

2019 GENERAL FUND EXPENDITURES

\$308,082,899

2017 Actual – 2019 General Fund Budget by Department

Department	2017 Actual	2018 Original Budget	* 2018 Amended Budget	2019 Budget	2019 Budget - * 2018 Amended Budget
City Attorney, City Clerk, Municipal Court	\$9,286,154	\$10,214,740	\$10,214,740	\$11,069,743	\$855,003
Positions	86.50	86.50	89.50	90.50	1.00
City Auditor	\$1,499,264	\$1,617,257	\$1,617,257	\$1,654,517	\$37,260
Positions	14.00	14.00	14.00	14.00	0.00
City Council	\$905,125	\$715,719	\$715,719	\$827,946	\$112,227
Positions	6.00	7.00	7.50	7.75	0.25
Finance, Community Development, Economic Development	\$3,647,667	\$3,934,379	\$3,934,379	\$4,417,655	\$483,276
Positions	37.75	37.75	38.75	40.50	1.75
Fire & OEM	\$49,207,552	\$51,810,705	\$51,810,705	\$56,473,406	\$4,662,701
Positions	390.50	400.50	401.00	409.00	8.00
Information Technology	\$13,113,069	\$14,827,269	\$14,827,269	\$17,992,537	\$3,165,268
Positions	69.00	70.00	72.00	78.00	6.00
Mayor & Support Services	\$7,635,575	\$10,541,717	\$11,776,717	\$13,557,200	\$1,780,483
Positions	45.25	55.25	59.25	63.25	4.00
Parks, Recreation, & Cultural Services	\$12,170,189	\$13,540,253	\$13,540,253	\$14,493,579	\$953,326
Positions	76.75	84.50	84.50	88.50	4.00
Planning & Development	\$3,676,719	\$4,136,566	\$4,136,566	\$4,937,907	\$801,341
Positions	44.00	44.00	48.00	53.00	5.00
Police	\$88,835,578	\$96,535,187	\$96,535,187	\$106,024,135	\$9,488,948
Positions	815.50	837.50	837.50	891.50	54.00
Public Works	\$26,875,325	\$23,919,423	\$24,084,423	\$23,212,740	(\$871,683)
Positions	213.00	213.00	154.00	154.00	0.00
General Costs	\$69,003,643	\$32,846,317	\$32,846,317	\$41,901,732	\$9,055,415
Internal Service Charges	\$2,825,079	\$3,055,240	\$3,055,240	\$2,646,105	(\$409,135)
General Fund CIP & Projects	\$16,860,797	\$19,022,361	\$19,022,361	\$8,873,697	(\$10,148,664)
General Fund Expenditures	\$305,541,736	\$286,717,134	\$288,117,134	\$308,082,899	\$19,965,765
General Fund Positions	1,798.25	1,850.00	1,806.00	1,890.00	84.00

- 2018 amended budget as of 9/6/2018
- During 2018, 66 positions were transferred to the Public Works Stormwater Enterprise from the General Fund
- For the 2018 budget, \$378,000 for Dues and Memberships were moved from City Council to General Cost
- For the 2019 budget, 53 Police Officers and 8 Firefighters are added

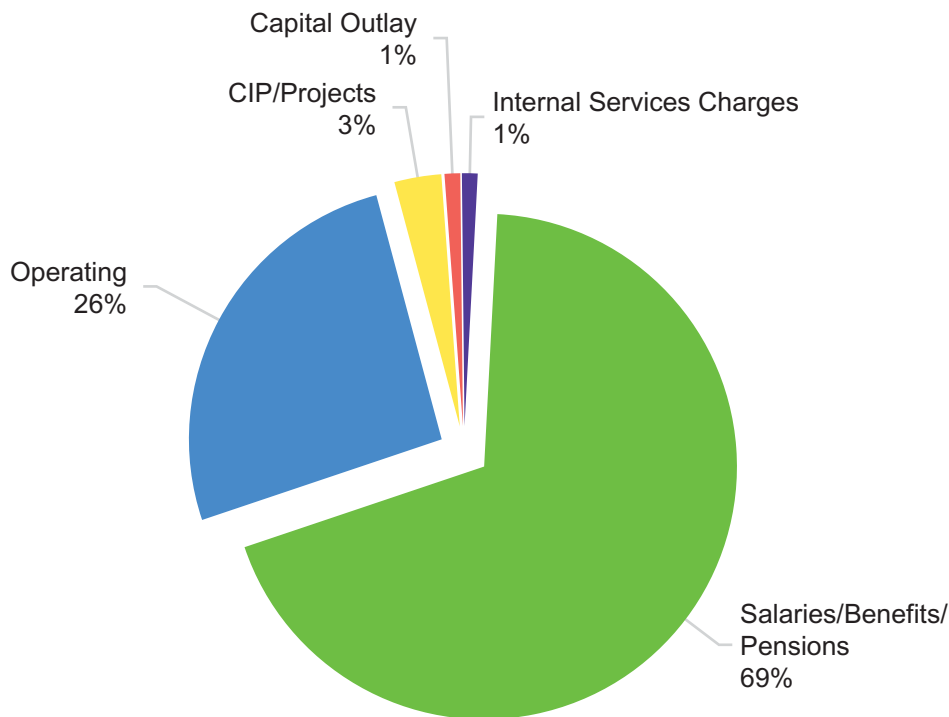
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2017 Actual - 2019 General Fund Budget by Category

Category	2017 Actual	2018 Original Budget	* 2018 Amended Budget	2019 Budget	2019 Budget - * 2018 Amended Budget
Salaries/ Benefits/ Pensions	\$179,177,242	\$193,680,990	\$193,939,330	\$211,609,730	\$17,670,400
Operating	102,684,515	68,110,211	68,049,939	82,527,375	14,477,436
Capital Outlay	3,994,103	2,848,332	4,050,264	2,425,992	(1,624,272)
CIP/Projects	16,860,797	19,022,361	19,022,361	8,873,697	(10,148,664)
Debt Service	0	0	0	0	0
Internal Services Charges	2,825,079	3,055,240	3,055,240	2,646,105	(409,135)
General Fund Expenditures	\$305,541,736	\$286,717,134	\$288,117,134	\$308,082,899	\$19,965,765

* 2018 amended budget as of 9/6/2018



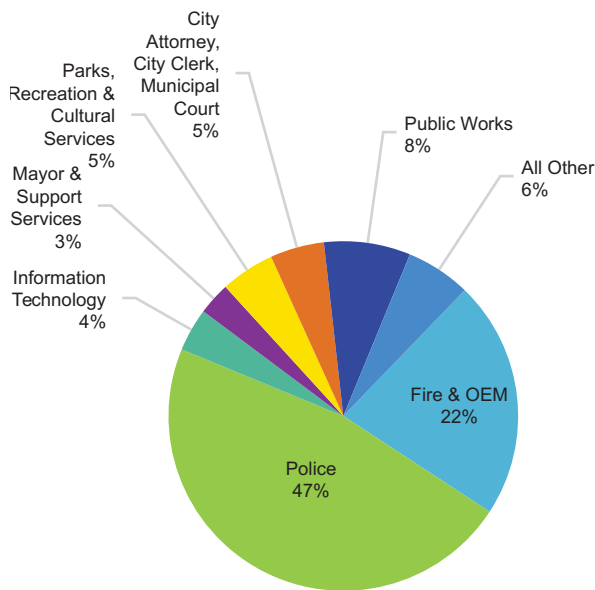
Appropriations for all funds that are not budgeted on a project-length basis lapse at year-end except for contractually encumbered and reserved appropriations. Project-length budgets are those where appropriations are initially made to individual projects and do not lapse until such time as the project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

2019 Projects include: CIP Projects, Citywide Transportation Plan, and Fire Apparatus Replacement.

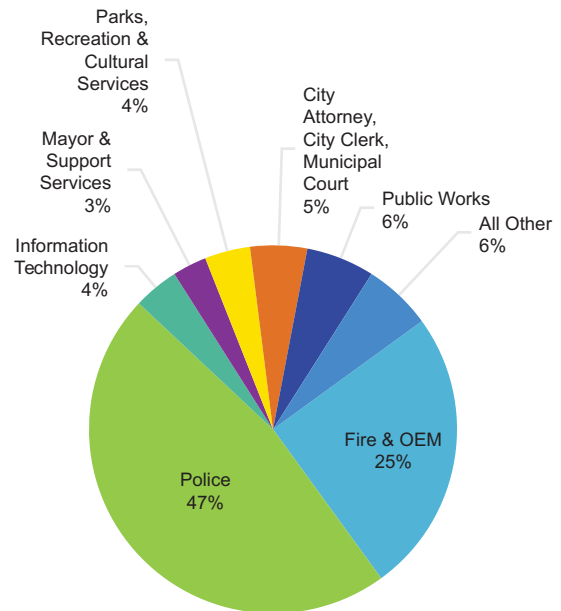
2019 GENERAL FUND EXPENDITURES

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2019 Budgeted Positions by Department



2019 Budgeted Salaries/Benefits/Pensions by Department



The departments within the “All Other Departments” category include:

- City Council
- City Auditor
- Finance, Community Development, Economic Development
- Planning & Development

2018 Budget – 2019 Budget Major Changes

2018 General Fund Revenue Budget	\$288,942,074
2019 Revenue increases/(decreases)	\$19,140,825
2019 General Fund Revenue Budget	\$308,082,899
2018 General Fund Expenditure Budget	\$286,717,134
One-time 2018 expenditure items removed	
CIP facilities maintenance	(1,425,660)
Fire - equipment for the FDC studio and FDOC; convert to HD	(105,760)
Radio consoles for OEM and Transit	(87,252)
City Auditor outside contract in 2018	(60,000)
Citywide Salaries/Benefits/Pension Changes:	
Pay for performance and market movement (sworn and civilian)	9,865,927
Net change to fund existing positions	2,970,479
Medical and dental cost adjustments	2,955,185
Minimum wage adjustments	47,487
Sworn pension cost changes	(1,451,932)
Citywide Operating Changes:	
Fleet replacement strategy	1,100,000
Capital lease financing	5,800,000
IT infrastructure strategy	1,800,000
Contract increases	2,903,452
CIP projects	(1,711,941)
One-time reduction in the allocation to the Radio Fund to allow for use of the fund balance in the Radio Fund	(500,000)
Utility rate increases	158,000
CIP facilities maintenance	1,449,660
Department Funding Changes:	
Addition of 53 Police Officers	3,771,740
Addition of 8 Firefighters	588,250
Addition of Chief Medical Director contracted position in Fire	184,800
OEM salary and operating (reimbursed by grant funding)	90,000
Public Works snow removal	250,000
ADA Program-operating and projects	1,357,500
Reduction due to stormwater infrastructure and maintenance activities assumed by the Stormwater Enterprise	(11,881,326)
Increase Parks watering	977,964
Other department minor increases	136,200
Addition 1.0 FTE City Grant Writer	62,061
Addition 1.0 FTE Economic Development Specialist, Small Business Development Support	100,000
Addition 1.0 FTE Human Resources Business Partner	93,718
Addition 1.0 FTE HR Office of Accessibility ADA Project Manager	100,000
Addition 1.0 FTE Innovation & Sustainability Fleet Contract Manager	125,000
Addition 1.0 FTE Police Senior Communications Specialist	95,000
Addition 3.0 FTE Information Technology ERP System Analysts	386,000
Addition 1.0 FTE City Attorney eDiscovery Paralegal	78,019
Addition 3.0 FTE Planning Quality of Life/Camp Cleanup Technicians	170,927
Addition 2.0 FTE Planning Short Term Rental Permit administration	166,000
Addition 3.0 FTE Parks Forestry Technicians and equipment	385,275
Addition 2.0 FTE Parks Cultural Services, Office Specialist for Rock Ledge Ranch and Museum Customer Specialist	70,992
Increase in downtown security coverage	150,000
IT Accela implementation	200,000
2019 General Fund Expenditure Budget	\$308,082,899

Summary of Major General Fund Unfunded Operating Requests

Requesting Division	Description	Unfunded Amount	# of FTE Requested
City Attorney, City Clerk, Municipal Court			
City Clerk	License Specialist I	99,457	2.00
Municipal Court	Add Courtroom Assistant	57,389	1.00
Municipal Court	Furniture for 7 offices on 2nd floor	14,936	—
Municipal Court	Increase funding for Human Services	20,500	—
Municipal Court	Facilities Deficit	15,000	—
City Council			
City Council	Pikes Peak Room Technology Upgrades	106,430	—
Fire & OEM			
Fire	Increase in Uniform Overtime for Paramedic School	252,000	—
Fire	HazMat Equipment	85,400	—
Fire	Fire Code Inspector	109,424	1.00
Fire	Hazards Materials FTE	1,117,923	13.00
Fire	Apparatus powertrain overhauls	61,600	—
Fire	Software enhancement replacement for CSFD Tools applications	131,500	—
Fire	Operating increase for Logistics & Transportation Division	90,000	—
Fire	Replace Bauer Air Compressor	82,600	—
Fire	Associate Fleet Technician	61,543	1.00
Fire	Operations Specialty Programs Equipment	37,405	—
Fire	Operations Specialty Programs Training	25,945	—
Fire	Senior Office Specialist for Logistics and Transportation	37,831	1.00
Fire	Medical Division Analyst	89,207	1.00
Fire	Facilities Maintenance Budget	100,000	—
Information Technology			
IT - Information Technology	System Administrator II	90,115	1.00
Mayor & Support Services			
Communications	Graphic Designer	83,500	1.00
Communications	Combine Council camera person and 29 hour/week Marketing Specialist to 1 F/T position	75,000	1.00
HR - Employment Services	Human Resources Solution Center	79,869	1.00
HR - Employment Services	Diversity & Inclusion and Community Outreach	59,000	—
HR - Employment Services	Learning Management System - Content Library	50,000	—
HR - Employment Services	Implement a Request Management and Knowledge Management Tool for HR	28,440	—
HR - Employment Services	Full Cycle Tuition	275,000	—
HR - Employment Services	Workforce and Metrics Analyst	84,782	1.00
HR - Risk Management	Mosquito Mitigation	10,000	—
Innovation and Sustainability	Energy Efficiency Funds	100,000	—
Parks, Recreation & Cultural Services			
Parks - Cultural Services	Sesquicentennial project planning and implementation	50,000	—
Parks - Design and Development	Contract Specialist II in the D & D Division	78,852	1.00
Parks - Forestry	Office Specialist to support the Forestry Division	49,620	1.00
Parks - Park Maintenance and Operations	Maint Tech II in the Regional Parks District (Urban Trails)	55,941	1.00
Parks - Park Maintenance and Operations	Skilled Maintenance Technician II - Construction	73,886	1.00
Parks - Park Maintenance and Operations	Senior Maintenance Technician for South Athletic District	64,258	1.00
Parks - Park Maintenance and Operations	Maintenance Staff Wearing Apparel	12,000	—
Parks - Recreation and Administration	Sr Office Specialist at Hillside Community Center	54,085	1.00
Parks - Recreation and Administration	Recreation Assistant at Deerfield Community Center	70,032	1.00
Parks - Recreation and Administration	Administrative Technician - Support Special Events Office	60,876	1.00

