



From the desk of:

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Memorandum

To: Marc Snyder, Mayor
Manitou Springs City Council
From: Jason S. Wells, City Administrator
Rebecca Davis, Finance Director
Date: December 2, 2014
Re: Final FY2015 Budget



Keeping in the tradition set by my predecessor, the 2015 Budget is provided to you with a theme. At this time last year, the City was somewhat desperately looking to piece together funding necessary to respond to sweeping flood recovery needs. At the same time, available finances were compromised due to a downturn in sales tax proceeds triggered by those same flooding events. The theme Jack Benson thus presented was, "Keep the Faith. Hold On. Things Will Get Better." Well, as it turns out, Jack was right, and we are happy to report that fiscal recovery this year has not only been robust, it has likely succeeded the highest of anyone's expectations. The theme I optimistically present to you heading into 2015 is therefore one of "Turning the Corner."

Notwithstanding somewhat grim fiscal realities just a year ago, we have been able to assemble a spending plan for the coming year that manages to not only preserve all essential City functions, but also restore some lost capacity – and all while anticipating a General Fund reserve balance of over \$1 million. While the news is good heading into 2015, it would be somewhat negligent on our part to present an overly confident picture at this time. To the extent the City is still deeply involved in extremely cost-volatile flood recovery activities, spending considerations beyond this budget should be prudently considered lest the City quickly find itself operating once again under strained fiscal circumstances.

It should be noted that the summary below serves only to highlight some of the significant figures and trends in the current year and that ahead. As City Council and staff have discussed throughout multiple budget sessions held across recent weeks, the final amended 2014 Budget and draft FY2015 Budget contain many dozens of modest to significant fiscal adjustments necessitated by various circumstances. Such entries may be due to changing costs of goods and services, individual one-time project needs, commitments to the City's many partner organizations, staff additions or vacancies, or other various circumstances. As such, the 2015 Budget – as all those before it – includes a multitude of financial details and educated assumptions that collectively represent a wealth of ongoing effort on the part of the City's Finance Department. As such, this Budget Message comes with a sincere expression of gratitude thereto for tracking and logging these many changes throughout the year.

REVENUES

Less internal transfers from other funds, total revenues across all funds are budgeted at \$11,756,070 for FY2015. This represents a significant decrease relative to 2014 (est. \$16,502,390), due mostly to the large influx of grant funding to the Storm Drainage Fund in 2014 in order to assist with flood recovery efforts. Revenues across all City funds *less those received by the Storm Drainage Fund* are estimated to be slightly over \$9.65 million by the end of 2014. The 2015 Budget – with Storm Drainage Fund revenues removed from the estimated annual total – anticipates \$11.2 million in total revenues. Disregarding 2014 flood-related grant proceeds then, overall City revenues are expected to increase markedly in 2015. Moreover, should the City receive significant additional flood recovery assistance in the coming year, as is expected via HUD's Disaster Recovery Program, an amended 2015 Budget will necessarily reflect these additional revenues, which might ultimately eclipse 2014 revenues overall.

While the possible influx of grant revenues to assist with ongoing recovery efforts is undeniably a matter of crucial importance to Manitou Springs, to what degree the City might realize such revenues is uncertain at this time and any discussion relative to that topic will need to occur in the course of the coming fiscal year, rather than here. The scope of this message is likewise limited with respect to anticipated revenues dedicated to the City's many other enterprise and special revenue funds. Instead, the summary below is confined to revenues dedicated to the General Fund in service of the City's basic operations and functions. Total 2015 General Fund revenues have been budgeted at \$6,526,692.

