

All Funds Summary

2013 All Funds Expenditures

This table identifies all City funds and the 2013 budgeted expenditures.

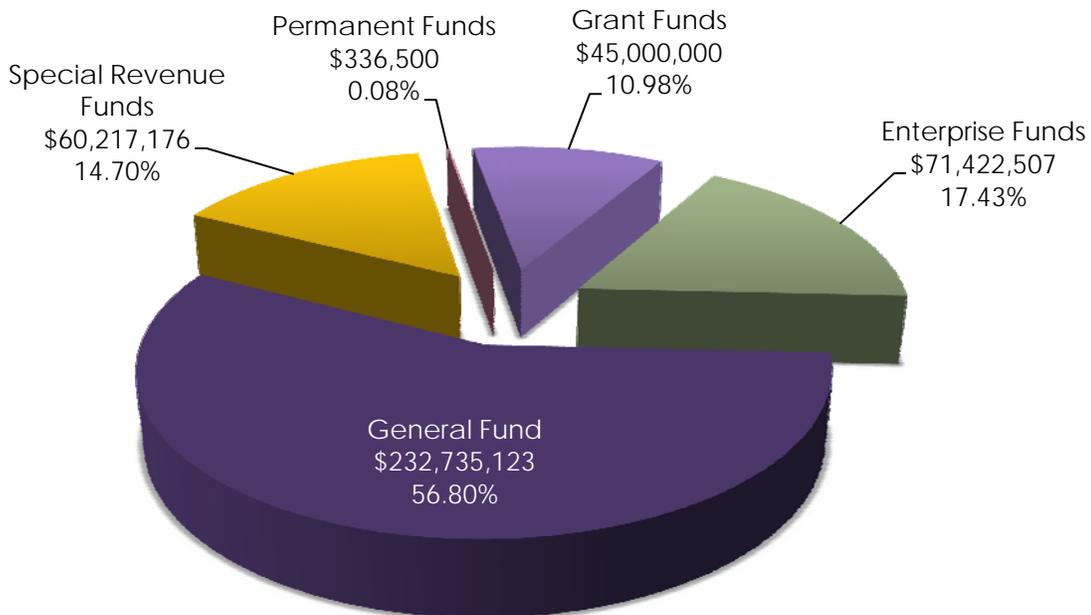
Fund	Amount
General Fund	\$232,735,123
Special Revenue Funds	60,217,176
Enterprise Funds	71,422,507
Airport	21,208,993
Cemeteries	1,304,802
Development Review	1,200,819
Memorial Health System	35,612,112
Parking System	5,160,106
Patty Jewett Golf Course	2,085,906
Pikes Peak – America's Mountain	3,682,314
Valley Hi Golf Course	1,167,455
Permanent Funds	336,500
Grant Funds	45,000,000
All Funds Total	\$409,711,306

Note: The total of the Internal Services Funds is \$60,089,956. A portion of this is allocated in the General Fund and Enterprise Funds.