Requesting Division	Description	Unfunded Amount	# of FTE Requested
Parks - Recreation and Administration	Meadows Park Community Center - Asbestos Removal in Preschool Area	40,000	—
Planning and Development			
Planning and Development - Land Use Review	Zoning and Subdivision Code Re-Write	250,000	—
Planning and Development - Land Use Review	Planner Positions	249,915	3.00
Planning and Development - Land Use Review	Principal Planner for Special Projects	98,223	1.00
Planning and Development - Land Use Review	Professional Certifications	1,500	—
Planning and Development - Neighborhood Services	Homeless camp cleanup equipments	47,000	—
Planning and Development - Neighborhood Services	Quiket Software	38,000	—
Planning and Development - Neighborhood Services	Homeless Street Outreach	50,000	—
Planning and Development - Neighborhood Services	Veteran Mitigation Fund Seed Money	25,000	—
Planning and Development - Neighborhood Services	Homeless Work Program	50,000	—
Planning and Development - Neighborhood Services	Neighborhood Improvement Program	150,000	—
Real Estate Services	Real Estate Specialist I	63,838	1.00
Police			
Police	Police Data Analyst	85,000	1.00
Police	Police Community Service Officers (CSO)	395,000	4.00
Police	Police DNA Analyst	93,000	1.00
Police	Police Community Service Officer/Police Services Representative Manager	95,000	1.00
Public Works			
Public Works - City Engineering	Inspector II	80,958	1.00
Public Works - City Engineering	Civil Engineer II	106,029	1.00
Public Works - City Engineering	Minor Equipment - Tablets for Inspectors	13,500	—
Public Works - City Engineering	Surveyor Truck	38,000	—
Public Works - Operations and Maintenance Division	Increased Liquid Storage Capacity	300,000	—
Public Works - Operations and Maintenance Division	Facility Maintenance	200,000	—
Public Works - Traffic Engineering	Planner I	75,986	1.00
Public Works - Traffic Engineering	Skilled Maintenance Technician	68,612	1.00
Public Works - Traffic Engineering	Traffic Technician II	68,612	1.00
Public Works - Traffic Engineering	Assistant (Senior) Traffic Engineer	136,424	1.00
Public Works - Transit Services	Add Route 23 Sunday Service	85,176	—
Public Works - Transit Services	Micro Transit/Flex Transit demonstration	190,000	—
Public Works - Transit Services	Add Saturday Evening Service	193,775	—
Public Works - Transit Services	Marketing	14,200	—
Public Works - Transit Services	Portable Restroom	5,400	—

2019 Expenditure Summary

Department	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget 9/6/2018	2019 Budget	2019 Budget - * 2018 Amended Budget
City Attorney, City Clerk, Municipal Court						
City Attorney						
Salaries/Benefits/Pensions	\$4,499,038	\$4,615,055	\$5,203,853	\$5,203,853	\$5,663,877	\$460,024
Operating	227,376	258,394	310,406	310,406	312,183	1,777
Capital	6,578	8,271	5,000	5,000	5,000	0
Total City Attorney	\$4,732,992	\$4,881,720	\$5,519,259	\$5,519,259	\$5,981,060	\$461,801
FTE - budgeted	42.00	42.00	42.00	45.00	46.00	1.00
City Clerk						
Salaries/Benefits/Pensions	\$652,996	\$719,529	\$830,304	\$830,304	\$883,197	\$52,893
Operating	70,803	139,801	127,559	127,559	151,885	24,326
Capital	0	4,322	2,000	2,000	500	(1,500)
Total City Clerk	\$723,799	\$863,652	\$959,863	\$959,863	\$1,035,582	\$75,719
FTE - budgeted	9.00	10.00	10.00	10.00	10.00	0.00
Municipal Court						
Salaries/Benefits/Pensions	\$2,467,166	\$2,686,249	\$2,918,208	\$2,918,208	\$3,185,426	\$267,218
Operating	1,020,840	854,533	817,410	817,410	867,675	50,265
Capital	0	0	0	0	0	0
Total Municipal Court	\$3,488,006	\$3,540,782	\$3,735,618	\$3,735,618	\$4,053,101	\$317,483
FTE - budgeted	34.50	34.50	34.50	34.50	34.50	0.00
City Auditor						
Salaries/Benefits/Pensions	\$1,282,712	\$1,443,371	\$1,488,300	\$1,488,300	\$1,585,560	\$97,260
Operating	64,249	55,893	128,957	128,957	68,957	(60,000)
Capital	0	0	0	0	0	0
Total City Auditor	\$1,346,961	\$1,499,264	\$1,617,257	\$1,617,257	\$1,654,517	\$37,260
FTE - budgeted	14.00	14.00	14.00	14.00	14.00	0.00
City Council						
Salaries/Benefits/Pensions	\$405,557	\$459,713	\$592,081	\$592,081	\$700,308	\$108,227
Operating	432,324	445,469	121,848	121,848	125,848	4,000
Capital	3,845	(57)	1,790	1,790	1,790	0
Total City Council	\$841,726	\$905,125	\$715,719	\$715,719	\$827,946	\$112,227
FTE - budgeted	5.00	6.00	7.00	7.50	7.75	0.25
Finance, Community Development, Economic Development						
Finance						
Salaries/Benefits/Pensions	\$2,423,088	\$2,440,377	\$2,868,605	\$2,868,605	\$3,191,206	\$322,601
Operating	341,339	466,169	392,544	392,544	392,544	0
Capital	0	1,077	3,737	3,737	6,737	3,000
Total Finance	\$2,764,427	\$2,907,623	\$3,264,886	\$3,264,886	\$3,590,487	\$325,601
FTE - budgeted	30.75	34.75	34.75	35.75	36.50	0.75

2019 Expenditure Summary

Department	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget 9/6/2018	2019 Budget	2019 Budget - * 2018 Amended Budget
Community Development						
Salaries/Benefits/Pensions	\$131,846	\$47,119	\$240	\$240	\$0	(\$240)
Operating	299,466	354,587	300,966	300,966	301,206	240
Capital	0	0	0	0	0	0
Total Community Development	\$431,312	\$401,706	\$301,206	\$301,206	\$301,206	\$0
FTE - budgeted	1.00	0.00	0.00	0.00	0.00	0.00
Economic Development						
Salaries/Benefits/Pensions	\$248,640	\$194,976	\$272,928	\$272,928	\$416,577	\$143,649
Operating	171,333	143,362	95,359	95,359	109,385	14,026
Capital	0	0	0	0	0	0
Total Economic Development	\$419,973	\$338,338	\$368,287	\$368,287	\$525,962	\$157,675
FTE - budgeted	3.00	3.00	3.00	3.00	4.00	1.00
Fire						
Fire						
Salaries/Benefits/Pensions	\$44,009,821	\$46,603,771	\$48,351,516	\$48,369,456	\$52,785,740	\$4,416,284
Operating	2,562,048	1,906,288	2,577,683	2,559,743	2,759,813	200,070
Capital	2,096,814	187,782	206,150	206,150	89,555	(116,595)
Total Fire	\$48,668,683	\$48,697,841	\$51,135,349	\$51,135,349	\$55,635,108	\$4,499,759
FTE - budgeted	374.00	385.00	395.00	395.00	403.00	8.00
Office of Emergency Management						
Salaries/Benefits/Pensions	\$530,180	\$425,020	\$626,143	\$578,143	\$722,857	\$144,714
Operating	69,424	84,691	49,213	70,213	115,441	45,228
Capital	0	0	0	27,000	0	(27,000)
Total Emergency Management	\$599,604	\$509,711	\$675,356	\$675,356	\$838,298	\$162,942
FTE - budgeted	5.50	5.50	5.50	6.00	6.00	0.00
Information Technology						
Salaries/Benefits/Pensions	\$5,433,085	\$6,300,554	\$7,640,030	\$7,626,430	\$9,208,414	\$1,581,984
Operating	4,880,472	5,557,944	5,926,239	5,939,839	8,300,123	2,360,284
Capital	1,112,085	1,254,571	1,261,000	1,261,000	484,000	(777,000)
Total IT	\$11,425,642	\$13,113,069	\$14,827,269	\$14,827,269	\$17,992,537	\$3,165,268
FTE - budgeted	58.00	69.00	70.00	72.00	78.00	6.00
Mayor and Support Services						
Mayor's Office						
Salaries/Benefits/Pensions	\$643,655	\$782,092	\$861,538	\$861,538	\$995,125	\$133,587
Operating	42,808	48,410	77,850	77,850	77,850	0
Capital	0	2,450	2,000	2,000	2,000	0
Total Mayor's Office	\$686,463	\$832,952	\$941,388	\$941,388	\$1,074,975	\$133,587
FTE - budgeted	6.00	7.00	7.00	7.00	7.00	0.00

2019 Expenditure Summary

Department	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget 9/6/2018	2019 Budget	2019 Budget - * 2018 Amended Budget
Communications						
Salaries/Benefits/Pensions	\$339,494	\$349,667	\$809,456	\$859,456	\$920,010	\$60,554
Operating	30,179	31,086	324,739	274,739	263,473	(11,266)
Capital	144	0	2,898	2,898	2,898	0
Total Communications	\$369,817	\$380,753	\$1,137,093	\$1,137,093	\$1,186,381	\$49,288
FTE - budgeted	3.00	3.00	9.00	10.00	10.00	0.00
Human Resources						
Employment Services						
Salaries/Benefits/Pensions	\$1,133,675	\$1,243,577	\$1,577,777	\$1,577,777	\$1,945,606	\$367,829
Operating	83,634	95,000	107,757	107,757	107,757	0
Capital	76	1,228	500	500	4,000	3,500
Total Employment Services	\$1,217,385	\$1,339,805	\$1,686,034	\$1,686,034	\$2,057,363	\$371,329
FTE - budgeted	13.00	15.00	15.00	16.00	18.00	2.00
Office of Accessibility						
Salaries/Benefits/Pensions	\$0	\$0	\$0	\$179,325	\$401,446	\$222,121
Operating	0	0	0	23,000	37,000	14,000
Capital	0	0	0	10,000	0	(10,000)
Total Office of Accessibility	\$0	\$0	\$0	\$212,325	\$438,446	\$226,121
FTE - budgeted	0.00	0.00	0.00	3.00	4.00	1.00
Risk Management						
Salaries/Benefits/Pensions	\$590,054	\$580,375	\$627,945	\$550,620	\$548,267	(\$2,353)
Operating	83,253	94,290	128,315	128,315	128,315	0
Capital	0	1,600	0	0	0	0
Total Risk Management	\$673,307	\$676,265	\$756,260	\$678,935	\$676,582	(\$2,353)
FTE - budgeted	7.25	7.25	7.25	6.25	6.25	0.00
Total Human Resources	\$1,890,692	\$2,016,070	\$2,442,294	\$2,577,294	\$3,172,391	\$595,097
Total FTE - budgeted	20.25	22.25	22.25	25.25	28.25	3.00
Innovation and Sustainability						
Salaries/Benefits/Pensions	\$473,316	\$517,134	\$984,999	\$984,999	\$1,130,429	\$145,430
Operating	10,620,143	2,129,080	3,541,612	3,541,612	4,740,172	1,198,560
Capital	969,484	1,327,514	956,482	2,056,482	1,656,482	(400,000)
Total Innovation and Sustainability Services	\$12,062,943	\$3,973,728	\$5,483,093	\$6,583,093	\$7,527,083	\$943,990
FTE - budgeted	6.00	7.00	11.00	11.00	12.00	1.00
Procurement Services						
Salaries/Benefits/Pensions	\$430,511	\$394,872	\$523,999	\$523,999	\$558,520	\$34,521
Operating	13,262	37,200	13,850	13,850	37,850	24,000
Capital	0	0	0	0	0	0
Total Procurement Services	\$443,773	\$432,072	\$537,849	\$537,849	\$596,370	\$58,521
FTE - budgeted	5.00	6.00	6.00	6.00	6.00	0.00

2019 Expenditure Summary

Department	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget 9/6/2018	2019 Budget	2019 Budget - * 2018 Amended Budget
Parks						
Cultural Services						
Salaries/Benefits/Pensions	\$1,295,972	\$1,320,957	\$1,428,465	\$1,428,465	\$1,632,450	\$203,985
Operating	499,704	401,594	380,642	380,642	338,407	(42,235)
Capital	0	0	0	0	0	0
Total Cultural Services	\$1,795,676	\$1,722,551	\$1,809,107	\$1,809,107	\$1,970,857	\$161,750
FTE - budgeted	13.00	13.00	14.00	14.00	16.00	2.00
Design and Development						
Salaries/Benefits/Pensions	\$328,219	\$392,785	\$530,842	\$530,842	\$577,601	\$46,759
Operating	200	600	600	600	600	0
Capital	0	0	0	0	0	0
Total Design and Development	\$328,419	\$393,385	\$531,442	\$531,442	\$578,201	\$46,759
FTE - budgeted	5.50	5.50	6.00	6.00	6.00	0.00
Forestry						
Salaries/Benefits/Pensions	\$602,386	\$639,419	\$698,734	\$698,734	\$1,008,186	\$309,452
Operating	950,929	934,092	961,930	896,998	957,620	60,622
Capital	0	0	0	64,932	0	(64,932)
Total Forestry	\$1,553,315	\$1,573,511	\$1,660,664	\$1,660,664	\$1,965,806	\$305,142
FTE - budgeted	8.00	8.00	8.00	8.00	12.00	4.00
Park Maintenance and Operations						
Salaries/Benefits/Pensions	\$1,320,935	\$1,338,860	\$1,805,652	\$1,805,652	\$1,860,673	\$55,021
Operating	5,065,406	1,702,786	1,837,808	1,837,808	1,940,560	102,752
Capital	0	0	0	0	0	0
Total Park Operations	\$6,386,341	\$3,041,646	\$3,643,460	\$3,643,460	\$3,801,233	\$157,773
FTE - budgeted	16.00	16.00	21.25	21.25	20.25	(1.00)
Recreation & Administration						
Salaries/Benefits/Pensions	\$3,581,073	\$3,701,639	\$4,074,998	\$4,074,998	\$4,155,164	\$80,166
Operating	2,375,548	1,733,409	1,819,582	1,819,582	2,021,318	201,736
Capital	0	4,048	1,000	1,000	1,000	0
Total Recreation & Administration	\$5,956,621	\$5,439,096	\$5,895,580	\$5,895,580	\$6,177,482	\$281,902
FTE - budgeted	34.25	34.25	35.25	35.25	34.25	(1.00)
Total Parks	\$16,020,372	\$12,170,189	\$13,540,253	\$13,540,253	\$14,493,579	\$953,326
Total FTE - budgeted	76.75	76.75	84.50	84.50	88.50	4.00
Planning and Development						
Land Use Review						
Salaries/Benefits/Pensions	\$2,478,703	\$1,934,958	\$2,103,888	\$2,103,888	\$2,316,144	\$212,256
Operating	149,229	141,968	104,879	104,879	144,879	40,000
Capital	0	0	0	0	0	0
Total Land Use Review	\$2,627,932	\$2,076,926	\$2,208,767	\$2,208,767	\$2,461,023	\$252,256
FTE - budgeted	29.00	22.00	22.00	22.00	23.00	1.00

2019 Expenditure Summary

Department	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget 9/6/2018	2019 Budget	2019 Budget - * 2018 Amended Budget
Neighborhood Services (fka Code Enf.)						
Salaries/Benefits/Pensions	\$1,129,987	\$1,162,473	\$1,378,556	\$1,378,556	\$1,907,457	\$528,901
Operating	73,399	102,181	164,763	164,763	164,763	0
Capital	23,270	0	10,000	10,000	10,000	0
Total Neighborhood Services	\$1,226,656	\$1,264,654	\$1,553,319	\$1,553,319	\$2,082,220	\$528,901
FTE - budgeted	14.00	18.00	18.00	22.00	26.00	4.00
Real Estate Services						
Salaries/Benefits/Pensions	\$279,030	\$303,145	\$360,263	\$360,263	\$380,447	\$20,184
Operating	16,527	20,033	14,217	14,217	14,217	0
Capital	0	11,961	0	0	0	0
Total Real Estate Services	\$295,557	\$335,139	\$374,480	\$374,480	\$394,664	\$20,184
FTE - budgeted	4.00	4.00	4.00	4.00	4.00	0.00
Total Planning and Development						
	\$4,150,145	\$3,676,719	\$4,136,566	\$4,136,566	\$4,937,907	\$801,341
Total FTE - budgeted	47.00	44.00	44.00	48.00	53.00	5.00
Police						
Salaries/Benefits/Pensions	\$79,996,495	\$81,771,493	\$89,212,267	\$89,212,267	\$98,116,371	\$8,904,104
Operating	6,697,685	6,903,785	7,252,920	7,252,920	7,794,764	541,844
Capital	39,866	160,300	70,000	70,000	113,000	43,000
Total Police	\$86,734,046	\$88,835,578	\$96,535,187	\$96,535,187	\$106,024,135	\$9,488,948
FTE - budgeted	815.50	815.50	837.50	837.50	891.50	54.00
Public Works						
City Engineering						
Salaries/Benefits/Pensions	\$1,510,095	\$2,122,778	\$2,295,729	\$2,295,729	\$2,732,510	\$436,781
Operating	88,416	131,844	115,962	115,962	115,962	0
Capital	20,006	0	0	0	0	0
Total City Engineering	\$1,618,517	\$2,254,622	\$2,411,691	\$2,411,691	\$2,848,472	\$436,781
FTE - budgeted	17.75	24.00	24.00	26.00	27.00	1.00
Public Works Operations and Maintenance						
Salaries/Benefits/Pensions	\$5,993,707	\$6,031,178	\$6,687,121	\$6,837,121	\$7,666,435	\$829,314
Operating	1,829,114	1,934,852	1,892,444	1,907,444	2,142,974	235,530
Capital	40,542	45,544	45,000	45,000	49,030	4,030
Total Public Works Operations & Maintenance	\$7,863,363	\$8,011,574	\$8,624,565	\$8,789,565	\$9,858,439	\$1,068,874
FTE - budgeted	88.00	95.00	95.00	100.00	100.00	0.00
Traffic Engineering						
Salaries/Benefits/Pensions	\$2,326,409	\$2,380,699	\$2,526,313	\$2,526,313	\$2,643,726	\$117,413
Operating	735,649	450,500	546,214	546,214	546,214	0
Capital	0	0	0	0	0	0
Total Traffic Engineering	\$3,062,058	\$2,831,199	\$3,072,527	\$3,072,527	\$3,189,940	\$117,413
FTE - budgeted	28.00	28.00	28.00	28.00	27.00	(1.00)

