

2022 GENERAL FUND EXPENDITURES

\$400,645,919

2020 Actual - 2022 General Fund Budget by Department**

Department	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
City Attorney, City Clerk, Municipal Court	\$11,194,972	\$12,078,556	\$12,665,222	\$14,621,571	\$1,956,349
Positions	97.50	97.50	102.50	102.50	0.00
City Auditor	\$1,455,089	\$1,714,482	\$1,735,376	\$1,912,190	\$176,814
Positions	14.00	14.00	14.00	14.00	0.00
City Council	\$703,241	\$889,116	\$917,054	\$1,064,828	\$147,774
Positions	8.00	8.00	8.00	8.00	0.00
Finance	\$3,876,297	\$4,339,737	\$4,435,590	\$5,303,537	\$867,947
Positions	41.75	41.75	44.00	44.00	0.00
Fire & OEM	\$57,142,401	\$63,279,876	\$64,144,089	\$68,550,727	\$4,406,638
Positions	417.00	424.50	423.50	427.50	4.00
Information Technology	\$17,318,132	\$18,835,353	\$18,885,098	\$21,652,693	\$2,767,595
Positions	83.00	83.00	85.00	88.00	3.00
Mayor & Support Services	\$10,423,188	\$11,904,183	\$12,260,597	\$14,175,332	\$1,914,735
Positions	93.25	93.25	95.25	95.25	0.00
Parks, Recreation, and Cultural Services	\$13,787,284	\$15,118,384	\$16,130,749	\$17,435,178	\$1,304,429
Positions	90.75	90.75	92.50	92.50	0.00
Planning and Community Development	\$5,471,170	\$6,178,596	\$6,555,055	\$7,587,041	\$1,031,986
Positions	52.00	52.00	58.00	57.00	(1.00)
Police	\$106,938,105	\$115,191,337	\$117,002,808	\$126,281,108	\$9,278,300
Positions	913.00	923.00	928.00	945.00	17.00
Public Works	\$19,570,435	\$30,330,523	\$31,400,505	\$34,729,839	\$3,329,334
Positions	156.00	226.00	231.00	233.00	2.00
General Costs	\$21,695,869	\$52,379,156	\$52,379,156	\$59,020,672	\$6,641,516
Internal Service Charges	\$1,581,389	\$2,771,876	\$2,771,876	\$2,771,876	\$0
General Fund CIP & Projects	\$11,677,536	\$9,603,865	\$9,603,865	\$8,439,827	(\$1,164,038)
TABOR Refund/Retention	\$0	\$0	\$0	\$17,099,500	\$17,099,500
General Fund Expenditures	\$282,835,108	\$344,615,040	\$350,887,040	\$400,645,919	\$49,758,879
General Fund Positions	1,966.25	2,053.75	2,081.75	2,106.75	25.00

• 2021 Amended Budget as of 8/13/2021, which includes the reinstatement of budget that had been reduced during 2020 and 2021 due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic

** See Department narratives for detailed information

2022 GENERAL FUND EXPENDITURES

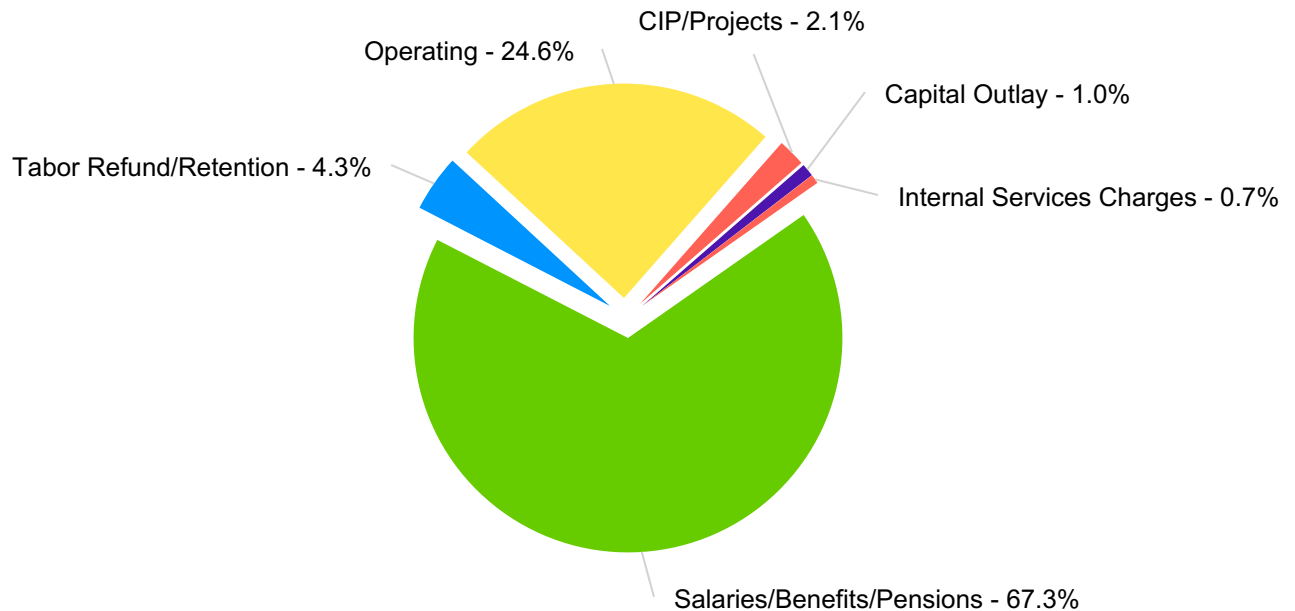
\$400,645,919

2020 Actual - 2022 General Fund Budget by Category

Category	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
Salaries/ Benefits/ Pensions	\$184,980,155	\$242,396,856	\$245,301,674	\$269,519,097	\$24,217,423
Operating**	80,908,951	85,214,474	88,300,922	98,440,058	10,139,136
Capital Outlay	3,687,077	4,627,969	4,908,703	4,375,561	(533,142)
CIP/Projects	11,677,536	9,603,865	9,603,865	8,439,827	(1,164,038)
Internal Service Charges	1,581,389	2,771,876	2,771,876	2,771,876	0
TABOR Refund/Retention	0	0	0	17,099,500	17,099,500
General Fund Expenditures	\$282,835,108	\$344,615,040	\$350,887,040	\$400,645,919	\$49,758,879
**Capital Lease Purchases	\$10,492,487	\$4,950,000	\$4,950,000	\$8,550,000	\$3,600,000

* 2021 Amended Budget as of 8/13/2021, which includes the reinstatement of budget that had been reduced during 2020 and 2021 due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic

** Capital Lease Purchases are budgeted as part of Operating expenditures to account for the financial transaction required to record the full amount of the assets that are leased in that year. These expenditures are offset entirely by revenue recorded as proceeds from the financing source.



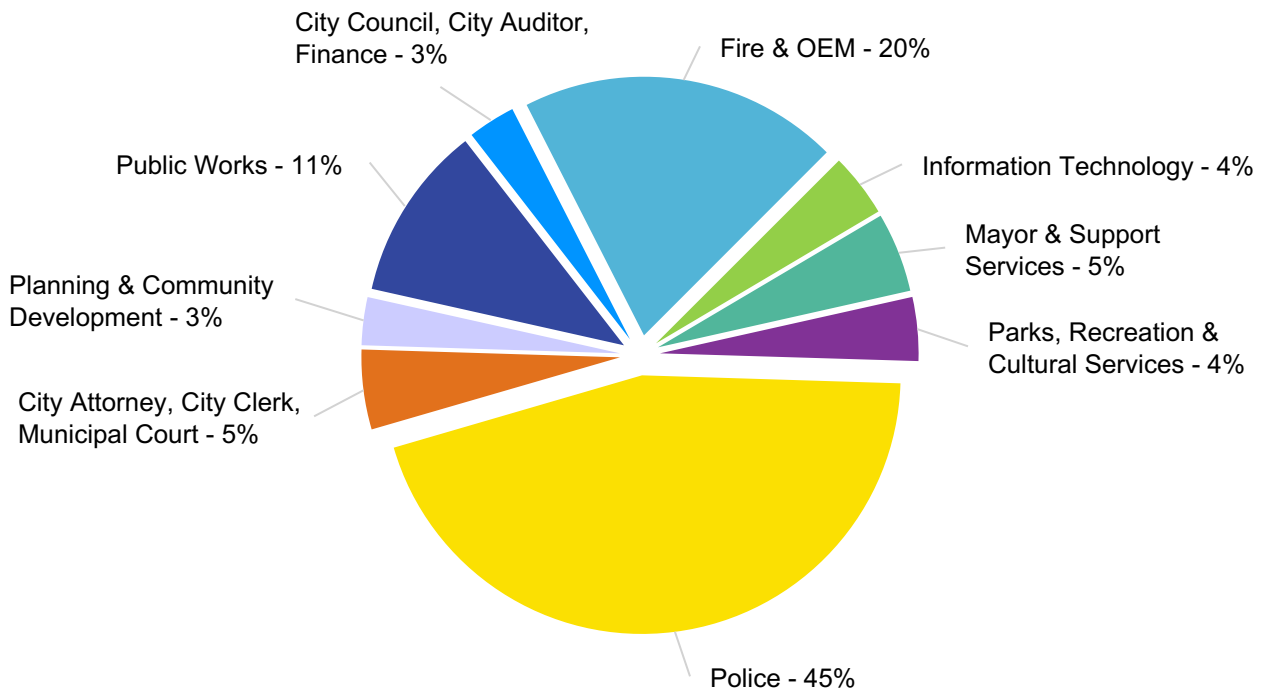
Appropriations for all funds that are not budgeted on a project-length basis lapse at year-end except for contractually encumbered and reserved appropriations. Project-length budgets are those where appropriations are initially made to individual projects and do not lapse until such time as the project is complete.

2022 Projects include: CIP Projects, Fire Department apparatus, and affordable housing projects.

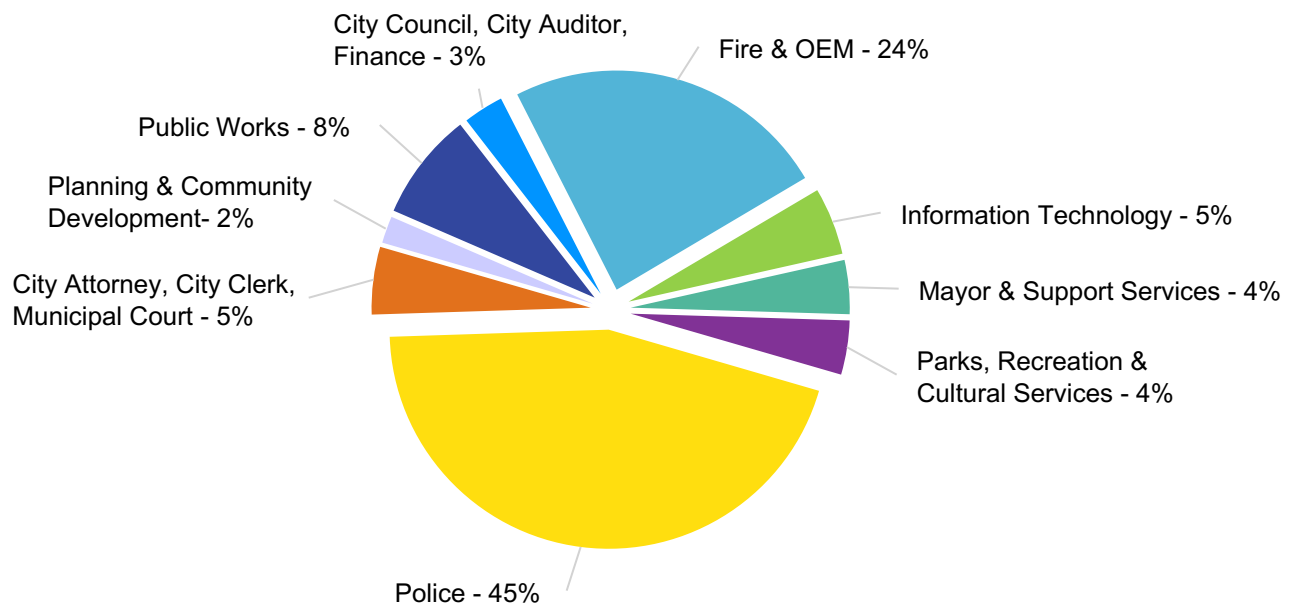
2022 GENERAL FUND EXPENDITURES

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2022 Budgeted Positions by Department



2022 Budgeted Salaries/Benefits/Pensions by Department



2021 Budget – 2022 Budget Major Changes

2021 General Fund Revenue Budget	\$344,615,040
2022 net revenue increase	29,530,879
Rebudgeted funds	26,500,000
2022 General Fund Revenue Budget	\$400,645,919
2021 General Fund Expenditure Budget	\$344,615,040
One-time 2021 expenditure items removed (includes one-time CIP projects added at 2021 Markup)	(9,790,763)
One-Time Changes to Expenditures in 2022:	
Reduction of transfer to Claims Reserve Fund	(550,000)
Other one-time department expenditures (vehicles for WorkCOS, OEM ECC technology and IT)	412,913
Deferred revenue/land escrow projects (100% offset by revenue)	525,000
One-time funding for Police Department vehicles and upfit for 2021 new positions	311,800
Capital Lease Proceeds related to fleet/equipment purchases (100% offset by revenue)	8,550,000
Citywide Salaries/Benefits/Pension Changes:	
Compensation strategy-market movement for civilian and sworn, pay progression and pay for performance for civilian	9,071,370
Net change to fund existing positions (includes step increases for sworn)	14,355,755
Sworn pension net decrease	(788,423)
Medical cost adjustments	1,779,978
Parking fees increase	37,080
Citywide Operating Changes:	
Fleet replacement strategy	1,700,000
Insurance coverage	2,307,196
Telematics contract for city fleet	250,000
Capital Improvement Program (CIP) project funding increase	500,000
Reinstate operating budget that was reduced in 2021 as a response to the COVID-19 pandemic	4,689,519
Removal of the 2021 hiring delay	700,000
Contract and utility increases	2,831,738
Department Funding Changes:	
Addition of 17 sworn Police positions (Dec 2022)	388,104
Addition of 4 civilian Fire positions	424,290
Addition of 3 positions in IT-1 Senior Systems Admin (special) and 2 for Accela implementation	368,127
Transfer of 1 position from the Stormwater Enterprise to City Engineering	141,230
Economic Development - increased funding for sponsorships and travel	34,000
Finance - funding for financial reporting software upgrade	25,000
IT - operating costs for Accela licensing and implementation	260,341
Planning Dept - funding for neighborhood plans per PlanCOS	60,000
Planning Dept - funding for Neighborhood Services lease of storage facility for equipment	54,000
Public Works - temporary staffing costs for WorkCOS program	200,000
Other department operating increases	83,124
TABOR Refunds/Retention:	
2022 TABOR Refund/Retention	17,099,500
2022 General Fund Expenditure Budget	\$400,645,919

Summary of Major General Fund Unfunded Operating Requests

Requesting Division	Description	Unfunded Amount *	# of FTE Requested
City Attorney, City Clerk, Municipal Court			
City Attorney	Position Reclassifications	8,000	—
City Clerk	License Specialist II	60,266	1.00
City Clerk	License Specialist I	55,497	1.00
Municipal Court	Furniture for 5 offices on 2nd floor	13,000	—
Municipal Court	Municipal Court Clerk I - Probation Part-Time to Full-Time	27,199	0.50
Fire & OEM			
Fire	CSFD Apparatus Replacement and Funding	3,000,000	—
Fire	CSFD Departmental Staffing Needs	2,571,559	30.00
Fire	CSFD Training PPE/Equipment, Wildland Mitigation Building	250,000	—
Information Technology			
IT - Information Technology	2023 Position Requests	991,544	8.00
IT - Information Technology	Document Imaging and Workflow	474,000	—
IT - Information Technology	IT Consulting Package	53,000	—
IT - Information Technology	IT New Position Requests	1,231,397	11.00
Mayor & Support Services			
Communications	Graphic Designer	69,500	1.00
HR - Employment Services	EDI Training	75,000	—
HR - Employment Services	eForms - Digitization and Workflow Management	28,000	—
HR - Employment Services	Furniture with storage	2,700	—
HR - Employment Services	Organizational Development Initiatives	60,000	—
HR - Employment Services	Organizational Growth and Employee Retention	423,000	2.00
HR - Employment Services	Right size the HR operational budget	75,000	—
HR - Employment Services	Total Compensation Study	400,000	—
HR - Risk Management	Firefighter Cardiac Testing	5,000	—
HR - Risk Management	Safety Vehicles	40,000	—
HR - Risk Management	Telecom System	2,500	—
Support Services	Analyst II - Fleet	105,737	1.00
Support Services	Cartegraph Floorplan layer	100,000	—
Support Services	Data Management Program - Manager	129,000	1.00
Support Services	Downtown Autonomous Shuttle - storage and electrical upgrades	100,000	—
Support Services	Electrical Technician (Skilled Maintenance Tech II) - Facilities Maintenance	129,907	1.00
Support Services	Fleet Coordinator	95,055	1.00
Support Services	Plumbing Technician (Skilled Maintenance Tech II) - Facilities Maintenance	152,579	1.00
Support Services	Project Manager (Business Project Manager II) - Facilities Maintenance	120,304	1.00
Support Services	Smart Kiosks - wayfinding tools for visitors and residents	1,079,000	—
Support Services	Smart Waste - sensor equipped waste bins downtown	70,000	—
Support Services	Structural Technician (Skilled Maintenance Technician II) - Facilities Maintenance	142,079	1.00
Support Services	Sustainability Action Plan	300,000	—
Parks, Recreation & Cultural Services			
Parks - Cultural Services	Backhoe replacement	135,000	—
Parks - Cultural Services	Garden of the Gods Lead Interpreter (Recreation Assistant)	72,960	1.00
Parks - Cultural Services	Garden of the Gods seasonal trail technician	23,268	2.00
Parks - Cultural Services	Garden of the Gods seasonal staffing	110,367	—
Parks - Cultural Services	Operating funds for additional restroom cleaning at Rock Ledge Ranch	23,616	—
Parks - Cultural Services	Public Art Administrator (per Public Art Master Plan-2020)	112,564	1.00
Parks - Cultural Services	Public Health, Safety & Visitor Services at Garden of the Gods	335,174	3.00
Parks - Cultural Services	Rock Ledge Ranch Lead Interpreter (Recreation Assistant)	72,960	1.00

Summary of Major General Fund Unfunded Operating Requests

Requesting Division	Description	Unfunded Amount *	# of FTE Requested
Parks - Cultural Services	Vehicle for Garden of the Gods Manager	40,000	—
Parks - Design and Development	Construction team	289,862	2.00
Parks - Design and Development	Landscape Architect I or II	144,560	1.00
Parks - Design and Development	Software - Cloud Based for tracking PLDO	50,000	—
Parks - Forestry	2C and PPRTA Tree Replacement and Reparatons	75,000	—
Parks - Forestry	Barricading Services	15,000	—
Parks - Forestry	Contract Tree Removals	360,000	—
Parks - Forestry	Downtown Tree Grates	13,800	—
Parks - Forestry	Forestry Operations Crew-Arborists	180,000	3.00
Parks - Forestry	Forestry Tech I's	174,831	3.00
Parks - Forestry	Hourly Operations Personnel	124,600	—
Parks - Forestry	Hourly Staff Personnel	57,620	—
Parks - Forestry	Safety Equipment	8,500	—
Parks - Forestry	Security Cameras	18,048	—
Parks - Forestry	Staff Foresters	405,700	3.00
Parks - Forestry	Street Tree Inventory	150,000	—
Parks - Forestry	Training	5,700	—
Parks - Forestry	Xerox Printer Services	300	—
Parks - Park Maintenance and Operations	Additional Maintenance Support to Mitigate Homeless Impact on the Parks System	124,934	2.00
Parks - Park Maintenance and Operations	FTE Salary Adjustment	16,006	—
Parks - Park Maintenance and Operations	Seasonal Staff Funding	139,730	—
Parks - Park Maintenance and Operations	Dedicated South Slope Vehicle	13,000	—
Parks - Park Maintenance and Operations	Maint Tech II-Regional Parks District (Urban Trails)	62,266	1.00
Parks - Park Maintenance and Operations	Senior Maintenance Technician for South Athletic District	68,121	1.00
Parks - Park Maintenance and Operations	Skilled Maintenance Technician II - Facilities	120,211	1.00
Parks - Park Maintenance and Operations	Southeast Area park maintenance, operations and programming team	274,639	2.00
Parks - Recreation and Administration	Seasonal staffing	66,264	—
Parks - Recreation and Administration	Community Centers-Out of School Time program support for families	213,000	—
Parks - Recreation and Administration	Community Centers-Summer program support for families	439,000	—
Parks - Recreation and Administration	Event Permitting Software	35,000	—
Parks - Recreation and Administration	Recreation Assistant position at Deerfield Community Center	51,707	1.00
Parks - Recreation and Administration	Senior Office Specialist position at Hillside Community Center	35,953	1.00
Planning and Community Development			
Planning and Community Development - Land Use Review	LUR Senior Analyst	111,564	1.00
Planning and Community Development - Land Use Review	LUR Senior Office Specialist	60,266	1.00
Planning and Community Development - Neighborhood Services	Quality of Life Team FTEs	375,600	5.00
Police			
Police	Administrative Assistant II	150,000	2.00
Police	Civilian Criminal Investigator - Metro VNI	95,000	1.00
Police	Civilian Criminal Investigator - Domestic Violence	95,000	1.00
Police	DNA Analyst	105,000	1.00
Police	Civilian Staffing Complement	250,000	2.00
Police	Quality Assurance Manager/LIMS Administrator	105,000	1.00
Police	Victim Advocate	94,000	1.00

Summary of Major General Fund Unfunded Operating Requests

Requesting Division	Description	Unfunded Amount *	# of FTE Requested
Public Works			
Public Works - City Engineering	Accreditation Expense	22,000	—
Public Works - City Engineering	Cost of Collections	1,000	—
Public Works - City Engineering	Credit Card Fees	60,000	—
Public Works - City Engineering	Program Management Software	75,000	—
Public Works - Operations and Maintenance Division	Administration Vehicles	150,000	—
Public Works - Operations and Maintenance Division	Division Key System Hierarchy Lock Upgrade Project	15,000	—
Public Works - Operations and Maintenance Division	Snow removal costs	150,000	—
Public Works - Operations and Maintenance Division	Sonetics Radio System	112,000	—
Public Works - Traffic Engineering	Bucket Truck	175,000	—
Public Works - Traffic Engineering	Skid Steer with grapple bucket, snow blade, and sweeper	74,500	—
Public Works - Transit Services	Transit Resource Officer (CSPD) - extra duty	246,057	—
Public Works - Transit Services	Route 40 (PPCC Rampart and CHES Campuses): Add ADA service	76,000	—
Public Works - Transit Services	Route 38 (Memorial North/Children's Hospital): Add ADA service	111,000	—

* Unfunded requests may include one-time costs and do not reflect potential offsetting revenue.

