

All Funds Summary

City Services Overview

The City of Colorado Springs is a home-rule city, organized under provisions of the Colorado constitution. For 2012, the City of Colorado Springs has changed from a Council-Manager form of government to a Council-Mayor form of government. As a result, a full-time mayor has replaced the City Manager. The City provides a full range of municipal government services to an estimated 2012 population of 428,000 residents. The services include:

- Economic Vitality and Innovation
- Communications
- Public Safety
- Public Works
- Parks, Recreation and Cultural Services
- Planning and Development
- Municipal Court services

Also, the City owns and operates enterprise activities including:

- Airport
- Cemeteries
- Development Review
- Patty Jewett Golf Course
- Parking System
- Pikes Peak – America's Mountain
- Valley Hi Golf Course

Other fund types included in the All Funds Summary are:

- Special Revenue Funds
- Internal Services Funds
- Permanent Funds
- Special Assessment District Funds
- Grant Funds

Overview of 2012 Budgets for All Funds

The overview includes a fund balance summary and description of the City's funds, how funds interact, basis of accounting, and changes to the adopted budget. The fund balance summary indicates the beginning and ending fund balances available for appropriation as well as 2012 budgets by specific fund.

The budget document focuses primarily on the General Fund because it is the largest fund. The 2012 General Fund Budget, including an \$811,000 contribution to the fund balance, is \$223,451,500, which is 58.99% of the total funds.

The second largest type of fund is the Special Revenue Funds. The 2012 Special Revenue Funds budgets total \$62,022,610, which is 16.4% of the total funds.

The 2012 Enterprise Funds budgets total \$35,962,930, which is 9.49% of the total funds. The Grants Funds budget totals \$57,000,000, which is 15.05% of the total funds for 2012. The balance of the total funds is comprised of the 2012 Permanent Funds budgets, which total \$336,500.

The total of all these funds is \$378,773,540.

2012 All Funds Expenditures

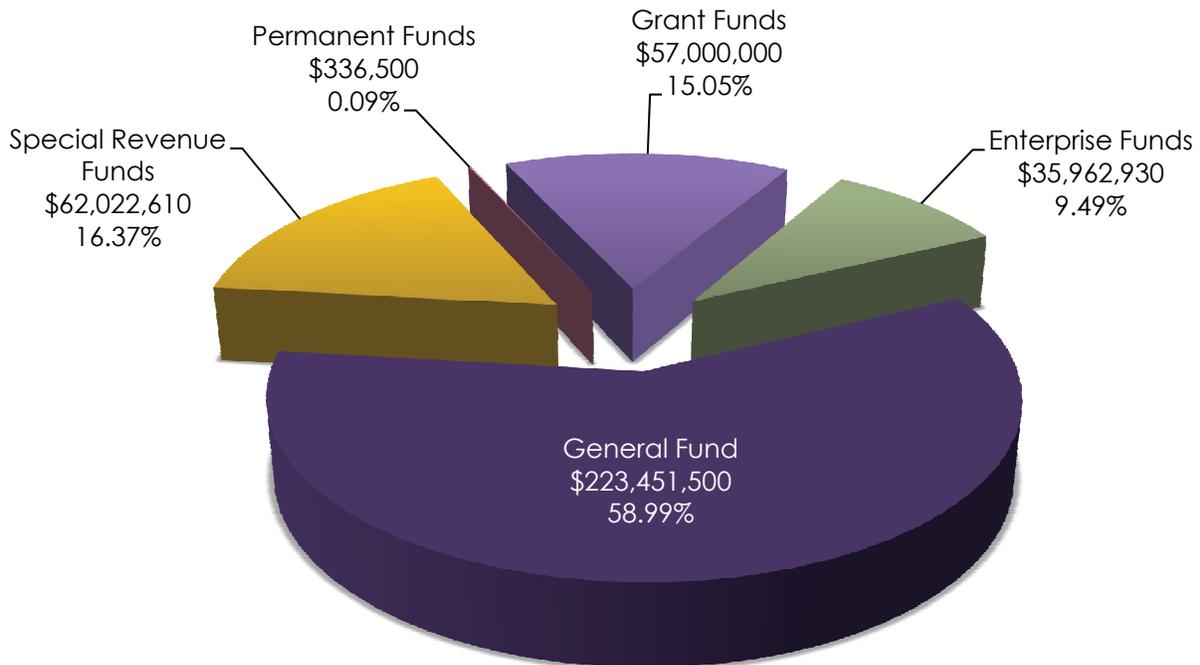
This table identifies all City funds and the 2012 budgeted expenditures.