2019 Expenditure Summary

Department	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget 9/6/2018	2019 Budget	2019 Budget - * 2018 Amended Budget
Transit						
Salaries/Benefits/Pensions	\$680,647	\$0	\$0	\$0	\$0	\$0
Operating	4,113,566	5,178,754	6,106,327	6,106,327	6,315,889	209,562
Capital	0	0	0	0	0	0
Total Transit	\$4,794,213	\$5,178,754	\$6,106,327	\$6,106,327	\$6,315,889	\$209,562
FTE - budgeted	9.00	0.00	0.00	0.00	0.00	0.00
Water Resources Engineering						
Salaries/Benefits/Pensions	\$3,005,569	\$4,397,209	\$2,630,238	\$2,630,238	\$0	(\$2,630,238)
Operating	2,253,209	3,218,475	793,300	793,300	1,000,000	206,700
Capital	136,352	983,492	280,775	280,775	0	(280,775)
Total Water Resources Engineering	\$5,395,130	\$8,599,176	\$3,704,313	\$3,704,313	\$1,000,000	(\$2,704,313)
FTE - budgeted	52.25	66.00	66.00	0.00	0.00	0.00
Total Public Works	\$22,733,281	\$26,875,325	\$23,919,423	\$24,084,423	\$23,212,740	(\$871,683)
Total FTE - budgeted	195.00	213.00	213.00	154.00	154.00	0.00
General Costs						
Salaries/Benefits/Pensions	\$1,832,118	\$1,876,198	\$1,770,000	\$1,770,000	\$1,770,000	\$0
Operating	14,952,714	67,127,445	31,076,317	31,076,317	\$40,131,732	9,055,415
Capital	0	0	0	0	0	0
Total General Costs	\$16,784,832	\$69,003,643	\$32,846,317	\$32,846,317	\$41,901,732	\$9,055,415
SCIP Debt Service	2,766,750	0	0	0	0	0
Internal Service Charges	2,972,319	2,825,079	3,055,240	3,055,240	2,646,105	(409,135)
General Fund CIP	16,224,924	8,075,387	7,145,831	7,145,831	7,599,840	454,009
General Fund - Projects	3,153,847	8,785,410	11,876,530	11,876,530	1,273,857	(10,602,673)
General Fund Budget Total	\$262,437,329	\$305,541,736	\$286,717,134	\$288,117,134	\$308,082,899	\$19,965,765
FTE	1,751.25	1,798.25	1,850.00	1,806.00	1,890.00	84.00

2019 Expenditure Summary

Department	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget 9/6/2018	2019 Budget	2019 Budget - * 2018 Amended Budget
Public Safety Sales Tax (PSST) Fund						
Fire						
Salaries/Benefits/Pensions	\$12,577,980	\$13,688,747	\$14,275,360	\$14,275,360	\$15,005,649	\$730,289
Operating	1,410,399	1,504,465	1,601,357	1,594,918	1,856,153	261,235
Capital	247,053	545,002	181,860	133,679	154,750	21,071
Capital Projects	640,934	3,581,263	2,432,327	2,486,947	650,717	(1,836,230)
Total	\$14,876,366	\$19,319,477	\$18,490,904	\$18,490,904	\$17,667,269	(\$823,635)
FTE - budgeted	101.50	104.50	105.50	105.50	105.50	0.00
Police						
Salaries/Benefits/Pensions	\$14,785,395	\$14,793,226	\$16,296,576	\$16,296,576	\$16,786,694	\$490,118
Operating	1,291,166	1,774,898	2,162,739	2,162,739	1,973,287	(189,452)
Capital	198,735	173,408	228,000	228,000	217,000	(11,000)
Capital Projects	18	136,728	1,800,000	1,800,000	600,000	(1,200,000)
Total	\$16,275,314	\$16,878,260	\$20,487,315	\$20,487,315	\$19,576,981	(\$910,334)
FTE - budgeted	129.00	129.00	131.00	133.00	134.00	1.00
Fund Total						
	\$31,151,680	\$36,197,737	\$38,978,219	\$38,978,219	\$37,244,250	(\$1,733,969)
FTE	230.50	233.50	236.50	238.50	239.50	1.00
Enterprise Funds						
Airport						
Salaries/Benefits/Pensions	\$6,815,213	\$7,146,800	\$8,426,764	\$8,426,764	\$8,533,372	\$106,608
Operating	9,357,207	8,787,821	11,043,240	11,043,240	9,352,428	(1,690,812)
Capital	151,008	116,521	245,999	245,999	322,578	76,579
Operating Sub-Total	\$16,323,428	\$16,051,142	\$19,716,003	\$19,716,003	\$18,208,378	(\$1,507,625)
CIP	12,552,745	4,856,707	9,665,000	15,880,000	10,050,362	(5,829,638)
Debt Service	1,687,025	347,316	1,461,000	1,461,000	0	(1,461,000)
PFC - Capital Projects/SIB Loan	2,492,456	5,918,917	3,877,000	3,877,000	3,463,710	(413,290)
CFC - Capital Projects	792,962	78,865	1,000,000	1,000,000	4,000,000	3,000,000
Grant	11,520,000	8,330,883	14,283,328	27,783,328	27,024,265	(759,063)
Total	\$45,368,616	\$35,583,830	\$50,002,331	\$69,717,331	\$62,746,715	(\$6,970,616)
FTE - budgeted	95.00	98.00	98.00	100.00	101.00	1.00
Cemeteries						
Salaries/Benefits/Pensions	\$445,754	\$434,249	\$537,006	\$537,006	\$551,302	\$14,296
Operating	870,068	857,075	980,674	980,674	984,113	3,439
Capital	34,585	64,648	38,990	38,990	18,990	(20,000)
Total	\$1,350,407	\$1,355,972	\$1,556,670	\$1,556,670	\$1,554,405	(\$2,265)
FTE - budgeted	6.00	6.00	6.00	6.00	6.00	0.00
Development Review Enterprise						
Salaries/Benefits/Pensions	\$1,092,314	\$1,169,362	\$1,121,757	\$1,121,757	\$1,243,912	\$122,155
Operating	697,716	785,982	776,145	776,145	761,269	(14,876)
Capital	24,969	59,507	54,261	54,261	54,261	0
Total	\$1,814,999	\$2,014,851	\$1,952,163	\$1,952,163	\$2,059,442	\$107,279
FTE - budgeted	15.00	15.00	15.00	15.00	15.00	0.00

2019 Expenditure Summary

Department	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget 9/6/2018	2019 Budget	2019 Budget - * 2018 Amended Budget
Memorial Health System						
Salaries/Benefits/Pensions	(\$76,942)	\$0	\$0	\$0	\$0	\$0
Operating	2,428,488	6,851,195	5,677,312	9,885,068	5,694,112	(4,190,956)
Capital	0	0	0	0	0	0
Total	\$2,351,546	\$6,851,195	\$5,677,312	\$9,885,068	\$5,694,112	(\$4,190,956)
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Parking System						
Salaries/Benefits/Pensions	\$514,051	\$538,871	\$584,695	\$584,695	\$730,521	\$145,826
Operating	1,273,152	1,449,618	1,478,660	1,478,660	1,575,435	96,775
Capital	0	2,423	12,500	12,500	52,000	39,500
Debt Service	909,012	197,093	901,278	901,278	863,082	(38,196)
CIP Projects	877,628	2,019,046	1,035,000	1,035,000	880,000	(155,000)
Total	\$3,573,843	\$4,207,051	\$4,012,133	\$4,012,133	\$4,101,038	\$88,905
FTE - budgeted	8.50	8.50	8.50	9.50	9.50	0.00
Patty Jewett Golf Course						
Salaries/Benefits/Pensions	\$675,689	\$680,058	\$708,591	\$708,591	\$753,445	\$44,854
Operating	1,146,157	1,217,151	1,395,978	1,395,978	1,437,331	41,353
Capital	87,061	41,121	163,000	163,000	275,000	112,000
Total	\$1,908,907	\$1,938,330	\$2,267,569	\$2,267,569	\$2,465,776	\$198,207
FTE - budgeted	7.00	7.00	7.00	7.00	7.00	0.00
Pikes Peak - America's Mountain						
Salaries/Benefits/Pensions	\$1,210,396	\$1,202,522	\$1,534,882	\$1,534,882	\$1,620,055	\$85,173
Operating	1,363,836	1,644,362	2,947,160	2,947,160	3,094,011	146,851
Capital	420,930	115,340	324,824	324,824	80,500	(244,324)
Debt Service	0	0	0	0	2,000,000	2,000,000
CIP Projects	866,762	785,230	1,550,000	15,050,000	4,000,000	(11,050,000)
Total	\$3,861,924	\$3,747,454	\$6,356,866	\$19,856,866	\$10,794,566	(\$9,062,300)
FTE - budgeted	19.00	19.00	19.00	19.00	19.00	0.00
Stormwater Enterprise						
Salaries/Benefits/Pensions	\$0	\$0	\$2,630,238	\$2,630,238	\$6,075,598	\$3,445,360
Operating	0	0	2,793,300	2,793,300	2,998,943	205,643
Capital	0	0	280,775	280,775	5,500	(275,275)
CIP Projects	0	0	3,295,687	3,295,687	7,462,000	4,166,313
Grants	0	0	0	0	13,827,820	13,827,820
Total	\$0	\$0	\$9,000,000	\$9,000,000	\$30,369,861	\$21,369,861
FTE - budgeted	0.00	0.00	0.00	67.00	69.00	2.00
Valley Hi Golf Course						
Salaries/Benefits/Pensions	\$272,478	\$288,313	\$331,886	\$331,886	\$337,385	\$5,499
Operating	611,197	656,851	851,315	851,315	865,250	13,935
Capital	0	0	0	0	0	0
Total	\$883,675	\$945,164	\$1,183,201	\$1,183,201	\$1,202,635	\$19,434
FTE - budgeted	3.00	3.00	3.00	3.00	3.00	0.00

2019 Expenditure Summary

Department	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget 9/6/2018	2019 Budget	2019 Budget - * 2018 Amended Budget
Office Services Fund						
Salaries/Benefits/Pensions	\$558,319	\$542,852	\$559,872	\$559,872	\$651,653	\$91,781
Operating	1,042,459	1,068,498	1,057,051	1,057,051	1,046,568	(10,483)
Capital	0	13,921	39,500	39,500	15,027	(24,473)
Total	\$1,600,778	\$1,625,271	\$1,656,423	\$1,656,423	\$1,713,248	\$56,825
FTE - budgeted	9.00	8.00	8.00	8.00	9.00	1.00
Radio Communications Fund						
Salaries/Benefits/Pensions	\$434,073	\$521,467	\$567,195	\$567,195	\$606,619	\$39,424
Operating	980,883	991,241	1,072,388	1,072,388	986,578	(85,810)
Capital	0	0	0	0	0	0
Total	\$1,414,956	\$1,512,708	\$1,639,583	\$1,639,583	\$1,593,197	(\$46,386)
FTE - budgeted	8.00	8.00	8.00	8.00	8.00	0.00
Special Revenue Funds						
TOPS						
Salaries/Benefits/Pensions	\$795,017	\$888,188	\$1,133,908	\$1,133,908	\$1,814,420	\$680,512
Operating	1,039,817	1,176,123	1,242,511	1,242,511	1,728,677	486,166
Capital	48,566	67,135	100,100	100,100	360,000	259,900
CIP Projects	5,505,265	5,799,499	5,096,453	5,394,953	3,165,898	(2,229,055)
Total	\$7,388,665	\$7,930,945	\$7,572,972	\$7,871,472	\$7,068,995	(\$802,477)
FTE - budgeted	9.50	10.50	10.00	11.00	18.00	7.00
CTF						
Salaries/Benefits/Pensions	\$3,277,774	\$3,424,335	\$3,512,830	\$3,512,830	\$4,000,863	\$488,033
Operating	1,242,740	790,549	844,304	844,304	794,843	(49,461)
Capital	28,000	118,037	28,000	28,000	110,000	82,000
CIP Projects	118,220	548,823	90,000	90,000	90,000	0
Total	\$4,666,734	\$4,881,744	\$4,475,134	\$4,475,134	\$4,995,706	\$520,572
FTE - budgeted	41.50	41.50	41.50	41.50	41.50	0.00
Internal Services Funds						
Claims Reserve						
Salaries/Benefits/Pensions	\$172,160	\$184,050	\$195,798	\$195,798	\$208,116	\$12,318
Operating	3,723,999	(68,643)	1,365,702	1,365,702	1,354,750	(10,952)
Capital	0	800	0	0	0	0
Total	\$3,896,159	\$116,207	\$1,561,500	\$1,561,500	\$1,562,866	\$1,366
FTE - budgeted	2.50	2.50	2.50	2.50	2.50	0.00
Employee Benefits Self-Insurance						
Salaries/Benefits/Pensions	\$308,818	\$379,504	\$361,026	\$361,026	\$385,745	\$24,719
Operating	26,336,221	30,351,021	29,662,039	29,662,039	34,479,574	4,817,535
Capital	0	317	0	0	1,000	1,000
Total	\$26,645,039	\$30,730,842	\$30,023,065	\$30,023,065	\$34,866,319	\$4,843,254
FTE - budgeted	4.00	4.00	4.00	4.00	4.00	0.00