2022 Expenditure Summary

Department	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
City Attorney, City Clerk, Municipal Court						
City Attorney						
Salaries/Benefits/Pensions	\$5,532,934	\$5,893,397	\$6,401,000	\$6,795,370	\$8,016,601	\$1,221,231
Operating	235,790	253,047	290,032	335,065	327,085	(7,980)
Capital Outlay	8,490	0	1,500	3,000	4,200	1,200
Total City Attorney	\$5,777,214	\$6,146,444	\$6,692,532	\$7,133,435	\$8,347,886	\$1,214,451
FTE - budgeted	46.00	49.00	49.00	54.00	54.00	0.00
City Clerk						
Salaries/Benefits/Pensions	\$833,446	\$876,649	\$963,423	\$967,646	\$1,090,508	\$122,862
Operating	122,689	105,781	120,924	151,885	152,005	120
Capital Outlay	0	0	500	500	500	0
Total City Clerk	\$956,135	\$982,430	\$1,084,847	\$1,120,031	\$1,243,013	\$122,982
FTE - budgeted	10.00	11.00	11.00	11.00	11.00	0.00
Municipal Court						
Salaries/Benefits/Pensions	\$3,137,838	\$3,386,236	\$3,539,017	\$3,552,585	\$4,006,501	\$453,916
Operating	914,883	679,862	762,160	859,171	1,024,171	165,000
Capital Outlay	0	0	0	0	0	0
Total Municipal Court	\$4,052,721	\$4,066,098	\$4,301,177	\$4,411,756	\$5,030,672	\$618,916
FTE - budgeted	36.00	37.50	37.50	37.50	37.50	0.00
City Auditor						
Salaries/Benefits/Pensions	\$1,585,430	\$1,418,880	\$1,638,292	\$1,646,419	\$1,807,233	\$160,814
Operating	78,680	36,209	76,190	88,957	104,957	16,000
Capital Outlay	0	0	0	0	0	0
Total City Auditor	\$1,664,110	\$1,455,089	\$1,714,482	\$1,735,376	\$1,912,190	\$176,814
FTE - budgeted	14.00	14.00	14.00	14.00	14.00	0.00
City Council						
Salaries/Benefits/Pensions	\$581,577	\$653,467	\$768,513	\$787,013	\$934,787	\$147,774
Operating	113,444	49,136	119,603	128,041	128,041	0
Capital Outlay	0	638	1,000	2,000	2,000	0
Total City Council	\$695,021	\$703,241	\$889,116	\$917,054	\$1,064,828	\$147,774
FTE - budgeted	8.00	8.00	8.00	8.00	8.00	0.00
Finance						
Finance						
Salaries/Benefits/Pensions	\$3,073,041	\$3,551,609	\$4,000,595	\$4,039,311	\$4,882,258	\$842,947
Operating	396,789	324,688	339,142	392,542	417,542	25,000
Capital Outlay	7,563	0	0	3,737	3,737	0
Total Finance	\$3,477,393	\$3,876,297	\$4,339,737	\$4,435,590	\$5,303,537	\$867,947
FTE - budgeted	36.75	41.75	41.75	44.00	44.00	0.00

2022 Expenditure Summary

Department	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
Fire						
Fire						
Salaries/Benefits/Pensions	\$53,087,415	\$54,299,494	\$59,918,886	\$60,327,120	\$64,614,849	\$4,287,729
Operating	2,176,170	2,065,933	2,436,054	2,808,427	2,830,133	21,706
Capital Outlay	91,566	50,407	39,935	123,541	220,500	96,959
Total Fire	\$55,355,151	\$56,415,834	\$62,394,875	\$63,259,088	\$67,665,482	\$4,406,394
FTE - budgeted	403.00	411.00	418.50	418.50	422.50	4.00
Office of Emergency Management						
Salaries/Benefits/Pensions	\$713,755	\$660,484	\$769,560	\$769,560	\$748,129	(\$21,431)
Operating	106,191	64,186	115,441	115,441	137,116	21,675
Capital Outlay	70,921	1,897	0	0	0	0
Total Emergency Management	\$890,867	\$726,567	\$885,001	\$885,001	\$885,245	\$244
FTE - budgeted	6.00	6.00	6.00	5.00	5.00	0.00
Information Technology						
Salaries/Benefits/Pensions	\$8,845,475	\$9,139,151	\$10,276,494	\$10,318,999	\$12,258,554	\$1,939,555
Operating	8,409,039	7,383,453	7,243,449	7,250,689	8,065,139	814,450
Capital Outlay	702,920	795,528	1,315,410	1,315,410	1,329,000	13,590
Total IT	\$17,957,434	\$17,318,132	\$18,835,353	\$18,885,098	\$21,652,693	\$2,767,595
FTE - budgeted	79.00	83.00	83.00	85.00	88.00	3.00
Mayor and Support Services						
Mayor's Office						
Salaries/Benefits/Pensions	\$964,609	\$910,555	\$1,027,438	\$1,032,574	\$1,117,654	\$85,080
Operating	52,742	19,748	59,116	77,850	77,850	0
Capital Outlay	0	0	0	2,000	2,000	0
Total Mayor's Office	\$1,017,351	\$930,303	\$1,086,554	\$1,112,424	\$1,197,504	\$85,080
FTE - budgeted	7.00	7.00	7.00	8.00	8.00	0.00
Communications						
Salaries/Benefits/Pensions	\$1,058,247	\$1,176,839	\$1,143,428	\$1,148,834	\$1,336,598	\$187,764
Operating	207,787	205,301	249,678	304,251	256,491	(47,760)
Capital Outlay	0	0	0	0	0	0
Total Communications	\$1,266,034	\$1,382,140	\$1,393,106	\$1,453,085	\$1,593,089	\$140,004
FTE - budgeted	11.00	11.00	11.00	11.00	11.00	0.00
Economic Development						
Salaries/Benefits/Pensions	\$401,062	\$452,790	\$461,520	\$463,798	\$510,860	\$47,062
Operating	98,397	46,556	88,182	109,385	143,385	34,000
Capital Outlay	0	0	0	0	0	0
Total Economic Development	\$499,459	\$499,346	\$549,702	\$573,183	\$654,245	\$81,062
FTE - budgeted	4.00	4.00	4.00	4.00	4.00	0.00

2022 Expenditure Summary

Department	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
Human Resources						
Community Diversity & Outreach						
Salaries/Benefits/Pensions	\$0	\$30,958	\$226,086	\$226,086	\$224,169	(\$1,917)
Operating	0	11,088	25,000	25,000	25,000	0
Capital Outlay	0	0	2,000	2,000	2,000	0
Total Community Diversity & Outreach	\$0	\$42,046	\$253,086	\$253,086	\$251,169	(\$1,917)
FTE - budgeted	0.00	1.00	1.00	2.00	2.00	0.00
Employment Services						
Salaries/Benefits/Pensions	\$1,902,625	\$2,039,865	\$2,197,016	\$2,227,738	\$2,657,184	\$429,446
Operating	128,132	38,264	87,094	132,757	138,757	6,000
Capital Outlay	1,924	884	0	500	500	0
Total Employment Services	\$2,032,681	\$2,079,013	\$2,284,110	\$2,360,995	\$2,796,441	\$435,446
FTE - budgeted	19.00	21.00	21.00	22.00	22.00	0.00
Office of Accessibility						
Salaries/Benefits/Pensions	\$369,683	\$353,526	\$435,053	\$437,177	\$498,386	\$61,209
Operating	33,241	19,225	38,545	44,495	44,495	0
Capital Outlay	349	0	0	0	0	0
Total Office of Accessibility	\$403,273	\$372,751	\$473,598	\$481,672	\$542,881	\$61,209
FTE - budgeted	4.00	4.00	4.00	4.00	4.00	0.00
Risk Management						
Salaries/Benefits/Pensions	\$549,629	\$571,248	\$597,393	\$600,288	\$649,963	\$49,675
Operating	127,192	100,881	124,190	156,805	156,925	120
Capital Outlay	0	0	0	0	0	0
Total Risk Management	\$676,821	\$672,129	\$721,583	\$757,093	\$806,888	\$49,795
FTE - budgeted	6.25	6.25	6.25	5.25	5.25	0.00
Total Human Resources	\$3,112,775	\$3,165,939	\$3,732,377	\$3,852,846	\$4,397,379	\$544,533
Total FTE - budgeted	29.25	32.25	32.25	33.25	33.25	0.00
Procurement Services						
Salaries/Benefits/Pensions	\$574,838	\$504,287	\$650,282	\$653,368	\$756,476	\$103,108
Operating	45,707	15,422	43,037	53,250	53,250	0
Capital Outlay	0	0	0	0	0	0
Total Procurement Services	\$620,545	\$519,709	\$693,319	\$706,618	\$809,726	\$103,108
FTE - budgeted	7.00	7.00	7.00	7.00	7.00	0.00

2022 Expenditure Summary

Department	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
Real Estate Services						
Salaries/Benefits/Pensions	\$423,067	\$496,650	\$503,604	\$519,509	\$595,609	\$76,100
Operating	12,056	12,934	17,265	20,387	20,387	0
Capital Outlay	1,438	0	430	430	430	0
Total Real Estate Services	\$436,561	\$509,584	\$521,299	\$540,326	\$616,426	\$76,100
FTE - budgeted	5.00	5.00	5.00	5.00	5.00	0.00
Support Services						
Salaries/Benefits/Pensions	\$1,159,348	\$2,111,899	\$2,483,103	\$2,488,695	\$2,848,624	\$359,929
Operating	5,279,086	1,253,440	1,435,869	1,524,566	2,049,485	524,919
Capital Outlay	2,331,441	50,828	8,854	8,854	8,854	0
Total Support Services	\$8,769,875	\$3,416,167	\$3,927,826	\$4,022,115	\$4,906,963	\$884,848
FTE - budgeted	11.00	27.00	27.00	27.00	27.00	0.00
Total Mayor & Support Services						
	\$15,722,600	\$10,423,188	\$11,904,183	\$12,260,597	\$14,175,332	\$1,914,735
Total FTE - budgeted	74.25	93.25	93.25	95.25	95.25	0.00
Parks						
Cultural Services						
Salaries/Benefits/Pensions	\$1,639,002	\$1,781,528	\$2,002,169	\$2,008,899	\$2,232,043	\$223,144
Operating	361,651	457,367	440,053	531,643	531,643	0
Capital Outlay	0	60,000	0	0	0	0
Total Cultural Services	\$2,000,653	\$2,298,895	\$2,442,222	\$2,540,542	\$2,763,686	\$223,144
FTE - budgeted	17.00	19.50	19.50	19.50	19.50	0.00
Design and Development						
Salaries/Benefits/Pensions	\$583,870	\$548,110	\$618,824	\$553,362	\$736,285	\$182,923
Operating	703	716	3,000	3,000	3,000	0
Capital Outlay	0	0	0	0	0	0
Total Design and Development	\$584,573	\$548,826	\$621,824	\$556,362	\$739,285	\$182,923
FTE - budgeted	6.00	6.00	6.00	6.00	6.00	0.00
Forestry						
Salaries/Benefits/Pensions	\$974,408	\$1,013,693	\$1,134,917	\$1,161,419	\$1,369,438	\$208,019
Operating	732,951	623,111	921,320	1,130,620	1,072,091	(58,529)
Capital Outlay	0	0	0	0	0	0
Total Forestry	\$1,707,359	\$1,636,804	\$2,056,237	\$2,292,039	\$2,441,529	\$149,490
FTE - budgeted	12.00	12.00	12.00	12.00	12.00	0.00

2022 Expenditure Summary

Department	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
Park Maintenance and Operations						
Salaries/Benefits/Pensions	\$1,845,657	\$1,804,219	\$1,964,084	\$1,972,496	\$2,269,500	\$297,004
Operating	2,114,178	2,175,165	1,910,418	2,282,260	2,207,549	(74,711)
Capital Outlay	455	0	0	0	0	0
Total Park Operations	\$3,960,290	\$3,979,384	\$3,874,502	\$4,254,756	\$4,477,049	\$222,293
FTE - budgeted	20.25	19.75	19.75	19.00	19.00	0.00
Recreation & Administration						
Salaries/Benefits/Pensions	\$4,172,601	\$3,624,610	\$4,311,138	\$4,480,486	\$4,990,819	\$510,333
Operating	1,974,252	1,698,765	1,812,461	1,938,173	2,022,810	84,637
Capital Outlay	50,545	0	0	68,391	0	(68,391)
Total Recreation & Administration	\$6,197,398	\$5,323,375	\$6,123,599	\$6,487,050	\$7,013,629	\$526,579
FTE - budgeted	33.25	33.50	33.50	36.00	36.00	0.00
Total Parks	\$14,450,273	\$13,787,284	\$15,118,384	\$16,130,749	\$17,435,178	\$1,304,429
Total FTE - budgeted	88.50	90.75	90.75	92.50	92.50	0.00
Planning and Community Development						
Community Development						
Salaries/Benefits/Pensions	\$0	\$0	\$0	\$0	\$115,161	\$115,161
Operating	688,623	726,234	801,326	801,326	801,446	120
Capital Outlay	0	0	0	0	0	0
Total Community Development	\$688,623	\$726,234	\$801,326	\$801,326	\$916,607	\$115,281
FTE - budgeted	0.00	0.00	0.00	1.00	1.00	0.00
Land Use Review						
Salaries/Benefits/Pensions	\$2,477,316	\$2,686,002	\$2,985,288	\$3,275,733	\$3,859,676	\$583,943
Operating	147,226	127,367	254,419	287,019	217,019	(70,000)
Capital Outlay	2,870	970	0	0	0	0
Total Land Use Review	\$2,627,412	\$2,814,339	\$3,239,707	\$3,562,752	\$4,076,695	\$513,943
FTE - budgeted	25.00	26.00	26.00	31.00	30.00	(1.00)
Neighborhood Services						
Salaries/Benefits/Pensions	\$1,726,928	\$1,760,770	\$2,050,100	\$2,058,214	\$2,406,976	\$348,762
Operating	107,181	106,995	77,463	122,763	180,763	58,000
Capital Outlay	36,406	62,832	10,000	10,000	6,000	(4,000)
Total Neighborhood Services	\$1,870,515	\$1,930,597	\$2,137,563	\$2,190,977	\$2,593,739	\$402,762
FTE - budgeted	25.00	26.00	26.00	26.00	26.00	0.00
Total Planning and Community Development	\$5,186,550	\$5,471,170	\$6,178,596	\$6,555,055	\$7,587,041	\$1,031,986
Total FTE - budgeted	50.00	52.00	52.00	58.00	57.00	(1.00)

2022 Expenditure Summary

Department	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
Police						
Salaries/Benefits/Pensions	\$97,417,926	\$99,931,649	\$108,026,912	\$108,981,353	\$117,422,431	\$8,441,078
Operating	7,437,942	6,958,723	7,164,425	8,021,455	8,846,677	825,222
Capital Outlay	61,420	47,733	0	0	12,000	12,000
Total Police	\$104,917,288	\$106,938,105	\$115,191,337	\$117,002,808	\$126,281,108	\$9,278,300
FTE - budgeted	891.50	913.00	923.00	928.00	945.00	17.00
Public Works						
City Engineering						
Salaries/Benefits/Pensions	\$2,618,008	\$2,826,003	\$2,883,630	\$3,698,686	\$4,635,479	\$936,793
Operating	101,000	57,621	122,072	228,832	190,552	(38,280)
Capital Outlay	0	0	0	120,500	500	(120,000)
Total City Engineering	\$2,719,008	\$2,883,624	\$3,005,702	\$4,048,018	\$4,826,531	\$778,513
FTE - budgeted	27.00	26.00	26.00	36.00	38.00	2.00
Public Works Operations and Maintenance						
Salaries/Benefits/Pensions	\$8,030,189	\$8,172,989	\$13,958,480	\$13,535,515	\$14,956,841	\$1,421,326
Operating	2,648,869	2,443,697	2,735,931	3,004,843	3,004,164	(679)
Capital Outlay	43,577	325,396	45,500	45,000	163,500	118,500
Total Public Works Operations & Maintenance	\$10,722,635	\$10,942,082	\$16,739,911	\$16,585,358	\$18,124,505	\$1,539,147
FTE - budgeted	101.00	103.00	173.00	167.00	167.00	0.00
Traffic Engineering						
Salaries/Benefits/Pensions	\$2,635,611	\$2,441,531	\$2,690,611	\$2,803,421	\$3,199,505	\$396,084
Operating	523,313	464,955	513,525	582,934	584,566	1,632
Capital Outlay	0	0	0	0	0	0
Total Traffic Engineering	\$3,158,924	\$2,906,486	\$3,204,136	\$3,386,355	\$3,784,071	\$397,716
FTE - budgeted	27.00	27.00	27.00	28.00	28.00	0.00
Transit						
Salaries/Benefits/Pensions	\$0	\$0	\$0	\$0	\$0	\$0
Operating	5,832,842	2,593,176	7,343,062	7,343,062	7,957,020	613,958
Capital Outlay	0	4,677	37,712	37,712	37,712	0
Total Transit	\$5,832,842	\$2,597,853	\$7,380,774	\$7,380,774	\$7,994,732	\$613,958
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Water Resources Engineering						
Salaries/Benefits/Pensions	\$0	\$0	\$0	\$0	\$0	\$0
Operating	199,346	240,390	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Total Water Resources Engineering	\$199,346	\$240,390	\$0	\$0	\$0	\$0
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Total Public Works	\$22,632,755	\$19,570,435	\$30,330,523	\$31,400,505	\$34,729,839	\$3,329,334
Total FTE - budgeted	155.00	156.00	226.00	231.00	233.00	2.00

2022 Expenditure Summary

Department	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
General Costs						
Salaries/Benefits/Pensions	\$1,668,243	(\$30,138,933)	\$1,770,000	\$1,770,000	\$1,770,000	\$0
Operating	45,381,920	49,549,515	47,444,028	47,444,028	54,668,544	7,224,516
Capital Outlay	0	2,285,287	3,165,128	3,165,128	2,582,128	(583,000)
Total General Costs	\$47,050,163	\$21,695,869	\$52,379,156	\$52,379,156	\$59,020,672	\$6,641,516
Internal Service Charges	2,555,088	1,581,389	2,771,876	2,771,876	2,771,876	0
General Fund contribution to CIP Fund	9,816,443	4,422,444	8,380,008	8,380,008	7,215,970	(1,164,038)
General Fund - Projects and CIP	11,028,129	7,255,092	1,223,857	1,223,857	1,223,857	0
TABOR Refund/Retention	0	0	0	0	17,099,500	17,099,500
Total General Fund Budget	\$324,185,335	\$282,835,108	\$344,615,040	\$350,887,040	\$400,645,919	\$49,758,879
Total FTE - budgeted	1,898.00	1,966.25	2,053.75	2,081.75	2,106.75	25.00

