

RESOLUTION NO. 12-64

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY  
OF CASTLE PINES, COLORADO ADOPTING THE BUDGET  
FOR THE 2013 FISCAL YEAR AND APPROPRIATING FUNDS**

**WHEREAS**, the City Manager serving as the City Budget Officer prepared and presented a proposed budget to the City Council of the City of Castle Pines ("City"); and

**WHEREAS**, the City Manager submitted the draft 2013 budget to City Council by October 15, 2012 in compliance with C.R.S. § 29-1-105; and

**WHEREAS**, a public hearing was properly noticed and held on November 13, 2012 in conformance with C.R.S. §§ 29-1-106 and 29-1-108; and

**WHEREAS**, through the budget process and public hearing, interested persons were given an opportunity to file or register any objections to the proposed budget; and

**WHEREAS**, the City Council desires to adopt the budget and appropriate funds for the 2013 fiscal year in accordance with State law.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CASTLE PINES, COLORADO THAT:**

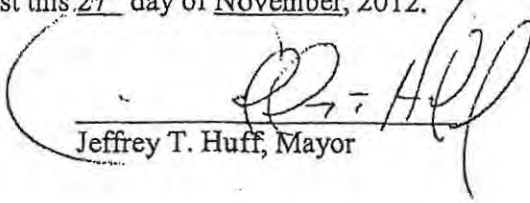
**Section 1.** The 2013 budget, as submitted, revised and attached hereto and incorporated herein as **Exhibit A**, is hereby approved and adopted as the budget for the City of Castle Pines for the 2013 fiscal year. The 2013 budget is available for public inspection at the City office, 7501 Village Square Drive, Suite 100, Castle Pines, CO, and will be made available on the City's website upon adoption.

**Section 2.** The amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto as **Exhibit A**, are hereby appropriated from the revenue of each fund or account, to each fund or account, for the purposes stated and no other.

**Section 3.** Within thirty (30) days of the adoption of the budget, a certified copy of such budget shall be filed by the City Manager in the office of the State Division of Local Government.

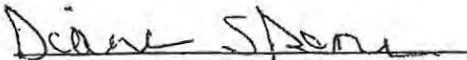
**Section 4.** This Resolution shall be effective immediately upon adoption.

INTRODUCED, READ AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF CASTLE PINES by an affirmative vote of a majority of the City Council with a vote of 5 in favor and 2 against this 27<sup>th</sup> day of November, 2012.



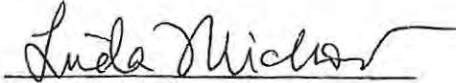
Jeffrey T. Huff, Mayor

ATTEST:



Diane Spomer, Deputy City Clerk

APPROVED AS TO FORM:



Linda C. Michow, City Attorney



## 2013 BUDGET

Final

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## 2013 Budget Message

This budget is for the fiscal year beginning January 1, 2013 and ending December 31, 2013. It includes the following features:

1. The City’s basis of accounting method is the modified accrual basis whereby all revenues are recognized when they are both measurable and available. Expenditures are recorded when liabilities are incurred.
2. Services provided by the City during the budget year include:
  - a. Public Safety pursuant to an IGA with Douglas County Sheriff’s Office
  - b. Road maintenance and snow removal
  - c. Planning, Zoning and Code enforcement
  - d. Building permitting and inspections
  - e. Municipal Court
  - f. Park management
  - g. Administration
3. The City has seven primary types of revenue including sales and use tax, a law enforcement property tax, franchise fees, intergovernmental revenues, license and permit fees, charges for services, and fines and forfeitures.
4. On March 8, 2011 the City entered into a 36 month rental agreement with Konica Minolta for a photocopier at a rate of \$289.26/month.

	2011 Obligation	2012 Obligation	2013 Obligation	2014 Obligation	Total Obligation
Konica Copier	\$2,892.60	\$3,471.12	\$3,471.12	\$578.52	\$10,413.36

5. Financial Services will, once again, be performed in-house. Duties and salary are split between General Operations and Finance. An additional \$5,200 is budgeted for a Cash Receipting module.

Note: Presently this position also includes building permit responsibilities.

6. The City is required by Article X, Section 20 of the State Constitution (TABOR Amendment) to reserve 3% of fiscal year spending.
7. This budget reflects an amendment made during a public hearing held on November 13, 2012.

City of Castle Pines  
2013 Budget

	<b>ACTUAL 2011</b>	<b>ESTIMATED 2012</b>	<b>PROPOSED 2013</b>
BEGINNING FUND BALANCES	2,643,118	1,505,556	2,554,061
<b>REVENUE SUMMARY</b>			
Taxes	2,445,981	2,467,251	2,475,159
Franchise Fees	420,498	407,668	413,783
Intergovernmental	1,047,570	854,221	831,544
License and Permits	35,534	22,078	31,126
Charges for Services	174,927	488,007	399,150
Fines and Forfeitures	79,042	64,541	64,541
Total Revenues	4,203,552	4,303,766	4,215,303
Total Funds Available	6,846,670	5,809,322	6,769,364
<b>EXPENDITURE SUMMARY</b>			
City Council	111,090	88,099	86,105
City Manager	162,558	156,859	167,342
General Operations	180,597	161,759	148,167
Legal Services	201,831	144,972	132,000
Finance	169,998	147,929	56,140
City Clerk	105,870	130,616	123,445
Municipal Court	43,769	34,175	32,739
Public Safety	753,394	674,149	676,013
Public Works	2,959,952	1,285,555	1,488,757
Parks and Recreation	398,562	159,452	187,168
Community Development	253,493	271,696	348,429
Contingency	0	0	0
Total Expenditures	5,341,114	3,255,261	3,446,305
NET CHANGE FUND BALANCES	(1,137,562)	1,048,505	768,998
*ENDING FUND BALANCES	1,505,556	2,554,061	3,323,059
* Includes 3% TABOR Reserve - 103,389			