All Funds Total

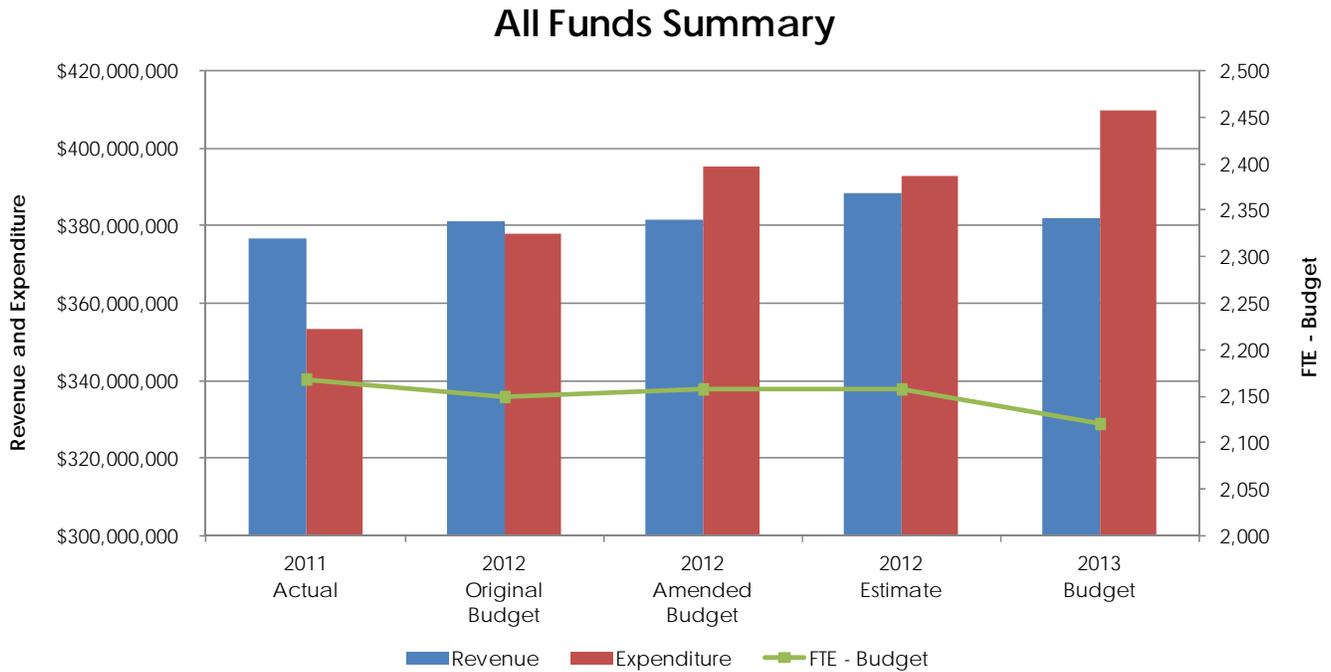
\$409,711,306

(43 funds appropriated)



Beginning in 2013, the Memorial Health System Enterprise is included in the All Funds total, which adds \$35,612,112.

All Funds Historical Summary



Some grant revenue is not appropriated in the original budget, but is appropriated as needed throughout the year.

Beginning in 2013, the Memorial Health System Enterprise is included in the All Funds total, which adds \$35,612,112.