2022 Expenditure Summary

Department	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
Public Safety Sales Tax (PSST) Fund						
Fire						
Salaries/Benefits/Pensions	\$15,361,906	\$15,891,889	\$16,153,680	\$16,153,680	\$19,229,234	\$3,075,554
Operating	1,539,482	1,825,813	1,900,316	1,900,316	2,722,719	822,403
Capital Outlay	117,595	47,582	92,830	92,830	486,841	394,011
Capital Projects	975,224	10,220	258,397	258,397	924,452	666,055
Total	\$17,994,207	\$17,775,504	\$18,405,223	\$18,405,223	\$23,363,246	\$4,958,023
FTE - budgeted	106.50	106.50	106.50	106.50	130.50	24.00
Police						
Salaries/Benefits/Pensions	\$16,420,624	\$17,885,039	\$17,956,195	\$17,956,195	\$21,421,499	\$3,465,304
Operating	2,565,183	1,983,704	2,362,420	2,232,420	3,301,037	1,068,617
Capital Outlay	12,241	222,180	74,000	204,000	1,150,000	946,000
Capital Projects	1,143,283	446,849	0	0	0	0
Total	\$20,141,331	\$20,537,772	\$20,392,615	\$20,392,615	\$25,872,536	\$5,479,921
FTE - budgeted	134.00	134.00	134.00	135.00	158.00	23.00
Total PSST Fund	\$38,135,538	\$38,313,276	\$38,797,838	\$38,797,838	\$49,235,782	\$10,437,944
Total FTE - budgeted	240.50	240.50	240.50	241.50	288.50	47.00
Enterprise Funds						
Airport						
Salaries/Benefits/Pensions	\$8,487,618	\$1,220,449	\$449,519	\$849,519	\$2,119,242	\$1,269,723
Operating	10,847,481	4,466,059	13,320,186	14,394,186	30,863,159	16,468,973
Capital Outlay	228,009	72,541	264,574	290,574	269,778	(20,796)
Debt Service	101,857	329,588	1,549,433	1,549,433	2,173,137	623,704
CIP	10,264,591	19,020,060	13,640,000	13,640,000	38,730,000	25,090,000
Grant	2,588,333	38,673,623	18,215,489	18,215,489	15,850,000	(2,365,489)
Total	\$32,517,889	\$63,782,320	\$47,439,201	\$48,939,201	\$90,005,316	\$41,066,115
FTE - budgeted	102.00	106.00	106.00	117.00	117.00	0.00
Cemeteries						
Salaries/Benefits/Pensions	\$516,705	\$500,134	\$539,317	\$539,317	\$546,956	\$7,639
Operating	900,622	1,072,129	1,013,915	1,013,915	1,012,320	(1,595)
Capital Outlay	9,609	0	8,990	8,990	0	(8,990)
Total	\$1,426,936	\$1,572,263	\$1,562,222	\$1,562,222	\$1,559,276	(\$2,946)
FTE - budgeted	6.00	6.00	6.00	6.00	6.00	0.00
Development Review Enterprise						
Salaries/Benefits/Pensions	\$1,365,541	\$1,766,901	\$2,194,953	\$2,194,953	\$2,819,489	\$624,536
Operating	303,508	525,212	711,159	657,159	1,026,807	369,648
Capital Outlay	58,077	56,013	54,261	108,261	56,000	(52,261)
Total	\$1,727,126	\$2,348,126	\$2,960,373	\$2,960,373	\$3,902,296	\$941,923
FTE - budgeted	16.00	23.00	23.00	26.00	26.00	0.00

2022 Expenditure Summary

Department	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
Memorial Health System						
Salaries/Benefits/Pensions	\$78,255	(\$3,173)	\$0	\$0	\$0	\$0
Operating	4,303,255	7,319,345	5,659,212	9,571,792	5,645,412	(3,926,380)
Capital Outlay	0	0	0	0	0	0
Total	\$4,381,510	\$7,316,172	\$5,659,212	\$9,571,792	\$5,645,412	(\$3,926,380)
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Parking System						
Salaries/Benefits/Pensions	\$625,308	\$651,717	\$836,004	\$836,004	\$1,044,657	\$208,653
Operating	1,683,468	1,745,822	1,905,794	1,900,540	2,399,297	498,757
Capital Outlay	34,488	400	20,000	20,000	42,500	22,500
Debt Service	172,083	155,043	864,398	864,398	861,537	(2,861)
CIP Projects	828,624	1,990,595	2,700,000	2,705,254	3,500,000	794,746
Total	\$3,343,971	\$4,543,577	\$6,326,196	\$6,326,196	\$7,847,991	\$1,521,795
FTE - budgeted	10.00	10.00	10.00	12.00	12.00	0.00
Patty Jewett Golf Course						
Salaries/Benefits/Pensions	\$775,622	\$766,967	\$760,426	\$760,426	\$813,307	\$52,881
Operating	1,022,335	1,160,171	1,764,590	1,764,590	1,448,977	(315,613)
Capital Outlay	300,269	0	330,000	330,000	690,000	360,000
Total	\$2,098,226	\$1,927,138	\$2,855,016	\$2,855,016	\$2,952,284	\$97,268
FTE - budgeted	7.00	7.00	7.00	7.00	7.00	0.00
Pikes Peak - America's Mountain						
Salaries/Benefits/Pensions	\$1,492,599	\$1,642,442	\$1,752,649	\$1,752,649	\$2,040,879	\$288,230
Operating	3,279,948	3,794,227	2,012,089	2,012,089	3,472,548	1,460,459
Capital Outlay	373,563	740	98,717	98,717	373,135	274,418
Debt Service	1,396,046	1,382,416	1,947,588	1,947,588	1,946,838	(750)
CIP Projects	21,950,652	27,195,449	13,801,837	13,801,837	300,000	(13,501,837)
Total	\$28,492,808	\$34,015,274	\$19,612,880	\$19,612,880	\$8,133,400	(\$11,479,480)
FTE - budgeted	19.00	19.00	19.00	19.00	19.00	0.00
Stormwater Enterprise						
Salaries/Benefits/Pensions	\$5,876,407	\$5,873,844	\$3,311,072	\$3,568,072	\$4,044,593	\$476,521
Operating	3,865,241	6,357,964	5,606,122	5,624,116	6,393,280	769,164
Capital Outlay	1,877	10,000	0	32,006	0	(32,006)
CIP Projects	5,298,311	9,718,762	9,000,000	9,000,000	14,260,634	5,260,634
Grants	10,346,760	674,574	8,630,000	8,630,000	10,000,000	1,370,000
Total	\$25,388,596	\$22,635,144	\$26,547,194	\$26,854,194	\$34,698,507	\$7,844,313
FTE - budgeted	73.00	73.00	31.00	34.00	33.00	(1.00)
Valley Hi Golf Course						
Salaries/Benefits/Pensions	\$321,321	\$319,838	\$333,386	\$333,386	\$361,126	\$27,740
Operating	639,782	713,583	788,496	788,496	901,748	113,252
Capital Outlay	0	0	0	0	0	0
Total	\$961,103	\$1,033,421	\$1,121,882	\$1,121,882	\$1,262,874	\$140,992
FTE - budgeted	3.00	3.00	3.00	3.00	3.00	0.00

2022 Expenditure Summary

Department	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
Office Services Fund						
Salaries/Benefits/Pensions	\$641,278	\$654,491	\$675,778	\$675,778	\$726,746	\$50,968
Operating	1,101,199	876,949	1,131,344	1,131,344	1,071,629	(59,715)
Capital Outlay	17,000	31,853	15,027	15,027	15,027	0
Total	\$1,759,477	\$1,563,293	\$1,822,149	\$1,822,149	\$1,813,402	(\$8,747)
FTE - budgeted	9.00	9.00	9.00	9.00	9.00	0.00
Radio Communications Fund						
Salaries/Benefits/Pensions	\$601,721	\$539,166	\$623,746	\$623,746	\$682,997	\$59,251
Operating	836,641	921,449	1,021,624	1,021,624	1,022,481	857
Capital Outlay	0	0	0	0	0	0
Total	\$1,438,362	\$1,460,615	\$1,645,370	\$1,645,370	\$1,705,478	\$60,108
FTE - budgeted	8.00	8.00	8.00	8.00	8.00	0.00
Special Revenue Funds						
TOPS						
Salaries/Benefits/Pensions	\$1,499,500	\$1,597,826	\$1,908,660	\$1,908,660	\$2,153,730	\$245,070
Operating	1,796,723	909,179	1,757,898	1,757,898	1,919,038	161,140
Capital Outlay	220,752	96,540	0	0	0	0
CIP Projects	3,425,940	13,669,938	2,597,443	5,394,556	2,630,000	(2,764,556)
Total	\$6,942,915	\$16,273,483	\$6,264,001	\$9,061,114	\$6,702,768	(\$2,358,346)
FTE - budgeted	17.50	18.00	18.00	18.00	18.00	0.00
CTF						
Salaries/Benefits/Pensions	\$3,990,499	\$3,890,655	\$4,328,792	\$4,328,792	\$4,836,026	\$507,234
Operating	797,229	317,766	869,416	869,416	868,558	(858)
Capital Outlay	110,000	94,275	124,000	124,000	0	(124,000)
CIP Projects	186,587	441,464	55,000	55,000	95,000	40,000
Total	\$5,084,315	\$4,744,160	\$5,377,208	\$5,377,208	\$5,799,584	\$422,376
FTE - budgeted	41.50	43.00	43.00	43.00	43.00	0.00
Internal Services Funds						
Claims Reserve						
Salaries/Benefits/Pensions	\$187,478	\$210,375	\$211,318	\$211,318	\$498,055	\$286,737
Operating	813,302	3,914,417	1,392,782	1,392,782	1,401,825	9,043
Capital Outlay	0	0	0	0	3,000	3,000
Total	\$1,000,780	\$4,124,792	\$1,604,100	\$1,604,100	\$1,902,880	\$298,780
FTE - budgeted	2.50	2.50	2.50	4.00	5.00	1.00
Employee Benefits Self-Insurance						
Salaries/Benefits/Pensions	\$405,431	\$403,749	\$435,041	\$435,041	\$580,903	\$145,862
Operating	33,312,558	36,604,638	37,641,628	37,641,628	41,333,290	3,691,662
Capital Outlay	1,047	1,172	1,000	1,000	1,000	0
Total	\$33,719,036	\$37,009,559	\$38,077,669	\$38,077,669	\$41,915,193	\$3,837,524
FTE - budgeted	4.00	4.00	4.00	4.00	5.00	1.00

2022 Expenditure Summary

Department	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
Workers' Compensation						
Salaries/Benefits/Pensions	\$925,196	\$995,707	\$1,034,662	\$1,034,662	\$1,307,619	\$272,957
Operating	7,633,700	7,790,393	7,997,092	7,997,092	8,018,460	21,368
Capital Outlay	0	0	0	0	3,000	3,000
Total	\$8,558,896	\$8,786,100	\$9,031,754	\$9,031,754	\$9,329,079	\$297,325
FTE - budgeted	10.25	10.25	10.25	10.75	11.75	1.00
Special Improvement Maintenance Districts (SIMD) Funds						
Briargate SIMD						
Salaries/Benefits/Pensions	\$427,721	\$469,609	\$508,006	\$508,006	\$511,163	\$3,157
Operating	473,211	559,474	718,963	718,963	631,648	(87,315)
Capital Outlay	12,858	24,495	113,000	113,000	127,000	14,000
Total	\$913,790	\$1,053,578	\$1,339,969	\$1,339,969	\$1,269,811	(\$70,158)
FTE - budgeted	4.75	4.75	4.75	4.50	4.50	0.00
Colorado Gateway SIMD						
Salaries/Benefits/Pensions	\$6	\$0	\$464	\$464	\$265	(\$199)
Operating	3,202	9,136	8,119	8,119	5,309	(2,810)
Capital Outlay	0	0	0	0	0	0
Total	\$3,208	\$9,136	\$8,583	\$8,583	\$5,574	(\$3,009)
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Norwood SIMD						
Salaries/Benefits/Pensions	\$315,551	\$303,101	\$387,090	\$387,090	\$391,639	\$4,549
Operating	461,406	431,387	425,412	425,412	600,223	174,811
Capital Outlay	43,519	2,099	155,000	155,000	114,000	(41,000)
Total	\$820,476	\$736,587	\$967,502	\$967,502	\$1,105,862	\$138,360
FTE - budgeted	4.00	4.00	4.00	4.00	4.00	0.00
Old Colorado City SIMD						
Salaries/Benefits/Pensions	\$80,499	\$84,488	\$87,583	\$87,583	\$97,276	\$9,693
Operating	33,305	48,321	39,519	39,519	40,592	1,073
Capital Outlay	22,500	10,000	8,000	8,000	6,000	(2,000)
Total	\$136,304	\$142,809	\$135,102	\$135,102	\$143,868	\$8,766
FTE - budgeted	1.00	1.00	1.00	1.00	1.00	0.00
Platte Avenue SIMD						
Salaries/Benefits/Pensions	\$0	\$0	\$579	\$579	\$581	\$2
Operating	8,902	14,324	18,244	18,244	20,922	2,678
Capital Outlay	0	0	0	0	0	0
Total	\$8,902	\$14,324	\$18,823	\$18,823	\$21,503	\$2,680
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Stetson Hills SIMD						
Salaries/Benefits/Pensions	\$149,995	\$158,366	\$153,329	\$153,329	\$149,047	(\$4,282)
Operating	300,967	187,564	280,731	280,731	345,703	64,972
Capital Outlay	43,519	11,248	0	0	0	0
Total	\$494,481	\$357,178	\$434,060	\$434,060	\$494,750	\$60,690
FTE - budgeted	1.00	1.00	1.00	1.00	1.00	0.00

2022 Expenditure Summary

Department	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
Woodstone SIMD						
Salaries/Benefits/Pensions	\$0	\$0	\$232	\$232	\$233	\$1
Operating	19,567	20,224	40,002	40,002	30,505	(9,497)
Capital Outlay	0	0	0	0	0	0
Total	\$19,567	\$20,224	\$40,234	\$40,234	\$30,738	(\$9,496)
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Total of SIMD Funds	\$2,396,728	\$2,333,836	\$2,944,273	\$2,944,273	\$3,072,106	\$127,833
Total FTE - budgeted	10.75	10.75	10.75	10.50	10.50	0.00

* 2021 Amended Budget as of 8/13/2021, which includes the reinstatement of budget that had been reduced during 2020 and 2021 due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic

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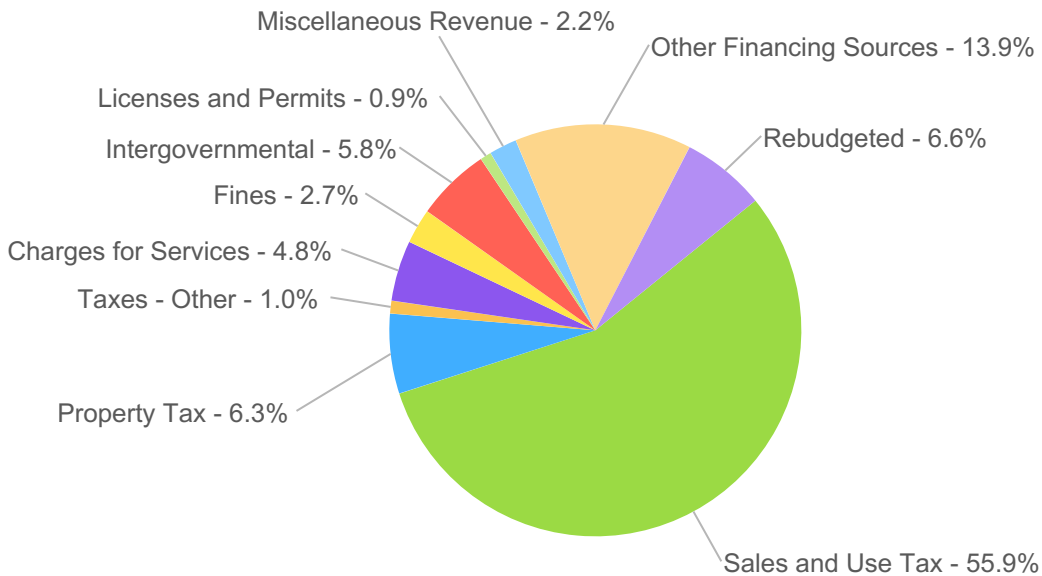
2022 GENERAL FUND REVENUE

\$400,645,919

Revenue Type	2020 Actual	2021 Budget	2021 End-of-Year Forecast	2022 Budget	2022 Budget - 2021 Budget	2022 - 2021 Budget % Change
Sales and Use Tax	\$184,743,187	\$186,200,000	\$212,555,000	\$223,670,000	\$37,470,000	20.12 %
Property Tax	23,497,894	23,626,916	24,126,916	25,189,916	1,563,000	6.62 %
Other Taxes	3,403,060	3,967,056	3,667,056	3,956,930	(10,126)	(0.26)%
Charges for Services	17,497,064	18,373,933	20,509,933	19,102,365	728,432	3.96 %
Fines	5,271,429	10,948,210	6,431,210	10,979,482	31,272	0.29 %
Intergovernmental	21,238,386	21,421,156	21,651,156	23,399,873	1,978,717	9.24 %
Licenses and Permits	3,499,082	3,655,780	3,647,780	3,486,761	(169,019)	(4.62)%
Miscellaneous Revenue	10,620,923	9,218,942	9,117,942	8,767,782	(451,160)	(4.89)%
Other Financing Sources*	54,731,810	51,502,027	51,702,027	55,592,810	4,090,783	7.94 %
Rebudgeted**	0	15,701,020	15,701,020	26,500,000	10,798,980	68.78 %
General Fund Revenue	\$324,502,835	\$344,615,040	\$369,110,040	\$400,645,919	\$56,030,879	16.26 %
*Capital Lease Proceeds	\$10,515,217	\$4,950,000	\$4,950,000	\$8,550,000	\$3,600,000	72.73 %

* Capital Lease Proceeds are budgeted as part of Other Financing Sources to account for recording the proceeds from the financing source for the full amount of the assets that are leased in that year. This revenue entirely offsets the corresponding Capital Lease Purchase expenditure.

** Rebudgeted funds typically result from the under expenditure of budgets or from the receipt of revenue which is greater than the budgeted amount in the prior year.