2019 Expenditure Summary

Department	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget 9/6/2018	2019 Budget	2019 Budget - * 2018 Amended Budget
Workers' Compensation						
Salaries/Benefits/Pensions	\$702,861	\$726,793	\$769,550	\$769,550	\$951,721	\$182,171
Operating	13,480,831	5,828,813	8,224,615	8,224,615	8,048,279	(176,336)
Capital	0	800	0	0	0	0
Total	\$14,183,692	\$6,556,406	\$8,994,165	\$8,994,165	\$9,000,000	\$5,835
FTE - budgeted	8.25	8.25	8.25	10.25	10.25	0.00
Special Improvement Maintenance Districts (SIMD) Funds						
Briargate SIMD						
Salaries/Benefits/Pensions	\$381,833	\$316,419	\$447,419	\$447,419	\$490,370	\$42,951
Operating	465,900	391,828	482,845	482,845	497,423	14,578
Capital	0	138	0	0	13,000	13,000
Total	\$847,733	\$708,385	\$930,264	\$930,264	\$1,000,793	\$70,529
FTE - budgeted	5.00	5.00	4.75	4.75	4.75	0.00
Colorado Gateway SIMD						
Salaries/Benefits/Pensions	\$196	\$249	\$400	\$400	\$462	\$62
Operating	755	3,699	3,713	3,713	5,620	1,907
Capital	0	0	0	0	0	0
Total	\$951	\$3,948	\$4,113	\$4,113	\$6,082	\$1,969
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Norwood SIMD						
Salaries/Benefits/Pensions	\$294,121	\$269,944	\$291,051	\$291,051	\$286,951	(\$4,100)
Operating	627,333	455,291	460,401	460,401	516,060	55,659
Capital	11,627	18,133	20,000	20,000	62,000	42,000
Total	\$933,081	\$743,368	\$771,452	\$771,452	\$865,011	\$93,559
FTE - budgeted	4.00	4.00	4.00	4.00	4.00	0.00
Old Colorado City SIMD						
Salaries/Benefits/Pensions	\$66,208	\$68,081	\$71,970	\$71,970	\$76,515	\$4,545
Operating	24,050	30,311	42,805	42,805	43,196	391
Capital	3,205	0	20,000	20,000	20,000	0
Total	\$93,463	\$98,392	\$134,775	\$134,775	\$139,711	\$4,936
FTE - budgeted	1.00	1.00	1.00	1.00	1.00	0.00
Platte Avenue SIMD						
Salaries/Benefits/Pensions	\$290	\$1,111	\$500	\$500	\$577	\$77
Operating	66,606	4,025	12,266	12,266	16,266	4,000
Capital	0	0	0	0	0	0
Total	\$66,896	\$5,136	\$12,766	\$12,766	\$16,843	\$4,077
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00

2019 Expenditure Summary

Department	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget 9/6/2018	2019 Budget	2019 Budget - * 2018 Amended Budget
Stetson Hills SIMD						
Salaries/Benefits/Pensions	\$96,250	\$79,994	\$130,895	\$130,895	\$154,175	\$23,280
Operating	136,275	205,659	225,929	225,929	326,453	100,524
Capital	14,409	7,500	15,000	15,000	42,000	27,000
Total	\$246,934	\$293,153	\$371,824	\$371,824	\$522,628	\$150,804
FTE - budgeted	1.00	1.00	1.00	1.00	1.00	0.00
Woodstone SIMD						
Salaries/Benefits/Pensions	\$0	\$151	\$200	\$200	\$231	\$31
Operating	31,483	23,660	25,130	25,130	29,163	4,033
Capital	0	0	0	0	0	0
Total	\$31,483	\$23,811	\$25,330	\$25,330	\$29,394	\$4,064
FTE - budgeted	0.00	0.00	0.00	0.00	0.00	0.00
Total of SIMD Funds	\$2,220,541	\$1,876,193	\$2,250,524	\$2,250,524	\$2,580,462	\$329,938
FTE	11.00	11.00	10.75	10.75	10.75	0.00

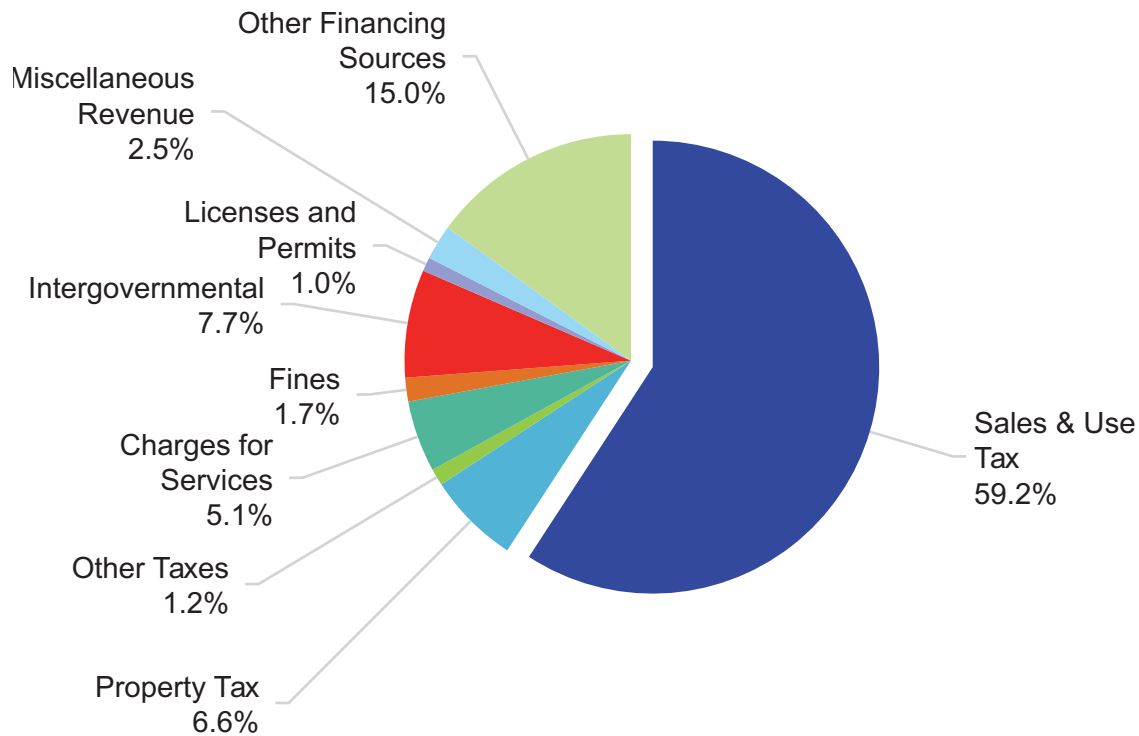
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2019 GENERAL FUND REVENUE

\$308,082,899

Revenue Type	2017 Actual	2018 Budget	Current 2018 End-of-Year Forecast*	2019 Budget	2019 Budget - 2018 Budget
Sales & Use Tax	\$166,181,849	\$174,480,000	\$176,594,000	\$182,334,000	\$7,854,000
Property Tax	18,775,854	20,475,000	20,059,809	20,480,000	5,000
Other Taxes	3,722,099	3,409,700	3,698,386	3,794,464	384,764
Charges for Services	15,466,172	15,248,954	15,961,811	15,823,697	574,743
Fines	3,189,936	5,249,505	4,724,045	5,148,210	(101,295)
Intergovernmental	22,316,764	22,405,428	23,143,724	23,572,148	1,166,720
Licenses and Permits	2,968,048	2,630,115	2,968,115	3,170,770	540,655
Miscellaneous Revenue	4,084,565	6,716,934	6,716,934	7,617,234	900,300
Other Financing Sources	73,606,080	38,326,438	38,398,546	46,142,376	7,815,938
General Fund Revenue	\$310,311,367	\$288,942,074	\$292,265,370	\$308,082,899	\$19,140,825

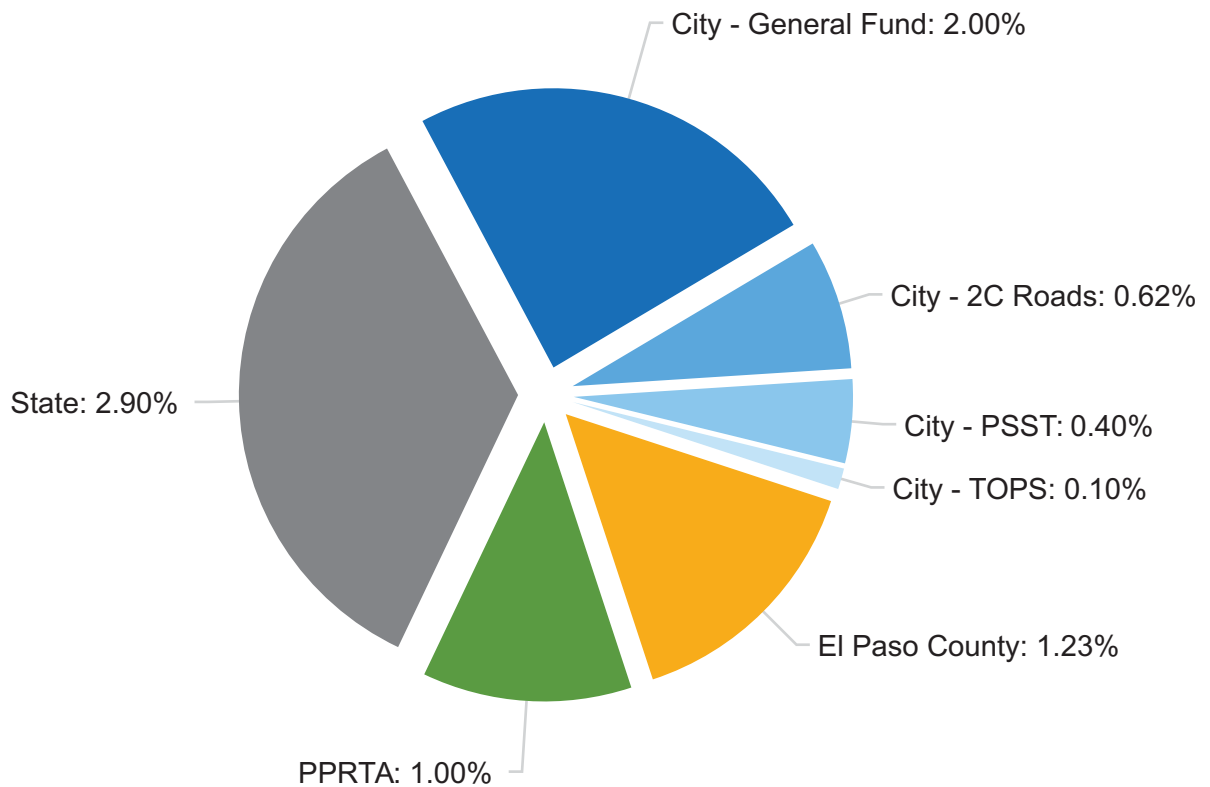
* This forecast will change and City Council will be updated on the change with the Monthly Financial Report presented at the first Work Session each month.



2019 GENERAL FUND SALES & USE TAX REVENUE

\$182,334,000

- Largest source of revenue for the City's General Fund
- Budgeted to grow 4.5% over 2018



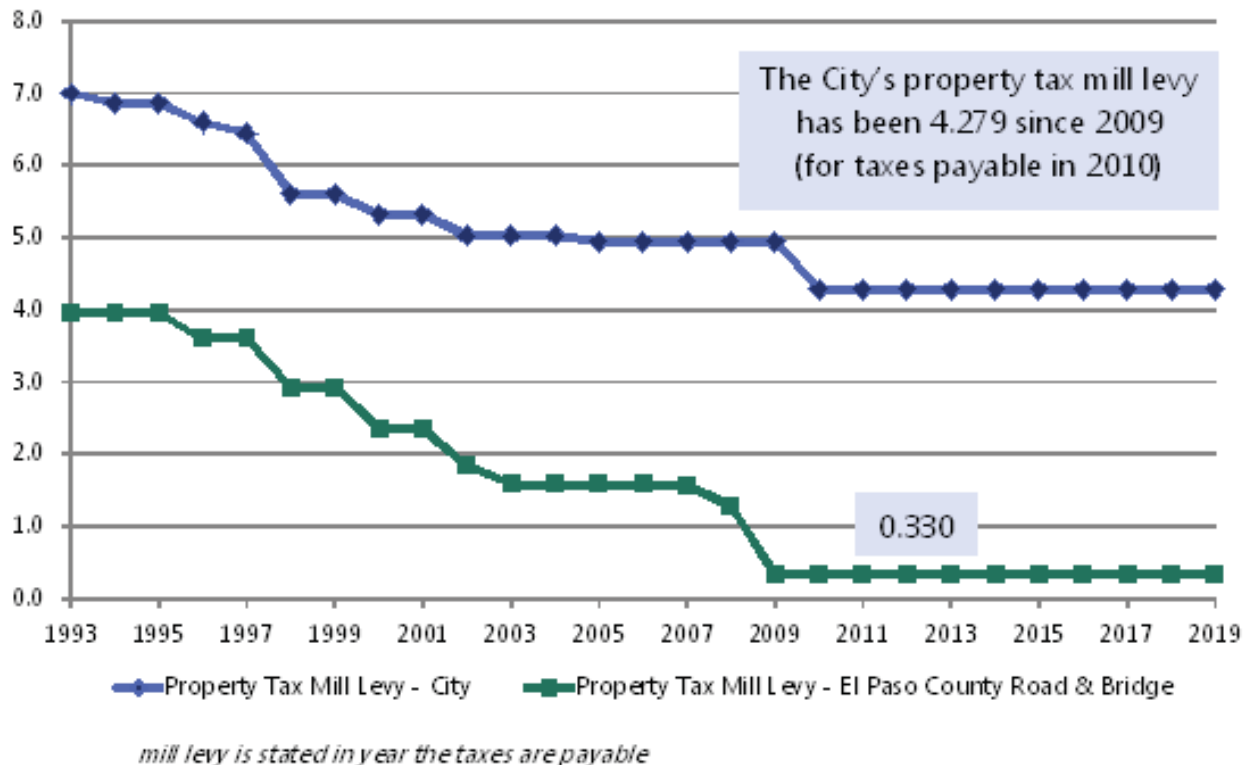
The Total Local
Sales Tax Rate is:
8.25%

The total City portion of the
Sales Tax Rate is:
3.12%

2019 GENERAL FUND PROPERTY TAX REVENUE

\$20,480,000

6.6% of total General Fund revenues



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 2019 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.

El Paso County Road & Bridge Levy

The El Paso County Road and Bridge mill levy (for which the City receives half of the revenue) was reduced from 1991 through 2008. In 2008, the mill levy was reduced to 0.330 and has remained at that level since. The City's share of the revenue from the El Paso County Road and Bridge mill levy was impacted greatly by this mill levy reduction – from 2008 to 2009, the Road and Bridge mill levy revenue decreased by \$2,205,888. For the 2019 budget, the Road and Bridge mill levy revenue is projected to be \$775,000.

2019 GENERAL FUND OTHER REVENUE

Other Taxes Revenue **\$3,794,464**

Includes occupational tax on establishments selling alcoholic beverages and specific ownership taxes imposed by the State.

MAJOR NON-TAX REVENUE SOURCES

Charges for Services **\$15,823,697**

Includes charges and fees for specific City services (i.e. plan review fees, park field rentals) and reimbursement from enterprises for provision of services.

Fines **\$5,148,210**

Includes fines from general violations, parking meter violations, and traffic violations, which are projected to increase 3.9% over 2017 year-end projections.

Intergovernmental Revenue **\$23,572,148**

Includes state imposed excise taxes on gasoline and special fuels and vehicle registration fees – Highway Users Tax Fund, and the El Paso County Road and Bridge mill levy.

Licenses and Permits **\$3,170,770**

Includes revenue from City-issued licenses and permits (such as medical marijuana licenses, liquor licenses, and sales tax licenses).

Miscellaneous Revenue **\$7,617,234**

Includes revenue from miscellaneous sources that include, but are not exclusive to, interest income, rental revenue, rebates, and insurance.

Other Financing Sources **\$46,142,376**

Includes Utilities Surplus Revenue, capital lease proceeds, as well as reimbursements from Grants, Gift Trust Funds, and sale of assets.

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 essentially 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.

In 2018, revenue is estimated to exceed the TABOR revenue cap by approximately \$7 million.

For the 2019 growth formula, the percentage change in the CPI is projected to be 2.7% and local growth is expected to be 2.5%. Thus, the combined formula increase is projected to total 5.2%.