Fund	Amount
General Fund *	\$223,451,500
Special Revenue Funds	62,022,610
Enterprise Funds	35,962,930
Airport	21,232,799
Cemeteries	1,369,621
Development Review	1,304,094
Parking System	3,434,584
Patty Jewett Golf Course	2,069,943
Pikes Peak – America's Mountain	3,874,754
Stormwater Enterprise	1,500,000
Valley Hi Golf Course	1,177,135
Permanent Funds	336,500
Grant Funds	57,000,000
All Funds Total	\$378,773,540

Note: The total of the Internal Services Funds is \$62,393,804. A portion of this is allocated in the General Fund and Enterprise Funds.

* Includes \$811,000 contribution to fund balance.

All Funds Total \$379,897,040



Fund Structure

City revenue is designated and set aside in funds. The fund structure used by the City is detailed below.

The funds of the City of Colorado Springs are organized according to Generally Accepted Accounting Principles (GAAP). For revenue and expenditure budgets for each fund, refer to the All Funds Summary table.

Basis of Accounting and Accounting Structure

Governmental accounting, governed by State statute and GAAP, differs substantially from private sector accounting. Private sector financial reports measure economic profits whereas governmental accounting discloses how public money is spent, thus controlling the amount spent for any given purpose.

Types of Accounting

The General Fund, Special Revenue Funds, Capital Improvements Program Funds and certain Trust Funds are maintained on a modified accrual basis, which records revenue when measurable and available. Expenditures are generally recorded when the liability is incurred. Enterprise Funds, Internal Services Funds, and certain Permanent Funds are maintained on an accrual basis, which records revenue at the time earned and expenses when incurred.

Basis of Budgeting

The budget is prepared in a manner consistent with the Colorado Revised Statutes. All funds are included within the budget along with the programs supported. However, unlike the financial basis of reporting, the City's budget is prepared completely on a modified accrual basis.

Budgetary Controls

Budgets are adopted for all funds of the City as part of the annual budget cycle. Budgetary controls are maintained for all funds of the City in conformance with the City Charter and Code to assure fiscally sound management. Funds can be transferred within an organizational unit budget; however, transfers between funds require City Council action. An encumbrance accounting system is used to assist in accomplishing budgetary control.

Basis of Accounting and Accounting Structure

When necessary, the Mayor may propose amendments to the budget to reflect corrections of revenue and expenditures. Amendments to the annual appropriations ordinance are transmitted to City Council for adoption. In amending the appropriations ordinance, the City Council may reduce, omit, increase, or add any item. By ordinance, the City Council may amend the annual tax levy and appropriations ordinance to reflect corrections of revenue and expenditures. Also, in the event of casualty, accident, or unforeseen contingency, the City Council may, by ordinance, approve a new or special appropriation.