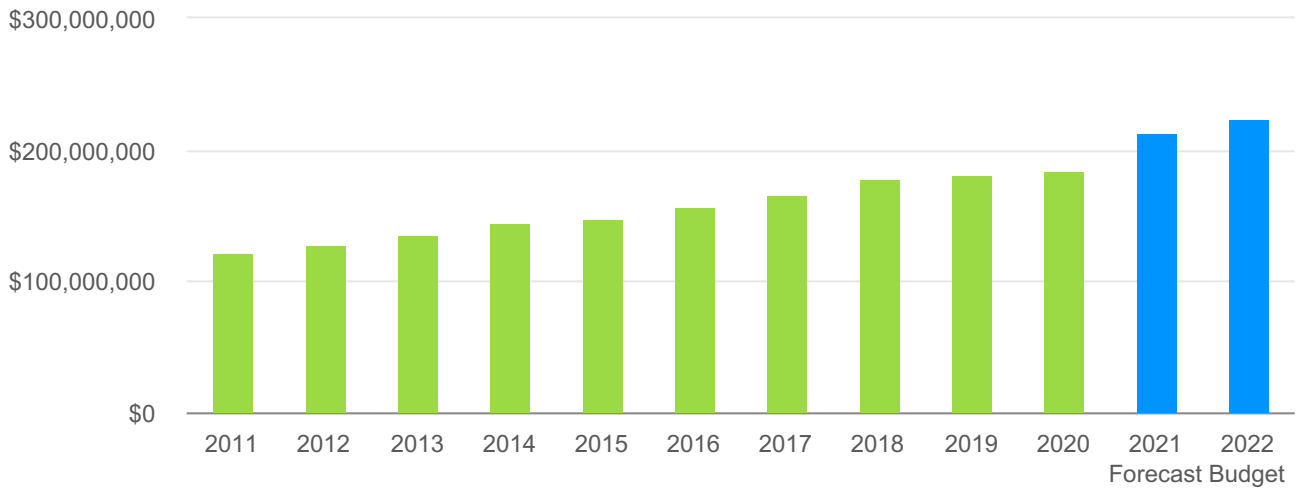


2022 GENERAL FUND SALES & USE TAX REVENUE

\$223,670,000

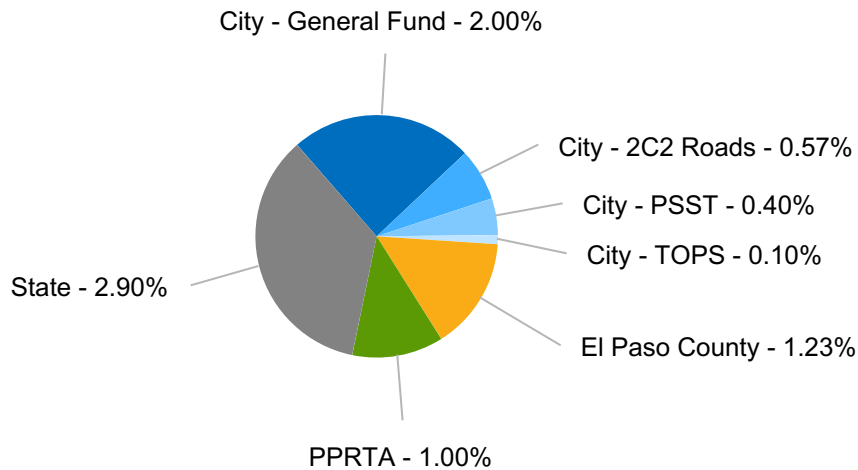
- Largest source of revenue for the City's General Fund
- Budgeted to grow 20.1% over the 2021 budget

Sales and Use Tax History and Budget



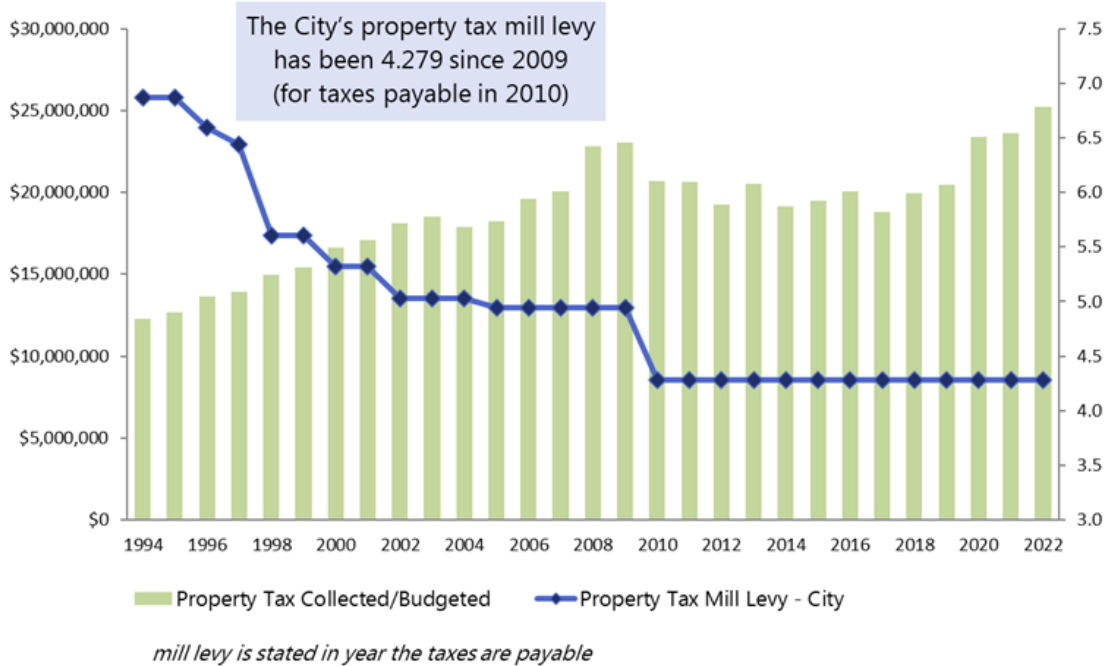
Total Local Sales Tax Rate 8.20%

Total City Sales Tax Rate 3.07%



2022 GENERAL FUND PROPERTY TAX REVENUE

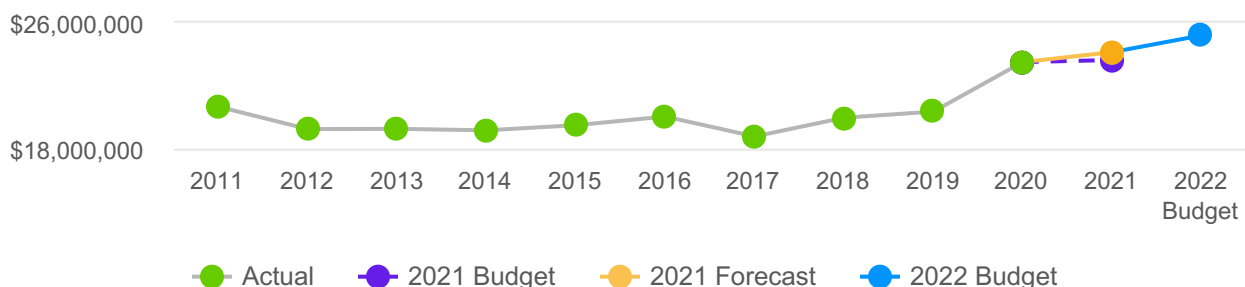
\$25,189,916



Property Tax

The City levies an ad valorem tax on real property and business personal property within the City limits. To reward and encourage business expansion and relocation, the 2022 budget includes a 100% Business Personal Property Tax (BPPT) Tax Credit program, making the City's business tax environment more competitive and equitable across industries. Due to the reassessment of real property within the City during 2021, the City anticipates exceeding the TABOR Property Tax limit by approximately \$2.2 million in 2022. To provide some property tax relief to citizens and to reduce the property tax revenue received by the City to below the TABOR Property Tax limit, the 2022 budget includes a temporary mill levy tax credit on real property of approximately 0.35 mills, or approximately \$2.2 million.

Property Tax History and Budget

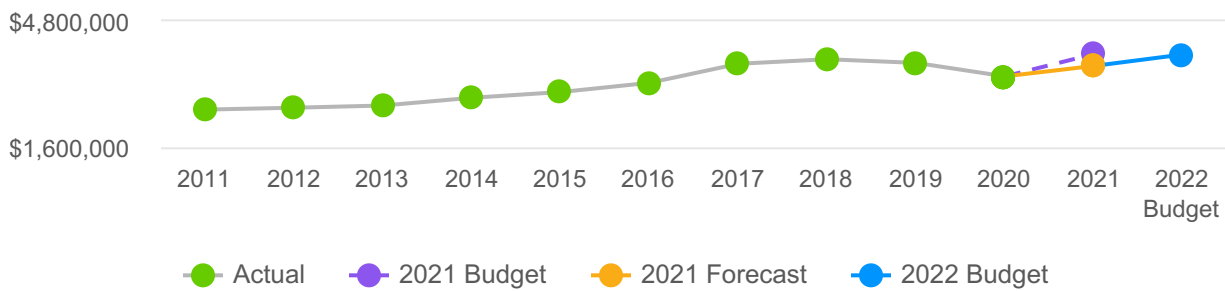


2022 GENERAL FUND OTHER TAX REVENUE

Other Taxes Revenue - \$3,956,930

Includes occupational tax on establishments selling alcoholic beverages and specific ownership taxes imposed by the State. 2020 revenue experienced a decline largely due to admissions taxes collected by movie theaters, which were closed most of the year due to the COVID-19 pandemic. The 2021 Forecast and 2022 Budget show increases related to specific ownership taxes related to auto sales. The 2022 budget is projected to be about the same as the 2021 forecast.

Other Taxes Revenue History and Budget

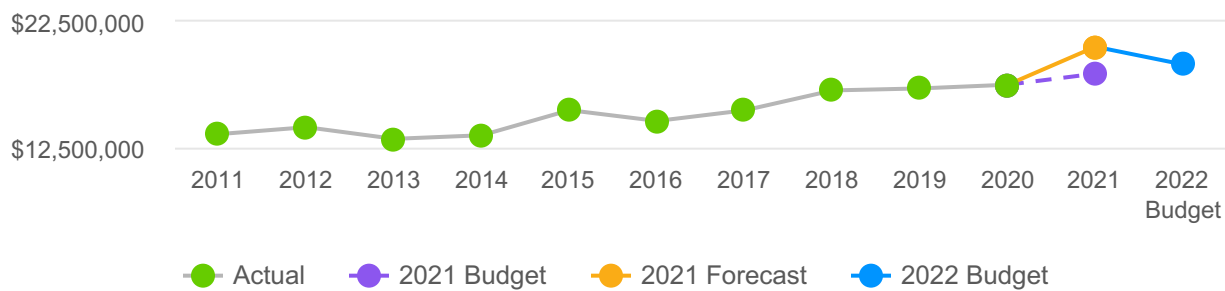


MAJOR NON-TAX REVENUE SOURCES

Charges for Services - \$19,102,365

Includes charges and fees for specific City services (i.e. plan review fees, park field rentals) and reimbursement from enterprises for provision of services. The 2021 forecasted end of year revenue is higher than budgeted due to increased revenue in Public Works for traffic control permits and pavement degradation fees. The 2022 projected decrease is mainly due to the Police department outsourcing the extra duty program for special events to a private contractor.

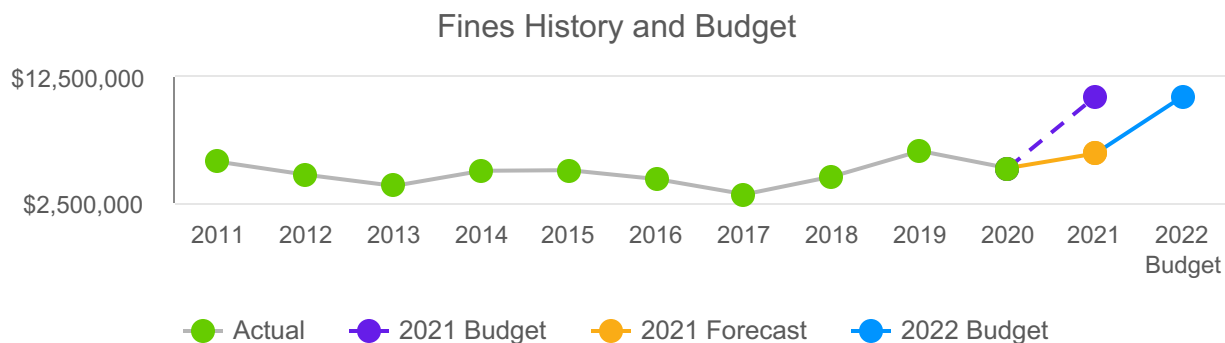
Charges for Services History and Budget



2022 GENERAL FUND MAJOR NON-TAX REVENUE SOURCES (con't)

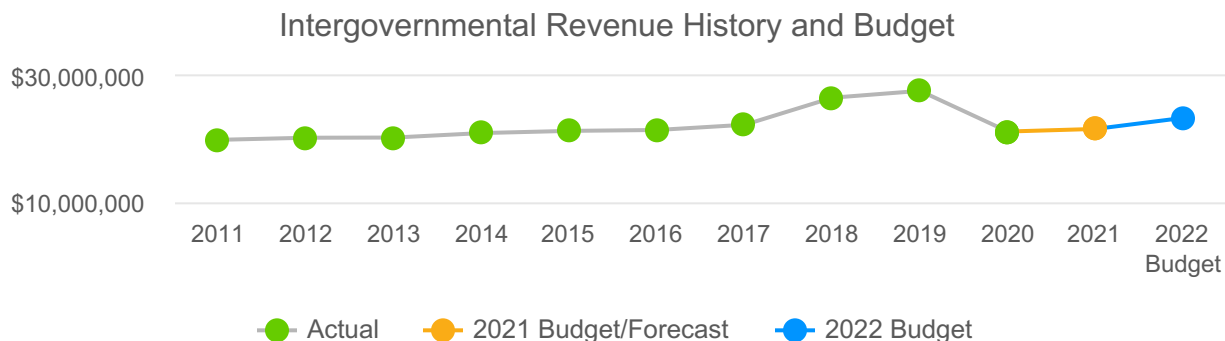
Fines - \$10,979,482

Includes fines from general violations, parking meter violations, and traffic violations. 2019 revenue shows an increase related to traffic enforcement efforts. There was a large decrease in traffic violations revenue during 2020 due to the stay at home orders resulting from the COVID-19 pandemic. Revenue during 2021 has not kept pace with the anticipated budget. With more individuals physically returning to work combined with increased traffic enforcement efforts, revenue is projected to increase over the 2021 forecast for the 2022 budget.



Intergovernmental Revenue - \$23,399,873

Includes state imposed excise taxes on gasoline and special fuels and vehicle registration fees – Highway Users Tax Fund (HUTF), and the El Paso County Road and Bridge mill levy. There was a sharp decrease in HUTF revenue during 2020, as fewer drivers were on the road, reducing the amount of gasoline purchased. The anticipated amount of HUTF funding is projected to increase for 2022 as a result of the most recent [Colorado State Transportation Plan](#).

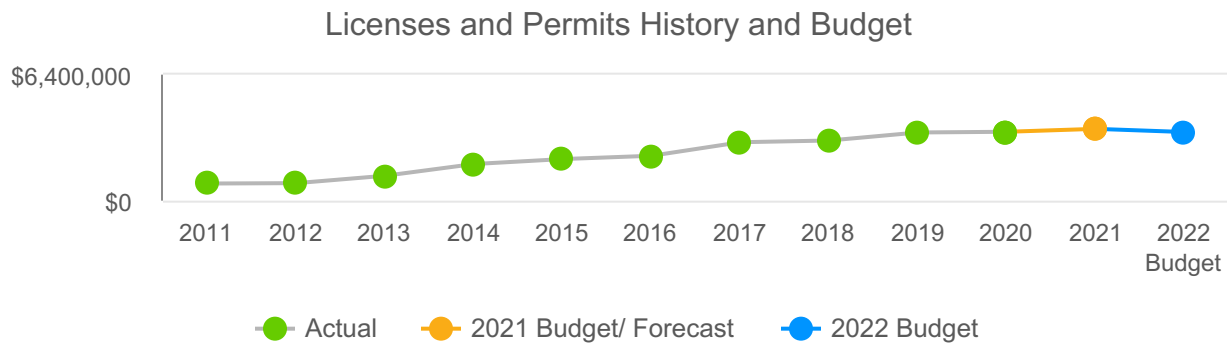


2022 GENERAL FUND

MAJOR NON-TAX REVENUE SOURCES (con't)

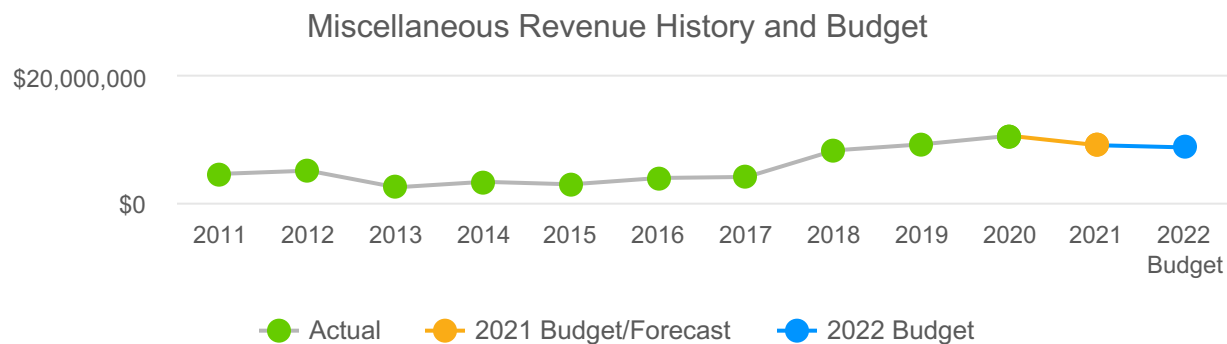
Licenses and Permits - \$3,486,761

Includes revenue from City-issued licenses and permits (such as medical marijuana business licenses, liquor licenses, and sales tax licenses). The revenue for licenses and permits has remained fairly flat in recent years. For 2022, there is a slight decrease in projected revenue related to sales tax licenses renewals largely occurring on odd years.



Miscellaneous Revenue - \$8,767,782

Includes revenue from miscellaneous sources that include, but are not exclusive to, interest income, rental revenue, rebates, and insurance. The decrease in the 2021 Forecast and 2022 Budget is related to lower interest income projections.

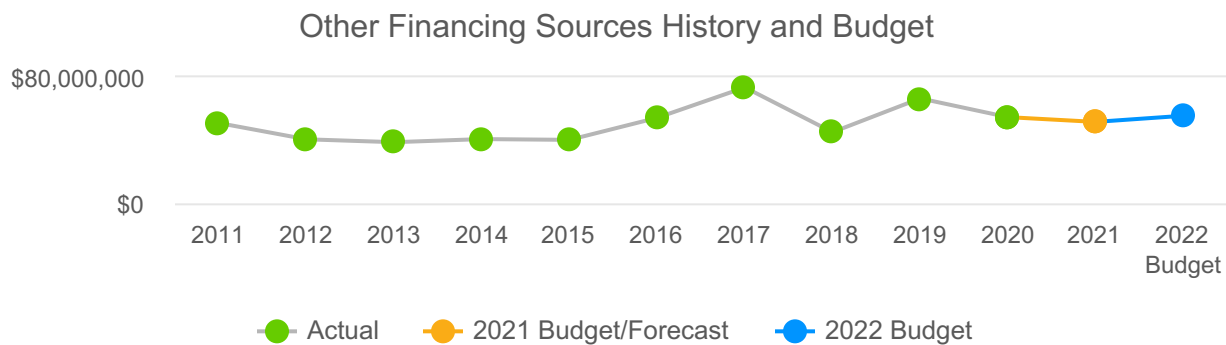


2022 GENERAL FUND

MAJOR NON-TAX REVENUE SOURCES (con't)

Other Financing Sources - \$55,592,810

Includes Utilities Surplus Revenue, capital lease proceeds, as well as reimbursements from Grants, Gift Trust Funds, and sale of assets. This category is more volatile due to capital lease proceeds, which record the full amount of assets that are leased in a given year. This revenue source entirely offsets the corresponding capital lease purchase expenditure in General Costs. The slight increase in the 2022 budget is due to capital lease proceeds increases for the purchase of fleet and equipment city-wide.



Rebudgeted Funds - \$26,500,000

Rebudgeted funds typically result from under expenditure of budget in the prior fiscal year or from the receipt of revenue which is greater than the budgeted amount. The 2022 rebudgeted dollars are the result of expenditure savings in prior years.

Taxpayer's Bill of Rights (TABOR) Calculation

The revenue limitation provisions of the State TABOR and the City Charter continue to impact the City's fiscal condition. TABOR establishes an annual City revenue cap. Any City revenue subject to the cap received above the annual revenue cap must be refunded to local taxpayers or can be retained upon voter approval.

Under TABOR, the annual growth formula is applied to either previous year's actual revenue or to the previous year's TABOR revenue limit, whichever is less. During periods of economic downturn and lagging City revenue collections, City revenue can fall below the TABOR revenue limit for that year. In that event, the TABOR growth formula for the next fiscal year is applied to the actual revenue amount, not the higher TABOR limit. Thus, the TABOR limit is ratcheted down. In subsequent years, when the economy and City revenue rebound, the TABOR formula increase is applied to the lower previous year's actual revenue.

While the calculation of the annual TABOR revenue cap appears to be relatively straightforward, it is difficult as data for both of the growth components is not available until well after the start of the fiscal year in question. Specifically, the Denver/Boulder/Greeley Consumer Price Index (CPI) figure is not available until early spring of the fiscal year to which it is to be applied. Similarly, the data for the local growth component is not available from the County Assessor until August of the year to which it is to be applied. Thus, in preparing the budget for the next year, it is necessary to forecast the CPI and local growth. Generally, the annual TABOR revenue cap is calculated through the application of the percentage change in the CPI and local growth for the previous calendar year to actual City revenue for the previous year. Local growth is the net change in the market value of construction expressed as a percent of all taxable and nontaxable property on the assessment rolls plus the value of new annexations.

The TABOR revenue limitation applies to total fiscal year spending, but also specifically to Property Tax revenue. For the 2022 growth formula, the percentage change in the CPI is projected to be 3.23% and local growth is expected to be 2.37%. Thus, the combined formula increase is projected to total 5.60%. Property tax revenue is not anticipated to exceed the TABOR revenue limit because of a temporary mill levy credit of the City's portion of 2021 property tax that is payable in 2022. Other General Fund revenue is anticipated to exceed the TABOR revenue limit by approximately \$17.1 million.

Level of Effort Overview

The following calculations are provided to demonstrate the commitments made to taxpayers, either as part of ballot language or as intended targets, to maintain the level of General Fund spending in each of these areas.

Pikes Peak Rural Transportation Authority (PPRTA)

General Fund Transportation Level of Effort (LOE)

	2004 Budget Maintenance of Effort Requirement	2020	2021	2022
City Engineering	\$2,649,453	\$2,932,577	\$3,009,652	\$4,830,481
Engineering Development Review (combined with City Engineering during 2021)	n/a	299,482	307,642	0
Public Works Operations and Maintenance	7,272,135	10,782,126	14,033,878	15,048,712
Traffic Engineering	4,986,046	3,610,382	3,507,973	4,087,908
Fleet Maintenance	2,809,098	3,385,949	2,908,398	4,698,267
Radio Communications	385,824	434,632	433,390	449,223
Total Transportation Maintenance	\$18,102,556	\$21,445,148	\$24,200,933	\$29,114,591
\$ Above the MOE		\$3,342,592	\$6,098,377	\$11,012,035

General Fund Transit Level of Effort (LOE)

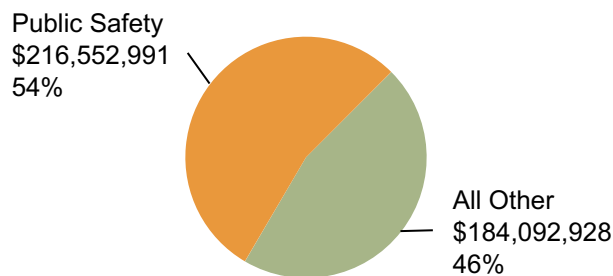
	2004 Budget Maintenance of Effort Requirement	2020	2021	2022
Transit	\$5,717,814	\$6,883,810	\$7,641,989	\$8,255,947
% change in Transit Funding		7.4%	11.0%	8.0%
\$ Above the MOE		\$1,165,996	\$1,924,175	\$2,538,133

For 2017, Contracts and Utilities payments were transferred to the City's Finance Department for central oversight. However, since these expenses are still attributable to the various Divisions, the expenses will continue to be included as part of the calculation.

