	6,894,796	674,294
Supplies	1,087	2,500	2,205	295
Capital	-	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	500,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,065,935</b>	<b>\$ 7,628,231</b>	<b>\$ 6,953,950</b>	<b>\$ 674,281</b>
<b>Net Revenues/Expenditures</b>	<b>(266,459)</b>	<b>19,263</b>	<b>(163,824)</b>	<b>(183,087)</b>
<b>Beginning Funds Available</b>	<b>3,196,852</b>	<b>2,930,393</b>	<b>2,930,393</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 2,930,393</b>	<b>\$ 2,949,656</b>	<b>\$ 2,766,569</b>	<b>\$ (183,087)</b>

(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 occurred throughout the year.



**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Fleet Services Fund**  
**Department: Public Works**

**Schedule Q**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	3,015,723	3,257,727	3,294,703	36,976
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	3,065	11,064	7,734	(3,330)
Impact Fees	-	-	-	-
Contributions & Donations	-	-	-	-
Transfers In	540,147	321,112	239,480	(81,632)
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	148,995	150,606	224,338	73,732
<b>Total Revenues</b>	<b>\$ 3,707,930</b>	<b>\$ 3,740,509</b>	<b>\$ 3,766,255</b>	<b>\$ 25,746</b>
<b>Expenditures</b>				
Personnel	\$ 446,505	\$ 490,454	\$ 494,491	\$ (4,037)
Services & Other	154,098	158,641	163,900	(5,259)
Supplies	264,065	275,843	364,077	(88,234)
Capital	2,124,018	3,045,603	2,564,382	481,221
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	14,908	11,367	11,367	-
<b>Total Expenditures</b>	<b>\$ 3,003,594</b>	<b>\$ 3,981,908</b>	<b>\$ 3,598,217</b>	<b>\$ 383,691</b>
<b>Net Revenues/Expenditures</b>	<b>704,336</b>	<b>(241,399)</b>	<b>168,038</b>	<b>409,437</b>
<b>Beginning Funds Available</b>	<b>1,868,021</b>	<b>2,572,357</b>	<b>2,572,357</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 2,572,357</b>	<b>\$ 2,330,958</b>	<b>\$ 2,740,395</b>	<b>\$ 409,437</b>

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Conservation Trust Fund**  
**Department: Parks and Recreation**

**Schedule R**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	144,256	110,000	122,589	12,589
Intergovernmental	1,245,921	1,113,363	1,149,614	36,251
Charges for Service	-	-	-	-
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	3,875	1,096	1,081	(15)
Impact Fees	-	-	-	-
Contributions & Donations	-	-	-	-
Transfers In	-	-	-	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	7	-	5	5
<b>Total Revenues</b>	<b>\$ 1,394,059</b>	<b>\$ 1,224,459</b>	<b>\$ 1,273,289</b>	<b>\$ 48,830</b>
<b>Expenditures</b>				
Personnel	\$ -	\$ 75,431	\$ 58,345	\$ 17,086
Services & Other	103,257	-	141,865	(141,865)
Supplies	22,229	-	20,996	(20,996)
Capital	182,231	370,500	106,958	263,542
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	2,036,000	950,000	962,100	(12,100)
<b>Total Expenditures</b>	<b>\$ 2,343,717</b>	<b>\$ 1,395,931</b>	<b>\$ 1,290,264</b>	<b>\$ 105,667</b>
<b>Net Revenues/Expenditures</b>	<b>(949,658)</b>	<b>(171,472)</b>	<b>(16,975)</b>	<b>154,497</b>
<b>Beginning Funds Available</b>	<b>1,124,314</b>	<b>174,656</b>	<b>174,656</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 174,656</b>	<b>\$ 3,184</b>	<b>\$ 157,681</b>	<b>\$ 154,497</b>

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Philip S. Miller Trust Fund**  
**Department: Town Council**

**Schedule S**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	239	1,145	428	(717)
Impact Fees	-	-	-	-
Contributions & Donations	285,000	285,000	275,000	(10,000)
Transfers In	-	-	-	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	234,175	29,141	11	(29,130)
<b>Total Revenues</b>	<b>\$ 519,414</b>	<b>\$ 315,286</b>	<b>\$ 275,439</b>	<b>\$ (39,847)</b>
<b>Expenditures</b>				
Personnel	\$ -	\$ 41,995	\$ 26,551	\$ 15,444
Services & Other	219,185	287,550	251,000	36,550
Supplies	-	-	1,170	(1,170)
Capital	-	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	200,000	200,000	-
<b>Total Expenditures</b>	<b>\$ 219,185</b>	<b>\$ 529,545</b>	<b>\$ 478,721</b>	<b>\$ 50,824</b>
<b>Net Revenues/Expenditures</b>	<b>300,229</b>	<b>(214,259)</b>	<b>(203,282)</b>	<b>10,977</b>
<b>Beginning Funds Available</b>	<b>124,099</b>	<b>424,328</b>	<b>424,328</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 424,328</b>	<b>\$ 210,069</b>	<b>\$ 221,046</b>	<b>\$ 10,977</b>