City of Castle Pines  
2013 Budget

	ACTUAL 2011	ESTIMATED 2012	PROPOSED 2013
BEGINNING FUND BALANCES	2,643,118	1,505,556	2,554,061
<b>REVENUE DETAIL</b>			
Taxes			
10-31-100 - Property Tax - Law Enforcement	706,619	626,250	627,397
10-31-200 - Specific Ownership Tax	46,775	47,897	48,616
10-31-300 - Sales Tax - City	883,302	937,005	951,060
10-31-400 - Use Tax - Building Materials	110,791	133,000	114,140
10-31-500 - Use Tax - Automobile	698,494	723,099	733,946
Total Taxes	2,445,981	2,467,251	2,475,159
Franchise Fees			
10-32-100 - Franchise Fees - IREA	181,223	176,235	178,879
10-32-200 - Franchise Fees - Xcel	113,244	101,561	103,084
10-32-300 - Franchise Fees - Cable TV	126,031	129,872	131,820
Total Franchise Fees	420,498	407,668	413,783
Intergovernmental			
10-33-100 - County Road and Bridge Shareback	342,754	343,051	313,210
10-33-200 - Highway Users Tax	268,278	267,878	271,457
10-33-250 - County Sales/Use Tax Shareback	0	143,813	145,970
10-33-300 - Conservation Trust Fund	46,638	55,789	56,626
10-33-400 - Cigarette Tax	5,805	6,038	6,129
10-33-500 - Motor Vehicle Registration Fees	33,390	33,343	33,843
10-33-600 - Severance Tax and Mineral Lease Proceeds	705	4,309	4,309
10-33-700 - Grants - GOCO	350,000	0	0
Total Intergovernmental	1,047,570	854,221	831,544
License and Permits			
10-35-100 - Business and Sales Tax License Fees	4,244	1,250	3,520
10-35-200 - Contractor License Fees	28,155	18,000	26,000
10-35-300 - Liquor License Fees	3,135	2,828	1,606
Total Licenses and Permits	35,534	22,078	31,126
Charges for Services			
10-36-100 - Administrative Fees	18,173	18,000	11,900
10-36-110 - Park Fees*	0	0	8,500
10-36-120 - Development Review Fees**	0	257,105	0
10-36-200 - Building Plan Review Fees***	30,946	40,000	0
10-36-240 - Planning and Zoning Fees	2,020	12,000	239,900
10-36-270 - Building Department Fees	104,592	126,000	135,000
10-36-400 - Sign Permit Fees****	562	802	0
10-36-420 - ROW and GESC Fees	17,306	33,000	3,000
10-36-450 - Douglas County Use Tax Collection Fee	1,328	1,100	850
Total Charges for Services	174,927	488,007	399,150
Fines and Forfeitures			
10-38-500 - Municipal Court Fines and Fees	79,042	64,541	64,541
Total Fines and Forfeitures	79,042	64,541	64,541
<b>TOTAL REVENUES</b>	<b>4,203,552</b>	<b>4,303,766</b>	<b>4,215,303</b>
* For 2013, "10-36-110 - Park Fees" was added removing fees from renamed "10-36-100 - General Government Revenue."			
** For 2013, "10-36-120 - Development Review Fees" moves to "10-36-240 - Planning and Zoning Fees."			
*** For 2013, "10-36-200 - Building Plan Review Fees" moves to renamed "10-36-270 - Building Department Fees."			
**** For 2013, "10-36-400 - Sign Permit Fees" moves to "10-36-240 - Planning and Zoning Fees."			



City of Castle Pines  
2013 Budget

	ACTUAL 2011	ESTIMATED 2012	PROPOSED 2013
<b>EXPENDITURE DETAIL</b>			
<b>City Council</b>			
10-40-110 - Professional Services	10,000	4,800	0
10-40-290 - Council Committees	881	1,395	1,400
10-40-300 - Dues and Subscriptions	5,838	6,000	8,223
10-40-310 - Education and Training	796	3,000	3,500
10-40-340 - Communications Expense	67,211	57,154	60,000
10-40-345 - Library Contribution	25,000	15,000	12,000
10-40-347 - Merit Compensation Pool	0	0	0
10-40-350 - Ward Meetings/Council Activities	1,178	100	300
10-40-370 - Workers Compensation and Bond Surety	186	650	682
Total City Council	111,090	88,099	86,105
<b>City Manager</b>			
10-41-100 - Salaries and Wages	0	34,000	107,000
10-41-102 - Employer Payroll Expenses*	0	5,318	16,737
10-41-105 - Employer Benefit Expenses	0	5,622	27,853
10-41-106 - Education and Training*	0	0	2,800
10-41-108 - Relocation Expenses*	0	0	12,000
10-41-110 - Professional Services	162,558	111,919	0
10-41-300 - Dues and Subscriptions*	0	0	952
Total City Manager	162,558	156,859	167,342
<b>General Operations</b>			
10-42-100 - Salaries and Wages	28,417	36,000	21,000
10-42-102 - Employer Payroll Expenses*	0	5,631	3,285
10-42-105 - Employer Benefit Expenses	13,718	13,151	7,750
10-42-106 - Education and Training*	0	0	250
10-42-110 - Professional Services	13,938	1,605	1,650
10-42-220 - Insurance	23,647	26,305	27,752
10-42-230 - City Hall Building Lease	46,234	42,912	48,749
10-42-233 - Telephone/Internet Services	8,244	10,571	9,288
10-42-235 - IT Support and Software	15,701	8,490	8,300
10-42-237 - Computer Purchases	9,154	0	1,200
10-42-238 - Telephone System Purchase	4,939	0	0
10-42-240 - Mileage Reimbursement	2,100	2,782	4,400
10-42-242 - Printing and Copying	4,856	6,425	6,521
10-42-244 - Office Supplies	8,750	6,278	6,372
10-42-246 - Postage and Mailing	849	1,000	1,000
10-42-300 - Dues and Subscriptions	50	609	650
Total General Operations	180,597	161,759	148,167
<b>Legal Services</b>			
10-44-250 - City Attorney Fees	143,040	138,900	132,000
10-44-270 - Dissolution Expenses	58,791	6,072	0
Total Legal Services	201,831	144,972	132,000
<b>Finance</b>			
10-46-100 - Salaries and Wages	92,000	77,306	21,000
10-46-102 - Employer Payroll Expenses*	0	12,092	3,285
10-46-105 - Employer Benefit Expenses	29,267	20,046	7,750
10-46-106 - Education and Training	0	500	1,500
10-46-110 - Professional Services	24,360	18,000	0
10-46-200 - Audit Fees	12,000	18,000	14,700
10-46-300 - Dues and Subscriptions	0	59	472
10-46-400 - Software and Support	12,371	1,926	7,433
Total Finance	169,998	147,929	56,140



