

Glossary of Terms

2C/2C2-Road Tax Fund – This temporary increase in sales and use tax revenue, extended by voters in November 2019, 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.

Accrual Basis of Accounting – The basis of accounting that records revenue at the time earned and expenses when incurred, rather than when collected or paid.

Allocated Administrative Costs (Admin Pro Rate) – Allocates the cost of general administrative departments that are required to manage the City and provide support to all funds.

Alternate Response Team (ART) – The Alternate Response Team is a two-person team within the Community Response Team (CRT) consisting of a Behavioral Health Navigator and a Community Health Paramedic that responds to low acuity calls while the other CRT units are responding to higher levels of mental health crisis. For additional information please reference the **Community Response Team** definition within this section.

American Rescue Plan Act (ARPA) – 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.

Annual Comprehensive Financial Report (ACFR) – This report is commonly known as the annual Audit and is completed by an independent certified public accounting firm for the Finance Department. It contains information regarding all general-purpose financial statements for revenue and expenditures, selected financial and demographic information, and amortization of long-term debt and selected investment portfolio data.

Appropriation – The legal authorization given by City Council to spend funds that have been designated for a specific purpose.

Arterial Roadway Bridge Fund – Fees paid by developers that provide funding for the cost of constructing/expanding freeway, expressway, and major or minor arterial roadway bridges.

Assigned Fund Balance – This describes the portion of fund balance that reflects the City's intended use of resources. This authority rests with the Mayor and is delegated to staff through the use of encumbrances.

Audit – An official inspection of an organization's accounts, typically by an independent body.

Balanced Budget – A budget in which 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.

Ballfield Capital Improvements Fund – Fees paid by softball and baseball teams upon league registration that provide funding for maintenance and improvements to baseball and softball fields throughout the city.

Banning Lewis Ranch (BLR) Fund – The original BLR Annexation Agreement contained fees for General Annexor Obligation, BLR Parkway, and Interchange Fees which provided funding to reimburse those annexors who construct shared infrastructure or who fulfilled Annexation Agreement obligations identified as reimbursable shared obligations within the BLR Annexor Shared Infrastructure Study. An amended and restated annexation agreement was approved in 2018 and was effective on June 8, 2018. The amended and restated annexation agreement does not contain these fees, therefore, there is no revenue to the fund other than interest earnings.

Basis of Accounting – The City's annual budget is developed using the generally accepted accounting principles (GAAP) and the budgetary basis of accounting. The City's budget is prepared on a modified accrual basis.

Bayesian Forecast Method – A forecasting methodology that generates point and interval forecasts by combining all information and sources of uncertainty into a predictive distribution for future values

Beginning Fund Balance – The unexpended amount in a fund at fiscal year-end that is available for appropriation in the next fiscal year.

Bicycle Tax Fund – An excise tax on the purchase of all new bicycles purchased in the city to provide funding for maintenance, repair and expansion of the city's bikeway system.

Box Jenkins Forecast Method – A forecasting methodology designed to forecast data ranges on inputs from a specified time series, and predicated on that assumption that past occurrences influence future ones

Budget – A plan for the coordination of resources and expenditures. The annual budget is the financial plan for the City's allocation of resources to provide services and accomplish the City's goals and objectives.

Business Improvement District (BID) – District created under Colorado Revised Statutes § 31-25-1201 *et. seq.* to finance public improvements and/or provide services within identified primarily non-residential areas. BIDs typically derive most of their revenue from a property tax, and they have the authority to issue debt.

Cable Franchise – Pursuant to franchise agreements approved by City Council, cable subscriber fees provide funding to the City for information technology strategic needs; to Southern Colorado Educational Television Consortium (SCETC) to continue operating their network and production truck; and to SpringsTV for implementation, equipment maintenance, staffing and communication needs.

Capital Improvement – A project of relatively high monetary value (at least \$50,000), long life (at least five years), and the outcome of the project results in the creation of a capital asset or a significant revitalization that upgrades and extends the useful life of a capital asset.

Capital Improvements Program (CIP) – An annual updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding, and schedule of work over a five-year period. A five-year plan is included in the CIP section of this document as required by City Charter.

Capital Outlay – A category of expenditures that includes facility maintenance and minor equipment and furniture with a unit cost in excess of \$500.

CARES Act – On March 13, 2020, the President declared the ongoing Coronavirus 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 the President 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.

