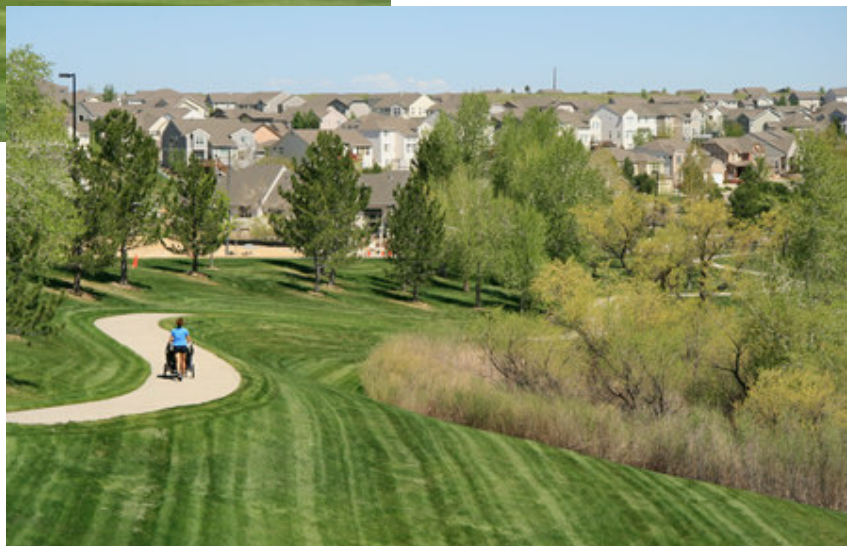




2010 Annual Budget



FY2010 City Budget Goals

- **Consistency and stability**
 - Total property tax rate to citizens remains unchanged
 - Flat or decrease in growth for direct city revenues
 - Meet all federal and state mandates

- **Collaboration**
 - Successfully develop collaborative working and revenue sharing relationship with CPN Metro District

- **Clarity and transparency**
 - Detailed line-item budget
 - Provide education, information, and feedback opportunities for CPN citizens
 - YTD budget detail information is on City's monthly financial reports

Services to be Provided in 2010

- **Police Protection**
 - Intergovernmental Agreement (IGA) with Douglas County Sheriff to continue to provide police protection services
- **City Financial and Administrative Services**
- **Establishment and Operation of a Judiciary System**
- **Compliance with County, State, and Federal Requirements and Mandates**
- **Maintenance of Intergovernmental Relationships**
- **Economic Development**
- **Traffic and Transportation**
- **Street Construction and Maintenance**
- **Snow Management**
- **Right of Way Management**
- **Planning**
- **Zoning and Land Use Management**
- **Building Permitting and Inspections**

2010 Budgetary Basis of Accounting

- **Modified Accrual Basis**
 - Revenues are recognized when they are both measurable and available
 - Expenditures are recorded when they are expected to be paid with expendable available resources

TABOR Requirement

- The City is required by Article X, Section 20, of the State Constitution (TABOR Amendment) to reserve 3 percent (3%) of fiscal year spending.

Budget Submittal

- I, Scott Stewart, Deputy City Treasurer, certify that the attached is a true and accurate copy of the adopted 2010 budget for the City of Castle Pines North.

Signature: _____ 



2010 Elected Officials Budget Responsibilities

Voting Members

Mayor	Jeffrey Huff
Council Member Ward 1	Jennifer Havercroft
Council Member Ward 1	Darwin Horan
Council Member Ward 2	Shelley Hamilton Bruer
Council Member Ward 2	Kim Hoffman
Council Member Ward 3	John Ewing
Council Member Ward 3	Doug Gilbert