City of Castle Pines  
2013 Budget

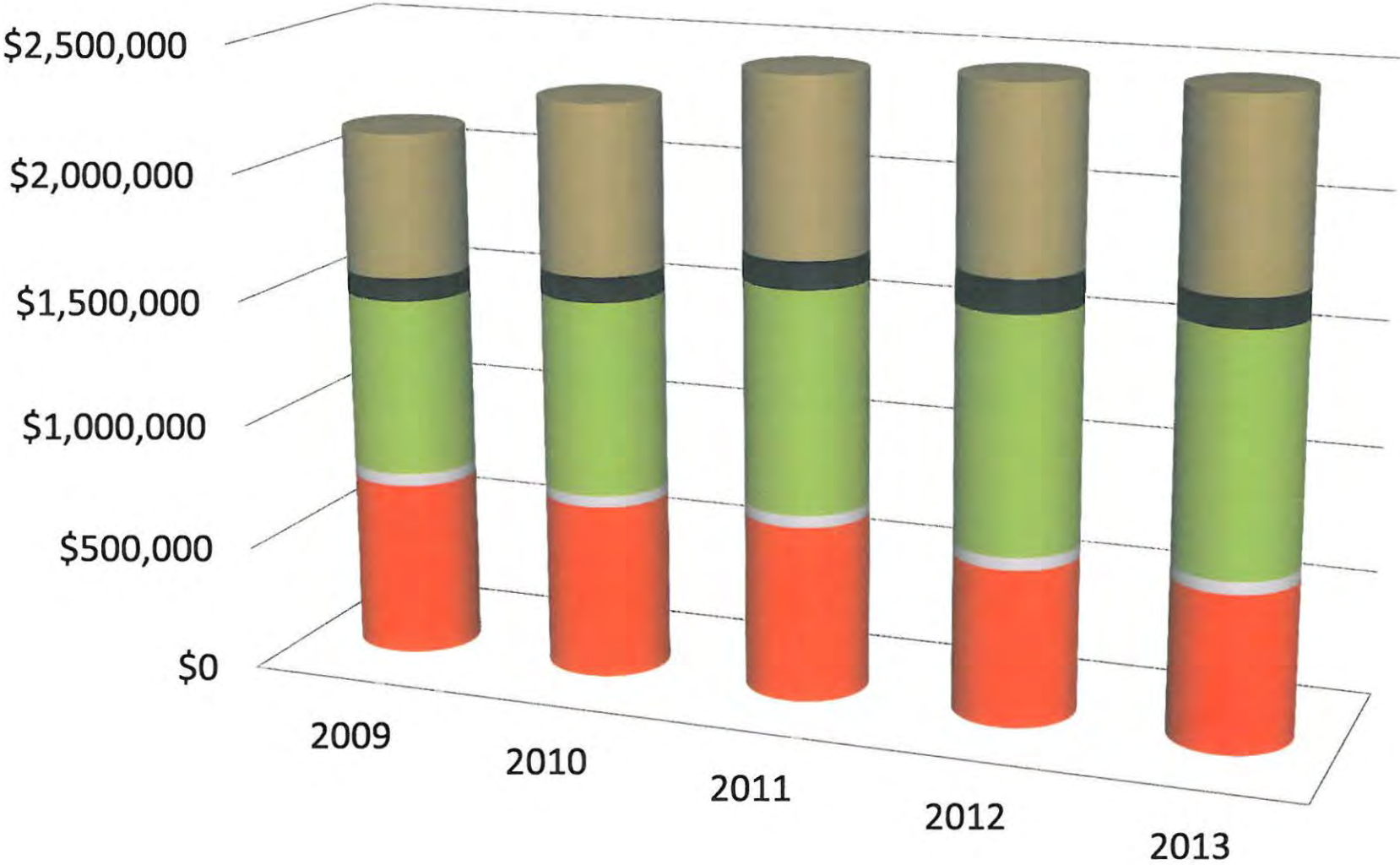
	ACTUAL 2011	ESTIMATED 2012	PROPOSED 2013
<b>City Clerk</b>			
10-47-100 - Salaries and Wages	49,560	62,000	63,240
10-47-102 - Employer Payroll Expenses*	0	9,698	9,892
10-47-105 - Employer Benefit Expenses	19,842	12,510	13,825
10-47-106 - Education and Training	661	661	700
10-47-110 - Professional Services	24,853	0	0
10-47-150 - Election Expenses	1,726	22,500	22,500
10-47-160 - Filing Fees	32	100	100
10-47-300 - Dues and Subscriptions	340	330	350
10-47-400 - IT Support and Software	3,584	753	760
10-47-410 - Granicus	0	12,997	7,878
10-47-450 - Public Notice Advertising	3,258	1,181	1,200
10-47-460 - Codification	2,014	7,886	3,000
<b>Total City Clerk</b>	<b>105,870</b>	<b>130,616</b>	<b>123,445</b>
<b>Municipal Court</b>			
10-48-115 - Prosecution Services	7,200	7,200	7,200
10-48-120 - Clerk and Other Services	10,998	15,252	15,252
10-48-125 - Judge Services	6,000	6,000	6,000
10-48-400 - IT Support and Software	2,448	3,823	2,387
10-48-410 - Court Forms	1,377	1,900	1,900
10-48-430 - Victims Assistance Surcharge	15,746	0	0
<b>Total Municipal Court</b>	<b>43,769</b>	<b>34,175</b>	<b>32,739</b>
<b>Public Safety</b>			
10-49-100 - Law Enforcement	699,551	619,988	621,123
10-49-105 - Animal Control Services	46,775	47,897	48,616
10-49-200 - Treasurer's Fees	7,068	6,264	6,274
<b>Total Public Safety</b>	<b>753,394</b>	<b>674,149</b>	<b>676,013</b>
<b>Public Works</b>			
10-50-100 - Salaries and Wages	11,833	32,500	33,150
10-50-102 - Employer Payroll Expenses*	0	6,648	6,781
10-50-105 - Employer Benefit Expenses	4,894	5,497	6,830
10-50-106 - Education and Training	0	50	750
10-50-110 - Professional Services	347,771	40,000	50,000
10-50-300 - Dues and Subscriptions	0	400	500
10-50-515 - Traffic Study	40,573	0	35,000
10-50-521 - Pedestrian Crossing Signs	0	70,916	12,000
10-50-530 - Traffic Signals Operation and Maintenance	24,872	19,557	25,000
10-50-540 - Road and Street Maintenance	247,222	139,173	358,000
10-50-545 - Snow Removal and Materials	217,900	258,662	275,000
10-50-550 - Stormwater Expenses	4,887	15,000	18,000
10-50-560 - Infrastructure Program	2,060,000	685,000	662,000
10-50-565 - Vehicle and Vehicle Expense	0	12,152	5,746
<b>Total Public Works</b>	<b>2,959,952</b>	<b>1,285,555</b>	<b>1,488,757</b>