Fund Balance Summary

Fund	Est. Funds Available for Appropriation 1/1/11	Revenue 2011 Est.*	Expenditures 2011 Est.*	Est. Funds Available for Appropriation 1/1/12	Revenue 2012 Budget	Expenditures 2012 Budget	Est. Funds Available for Appropriation 1/1/13
GENERAL FUND	29,945,650	223,888,690	221,209,000	32,625,340	223,451,500	223,451,500	32,625,340
Funds Available for Appropriation 1/1/11 excludes TABOR emergency reserve of \$7,545,241.							
SPECIAL REVENUE FUNDS							
Arterial Roadway	1,194,807	250,000	400,000	1,044,807	250,000	400,000	894,807
Ballfield CIP	255,561	95,000	116,403	234,158	100,000	120,183	213,975
Banning Lewis Ranch	464,623	205,000	4,200	665,423	225,000	4,620	885,803
Bicycle Tax	16,665	112,000	112,000	16,665	100,000	100,000	16,665
Briargate SIMD	175,838	918,472	918,472	175,838	865,582	940,583	100,837
Cable Franchise	344,565	1,301,000	1,301,000	344,565	1,118,680	1,118,680	344,565
CDBG	200,000	2,992,358	3,092,358	100,000	2,500,274	2,600,274	0
City-funded CIP	0	13,768,923	13,768,923	0	13,658,280	13,658,280	0
Conservation Trust	764,882	3,825,118	4,590,000	0	3,862,196	3,390,000	472,196
Emergency Shelter Act Grant	0	111,721	111,721	0	113,130	113,130	0
Gateway SIMD	8,293	3,235	5,235	6,293	3,173	6,173	3,293
Giff Trust	3,495,236	1,900,000	1,900,000	3,495,236	1,900,000	1,900,000	3,495,236
Home Investment Partnership	211,652	1,816,170	2,027,822	0	1,749,389	1,749,389	0
HOPE III	0	200,000	200,000	0	146,423	146,423	0
Lodgers & Auto Rental Tax	34,702	3,816,000	3,816,000	34,702	3,816,000	3,816,000	34,702
Norwood SIMD	244,911	702,160	852,160	94,911	662,428	707,428	49,911
Old Colorado City SIMD	56,592	105,236	120,236	41,592	102,907	117,907	26,592
Platte Avenue SIMD	72,815	9,676	29,676	52,815	9,406	44,406	17,815
Public Safety Sales Tax	4,995,998	24,100,000	25,296,837	3,799,161	24,700,455	24,401,794	4,097,822
Public Space & Development	2,560,270	800,000	0	3,360,270	800,000	0	4,160,270
Senior Programs	573,348	0	573,348	0	0	0	0
Stetson Hills SIMD	161,892	308,881	358,881	111,892	284,013	334,013	61,892
Street Tree	85,489	12,000	12,000	85,489	12,000	12,000	85,489
Subdivision Drainage	1,766,632	2,000,000	2,000,000	1,766,632	2,000,000	2,000,000	1,766,632
Therapeutic Recreation	4,177	300	0	4,477	300	0	4,777
Trails, Open Space and Parks	1,876,470	5,990,000	2,422,130	5,444,340	6,120,000	4,287,130	7,277,210
Woodstone SIMD	105,929	21,044	21,044	105,929	19,196	54,197	70,928
ENTERPRISE FUNDS							
Airport	25,219,599	21,692,241	21,014,129	25,897,711	21,489,188	21,232,799	26,154,100
Cemeteries	210,621	1,336,475	1,330,987	216,109	1,319,840	1,369,621	166,328
Development Review	84,668	1,313,647	1,307,793	90,522	1,338,695	1,304,094	125,123
Human Services Complex	1,016,716	0	1,016,716	0	0	0	0
Parking System	7,923,346	4,104,726	3,824,406	8,203,666	4,113,943	3,434,584	8,883,025
Patty Jewett Golf Course	409,190	2,173,452	2,191,059	391,583	2,071,053	2,069,943	392,693
Pikes Peak - America's Mtn	3,349,249	4,868,815	4,868,815	3,349,249	3,874,754	3,874,754	3,349,249
Stormwater Enterprise	3,331,000	0	1,831,000	1,500,000	0	1,500,000	0
Valley Hi Golf Course	316,423	1,285,242	1,343,181	258,484	1,165,743	1,177,135	247,092
INTERNAL SERVICE FUNDS							
Claims Reserve Self-Insurance	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0
Employee Ben Self-Insurance	623,000	28,808,000	29,431,000	0	30,961,000	30,961,000	0
Office Services	0	0	0	0	1,756,440	1,756,440	0
Radio	0	0	0	0	2,031,055	2,031,055	0
Support Services/Fleet	512,000	24,009,486	24,521,486	0	18,960,309	18,960,309	0
Workers' Compensation	0	7,485,000	7,485,000	0	7,685,000	7,685,000	0
PERMANENT FUNDS							
C. D. Smith Trust	0	0	0	0	75,000	75,000	0
Cemetery Endowment	0	250,000	250,000	0	250,000	250,000	0
Trails, Open Space & Prk Mnt.	0	11,500	11,500	0	11,500	11,500	0
SPECIAL ASSESSMENT DISTRICT FUNDS							
Improvement Districts	0	44,000	44,000	0	0	0	0
Woodmen Valley LID	0	60,000	60,000	0	0	0	0
GRANT FUNDS							
Grants	0	36,300,000	36,300,000	0	57,000,000	57,000,000	0

In most cases, the 2011 Revenue and Expenditures are equal to the 2011 Budget amount; however, in certain cases, an end-of-year estimate is used to account for revenue adjustments or supplemental appropriations.

General Fund 2012 expenditures include an \$811,000 contribution to the fund balance.

CABLE FRANCHISE

Budget Summary

2012 Cable Franchise Grant	
Revenue	
Subscriber revenue	\$1,118,680
Total Revenue	\$1,118,680
Expenditures	
City information technology strategic needs	\$ 521,204
Southern Colorado Educational Television Consortium(SCETC)	223,036
SpringsTV implementation equipment and staffing	374,440
Total Expenditures	\$1,118,680

Revenue Overview

Subscriber rate is \$1.20 per month for Comcast and \$1.53 for Falcon.

Expenditure Overview

City Information Technology Strategic Needs \$521,204

Support of the City's information technology strategic needs. These funds service existing lease payments related to the acquisition and implementation of systems, contribute to server upgrades, annual software maintenance fees, enhanced functionality, and other strategic projects.

Southern Colorado Educational Television Consortium Share \$223,036

Provided for the SCETC to continue operating the network and production truck to cable cast from remote sites for increased learning/educational opportunities.