Sales Taxes

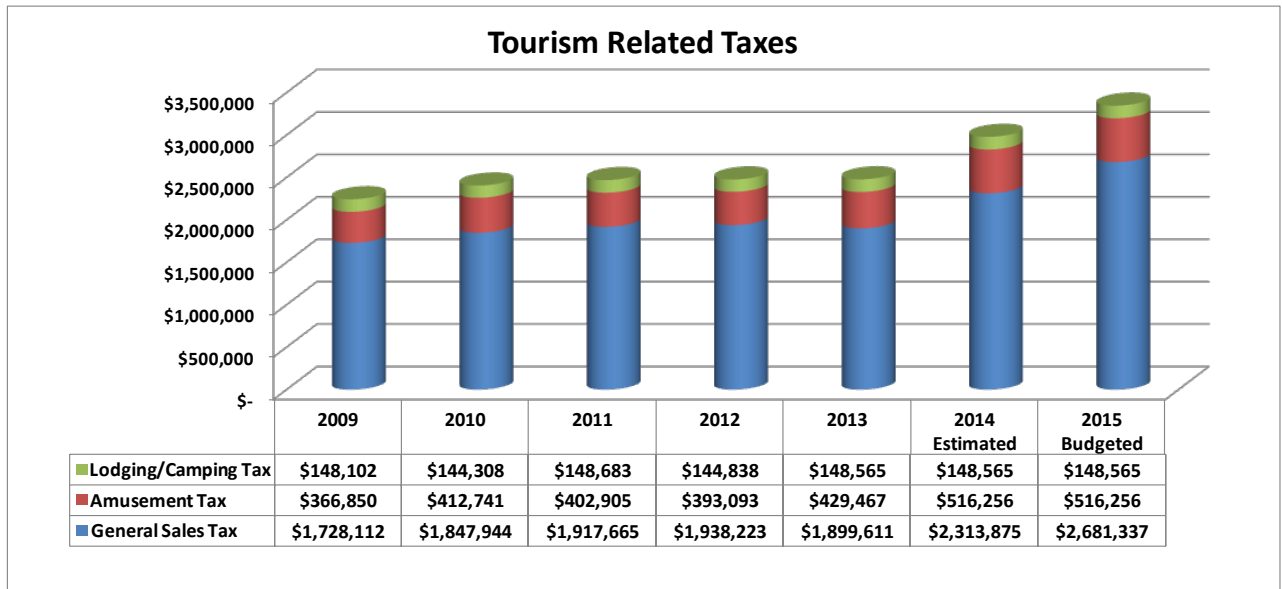
Prior to the influx of revenue from the sales of recreational marijuana in town, which did not commence in earnest until August, sales tax proceeds were steady, with overall revenues up approximately 1% percent (\$11,844) over 2013 proceeds through the end of July. This was despite that the 2014 budget contemplated even revenues relative to 2013. With the advent of non-medical marijuana sales, however, through September, sales tax receipts were up 15.2% (\$257,266) relative to the same 9-month period in 2013. To be clear, this positive divide accounts not only for the new marijuana revenue sector, but also a healthy tourist season throughout the summer. June, July and August proceeds were up 9.4%, 6.1% and 23.5% respectively, *without the benefit of marijuana sales*.

Keeping in step with these actual increases in 2014 sales tax proceeds, the 2015 Budget anticipates \$2,681,337 in total sales tax proceeds for the year. This figure is based on the assumption that recreational marijuana sales tax revenues will drop off marginally (by 20%), while all other sectors will perform on par with 2014 sales. Owing to the uncertainties associated with a new commercial sector, this approach is somewhat conservative in nature, but notwithstanding, overall sales tax revenues are planned to increase by a total of \$367,462 in the coming year.

Other Taxes

In addition to the City's general sales tax levy, amusement taxes have also performed well in 2014. We attribute this largely to a successful season celebrated by the COG Railway and individual ticketed events in town. While the 2014 Budget contemplated a subtle drop-off in

this revenue stream – from \$429,467 in 2013 to a budgeted figure of \$423,051 for 2014, actual revenues from this sector have far outperformed predictions and will total approximately \$516,256 by year's end. While other City fees and taxes have remained more or less steady relative to 2013 – most notably business license fees, real property, lodging and camping taxes – the overall revenues realized via City fees and taxes in 2014 are predicted to eclipse the budgeted figure for these revenue streams by more than \$400,000 in total. For 2015, total revenues realized from local taxes alone are expected to exceed those received in 2013 by nearly \$880,000. The graphic below highlights the main contributors to the City's overall sales tax assessment across recent years.