CARES Airport Program – A program funded through the Federal Aviation Administration that provides funding to increase the federal share to 100 percent for Airport Improvement Program (AIP) and supplemental discretionary grants already planned for fiscal year 2020. The CARES Act provides new funds distributed by various formulas to all airports that are part of the national airport system.

Certificates of Participation (COPs) – A type of financing for projects that are repaid as lease payments by the City for use of the acquired property.

Colorado Springs Health Foundation – Lease payments made to the City's Memorial Health System enterprise fund by the University of Colorado Health system that provides funding to the Colorado Springs Health Foundation to address community health initiatives in the City of Colorado Springs.

Committed Fund Balance – This represents the portion of fund balance that is constrained by limitations the City imposes on itself by City Council (highest decision making level) and remains binding unless removed in the same manner. The City does not use committed funds in its normal course of business.

- Requires action by City Council to commit fund balance
- Formal City Council action is necessary to impose, remove or modify a constraint reflected in the committed fund balance

Community Development Block Grant (CDBG) – Federal grant funds dedicated for programs and activities which primarily benefit low and moderate-income families, individuals, and neighborhoods. Programs include but are not limited to housing rehabilitation, affordable housing development and preservation, human service activities, and capital improvement activities.

Community Development Block Grant Coronavirus Aid (CDBG-CV) – Congress provided \$5 billion in the CARES Act funding for the Community Development Block Grant (CDBG) program, through the U.S. Department of Housing and Urban Development to assist eligible states, local units of government, and tribes in preventing, preparing for, and responding to the COVID-19 pandemic.

Community Response Team (CRT) – The CRT program assists patients suffering from acute behavioral health crisis by employing cross-agency collaboration to integrate behavioral health services into the broader healthcare spectrum. The CRT decreases the time between a patient's call for help and their receipt of definitive services.

Conservation Trust Fund (CTF) – Received by the State of Colorado from apportioned lottery funds dedicated for acquisition, development, and maintenance of conservation sites. Funds are received from the Colorado Department of Local Affairs (DOLA) as lottery funds.

Consumer Sentiment – a leading indicator forecasting method based on data provided by the University of Michigan, <http://www.sca.isr.umich.edu/>

Contingency – An account established for the purpose of meeting unanticipated requirements.

Coronavirus Aid, Relief, and Economic Security Act – See CARES Act.

Coronavirus Emergency Supplemental Funding (CESF) Program – This supplemental funding is administered by the U.S Department of Justice and provides funding to assist eligible states, local units of government, and tribes in preventing, preparing for, and responding to the COVID-19 pandemic.

Coronavirus Relief Fund – The Coronavirus Relief Fund is administered by the U.S Department of Treasury and provides funding under the CARES Act for payments to state, local, and tribal governments navigating the impact of the COVID-19 pandemic.

Cost Allocation Plan – A financial model that identifies and distributes citywide indirect costs to benefiting departments. Indirect costs benefit multiple departments, programs, and activities. Examples of indirect costs include Accounting, Human Resources, and Information Technology.

COVID-19 – a highly infectious mild to severe respiratory illness that is caused by a coronavirus. In COVID-19 'CO' stands for 'corona', 'VI' for 'virus', 'D' for disease, and '19' refers to 2019, the year it was first identified.

Debt Service – Payment of interest and principal on an obligation resulting from the issuance of bonds.

Development Authority – The Colorado Springs Downtown Development Authority (DDA), created under Colorado Revised Statutes § 31-25-801 *et. seq.* to provide public facilities and service specific to an identified downtown area. DDAs have the authority to levy property taxes, issue debt and utilize tax increment financing (TIF).

Efficiency – A ratio between input (resources) and output (production).

Emergency Solutions Grant (ESG) – Federal grant funds dedicated to programs and activities which primarily benefit low and moderate-income families, individuals, and neighborhoods. Programs include but are not limited to housing rehabilitation, affordable housing development and preservation, human service activities, and capital improvement activities.

Emergency Solutions Grant Coronavirus Aid (ESG-CV) – The CARES Act made available an additional \$4 billion in ESG-CV funds, through the U.S. Department of Housing and Urban Development, to supplement the Fiscal Year (FY) 2020 ESG funding to prevent, prepare for, and respond to the COVID-19 pandemic among individuals and families who are homeless or receiving homeless assistance.