Public Safety Sales Tax (PSST)

The Public Safety Sales Tax (PSST) requires General Fund Public Safety budget allocations, including the Police and Fire Departments, the Office of Emergency Management, as well as the Police and Fire Functions of Fleet, IT, and Radio **be at least 47.65% of General Fund; in 2022 it is 54.05%.**

Public Safety Level of Effort



Road Maintenance

From 2012-2014, the Public Works Operations and Maintenance division spent an average of **\$2.7 million** per year from the General Fund on **street and road maintenance**. The City is committed to maintain General Fund spending, or level of effort, on street and road maintenance at the \$2.7 million level. This 2022 Budget honors that commitment - the portion of the Public Works Operations and Maintenance budget that is specific to **street and road maintenance** is **\$3.8 million**. Therefore, the City is spending **\$1.1 million** above the level of effort amount of \$2.7 million.

Transportation – Highways and Streets

City (non-PPRTA) Transportation Revenue and Expenditures

Revenue	2021 Original Budget	2022 Original Budget
Highway User Tax - Regular	\$17,746,156	\$19,669,873
Highway User Tax - Additional Fees	1,575,000	1,575,000
Road & Bridge	775,000	900,000
Line (1) HUTF & Road & Bridge Generated Transportation Revenues	\$20,096,156	\$22,144,873
Highways and streets permits and fees	\$2,074,233	\$2,430,000
Signal maintenance	1,533,230	2,083,230
<i>Highways & Streets portion of Miscellaneous-Other Revenue</i>	8,500	8,500
<i>Highways & Streets portion of Miscellaneous-Interfund Services Provided</i>	3,162,897	3,412,897
<i>Highways & Streets portion of Business Licenses and Permits</i>	1,615,000	1,540,000
<i>School Safety Surcharge portion of Court Costs and Charges</i>	501,505	532,777
Line (2) Other Revenue	\$8,895,365	\$10,007,404
Line (3) TOTAL REVENUE	\$28,991,521	\$32,152,277
Expenditures	2021 Original Budget	2022 Original Budget
<i>Highways & Streets portion of Maintenance of Condition</i>	\$16,931,399	\$18,391,233
Traffic services	3,507,973	4,087,908
Engineering	3,590,053	5,100,403
<i>Highways & Streets portion of Transfer out to capital improvement projects</i>	1,527,833	2,186,098
Transit *	2,898,173	3,186,731
Fleet maintenance, fuel, vehicle lease	5,252,900	7,289,287
Line (4) TOTAL EXPENDITURES	\$33,708,331	\$40,241,660
Administration - 5% of the HUTF revenue **	966,058	1,062,244
Line (5) TOTAL EXPENDITURES INCLUDING ADMIN COSTS	\$34,674,389	\$41,303,904
Line (5) -Line(3) Total Expenditures in Excess of Total Revenue	\$5,682,868	\$9,151,627

* No more than 15% of the total amount of HUTF revenue can be counted for transit-related operational purposes

** Per HUTF CRS 43-4-208. Municipal allocation - The amount to be expended for administrative purposes shall not exceed 5% of each City's share of the funds available

Economic Overview

Economic Overview

The Mayor and City Council support enhancing the local business climate, retaining existing businesses and jobs, and bringing new companies and industries to Colorado Springs. The City of Colorado Springs has a portfolio of economic development programs. Economic development agreements primarily are executed with criteria that are performance-based.

The following sections display the City’s portion of shared revenue or direct payments provided for economic development efforts through Urban Renewal Areas, Economic Development Partners, Economic Development Programs, and other Economic Development Agreements.

Urban Renewal Areas

City Council has approved thirteen Urban Renewal Areas (URAs) in the City, as listed below. All thirteen have Tax Increment Financing (TIF) agreements in place for property tax sharing. Tax increment financing is a method of using tax collections within a designated area to finance public infrastructure or other improvements. Infrastructure improvements may include upgraded on-site drainage systems and adjacent intersections, roadway capacity, and pedestrian improvements, etc. Currently, the Copper Ridge, Gold Hill Mesa Commercial, Ivywild Neighborhood, Museum and Park, North Nevada Avenue, South Nevada Avenue, True North Commons, and Tejon and Costilla URAs have additional sales tax TIF sharing agreements.

Property Tax TIF

This funding comes from the additional property tax revenue generated from the increased assessed value of new development. Only the increment of increased tax revenue collected is shared.

Property Tax Revenue *	2019 Actual	2020 Actual	2021 Projection	2022 Projection
City Auditorium URA	\$1,508	\$2,281	\$2,332	\$2,486
CityGate URA	985	1,621	1,787	1,905
Copper Ridge at Northgate URA	97,696	110,863	112,961	119,928
Gold Hill Mesa URA	43,969	57,148	63,463	67,661
Gold Hill Mesa Commercial URA ¹	0	0	0	0
Ivywild Neighborhood URA	7,359	7,910	7,125	7,597
Museum and Park URA	0	0	0	1,769
North Nevada Avenue URA	138,019	140,468	133,153	141,961
South Nevada Avenue URA	2,412	6,011	5,660	6,034
Southwest Downtown URA	0	1,479	1,451	1,547
Tejon and Costilla URA ¹	0	0	0	0
True North Commons URA ¹	0	0	0	0
Vineyard Property URA	24,939	55,575	41,816	44,582

* Property tax TIF revenue is collected by the El Paso County Treasurer and disbursed directly to the URA.

¹ These are approved URA Plans; however, based upon assessed valuation certifications from the County there is no property tax TIF revenue expected for 2022.

Urban Renewal Areas (con't)

Sales Tax TIF

City Council approved Resolution No. 46-06, dated April 11, 2006, adopting guidelines for the use of sales tax revenue to promote economic activity, job creation, and assist urban renewal area projects. This funding comes from a portion of the new sales tax revenue generated from the new retail businesses that locate within the designated boundaries.

Shared Sales Tax Revenue **	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Copper Ridge at Northgate URA	\$1,193,446	\$1,307,562	\$1,160,000	\$1,220,000
Gold Hill Mesa Commercial URA	0	0	0	0
Ivywild Neighborhood URA	30,263	15,129	30,000	15,000
Museum and Park URA	0	0	55,000	45,000
North Nevada Avenue URA	4,602,526	4,481,063	4,450,000	4,450,000
South Nevada Avenue URA	307,013	264,496	300,000	265,000
Tejon and Costilla URA	0	0	5,000	5,000
True North Commons URA	0	0	0	0

** Sales tax revenue is collected by the City's Sales and Use Tax Division. The amount of shared revenue is paid to the URA.

Economic Development Partners

For 2022, the City of Colorado Springs will utilize the General Fund to partner with the following organizations:

Colorado Springs Chamber & EDC is a privately funded organization whose sole purpose is to provide primary employers with complementary, comprehensive relocation and expansion services. Colorado Springs Chamber & EDC is focused on the attraction, retention, and creation of quality jobs for the region. It is the only organization that actively works to bring into our region the primary employers who import wealth and jobs. The success of our primary employers is key to our economic vitality, the future of our community, and the preservation of our quality of life in the entire region.

Small Business Development Center (SBDC) is one of 14 Colorado Small Business Development Centers. The Colorado SBDC Network is a partnership between the Federal Small Business Administration (SBA) and the State of Colorado. The SBDC is dedicated to helping small businesses in the region achieve their goals of growth, expansion, innovation, increased productivity, management improvement and success. In partnership with the University of Colorado, Colorado Springs (UCCS) and the City, the SBDC provides one-on-one business counseling and training to business startups and existing businesses. The main objective is to foster the successful growth and development of small businesses that result in a positive economic impact.

Expenditures	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Colorado Springs Chamber & EDC	\$75,000	\$100,000	\$75,000	\$75,000
Small Business Development Center (SBDC)	85,000	115,000	115,000	115,000
Annual Expenditures	\$160,000	\$215,000	\$190,000	\$190,000

The City of Colorado Springs also provides funding to economic development partners using Lodgers and Automobile Rental Tax (LART) funds. Please see the All Funds Overview section.

Economic Development Programs

Economic Development Programs are available to all companies that meet certain criteria and have a formal agreement with the City. These programs include the Alternative Rate of Tax for manufacturing equipment, Business Personal Property Tax incentive payments, the Commercial Aeronautical Zone, and access to Private Activity Bonds.

Alternative Rate of Tax for Manufacturing Equipment

City Council authorized this program by Resolution No. 22-09, dated January 27, 2009. This program offers an incentive payment based upon a sliding scale of City sales tax paid for purchases of equipment and machinery used in manufacturing operations during a calendar year. The alternate tax rate applies to annual purchases exceeding \$5 million and decreases to zero tax on purchases over \$20 million. These payments are dependent upon the company's annual purchases of machinery and equipment, and the budget estimate may vary significantly. A supplemental appropriation may be necessary once the actual dollar amounts are known.

Business Personal Property Tax

On November 24, 2015, City Council approved Ordinance No. 15-85, which authorizes implementation of a two-year phase-in of a Business Personal Property Tax (BPPT) Tax Credit program – making the City's business tax environment more competitive and equitable across industries. Businesses pay personal property tax which is assessed on equipment used to conduct business, such as large machinery, computer equipment, desks and furniture. Starting in 2017, the proposed BPPT Tax Credit is equal to the entire amount of BPPT due and therefore, a net zero amount due is reflected on the property tax statements.

Prior to 2016, City Council reauthorized a BPPT Economic Development Agreement program in September 2004 by Resolution No. 203-04. The BPPT Agreement program was only available to primary employer companies. Companies were required to create new jobs and invest in business personal property. The length of the BPPT economic development agreement and incentive payment terms were based upon threshold values for new jobs created and investment dollars. With the phase-in of the BPPT Tax Credit program as described above, beginning in 2018, no new BPPT agreements will be added to this program.

Commercial Aeronautical Zone (CAZ)

On April 8, 2014, City Council adopted Ordinance No. 14-22 amending City Code to establish a limited sales and use tax exemption within a Commercial Aeronautical Zone (CAZ) and on August 11, 2015, City Council adopted Ordinance No. 15-48 expanding the boundaries of the CAZ to include other areas within the Enterprise Zone that are contiguous to the existing CAZ boundaries. Specifically, sales and use tax is exempt within the zone on aircraft parts used or consumed in the manufacture, maintenance, repair or overhaul of aircraft. The goal of the CAZ is to encourage new businesses to hangar aircraft, fuel, and conduct maintenance operations at the Colorado Springs Airport, thereby increasing the number of skilled and highly-paid aircraft mechanic and aeronautical engineering jobs in Colorado Springs, as well as expanding the World War II aviation museum's collection of aircraft and attracting jobs associated with the collection.

Since the creation of the CAZ in 2014, the Airport has experienced tremendous growth of new and existing tenants. In addition to increasing non-airline revenue for the Airport, the CAZ is stimulating the creation of new jobs within our community. The CAZ has been very successful in supporting the Airport's strategic initiatives, resulting in reduced operating costs while increasing non-airline revenues. Along with its enhanced marketing and air service incentive programs, the Airport is in a better position to attract new and expanded commercial air service.

Economic Development Programs (con't)

Private Activity Bonds

On April 28, 1998, El Paso County Board of County Commissioners and City Council jointly adopted Private Activity Bond procedures by Resolution No. 98-247 and Resolution No. 72-98. Private Activity Bonds (PABs) are a form of tax-exempt financing in which the City or County acts as the issuer. The advantage of PABs is that financing through the City or County provides funds at lower-than-market interest rates because bond proceeds are exempt from Federal and State income tax. There is no financial risk to the City or County since the bond debt is repaid by the entity requesting the PAB and financing does not constitute a debt or financial obligation of the City or County.

Economic Development Agreements

The City has performance based Economic Development Agreements (EDAs), which are negotiated based upon economic impact analysis. The budgeted amounts are estimated for the EDAs listed below:

Payments Based On Sales and Use Tax Revenue	2019 Actual	2020 Actual	2021 Budget	2022 Budget
BombBomb Inc	\$0	\$1,200	\$5,000	\$2,000
Mining Exchange	91,459	32,026	75,000	95,000
Museum and Park URA	0	0	15,000	20,000
Relius Medical LLC	0	0	0	5,000
SAP America, Inc.	0	0	330,000	0
TKC CCLXXI, LLC	23,735	0	0	5,000
TMC Design	0	23,086	0	5,000
Trisco Foods LLC	0	0	0	5,000
Wal-Mart	0	0	325,000	363,000

United States Olympic Committee (USOC) Certificate of Participation (COP) Payment

In August 2009, the City Council approved an EDA that kept the United States Olympic Committee (USOC) in Colorado Springs for the next 30 years. The EDA included funding of improvements for the USOC headquarters building, the National Governing Bodies building and the Olympic Training Center (OTC). During 2017, the City refinanced the COP, Series 2009, by issuing \$29,930,000 of Refunding Certificates of Participation, Series 2017, to take advantage of historically low interest rates. As a result, the debt service payments were reduced along with a net present value saving of \$3,896,978. In 2021, the payment increases by \$47,500.

USOC COP Payment	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Scheduled payment	\$1,666,810	\$1,707,287	\$1,756,050	\$1,799,800

Credit Public Improvement Fee Agreement

In February 2019, the City Council approved an ordinance allowing for the temporary reduction of City sales tax within a designated area for the purpose of funding public improvements to support economic development. This allows for a Credit Public Improvement Fee Agreement, for a limited period of time, that grants a credit against the City sales tax due, not to exceed 1%. The funds are to be used to construct public improvements benefiting the City and the public. In March 2019, an agreement was signed with Scheels All Sports, Inc. for a 1% Credit Public Improvement Fee for a period of 25 years.

For information about the local economy and Southern Colorado Economic Forum's *Quarterly Updates and Estimates* (QUE), visit the College of Business and Administration at www.uccseconomicforum.com.

All Funds Overview

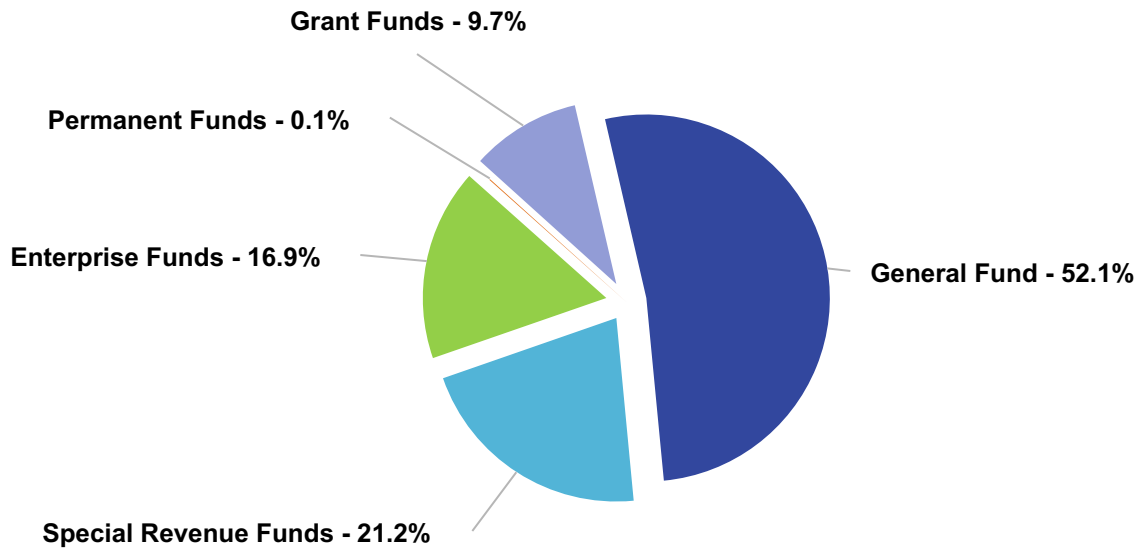
2022 All Funds Revenue and Expenditures

Fund	Amount
General Fund	\$400,645,919
Special Revenue Funds	163,204,806
Enterprise Funds	130,157,356
Airport	74,155,316
Cemeteries	1,559,276
Development Review	3,902,296
Memorial Health System	5,645,412
Parking System	7,847,991
Patty Jewett Golf Course	2,952,284
Pikes Peak - America's Mountain	8,133,400
Stormwater	24,698,507
Valley Hi Golf Course	1,262,874
Permanent Funds	489,553
Grant Funds	75,176,808
All Funds Total	\$769,674,442

Note: The total of the Internal Services Funds is \$56,666,032. A portion of this is allocated in the General Fund and Enterprise Funds.

The All Funds Total includes \$20.6 million in transfers between funds, largely to fund capital projects.

The General Fund amount includes \$26.5 million of rebudgeted funds.



Fund Balance Summary

Fund	Estimated Funds Available for Appropriation 1/1/21	Revenue 2021 Forecast	Expenditures 2021 Forecast	Estimated Funds Available for Appropriation 1/1/22	Revenue 2022 Budget	Expenditures 2022 Budget	Estimated Funds Available for Appropriation 1/1/23
GENERAL FUND	106,417,959	353,409,020	354,935,975	104,891,004	374,145,919	400,645,919	78,391,004
Funds Available for Appropriation 1/1/21 excludes TABOR emergency reserve of \$9,211,165							
SPECIAL REVENUE FUNDS							
<i>Parks</i>							
Ballfield CIP	(19,693)	79,400	66	59,641	79,100	33	138,708
Briargate SIMD	437,740	1,089,224	1,339,969	186,995	1,198,430	1,269,811	115,614
Colorado Avenue Gateway SIMD	6,996	4,219	8,583	2,632	5,080	5,574	2,138
Conservation Trust (CTF)	1,304,872	5,613,108	5,377,208	1,540,772	5,191,270	5,799,584	932,458
Norwood SIMD	290,207	894,221	967,502	216,926	1,051,962	1,105,862	163,026
Old Colorado City Maint./Sec. SIMD	27,458	123,798	135,102	16,154	142,786	143,868	15,072
Platte Avenue SIMD	29,732	10,987	18,823	21,896	10,787	21,503	11,180
Park Land Dedication Ordinance (PLDO)	5,752,496	2,314,000	312,928	7,753,568	2,331,000	4,417,479	5,667,089
Stetson Hills SIMD	116,871	373,977	422,560	68,288	426,534	494,750	72
Street Tree	59,870	1,200	132	60,938	800	88	61,650
Therapeutic Recreation	4,819	100	50	4,869	100	50	4,919
Trails, Open Space and Parks (TOPS)	3,442,395	10,924,756	9,061,114	5,306,037	11,624,500	6,702,768	10,227,769
Woodstone SIMD	56,591	22,790	40,234	39,147	24,897	30,738	33,306
<i>Planning and Community Development</i>							
Banning Lewis Ranch (BLR)	2,764,946	49,900	5,489	2,809,357	28,600	3,146	2,834,811
<i>Public Works</i>							
Arterial Roadway Bridge	2,307,018	1,000,000	1,000,000	2,307,018	1,000,000	1,000,000	2,307,018
Bicycle Tax	12,200	82,500	94,700	0	84,700	84,700	0
Road Repair, Maintenance, and Improvements Sales and Use Tax	10,416,414	62,271,108	65,045,634	7,641,888	65,638,950	65,455,950	7,824,888
Subdivision Drainage	7,860,168	10,000,000	10,000,000	7,860,168	10,000,000	10,000,000	7,860,168
<i>Public Safety</i>							
Public Safety Sales Tax (PSST)	3,254,884	43,699,023	38,797,838	8,156,069	45,923,682	49,235,782	4,843,969
<i>Finance & Administration</i>							
City-funded CIP	3,854,506	8,888,008	12,157,901	2,017,587	7,481,970	7,481,970	2,017,587
Gift Trust	5,970,893	3,650,000	3,650,000	5,970,893	1,900,000	1,900,000	5,970,893
Lodgers & Auto Rental Tax (LART)	1,161,853	6,527,290	6,895,550	793,593	7,700,514	7,839,750	654,357
Senior Programs	526,941	229,000	229,000	526,941	211,400	211,400	526,941
PERMANENT FUNDS							
C. D. Smith Trust	0	75,000	75,000	0	75,000	75,000	0
Cemetery Endowment Trust	0	350,000	350,000	0	387,550	387,550	0
Trails, Open Space and Parks Maint.	818,801	3,100	33,525	788,376	1,700	27,003	763,073
GRANT FUNDS							
Airport Grants	0	18,215,489	18,215,489	0	15,850,000	15,850,000	0
Grants	0	55,390,980	55,390,980	0	43,347,801	43,347,801	0
CDBG	0	5,552,166	5,552,166	0	3,736,277	3,736,277	0
Home Investment Partnership	0	1,885,785	1,885,785	0	2,242,730	2,242,730	0
Stormwater Grants	0	8,630,000	8,630,000	0	10,000,000	10,000,000	0

Fund Balance Summary (con't)

Fund	Unrestricted Net Position 1/1/21	Revenue 2021 Forecast	Expenditures 2021 Forecast	Estimated Unrestricted Net Position 1/1/22	Revenue 2022 Budget	Expenditures 2022 Budget	Estimated Unrestricted Net Position 1/1/23
ENTERPRISE FUNDS							
Airport	17,486,987	36,298,483	30,723,712	23,061,758	58,141,536	74,155,316	7,047,978
Cemeteries	(720,246)	1,562,222	1,562,222	(720,246)	1,559,276	1,559,276	(720,246)
Development Review	4,763,904	2,691,550	2,960,373	4,495,081	2,992,400	3,902,296	3,585,185
Memorial Health System (MHS)	3,912,580	5,659,212	9,571,792	0	5,645,412	5,645,412	0
Parking System	10,157,861	6,649,204	6,326,196	10,480,869	7,873,144	7,847,991	10,506,022
Patty Jewett Golf Course	1,573,234	2,855,638	2,855,016	1,573,856	2,968,354	2,952,284	1,589,926
Pikes Peak - America's Mtn	14,292,906	8,926,543	19,612,880	3,606,569	8,133,400	8,133,400	3,606,569
Stormwater	857,071	16,245,671	18,224,194	(1,121,452)	24,698,507	24,698,507	(1,121,452)
Valley Hi Golf Course	452,955	1,240,578	1,121,882	571,651	1,280,680	1,262,874	589,457
INTERNAL SERVICE FUNDS							
Claims Reserve Self-Insurance	(3,122,035)	1,604,100	1,604,100	(3,122,035)	1,078,400	1,902,880	(3,946,515)
Employee Benefits Self-Insurance	(8,772,676)	38,077,669	38,077,669	(8,772,676)	39,915,193	41,915,193	(10,772,676)
Office Services	624,902	1,822,149	1,822,149	624,902	1,815,649	1,813,402	627,149
Radio	665,611	1,685,153	1,645,370	705,394	1,659,098	1,705,478	659,014
Workers' Compensation	(15,968,830)	9,031,754	9,031,754	(15,968,830)	8,846,650	9,329,079	(16,451,259)

Notes

In some cases, the 2021 Revenue and Expenditures are equal to the 2021 Budget amount; however, in many cases, an end-of-year forecast is used to account for revised revenue and expenditure forecasts, or supplemental appropriations.