City of Castle Pines  
2013 Budget

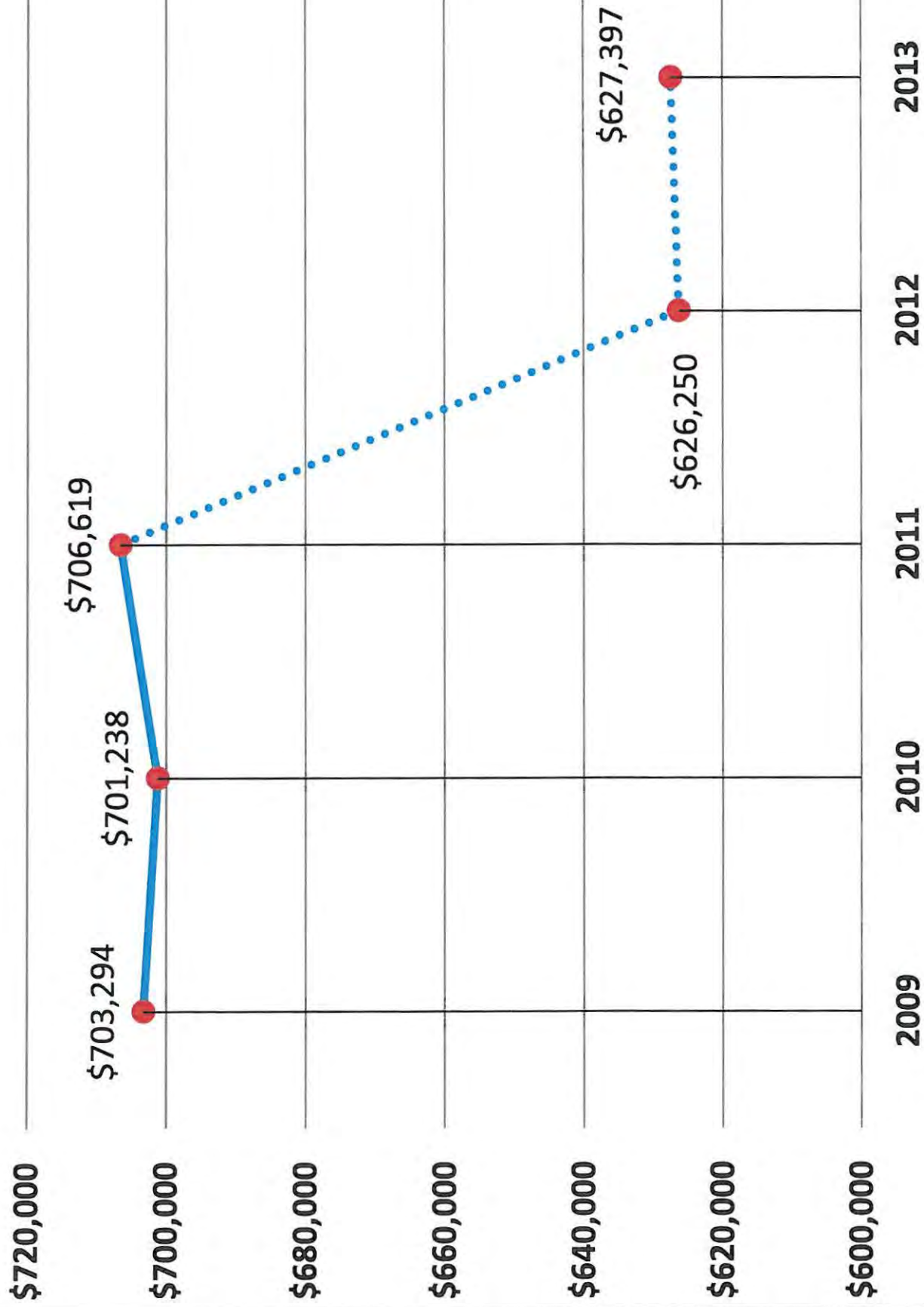
	ACTUAL 2011	ESTIMATED 2012	PROPOSED 2013
<b>Parks and Recreation</b>			
10-55-100 - Salaries and Wages	11,833	32,500	33,150
10-55-102 - Employer Payroll Expenses*	0	6,648	6,781
10-55-105 - Employer Benefit Expenses	4,894	5,497	6,830
10-55-106 - Education and Training	0	500	1,100
10-55-200 - Parks Supplies	1,926	4,000	4,750
10-55-205 - Parks Utilities	8,154	33,890	34,000
10-55-210 - Parks Contract Maintenance	9,289	24,585	38,904
10-55-215 - Water Feature Operation and Maintenance	0	19,095	21,000
10-55-220 - Insurance	5,106	15,185	17,007
10-55-222 - Park Repair and Maintenance	0	5,000	17,500
10-55-300 - Dues and Subscriptions	0	400	400
10-55-500 - Parks Opening	7,360	0	0
10-55-565 - Vehicle and Vehicle Expense	0	12,152	5,746
10-55-525 - Parks Authority GOCO Grant	350,000	0	0
<b>Total Parks and Recreation</b>	<b>398,562</b>	<b>159,452</b>	<b>187,168</b>
<b>Community Development</b>			
10-60-100 - Salaries and Wages	59,282	85,000	86,700
10-60-102 - Employer Payroll Expenses*	0	13,296	13,562
10-60-105 - Employer Benefit Expenses	16,112	11,590	14,272
10-60-106 - Education and Training	180	600	1,000
10-60-110 - Professional Services	55,035	5,000	77,500
10-60-116 - Community Survey	0	14,057	0
10-60-120 - Economic Development	20,245	17,365	25,000
10-60-125 - Community Development	0	750	26,000
10-60-130 - Building Department Services	102,639	123,665	101,250
10-60-300 - Dues and Subscriptions	0	373	3,145
<b>Total Community Development</b>	<b>253,493</b>	<b>271,696</b>	<b>348,429</b>
<b>Contingency</b>			
10-90-100 - Contingency	0	0	0
<b>Total Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>5,341,114</b>	<b>3,255,261</b>	<b>3,446,305</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(1,137,562)</b>	<b>1,048,505</b>	<b>768,998</b>
<b>**ENDING FUND BALANCES</b>	<b>1,505,556</b>	<b>2,554,061</b>	<b>3,323,059</b>
* New Accounts.			
** "ENDING FUND BALANCES" includes 3% TABOR Reserve - 2013 = 103,389			