Fund Balance Summary

Fund	Est. Funds Available for Appropriation 1/1/12	Revenue 2012 Est.*	Expenditures 2012 Est.*	Est. Funds Available for Appropriation 1/1/13	Revenue 2013 Budget	Expenditures 2013 Budget	Est. Funds Available for Appropriation 1/1/14
GENERAL FUND	42,641,158	229,209,976	224,668,724	47,182,410	232,735,123	232,735,123	47,182,410
Funds Available for Appropriation 1/1/13 excludes TABOR emergency reserve of \$7,545,241.							
SPECIAL REVENUE FUNDS							
Arterial Roadway	1,249,933	250,000	400,000	1,099,933	250,000	400,000	949,933
Ballfield CIP	249,196	100,000	120,183	229,013	100,000	100,000	229,013
Banning Lewis Ranch	607,674	225,000	4,620	828,054	145,000	2,940	970,114
Bicycle Tax	63,979	100,000	100,000	63,979	100,000	100,000	63,979
Briargate SIMD	332,768	865,582	940,583	257,767	854,643	929,643	182,767
Cable Franchise	134,374	1,118,680	1,118,680	134,374	1,006,812	1,006,812	134,374
CDBG	200,000	2,500,274	2,600,274	100,000	2,501,500	2,601,500	0
City-funded CIP	0	13,658,280	13,658,280	0	9,444,633	9,444,633	0
Conservation Trust	639,398	3,862,196	3,709,500	792,094	3,848,623	3,700,000	940,717
Emergency Shelter Act Grant	0	113,130	113,130	0	201,570	201,570	0
Gateway SIMD	85,440	3,173	6,173	82,440	3,104	8,100	77,444
Gift Trust	3,303,511	1,900,000	1,900,000	3,303,511	1,900,000	1,900,000	3,303,511
Home Investment Partnership	0	1,749,389	1,749,389	0	1,490,942	1,490,942	0
HOPE III	0	146,423	146,423	0	225,125	225,125	0
Lodgers & Auto Rental Tax	34,702	3,816,000	3,816,000	34,702	3,894,000	3,894,000	34,702
Norwood SIMD	238,180	662,428	707,428	193,180	671,328	716,625	147,883
Old Colorado City SIMD	82,133	102,907	117,907	67,133	102,387	117,895	51,625
Platte Avenue SIMD	111,809	9,406	44,406	76,809	9,204	33,550	52,463
Public Safety Sales Tax	5,510,057	25,760,000	25,088,494	6,181,563	26,264,414	27,029,008	5,416,969
Public Space & Development	2,414,772	800,000	54,100	3,160,672	800,000	0	3,960,672
Senior Programs	0	0	0	0	0	0	0
Stetson Hills SIMD	202,277	284,013	334,013	152,277	285,849	320,849	117,277
Street Tree	106,574	12,000	12,000	106,574	12,000	12,000	106,574
Subdivision Drainage	1,553,857	2,000,000	2,000,000	1,553,857	2,000,000	2,000,000	1,553,857
Therapeutic Recreation	4,228	300	0	4,528	300	0	4,828
Trails, Open Space and Parks	4,807,142	6,120,000	4,637,130	6,290,012	6,655,000	3,927,705	9,017,307
Woodstone SIMD	151,161	19,196	54,197	116,160	19,279	54,279	81,160
ENTERPRISE FUNDS							
Airport	25,088,540	21,489,188	21,291,209	25,286,519	21,500,057	21,208,993	25,577,583
Cemeteries	349,590	1,319,840	1,369,621	299,809	1,268,275	1,304,802	263,282
Development Review	389,430	1,594,117	1,559,516	424,031	1,441,635	1,200,819	664,847
Memorial Health System	0	0	0	35,000,000	5,612,112	35,612,112	0
Parking System	8,203,666	4,113,943	3,434,584	8,883,025	4,235,167	5,160,106	7,958,086
Patty Jewett Golf Course	435,393	2,071,053	2,069,943	436,503	2,071,381	2,085,906	421,978
Pikes Peak - America's Mtn	4,409,273	3,874,754	4,224,754	4,059,273	3,682,314	3,682,314	4,059,273
Stormwater Enterprise	2,258,106	0	1,500,000	758,106	0	0	758,106
Valley Hi Golf Course	360,938	1,165,743	1,177,135	349,546	1,162,759	1,167,455	344,850
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	0	30,961,000	30,961,000	0	31,308,850	31,308,850	0
Office Services	0	1,756,440	1,756,440	0	1,756,035	1,756,035	0
Radio	0	2,031,055	2,031,055	0	2,109,798	2,109,798	0
Support Services/Fleet	1,035,000	18,960,309	19,995,309	0	16,230,273	16,230,273	0
Workers' Compensation	0	7,685,000	7,685,000	0	7,685,000	7,685,000	0
PERMANENT FUNDS							
C. D. Smith Trust	0	75,000	75,000	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
GRANT FUNDS							
Grants	0	57,000,000	57,000,000	0	45,000,000	45,000,000	0
Airport Grants	0	10,837,572	10,837,572	0	tbd	tbd	0

In most cases, the 2012 Revenue and Expenditures are equal to the 2012 Budget amount; however, in certain cases, an end-of-year estimate is used to account for revenue adjustments or supplemental appropriations.

Beginning in 2013, the Memorial Health System Enterprise is included in the All Funds total, which adds \$35,612,112.

Overview of 2013 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 2013 budgets by specific fund.

The budget document focuses primarily on the General Fund because it is the largest fund. The 2013 General Fund Budget is \$232,735,123, which is 56.8% of the total funds.

Another significant type of fund is the Special Revenue Funds. The 2013 Special Revenue Funds budgets total \$60,217,176, which is 14.7% of the total funds.

For 2013, Enterprise Funds budgets total \$71,422,507, which is 17.4% of the total funds. This is approximately twice the amount budgeted in 2012. The increase is due to the \$35.6 million dollar appropriation for the Memorial Health System Enterprise.