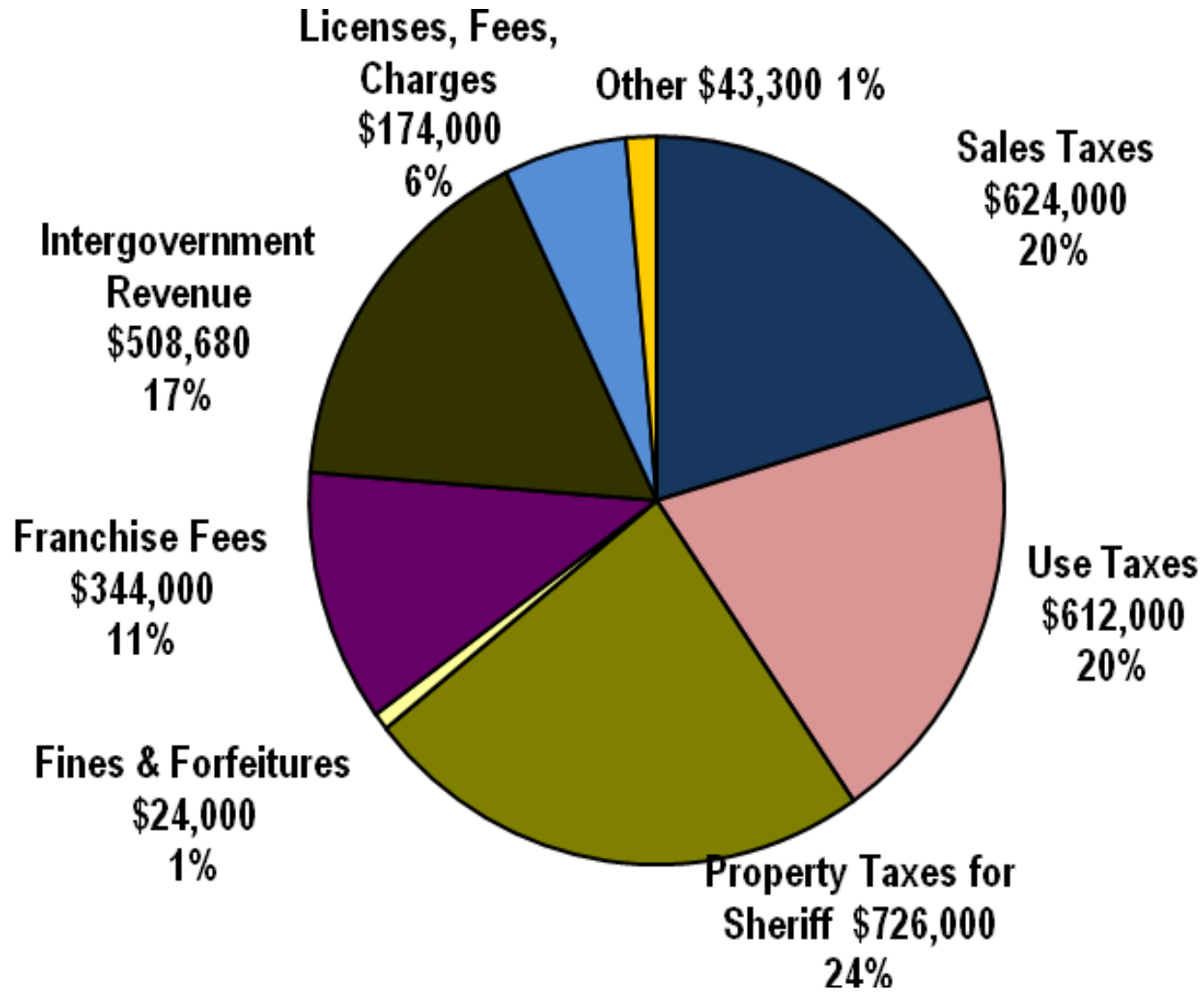
Monitoring

City Treasurer	Mark Shively
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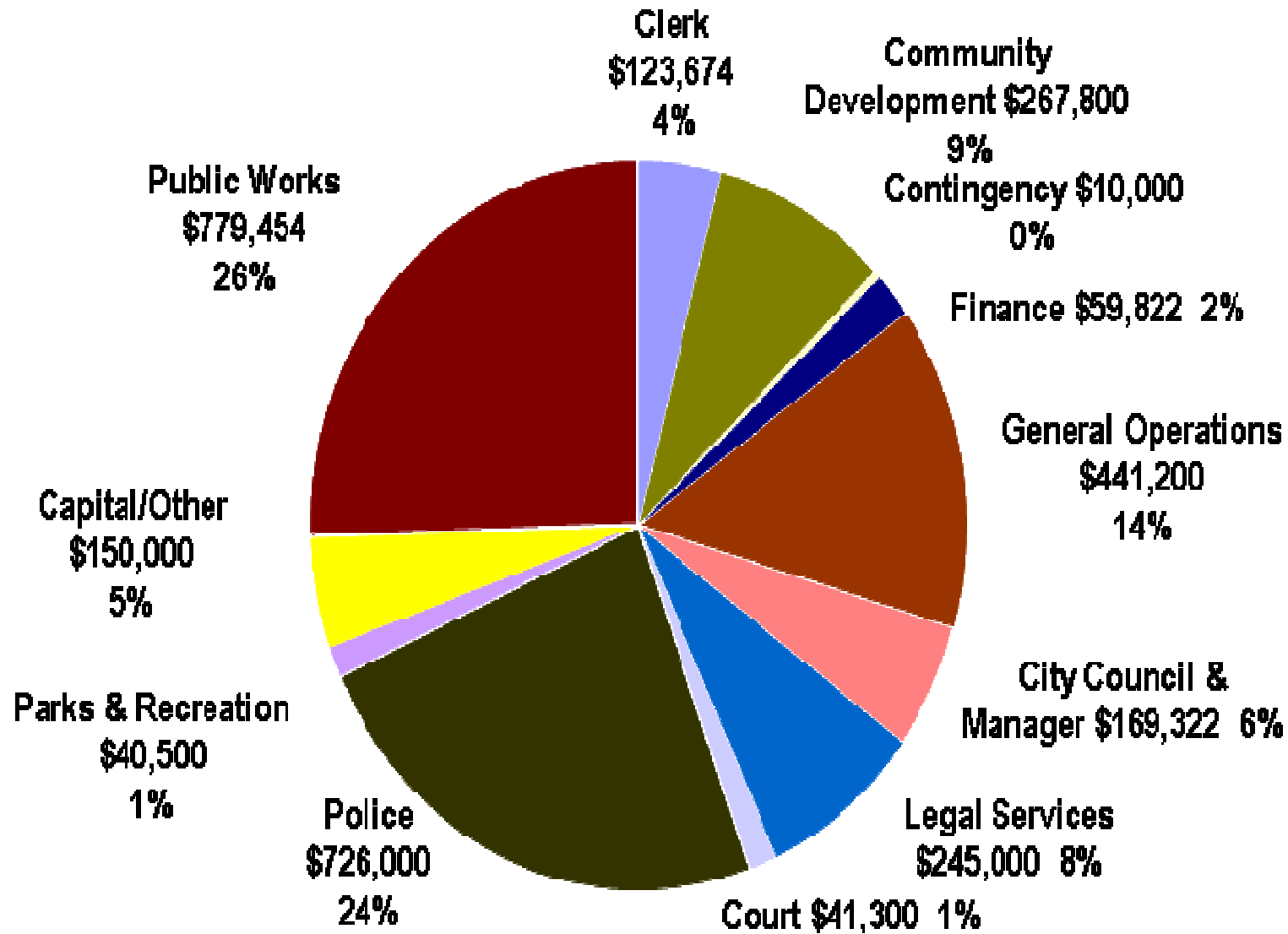
Documentation

City Clerk	TBD
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2010 Revenue Budget



2010 Expenditures Budget





2010 Adopted Budget Summary General Fund

Beginning 2010 Fund Balance **2,130,540**

Total 2010 Revenues

Taxes	1,962,000
Franchise Fees	344,000
Intergovernmental Revenues	508,680
Licenses, Fees and Charges	217,300
Fines & Forfeitures	24,000
	<hr/>
	\$3,055,980

Total 2010 Expenditures

General Government	2,894,071
Capital Expenditures	100,000
Contingency	60,000
	<hr/>
	\$3,054,071