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Public Art Fund**  
**Department: Town Council**

**Schedule T**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	201	159	362	203
Impact Fees	-	-	-	-
Contributions & Donations	25,000	25,000	25,000	-
Transfers In	-	-	-	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	3	-	1	1
<b>Total Revenues</b>	<b>\$ 25,204</b>	<b>\$ 25,159</b>	<b>\$ 25,363</b>	<b>\$ 204</b>
<b>Expenditures</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Services & Other	7,049	25,000	4,359	20,641
Supplies	373	-	-	-
Capital	56,750	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 64,172</b>	<b>\$ 25,000</b>	<b>\$ 4,359</b>	<b>\$ 20,641</b>
<b>Net Revenues/Expenditures</b>	<b>(38,968)</b>	<b>159</b>	<b>21,004</b>	<b>20,845</b>
<b>Beginning Funds Available</b>	<b>79,099</b>	<b>40,131</b>	<b>40,131</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 40,131</b>	<b>\$ 40,290</b>	<b>\$ 61,135</b>	<b>\$ 20,845</b>

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Economic Development Fund**  
**Department: Town Manager**

**Schedule U**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ 688,397	\$ 586,029	\$ 1,710,379	\$ 1,124,350
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	28,633	10,670	27,522	16,852
Impact Fees	-	-	-	-
Contributions & Donations	-	-	-	-
Transfers In	-	-	-	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	180,002	-	-	-
<b>Total Revenues</b>	<b>\$ 897,032</b>	<b>\$ 596,699</b>	<b>\$ 1,737,901</b>	<b>\$ 1,141,202</b>
<b>Expenditures</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Services & Other	922,401	810,397	60,919	749,478
Supplies	-	-	-	-
Capital	-	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 922,401</b>	<b>\$ 810,397</b>	<b>\$ 60,919</b>	<b>\$ 749,478</b>
<b>Net Revenues/Expenditures</b>	<b>(25,369)</b>	<b>(213,698)</b>	<b>1,676,982</b>	<b>1,890,680</b>
<b>Beginning Funds Available</b>	<b>2,695,860</b>	<b>2,670,491</b>	<b>2,670,491</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 2,670,491</b>	<b>\$ 2,456,793</b>	<b>\$ 4,347,473</b>	<b>\$ 1,890,680</b>

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Police Forfeiture Fund**  
**Department: Police Department**

**Schedule V**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	407	5,000	-	(5,000)
Charges for Service	-	-	-	-
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	25	27	96	69
Impact Fees	-	-	-	-
Contributions & Donations	-	-	-	-
Transfers In	-	-	-	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	-	-	-	-
<b>Total Revenues</b>	<b>\$ 432</b>	<b>\$ 5,027</b>	<b>\$ 96</b>	<b>\$ (4,931) (1)</b>
<b>Expenditures</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Services & Other	-	-	-	-
Supplies	-	-	23,828	(23,828)
Capital	-	23,828	-	23,828
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 23,828</b>	<b>\$ 23,828</b>	<b>\$ -</b>
<b>Net Revenues/Expenditures</b>	<b>432</b>	<b>(18,801)</b>	<b>(23,732)</b>	<b>(4,931)</b>
<b>Beginning Funds Available</b>	<b>23,821</b>	<b>24,253</b>	<b>24,253</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 24,253</b>	<b>\$ 5,452</b>	<b>\$ 521</b>	<b>\$ (4,931)</b>

(1) Revenues received in this fund are the result of State or Federal cooperative efforts. No activity resulting in Police Forfeiture revenues occurred in 2016.

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Downtown Development TIF Fund**  
**Department: Town Manager**

**Schedule W**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ 1,186,160	\$ 1,230,802	\$ 1,251,045	\$ 20,243
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	-	-	-
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	-	989	-	(989)
Impact Fees	-	-	-	-
Contributions & Donations	-	-	-	-
Transfers In	-	-	450,000	450,000
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	900,000	-	(900,000) (1)
Other Revenue	-	2,509,000	2,500,000	(9,000)
<b>Total Revenues</b>	<b>\$ 1,186,160</b>	<b>\$ 4,640,791</b>	<b>\$ 4,201,045</b>	<b>\$ (439,746)</b>
<b>Expenditures</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Services & Other	40,014	-	30,776	(30,776)
Supplies	-	-	2,250	(2,250)
Capital	181,600	524,455	-	524,455
Debt & Financing	736	1,120,810	30,339	1,090,471
Interfund Loan	-	-	-	-
Transfers Out	-	2,995,526	3,445,526	(450,000)
<b>Total Expenditures</b>	<b>\$ 222,350</b>	<b>\$ 4,640,791</b>	<b>\$ 3,508,891</b>	<b>\$ 1,131,900</b>
<b>Net Revenues/Expenditures</b>	<b>963,810</b>	<b>-</b>	<b>692,154</b>	<b>692,154</b>
<b>Beginning Funds Available</b>	<b>-</b>	<b>963,810</b>	<b>963,810</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 963,810</b>	<b>\$ 963,810</b>	<b>\$ 1,655,964</b>	<b>\$ 692,154</b>