The Grants Funds budget totals \$45,000,000, which is 11.0% of the total funds for 2013. The balance of the total funds is comprised of the 2013 Permanent Funds budgets, which total \$336,500.

The total of all these funds is \$409,711,306.

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 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 2013 population of 428,000 residents. The services include:

- Economic Vitality
- 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
- Memorial Health System
- 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

Fund Structure

City revenue is designated and set aside in funds. 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

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 departments or funds require City Council action. An encumbrance accounting system is used to assist in accomplishing budgetary control.

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.

CABLE FRANCHISE

Budget Summary

2013 Cable Franchise Grant	
Revenue	
Subscriber revenue	\$1,006,812
Total Revenue	\$1,006,812
Expenditures	
City information technology strategic needs	\$ 409,336
Southern Colorado Educational Television Consortium(SCETC)	223,036
SpringsTV implementation equipment and staffing	374,440
Total Expenditures	\$1,006,812

Revenue Overview

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

Expenditure Overview

City Information Technology Strategic Needs \$409,336

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 2013, 5.00 positions are funded by the grant. 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 \$9,444,633 in 2013.

The sources of this funding include \$9,280,133 from the General Fund, \$54,000 in anticipated interest earnings and \$110,500 in insurance damage settlement funds. This will fund \$4,000,000 for Stormwater and Roads & Bridges projects, \$471,472 for Information Technology projects, \$984,225 in local transportation grant match funds, \$534,500 for facility and infrastructure repairs, and \$3,454,436 for various payments and projects. For 2013, the SCIP debt payment will be paid through General Costs instead of through a transfer to the City-Funded CIP.

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

Budget Summary	2010	2011	2012	2013
	Actual	Actual	Budget	Budget
CIP Construction	\$12,022,527	\$10,051,173	\$13,658,280	\$9,444,633
Total	\$12,022,527	\$13,768,923	\$13,658,280	\$9,444,633

*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 \$3,848,623 is the amount of Lottery funds expected in 2013. This estimate is based upon a Lottery allocation of \$3,818,623 plus \$30,000 in interest earnings.

In 2013, the Conservation Trust Fund (CTF) has \$3,700,000 budgeted for parks and recreation-related projects. Starting in 2013, the structure of the CTF will change from Project budgeting to a combination of Operating and Projects. Because positions are paid from this fund, the accounting change was necessary to reflect actual expenditures more accurately. More detailed information can be found in the Parks Operations and Development and Capital Improvements Program sections.

Budget Summary	2010	2011	2012	2013
	Actual	Actual	Budget	Budget
Operating	\$0	\$0	\$0	\$3,650,000
Projects	4,534,513	3,244,637	3,390,000	50,000
Total	\$4,534,513	\$3,244,637	\$3,390,000	\$3,700,000

EMERGENCY SHELTER ACT GRANT

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

GATEWAY SPECIAL IMPROVEMENT MAINTENANCE DISTRICT (SIMD)

2012 Budget: \$6,173

2013 Budget: \$8,100

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

2012 Budget: \$1,900,000

2013 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 2013 are projected at \$3,894,000. This amount is based on a collaborative projection of the Colorado Springs Convention & Visitors Bureau (CVB) and the City. For 2010 only, the LART revenue allocated one-half to the CVB 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.