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Level of Effort Overview

Pikes Peak Rural Transportation Authority (PPRTA)

General Fund Transportation Maintenance of Effort (MOE)

	2004 Budget Maintenance of Effort Requirement	2017	2018	2019
City Engineering (including Development Review)	\$2,649,453	\$2,418,651	\$2,415,644	\$2,852,422
Engineering Development Review (Planning Functions)	n/a	395,841	273,872	287,891
Public Works Operations and Maintenance (f/k/a Streets)	7,272,135	8,629,856	8,816,053	10,049,927
Traffic Engineering	4,986,046	3,252,558	3,376,364	3,493,777
Fleet Expenses	2,809,098	3,246,047	2,852,616	3,664,719
Radio Communications	385,824	395,211	408,884	419,648
Total Transportation Maintenance	\$18,102,556	\$18,338,164	\$18,143,433	\$20,768,384
\$ Above the MOE		\$235,608	\$40,877	\$2,665,828

General Fund Transit Maintenance of Effort (MOE)

	2004 Budget Maintenance of Effort Requirement	2017	2018	2019
Transit	\$5,717,814	\$5,717,896	\$6,251,794	\$6,407,104
% change in Transit Funding		11.2%	9.3%	2.5%
\$ Above (Below) the MOE		\$82	\$533,980	\$689,290

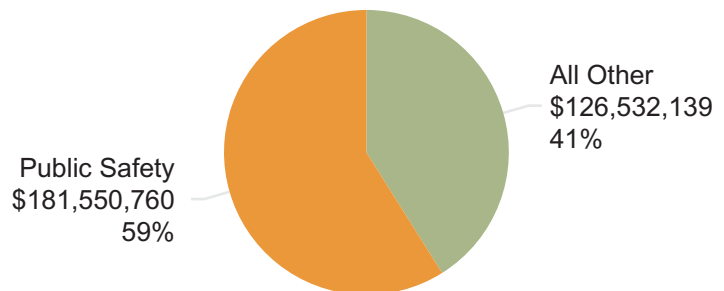
For 2017, Contracts and Utilities payments were transferred to the City's Finance Department for central oversight. However, since these expenses are still attributable to the various Divisions, the expenses will continue to be included as part of the calculation.

Public Safety Sales Tax (PSST)

Public Safety Level of Effort

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 2019 it is 58.93%.**



Public Safety includes IT, Fleet and Radio expenses associated with the Police and Fire Departments

Road Maintenance

From 2012-2014, the Public Works Operations and Maintenance (f/k/a Streets) 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 2019 Budget honors that commitment - there is **\$1.0 million** budgeted in the capital improvements program for **street pavement improvements**, and the portion of the Public Works Operations and Maintenance (f/k/a Streets) budget that is specific to **street and road maintenance** is **\$1.98 million**. Therefore, the City is **\$277,000** above the level of effort amount of \$2.7 million.

Transportation – Highways and Streets City (non-PPRTA) Transportation Revenue and Expenditures

Revenue	2018 Original Budget	2019 Original Budget
Highway User Tax - Regular	\$18,924,205	\$20,357,939
Highway User Tax - Additional Fees	1,550,000	1,575,000
Road & Bridge	775,000	775,000
Line (1) HUTF & Road & Bridge Generated Transportation Revenues	\$21,249,205	\$22,707,939
Highways and streets permits and fees	\$1,856,766	\$1,910,184
Signal maintenance	908,230	1,333,230
<i>Highways & Streets portion of Miscellaneous-Other Revenue</i>	8,500	8,500
<i>Highways & Streets portion of Miscellaneous-Interfund Services Provided</i>	7,500	7,500
<i>Highways & Streets portion of Business Licenses and Permits</i>	1,050,000	1,365,000
<i>School Safety Surcharge portion of Court Costs and Charges</i>	501,505	501,505
Line (2) Other Revenue	\$4,332,501	\$5,125,919
Line (3) TOTAL REVENUE	\$25,581,706	\$27,833,858
Expenditures	2018 Original Budget	2019 Original Budget
<i>Highways & Streets portion of Maintenance of Condition (non Stormwater) *</i>	\$8,816,053	\$10,049,927
Traffic services	3,376,364	3,493,777
Engineering	2,689,516	3,410,235
<i>Highways & Streets portion of Transfer out to capital improvement projects</i>	3,799,697	2,616,607
Transit **	3,071,131	3,289,941
Fleet maintenance, fuel, vehicle lease (non Stormwater)	3,809,812	4,965,445
Line (4) TOTAL EXPENDITURES	\$25,562,573	\$27,825,932
Administration - 5% of the HUTF revenue ***	1,023,710	1,096,647
Line (5) TOTAL EXPENDITURES INCLUDING ADMIN COSTS	\$26,586,283	\$28,922,579
Line (5) -Line(3)	\$1,004,577	\$1,088,721

* There is clearly a Transportation element in many Stormwater projects. For ease of calculation, that value has not yet been included.

** 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 approved ten Urban Renewal Areas (URAs) in the City: City Auditorium, CityGate, Copper Ridge, Gold Hill Mesa, Gold Hill Mesa Commercial Area, Ivywild Neighborhood, North Nevada Avenue, South Nevada Avenue Area, Southwest Downtown, and Vineyard Property. All ten 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 North Nevada Avenue, Copper Ridge, Ivywild Neighborhood, Gold Hill Mesa Commercial, and South Nevada Avenue 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 the new development. Only the increment of increased tax revenue collected is shared.

Property Tax Revenue *	2016 Actual	2017 Actual	2018 Budget	2019 Budget
City Auditorium URA	\$1,197	\$1,407	\$1,559	\$1,508
CityGate URA	440	889	944	985
Copper Ridge at Northgate URA	54,286	63,559	92,727	97,696
Gold Hill Mesa URA	27,929	33,042	40,280	43,969
Gold Hill Mesa Commercial Area URA ¹	0	0	0	0
Ivywild Neighborhood URA	6,674	6,747	7,608	7,359
North Nevada Avenue URA	89,201	109,774	137,360	138,019
South Nevada Avenue Area URA	0	0	0	2,412
Southwest Downtown URA ²	522	772	64	0
Vineyard Property URA	6,060	6,060	8,479	24,939

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

¹ The Gold Hill Mesa Commercial Area URA Plan was approved on June 23, 2015 (Resolution No. 69-15). However, based upon assessed valuation certifications for the County there is no property tax TIF revenue expected for 2019.

² The Southwest Downtown URA has reached the end of its lifespan and no longer produces an increment.

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 **	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Copper Ridge at Northgate URA	\$471,103	\$605,186	\$550,000	\$715,000
Gold Hill Mesa Commercial Area URA	0	0	0	0
Ivywild Neighborhood URA	46,797	54,849	40,000	60,000
North Nevada Avenue URA	4,014,703	4,201,002	4,200,000	4,785,000
South Nevada Avenue URA	0	50,515	0	53,000

** 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 2019, the City of Colorado Springs will utilize the General Fund to partner with the following organizations:

Colorado Springs Chamber (CSC) and Colorado Springs Regional Business Alliance (RBA) is a privately-funded organization whose sole purpose is to provide primary employers with complementary, comprehensive relocation and expansion services. The CSC/RBA 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 the 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 major objective is to foster the successful growth and development of small businesses that result in a positive economic impact.

Expenditures	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Colorado Springs Chamber and RBA	\$70,000	\$75,000	\$75,000	\$75,000
Small Business Development Center (SBDC)*	27,500	55,000	85,000	85,000
Annual Expenditures	\$97,500	\$130,000	\$160,000	\$160,000

* For 2016, funding for the SBDC was shared 50/50 from the General Fund and LART. For 2017, 2018, and 2019 the entire funding is from the General Fund.

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 proceed with 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.

Alternative Tax Agreement Payments	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Manufacturing company	\$109,116	\$0	\$43,500	\$43,500

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. The businesses pay personal property tax which is assessed on equipment used to conduct business, such as large machinery, computer equipment, desks and furniture. For 2016, the BPPT Tax Credit was equal to one-half the amount of BPPT due on the 2016 property tax statements (for 2015 taxes payable in 2016). For 2016, the tax credit was issued as a refund after June 30, 2016—this refund mechanism was used in 2016 as there was not time following formal approval for El Paso County to modify the property tax bills that were mailed early 2016. 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. For 2016, there was \$167,000 budgeted for payments associated with agreements through 2015. With the phase-in of the BPPT Tax Credit program as described above, beginning in 2018 the BPPT Agreement program will conclude.

Description	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Payments	\$205,609	\$0	\$0	\$0

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 aeronautic 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 with 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 which has since reduced operating costs, significantly lowered airport debt, while increasing non-airline revenues. These efforts have resulted in the reduction of airline rates and charges at the Airport by nearly 50% since 2013. Along with its enhanced marketing and air service incentive programs, the Airport is now in a better position to attract new and expanded commercial air service.

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, General 69 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. The City has not issued any PABs since 2007. In 2018, City Council approved the retention of our 2019 allocation.

Economic Development Agreements

The City has specific performance based Economic Development Agreements (EDAs), which are negotiated based upon economic impact analysis. The current EDAs are listed below:

Payments Based On Sales and Use Tax Revenue	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Bal Seal Engineering	\$270,568	\$0	\$0	\$0
Keysight Technologies	0	67,098	70,000	0
Lowe's	50,000	50,000	50,000	0
Mining Exchange	82,791	87,604	90,000	90,000
Wal-Mart	762,690	265,317	75,000	150,000

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. For 2019, the debt service payment was reduced by \$197,800.

USOC COP Payment	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Scheduled payment	\$1,891,581	\$1,822,625	\$1,865,600	\$1,667,800

Utility Usage Agreements

In 2006, City Council approved two 10-year EDAs with two companies (a medical imaging manufacturing company and an insurance company), which established local regional headquarters in Colorado Springs. Under these EDAs, the City provides a payment to the company based upon their electric and natural gas utility usage. These agreements:

- Do not involve any sharing of existing revenue;
- Target new utility revenue generated directly from the company;
- Establish the payment on a use and percentage basis, which therefore reduces the City's risk (if revenue collections underperform) since the payment is not tied to a specific annual amount; or
- Minimize financial risk since the payment is strictly performance-based, and payments are made only after revenue is collected.

The final payments for these two agreements were issued in 2018.

Payments Based On Utility Usage *	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Manufacturing company	\$169,466	\$184,331	\$170,000	\$0
Insurance company regional headquarters	91,246	111,376	91,000	0
Annual Payments	\$260,712	\$295,707	\$261,000	\$0

* Actuals are for the previous year utility usage.

For information about the local economy and Southern Colorado Economic Forum's *Quarterly Updates and Estimates* (QUE), please contact the:



College of Business and Administration

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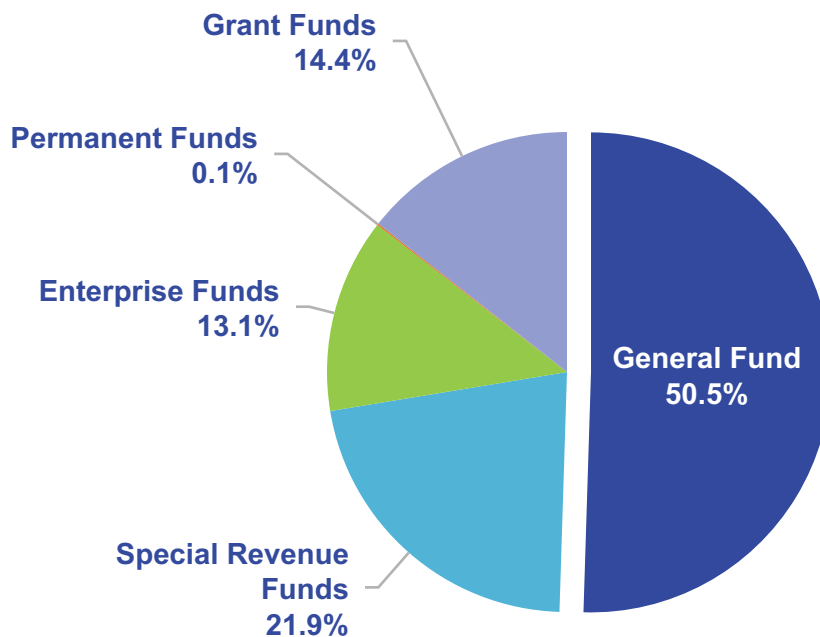
All Funds Overview

2019 All Funds Expenditures and Sources

Fund	Amount
General Fund	\$308,082,899
Special Revenue Funds	133,494,180
Enterprise Funds	80,136,465
Airport	35,722,450
Cemeteries	1,554,405
Development Review	2,059,442
Memorial Health System	5,694,112
Parking System	4,101,038
Patty Jewett Golf Course	2,465,776
Pikes Peak - America's Mountain	10,794,566
Stormwater	16,542,041
Valley Hi Golf Course	1,202,635
Permanent Funds	355,506
Grant Funds	88,185,622
All Funds Total	\$610,254,672

Note: The total of the Internal Services Funds is \$48,735,630. A portion of this is allocated in the General Fund and Enterprise Funds.

The All Funds Total includes \$18.3 million in transfers to other funds to allocate money to capital project funds.



Fund Balance Summary

Fund	Estimated Funds Available for Appropriation 1/1/18	Revenue 2018 Forecast	Expenditures 2018 Forecast	Estimated Funds Available for Appropriation 1/1/19	Revenue 2019 Budget	Expenditures 2019 Budget	Estimated Funds Available for Appropriation 1/1/20
GENERAL FUND	50,576,012	292,442,074	286,717,134	56,300,952	308,082,899	308,082,899	56,300,952
Funds Available for Appropriation 1/1/18 excludes TABOR emergency reserve of \$8,226,446							
SPECIAL REVENUE FUNDS							
Parks							
Ballfield CIP	20,620	76,500	86,000	11,120	79,400	86,000	4,520
Briargate SIMD	298,392	930,264	930,264	298,392	972,906	1,000,793	270,505
Colorado Avenue Gateway SIMD	9,513	3,807	4,113	9,207	4,023	6,082	7,148
Conservation Trust (CTF)	333,154	4,440,000	4,475,134	298,020	4,894,878	4,995,706	197,192
Nor'wood SIMD	139,340	771,562	771,452	139,450	803,380	865,011	77,819
Old Colorado City Maint./Sec. SIMD	75,964	114,898	134,775	56,087	120,869	139,711	37,245
Platte Avenue SIMD	24,712	9,272	12,766	21,218	9,272	16,843	13,647
Public Space/Development (PLDO)	921,044	1,185,000	1,153,520	952,524	2,288,000	1,989,180	1,251,344
Stetson Hills SIMD	331,019	321,823	371,824	281,018	338,734	522,628	97,124
Street Tree	63,243	1,300	10,000	54,543	1,700	187	56,056
Therapeutic Recreation	4,587	200	100	4,687	200	100	4,787
Trails, Open Space and Parks (TOPS)	8,344,625	9,260,000	7,572,972	10,031,653	9,649,000	7,068,995	12,611,658
Woodstone SIMD	38,719	20,979	25,330	34,368	22,026	29,394	27,000
Planning and Development							
Banning Lewis Ranch (BLR)	2,351,529	307,900	12,322	2,647,107	40,000	4,400	2,682,707
Public Works							
Arterial Roadway	1,796,852	300,000	800,000	1,296,852	1,000,000	1,000,000	1,296,852
Bicycle Tax	16,315	86,500	84,700	18,115	82,400	84,700	15,815
2C-Road Repair, Maintenance, and Improvements Sales and Use Tax	2,268,546	50,000,000	50,000,000	2,268,546	50,319,000	50,000,000	2,587,546
Subdivision Drainage	4,455,399	8,000,000	8,000,000	4,455,399	10,000,000	10,000,000	4,455,399
Public Safety							
Public Safety Sales Tax (PSST)	8,372,812	36,407,515	38,978,219	5,802,108	37,529,625	37,244,250	6,087,483
Administration							
Cable Franchise	600,000	0	0	600,000	0	600,000	0
City-funded CIP	1,222,019	7,512,831	7,546,950	1,187,900	8,375,550	9,375,550	187,900
Gift Trust	3,359,186	1,900,000	1,900,000	3,359,186	1,900,000	1,900,000	3,359,186
Lodgers & Auto Rental Tax (LART)	575,826	7,054,000	6,701,760	928,066	7,524,000	6,277,650	2,174,416
Senior Programs	486,557	241,000	287,000	440,557	173,000	287,000	326,557
PERMANENT FUNDS *							
C. D. Smith Trust	0	75,000	75,000	0	75,000	75,000	0
Cemetery Endowment Trust	0	250,000	250,000	0	250,000	250,000	0
Trails, Open Space and Parks Maint.	42,970	3,200	20,264	25,906	4,600	30,506	0
GRANT FUNDS *							
Airport Grants	0	14,283,328	14,283,328	0	27,024,265	27,024,265	0
Grants	0	40,729,306	40,729,306	0	43,071,373	43,071,373	0
CDBG	0	2,672,227	2,672,227	0	2,942,988	2,942,988	0
Home Investment Partnership	0	1,212,588	1,212,588	0	1,319,176	1,319,176	0
Stormwater	0	0	0	0	13,827,820	13,827,820	0

In most cases, the 2018 Revenue and Expenditures are equal to the 2018 Budget amount; however, in certain cases, an end-of-year forecast is used to account for revenue adjustments or supplemental appropriations.