(1) Revenue and corresponding expenses related to a loan to The Move were delayed to 2017 and are included in the First Budget Amendment

**TOWN OF CASTLE ROCK**  
**2016 Preliminary Year End Financial Review**  
**Fund: Special Events Fund**  
**Department: Deputy Town Manager**

**Schedule X**

Category	2015 Audited Actual	2016 Amended Budget	2016 Preliminary Actual	2016 Variance Actual to Budget
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Service	-	247,250	113,239	(134,011) (1)
Management Fees	-	-	-	-
Fines & Forfeitures	-	-	-	-
Investment Earnings	-	-	-	-
Impact Fees	-	-	-	-
Contributions & Donations	-	-	-	-
Transfers In	-	200,000	200,000	-
Interfund Loan Revenue	-	-	-	-
Debt & Financing Revenue	-	-	-	-
Other Revenue	-	-	175	175
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 447,250</b>	<b>\$ 313,414</b>	<b>\$ (133,836)</b>
<b>Expenditures</b>				
Personnel	\$ -	\$ -	\$ -	\$ -
Services & Other	-	137,300	184,659	(47,359)
Supplies	-	62,700	10,777	51,923
Capital	-	-	-	-
Debt & Financing	-	-	-	-
Interfund Loan	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 195,436</b>	<b>\$ 4,564</b>
<b>Net Revenues/Expenditures</b>	<b>-</b>	<b>247,250</b>	<b>117,978</b>	<b>(129,272)</b>
<b>Beginning Funds Available</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ -</b>	<b>\$ 247,250</b>	<b>\$ 117,978</b>	<b>\$ (129,272)</b>

(1) Budgeted revenues in this fund were based on initial planning for the inaugural year of the Special Events division. Actual revenue earned at events was less than estimated and will be monitored throughout the second year of operation in 2017.

The Special Events Fund was established and approved by a budget amendment on February 2, 2016. This fund accommodates revenues 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**  
**2016 Preliminary Year End Financial Review**  
**Townwide Summary**

**Schedule Y**

<b>Category</b>	<b>2015 Audited Actual</b>	<b>2016 Amended Budget</b>	<b>2016 Preliminary Actual</b>	<b>2016 Variance Actual to Budget</b>
<b>Revenues</b>				
Taxes	\$ 53,139,059	\$ 54,325,225	\$ 59,989,982	\$ 5,664,756
Franchise Fees	2,164,096	2,361,239	2,225,683	(135,556)
Licenses & Permits	3,472,872	4,227,342	4,547,981	320,639
Intergovernmental	4,926,558	4,571,628	5,336,760	765,132
Charges for Service	49,855,375	53,630,309	53,992,371	362,062
Management Fees	2,770,586	2,886,561	2,886,561	-
Fines & Forfeitures	1,206,515	1,240,362	863,964	(376,398)
Investment Earnings	778,168	623,503	919,515	296,012
Impact Fees	5,691,343	6,977,887	7,632,183	654,296
System Development Fees	20,984,485	15,728,735	19,483,893	3,755,158
Contributions & Donations	4,912,681	5,611,066	2,726,734	(2,884,332)
Transfers In	12,916,348	9,434,626	9,442,237	7,611
Interfund Loan Revenue	13,830,862	1,897,241	1,889,682	(7,559)
Debt & Financing Revenue	12,002,315	70,362,307	69,398,923	(963,384)
Other Revenue	1,639,597	3,146,293	3,728,043	581,750
<b>Total Revenues</b>	<b>\$ 190,290,861</b>	<b>\$ 237,024,324</b>	<b>\$ 245,064,512</b>	<b>\$ 13,704,943</b>
<b>Expenditures</b>				
Personnel	\$ 44,513,943	\$ 50,074,902	\$ 47,836,700	\$ 2,238,205
Services & Other	39,656,077	44,106,145	42,213,939	1,892,206
Supplies	5,489,869	6,056,823	5,737,895	318,928
Capital	46,478,388	160,709,291	43,361,629	117,347,662
Debt & Financing	19,608,727	86,134,497	84,271,261	1,863,236
Interfund Loan	13,830,862	1,889,995	1,889,682	313
Transfers Out	15,236,330	11,856,873	11,957,289	(100,416)
<b>Total Expenditures</b>	<b>\$ 184,814,196</b>	<b>\$ 360,828,526</b>	<b>\$ 237,268,395</b>	<b>\$ 123,560,131</b>
<b>Net Revenues/Expenditures</b>	<b>5,476,665</b>	<b>(123,804,202)</b>	<b>7,796,117</b>	<b>131,600,319</b>
<b>Beginning Funds Available</b>	<b>195,941,357</b>	<b>201,418,022</b>	<b>201,418,022</b>	<b>-</b>
<b>Ending Funds Available</b>	<b>\$ 201,418,022</b>	<b>\$ 77,613,820</b>	<b>\$ 209,214,139</b>	<b>\$ 131,600,319</b>