Ending 2010 Fund Balance **\$2,132,449**



2010 Adopted Revenue Budget General Fund

Taxes		2009 Budget (Approved)	2009 Budget (Revised)	2009 Estimate	2010 Adopted
313.1	Sales Tax	867,000	624,000	706,992	624,000
313.2	Sales Tax - County (Road & Bridge Shareback)				-
311.12	Property Tax (Law Enforcement Millage)	651,000	651,000	661,417	670,000
311.22	Specific Ownership Tax (Law Enforcement Millage)	56,000	56,000	53,394	56,000
311.11	Property Tax (General)				-
311.21	Specific Ownership Tax (General)				-
313.3	Use Tax - Building Materials	125,000	80,000	90,138	60,000
313.4	Use Tax - Automobile	340,000	540,000	571,971	530,000
313.6	Use Tax - Douglas County			25,481	22,000
Total Taxes		2,039,000	1,951,000	2,109,393	1,962,000
Franchise Fees					
318.1	IREA				168,000
318.2	Xcel				60,000
318.3	Cable TV				116,000
Total Franchise Fees		450,000	312,791	354,924	344,000
Intergovernmental Revenues					
331	County Road & Bridge Shareback (Property Tax)	333,000	333,000	329,302	340,000
332	Highway Users Tax (HUTF)	198,000	195,000	122,526	95,680
333	Conservation Trust Fund (Lottery)	47,000	47,000	11,054	40,000
334	Cigarette Tax	50,000	2,000	4,372	2,000
335	Motor Vehicle Registration Fees	34,000	28,800	31,792	30,000
336	State Energy Distributions			1,587	1,000
Total Intergovernmental Revenues		662,000	605,800	500,633	508,680
Licenses, Fees and Charges					
321	Sales Tax & Business License Fees	20,000	10,000	9,907	10,000
322	Contractor Licensing Fees	30,000	10,000	12,710	8,000
323	Liquor License Fees	10,000	2,000	2,233	2,000
343.1	Building Plan Review Fees	50,000	30,000	25,769	25,000
343.5	Planning & Zoning Fees	105,000	125,000	230,350	50,000
344	Building Permit & Inspection Fees	200,000	120,000	59,105	60,000
345.1	Engineering Fees	0	15,000	675	10,000
345.2	Sign Permit Fees	0	0	1,597	1,500
345.4/345.5	ROW & Utility Fees	30,000	5,000	2,615	5,000
345.6	Site Improvement Plan Fees		0	325	2,500
346	Annexation Fees				-
	Other	46,000	38,000	73,217	43,300
Total Licenses, Fees and Charges		491,000	355,000	418,502	217,300
Fines & Forfeitures					
350	Court Fines	187,500			24,000
	Other Court Fees				-
Total Fines & Forfeitures		187,500	-		24,000
Total 2010 Draft Revenue Budget					
		3,829,500	3,224,591	3,383,452	3,055,980



2010 Adopted Expenditure Budget General Fund

City Council			2009 Budget (Approved)	2009 Budget (Revised)	2009 Estimate	2010 Adopted	
4110.1	Compensation	Elected Officer Compensation				-	-
4110.2	Dues & Subscriptions	CML Dues	5,686	5,686	5,686	5,338	11,293
		Colorado Department of Public Health				355	
		Douglas County Libraries		2,500	2,500	-	
		Cherry Creek Water Basin				600	
		Economic Development	5,000	5,000	5,000	5,000	
		South East Business Partnership	2,500	2,500	2,500	-	
		Economic Development Council	2,500				
4110.3	Education & Training						5,500
4110.31		City Events				2,500	
4110.32		Council Training	500	500	430	3,000	
4110.4	Council Committees	Council Committees				5,000	5,000
4110.5	Supplies & Materials						19,800
4110.51		General Supplies & Materials	1,500	1,500	2,450	2,000	
4110.52		Media Expenses	600	600	1,858	1,800	
4110.53		Ward Meetings/Meet the Mayor				1,000	
4110.54		Unallocated Spending				15,000	
4110.6	Council Insurance	Workers Compensation Insurance	1,500	1,500	1,385	1,000	1,000
Total City Council			19,786	19,786	21,809		42,593
City Manager							
4121	Professional Services	Staff	202,660	134,871	134,871	96,942	121,729
		Other Staff Expenses				24,787	
4122	Unallocated Spending	Unallocated Spending				5,000	5,000
Total City Manager			202,660	134,871	134,871		126,729
General Operations							
4131	Professional Services						192,200
		Admin Staff Services	223,970	223,014	223,016	80,104	
		Startup	230,000	230,000		-	
		Admin Support	54,158	26,024	26,025	18,890	
		IT Support	103,702	71,393	71,393	57,701	
		Training, Education, Dues	17,077	7,424	7,424	5,930	
		Transportation	45,245	21,167	21,167	15,174	
		Equipment & Supplies	28,589	18,205	18,205	14,400	
4132	Insurance - Standard Coverage	Insurance - Standard Coverage	47,500	47,500	44,942	25,000	25,000
4133	Building Leases						35,000
4133.1		City Hall Building Lease	25,000	21,000	20,442	30,000	
4133.2		Meeting Space Lease				5,000	
4134	Other Services	Other Services		-	18,387		
4135	Loan Fees	Loan Fees		24,763	-		
4136	Master Association Reimbursement	Master Association Reimbursement		10,000	786	144,000	144,000
	Communications	Communications				30,000	30,000
	Unallocated Spending	Unallocated Spending				15,000	15,000
Total General Operations			775,241	700,490	451,786		441,200