Unrestricted Net Position includes long-term assets and liabilities and does not necessarily reflect funds available for appropriation.

For some Permanent and Grant Funds, any amount of fund balance is restricted and therefore not available for appropriation - as such the amount is shown as zero.

Overview of 2022 Budgets for All Funds

This 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 2022 budgets by specific fund.

The budget document focuses primarily on the General Fund because it is the largest fund. The 2022 General Fund Budget is \$400,645,919, which is 52.1% of the total funds.

Other significant funding sources are the Special Revenue Funds. The 2022 Special Revenue Fund budgets total \$163,204,806, which is 21.2% of the total funds.

The Grant Funds budget totals \$75,176,808, which is 9.7% of the total funds for 2022.

For 2022, Enterprise Fund budgets total \$130,157,356, which is 16.9% of the total funds. The balance of the total funds is comprised of the 2022 Permanent Funds budgets, which total \$489,553.

The total of all funds is \$769,674,442.

City Services Overview

The City of Colorado Springs is a home-rule city, organized under provisions of the Colorado constitution. The City provides a full range of municipal government services to an estimated 2022 population of 506,646 residents. The services include:

- City Attorney, City Clerk, Municipal Court
- City Auditor
- City Council
- Finance, General Costs
- Fire protection, Emergency Management
- Information Technology
- Mayor, Communications, Economic Development, Human Resources, Procurement, Real Estate Services, Support Services
- Parks, Recreation and Cultural Services
- Planning and Community Development, Neighborhood Services
- Police protection
- Public Works

Also, the City owns and operates enterprise activities including:

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

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. For additional information regarding the City's five-year financial forecast, refer to the Long Range Planning section of this budget book.

Basis of Accounting and Accounting Structure

Basis of Accounting

The General Fund, Special Revenue Funds, Capital Improvements Program Fund, 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. The City's budget is prepared on a modified accrual basis, which is the same as the Basis of Accounting for all funds except Enterprise Funds, Internal Services Funds, and certain Permanent Funds. The budget complies with all relevant financial policies of the City.

Annual Budget Process and Budget Controls

In accordance with City Charter, Section 4-40(i), the Mayor presents a balanced budget to City Council on or before the first Monday in October of each year. The budget is considered balanced when expenditures do not exceed available resources, which include the beginning available fund balance plus current year revenue. A balanced budget may contain a draw from or contribution to the fund balance.

In accordance with City Charter, Section 7-30(a), the City Council shall, upon receipt of the budget, adopt the budget with or without amendment. In amending the budget, the Council may add or increase programs or amounts and may delete or decrease any programs or amounts, except amounts required by law or for debt service obligations or for estimated cash deficit.

As part of the annual budget cycle, budgets are adopted for all funds of the City. Budgetary controls are maintained for all funds of the City in conformance with the City Charter and Code to assure fiscally sound management.

After the annual appropriations ordinance is approved, with approval from the Chief Financial Officer, budget can be transferred within an appropriating department; however, transfers between appropriating departments or funds require City Council approval. Also, after the annual appropriations ordinance is approved, the Mayor may propose amendments to the annual appropriations ordinance. Such supplemental appropriation requests are transmitted to City Council for approval.

An encumbrance accounting system is used as a method of budgetary control.

General Fund

The General Fund includes all activities of the City supported by taxes and other non-dedicated revenue. These other revenue sources include license and permit fees, user charges, intergovernmental revenue, fines, miscellaneous revenue, and transfers from other funds. The General Fund also includes all traditional municipal expenditures such as those for public safety, parks, and transportation. See the Revenue and Expenditure tabs.

Special Revenue Funds – overseen by the Parks Department (con't)

TOPS Budget by Category/Project	2022 Budget
Administration (3%)	\$370,225
Maintenance (6%)	\$723,621
Trails - multiple projects (20% max)	\$1,600,000
Open Space (60% min)	\$2,196,309
Project – Open Space Wayfinding Signage	200,000
Project – Open Space Acquisition	70,000
Project - Corral Bluffs/Jimmy Camp Creek Building Demolition	300,000
Stewardship – Education	136,493
Stewardship – Rangers	760,257
Stewardship – Land Management	354,393
Stewardship – Resource Management	375,166
Parks (20% max)	\$1,812,613
Operating – Park Maintenance	1,352,613
Project - Greenways at Sand Creek Park-Water Tap	110,000
Project - Julie Penrose Found at America the Beautiful Park periodic cleaning and restoration	65,000
Project – Panorama Park Construction-Contingency	285,000
Total TOPS Budget by Category/Project	\$6,702,768

Administrative and Maintenance Costs

Provisions of the ordinance allocate 3% for administrative costs and 6% for maintenance of trails, open space and parks.

Open Space Acquisition & Stewardship

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, rights-of-way and easements, protection of 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, Development, and Maintenance

Funding for new parkland acquisition and development will receive a maximum of 20% of revenue collected over the lifetime of the tax. Based on voter approval at the April 2013 election, this category can now be used for maintenance as well as acquisition and development.

WOODSTONE SPECIAL IMPROVEMENT MAINTENANCE DISTRICT (SIMD)

2021 Budget: \$40,234

2022 Budget: \$30,738

Purpose

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

Revenue source

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

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.

Special Revenue Funds – overseen by the Public Works Department (con't)

2C2-ROAD REPAIR, MAINTENANCE, AND IMPROVEMENTS SALES AND USE TAX

Purpose

Provide a dedicated source of revenue to fund road repair, maintenance, and improvements.

Overview

In November of 2019, voters in Colorado Springs passed Issue 2C2, agreeing to continue investment in our roads with approximately \$340 million over 5 years, 2021-2025, at a reduced sales tax rate of 0.57%. This is a continuation of Issue 2C which was passed by voters in November of 2015, for 2016-2020, at a sales tax rate of 0.62%. Funding received from 2C2 will allow for paving of over 850 lane miles in years 2021-2025, and is exempt from TABOR spending and revenue limitations. This temporary increase in sales and use tax revenue will be placed in a dedicated fund to be used only for funding the cost to repair roads and streets throughout all areas of the City, including cost of road reconstruction where severe deterioration does not allow repair. None of the additional sales and use tax revenue will be used to hire additional City employees or purchase additional equipment for City road projects. The repair work will be contracted out to the private sector.

2022 2C2-Road Tax Fund	
Revenue	
0.57% Sales and Use Tax	\$ 65,638,950
Total Revenue	\$ 65,638,950
Expenditures	
Special Revenue Fund-Roadway Improvements	\$ 65,455,950
Total Expenditures	\$ 65,455,950

Revenue Overview

For 2022, the estimated revenue resulting from the dedicated 0.57% portion of the City’s sales and use tax is \$65.6 million

Expenditure Overview

The 2C2-Road Tax Fund is overseen by the Public Works Operations and Maintenance Division and is used to repair and/or improve roads and streets throughout all areas of the City, including cost of road reconstruction where severe deterioration does not allow repair. For 2022, funds will be used to repair and/or improve concrete such as curb and gutter, sidewalks, and pedestrian ramps in advance of overlay of the same roadway segments, and to repair and/or improve roadway segments.

SUBDIVISION DRAINAGE

2021 Budget: \$10,000,000

2022 Budget: \$10,000,000

Purpose

Provide storm sewers and other facilities for the drainage and flood control of surface water.

Revenue source

Fees charged to subdivision developers.

Designated expenditure

Construction of storm sewer facilities or reimbursements to developers for construction of storm sewer facilities in the designated subdivision drainage basin.

Special Revenue Funds – overseen by Public Safety

PUBLIC SAFETY SALES TAX (PSST)

Purpose

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.

Budget Summary	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Uses of Funds				
Salaries/Benefits	\$31,782,530	\$33,776,928	\$34,109,875	\$40,650,733
Operating	4,104,665	3,809,517	4,262,736	6,023,756
Capital Outlay	129,836	269,762	166,830	1,636,841
CIP/Projects	2,118,507	457,069	258,397	924,452
Total	\$38,135,538	\$38,313,276	\$38,797,838	\$49,235,782
Personnel				
Uniformed FTE	171.00	171.00	171.00	189.00
Civilian FTE	69.50	69.50	70.50	99.50
Total Positions	240.50	240.50	241.50	288.50

Expenditure Overview

For 2022, \$45.9 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 2022, PSST funding for the Fire Department totals \$23.4 million. The funding is used for uniformed and civilian staffing, operating, and equipment expenses.

For 2022, PSST funding for the Police Department totals \$25.9 million. The funding is used for uniformed and civilian staffing, operating, and equipment expenses.

Special Revenue Funds – overseen by the Finance Department

CITY-FUNDED CAPITAL IMPROVEMENTS PROGRAM (CIP)

Purpose

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

Overview

The General Fund’s total Capital Improvements Program (CIP) budget is \$7,481,970 in 2022. The General Fund transfer to the City Funded CIP Fund is \$7,215,970 which is budgeted in General Costs. This includes \$525,000 that will come out of deferred revenue/escrow accounts for a capital projects, along with anticipated interest earnings of \$266,000. A detailed list of projects can be found in the Capital Improvements Program (CIP) section of the budget.

Budget Summary	2019 Actual	2020 Actual	2021 Budget	2022 Budget
CIP Expenditures*	\$7,664,863	\$9,698,711	\$12,157,901	\$7,481,970
Total	\$7,664,863	\$9,698,711	\$12,157,901	\$7,481,970

* 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.

GIFT TRUST

2021 Budget: \$3,650,000

2022 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.

Special Revenue Funds – overseen by the Finance Department (con't)

LODGERS AND AUTOMOBILE RENTAL TAX (LART)

Total Anticipated Revenues from LART: \$7,700,514

Purpose

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. Use of LART revenue is limited to tourism promotion and visitor attraction as well as for economic development activities.

LART revenue for 2022 is projected to be \$7,700,514, which includes \$4,000 of Interest. This amount is based on a collaborative projection by VisitCOS and City Finance staff.

Expenditure Overview

The LART Fund is overseen by City Council and a City Council appointed committee called the LART Citizen's Advisory Committee (CAC). The LART CAC reviews applications for funding each year for visitor attraction and economic development related events and programs. Pursuant to City Code 2.9.110, the LART CAC makes recommendations to the City concerning expenditures of the LART Fund.

See table on the following page(s) for 2022 LART projects.

Special Revenue Funds – 2022 LART Projects

Organization	Event/Project Name	2022 Committee Recommendation
Resolution Events		
Trails and Open Space Coalition	Starlight Spectacular	\$6,000
Pikes Peak Range Rider Foundation	Western Street Breakfast	4,000
Festival of Lights	Festival of Lights Parade	20,000
International Association of Fallen Firefighters	IAFF Fallen Firefighter Memorial	19,500
Colorado Springs Rodeo Association	Pikes Peak or Bust Rodeo	75,000
Colorado Springs Sports Corporation	Rocky Mountain State Games	48,250
Hot Apple Productions, LLC	Labor Day Lift Off	134,000
Pikes Peak Auto Hill Climb Educational Museum Inc.	Pikes Peak International Hill Climb and Fan Fest	134,000
Colorado Springs Philharmonic Orchestra	Summer Symphony (4th of July)	30,000
Colorado Springs Sports Corporation	4th of July (part of Summer Symphony)	120,000
Subtotal for City Sponsored Events by Resolution		\$590,750
Contractual Agreements		
VisitCOS	Tourism Development	\$4,410,000
Cultural Office of the Pikes Peak Region (COPPeR)	PeakRadar.com / Cultural Tourism Development	315,000
Colorado Springs Chamber and EDC	Business and Employee Attraction/Tourism Marketing	420,000
Colorado Springs Sports Corporation	Sports Tourism Development	315,000
Subtotal for Contractual Agreements		\$5,460,000
Tourism/Community Events		
A Music Company Inc.	Blues on the Mesa	\$5,000
Colorado Springs Youth Sports	Altitude Youth Ultimate Mountain	20,000
Colorado Springs Youth Sports	B-Elite Invitational	10,000
Colorado Springs Youth Sports	State High School Ultimate Championship	20,000
Colorado Springs Youth Sports	CO Youth Lacrosse Assn. State Championship	15,000
Colorado Springs Chamber and EDC	Inbound marketing plan for COS Airport	150,000
Old Colorado City Associates, LTD	Territory Days Street Fair	10,000
Downtown Ventures	Tourism publications	6,000
Green Box Arts Project	Green Mountain Falls Skyspace	10,000
Thrive Colorado	Fiestas Patrias	10,000
United States Olympic and Paralympic Museum	Summer/Winter Games Celebrations	30,000
United States Olympic and Paralympic Museum	Hall of Fame Celebration	20,000
Colorado College Fine Arts Center	Special Exhibitions	25,000
American Junior Golf Association	Junior Golf Tournament	30,000
Shift-S3ector LLC	Pikes Peak Airstrip Attack	31,000
Pikes Peak Outdoor Recreation Alliance	Pikes Peak Outdoor Recreation Alliance	80,000
Pikes Peak Outdoor Recreation Alliance	Pikes Peak APEX	75,000
Pikes Peak Marathon, Inc.	Pikes Peak Marathon and Ascent	14,000
Pikes Peak Marathon, Inc.	Garden of the Gods 10 mile and 10k run	7,500
Exponential Impact	Seed to Scale Initiative	20,000

Organization	Event/Project Name	2022 Committee Recommendation
Rocky Mountain Women's Film Institute	Rocky Mountain Women's Film Festival	10,000
Triple Crown Sports	Sparkler Juniors	75,000
Triple Crown Sports	The Challenge at Pikes Peak	30,000
Triple Crown Sports	Triple Crown World Series	40,000
Colorado International Events	St. Patrick's Day Parade	10,000
United States Space Foundation	Summer of Discovery	20,000
Colorado Springs Sports Corporation	The Broadmoor Pikes Peak Cycling Hill Climb	15,000
University of Colorado Foundation	UCCS Theatreworks-Summer Shakespeare	15,000
USAPA Great Plains Region Nonprofit	USAPA Great Plains Regional Pickleball Tournament	15,000
Adrenaline Lacrosse	Western Shootout & Showcase	50,000
Sprinkle Art dba Imagination Celebration	What IF...Festival of Innovation and Imagination	10,000
Subtotal for Tourism/Community Events		\$878,500
Capital Improvements		
Rocky Mountain Field Institute (RMFI)	Devil's Playground-Pikes Peak Trail Improvement	\$15,000
Rocky Mountain Field Institute (RMFI)	Garden of the Gods stewardship	15,000
Rocky Mountain Field Institute (RMFI)	Barr Trail stewardship and improvements	15,000
PikeRide	PikeRide Expansion	50,000
Greater Downtown Colorado Springs Business Improvement District	Sidewalk Cleaning	15,000
USAFA Visitor's Center Business Improvement District	USAFA Visitor's Center-Design, Construction, Infrastructure	800,000
Subtotal for Capital Improvements		\$910,000
Subtotal of Funding for 2022		\$7,839,250
Estimated 2022 Bank/Investment Fees		500
Total 2022 LART Expenditures		\$7,839,750

Special Revenue Funds – overseen by the Finance Department (con't)

SENIOR PROGRAMS

Purpose

To provide support for the YMCA Senior Center contract and the operations of the Golf Acres Complex.

Overview

Through an innovative partnership, the YMCA began operating and managing the Senior Center starting August 31, 2015. The City owns and manages the Golf Acre Complex, including property management and maintenance.

2022 Senior Programs	
Revenue	
Koch Trust	\$7,400
Leases	200,000
Interest	4,000
Total Revenue	\$211,400
Expenditures	
Maintenance and utilities – Golf Acres	\$30,960
Commercial management fee	40,000
YMCA contract	140,000
Bank & Investment Fees	440
Total Expenditures	\$211,400

Revenue Overview

For 2022, rental revenue from tenants of the Golf Acres Complex is estimated to be \$200,000; dedicated revenue from trusts is estimated to be \$7,400; and interest revenue is estimated at \$4,000.

Expenditure Overview

For 2022, an estimated payment of \$140,000 will be made per the YMCA contract to offset its operating costs.

Enterprise Funds

These funds account for the acquisition, operation, and maintenance of the City's facilities and services that 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 in the Enterprises section.

Internal Service 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
Claims Reserve Self-Insurance Fund	Human Resources
Employee Benefits Self-Insurance Fund	Human Resources
Office Services Fund	Support Services
Radio Fund	Support Services
Worker's Compensation Fund	Human Resources

Grants Funds

The Grants Fund appropriations include appropriation for new grant funding, and may also include re-appropriation of prior year grants not awarded, as well as local match.

AIRPORT GRANTS FUND

2021 Budget: \$18,215,489 **2022 Budget:** \$15,850,000

Purpose:

All anticipated grant revenue and interest earnings are budgeted, which streamlines the process for accepting grants. A resolution from City Council to accept a grant is only necessary if required by the granting agency.

Revenue source:

Airport Improvement Program (AIP) and Colorado Discretionary Aviation Grant funds, as well as any anticipated interest earnings.

Designated expenditure:

Grant activities as approved by City Council or Mayor, as required per the granting agency, plus interest earnings for those grants eligible to earn and spend interest income.

CITY GRANTS FUND

2021 Budget: \$55,390,980 **2022 Budget:** \$43,347,801

Purpose:

All anticipated grant revenue and interest earnings are budgeted, which streamlines the process for accepting grants. A resolution from City Council to accept a grant is only necessary if required by the granting agency.

Revenue source:

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

Designated expenditure:

Grant activities as approved by City Council or Mayor, as required per the granting agency, plus interest earnings for those grants eligible to earn and spend interest income.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

Purpose – To ensure decent affordable housing, to provide services to the most vulnerable in our communities, and to create jobs through the expansion and retention of businesses.

Each activity must meet one of the following national objectives for the program: benefit low- and moderate-income persons, prevention or elimination of slums or blight, or address community development needs having a particular urgency because existing conditions pose a serious and immediate threat to the health or welfare of the community for which other funding is not available.

(See the Community Development narrative for details of this fund.)

EMERGENCY SHELTER ACT GRANT

ESG funds can be used for five program components: street outreach, emergency shelter, homelessness prevention, rapid re-housing assistance, and data collection through the Homeless Management Information System or HMIS.

(See the Community Development narrative for details of this fund.)