Enterprise Fund – A fund that pays for its costs of operations, predominantly from user fees, and does not receive revenue from taxes.

Expenditure – The actual outlay of or obligation to pay cash.

FDC – Fire Department Complex (headquarters)

Fiduciary Fund – A fund that accounts for resources held by the City where the City is functioning as the trustee or agent for an outside party.

Fiscal Year – A 12-month period at the beginning of which the City implements a new budget based on expected revenue and expenditures and at the end of which the City determines its financial position and the results of its operations. The City of Colorado Springs' fiscal year coincides with the calendar year January 1 through December 31.

Full-Time Equivalent (FTE) – 40-hour per week position on an ongoing basis that is specifically authorized for ongoing funding by classification in the annual budget. Two half-time positions equal one FTE.

Fund – A budgetary and fiscal accounting mechanism for designating a sum of money or other resources set aside for the purpose of providing services and achieving objectives in accordance with state and local laws, regulations, or other limitations. Each fund constitutes an independent budgetary, fiscal, and accounting entity.

Fund Balance – The balance remaining in a fund after expenditures have been subtracted from revenue.

FTA CARES Act Apportionment – The Coronavirus Aid, Relief, and Economic Security (CARES) Act provided \$25 billion in supplemental funding to transit agencies, through the Federal Transit Administration, to help to prevent, prepare for and respond to the COVID-19 pandemic.

Geographic Information System (GIS) – A computer-based mapping and analytical tool. GIS technology integrates common database operations such as query and statistical analysis with the unique visualization and geographic analysis benefits offered by maps. These abilities distinguish GIS from other information systems and make it valuable to a wide range of public and private enterprises for explaining events, predicting outcomes, and planning strategies.

General Fund – A fund used to account for all general purpose activities of the City supported by City taxes and other non-dedicated revenue such as license and permit fees, user charges, etc. This fund includes all traditional municipal expenditures such as Public Safety, Parks, and Public Works, with the exception of those accounted for elsewhere.

General Improvement District (GID) – District created under Colorado Revised Statutes § 31-25-601 *et. seq.* to finance public improvements in commercial or residential areas. GIDs are governed by City Council as their ex officio board. They derive their revenue from property taxes, and they have the authority to issue debt.

General Obligation Bonds (GO Bonds) – These bonds are typically issued to finance government improvements benefiting the community as a whole and are secured by an unlimited tax levy of the issuer.

Gift Trust Fund – Donations made to the City by private individuals or businesses that provide funding for the specific purpose designated by the donor.

Goals – A defined objective of a department/division, with outcomes measured or completed by a determined time frame that achieve the Mayor's Strategic Plan goals for the City.

Government Finance Officers Association (GFOA) – The purpose of the GFOA is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Governmental Fund – A fund that accounts for the activities of the City that are not proprietary or fiduciary, such as Police, Fire, and Public Works. The City's only governmental fund is the General Fund.

Grants Fund – Various grants from Federal and State governments or private/non-profit organizations that provide funding and are appropriated for a specific program or purpose.

Highway Users Tax Fund (HUTF) – A State fund that receives revenue from the State-imposed excise taxes on gasoline and special fuels as well as various motor vehicle registration, title, and license fees and taxes.

Home Investment Partnership Act (HOME) – Federal grant funds dedicated for programs and activities which primarily benefit low and moderate-income families, individuals, and neighborhoods. Programs include but are not limited to housing rehabilitation, affordable housing development and preservation, human service activities, and capital improvement activities.

Homeless Outreach Program (HOP) – The Homeless Outreach Program in the Fire Department provides outreach, resource assistance and intensive navigation to those experiencing homelessness by connecting them to housing, physical health, mental health and needed resources to improve quality of life for our entire community.

Homeless Outreach Team (HOT) – Sworn police officers who serve the homeless community by providing citizens with information and referrals to help them find permanent housing and become self-sustaining.

Human Services – These programs address emergency care and shelter, youth, and self-sufficiency services. The City currently funds these community programs with the City's General Fund and Community Development Block Grant (CDBG) funds.

Infrastructure – The underlying foundation or basic framework of the City's physical assets, buildings, roadways, etc.

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department to other City departments on a cost-reimbursement basis. The funds include Claims Reserve, Employee Benefits Self-Insurance, Office Services, Radio Communications, and Workers' Compensation.

Key Performance Measures – An indicator that measures the degree of accomplishment of a department's or division's strategic plan goals or initiatives.