# Annual Contribution By Tax Category

- Property Tax
- Specific Ownership Tax
- Sales Tax
- Use Tax - Building
- Use Tax - Automobile

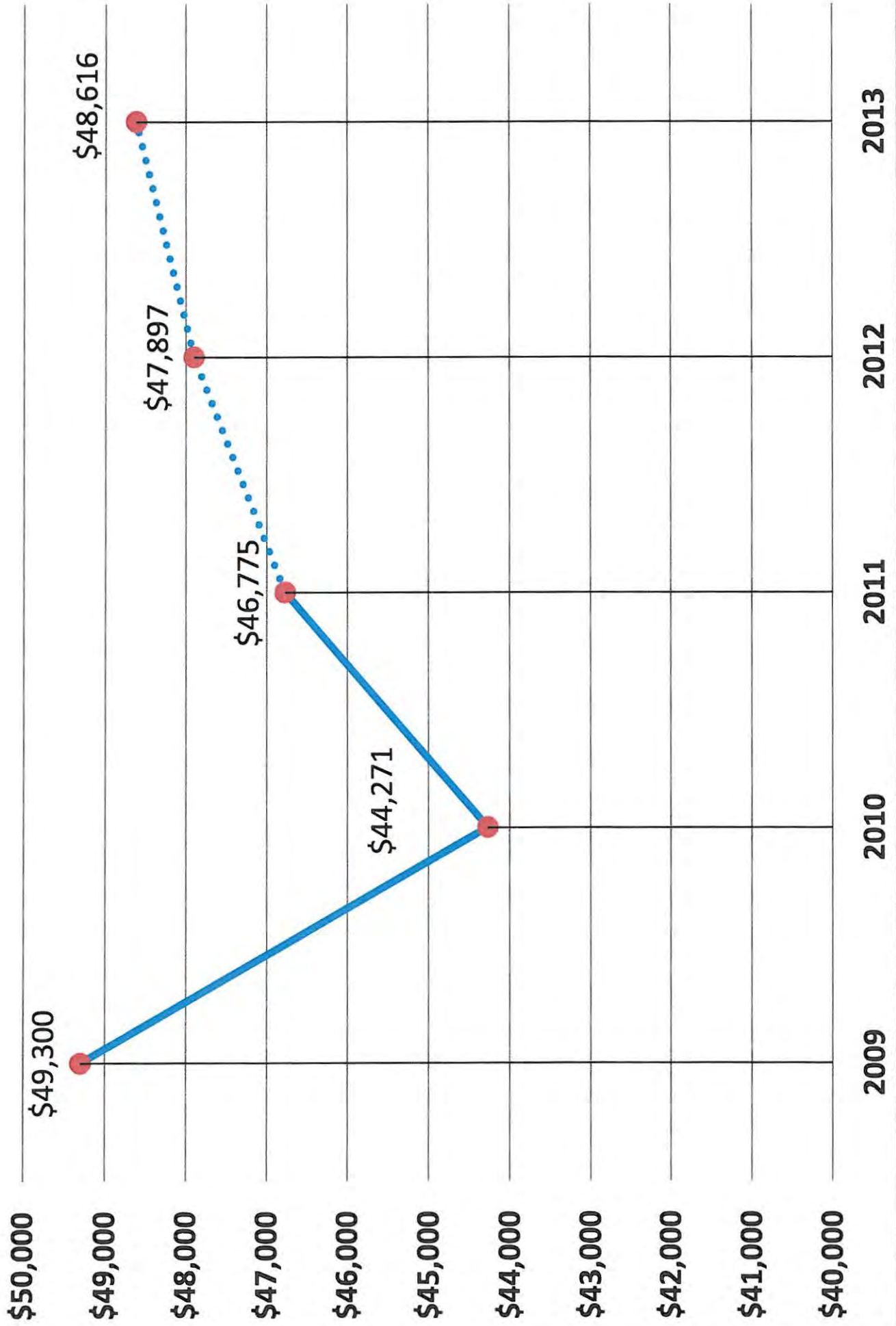


# Property Tax - Law Enforcement

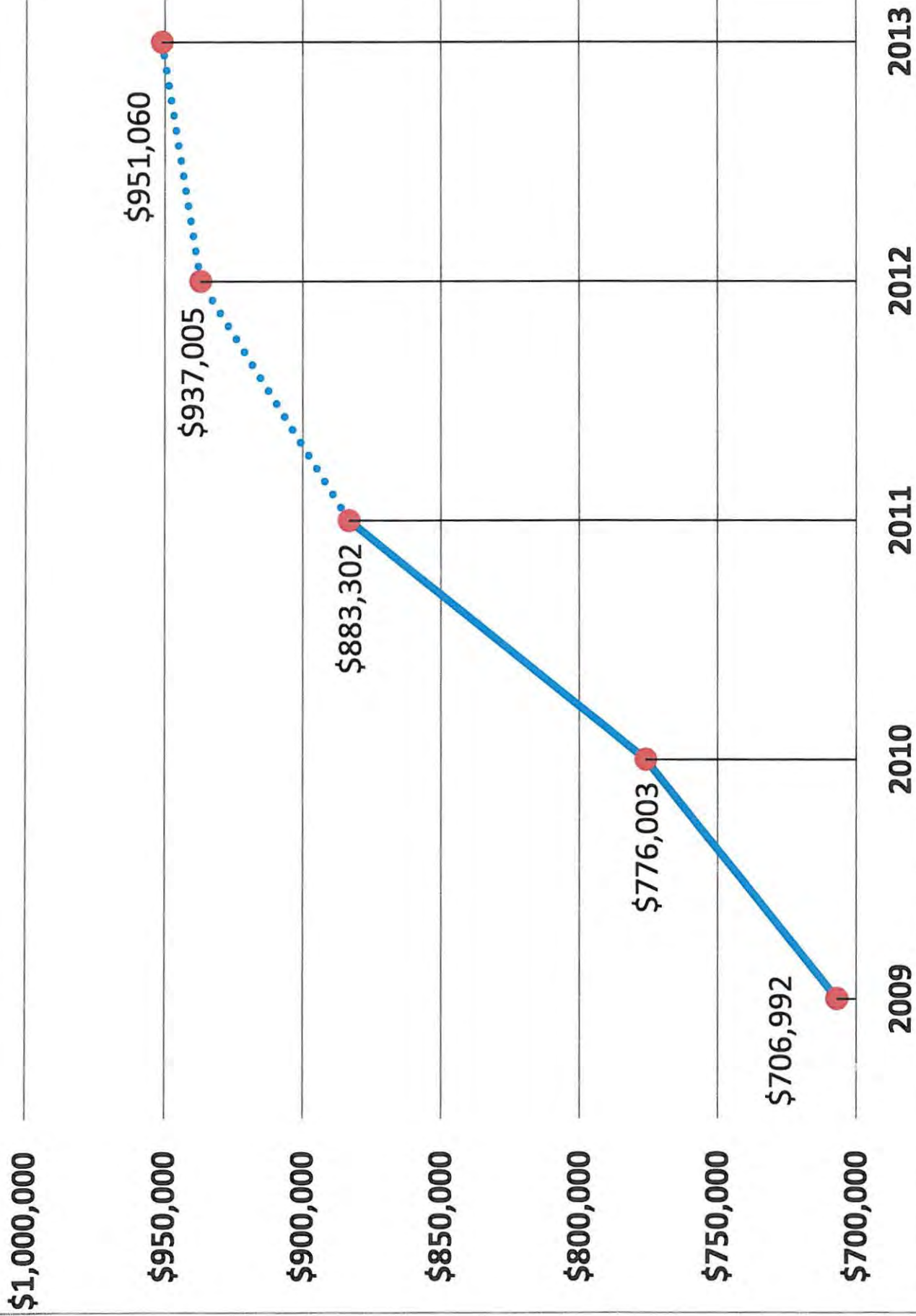




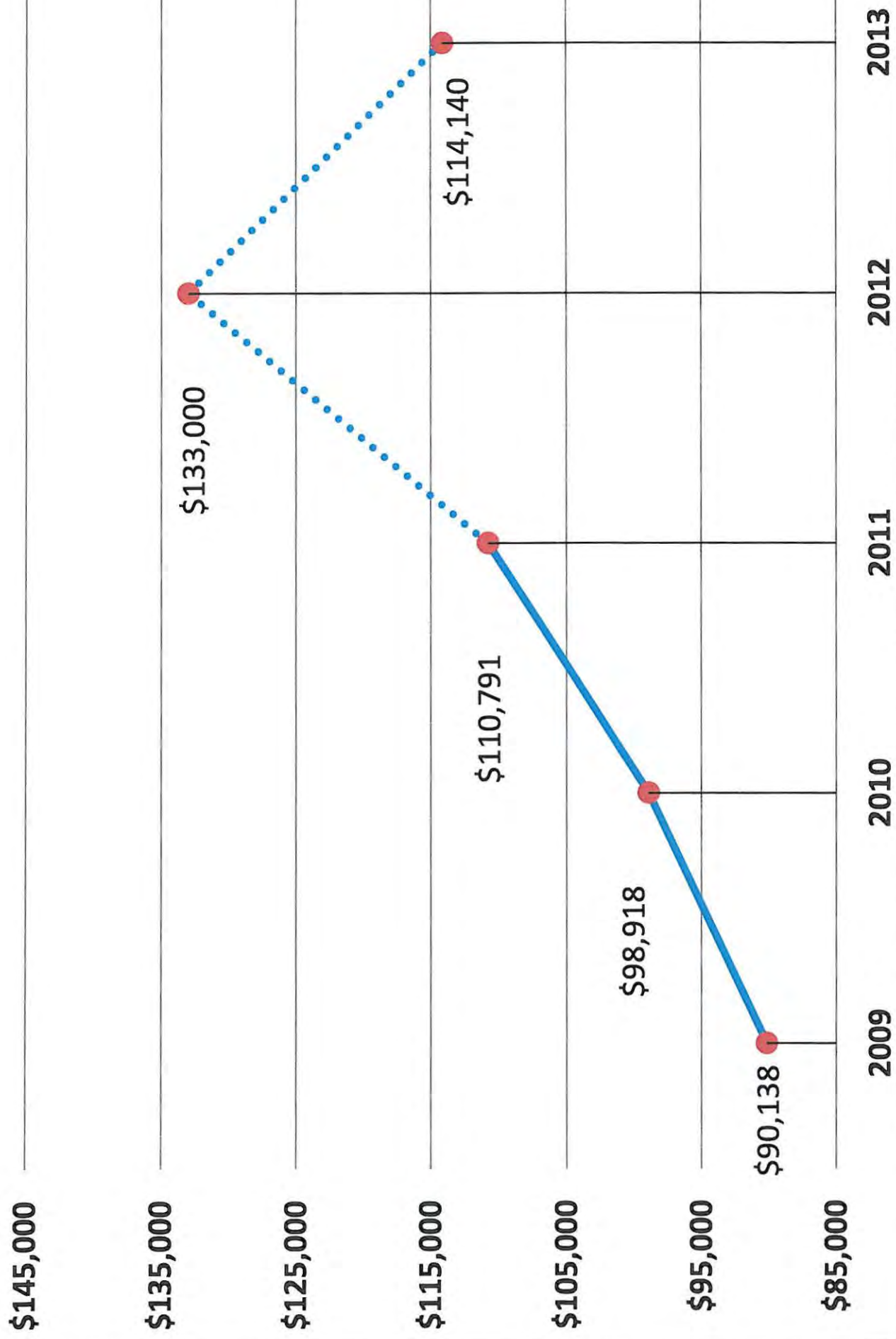
# Specific Ownership Tax



# Sales Tax

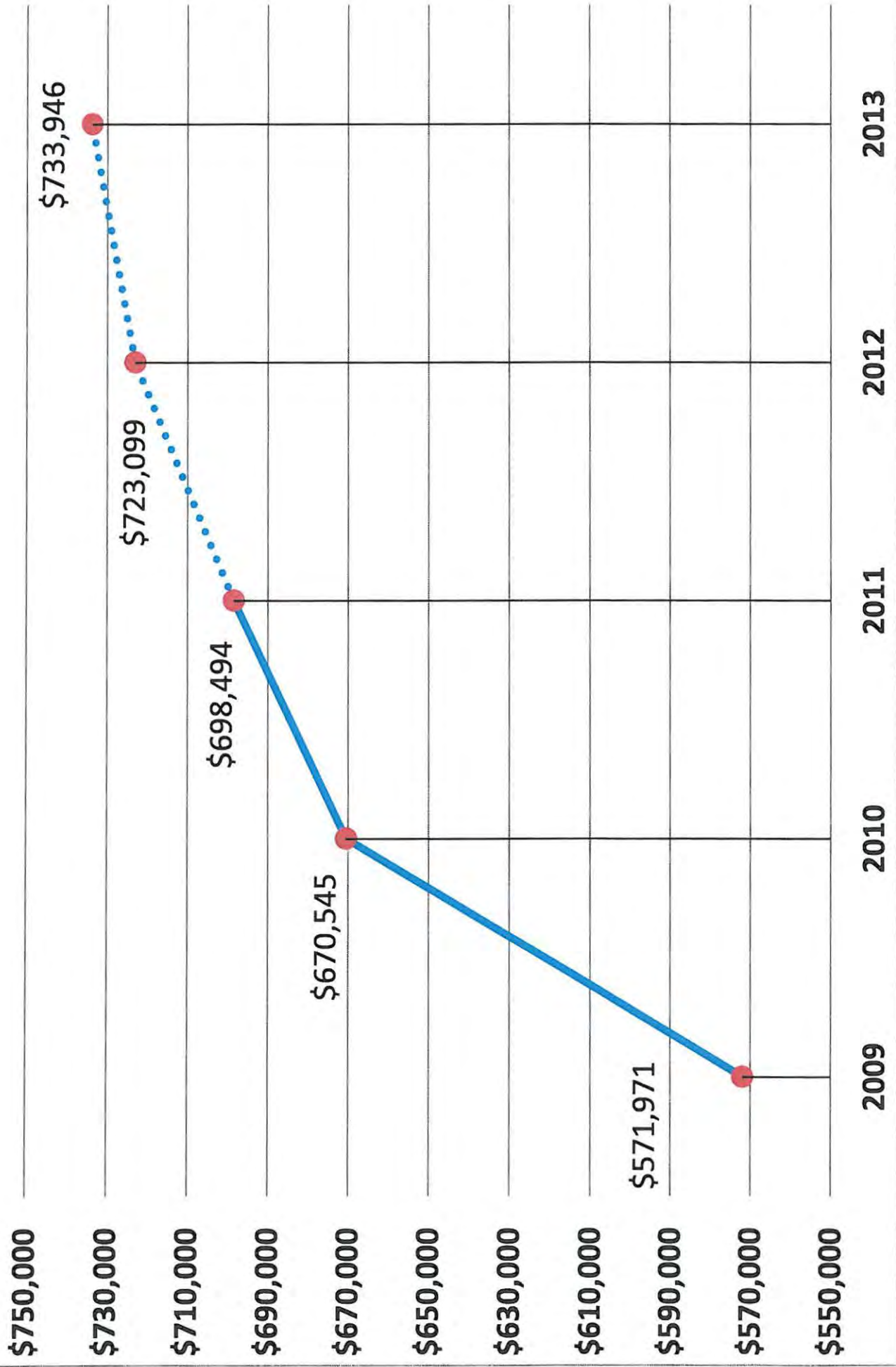