2010 Adopted Expenditure Budget General Fund

Legal Services			2009 Budget (Approved)	2009 Budget (Revised)	2009 Estimate	2010 Adopted	
Professional Services						245,000	
4141		City Attorney Fees	325,000	379,000	115,699	120,000	
4142		Community Development Legal Fees	10,000	25,000	96,813	15,000	
4143		Home Rule Legal Fees				10,000	
4144		Special Counsel Fees				100,000	
Total Legal Services			335,000	404,000	212,513	245,000	
Finance							
4151	Professional Services	Contracted Services	187,601	84,934	84,934	45,507	45,507
4152	Contractual Services						11,200
4152.1		Annual Audit Fees	9,000	9,000	13,000	11,000	
4152.2		GASB 34 Accounting Services					
4152.3		Bank Charges	100	100	-	200	
4153	Supplies & Materials						1,200
4153.1		Misc Supplies & Equipment	400	400	174	400	
4153.2		Printing	800	800	-	500	
4153.3		Postage	300	300	-	300	
4154	Dues & Subscriptions						515
4154.1		CGFOA membership	30	30		30	
4154.2		GFOA membership	185	185		185	
4154.3		QuickBooks annual fee	350	350	264	300	
4155	Education & Training						800
4155.1		CGFOA Annual Conference	400	400	-	400	
4155.2		Travel	400	400	-	400	
4156	Advertising	Miscellaneous Advertising (Purchasing)	1,000	500	-	500	500
4157	Sales Tax Paid	Sales Tax Paid			69	100	100
Total Finance			200,566	97,399	98,441	59,822	
City Clerk							
4171	Professional Services	Contracted Services	72,111	110,402	110,404	96,924	96,924
4172	Contractual Services						10,000
4172.1		Deed Recording	1,000	1,000		1,000	
4172.2		Election Services	8,000	8,000	6,000	8,000	
4172.3		Filing Fees	1,000	1,000		1,000	
4173	Advertising						5,500
4173.1		Alcohol Beverage License		500		500	
4173.2		Public Notices	1,500	5,000	9,325	5,000	
4174	Codification	Codification	500	500		10,000	10,000
4175	Printing & Postage	Printing & Postage	500	500		500	500
4176	Travel	Travel	500	500		500	500
4177	Dues & Subscriptions	CO Municipal Clerks Association	250	250		250	250
Total City Clerk			85,361	127,652	125,729	123,674	



2010 Adopted Expenditure Budget General Fund

Municipal Court			2009 Budget (Approved)	2009 Budget (Revised)	2009 Estimate	2010 Adopted
4181	Contractual Services					26,200
4181.1		Prosecution Services	18,750			7,200
4181.2		Clerk Services	15,000			10,000
4181.3		Security Services	6,750			2,000
4181.4		Judge Services	18,750			6,000
4181.5		Public Defender Services	750			500
4181.6		Interpreter Services	750			500
4182	Software	Court Software				11,000 11,000
4183	Printing & Postage					3,000
4183.1		Court Forms	2,000			2,500
4183.2		Mailing	1,000			500
4184	Supplies & Equipment					1,100
4184.1		Office Supplies & Equipment	800			750
4184.2		Uniforms	350			350
Total Municipal Court			64,900	-	-	41,300
Police						
	Professional Services - Police IGA					726,000
4201		Douglas County IGA - Base	667,698	667,698	661,417	697,800
4202		Douglas County IGA - Animal Services	28,200	28,200	49,999	28,200
4203		LEA Tax - Tabor Reserve	11,102	11,102		-
Total Police			707,000	707,000	711,416	726,000
Public Works/Engineering						
4301	Professional Services					653,954
		Admin Staff Services	189,940	129,225	129,225	190,145
		Field Services	518,293	300,854	324,324	156,245
		Snow Management Services				270,576
		Traffic Signal Maintenance	18,293	18,293	19,272	18,293
		Stormwater Management	12,194	10,366	10,921	10,366
		Training, Education, Dues	4,062	3,791	3,791	3,772
		Transportation	4,085	1,989	1,989	1,935
		Equipment & Supplies	4,909	2,622	2,622	2,622
4302	Professional Services	Douglas County IGA Expenses	50,000	50,000	49,033	
4303	Maintenance	Unallocated Maintenance Expenses				70,000 70,000
4304	Maintenance	Pavement Management Program				45,000 45,000
4305	Dues & Subscriptions	Dues & Subscriptions				1,000 1,000
4306	Utilities	Utilities (7 signals & street lights)	10,000	10,000	9,873	9,000 9,000
	Water Utility Department Setup	Water Utility Setup				500 500
Total Public Works			811,775	527,140	551,049	779,454
Recreation & Parks						
4501	Conservation Trust Fund Expenditures	Park acquisition, development & maintenance	47,000	47,000	-	40,000 40,000
	Recreation Department Setup	Recreation Department Setup				500 500
Total Recreation & Parks			47,000	47,000	-	40,500