Law Enforcement Transparency and Accountability Commission (LETAC) – The Mission of the LETAC is to make recommendations to City Council which would promote improved understanding and relationships between the Police Department and the public.

Lease-Purchase Agreement – An agreement between a governmental agency and a private sector vendor to purchase or lease equipment or facilities rather than purchase them outright.

Level of Effort – Calculations 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 the following areas: transportation spending related to the Pikes Peak Rural Transportation Authority (PPRTA); public safety funding related to the Public Safety Sales Tax (PSST); road maintenance funding related to the 2C/2C2 Road Tax; and, transportation/road maintenance spending related to all sources of transportation/road maintenance revenue.

Levy – The total amount of taxes, special assessments, or service charges imposed by a government on real property.

Local Improvement District (LID) – District authorized under City Code (Chapter 3, Article 5) for the purpose of assessing certain properties in order to finance specified public improvements that benefit them. LIDs are component entities of the City.

Lodgers and Automobile Rental Tax (LART) Fund – Revenue resulting from the City's 2% lodging and 1% automobile rental tax are deposited into the LART Fund. 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.

Memorial Health System Enterprise Fund – Lease payments received from University of Colorado Health system that provide funding to the Colorado Springs Health Foundation to address health initiatives in the City.

Metropolitan District – A district with two or more purposes created under Colorado Revised Statutes § 32-1-101 *et. seq.* for commercial or residential areas and chartered by a service plan approved by City Council. Subject to the service plan, metropolitan districts have broad potential authorities including the levying of property taxes, issuance of debt for public improvements, operations and maintenance.

Mill – A mill is equal to one one-thousandth (1/1,000) of a dollar of assessed valuation of real property.

Modified Accrual Basis of Accounting – A type of accounting which records revenue when measurable and available and expenses when the liability is incurred.

Municipal Separate Storm Sewer System (MS4) Permit (Municipal Stormwater Discharge Permit) – In response to the impacts of urbanization on water quality, the United States Congress passed the Clean Water Act of 1972, as amended, which prohibits the discharge of pollutants into waters of the United States unless said discharges are compliant with a National Pollutant Discharge Elimination System (NPDES) permit. The City of Colorado Springs was issued a municipal stormwater discharge permit from the Colorado Department of Public Health and Environment (CDPHE) on October 12, 1997, which allows the City to convey stormwater through its Municipal Separate Storm Sewer Systems (MS4s).

Objective – A desired result of a group of related activities performed by a department or division in which the achievement satisfies part or all of the department's or division's mission.

Old City Hall – Until December 1997, this facility was the location of the Municipal Court operations. Funding was obtained in 2000 to renovate this historic building for occupancy late in 2001. The building houses the City Council and support staff, the City Auditor's Office, and the Procurement division.

OPEB - Other Post Employment Benefits – Benefits, other than pensions, that governments provide to retired employees, such as health care benefits.

Operating Budget – The annual expenditures for the routine, ongoing activities and work program of a department or division as opposed to budgets which may also be established for capital projects, grant-funded projects, and other activities.

Outsourcing – Contracting with private companies to provide the same level of services while reducing personnel costs.

Overmatch Funding – The Pikes Peak Area Council of Governments (PPACG) engages in a process to prioritize projects for state and federal transportation funding; and in 2007, an overmatch component was added. Overmatch is funding in excess of the required match (typically 20%) that local communities are willing to put toward their high priority transportation-related projects. Because there is reduced state and federal funding available, competition for these funds is greater. In order to get the most projects with the available state and federal funds, PPACG now considers overmatch funds when determining where these dollars will be dedicated.

Park Land Dedication Ordinance (PLDO) – Commonly referred to as PLDO for the City Council ordinance (City Code 7.7.12) that provides for the policy and fees paid by developers in lieu of land dedication for the development of parks and open space in new subdivisions.

Permanent Funds – These funds account for assets held by the City in a trustee capacity or as an agent for other agencies, individuals, private organizations, or governmental units. Included in this category are non-expendable trust funds and agency funds.

POC – Police Operations Center (headquarters)

Pikes Peak Rural Transportation Authority (PPRTA) – Authority approved by voters in November 2004, which resulted in a 1% sales and use tax increase effective January 1, 2005, for the City of Colorado Springs, the unincorporated areas of El Paso County, Manitou Springs, Green Mountain Falls, and the Town of Ramah to fund transportation capital projects and maintenance. In November 2012, Voters approved an extension of PPRTA to 2024. PPRTA may be also referenced as RTA.