HOME INVESTMENT PARTNERSHIP (HOME)

Awarded annually as formula grants to participating jurisdictions, the program allows States and local governments to use funds for grants, direct loans, loan guarantees or other forms of credit enhancements, rental assistance or security deposits.

(See the Community Development narrative for details of this fund.)

Grants Funds (con't)

STORMWATER GRANTS

2021 Budget: \$8,630,000

2022 Budget: \$10,000,000

Purpose:

All anticipated grant revenue and interest earnings are budgeted, which streamlines the process for accepting grants. A resolution from City Council to accept a grant is only necessary if required by the granting agency.

Revenue source:

Various grants as well as any anticipated interest earnings. Includes FEMA, among others.

Designated expenditure:

Grant activities as approved by City Council or Mayor, as required per the granting agency, plus interest earnings for those grants eligible to earn and spend interest income

Unappropriated Funds

These funds are presented for informational purposes only as the City Council does not appropriate these funds as part of the City's budget.

Pikes Peak Rural Transportation Authority (PPRTA)

The Pikes Peak Rural Transportation Authority (PPRTA) is a collaborative effort among five regional governments to improve and maintain roads and support public transit. The members of PPRTA are the cities of Colorado Springs and Manitou Springs, El Paso County, and the towns of Green Mountain Falls and Ramah. The PPRTA was established by voter-approved ballot in November 2004, which authorized a 1% sales and use tax to support PPRTA goals. PPRTA funds are allocated to the various participating municipalities and are to be used for capital projects (55%), maintenance projects (35%), and transit (10%).

General Improvement Districts

The City has three General Improvement Districts (GIDs): Spring Creek, Briargate, and Marketplace at Austin Bluffs. The GIDs were created under provisions of Colorado state statutes. Each district has the power to acquire, construct or install public improvements within its own boundaries and to finance such improvements by levying a general property tax upon the benefiting property. The GIDs are legally separate entities from the City. City Council sits as the Board of Directors for each of the General Improvement Districts and is required to conduct a public hearing, set and certify the mill levy, adopt an annual budget, and appropriate the funding for the District. Services provided by the GIDs are entirely for the benefit of the citizens of each respective district.

Colorado Springs Utilities (CSU)

Colorado Springs Utilities (CSU) is an Enterprise of the City that provides all water and wastewater collection, treatment, and distribution; electric generation, transmission, distribution and street lights; and gas distribution within the City of Colorado Springs. City Council sits as the Board of Directors for CSU and is required to set utility rates, adopt an annual budget, and appropriate funding for CSU. Although CSU is an Enterprise of the City, the CSU budget process is managed and administered separate from the City's budget process.

Funds and Department Relationship Matrix

The table below shows the departments represented within each budgeted fund for the 2022 budget.

	City Attorney, City Clerk, Municipal Court	City Auditor	City Council	Finance	Fire & OEM	IT	Mayor & Support Services	Parks, Rec., and Cultural Services	Planning and Comm. Devt.	Police	Public Works	Airport	Parking System
GENERAL FUND													
General Fund	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
SPECIAL REVENUE FUNDS													
Arterial Roadway												✓	
Ballfield CIP								✓					
Banning Lewis Ranch (BLR)									✓				
Bicycle Tax												✓	
Briargate SIMD								✓					
City-funded CIP					✓	✓	✓	✓		✓	✓		
Colorado Avenue Gateway SIMD								✓					
Conservation Trust (CTF)								✓					
Gift Trust				✓									
Lodgers & Auto Rental Tax (LART)				✓									
Norwood SIMD								✓					
Old Colorado City Maint./ Sec. SIMD								✓					
Platte Avenue SIMD								✓					
Public Safety Sales Tax (PSST)					✓					✓			
Public Space/Development (PLDO)								✓					
Road Repair, Maintenance, and Improvements Sales and Use Tax												✓	
Senior Programs				✓			✓						
Stetson Hills SIMD								✓					
Street Tree								✓					
Subdivision Drainage												✓	
Therapeutic Recreation								✓					
Trails, Open Space and Parks (TOPS)								✓					
Woodstone SIMD								✓					
PERMANENT FUNDS													
C. D. Smith Trust				✓									
Cemetery Endowment Trust								✓					
Trails, Open Space and Parks Maint.								✓					
GRANT FUNDS													
Airport Grants												✓	
Grants	✓			✓	✓		✓	✓	✓	✓	✓		
CDBG									✓				
Home Investment Partnership									✓				
Stormwater												✓	

Funds and Department Relationship Matrix (con't)

	City Attorney, City Clerk, Municipal Court	City Auditor	City Council	Finance	Fire & OEM	IT	Mayor & Support Services	Parks, Rec., and Cultural Services	Planning and Comm. Devt.	Police	Public Works	Airport	Parking System
ENTERPRISE FUNDS													
Airport												✓	
Cemeteries								✓					
Development Review									✓				
Memorial Health System (MHS)				✓									
Parking System													✓
Patty Jewett Golf Course								✓					
Pikes Peak - America's Mtn								✓					
Stormwater											✓		
Valley Hi Golf Course								✓					
INTERNAL SERVICE FUNDS													
Claims Reserve Self-Insurance							✓						
Employee Benefits Self-Insurance							✓						
Office Services							✓						
Radio							✓						
Workers' Compensation							✓						

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Debt Overview

The City has long-term financial obligations in the form of several instruments such as Bonds, Certificates of Participation (COPs), and Leases. While Bonds are considered a multi-year obligation, the other instruments are subject to annual appropriations and, therefore, not considered debt per the Taxpayer's Bill of Rights (TABOR).

Bond Ratings

To attain the lowest possible interest rates, the City obtains a credit rating from the major rating agencies. A strong rating provides for a lower interest rate which results in a lower cost to city taxpayers. The three major rating agencies are Moody's, Standard & Poor's, and Fitch. The following table presents a comparison of their respective ratings and their meaning:

Description	Moody's Rating	Standard & Poor's Rating	Fitch Rating
Best quality, extremely strong capacity to pay principal and interest	Aaa	AAA	AAA
High quality, very strong capacity to pay principal and interest	Aa	AA	AA
Upper-medium quality, strong capacity to pay principal and interest	A	A	A
Medium-grade quality, adequate capacity to pay principal and interest	Baa	BBB	BBB
Speculative quality, low capacity to pay principal and interest	Ba and lower	BB and lower	BB and lower

Note: Within groups, Moody's designates those bonds with strongest attributes with a 1, for instance A1 or Aa1 would be of slightly higher quality than A2 or Aa2. Standard & Poor's and Fitch attach a "+" or a "-" to indicate slight variation within the rating groups. Examples would be AA- or A+ to indicate a credit better than an "A" but less than "AA."

The City's latest bond and certificate ratings are as follows:

Description	Moody's Rating	Standard & Poor's Rating	Fitch Rating
Bond / COP Issue Type			
Parking Revenue Bonds	not rated	not rated	not rated
Pikes Peak America's Mountain Summit Complex Revenue Bonds	not rated	A	not rated
Certificates of Participation			
Series 2019 -- Fire Station/Radio Shop, Police Firing Range and Sertich Ice Chiller	not rated	AA	not rated
Series 2017 – Refunding Bonds	not rated	AA	not rated
Series 2011 – Old City Hall, Red Rock Canyon, Skyview Softball Complex	Aa3	AA	not rated

General Obligation Debt

General Obligation bonds are direct obligations that pledge the full faith and credit of the City for the repayment of principal and interest from property tax revenue. The City's total general obligation debt limit per the City Charter is 10% of the assessed valuation; therefore for 2022 the preliminary limit is \$741.8 million. The total general obligation bonded indebtedness in 2022 is \$0. This leaves an available debt margin of \$741.8 million or 100% of the City's debt limit.

Sales Tax Revenue Bonds

Sales Tax Revenue bonds are issued to finance the construction of various capital improvements. Sales Tax Revenues are used to repay the principal and interest of the bonds. While these bonds do not count against the City's debt limit, they commit sales tax revenue to pay them. Currently, the City has no outstanding Sales Tax Revenue Bonds.

Parking System Revenue Bonds

2015 Parking System Revenue Bonds

In 2015, the Series 1999 and Series 2006 Parking System Revenue Bonds were combined and refinanced with a principal value of \$9,520,000 at an interest rate of 2.43%.

These bonds are callable in whole on the first of any month beginning December 1, 2020, with no call premium. The 2022 payment totals \$861,537 and is paid through the Parking System Enterprise Fund.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	750,000	111,537	861,537
2023	770,000	93,312	863,312
2024	790,000	74,601	864,601
2025	810,000	55,404	865,404
2026	830,000	35,721	865,721
2027	640,000	15,552	655,552
Total	\$4,590,000	\$386,127	\$4,976,127

Pikes Peak America's Mountain Summit Complex Revenue Bonds

2018 Pikes Peak America's Mountain Summit Complex Revenue Bonds

In 2018, the Pikes Peak America's Mountain Enterprise financed \$30,050,000 of principal to complete capital improvements to the Summit Complex.

These bonds are callable in whole, or in part, on the first of any month beginning December 1, 2028, with no call premium. The 2022 payment totals \$1,946,838 and is paid through the Pikes Peak America's Mountain Enterprise Fund.

Interest rates on outstanding debt: 3.75%-5.25%

Year	Principal	Interest	Total
2022	540,000	1,406,838	1,946,838
2023	570,000	1,379,838	1,949,838
2024	595,000	1,351,338	1,946,338
2025	625,000	1,321,588	1,946,588
2026	655,000	1,290,338	1,945,338
2027	690,000	1,257,588	1,947,588
2028	725,000	1,223,088	1,948,088
2029	760,000	1,186,838	1,946,838
2030	800,000	1,148,838	1,948,838
2031	840,000	1,108,838	1,948,838
2032	870,000	1,077,338	1,947,338
2033	915,000	1,033,838	1,948,838
2034	960,000	988,088	1,948,088
2035	1,000,000	949,688	1,949,688
2036	1,040,000	909,688	1,949,688
2037	1,080,000	868,088	1,948,088
2038	1,125,000	824,888	1,949,888
2039	1,165,000	779,888	1,944,888
2040	1,230,000	718,725	1,948,725
2041	1,295,000	654,150	1,949,150
2042	1,360,000	586,163	1,946,163
2043	1,430,000	514,763	1,944,763
2044	1,510,000	439,688	1,949,688
2045	1,585,000	360,413	1,945,413
2046	1,670,000	277,200	1,947,200
2047	1,760,000	189,525	1,949,525
2048	1,850,000	97,125	1,947,125
Total	\$28,645,000	\$23,944,375	\$52,589,375

Certificates of Participation (COP)

Certificates of Participation (COPs) are issued for particular projects and are repaid from lease payments made by the City for use of the acquired property.

Series 2019 - Fire Station/Radio Shop, Police Firing Range, and Sertich Ice Chiller

In September 2019, City Council approved the City to enter into a lease-purchase agreement to issue COPs in the amount of \$9.0 million for capital improvements and equipment, as follows:

- Fire Department/Radio Shop Building located at the Fire Department Complex (FDC)
- Sertich Ice Center ice chiller replacement
- New police firing range facility

The 2022 payment totals \$678,150 and is paid from Public Safety Sales Tax Fund (PSST), Conservation Trust Fund (CTF), and the General Fund - General Costs accounts.

Interest Rates on Outstanding Debt: 4.00%-5.00%

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	310,000	368,150	678,150
2023	325,000	352,650	677,650
2024	340,000	336,400	676,400
2025	360,000	319,400	679,400
2026	375,000	301,400	676,400
2027	395,000	282,650	677,650
2028	415,000	262,900	677,900
2029	435,000	242,150	677,150
2030	460,000	220,400	680,400
2031	475,000	202,000	677,000
2032	495,000	183,000	678,000
2033	515,000	163,200	678,200
2034	535,000	142,600	677,600
2035	560,000	121,200	681,200
2036	580,000	98,800	678,800
2037	605,000	75,600	680,600
2038	630,000	51,400	681,400
2039	655,000	26,200	681,200
Total	\$8,465,000	\$3,750,100	\$12,215,100

Certificates of Participation (COP) (con't)

USOC Refunding Bonds Series 2017

In October 2009, the City entered into a lease-purchase agreement with the City of Colorado Springs Public Facilities Authority to issue COPs for the United States Olympic Committee (USOC) facilities project in the amount of \$31,470,000. The project includes office space for the USOC Headquarters in downtown Colorado Springs and certain improvements at the USOC Olympic Training Center.

In December 2017, the City exercised an advanced refunding instrument to refinance debt related to the USOC Headquarters. The City achieved \$4 million in present value savings over the remaining life of the COP compared to the call date on the original 2009 USOC Project Series of November 1, 2019. The 2022 payment totals \$1,799,800 which is paid from a General Fund - General Costs account.

Interest rates on outstanding debt: 3.00%– 5.25%

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	700,000	1,099,800	1,799,800
2023	780,000	1,064,800	1,844,800
2024	865,000	1,025,800	1,890,800
2025	955,000	982,550	1,937,550
2026	1,060,000	934,800	1,994,800
2027	1,160,000	881,800	2,041,800
2028	1,265,000	823,800	2,088,800
2029	1,385,000	760,550	2,145,550
2030	1,510,000	687,838	2,197,838
2031	1,640,000	608,563	2,248,563
2032	1,790,000	522,463	2,312,463
2033	1,900,000	468,763	2,368,763
2034	1,965,000	409,388	2,374,388
2035	2,025,000	347,981	2,372,981
2036	2,090,000	284,700	2,374,700
2037	2,155,000	216,775	2,371,775
2038	2,225,000	146,738	2,371,738
2039	2,290,000	74,425	2,364,425
Total	\$27,760,000	\$11,341,531	\$39,101,531

Lease/Lease-Purchase Financing

State Statue 29-1-103 (3) requires that all local governments set forth in the budget document all amounts for lease-purchase agreement obligations which involve funding commitments beyond the forthcoming fiscal year.

City Administration Building – 2019

In December 2019, City Council approved a bank lease-purchase agreement in the amount of \$4.5 million to refinance the 2013 bank lease-purchase agreement for the purchase of the City Administration Building (CAB). The total payment for 2022 is \$606,105 and is made from the General Fund - General Costs account.

Interest component of payment based upon: 1.95%

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	540,000	66,105	606,105
2023	550,000	55,575	605,575
2024	560,000	44,850	604,850
2025	570,000	33,930	603,930
2026	580,000	22,815	602,815
2027	590,000	11,505	601,505
Total	\$3,390,000	\$234,780	\$3,624,780

Sand Creek Police Substation – 2016

In September 2016, City Council approved a Lease/Lease-Purchase for the construction and improvement of the new Sand Creek Police Substation. The total payment for 2022 is \$1,495,587 and is made from the General Fund – General Costs account.

Interest component of payment based upon: 1.62%

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	1,380,000	115,587	1,495,587
2023	1,405,000	93,231	1,498,231
2024	1,425,000	70,470	1,495,470
2025	1,450,000	47,385	1,497,385
2026	1,475,000	23,895	1,498,895
Total	\$7,135,000	\$350,568	\$7,485,568

Other Lease-Purchase Obligations

<u>Description</u>	<u>1-1-2022 Balance**</u>	<u>2022 Payment</u>	<u>12-31-2022 Remaining</u>
General Fund Lease-Purchase Obligations*	\$20,512,831	\$7,428,911	\$13,083,920

* The General Fund Lease Purchase Obligations other than the CAB and the Sand Creek Police Substation.

** The balance is defined as all remaining financial obligations for principal from January 1, 2022, through the retirement of all lease-purchase agreement obligations represented in the figures shown above.

Airport State Infrastructure Bank (SIB) Loan

State Infrastructure Banks (SIBs) are revolving infrastructure investment funds for surface transportation that are established and administered by states. A SIB, much like a private bank, can offer a range of loans and credit assistance enhancement products. The Colorado State SIB Loan Program was enacted by the Colorado Legislature in 1998 and adopted by the Colorado Department of Transportation in 1999. This unique funding source is supported by the Colorado Transportation Commission and helps fund transportation facilities with funds available through a low-interest revolving loan program. As loans or other credit assistance forms are repaid to the SIB, its initial capital is replenished and can be used to support a new cycle of projects. The total payment for 2022 is \$890,612 and is paid by the Airport Enterprise. The interest rate is 2.00%.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	730,612	160,000	890,612
2023	745,224	145,388	890,612
2024	760,129	130,483	890,612
2025	775,332	115,281	890,613
2026	790,838	99,774	890,612
2027	806,655	83,957	890,612
2028	822,788	67,824	890,612
2029	839,244	51,368	890,612
2030	856,029	34,584	890,613
2031	873,149	17,463	890,612
Total	\$8,000,000	\$906,122	\$8,906,122

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Grants Overview

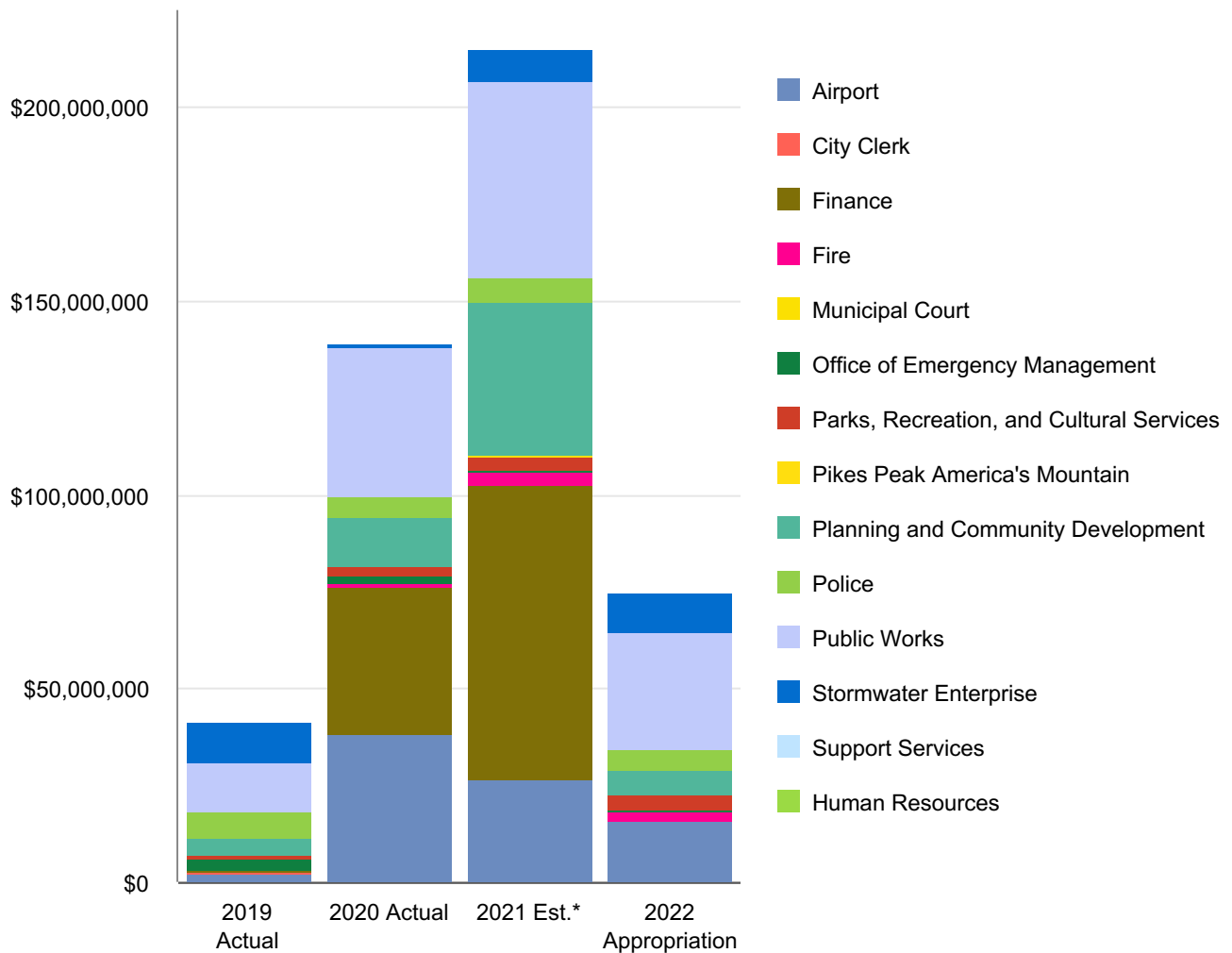
Grants Appropriation

\$75,176,808

Each year, the City of Colorado Springs appropriates an amount in the Budget to streamline the grant acceptance process. Grants received outside the Grants Appropriation require supplemental appropriations throughout the year.

The City estimates a decrease of \$14.5 million in the amount of grants to be appropriated in 2022. The prior year amounts shown below include the total amount of the grants appropriation that was used during that respective year. The grants appropriation amount includes grant dollars as well as matching dollars. Therefore, the grant appropriation amount each year is greater than the actual grant funds received by the City. The total for 2022 includes potential grants, both capital grants and operating grants, for which departments intend to apply, including highly competitive grants that are not guaranteed.