* 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.

Fund Balance Summary

Fund	Net Position 1/1/18	Revenue 2018 Forecast	Expenditures 2018 Forecast	Estimated Net Position 1/1/19	Revenue 2019 Budget	Expenditures 2019 Budget	Estimated Net Position 1/1/20
ENTERPRISE FUNDS							
Airport - Gross Rev Fund	7,678,128	19,463,452	19,715,999	7,425,581	20,683,027	18,208,378	9,900,230
Airport- CIP Fund	4,521,781	7,724,929	9,665,000	2,581,710	7,538,710	10,050,362	70,058
Airport - Bond Fund	0	1,461,000	1,461,000	0	0	0	0
Airport - PFC Fund	800,316	3,877,000	3,877,000	800,316	3,463,710	3,463,710	800,316
Airport - CFC Fund	4,000,000	1,558,225	1,000,000	4,558,225	1,273,783	4,000,000	1,832,008
Cemeteries	(418,504)	1,556,670	1,556,670	(418,504)	1,565,330	1,554,405	(407,579)
Development Review	1,676,607	2,429,050	1,952,163	2,153,494	2,537,050	2,059,442	2,631,102
Memorial Health System (MHS)	4,207,756	5,677,312	5,677,312	4,207,756	5,694,112	5,694,112	4,207,756
Parking System	7,990,047	4,776,545	4,012,133	8,754,459	4,920,538	4,101,038	9,573,959
Patty Jewett Golf Course	557,599	2,301,764	2,267,569	591,794	2,484,016	2,465,776	610,034
Pikes Peak - America's Mtn	18,108,871	6,356,866	6,356,866	18,108,871	10,794,566	10,794,566	18,108,871
Stormwater	0	9,000,000	9,000,000	0	16,543,804	16,542,041	1,763
Valley Hi Golf Course	31,800	1,206,868	1,183,201	55,467	1,221,311	1,202,635	74,143
INTERNAL SERVICE FUNDS							
Claims Reserve Self-Insurance	(2,613,502)	1,561,500	1,561,500	(2,613,502)	1,562,866	1,562,866	(2,613,502)
Employee Benefits Self-Insurance	(6,524,843)	28,225,912	30,023,065	(8,321,996)	32,866,319	34,866,319	(10,321,996)
Office Services	616,768	1,690,725	1,656,423	651,070	1,713,249	1,713,248	651,071
Radio	734,202	1,639,583	1,639,583	734,202	1,177,868	1,593,197	318,873
Workers' Compensation	(16,291,098)	7,656,757	8,994,165	(17,628,506)	7,529,200	9,000,000	(19,099,306)

In most cases, the 2018 Revenue and Expenditures are equal to the 2018 Budget amount; however, in certain cases, an end-of-year forecast is used to account for revenue adjustments or supplemental appropriations.

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

Overview of 2019 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 2019 budgets by specific fund.

The budget document focuses primarily on the General Fund because it is the largest fund. The 2019 General Fund Budget is \$308,082,899, which is 50.5% of the total funds.

Other significant funding sources are the Special Revenue Funds. The 2019 Special Revenue Fund budgets total \$133,494,180, which is 21.9% of the total funds.

The Grant Funds budget totals \$88,185,622, which is 14.4% of the total funds for 2019.

For 2019, Enterprise Fund budgets total \$80,136,465, which is 13.1% of the total funds. The balance of the total funds is comprised of the 2019 Permanent Funds budgets, which total \$355,506.

The total of all funds is \$610,254,672.

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 2019 population of 483,518 residents. The services include:

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

Basis of Accounting and Accounting Structure

Basis of Accounting

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

Basis of Budgeting

The budget is prepared in a manner consistent with the Colorado Revised Statutes. All funds are included within the budget along with the programs supported. 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.

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.

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 to assist in accomplishing budgetary control.

General Fund

The General Fund includes all activities of the City supported by City 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 General Fund Summary tab.

TRAILS, OPEN SPACE AND PARKS (TOPS)

Mission

To provide a means of acquiring and preserving new open space and providing parks and trails for recreational purposes on any public sites within the city and areas within the immediate vicinity.

Overview

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 majority of funds are designated for open space purchases and associated maintenance, development and maintenance of trails, and development of new parks. For 2019, TOPS revenue is projected to be \$9,649,000 of which \$294,000 is estimated interest. As allowed in the TOPS ordinance, over the course of the life of TOPS, 3% of TOPS revenue is allocated for program administrative expenses and 6% is allocated for Maintenance Expenses. The remaining funds are allocated 20% for Park Acquisition and Development, 20% for Trails Acquisition, Development and Maintenance, and 60% for Open Space Acquisition and Stewardship. However, based on voter approval at the April 2013 election, the Parks category can now be used for Park Maintenance as well. Additional information can be found in the Parks, Recreation and Cultural Services narratives.

TOPS Budget by Category/Project	2019 Budget
Administration (3%)	\$494,862
Maintenance (6%)	\$748,424
Trails (20% max)	\$1,870,898
Project – Cottonwood Trail – Austin Bluffs to Powers Underpass	900,000
Project – Legacy Loop Trail	568,576
Project – Sand Creek Trail - Marksheffel Crossing	402,322
Open Space (60% min)	\$2,170,617
Project – North Cheyenne Canon Master Plan Implementation	250,000
Project – Open Space Wayfinding Signage	200,000
Project – Stratton Open Space Management Plan Implementation	125,000
Stewardship – Education	119,774
Stewardship – Rangers	781,806
Stewardship – Land Management	360,393
Stewardship – Resource Management	333,644
Parks (20% max)	\$1,784,194
Operating – Park Maintenance	1,064,194
Project – Neighborhood Park Improvements	145,000
Project – Pulpit Rock Master Plan	125,000
Project – North Cheyenne Canon Master Plan Implementation	50,000
Project – Playground Renovation and Replacement	400,000
Total TOPS Budget by Category/Project	\$7,068,995

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.

Budget Summary	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Operating	\$1,883,400	\$2,131,446	\$2,476,519	\$3,903,097
Projects	5,505,265	5,799,499	5,096,453	3,165,898
Total	\$7,388,665	\$7,930,945	\$7,572,972	\$7,068,995

WOODSTONE SPECIAL IMPROVEMENT MAINTENANCE DISTRICT (SIMD)

2018 Budget: \$25,330

2019 Budget: \$29,394

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.

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.

2019 2C-Road Tax Fund			
Revenue			
0.62% Sales and Use Tax		\$	50,000,000
	Total Revenue	\$	50,000,000
Expenditures			
Special Revenue Fund-Roadway Improvements		\$	50,000,000
	Total Expenditures	\$	50,000,000

Revenue Overview

For 2019, the estimated revenue resulting from the dedicated 0.62% portion of the City’s sales and use tax is \$50 million.

Expenditure Overview

The 2C-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 2019, 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

2018 Budget: \$8,000,000

2019 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)

Mission

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

Overview

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

Budget Summary	2016 Actual	2017 Actual	2018 Budget	2019 Budget
Uses of Funds				
Salaries/Benefits	\$27,363,375	\$28,481,973	\$30,571,936	\$31,792,343
Operating	2,701,565	3,279,363	3,764,096	3,829,440
Capital Outlay	445,788	718,410	409,860	371,750
CIP/Projects	640,952	3,717,991	4,232,327	1,250,717
Total	\$31,151,680	\$36,197,737	\$38,978,219	\$37,244,250
Personnel				
Uniformed FTE	171.00	171.00	171.00	171.00
Civilian FTE	59.50	62.50	65.50	68.50
Total Positions	230.50	233.50	236.50	239.50

Expenditure Overview

For 2019, \$37.5 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 2019, PSST funding for the Fire Department totals \$17.7 million. The funding is used for uniformed and civilian staffing, operating, and equipment expenses. This includes projects and equipment, and other ongoing expenditures and capital outlay.

For 2019, PSST funding for the Police Department totals \$19.6 million. The funding is used for uniformed and civilian staffing, operating, and equipment expenses. This includes projects and equipment, and other ongoing expenditures and capital outlay.

**City of Colorado Springs
Public Safety Sales Tax Fund
Ten-Year Plan 2019 - 2028**

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
FTE Employees										
Sworn	171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00
Civilian	68.50	68.50	68.50	68.50	68.50	68.50	68.50	68.50	68.50	67.50
Total FTE Employees	239.50	239.50	239.50	239.50	239.50	239.50	239.50	239.50	239.50	238.50
Beginning Fund Balance										
	\$5,802,108	\$6,087,483	\$6,212,719	\$6,340,181	\$6,470,191	\$6,602,802	\$6,738,065	\$6,876,035	\$7,016,765	\$7,160,308
Revenue										
Sales & Use Tax	\$37,420,000	\$38,168,400	\$38,931,768	\$39,710,403	\$40,504,611	\$41,314,704	\$42,140,998	\$42,983,818	\$43,843,494	\$44,720,364
Interest	59,625	62,479	63,731	65,005	66,306	67,632	68,984	70,364	71,771	73,207
Reimbursement from other govt.	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Fund Revenue	\$37,529,625	\$38,280,879	\$39,045,499	\$39,825,408	\$40,620,917	\$41,432,336	\$42,259,982	\$43,104,182	\$43,965,265	\$44,843,571
Expenditures										
Fire										
Salaries and Benefits	\$15,005,649	\$15,455,818	\$15,919,493	\$16,397,078	\$16,888,990	\$17,395,660	\$17,917,530	\$18,425,881	\$18,878,657	\$19,295,017
Operating Expenses	1,856,153	1,727,016	1,761,556	1,796,788	1,832,723	1,869,378	1,896,765	1,834,701	1,787,136	1,784,093
Capital Outlay	154,750	345,313	190,709	164,222	167,506	170,857	169,911	123,309	125,775	128,291
Public Safety CIP	650,717	572,033	590,559	473,477	318,975	156,465	0	0	0	0
Fire Total	\$17,667,269	\$18,100,180	\$18,462,317	\$18,831,565	\$19,208,194	\$19,592,360	\$19,984,206	\$20,383,891	\$20,791,568	\$21,207,401
Sworn FTE	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00
Civilian FTE	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50	20.50
Police										
Salaries and Benefits	\$16,786,690	\$17,237,439	\$17,753,062	\$18,284,154	\$18,793,516	\$19,355,822	\$19,741,938	\$20,161,985	\$20,568,725	\$20,983,601
Operating Expenses	1,973,291	1,993,024	2,077,657	2,119,211	2,161,595	2,123,892	2,170,868	2,192,577	2,236,429	2,281,157
Capital Outlay	217,000	225,000	225,000	360,470	225,000	225,000	225,000	225,000	225,000	225,000
Public Safety CIP	600,000	600,000	400,000	100,000	100,000	0	0	0	0	0
Police Total	\$19,576,981	\$20,055,463	\$20,455,719	\$20,863,835	\$21,280,111	\$21,704,714	\$22,137,806	\$22,579,562	\$23,030,154	\$23,489,758
Sworn FTE	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00
Civilian FTE	48.00	48.00	48.00	48.00	48.00	48.00	48.00	48.00	48.00	47.00
Total Fund Expenditures	\$37,244,250	\$38,155,643	\$38,918,036	\$39,695,400	\$40,488,305	\$41,297,074	\$42,122,012	\$42,963,453	\$43,821,722	\$44,697,159
Fund Balance Contribution (Draw)	\$285,375	\$125,236	\$127,463	\$130,008	\$132,612	\$135,262	\$137,970	\$140,729	\$143,543	\$146,412
Ending Fund Balance										
	\$6,087,483	\$6,212,719	\$6,340,182	\$6,470,189	\$6,602,803	\$6,738,064	\$6,876,035	\$7,016,764	\$7,160,308	\$7,306,720
Fund Balance % of Revenue	16.22%	16.23%	16.24%	16.25%	16.25%	16.26%	16.27%	16.28%	16.29%	16.29%

Special Revenue Funds – overseen by the Finance Department

CABLE FRANCHISE

Mission

To provide support for the City and the Southern Colorado Educational Television Consortium (SCETC) with educational and governmental programming services, operations, facilities and equipment, and expenditures for telecommunications and information technology, operations, facilities, and equipment.

Overview

In July 2000, City Council approved Ordinances No. 00-118 and 00-119 establishing the terms, fees, compensation, conditions, and other matters of franchise between the City and Adelphia Communications and WideOpen West. On November 7, 2000, Colorado Springs voters approved Measures 2A and 2B to grant nonexclusive franchise agreements to Adelphia Communications and WideOpen West (WideOpen West's financial circumstances precluded the company from initiating the infrastructure required to offer cable service in Colorado Springs). As of August 1, 2006, control of the Adelphia cable system serving Colorado Springs was finalized when Adelphia was transitioned to Comcast. According to the terms of the franchise agreement, Comcast assumed the obligations of the franchise and the franchise remains unmodified and in full force and effect. In November 2006, Colorado Springs voters approved Measure 2A to grant a nonexclusive franchise agreement to Falcon Broadband; and in April 2007, voters approved Measure E to grant a nonexclusive franchise agreement to Porchlight Communications. However, effective July 15, 2009, Porchlight is no longer a cable provider. In 2016, Comcast requested a renewal of its franchise with the City of Colorado Springs for the provision of cable television services within the City of Colorado Springs. City Council voted to approve the new Cable Franchise Agreement in 2017.

As revenues from approved cable franchise agreements can be spent on any governmental activity, the City will be closing the Cable Franchise Fund, and incorporating both revenues and expenses associated with the cable franchise agreements into the General Fund, beginning with the 2018 budget.

CITY-FUNDED CAPITAL IMPROVEMENTS PROGRAM (CIP)

Mission

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

Overview

The General Fund's total Capital Improvements Program (CIP) budget is \$9,375,550 in 2019. The General Fund transfer to the City Funded CIP Fund is \$7,599,840 which is budgeted in General Costs. The LART Fund will transfer \$425,000 to the CIP Fund for two Parks projects. In addition, there is \$350,710 in anticipated interest earnings, and a \$1 million draw from CIP fund balance. A detailed list of projects is in Section 32, Capital Improvements Program (CIP).

Budget Summary	2016 Actual	2017 Actual	2018 Budget	2019 Budget
CIP Construction	\$13,214,271	\$8,686,805	\$7,546,950	\$9,375,550
Total	\$13,214,271	\$8,686,805	\$7,546,950	\$9,375,550

* 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

2018 Budget: \$1,900,000

2019 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.

LODGERS AND AUTOMOBILE RENTAL TAX (LART)

Total Anticipated Revenues from LART: \$7,524,000

Mission

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

Revenue Overview

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

LART revenue for 2019 is projected to be \$7,524,000. This amount is based on a collaborative projection by the Colorado Springs Convention & Visitors Bureau (CVB) and City Finance staff.

Expenditure Overview

The LART Fund is overseen by City Council and a City Council appointed committee called the LART Advisory Committee. The LART Advisory Committee 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 Advisory Committee makes recommendations to the City concerning expenditures of the LART Fund.

See table on the following page for 2019 LART projects.