SpringsTV \$374,440

Equipment maintenance, library licenses, program promotions, production contract services, professional staff and interns, basic operational supplies, an upgraded server, and the ongoing fees for a dedicated T-1 phone line. The server and phone line support video and audio streaming of live City Council sessions, Planning Commission, Utilities Board and E-Townhall meetings. This will also support encoding of video clips to be made available on SpringsGov.com. In 2012, 6.00 positions are funded by the grant, of which 4.30 FTE are Communications Specialist I/II positions, 1.50 FTE are Senior Communications Specialists, and 0.20 FTE is an Administrative Technician position. These positions are funded along with operational costs to allow SpringsTV to meet programming and equipment requirements in addition to the resources required for live broadcasting and department program requests.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

(See Housing Division narrative for details of this fund.)

CITY-FUNDED CAPITAL IMPROVEMENTS PROGRAM (CIP)

Mission

To provide a dedicated source of revenue to fund ongoing capital repair or replacement of existing infrastructure.

Overview

The City's General Use Capital Improvements Program (CIP) budget is \$13,658,280 in 2012.

The sources of this funding include \$13,313,280 from the General Fund, \$180,000 in anticipated interest earnings and \$165,000 in insurance damage settlement funds. This will fund \$7,844,350 for the 1999 SCIP Bond debt payment, \$933,472 for Information Technology projects, \$987,959 in local transportation grant match funds, \$1,038,063 for facility repairs and infrastructure repairs, and \$2,854,436 for various payments and projects.

A detailed list of projects is in Section 21, Capital Improvements Program (CIP).

Budget Summary	2009* Actual	2010 Actual	2011 Budget	2012 Budget
CIP Construction	\$7,513,448	\$12,022,527	\$13,768,923	\$13,658,280
Total	\$7,513,448	\$12,022,527	\$13,768,923	\$13,658,280

*In any given year, the actual funds spent may equal more than the amount appropriated because project funds are rolled over from year to year.

CONSERVATION TRUST

Mission

To provide a means of acquiring, developing, and maintaining new conservation sites and for capital improvements or maintenance for recreational purposes on any public sites.

Overview

Local governments receive 40% of the total revenue generated by the State Lottery, and the City share is distributed based on population. These funds are received and expended from the Conservation Trust Fund (CTF). A total of \$3,862,196 is the amount of Lottery funds expected in 2012. This estimate is based upon a Lottery allocation of \$3,832,196 plus \$30,000 in interest earnings.

In 2012, the Conservation Trust Fund (CTF) has \$3,390,000 budgeted for parks and recreation-related projects. This allocation provides \$3,100,225 for park maintenance, \$116,475 for the Red Rock Canyon Purchase Payment and \$173,300 for the annual financial commitment on the Skyview Softball Complex. More detailed information can be found in the Capital Improvements Program section.

Budget Summary	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Projects	\$4,200,997	\$4,534,513	\$4,590,000	\$3,390,000

EMERGENCY SHELTER ACT GRANT

(See Housing Division narrative for details of this fund.)

GATEWAY SPECIAL IMPROVEMENT MAINTENANCE DISTRICT (SIMD)

2011 Budget: \$5,235

2012 Budget: \$6,173

Purpose

Provide for the maintenance of numerous public improvements unique to the Gateway area.

Revenue source

Assessments against all real properties in the district collected by the County and remitted to the fund.

Designated expenditure

An advisory committee to advise City Council of the level, extent, and effectiveness of the maintenance needed in the district. Council approves the budget for the district.

GIFT TRUST

2011 Budget: \$1,900,000

2012 Budget: \$1,900,000

Purpose

Provide a fund for gifts received by the City during the year for specific purposes.

Revenue source

Donations from private individuals or businesses.

Designated expenditure

As designated by donor.

HOME INVESTMENT PARTNERSHIP (HOME)

(See Housing Division narrative for details of this fund.)

HOPE III

(See Housing Division narrative for details of this fund.)

LODGERS AND AUTOMOBILE RENTAL TAX (LART)

Mission

To attract visitors and enhance the economy of the City and the Pikes Peak Region. Revenue not otherwise obligated may be used for the acquisition, construction, maintenance, and operation of public infrastructure or public improvements, which constitute, in part, visitor or tourist attractions. Revenue may also be appropriated for economic development activities as determined by City Council.

Revenue Overview

Revenue resulting from the City's 2% lodging and 1% automobile rental tax are deposited into the Lodgers and Automobile Rental Tax (LART) Fund. Uses of LART revenue is limited to tourist promotion and visitor attraction as well as for economic development activities.