Account Category	2010 Actual	2011 Actual	2012 Budget	2013 Budget
<i>Special Events/Tourism</i>				
Assault on the Peak	\$ 0	\$ 0	\$ 5,000	\$ 0
COPPeR	39,000	39,000	39,000	39,000
Pikes Peak – America’s Mountain /1	400,000	400,000	400,000	0
Pikes Peak International Hill Climb and Educational Museum	17,500	20,000	25,000	25,000
Pikes Peak Marathon and Ascent	8,000	8,000	8,000	8,000
Pikes Peak Cycling Hill Climb	0	0	0	5,000
Colorado Springs Philharmonic	0	0	0	90,000
Subtotal - Special Events/Tourism	\$464,500	\$467,000	\$477,000	\$167,000
<i>Economic Development</i>				
Small Business Development Center	0	0	0	\$50,000
Colorado Springs Technology Incubator	0	0	0	25,000
Colorado Springs Regional Business Alliance (pka: Economic Development Corporation and Greater Colorado Springs Chamber of Commerce)	0	0	0	70,000
Colorado National Defense Support Coalition	0	0	0	20,000
Subtotal – Economic Development /2	\$ 0	\$ 0	\$ 0	\$165,000
Total Cash Payments to Non-City Agencies	\$464,500	\$467,000	\$477,000	\$332,000
Transfer to General Fund for Tourist-Related Expenses	\$1,401,307	\$991,417	\$795,000	\$641,000
Transfer to General Fund for Special Event - In-Kind Expenses /3	0	0	0	225,000
Total – City Share	\$1,865,807	\$1,458,417	\$1,272,000	\$1,198,000
Colorado Springs Convention & Visitors Bureau				
Two-thirds share of Total Revenue	\$1,865,808	\$2,496,835	\$2,544,000	\$2,596,000
Waldo Canyon Fire Welcome Back Campaign	0	0	0	100,000
Total Transfer to Colorado Springs Convention & Visitors Bureau	\$1,865,808	\$2,496,835	\$2,544,000	\$2,696,000
Vendor Fee	\$ 6,718	\$ 0	\$ 0	\$ 0
TOTAL	\$3,738,333	\$3,955,252	\$3,816,000	\$3,894,000

- 1 Because the Pikes Peak – America’s Mountain highway paving project was completed in 2012, the enterprise no longer requires the \$400,000 transfer from the LART Fund. Therefore, the amount is available to fund economic development agencies and special events.
- 2 Economic Development agency support was previously funded out of the General Fund, however, for 2013, support is funded from LART due to funds made available as a result of the completion of the Pikes Peak – America’s Mountain highway paving project.
- 3 Special Events and projects to be funded in 2013: USA ProCycling Challenge(\$100,000), Olympic Downtown Celebration (\$20,000), FatFondo Oktoberfest (\$35,000), Food and Wine Event (\$20,000), Film Festival (\$5,000) and Online Application Software and Licensing (\$45,000).

Expenditure Overview

The 2013 Lodgers and Automobile Rental Tax Committee met and reviewed applications for funding on August 15, 2012. The committee recommended a total of \$132,000 worth of Value In-Kind services be provided by the City to four different special events in 2013. Included in the 2013 Budget is \$225,000 for Value In-Kind services, or \$93,000 more than what the committee recommended.

COPPeR

Funding of \$39,000 is included for 2013 to assist with the web events calendar and other programming expenses.

Pikes Peak International Hill Climb and Educational Museum

Beginning in 2006, support was approved for the 85th Pikes Peak Hill Climb racing event to attract visitors to Colorado Springs and the greater Pikes Peak Region. Since then, support has been included each year for this event. For 2013, the amount of funding is \$25,000 to cover the cost of City services during the event.

Pikes Peak Marathon and Ascent

Funding of \$8,000 is included again in 2013 to assist with the cost of City services during the annual Pikes Peak Marathon.

Pikes Peak Cycling Hill Climb

Funding of \$5,000 is included in 2013 to assist with the cost of City services during the Pikes Peak Cycling Hill Climb.

Colorado Spring Philharmonic

Funding of \$90,000 is included to assist funding for the Summer Concert Series. These concerts are free to the community.

Economic Development Agencies

A total of \$165,000 is allocated specifically for the purpose of promoting economic development and is designated for specific economic development agencies. City payment of funds to the agencies is contingent upon each agency submitting a formal request, outline of use of funds, and necessary supporting documentation.

In previous years, funding for these agencies was in the General Fund. For 2013, the payments will be made directly from the LART Fund.

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 Department budget incurs significant expenses each year in providing services for special events that promote tourism. This amount is to partially offset the overtime expense associated with the special events.