2010 Adopted Expenditure Budget General Fund

Community Development		2009 Budget (Approved)	2009 Budget (Revised)	2009 Estimate	2010 Adopted		
4601	Professional Services - Planning & Zoning					144,454	
	Admin Staff Services	201,946	186,157	186,157	137,174		
	Training, Education, Dues	3,031	2,589	2,589	3,439		
	Transportation	1,545	1,046	1,046	1,188		
	Equipment & Supplies	4,140	2,652	2,641	2,652		
4602	Professional Services					91,346	
	Building Inspection & Permitting Services	225,000	135,000	96,047	76,500		
	Unallocated Staff Resources				14,846		
4603	Advertising					10,000	
4603.1	Variance	5,000	5,000	-	5,000		
4603.2	Zoning	5,000	5,000		5,000		
4604	Reimbursable Fees			66,550			
	Reimbursable Fees						
4605	County Tax Reimbursement			25,019	22,000	22,000	
	Douglas County Use Tax Reimbursement		-				
4606	Dues & Subscriptions			355	-	-	
	Dues & Subscriptions		0				
Total Community Development		445,662	337,444	380,404		267,800	
Capital Investment							
4800	Capital Purchases				100,000	100,000	
	Miscellaneous Capital Purchases						
Total Capital Investment		-	-	-		100,000	
Other							
	Contingency					10,000	
295	TABOR Reserve - Mandatory 3% Reserve	113,475	95,440	95,440	-		
296	Budget Stabilization Reserve	21,000	10,000	10,000	10,000		
	General Unallocated Discretionary Spending				50,000	50,000	
Total Contingency		134,475	105,440	105,440		60,000	
Total 2010 Draft Expenditures Budget		2009 Budget (Approved)	2009 Budget (Revised)	2009 Estimate	2010 Adopted		
		3,829,426	3,208,222	2,793,457		\$3,054,071	



2010 Adopted Budget Notes General Fund

Revenues

Sales Tax	Used same amount as 2009 revised budget to be very conservative
Property Tax / Specific Ownership Tax	Douglas County's projected amount, including 3% estimate for uncollectable amounts
Use Tax - Building Materials	Staff projects decrease in building activity in 2010
Use Tax - Automobile	Staff projects actual amount for 2009 to be higher than 2009 revised budget. Want to be conservative in 2010.
Franchise Fees	Increase from 2009 to 2010 due to franchise fees not collected for full year in 2009. Used actuals to estimate 2010 revenues
County Road & Bridge Shareback (Property Tax)	Douglas County's projected amount, including 3% estimate for uncollectable amounts
Highway Users Tax (HUTF)	Estimate from DOLA
Conservation Trust Fund (Lottery)	Quarter 4, 2009 revenues were \$11,054. This was the highest quarter for 2009 for other cities. Multiplying a monthly average of \$10,000 by 4 quarters gives \$40,000.
Sales Tax & Business License Fees	Nearly all businesses should renew at same 2009 amount
Contractor Licensing Fees	Staff projects decrease in building activity in 2010
Liquor License Fees	This includes all renewals and assuming one transfer
Other building fees	Staff projects decrease in building activity in 2010
Other	This includes reimbursements (matched to revenues) for building lease (\$16,800), ComDev legal fees (\$15,000), ComDev advertising (\$10,000), and deed recording (\$1,000). It also includes \$500 miscellaneous revenues.
Fines & Forfeitures	Court revenues as estimated by Douglas County Sheriff's office (200 tickets per year)