LART resources available for appropriation in 2012 are projected at \$3,816,000. For 2010, the LART revenue was allocated one-half to Experience Colorado Springs at Pikes Peak and one-half to the General Fund. The 2011 LART budget returned to the policy of allocating a two-thirds share of revenue to Experience Colorado Springs at Pikes Peak. The 2012 budget maintains the two-thirds share of revenue being provided to Experience Colorado Springs at Pikes Peak.

Account Category	2009 Budget	2010 Budget	2011 Budget	2012 Budget
Assault on the Peak	\$ 0	\$ 0	\$ 0	\$ 5,000
COPPeR	39,000	39,000	39,000	39,000
Pikes Peak – America's Mountain	190,512	400,000	400,000	400,000
Pikes Peak International Hill Climb and Educational Museum	17,500	17,500	20,000	25,000
Pikes Peak Marathon and Ascent	8,000	8,000	8,000	8,000
Subtotal	\$255,012	\$464,500	\$467,000	\$477,000
Transfer to General Fund for Tourist-Related and Special Event Expenses	930,804	1,151,089	547,809	795,000
Total – City Share	\$1,353,595	\$1,783,368	\$1,457,088	\$1,272,000
Total Experience Colorado Springs at Pikes Peak	\$2,707,188	\$1,783,368	\$2,494,177	\$2,544,000
TOTAL AVAILABLE FOR ALLOCATION	\$4,060,783	\$3,556,735	\$3,951,265	\$3,816,000
Vendor Fee	86,356	0	0	0
TOTAL	\$4,147,139	\$3,566,735	\$3,951,265	\$3,816,000

The 2012 LART funds total \$3,816,000. Of that total the City's share is \$1,272,000 and the Experience Colorado Springs at Pikes Peak's share is \$2,544,000. As of 2010, the Vendor Fee was eliminated.

Expenditure Overview

Transfer to General Fund for Tourist-Related Expenses

The General Fund incurs significant expenses each year in providing services and infrastructure supporting local tourist activity and economic development efforts. This transfer represents reimbursement for a portion of these expenses.

Transfer to General Fund for other Special Events

The Police; Fire; Parks, Recreation and Cultural Services; and General Costs General Fund budgets incur significant expenses each year in providing services for special events that promote tourism.

Assault on the Peak

A \$5,000 contribution to Tejon Community Events, Inc. is included for 2012 to assist with operating expenses such as permits, insurance, and technical support necessary to run the "Assault on the Peak" cycling challenge.

COPPeR

A \$39,000 contribution was requested and is included for 2012 to assist with the web events calendar and other programming expenses.

Pikes Peak – America's Mountain

A \$400,000 contribution is provided by LART to assist with the erosion and sedimentation project on Pikes Peak. The project is the result of a consent decree stemming from litigation with the Sierra Club. In 2012, Pikes Peak – America's Mountain is slated to construct sedimentation improvements totaling \$1.225 million; of which \$400,000 is from LART. This will complete the obligations mandated by the litigation with the Sierra Club.

Pikes Peak International Hill Climb and Educational Museum

A \$35,000 request was made in 2006 for assistance with the 85th Pikes Peak Hill Climb racing event to attract visitors to Colorado Springs and the greater Pikes Peak Region. During 2006, City Council approved funding of \$17,500 for the Pikes Peak Hill Climb to cover City services required to host the event. Since then, a total of \$17,500 has been included each year for this event. For 2011, the amount of funding was increased to \$20,000. In 2012, \$25,000 is included to cover the cost of City services during the event.

Pikes Peak Marathon

Funding of \$8,000 is included again in 2012 to assist with the cost of City services during the annual Pikes Peak Marathon.

Vendor Fee

As of 2010, the Vendor Fee was eliminated.

Experience Colorado Springs at Pikes Peak (Convention and Visitors Bureau) Promotion Contract

A total of \$2,544,000 is included to fund a visitor promotion contract. The contract amount is based upon the City Council directed allocation of two-thirds share of the Lodgers and Automobile Rental Tax revenue to the visitor promotion contract. For 2011 only, the contract amount was reduced by \$140,000 to partially fund the \$200,000 of expenses associated with the U.S. Women's Open. The contract calls for the promotion of tourism, recreational visitors, business meetings, conventions, and other special events which attract visitors to the City and the greater Pikes Peak Region.

NORWOOD SPECIAL IMPROVEMENT MAINTENANCE DISTRICT (SIMD)

2011 Budget:	\$852,160	2012 Budget:	\$707,428
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Purpose

Provide for the maintenance of specified public improvements on and along certain roadways within the district.

Revenue source

Assessments against the real properties within the district.

Designated expenditure

Maintenance of specific improvements identified by the advisory committee in consultation with the Parks, Recreation and Cultural Services staff. Council approves the budget for the district.