Colorado Springs Convention and Visitors Bureau Promotion Contract

The Colorado Springs Convention and Visitors Bureau requested their current funding level of two-thirds of the total LART revenue to be increased for 2013 to 80% of the revenue, or \$3,115,200. The contract amount included in the 2013 Budget is based upon the City Council directed allocation of two-thirds share of the Lodgers and Automobile Rental Tax revenue to visitor promotion, or \$2,596,000. Also for 2013, an additional \$100,000 has been approved for the Waldo Canyon Fire Welcome Back Campaign. 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 with the CVB 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.

Vendor Fee

As of 2010, the Vendor Fee was eliminated.

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	2010 Actual	2011 Actual	2012 Budget	2013 Budget
Uses of Funds				
Salaries/Benefits	\$20,244,621	\$19,845,705	\$21,215,383	\$23,261,669
Operating	1,980,997	2,104,366	2,525,757	2,514,848
Capital Outlay	255,689	1,241,171	160,654	777,491
Vendor Fee	39,438	0	0	0
CIP	0	662,246	500,000	475,000
Total	\$22,520,745	\$23,853,488	\$24,401,794	\$27,029,008
Personnel				
Uniformed FTE	148.00	147.00	148.00	148.00
Civilian FTE	70.25	70.00	69.00	54.50
Total Positions	218.25	217.00	217.00	202.50

Expenditure Overview

For 2013, \$26.3 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 at least 16.67% is maintained. For 2013, a draw from the available fund balance of \$764,594 is included, leaving the remaining available fund balance at 20.6% of revenue. Overall, there is \$27.0 million available for appropriation in 2013.

For 2013, PSST funding for the Fire Department totals \$12.8 million. The funding is used for uniformed and civilian staffing, operating, and equipment expenses. Two capital projects are included, the construction of Fire Station 21 in the northeast area of the city and ventilation improvements at three fire stations.

For 2013, PSST funding for the Police Department totals \$14.2 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.

New for 2013, all PSST funds associated with other City departments (10.00 positions in Information Technology, and 5.50 total positions in Human Resources, Finance, Procurement and Fleet) are moved to the General Fund and Fleet Fund, and the PSST funds will now go toward specific Fire and Police Department needs.