Organization	Event/Project Name	LART Expenditures
Resolution Events		
Pikes Peak Auto Hill Climb Educational Museum Inc.	Pikes Peak International Hill Climb	\$134,000
Colorado Springs Veterans Day Parade, Inc.	Veterans Day Parade	\$11,000
Colorado Springs Sports Corporation	Rocky Mountain State Games	\$48,250
Hot Apple Productions, LLC	Labor Day Lift Off	\$134,000
Colorado Springs Philharmonic Orchestra	Summer Symphony	\$146,500
Trails and Open Space Coalition	Starlight Spectacular	\$6,500
Holly Berry House, Inc. Rock Ledge Ranch Foundation	Holly Berry House Folk Art Festival	\$4,300
Colorado Springs Rodeo Association	Pikes Peak or Bust Rodeo	\$21,000
Festival of Lights	Festival of Lights Parade	\$13,500
Pikes Peak Range Rider Foundation	Colorado Springs Western Street Breakfast	\$4,000
IAFF Local 5	Fallen Firefighter Memorial	\$19,500
Subtotal for City Sponsored by Resolution		\$542,550
Contractual Agreements		
Colorado Springs Convention & Visitors Bureau	Colorado Springs Convention & Visitors Bureau	\$3,862,600
Cultural Office of the Pikes Peak Region (COPPeR)	PeakRadar.com / Cultural Tourism Development	\$200,000
Colorado Springs Chamber and EDC	Business and Employee Attraction/Tourism Marketing	\$300,000
Colorado Springs Sports Corporation	Sports Tourism Development	\$200,000
Subtotal for Contractual Agreements		\$4,562,600
Tourism/Community Events		
KRCC	Blues Under The Bridge	\$5,000
USAPA Great Plains Region Nonprofit	USAPA Great Plains Regional Pickleball Tournament	\$10,000
Pikes Peak Marathon, Inc.	Pikes Peak Marathon - Ascent & Run Fest	\$5,000
Colorado Springs Community Ventures dba Downtown Ventures	Summer/Fall Tourism Magazine	\$18,000
Pikes Peak Celtic Festival	Pikes Peak Celtic Festival	\$8,000
Colorado Springs Youth Sports; El Pomar Youth Sports Park	Rush Fest at Rush Summit	\$35,000
United States Space Foundation	Summer of Discovery	\$15,000
Colorado Springs Fine Art Center at Colorado College	World of Wearable Art	\$20,000
El Pomar Youth Sports	DII State High School Ultimate Championship	\$15,000
El Pomar Youth Sports	Adrenaline Lacrosse Western	\$30,000
Triple Crown Sports	Sparkler Juniors	\$75,000
El Pomar Foundation	Regional Air Service Task Force	\$150,000
National Middle School Basketball Association	State Basketball Championship	\$20,000
University of Colorado Colorado Springs (UCCS)	Play the Game International Sports Conference	\$25,000
Revolution Shift-S3ector LLC	Pikes Peak Airstrip Attack	\$15,000
Old Colorado City Associates, LTD	43rd Annual Territory Days	\$10,000
Colorado Springs St. Patrick's Day Parade by Colorado International Events	St. Patrick's Day Parade and Events	\$10,000
Tough Mudder CO	Tough Mudder	\$80,000
Soap Box Derby	Soap Box Derby	\$1,000
Colorado Springs Sports Corporation	The Broadmoor Pikes Peak Cycling Hill Climb; The USA Cycling Hill Climb National Championship	\$15,000
Pikes Peak Outdoor Recreation Alliance	Content and Resource Management, Marketing, and Events	\$30,000
Subtotal for Tourism/Community Events		\$592,000
Capital Improvements		
Downtown Business Improvement District	Sidewalk Cleaning	\$15,000
Rocky Mountain Field Institute (RMFI)	Garden of the Gods Community Restoration Program	\$20,000
Rocky Mountain Field Institute (RMFI)	Barr Trail Stewardship/Improvement Project	\$20,000
Colorado Springs Parks, Recreation, and Cultural Services	North Cheyenne Canon-renovation of picnic area and trail connection	\$75,000
Colorado Springs Parks, Recreation, and Cultural Services	Garden of the Gods restrooms	\$350,000
United States Olympic Museum	United States Olympic Museum	\$100,000
Subtotal for Capital Improvements		\$580,000
Estimated 2019 Bank/Investment Fees		\$500
Total 2019 LART Expenditures		\$6,277,650

SENIOR PROGRAMS

Mission

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

Overview

Due to significant budget reductions in 2010, the Parks, Recreation and Cultural Services Department explored alternative means to provide services to the community. In some instances, partnerships were formed. In other instances, operations were turned over to a non-profit or for-profit entity. In 2010, it was determined that the best long-term solution was to transfer ownership of the Golf Acres Complex to the Housing Authority with the understanding that senior services would continue and potentially be enhanced or expanded over time. The agreement with the Housing Authority provided that the Housing Authority would continue to operate the Golf Acres Complex conveyed for senior services consistent with the usage at the time of the agreement. In addition, the agreement provided that if the Housing Authority proposed to cease senior services operations on the Golf Acres Complex, the City had the first right to reacquire the Golf Acres Complex under the same general terms and conditions. In November 2010, City Council approved Resolution No. 208-10 authorizing the transfer of the Human Services Complex (HSC) to the Housing Authority. In January 2011, City Council approved a supplemental appropriation ordinance (Ordinance No. 11-1) for the Human Services Complex Fund in the amount of \$1,200,000 and the Senior Center Fund in the amount of \$800,000 to allow payment of funds associated with the transfer of the Golf Acres Complex (a.k.a. the Human Services Complex or "HSC") and the Colorado Springs Senior Center to the Colorado Springs Housing Authority ("Housing Authority"). Actual cash transfers together were approximately \$1.6 million.

In 2014, the Housing Authority notified the City that it could no longer operate the Golf Acres Complex including the Senior Center under the existing model. In October 2014, the City issued a Request for Qualifications ("RFQ") to identify qualified firms capable of operating the Senior Center. The YMCA of the Pikes Peak Region ("YMCA") was the only respondent to the RFQ and was determined to be highly qualified by the RFQ review team. After determining that the City could take over operations, with the assistance of the YMCA, the City agreed to exercise its first right to reacquire the property. City staff, in coordination with the Senior Center staff, Housing Authority and YMCA, held multiple meetings with stakeholders to gather public input about the Senior Center transition. In addition, City staff accepted comments on comment cards provided at the Senior Center, by email, and through many phone calls. In response to the input received, the City, Housing Authority and YMCA agreed to transfer the ownership and management of the complex on or about August 31, 2015, with a transition period between June 1 and August 31 to better ensure a seamless transition from Housing Authority ownership and management to City ownership and YMCA management. In order to accomplish that goal, the parties entered into three agreements.

1. **Conveyance agreement** – conveying from the Housing Authority to the City all real property at the Golf Acres Complex, all personal property related to the Senior Center and the remaining balances of the funds that were transferred to the Housing Authority in 2011.
2. **Professional services agreement** – between the City and the YMCA under which the YMCA served as the City's agent during the transition period. The YMCA was responsible for evaluating the Senior Center operations, working with the City to create a transition plan, and implementing the transition plan.
3. **Management agreement** – under which the YMCA will operate and manage the Senior Center starting August 31, 2015.

In August 2015, City Council approved a supplemental appropriation ordinance (Ordinance No. 15-51) to adopt the 2015 budget and appropriate monies for the Senior Programs Fund to support all expenses incurred from September 1 through December 31, 2015 for the YMCA contract and operations of the Golf Acres Complex. The 2019 budget for the Senior Programs Fund is provided in the table on the next page.

2019 Senior Programs	
Revenue	
Koch Trust	\$3,000
Elliot Trust	9,000
Leases	150,000
Interest	11,000
Total Revenue	\$173,000
Expenditures	
Maintenance and utilities – Golf Acres	\$122,000
Commercial management fee	25,000
YMCA contract	140,000
Total Expenditures	\$287,000

Revenue Overview

For 2019, rental revenue from tenants of the Golf Acres Complex is estimated to be \$150,000; dedicated revenue from trusts is estimated to be \$12,000; and interest revenue is estimated at \$11,000.

Expenditure Overview

For 2019, 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.

Grants Funds

AIRPORT GRANTS FUND

2018 Budget: \$14,283,328

2019 Budget: \$27,024,265

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.

GRANTS FUNDS

2018 Budget: \$40,729,306

2019 Budget: \$43,071,373

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)

Mission – 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.)

STORMWATER GRANTS

2018 Budget: \$0

2019 Budget: \$13,827,820

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

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 Tax Payer’s Bill of Rights (TABOR).

Bond Ratings

To attain the lowest possible interest rates, the City obtains a credit rating from the major rating services. A strong rating provides for a lower interest rate which results in a lower cost to city taxpayers. The three major rating services 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	Bbb	BBB to A-	BBB to A-
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			
Certificates of Participation			
Series 2017 – Refunding Bonds	Aa2	AA-	N/A
Series 2011 – Old City Hall, Red Rock Canyon, Skyview	Aa2	AA-	N/A
Parking Revenue Bonds	not rated	not rated	not rated
Pikes Peak America’s Mountain Summit Complex Revenue Bonds	not rated	A	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. The City's total general obligation debt limit per the City Charter is 10% of the assessed valuation; therefore for 2019 the preliminary limit is \$534.0 million. The total general obligation bonded indebtedness in 2019 is \$0. This leaves an available debt margin of \$534.0 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.

Airport Revenue Bonds

2014 Airport System Revenue (previously 2002 Terminal Project) Bonds

In 2014 the Series 2002 Terminal Project (previously 1992A) was refinanced with a principal value of \$11,185,000 at an interest rate of 5.00%.

At the end of 2018 the Airport placed sufficient funds in an irrevocable escrow which would be responsible for the remainder of the principal and interest. By placing the funds with the escrow agent, the Airport has provided for the legal defeasance of the bond in 2018.

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 2019 payment totals \$863,782 and is paid through the Parking System Enterprise Fund.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$700,000	\$163,782	\$863,782
2020	715,000	146,772	861,772
2021	735,000	129,398	864,398
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	\$6,740,000	\$826,079	\$7,566,079

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 2019 payment totals \$1,950,942 and is paid through the Pikes Peak America's Mountain Enterprise Fund.

Interest Rates on Outstanding Debt: 3.75%-5.25%

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$400,000	\$1,550,942	\$1,950,942
2020	490,000	1,457,088	1,947,088
2021	515,000	1,432,588	1,947,588
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	<u>1,850,000</u>	<u>97,125</u>	<u>1,947,125</u>
Total	\$30,050,000	\$28,384,992	\$58,434,992

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.

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 will achieve \$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 2019 payment totals \$1,667,800 which is paid from a General Fund - General Cost account.

USOC Refunding Bonds Series 2017

Interest Rates on Outstanding Debt: 3.00%– 5.25%

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$485,000	\$1,182,800	\$1,667,800
2020	550,000	1,158,550	1,708,550
2021	625,000	1,131,050	1,756,050
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	<u>2,290,000</u>	<u>74,425</u>	<u>2,364,425</u>
Total	\$29,420,000	\$14,813,931	\$44,233,931

Certificates of Participation (COP)

In May 2011, the City and the City of Colorado Springs Public Facilities Authority refinanced the 1999 Series Skyview Softball Complex, Series 2000 Old City Hall Project and the Series 2003 Red Rock Canyon Project COPs. Although this is part of a combined refinancing, the payments are separated as a result of multiple funding sources.

Skyview Softball Complex Series 2011 (1999 portion of combined 2011 series)

Interest Rates on Outstanding Debt: 3.25% – 5.00%

These bonds are not callable prior to maturity.

In September 1999, the City entered into a lease-purchase agreement with the City of Colorado Springs Public Facilities Authority to issue Certificates of Participation (COPs) for the Skyview Softball Complex in the amount of \$4,205,000. The project includes an adult sports complex consisting of six lighted softball fields and two lighted concrete fields designed for athletes in wheelchairs.

The 2019 payment totals \$247,800 and is made from the Conservation Trust Fund and the Ballfield Capital Improvements Fund.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$240,000	\$7,800	\$247,800
Total	\$240,000	\$7,800	\$247,800

Old City Hall Project Series 2011 (2000 portion of combined 2011 series)

Interest Rates on Outstanding Debt: 3.25% – 5.00%

These bonds are not callable prior to maturity.

In July 2000, the City entered into a lease-purchase agreement with the City of Colorado Springs Public Facilities Authority to issue COPs for the Old City Hall project in the amount of \$7,265,000. The project included a major renovation of Old City Hall and acquisition of the Police Training Academy and Impound Lot.

The 2019 payment totals \$322,175 and is made from the General Fund – General Costs and Police Department accounts.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$300,000	\$22,175	\$322,175
2020	205,000	7,175	212,175
Total	\$505,000	\$29,350	\$534,350

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 – 2013

In August 2013, City Council approved a bank lease-purchase agreement in the amount of \$7.4 million to refinance the 2007 bank lease-purchase agreement for the purchase of the City Administration Building (CAB). At the end of the term, the City will have the option to purchase the building for \$4,022,420. The total payment for 2019 is \$626,759 and is made from the General Fund – General Costs account.

Interest component of payment based upon: 2.49%

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$509,963	\$116,796	\$626,759
2020	390,884	79,185	470,069
Total	\$900,847	\$195,981	\$1,096,828

Sand Creek Police Substation – 2016

In August 2016, City staff presented to City Council a proposal to Lease/Lease-Purchase the construction and improvement of the new Sand Creek Police Substation. The Ordinance approving the transaction was approved by City Council on September 27, 2016. The total payment for 2019 is \$1,495,630 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>
2019	\$1,315,000	\$180,630	\$1,495,630
2020	1,340,000	159,327	1,499,327
2021	1,360,000	137,619	1,497,619
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	\$11,150,000	\$828,144	\$11,978,144

Other Lease-Purchase Obligations

<u>Description</u>	<u>1-1-19 Balance**</u>	<u>2019 Payment</u>	<u>12-31-19 Remaining</u>
General Fund Lease-Purchase Obligations*	\$7,871,127	\$2,282,581	\$5,588,547

* 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, 2019, through the retirement of all lease-purchase agreement obligations represented in the figures shown above.

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Grants Overview

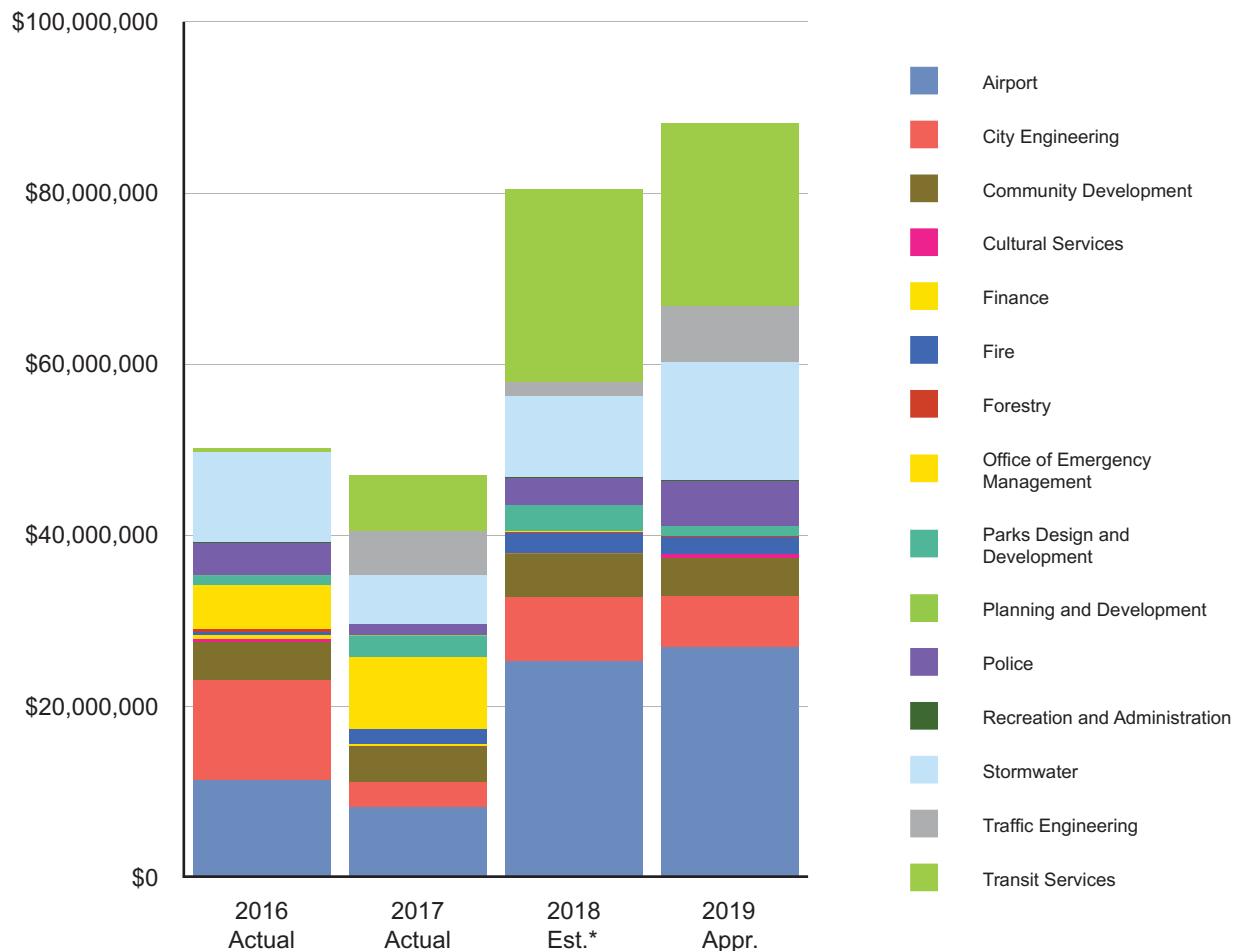
Grants Appropriation

\$88,185,622

Each year, the City of Colorado Springs appropriates an amount in the Budget to streamline the grant acceptance process. Under this model, anticipated grants need only be accepted by City Council resolution, if required by the granting agency. Grants received outside the Grants Appropriation require supplemental appropriations throughout the year.