OLD COLORADO CITY MAINTENANCE AND SECURITY DISTRICT

2011 Budget:	\$120,236	2012 Budget:	\$117,907
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Purpose

Secure and maintain numerous public improvements unique to the Old Colorado City area.

Revenue source

Assessments against all real properties in the district collected by the County and remitted to the fund.

Designated expenditure

An advisory committee to advise City Council of the level, extent, and effectiveness of the security and maintenance needed in the district. Council approves the budget for the district.

PLATTE AVENUE SPECIAL IMPROVEMENT MAINTENANCE DISTRICT (SIMD)

2011 Budget:	\$29,676	2012 Budget:	\$44,406
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Purpose

Secure and maintain numerous public improvements unique to Platte Avenue.

Revenue source

Assessments against all real properties in the district collected by the County and remitted to the fund.

Designated expenditure

An advisory committee to advise City Council of the level, extent, and effectiveness of the maintenance needed in the district. Council approves the budget for the district.

PUBLIC SAFETY SALES TAX (PSST)

Mission

Provide a dedicated source of revenue to fund public safety operating and capital improvement needs.

Overview

In November 2001, City voters approved ballot question B4 which authorized a City Sales and Use Tax rate increase of 0.4% to fund public safety operating and capital improvement needs. As approved by voters, all revenue from the 0.4% tax is placed in a dedicated fund (Public Safety Sales Tax Fund) and is not used to replace any local funds already budgeted for public safety operations. In conjunction with the approval of the 2002 Public Safety Sales Tax Fund (PSST) budget, Council also adopted a ten-year plan for the fund that presented multiyear projections to achieve the purpose and intent of ballot question B4.

Budget Summary	2009 Actual	2010 Actual	2011 Budget	2012 Budget
Uses of Funds				
Salaries/Benefits	\$19,312,582	\$20,244,621	\$20,517,701	\$21,215,383
Operating	2,342,222	1,980,997	2,756,776	2,525,757
Capital Outlay	279,592	255,689	1,073,256	160,654
Vendor Fee	261,610	39,438	0	0
CIP	893,484	0	0	500,000
Total	\$23,089,490	\$22,520,745	\$24,347,733	\$24,401,794
Personnel				
Uniformed FTE	155.00	148.00	147.00	148.00
Civilian FTE	70.50	70.25	70.00	69.00
Total Positions	225.50	218.25	217.00	217.00

Expenditure Overview

For 2012, \$24.7 million in PSST revenue is projected. Given the volatility of sales and use tax revenue, and to help protect against any revenue shortfalls and unforeseen fiscal events, a fund balance target of 16.67% is maintained. To maintain that goal, a total of \$0.3 million is the projected contribution to the fund balance. Overall, there is \$24.4 million available for appropriation in 2012.

For 2012, PSST funding for the Fire Department totals \$11.4 million. The funding is used for uniformed and civilian staffing, operating, and equipment expenses. One capital project is included for the construction of Fire Station 21 in Stetson Ridge. This also allows for the continued funding of 4 Information Technology (IT) positions that report to the IT Department.

For 2012, PSST funding for the Police Department totals \$12.6 million. All of the funding is used for uniformed and civilian staffing, operating, and equipment expenses. This includes projects and equipment, and other ongoing expenditures and one-time capital outlay. This also allows for the continued funding of 6 IT positions that report to the IT Department.

For 2012, PSST funding for Support Services totals \$398,000. This continues the funding of 5.50 FTE: 1.50 Body Shop Technicians in Fleet, 1.0 Senior Office Specialist and 1.0 Analyst II in Human Resources, 1.0 Accounts Payable Clerk and 1.0 Analyst II in Procurement Services.