Expenditures

Elected Officer Compensation	Per pending Ordinance 09-23, assuming max amounts paid. Includes payroll taxes to be paid by City.
Council Training	Training courses/conferences for Council
Council Committees	To reimburse expenses incurred by Council committees
Media Expenses	Mailing and other advertising expenses
Ward Meetings/Meet the Mayor	To reimburse expenses incurred by Council members for ward meetings and Meet the Mayor meetings
Unanticipated Spending	To cover other Council/Manager-related expenses that may come up
Workers Compensation Insurance	Insurance coverage for Council, actual estimates come in around \$800.
City Manager Other Staff Expenses	Other expenses (training, transportation, etc.) moved from General Operations to City Manager. Reduced City Manager transportation expenses.
General Operations Admin Staff Services	Eliminated CH2M HILL communications & website services (\$10,969 reduction). Moved City Manager costs to City Manager section. Moved Community Development reachback to Community Development section.
General Operations Admin Support	Lowered CH2M Hill contract costs for allowance of 2010 timely payments. Moved City Manager costs to City Manager section.
General Operations IT Support	Lowered CH2M Hill contract costs for IT cost efficiencies
General Operations Training, Education, Dues	Moved City Manager costs to City Manager section. Reduced training expenses for staff.
General Operations Transportation	Moved City Manager costs to City Manager section. Reduced transportation expenses for staff.
General Operations Equipment & Supplies	Lowered CH2M Hill contract costs for IT cost efficiencies
Insurance - Standard Coverage	Council is changing insurance provider, which will decrease costs for 2010
City Hall Building Lease	Rent for new building. \$16,800 will be reimbursed to CPN. Net cost is \$13,200.
Meeting Space Lease	Rent for other meeting space needs, particularly for large venues when needed.



2010 Adopted Budget Notes General Fund

Master Association Reimbursement	Agreed-to amount to reimburse the Castle Pines Master Association for incorporation expenses they incurred on behalf of the City.
Community Development Legal Fees	Legal fees attributable to development. These can be reimbursed to the City, depending on the agreement with the particular developer.
Home Rule Legal Fees	Legal fees attributable to the City's pending desire to look into becoming a home-rule city.
Special Counsel Fees	Legal fees attributable to pending City water functions.
Annual Audit Fees	Contract cap amount with current auditor
Election Services	Estimated contract amount with Douglas County Clerk and Recorder for 2010 election.
Codification	Reflects costs to codify the City's ordinances, per City Attorney request.
Municipal Court	Court costs, including startup costs, estimated by contracted court staff. Based on 200 tickets per year.
Police	Police services, as provided by Douglas County Sheriff. Amount is Douglas County's projected amount of property taxes to pay for police services, including 3% estimate for uncollectable amounts. Adjusted the allocation amounts to coincide with the IGA allocations.
Public Works Admin Services	Costs for staff & supervision. Increased for 2010 so PW Director can be 100% allocated to CPN.
Public Works Field Services	Costs for normal street improvements, signals, lighting, ROW, signs, etc.
Public Works Snow Management Services	Costs for normal snow removal
Unanticipated Maintenance Expenses	Allocating amount for emergency-type and other needed public works services. When these public works services are provided by CH2M HILL, CH2M HILL will bill CPN for the services, since they are not being provided under the base contract with CH2M HILL.
Pavement Management Program	Allocating amount for a program to manage street paving needs
Conservation Trust Fund Expenditures	Amount available to spend on park capital and maintenance needs. Lowered the budget amount to \$40,000 from \$47,000 based on the City's first quarterly proceeds of \$11,000 for quarter 4, 2009.
Community Development Reachback	Moved Community Development reachback from General Operations to non-CH2M HILL Community Development area. When reachback services are provided by CH2M HILL, CH2M HILL will bill CPN for the services, since they are not being provided under the base contract with CH2M HILL.
Community Development Inspection & Permitting	Staff projects decrease in building activity in 2010
Tabor Reserve - Mandatory 3% Reserve	Since mandatory TABOR amount was built up in 2009 budget, and 2010 expenditures are less than 2009 expenditures, there is no need to add reserve for TABOR.