Proprietary Fund – The City maintains two different types of proprietary funds: Enterprise Funds which are used to account for activities of the City that are operated similar to a business such as the utilities system, airport, and the parking system; and Internal Service Funds which are used to account for services provided by one City department to primarily benefit other City departments such as printing and mail services, and the employee benefits self-insurance fund.

Public Safety Sales Tax Fund (PSST) – On November 6, 2001, voters approved Ballot Question 4, which authorized a City of Colorado Springs Sales and Use Tax rate increase of 0.4% to be used to fund public safety operating and capital improvement needs.

Rebudgeted Funds – Rebudgeted funds typically results from the under expenditure of budget in the prior fiscal year or from the receipt of revenue which is greater than the budgeted amount in the prior fiscal year.

Regional Transportation Plan – The Regional Transportation Plan is a long-range plan that identifies goals for the regional transportation system and likely funding sources. The Transportation Improvement Program (TIP) ensures that short-term actions are consistent with the region's long-term vision.

Restricted Fund Balance – This represents the portion of fund balance that is subject to externally enforceable legal restrictions. Such restrictions are typically imposed by parties outside the City such as creditors, grantors, contributors or other governments. Restrictions can also arise when the authorization to raise revenues is conditioned upon the revenue being used for a particular purpose.

Revenue – Money received by the City during the fiscal year, which includes taxes, fees, charges, special assessments, grants, and other funds collected that support the services the City provides.

Revenue Bonds – Bonds issued by a public agency authorized to build, acquire, or improve a revenue-producing property and payable out of revenue derived from such property and its' activities.

Road and Bridge Tax – A fund that receives revenue from all taxable property located within El Paso County and subsequently disburses the allotted share to the municipalities located within the county for the specific purpose of construction and maintenance of roads and streets located within its corporate boundaries (see Colorado Revised Statutes [C.R.S. 43-2-202, 203]).

Road Repair, Maintenance, and Improvements Sales and Use Tax – See 2C/2C2-Road Tax Fund.

RTA – See PPRTA.

Safe, Accountable, Flexible, Efficient Transportation Equity Act-Legacy for Users (SAFETEA-LU) – The federal and state governments provide grants to local governments for approved regional transportation-related projects such as bridge replacement, installation of additional traffic signals, road widening, etc. These grants usually award 80% of the total project cost - provided the City can fund the local 20% share. This program was originally authorized in 1996 and was called the Intermodal Surface Transportation Efficiency Act (ISTEA). It was then reauthorized as the Transportation Equity Act for the 21st Century (TEA-21) in 1998 and reauthorized again in 2004 as SAFETEA-LU.

Sales Tax Revenue Bonds – Issued to finance various capital improvement projects that have a definable revenue base. The bonds would be secured by the City Sales Tax revenue if we had them.

Special District – A general term intended to encompass a variety of special purpose districts including but not limited to metropolitan districts, general improvement districts (GIDs), business improvement districts (BIDs), limited improvement districts (LIDs), and special improvement maintenance districts (SIMDs).

Special Improvement Maintenance District (SIMD) – District authorized under City Code (Chapter 3, Article 7) formed primarily by developers and business owners to provide for maintenance of public improvements of general benefit to the residents or owners within their boundaries. Most SIMDs levy a property tax, and they cannot issue debt.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

Strategic Plan – The City Strategic Plan is comprised of initiatives and performance measures that set priorities for resource allocation, establish policy guidelines, and provide governance direction. Also as directed in the City Charter, each year, City Council determines its areas of priority for the following year and provides them to the Mayor for consideration in the development of the municipal budget.

Street Tree Fund – Owner and developer fees collected at the time a building permit is issued along with a City match provide funding for a program to plant and care for new trees in previously underdeveloped lots.

Subdivision Drainage Fund – Fees charged to subdivision developers provide funding for the construction of storm sewers and other facilities in the designated subdivision for the drainage and flood control of surface water.

Surplus Utility Revenue – In accordance with the City Charter, surplus revenue generated by sales of electric and gas services inside the City shall be transferred to the City's General Fund from Colorado Springs Utilities.