**City of Colorado Springs
Public Safety Sales Tax Fund
Ten-Year Plan 2012 - 2021**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	Budget	Projected								
Existing FTE Employees	217.00	217.00	217.00	217.00	215.00	214.00	212.00	211.00	210.00	209.00
New Public Safety Positions										
Uniformed	0.00	0.00	0.00	0.00	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)	(1.00)
Civilian	0.00	0.00	0.00	(2.00)	0.00	(1.00)	0.00	0.00	0.00	(1.00)
New Support Services Positions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total FTE Employees	217.00	217.00	217.00	215.00	214.00	212.00	211.00	210.00	209.00	207.00
Beginning Fund Balance	\$3,799,161	\$4,097,822	\$4,179,778	\$4,263,374	\$4,348,641	\$4,435,614	\$4,524,326	\$4,614,813	\$4,707,109	\$4,801,252
Revenue										
Sales & Use Tax	\$24,582,000	\$25,073,640	\$25,575,113	\$26,086,615	\$26,608,347	\$27,140,514	\$27,683,325	\$28,236,991	\$28,801,731	\$29,377,766
Interest	118,455	124,164	126,647	129,180	131,764	134,399	137,087	139,829	142,625	145,478
Total Fund Revenue	\$24,700,455	\$25,197,804	\$25,701,760	\$26,215,795	\$26,740,111	\$27,274,913	\$27,820,412	\$28,376,820	\$28,944,356	\$29,523,243
Expenditures										
Public Safety										
Salaries and Benefits	\$20,830,559	\$21,412,695	\$21,959,940	\$22,393,486	\$22,871,352	\$23,327,993	\$23,829,834	\$24,336,547	\$24,844,873	\$25,363,169
Operating Expenses	2,514,723	2,550,794	2,560,590	2,615,286	2,602,136	2,598,393	2,600,924	2,587,131	2,581,500	2,575,869
Capital Outlay	158,324	404,013	369,230	541,515	541,515	819,941	848,203	898,550	541,515	541,515
Public Safety CIP	500,000	350,000	319,995	161,495	208,938	0	0	0	408,388	460,769
Sub-total	\$24,003,606	\$24,717,502	\$25,209,755	\$25,711,782	\$26,223,941	\$26,746,267	\$27,278,961	\$27,822,228	\$28,376,276	\$28,941,322
Support Services										
Salaries and Benefits	\$384,824	\$385,115	\$385,519	\$395,694	\$406,145	\$416,882	\$427,912	\$439,244	\$450,885	\$462,845
Operating Expenses	11,034	13,231	22,890	23,052	23,052	23,052	23,052	23,052	23,052	23,052
Capital Outlay	2,330	0	0	0	0	0	0	0	0	0
Support Services CIP	0	0	0	0	0	0	0	0	0	0
Sub-total	\$398,188	\$398,346	\$408,409	\$418,746	\$429,197	\$439,934	\$450,964	\$462,296	\$473,937	\$485,897
Vendor's Fee	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Fund Expenditures	\$24,401,794	\$25,115,848	\$25,618,164	\$26,130,528	\$26,653,138	\$27,186,201	\$27,729,925	\$28,284,524	\$28,850,213	\$29,427,219
Fund Balance Contribution (Draw)	\$298,661	\$81,956	\$83,596	\$85,267	\$86,973	\$88,712	\$90,487	\$92,296	\$94,143	\$96,024
Ending Fund Balance	\$4,097,822	\$4,179,778	\$4,263,374	\$4,348,641	\$4,435,614	\$4,524,326	\$4,614,813	\$4,707,109	\$4,801,252	\$4,897,276
Fund Balance %	16.67%									

**Public Safety Sales Tax Fund
Ten-Year Plan 2012 - 2021
Department Summary**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	Budget	Projected								
Fire										
Salary/Benefits	\$9,278,047	\$9,513,608	\$9,703,880	\$9,897,958	\$10,095,917	\$10,297,835	\$10,503,792	\$10,713,868	\$10,928,145	\$11,146,708
Operating	1,560,279	1,596,350	1,628,277	1,660,842	1,660,842	1,660,842	1,660,842	1,660,842	1,660,842	1,660,842
Capital Outlay	108,324	325,711	369,230	541,515	541,515	798,844	848,203	898,550	541,515	541,515
CIP	500,000	350,000	319,995	161,495	208,938	0	0	0	408,388	460,769
TOTAL	\$11,446,650	\$11,785,669	\$12,021,382	\$12,261,810	\$12,507,212	\$12,757,521	\$13,012,837	\$13,273,260	\$13,538,890	\$13,809,834
Uniformed FTE	73.00	73.00	73.00	73.00	73.00	73.00	73.00	73.00	73.00	73.00
Civilian FTE	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
Police										
Salary/Benefits	\$11,552,512	\$11,899,087	\$12,256,060	\$12,495,528	\$12,775,435	\$13,030,098	\$13,326,042	\$13,622,679	\$13,916,728	\$14,216,461
Operating	954,444	954,444	932,313	954,444	941,294	937,551	940,082	926,289	920,658	915,027
Capital Outlay	50,000	78,302	0	0	0	21,097	0	0	0	0
CIP	0	0	0	0	0	0	0	0	0	0
TOTAL	\$12,556,956	\$12,931,833	\$13,188,373	\$13,449,972	\$13,716,729	\$13,988,746	\$14,266,124	\$14,548,968	\$14,837,386	\$15,131,488
Uniformed FTE	75.00	75.00	75.00	75.00	74.00	73.00	72.00	71.00	70.00	69.00
Civilian FTE	40.00	40.00	40.00	38.00	38.00	37.00	37.00	37.00	37.00	36.00
Support Services										
Salary/Benefits	\$384,824	\$385,115	\$385,519	\$395,694	\$406,145	\$416,882	\$427,912	\$439,244	\$450,885	\$462,845
Operating	11,034	13,231	22,890	23,052	23,052	23,052	23,052	23,052	23,052	23,052
Capital Outlay	2,330	0	0	0	0	0	0	0	0	0
CIP	0	0	0	0	0	0	0	0	0	0
TOTAL	\$398,188	\$398,346	\$408,409	\$418,746	\$429,197	\$439,934	\$450,964	\$462,296	\$473,937	\$485,897
Civilian FTE	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
IT FTE	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00