Grant Funding and Appropriation, Fiscal Year 2019-2022



* The FY 2021 original Grants Appropriation is \$89.7M (not including 2020 carry forward); however, the estimated activity includes grants of nearly \$215.4M awarded through August 31, 2021, as well as grants projected to be awarded from September 1, 2021 through fiscal year end. During FY 2021, the city received or anticipates receiving grants from federal agencies, totaling \$108.4M from the American Rescue Plan Act (ARPA) to facilitate recovery from the devastating economic and health effects of the COVID-19 pandemic. For additional detail, refer to page 125 of the Grants Overview.

Grants Appropriation (con't)

Original Grants Appropriation **	2021	2022	Variance
Capital Improvement Grants	\$46,001,634	\$55,808,124	\$9,806,490
Operating Grants	19,676,050	19,368,684	(307,366)
Re-Appropriation - Prior Year Grants Not Awarded	23,996,736	—	(23,996,736)
Total Original Grants Appropriation	\$89,674,420	\$75,176,808	(\$14,497,612)

** The Grants Appropriation includes the anticipated federal/state/private grant funding, and local grant match.

Grant Administration

Funds from federal, state and private sources are important resources that need to be included in the City's financial plan. The City is committed to a citywide coordination of grant activities among agencies and to determine the immediate and longer-term financial consequences of accepting funding. The City evaluates grant applications and awards to determine whether proposals are consistent with city priorities, ensures that proposals are coordinated with the City's existing programs, ensures that administrative, reporting and evaluation requirements are adequately addressed, assesses the need for a cash match, and evaluates the immediate and long-term financial consequences of the application. Agencies receiving the spending authority are responsible for complying with grant restrictions, applicability, and reporting. All grant funds will be expended for the purposes for which they were granted and in the time period for which they were granted.

Types of Grants

Grants facilitate capital investment and operational capacity that would otherwise be impossible for the City to accomplish due to financial constraints. Grant funding supports local capital improvement projects, local government operations, and disaster recovery efforts—these funds are designated specifically to projects and improvements in line with the intent of the grantor. Grant funding, therefore, is temporary assistance to accomplish policy or infrastructure goals on behalf of the grantor.

Capital Improvement grants fund projects involving infrastructure improvement, purchases of equipment or property, and renovation of City facilities, which result in the creation of a fixed asset or an extended useful life. Capital Improvement Grants are discussed in the Capital Improvement Program (CIP) Section of this budget.

Operating grants fund programs undertaken by the City to provide services such as transit services, DUI enforcement checkpoints, emergency management efforts, and community development programs. Grant funding awarded for operations is listed in each relevant department narrative of the Budget document.

Matching Funds

Certain grants require matching funds as the recipient's demonstration of financial commitment to the grant-funded project. Matching funds can be contributed by the General Fund and other City funds through the Budget process, or by in-kind third party contributions.

Matching funds leverage City dollars to accomplish projects that otherwise could not be undertaken due to lack of financial resources. The return on the City's investment varies depending on the structure of the grant. Grantors may require differing levels of matching funds, some of which are required by federal, state, or other grantor statute. When possible, matching funds are sought from other entities.

Formula vs. Discretionary Grants

Formula grants are awarded according to the grantor's determination of equitable distribution of grant funds to the City of Colorado Springs. These include the Community Development Block Grant (CDBG), and Transit Section 5307, among others.

Discretionary grants are generally competitive grants for which the City develops an application and the grantor determines the recipient. Discretionary grants award funds based on the viability of the proposed project, evidence of support from stakeholders, and quality of the application materials.

Grant Appropriation Detail

Type of Funding/Recipient	Anticipated Grant Funding	Budgeted Grant Match	2022 Grants Appropriation
Capital Improvement Grants			
Airport	\$14,875,000	\$975,000	\$15,850,000
Public Works - City Engineering	4,912,258	3,658,973	8,571,231
Public Works - Stormwater Enterprise	10,000,000	0	10,000,000
Public Works - Traffic Engineering	1,736,000	34,000	1,770,000
Public Works - Transit Services	15,496,259	4,120,634	19,616,893
Total Capital Improvement Grants	\$47,019,517	\$8,788,607	\$55,808,124
Operating Grants			
Fire	\$1,900,000	\$540,000	\$2,440,000
Office of Emergency Management	845,000	0	845,000
Parks - Cultural Services	250,000	0	250,000
Parks - Design and Development	2,500,000	0	2,500,000
Parks - Recreation and Administration	950,000	0	950,000
Planning and Development - Community Development	6,267,905	0	6,267,905
Police	5,715,779	0	5,715,779
Support Services	250,000	150,000	400,000
Total Operating Grants	\$18,678,684	\$690,000	\$19,368,684
Total Grants Appropriation	\$65,698,201	\$9,478,607	\$75,176,808

Capital Improvement Grants:

Capital Improvement grant funding and contributed match is included within the Capital Improvement Program All Funds Detail, in the CIP section of this budget. Match identified above is a component of the non-grant CIP funding sources, but may not make up the non-grant funded sources in their entirety.

Operating and Prior Year Anticipated Grants:

Grant funding awarded for operations is listed in each Department's budget narrative. The City's match contribution related to operating grants comes from a variety of sources, most commonly in-kind or third party contributions. Because in-kind contributions relate to expenses the City incurs regardless of receiving grant funding, contributed match is contained within each section of the budget and not identified separately. These contributions are reviewed prior to the submission of a grant application.

Prior year anticipated grants relate to grants that were not awarded in the year they were originally anticipated. Because the grants appropriation lapses each year, the amount of prior year grants not received, but still anticipated, must be included in the current year appropriation.

Coronavirus Aid, Relief, And Economic Security (CARES) Act Funding

On March 13, 2020, the President declared the ongoing Coronavirus Disease 2019 (COVID-19) pandemic of sufficient severity and magnitude to warrant an emergency declaration for all states, tribes, territories, and the District of Columbia pursuant to section 501 (b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the “Stafford Act”). In response to the economic impact of responding to the COVID-19 pandemic, legislation was approved by Congress and signed into law by President Trump on March 27, 2020. This legislation is the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and authorizes more than \$2 trillion to address COVID-19 and its economic effects.

As part of the CARES Act, many federal agencies received allocations, providing grants to states and local governments for purposes specific to their organizations. The City of Colorado Springs received CARES Act funding through the Federal Aviation Administration, Federal Transit Administration, U.S. Department of Justice, and the U.S. Department of Housing and Urban Development for purposes of responding to and recovering from the COVID-19 pandemic. Additionally, El Paso County received funding directly from the U.S. Department of the Treasury, and elected to distribute a portion of that funding to jurisdictions within El Paso County, based on population.

Each grant program defines eligibility criteria for use of the funding. Beginning in fiscal year 2020, City costs identified as being eligible under a grant program will be reimbursed by that program, therefore reducing actual expenditures in City funds. Additionally, as business disruption is an eligible use of grant funds, additional funding may also be provided to City enterprises. Not all grant programs listed below expire in 2021, therefore the impact of the funding will be reflected throughout the budget in the year it is planned to be utilized. Included below is a summary of amounts received by grant program.

Funding Agency	Program	Grant Award Amount
Federal Aviation Administration	CARES Airport Program	\$24,340,290
Federal Emergency Management Agency (FEMA)	Public Assistance	95,889
Federal Transit Administration	FTA CARES Act Apportionment	21,562,532
U.S. Department of Housing and Urban Development	Community Development Block Grant-CV	3,876,249
U.S. Department of Housing and Urban Development	Emergency Solutions Grant-CV	5,984,403
U.S. Department of Justice	Coronavirus Emergency Supplemental Funding Program	665,100
U.S. Department of the Treasury/El Paso County	Coronavirus Relief Fund	37,526,357
U.S. Department of the Treasury/Pikes Peak United Way	Coronavirus Relief Fund	39,855
U.S. Department of the Treasury	Emergency Rental Assistance	14,391,783
Total CARES Act Funding		\$108,482,458

American Rescue Plan Act (ARPA) Funding

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 into law. The American Rescue Plan Act (ARPA) of 2021 is an additional \$1.9 trillion coronavirus rescue package designed to facilitate the United States' recovery from the devastating economic and health effects of the COVID-19 pandemic. The ARPA plan included funding allocated for assistance to individuals and families, small businesses and restaurants, education and childcare, healthcare, transportation, and other impacted industries.

The City has received an allocation of \$76,039,132 in ARPA State and Local Fiscal Recovery Funds (SLFRF) to support COVID-19 pandemic response and recovery efforts in Colorado Springs, Colorado. The plan for the City's use of funds was developed through a combination of community input, the City's strategic plan, needs communicated by key stakeholders, City Council input, as well as identified priorities of City Administration. The City also received funding from other federal agencies to support response and recovery of their associated sectors, detailed below.

City costs identified as being eligible under a grant program will be reimbursed by that program, therefore reducing actual expenditures in City funds.

Funding Agency	Program	Grant Award Amount
Federal Aviation Administration	Airport Rescue Grants	\$8,022,990
Federal Transit Administration	American Rescue Plan Act Urbanized Area Apportionments (Section 5307)	7,206,979
U.S. Department of Housing and Urban Development	HOME Investment Partnership Program-American Rescue Plan	5,741,978
U.S. Department of the Treasury	Coronavirus State & Local Fiscal Recovery Funds	76,039,132
U.S. Department of the Treasury	Emergency Rental Assistance-2	11,387,544
Total ARPA Funding		\$108,398,623

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Personnel Overview

Position Changes

General Fund – Position changes from 2021 Amended Budget to 2022 Budget:

Fire:

- Add 2 Behavioral Health Clinical Navigator (Alternate Response Teams)
- Add 2 Community Health Paramedic (Alternate Response Teams)

Information Technology:

- Add 1 Senior Systems Administrator (special position)
- Add 2 Application Programmer Analyst (Accela)

Police:

- Add 17 Sworn Positions

Public Works: City Engineering

- Transfer 1 Engineering Program Manager from Stormwater Enterprise

All Other Funds – Position changes from 2021 Amended Budget to 2022 Budget:

Claims Reserve Self-Insurance Fund:

- Add 0.50 Safety Specialist
- Add 0.50 HR Technician

Employee Benefits Self-Insurance Fund:

- Add 1 Analyst

Workers' Compensation Fund:

- Add 0.50 Safety Specialist
- Add 0.50 HR Technician

Public Safety Sales Tax Fund - Fire:

- Add 18 Sworn Positions
- Add 1 Administrative Technician
- Add 1 Analyst
- Add 1 Fire Code Inspector
- Add 1 Fire and Life Safety Educator
- Add 1 Fleet Technician
- Add 1 Program Administrator

Public Safety Sales Tax Fund - Police:

- Add 1 Finance Technician
- Add 1 Analyst
- Add 21 net positions for the Community Service Officer Program

Stormwater Enterprise:

- Transfer 1 Engineering Program Manager to the General Fund

Benefit Changes

General Fund increase in medical plan costs of \$1,779,978. Employees will have a premium increase of \$1.50 - \$23.00 per paycheck, depending on the plan. No change to dental plan costs or employee paid premiums.

Parking Fee Changes

General Fund increase of parking fees \$37,080, all employer paid

Pay Changes

Civilian

- The 2022 budget includes funding for a 3% market increase, pay progression and pay for performance for those employees that are eligible

Sworn

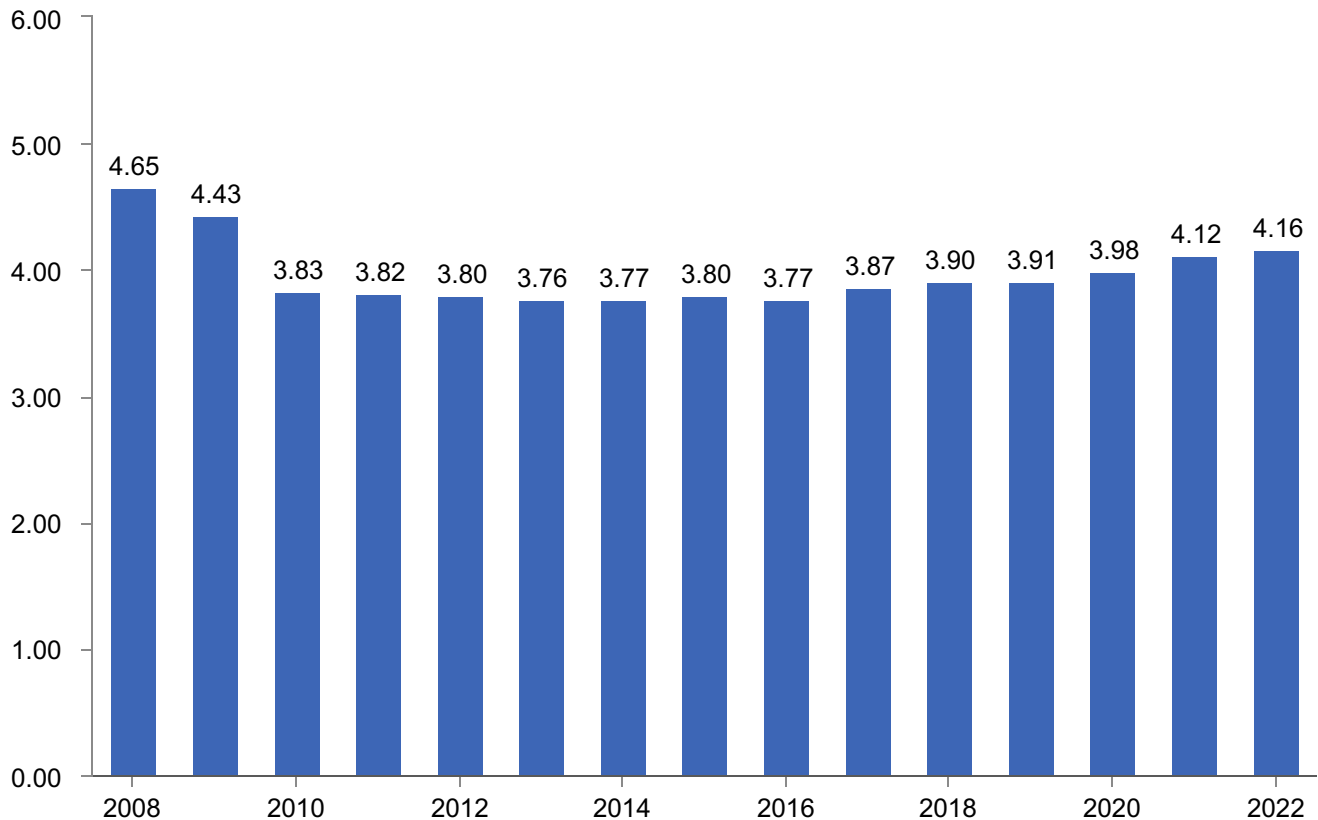
- The 2022 budget includes funding for a 3% market increase and sworn step increases

74.00 Net positions added across all funds from 2021 Amended Budget

	2020 Amended	2021 Budget	2021 Amended	Transfer	Add	Eliminate	2022 Budget	Difference: 2022B- 2021A
General Fund	1,966.25	2,053.75	2,081.75	1.00	24.00	0.00	2,106.75	25.00
Public Safety Sales Tax Fund	240.50	240.50	241.50	0.00	47.00	0.00	288.50	47.00
Enterprise Funds	247.00	205.00	224.00	(1.00)	0.00	0.00	223.00	(1.00)
Special Revenue Funds - Other	71.75	71.75	72.00	0.00	0.00	0.00	72.00	0.00
Grant Funds	87.00	87.00	91.00	0.00	0.00	0.00	91.00	0.00
Radio Communications Fund	8.00	8.00	8.00	0.00	0.00	0.00	8.00	0.00
Office Services Fund	9.00	9.00	9.00	0.00	0.00	0.00	9.00	0.00
Workers' Compensation Fund	10.25	10.25	10.75	0.00	1.00	0.00	11.75	1.00
Employee Benefits Self-Insurance Fund	4.00	4.00	4.00	0.00	1.00	0.00	5.00	1.00
Claims Reserve Self-Insurance Fund	2.50	2.50	4.00	0.00	1.00	0.00	5.00	1.00
Total All Funds	2,646.25	2,691.75	2,746.00	0.00	74.00	0.00	2,820.00	74.00

All position totals are by funding source. Narrative organization charts reflect reporting relationship.

General Fund Employees per 1,000 Population



Since 2008, the General Fund employees per 1,000 population have decreased more than 10%.

General Fund Position Change Details

	2020 Amended	2021 Budget	2021 Amended	Transfer	Add	Eliminate	2022 Budget
General Fund							
City Attorney, City Clerk, Municipal Court							
City Attorney	49.00	49.00	54.00				54.00
City Clerk	11.00	11.00	11.00				11.00
Municipal Court Administration	37.50	37.50	37.50				37.50
City Auditor	14.00	14.00	14.00				14.00
City Council	8.00	8.00	8.00				8.00
Finance	41.75	41.75	44.00				44.00
Fire							
Fire	411.00	418.50	418.50		4.00		422.50
Office of Emergency Management	6.00	6.00	5.00				5.00
Information Technology	83.00	83.00	85.00		3.00		88.00
Mayor and Support Services							
Mayor's Office	7.00	7.00	8.00				8.00
Communications	11.00	11.00	11.00				11.00
Economic Development	4.00	4.00	4.00				4.00
Human Resources							
Community Diversity & Outreach	1.00	1.00	2.00				2.00
Employment Services	21.00	21.00	22.00				22.00
Office of Accessibility	4.00	4.00	4.00				4.00
Risk Management	6.25	6.25	5.25				5.25
Procurement	7.00	7.00	7.00				7.00
Real Estate Services	5.00	5.00	5.00				5.00
Support Services	27.00	27.00	27.00				27.00
Parks, Recreation & Cultural Services							
Cultural Services	19.50	19.50	19.50				19.50
Design and Development	6.00	6.00	6.00				6.00
Forestry	12.00	12.00	12.00				12.00
Park Maintenance and Operations	19.75	19.75	19.00				19.00
Recreation and Administration	33.50	33.50	36.00				36.00
Planning and Community Development							
Community Development	0.00	0.00	1.00				1.00
Land Use Review	26.00	26.00	31.00	(1.00)			30.00
Neighborhood Services	26.00	26.00	26.00				26.00
Police	913.00	923.00	928.00		17.00		945.00
Public Works							
City Engineering	26.00	26.00	36.00	2.00			38.00
Public Works Operations & Maintenance	103.00	173.00	167.00				167.00
Traffic Engineering	27.00	27.00	28.00				28.00
Total General Fund	1,966.25	2,053.75	2,081.75	1.00	24.00	0.00	2,106.75

Other Funds Position Change Details

	2020 Amended	2021 Budget	2021 Amended	Transfer	Add	Eliminate	2022 Budget
Internal Services Funds							
Office Services Fund	9.00	9.00	9.00				9.00
Radio Communications Fund	8.00	8.00	8.00				8.00
Claims Reserve Self - Insurance Fund	2.50	2.50	4.00		1.00		5.00
Employee Benefits Self - Insurance Fund	4.00	4.00	4.00		1.00		5.00
Workers' Compensation Fund	10.25	10.25	10.75		1.00		11.75
Total Internal Services Funds	33.75	33.75	35.75	0.00	3.00	0.00	38.75
Enterprise Funds							
Airport	106.00	106.00	117.00				117.00
Cemeteries	6.00	6.00	6.00				6.00
Development Review Enterprise	23.00	23.00	26.00				26.00
Parking System	10.00	10.00	12.00				12.00
Patty Jewett Golf Course	7.00	7.00	7.00				7.00
Pikes Peak - America's Mountain	19.00	19.00	19.00				19.00
Stormwater Enterprise	73.00	31.00	34.00	(1.00)			33.00
Valley Hi Golf Course	3.00	3.00	3.00				3.00
Total Enterprise Funds	247.00	205.00	224.00	(1.00)	0.00	0.00	223.00
Special Revenue Funds - Public Safety Sales Tax Fund							
Fire	106.50	106.50	106.50		24.00		130.50
Police	134.00	134.00	135.00		23.00		158.00
Total Public Safety Sales Tax Fund	240.50	240.50	241.50	0.00	47.00	0.00	288.50
Special Revenue Funds - Other							
Conservation Trust (CTF)	43.00	43.00	43.00				43.00
SIMD Funds	10.75	10.75	10.50				10.50
Trails, Open Space and Parks (TOPS)	18.00	18.00	18.50				18.50
Total Special Revenue Funds - Other	71.75	71.75	72.00	0.00	0.00	0.00	72.00
Grant Funds							
Community Development	9.00	9.00	9.00				9.00
Emergency Management	3.00	3.00	3.00				3.00
Fire	14.00	14.00	19.00				19.00
Recreation and Administration	0.00	0.00	1.00				1.00
Police	28.00	28.00	26.00				26.00
Public Works - Transit	33.00	33.00	33.00				33.00
Total Grant Funds	87.00	87.00	91.00	0.00	0.00	0.00	91.00
All Funds Total	2,646.25	2,691.75	2,746.00	0.00	74.00	0.00	2,820.00

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