The City estimates an increase of \$29.3 million in the amount of grants to be appropriated in 2019. The prior year amounts shown below include the total amount of the grants appropriation pool 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 2019 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, 2016-2019



* The FY 2018 Grants Appropriation is \$58.9M (not including 2017 carry forward); however, the estimated activity includes grants of nearly \$80.4M awarded through August 31, 2018, as well as grants projected to be awarded from September 1, 2018 through fiscal year end.

Grants Appropriation **	2018	2019	Variance
Capital Improvement Grants	\$35,512,234	\$55,338,935	\$19,826,701
Operating Grants	23,385,215	32,846,687	9,461,472
Total Grants Appropriation	\$58,897,449	\$88,185,622	\$29,288,173

** 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 projects, purchases of equipment or property, and renovation of City facilities creating a fixed asset and having a long life. Capital Improvement Grants are discussed in the Capital Improvement Section of this budget.

Operating grants fund programs undertaken by the City to provide services such as transit services, DUI enforcement checkpoints, Office of 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	2019 Grants Appropriation
Capital Improvement Grants			
Airport	\$24,524,265	\$2,500,000	\$27,024,265
Public Works - City Engineering	2,941,758	689,603	3,631,361
Public Works - Traffic Engineering	2,410,489	0	2,410,489
Public Works - Transit Services	6,756,000	1,689,000	8,445,000
Stormwater Enterprise	11,759,233	2,068,587	13,827,820
Total Capital Improvement Grants	\$48,391,745	\$6,947,190	\$55,338,935
Operating Grants			
Finance - Community Development	4,512,386	0	4,512,386
Fire	1,920,000	70,000	1,990,000
Office of Emergency Management	90,000	0	90,000
Parks - Cultural Services	400,000	0	400,000
Parks - Design and Development	1,096,000	0	1,096,000
Parks - Forestry	100,000	0	100,000
Parks - Recreation and Administration	110,000	0	110,000
Police	4,922,452	309,919	5,232,371
Public Works - City Engineering	1,840,139	448,463	2,288,602
Public Works - Traffic Engineering	3,456,567	718,535	4,175,102
Public Works - Transit Services	9,626,346	3,225,880	12,852,226
Total Operating Grants	\$28,073,890	\$4,772,797	\$32,846,687
Total Grants Appropriation	\$76,465,635	\$11,719,987	\$88,185,622

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.

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Personnel Overview

Position changes

General Fund – Position changes from 2018 Amended Budget to 2019 Budget:

Parks, Recreation & Cultural Services:

- Add 1 Museum Customer Specialist
- Add 1 Office Specialist
- Add 3 Forestry Technicians
- Transfer of 1 FTE Recruiting Technician to HR Employment Services

Information Technology:

- Add 3 ERP Senior System Analysts
- Add 1 Senior Systems Administrator - Operations
- Add 1 Senior Systems Administrator - Applications
- Add 1 Senior Cyber Security Analyst

Fire:

- Add 8 Firefighters

Police:

- Add 53 Police Officers
- Add 1 Senior Public Communications Supervisor

Planning and Development:

- Add 3 Quality of Life/Camp Cleanup Maintenance Technicians
- Add 1 Code Enforcement Officer
- Add 1 Program Coordinator - Short Term Rental Licensing Program

All Other Departments:

- Add 1 Human Resource Business Partner in Employment Services
- Add 1 Grant Writer in Finance
- Add 0.25 FTE Senior Office Specialist in City Council
- Add 1 eDiscovery Paralegal in City Attorney's Office
- Add 1 Small Business Enterprise Support in Economic Development
- Add 1 ADA Project Manager in Office of Accessibility
- Add 1 Fleet Contract Manager in Innovation and Sustainability
- Transfer of 1 FTE Recruiting Technician from Parks to HR Employment Services
- Eliminate 0.25 FTE Senior Central Finance Technician in Finance

All Other Funds – Position changes from 2018 Amended Budget to 2019 Budget:

- Add 1 Office Specialist in the Office Services Fund
- Add 1 Financial Analyst in the Airport Enterprise
- Add 1 GIS Analyst and 1 Customer Service Lead in the Stormwater Enterprise
- Add 1 Compliance Analyst funded by PSST in the Police Department
- Add 1 Trail Project Specialist and 6 Rangers funded by TOPS in Parks Maintenance and Operations
- Add 1 Civilian Criminal Investigator Grant-funded in the Police Department
- Add 2 Victim Advocates Grant-funded in the Police Department

Pension Plan Costs for Closed Sworn Plans

- Citywide reduction in closed sworn pension plan cost of \$1,676,290

Benefit Changes

- Citywide increase in medical and dental plan costs of \$3,498,435

Minimum Wage Changes

- Citywide increase to accommodate minimum wage adjustment of \$75,197

Pay Changes

Civilian

- The 2019 budget includes funding for the second year of a five-year plan to bring civilian salaries from the hire rate towards the market average

Sworn

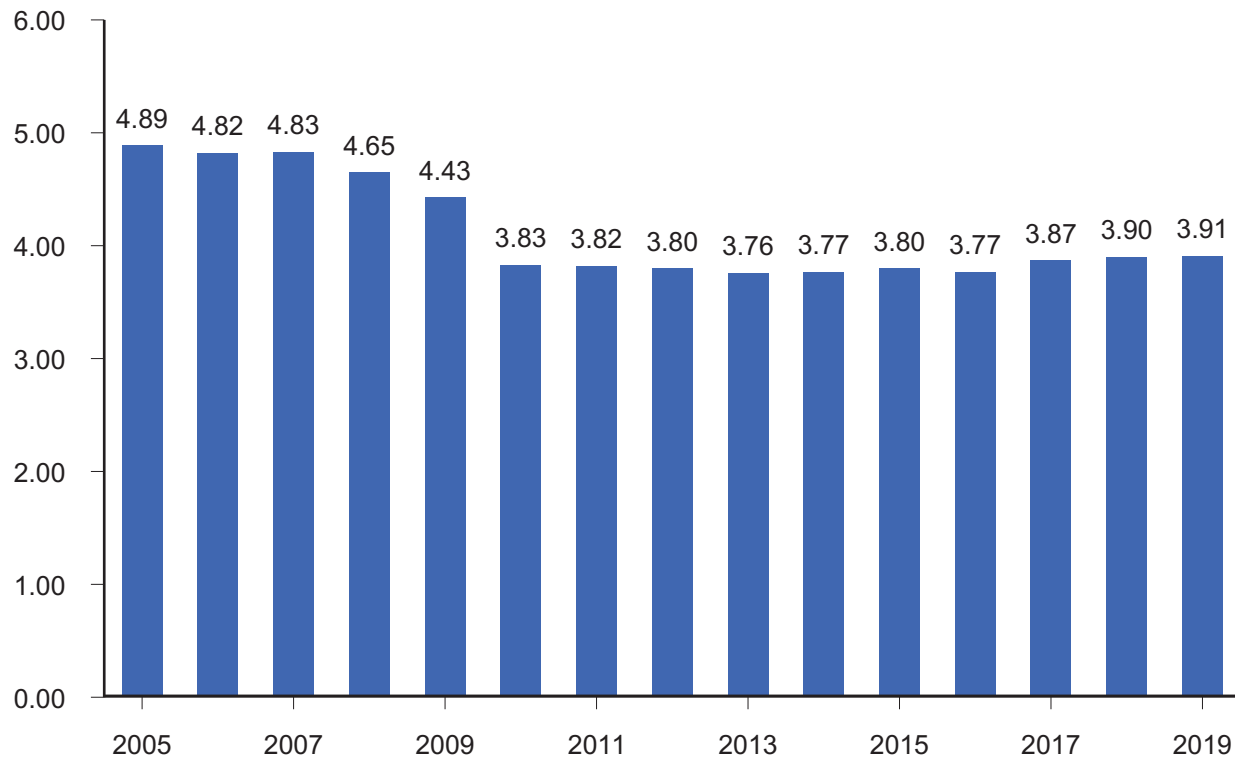
- The 2019 budget includes funding to adjust sworn compensation, except for Fire Battalion Chiefs and Police Commanders, to market average

99.00 Net positions added across all funds from 2018 Amended Budget

	2017 Amended	2018 Budget	2018 Amended	Transfer	Add	Eliminate	2019 Budget	Difference: 2018A - 2019B
General Fund	1,798.25	1,850.00	1,806.00	0.00	84.25	(0.25)	1,890.00	84.00
Public Safety Sales Tax Fund	233.50	236.50	238.50	0.00	1.00	0.00	239.50	1.00
Enterprise Funds	156.50	156.50	226.50	0.00	3.00	0.00	229.50	3.00
Special Revenue Funds - Other	69.00	62.25	63.25	0.00	7.00	0.00	70.25	7.00
Grant Funds	79.50	80.50	81.00	0.00	3.00	0.00	84.00	3.00
Radio Communications Fund	8.00	8.00	8.00	0.00	0.00	0.00	8.00	0.00
Office Services Fund	8.00	8.00	8.00	0.00	1.00	0.00	9.00	1.00
Workers' Compensation Fund	8.25	8.25	10.25	0.00	0.00	0.00	10.25	0.00
Employee Benefits Self - Insurance Fund	4.00	4.00	4.00	0.00	0.00	0.00	4.00	0.00
Claims Reserve Self - Insurance Fund	2.50	2.50	2.50	0.00	0.00	0.00	2.50	0.00
Total All Funds	2,367.50	2,416.50	2,448.00	0.00	99.25	(0.25)	2,547.00	99.00

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

General Fund Employees per 1,000 Population



Since 2005, the General Fund employees per 1,000 population have decreased more than 20%.

General Fund Position Change Details

	2017 Amended	2018 Budget	2018 Amended	Transfer	Add	Eliminate	2019 Budget
General Fund							
City Attorney, City Clerk, Municipal Court							
City Attorney	42.00	42.00	45.00		1.00		46.00
City Clerk	10.00	10.00	10.00				10.00
Municipal Court	34.50	34.50	34.50				34.50
City Auditor	14.00	14.00	14.00				14.00
City Council	6.00	7.00	7.50		0.25		7.75
Finance, Community Development, Economic Development							
Finance	34.75	34.75	35.75		1.00	(0.25)	36.50
Community Development (f/k/a Housing)	0.00	0.00	0.00				0.00
Economic Development	3.00	3.00	3.00		1.00		4.00
Fire							
Fire	385.00	395.00	395.00		8.00		403.00
Office of Emergency Management	5.50	5.50	6.00				6.00
Information Technology	69.00	70.00	72.00		6.00		78.00
Mayor and Support Services							
Mayor's Office	7.00	7.00	7.00				7.00
Communications	3.00	9.00	10.00				10.00
Human Resources							
Employment Services	15.00	15.00	16.00	1.00	1.00		18.00
Office of Accessibility	0.00	0.00	3.00		1.00		4.00
Risk Management	7.25	7.25	6.25				6.25
Innovation and Sustainability	7.00	11.00	11.00		1.00		12.00
Procurement	6.00	6.00	6.00				6.00
Parks, Recreation & Cultural Services							
Cultural Services	13.00	14.00	14.00		2.00		16.00
Design and Development	5.50	6.00	6.00				6.00
Forestry	8.00	8.00	8.00		3.00		11.00
Park Maintenance and Operations	16.00	21.25	21.25				21.25
Recreation & Administration	34.25	35.25	35.25	(1.00)			34.25
Planning and Development							
Land Use Review	22.00	22.00	22.00		2.00		24.00
Neighborhood Services (f/k/a Code Enforcement)	18.00	18.00	22.00		3.00		25.00
Real Estate Services	4.00	4.00	4.00				4.00
Police	815.50	837.50	837.50		54.00		891.50
Public Works							
City Engineering	24.00	24.00	26.00	1.00			27.00
Public Works Operations & Maintenance (f/k/a Streets)	95.00	95.00	100.00				100.00
Traffic Engineering	28.00	28.00	28.00	(1.00)			27.00
Transit	0.00	0.00	0.00				0.00
Water Resources Engineering	66.00	66.00	0.00				0.00
Total General Fund	1,798.25	1,850.00	1,806.00	0.00	84.25	(0.25)	1,890.00

Other Funds Position Change Details

	2017 Amended	2018 Budget	2018 Amended	Transfer	Add	Eliminate	2019 Budget
Support Services Funds							
Office Services Fund	8.00	8.00	8.00		1.00		9.00
Radio Communications Fund	8.00	8.00	8.00				8.00
Total Support Services Funds	16.00	16.00	16.00	0.00	1.00	0.00	17.00
Internal Services Funds							
Claims Reserve Self - Insurance Fund	2.50	2.50	2.50				2.50
Employee Benefits Self - Insurance Fund	4.00	4.00	4.00				4.00
Workers' Compensation Fund	8.25	8.25	10.25				10.25
Total Internal Services Funds	14.75	14.75	16.75	0.00	0.00	0.00	16.75
Enterprise Funds							
Airport	98.00	98.00	100.00		1.00		101.00
Cemeteries	6.00	6.00	6.00				6.00
Development Review Enterprise	15.00	15.00	15.00				15.00
Parking System	8.50	8.50	9.50				9.50
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	0.00	0.00	67.00		2.00		69.00
Valley Hi Golf Course	3.00	3.00	3.00				3.00
Total Enterprise Funds	156.50	156.50	226.50	0.00	3.00	0.00	229.50
Special Revenue Funds - Public Safety Sales Tax Fund							
Fire	104.50	105.50	105.50				105.50
Police	129.00	131.00	133.00		1.00		134.00
Total Public Safety Sales Tax Fund	233.50	236.50	238.50	0.00	1.00	0.00	239.50
Special Revenue Funds - Other							
Cable Franchise Grant Fund	6.00	0.00	0.00				0.00
Conservation Trust (CTF)	41.50	41.50	41.50				41.50
SIMD Funds	11.00	10.75	10.75				10.75
Trails, Open Space and Parks (TOPS)	10.50	10.00	11.00		7.00		18.00
Total Special Revenue Funds - Other	69.00	62.25	63.25	0.00	7.00	0.00	70.25
Grant Funds							
CDBG, HOME, HOPE III and ESG	9.00	9.00	9.00				9.00
Emergency Management	2.50	2.50	2.00				2.00
Fire	11.00	11.00	14.00				14.00
Police	25.00	25.00	23.00		3.00		26.00
Public Works - Transit	32.00	33.00	33.00				33.00
Total Grant Funds	79.50	80.50	81.00	0.00	0.00	0.00	84.00
All Funds Total	2,367.50	2,416.50	2,448.00	0.00	99.25	(0.25)	2,547.00

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