TABOR (Taxpayer's Bill of Rights) – An amendment to the Colorado Constitution (also referred to as Amendment I) approved by voters in 1992 that limits annual growth in local government revenue to the combined percentage change in the Denver/Boulder/Greeley Consumer Price Index (CPI) and the net change in the local property tax base due to new construction. Revenue received above and beyond the annual revenue cap established by TABOR must either be refunded to city residents or retained upon voter approval.

Transition Assistance Program (TAP) – The Transition Assistance Program in the Fire Department provides intensive case management to connect at risk inmates exiting the El Paso County Jail to resources needed for a successful transition back in to our community.

Tax Increment Financing (TIF) – Tax increment financing is a method of redistributing tax collections within a designated area to finance public infrastructure improvements within the specified geographic area. Infrastructure improvements may include upgraded on-site drainage systems, adjacent intersection/roadway capacity/ pedestrian improvements, etc.

Trails, Open Space, Parks (TOPS) – The Trails, Open Space, and Parks (TOPS) revenue is generated from a 0.1% sales and use tax adopted by voters in April 1997, extended by voters in 2003, and set to expire in 2025. The funds are designated for open space purchases and associated maintenance, development and maintenance of trails, and development and maintenance of parks.

Transportation Improvement Program (TIP) – The Transportation Improvement Program (TIP) is a four year plan that implements the long-range Regional Transportation Plan's goals, and identifies the specific transportation and transit projects for which the region will allocate its federal, state, and local funds. The Pikes Peak Area Council of Governments (PPACG) oversees the TIP's development and amends it as conditions change.

Unrestricted Fund Balance –The GFOA recommends, at a minimum, that general-purpose governments, regardless of size, incorporate in its financial policies that unrestricted fund balance in their general fund be no less than two months of regular General Fund operating revenues or regular General Fund operating expenditures. The Mayor's goal for the General Fund Reserve – Unrestricted Fund Balance is 20% of the following year's expenditure budget. The target for the unrestricted General Fund balance excludes the TABOR emergency reserves but include other categories of fund balance that are committed, assigned or unassigned.

User Fees – The payment of a fee for direct receipt of a public service by the entity benefiting from the service.

Acronym List

The following acronyms, as defined below, may be used throughout this document

Acronym	Definition
ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
AED	Automatic External Defibrillator
AIP	Airport Improvement Program
ARPA	American Recovery Plan Act
ART	Alternate Response Team
BIA	Business Impact Analysis
BID	Business Improvement District
BLR	Banning Lewis Ranch
BMP	Best Management Practice
BPPT	Business Personal Property Tax
CAB	City Administration Building
CAC	Citizen Advisory Committee
CAM	Common Area Maintenance
CAPS	Community Advancing Public Safety
CARES Act	Coronavirus Aid, Relief, and Economic Security Act
CAZ	Commercial Aeronautical Zone
CDBG	Community Development Block Grant
CDBG-CV	Community Development Block Grant Coronavirus Aid
CDOT	Colorado Department of Transportation
CDPHE	Colorado Department of Public Health and Environment
CESF	Coronavirus Emergency Supplemental Funding
CFC	Customer Facility Charge
CFDA	Catalog of Federal Domestic Assistance
CIP	Capital Improvements Program
CMAQ	Congestion Mitigation and Air Quality
CML	Colorado Municipal League
CONO	Council of Neighborhood Organizations
COP	Certificate of Participation
COS	Colorado Springs Airport or City of Colorado Springs
CPI	Consumer Price Index
CRM	Customer Relationship Management
CRS	Colorado Revised Statute
CRT	Community Response Team
CSFD	Colorado Springs Fire Department
CSPD	Colorado Springs Police Department
CSPM	Colorado Springs Pioneer Museum
CSU	Colorado Springs Utilities