**City of Colorado Springs
Public Safety Sales Tax Fund
Ten-Year Plan 2013 - 2022**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Budget	Projected								
FTE Employees										
Sworn	148.00	148.00	148.00	147.00	146.00	146.00	146.00	144.00	144.00	144.00
Civilian	54.50	54.50	54.50	54.50	54.50	54.50	53.50	53.50	51.50	51.50
Total FTE Employees	202.50	202.50	202.50	201.50	200.50	200.50	199.50	197.50	195.50	195.50
Beginning Fund Balance	\$6,181,563	\$5,416,969	\$5,503,901	\$5,592,573	\$5,683,018	\$5,775,273	\$5,869,373	\$5,965,354	\$6,063,255	\$6,163,116
Revenue										
Sales & Use Tax	\$26,120,000	\$26,469,387	\$26,998,775	\$27,538,750	\$28,089,525	\$28,651,316	\$29,224,342	\$29,808,829	\$30,405,005	\$31,013,106
Interest	144,414	131,705	134,339	137,026	139,766	142,561	145,413	148,321	151,287	154,313
Total Fund Revenue	\$26,264,414	\$26,601,092	\$27,133,113	\$27,675,776	\$28,229,291	\$28,793,877	\$29,369,755	\$29,957,150	\$30,556,293	\$31,167,419
Expenditures										
Fire										
Salaries and Benefits	\$10,546,017	\$9,591,894	\$9,783,732	\$9,979,245	\$10,178,667	\$10,382,078	\$10,589,557	\$10,801,186	\$11,017,048	\$11,237,226
Operating Expenses	1,316,270	2,258,739	2,303,913	2,317,881	2,332,127	2,346,659	2,361,481	2,376,600	2,392,020	2,921,947
Capital Outlay	501,491	423,597	596,969	596,969	854,298	903,657	954,004	596,969	596,969	596,969
Public Safety CIP	475,000	319,995	161,495	208,938	0	0	0	408,388	460,769	0
Fire total	\$12,838,778	\$12,594,225	\$12,846,109	\$13,103,032	\$13,365,092	\$13,632,394	\$13,905,042	\$14,183,143	\$14,466,806	\$14,756,142
Sworn FTE	73.00	73.00	73.00	73.00	73.00	73.00	73.00	73.00	73.00	73.00
Civilian FTE	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50
Police										
Salaries and Benefits	\$12,715,652	\$12,694,667	\$13,087,378	\$13,386,088	\$13,696,577	\$13,992,016	\$14,334,837	\$14,579,475	\$14,910,819	\$15,249,820
Operating Expenses	1,198,576	1,225,267	1,110,955	1,096,210	1,075,367	1,075,367	1,033,894	1,096,630	1,078,807	1,059,600
Capital Outlay	276,000	0	0	0	0	0	0	0	0	0
Support Services CIP	0	0	0	0	0	0	0	0	0	0
Police total	\$14,190,228	\$13,919,934	\$14,198,333	\$14,482,298	\$14,771,944	\$15,067,383	\$15,368,731	\$15,676,105	\$15,989,627	\$16,309,420
Sworn FTE	75.00	75.00	75.00	74.00	73.00	73.00	73.00	71.00	71.00	71.00
Civilian FTE	42.00	42.00	42.00	42.00	42.00	42.00	41.00	41.00	39.00	39.00
Total Fund Expenditures	\$27,029,008	\$26,514,159	\$27,044,442	\$27,585,330	\$28,137,036	\$28,699,777	\$29,273,773	\$29,859,248	\$30,456,433	\$31,065,562
Fund Balance Contribution (Draw)	(\$764,594)	\$86,933	\$88,671	\$90,446	\$92,255	\$94,100	\$95,981	\$97,901	\$99,860	\$101,857
Ending Fund Balance	\$5,416,969	\$5,503,901	\$5,592,573	\$5,683,018	\$5,775,273	\$5,869,373	\$5,965,354	\$6,063,255	\$6,163,116	\$6,264,973
Fund Balance %	20.62%	20.79%	20.71%	20.64%	20.56%	20.49%	20.41%	20.34%	20.27%	20.20%

Administrative and Maintenance Costs

Provisions of the ordinance allocate 3% for administrative costs and 6% for maintenance of trails, open space and parks. However, based on the November 2010 election, the City could allocate up to 15% of all revenue towards maintenance for a two year period. For 2013, allocation of funding for maintenance purposes reverts back to 6% for maintenance.

Open Space Acquisition

Funding for open space acquisition and preservation will receive a minimum of 60% of revenue collected over the lifetime of the tax. The revenue may be used to acquire real property in El Paso and neighboring counties and associated leases, development rights, water and water storage rights, mineral and fuel resource rights, and right-of-way and easements and to protect ecosystems, natural resources and landmarks, and visual geological and biological surface features, etc. Once acquired, properties may not be sold. Funding may also be used to manage, patrol, improve, and maintain acquired areas.

Trails Land Acquisition, Development and Maintenance

Funding for trails land acquisition, development, and maintenance will receive a maximum of 20% of revenue collected over the lifetime of the tax.

Parkland Acquisition and Development

Funding for new parkland acquisition and development will receive a maximum of 20% of revenue collected over the lifetime of the tax. The ordinance specifically states that funds may not be used for park maintenance.

Budget Summary	2010 Budget	2011 Actual	2012 Budget	2013 Budget
Operating	\$0	\$0	\$0	\$550,898
Projects	2,300,600	3,272,876	4,287,130	3,376,807
Total	\$2,300,600	\$3,272,876	\$4,287,130	\$3,927,705

WOODSTONE SPECIAL IMPROVEMENT MAINTENANCE DISTRICT (SIMD)

2012 Budget: \$54,197

2013 Budget: \$54,279

Purpose

Provide for the maintenance of certain public improvements of general benefit to the residents of the district.

Revenue source

Assessments against the real property in the district.

Designated expenditure

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

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