# Use Tax - Building

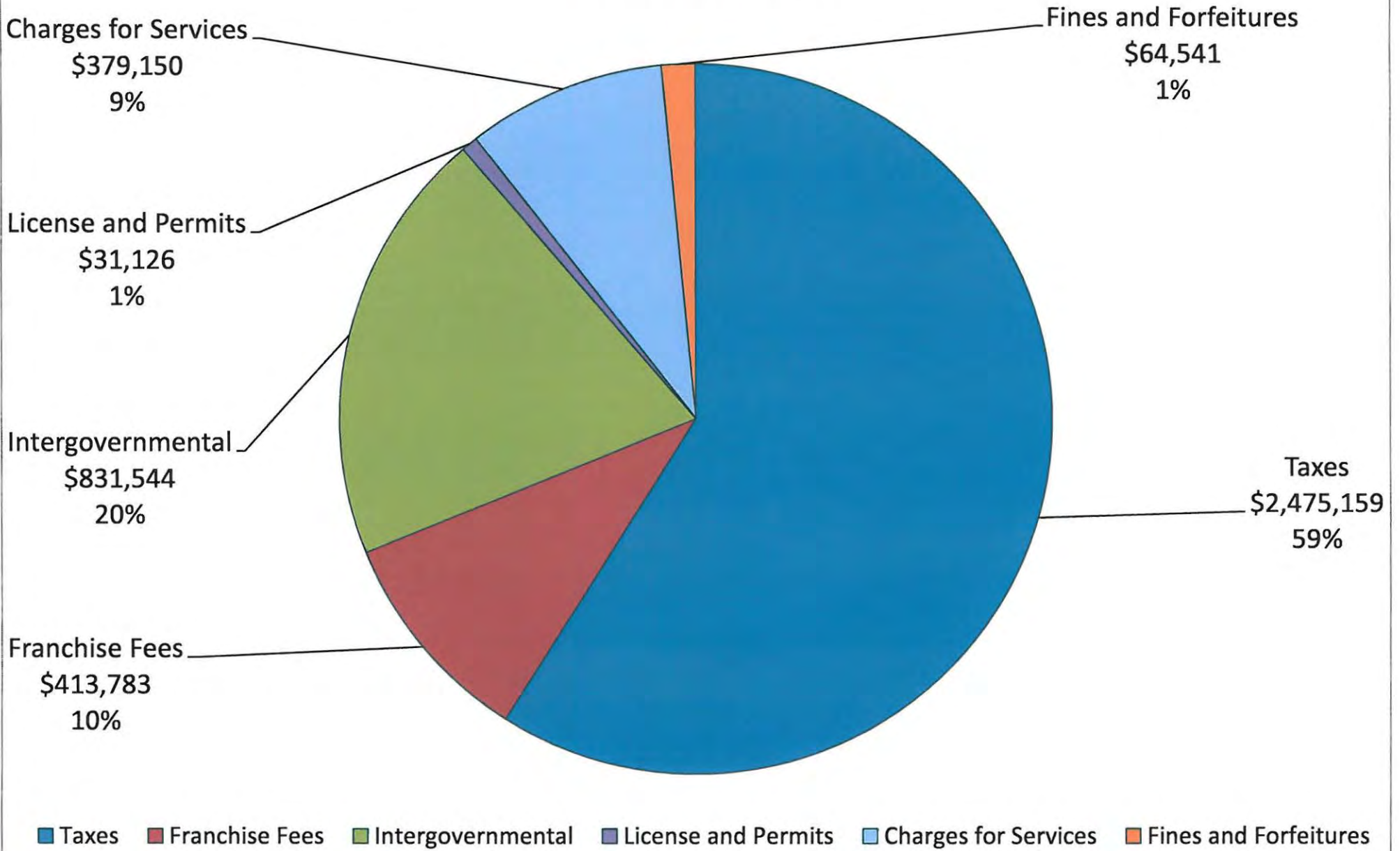




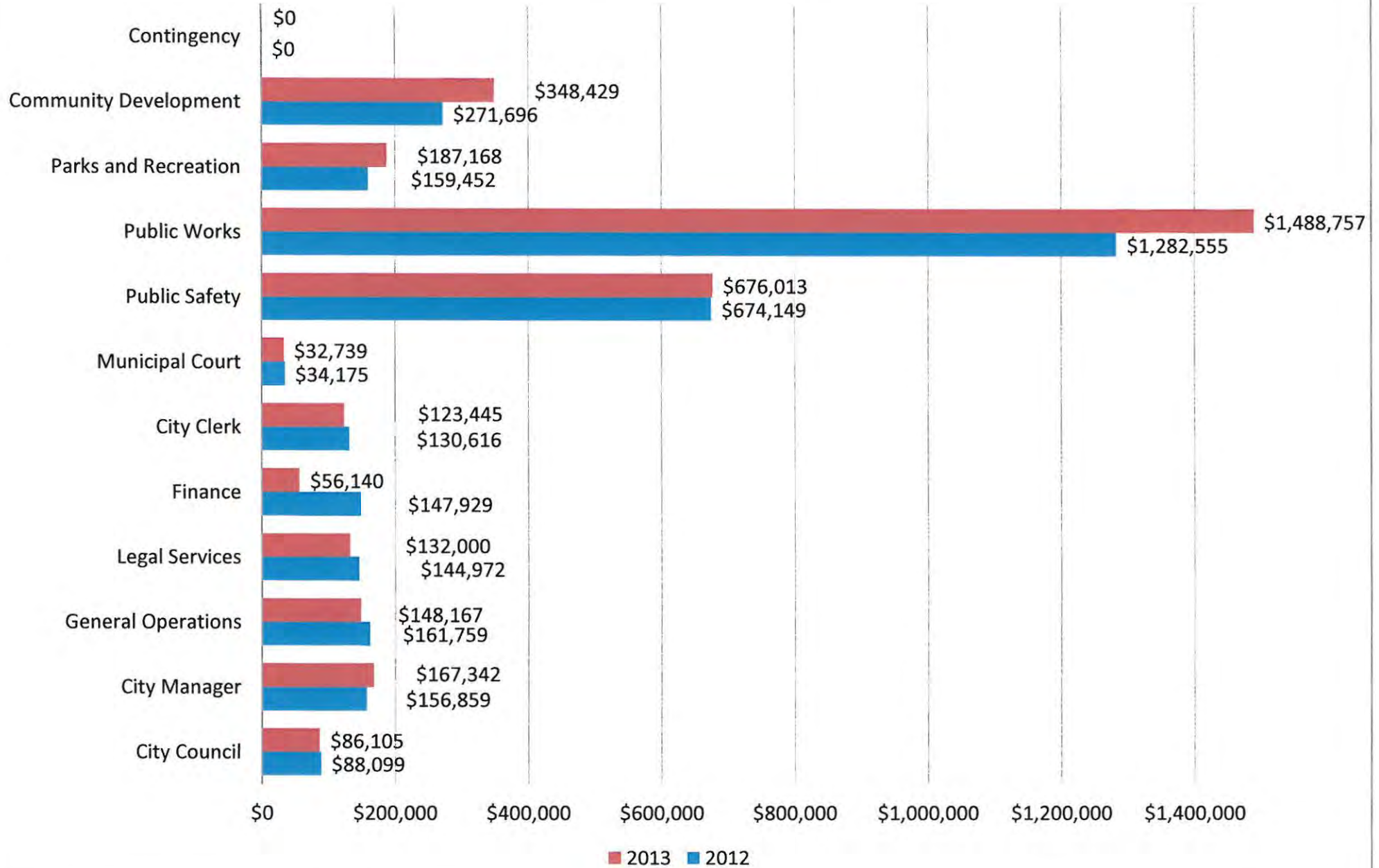
# Use Tax - Automobile



# 2013 Revenue



### 2013 vs. 2012 Expenditures



**Request for Funding  
(Economic Development - 10-60-120)**

<b>Organization</b>		<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Request</b>	<b>2013 Proposed</b>
Castle Pines Arts Commission	Various Activities	\$0	*\$0	\$10,900	\$
Castle Pines Chamber of Commerce	Dues	\$3,500	\$10,000	\$10,000	\$5,000
South Metro Chamber of Commerce	Dues	\$5,000	\$0	\$0	\$0
Douglas County Education Foundation**	Career Connect 8 <sup>th</sup> Grade Expo	\$0	\$0	\$0	\$0
Downtown Colorado Inc.***	Dues	\$245	\$245	\$0	\$0
Colorado Real Estate Journal	Subscription	\$0	\$395	\$0	\$0
Douglas County Library District	Volunteer Portal	\$0	\$0	\$2,000	\$2,000
Southwest Business Partnership	Dues	\$500	\$0	\$0	\$0
Stonebraker Fireworks	Display	\$0	\$6,725	\$3,500	\$5,000
<b>Total</b>		\$9,245.00	\$17,365.00	\$26,400.00	\$12,000.00
*Approximate legal fees expended in preparation for 501(c)(3) formation - \$1,000.					
**Requesting \$1,000 for 2012.					
*** Moved to 10-60-300 - Dues and Subscriptions for 2013.					