Enterprise Funds

These funds account for the acquisition, operation, and maintenance of the City's facilities and services which are entirely or predominantly supported by user charges or those for which the City has decided that periodic determination of the revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Additional information on these funds can be found where noted.

Enterprise	Location in budget book
Airport	Airport
Cemeteries	Parks, Recreation and Cultural Services Department
Development Review	Planning & Development Department
Parking System	Public Works Department
Patty Jewett Golf Course	Parks, Recreation and Cultural Services Department
Pikes Peak – America's Mountain	Parks, Recreation and Cultural Services Department
Valley Hi Golf Course	Parks, Recreation and Cultural Services Department

Internal Support Services Funds

These funds account for the financing of goods or services provided by one organizational unit to other organizational units of the City on a cost-reimbursement basis. Additional information on these funds can be found where noted.

Fund	Location in budget book
Support Services Fund	
Fleet Management Division	Public Works Department
Claims Reserve Self-Insurance Fund	Human Resources Department
Employee Benefits Self-Insurance Fund	Human Resources Department
Office Services Fund	Innovation & Sustainability Division
Radio Fund	Information Technology Department
Workers' Compensation Fund	Human Resources Department

Permanent Funds

These funds account for assets held by the City in a trustee capacity or as an agent for other agencies, individuals, private organizations, or governmental units. Included in this category are non-expendable trust funds and agency funds. Additional information on these funds can be found where noted.

C. D. SMITH TRUST FUND

2011 Budget: \$0 **2012 Budget:** \$75,000

Purpose:

Provide funding for senior programs.

Revenue source:

Income from investments on the C. D. Smith Trust.

Designated expenditure:

Interest will be transferred quarterly to the Housing Authority for Senior Center programs.

CEMETERY ENDOWMENT FUND

2011 Budget: \$250,000 **2012 Budget:** \$250,000

Purpose:

Account for the investment activities of the cemetery endowment corpus with investment earnings used to finance cemetery operations.

Revenue source:

Investment earnings and endowments.

Designated expenditure:

Cemetery operations.

TRAILS, OPEN SPACE AND PARKS MAINTENANCE

2011 Budget: \$11,500 **2012 Budget:** \$11,500

Purpose:

Maintain parks, trails, medians, athletic fields, open space areas, and recreational facilities for the citizens of and visitors to Colorado Springs.

Revenue source:

Income from endowments and interest earnings.

Designated expenditure:

Parks, Recreation and Cultural Services for maintenance.

Local Improvement District Funds

IMPROVEMENT DISTRICTS FUNDS

2011 Budget: \$44,000 **2012 Budget:** \$0

Purpose:

Provide for repayment of loans made for financing of various improvement districts.

Revenue source: Special assessments levied against all property owners within each respective district.

Designated expenditure: Payment of principal and interest expense of improvement district loans. The loans were paid in full in 2011; therefore no expenses are budgeted in 2012.

WOODMEN VALLEY LOCAL IMPROVEMENT DISTRICT

2011 Budget: \$60,000

2012 Budget: \$0

Purpose:

Provide for repayment of bonds issued for the financing of the Woodmen Valley Local Improvement District.

Revenue source:

Special assessments levied against all property owners within the district.

Designated expenditure:

Payment of principal and interest expense of improvement district bonds. The bonds were paid in full in 2011; therefore no expenses are budgeted in 2012.

Grant Funds

GRANTS FUND

2011 Budget: \$36,300,000

2012 Budget: \$57,000,000

Purpose:

In prior years, only the anticipated interest earned on eligible grants was budgeted here. However, for 2009, all anticipated grant revenue and interest earnings are now budgeted, which streamlines the process for accepting grants. A resolution from City Council is still required to accept all grants, but a separate appropriation is no longer necessary.

Revenue source:

Various grants as well as any anticipated interest earnings. Includes SAFETEA-LU and FTA grant funds, among others.

Designated expenditure:

Grant activities as approved by City Council, plus interest earnings for those grants eligible to earn and spend interest income.