Acronym	Definition
CTF	Conservation Trust Fund
DDA	Downtown Development Authority
DDAA	Disclosure Dissemination Agent Agreement
DHS	Department of Human Services
DNA	Deoxyribonucleic Acid
DOJ	Department of Justice
DOLA	Colorado Department of Local Affairs
DOT	Department of Transportation
DRE	Development Review Enterprise
DTC	Downtown Transit Center
DUI	Driving Under the Influence
DWG	Disclosure Working Group
ECC	Emergency Coordination Center
EDA	Economic Development Agreement
EDC	(Colorado Springs Chamber &) Economic Development Corporation
EDI	Equity, Diversity and Inclusion
EMAP	Emergency Management Accreditation Program
EMT	Emergency Medical Technician
ESG	Emergency Solutions Grant
ESG-CV	Emergency Solutions Grant Coronavirus Aid
FAA	Federal Aviation Administration
FASTER	Funding Advancement for Surface Transportation & Economic Recovery
FB	Fund Balance
FDC	Fire Department Complex (headquarters)
FEMA	Federal Emergency Management Agency
FTA	Federal Transit Administration
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GID	General Improvement District
GIS	Geographic Information System
GOCO	Great Outdoors Colorado Grants
HD	High Definition
HOP	Homeless Outreach Program (CSFD)
HOT	Homeless Outreach Team (CSPD)
HR	Human Resources
HRIS	Human Resource Information Systems
HSC	Human Services Complex
HSPPR	Humane Society of the Pikes Peak Region
HUD	Housing and Urban Development, Department of
HUTF	Highway Users Tax Fund

Acronym	Definition
IGA	Intergovernmental Agreement
IGSA	Intergovernmental Service Agreement
ISTEA	Intermodal Surface Transportation Efficiency Act
ITS	Information Technology System
LART	Lodgers and Automobile Rental Tax
LETAC	Law Enforcement Transparency and Accountability Commission
LID	Local Improvement District
LMS	Learning Management Solution
MDC	Mobile Digital Computer
MHS	Memorial Health System
MOE	Maintenance of Effort
MS4	Municipal Separate Storm Sewer System
MVNI	Metro Vice, Narcotics and Intelligence Division
NCC	North Cheyenne Canon
NCCI	National Council on Compensation Insurance, Inc.
NLC	National League of Cities
NORAD	North American Aerospace Defense Command
NORTHCOM	U.S Northern Command
NPDES	National Pollutant Discharge Elimination System
OD	Occupational Development
OED	Office of Economic Development
OEM	Office of Emergency Management
OPEB	Other Post Employment Benefits
OSHA	Occupational Safety and Health Administration
PAB	Private Activity Bonds
PARCS	Parking Access and Revenue Control System
PSFB	Peterson Space Force Base
PD	Police Department
PE	Professional Engineer
PFC	Passenger Facility Charge
PLDO	Park Land Dedication Ordinance
POC	Police Operations Center (headquarters)
PPACG	Pikes Peak Area Council of Governments
PPAM	Pikes Peak - America's Mountain
PPE	Personal Protective Equipment
PPRDC	Pikes Peak Regional Development Center
PPROEM	Pikes Peak Regional Office of Emergency Management
PPRTA	Pikes Peak Rural Transportation Authority
PRCS	Parks, Recreation and Cultural Services
PSD	Procurement Services Division
PSST	Public Safety Sales Tax
PTAC	Procurement Technical Assistance Center

Acronym	Definition
PTOE	Professional Traffic Operations Engineer
RES	Real Estate Services
RFP	Request for Proposal
RFQ	Request for Qualifications
ROW	Right of Way
RTA	Rural Transportation Authority (Pikes Peak)
S&IC	Snow and Ice Control
SAFETEA-LU	Safe, Accountable, Flexible, Efficient Transportation Equity Act-Legacy for Users
SBA	Small Business Association
SBDC	Small Business Development Center
SCBA	Self-Contained Breathing Apparatus
SCETC	Southern Colorado Educational Televisions Consortium
SEC	Security and Exchange Commission
SFB	Space Force Base
SIMD	Special Improvement Maintenance District
SLA	Service Level Agreement
SMART	Specific, Measurable, Achievable, Relevant, Time-bound
SOP	Standard Operating Procedure
STIC	Strategic Information Center
STP	Surface Transportation Project
SVAT	Service Validation & Testing
TABOR	Taxpayer's Bill of Rights
TAP	Transition Assistance Program
TIF	Tax Increment Financing
TIP	Transportation Improvement Program
TMC	Traffic Management Center
TOPS	Trails, Open Space, and Parks
TSA	Transportation Security Administration
UCCS	University of Colorado Colorado Springs
UCH	University of Colorado Health
UPRR	Union Pacific Railroad
URA	Urban Renewal Authority or Area
USAFA	United States Air Force Academy
USDA	United States Department of Agriculture
USOC	United States Olympic Committee
VA	Veteran Administration
VIP	Very Important Person
VNI	Vice, Narcotics and Intelligence
WC	Workers' Compensation
WUI	Wildland Urban Interface