EXPENSES

As with the examination of revenues, this summary explores primarily those expenses relating to the City's General Fund and the City's basic operational costs assumed therein. Taking into account *all funds*, total outlays are currently expected to decrease from \$16,392,219 in 2014 to \$12,612,111 in 2015. However, as mentioned above, it is likely that subsequent to the adoption of this final FY2015 Budget, the City will serve as recipient of substantial flood recovery grant awards via HUD and other potential grant revenue sources. In this event, the City's overall revenues would balloon as would overall expenses on a corresponding basis (or greater, depending on possible match requirements). As such, the analysis below focuses primarily on budgeted expenses from the General Fund in the amount of \$6,863,219. This figure represents an overall increase in General Fund expenses of \$1,101,019 (19.76%), relative to total anticipated expenses of \$5,765,342 in FY2014.

Departmental Expenses

As demonstrated in the chart below, increased spending among departmental budgets relative to 2014 is responsible for roughly half of the overall increase in General Fund spending. The \$508,644 in increased appropriations are not shared evenly among

departmental budgets, but rather account for various specific adjustments within each department. A few points of note:

- The Police Department's 2015 appropriation exceeds anticipated 2014 expenses by \$214,400. This significant discrepancy is due less to increases in departmental spending, and more to ongoing Patrol Officer vacancies within the Department. Whereas expenses have been down in recent years given a shorthanded staff, the 2015 Budget contemplates a full roster.
- The Public Services Department budget for the coming year includes an increase in spending of \$88,313 relative to 2014. This overall increase is partially attributable to the Department's contribution to the salary for the City's new administrative assistant. In addition, allocations include an increase of approximately \$7,500 for the Department's responsibility to pay into the City's casualty/liability insurance pool, a \$15,000 appropriation to replace the aging carpet in City Hall, and a \$10,700 increase to the Department's equipment purchase line item, mostly for the procurement of three new snow plow blades.
- Overall salary increases within the Executive Department budget have been increased by \$73,800 in order to retain both an administrative assistant and a full-time flood recovery coordinator. While the salary for the former position is also partially accounted for in the Public Services budget, the majority of the latter expense will be reimbursable via the State Office of Emergency Management to the extent that this is established as an 80/20 grant-funded position. As a slight offset, salary for the Department Manager has been decreased by \$7,518 per hiring terms.
- Salary increases within the Planning Department have been increased over final 2014 figures by approximately \$58,000. This increase accounts for 2014 vacancy savings with respect to the Planning Director position, a modest increase to the Planning Director salary based on hiring terms, and the promotion of the City's Planner II to a Senior Planning position. The most substantial portion of this departmental salary increase, however, pertains to the hiring of a long-term flood recovery planner for a two-year term, the full salary and cost of benefits for which position will be reimbursed/offset via a State Department of Local Affairs grant.
- Within the Legislative (City Council) Department, the "Community Projects" line item has been increased from \$6,500 in the final 2014 Budget to \$30,000 in the 2015 Budget. This adjustment is meant to account for the City's commitment to community education in light of the failure of Ballot Measure 2G and to provide Council with the flexibility to respond to other unanticipated community needs as they arise in 2015.
- The Aquatics and Fitness Center budget includes an increase to the Department Manager salary necessary in order to raise it up the established range minimum. In addition to this \$5,433 increase, the budget for this department will shoulder approximately \$2,400 of the City's overall increase of nearly 20% to its casualty/liability insurance premiums.

- In an adjustment that impacts all departmental budgets, health care costs are expected to rise approximately 6% in the coming year. The City's commitment to covering such increases under the overall 70/30 sharing arrangement is predicted to be \$59,211 across all departments.
- Finally, in another comprehensive adjustment that affects all City departments operating via the General Fund, City Council elected to implement an across-the-board 2% cost of living adjustment for all City employees. This adjustment is meant to track actual inflation costs observed in the region in 2014, and the overall impact to the General Fund for implementing such an adjustment is estimated to be \$34,800. This accounts for an additional \$31,000 in total salary outlays and \$3,800 in corresponding benefit contributions.

DEPARTMENTAL EXPENDITURE SUMMARY				
DEPARTMENT	FY2014 FINAL BUDGET	FY2015 REQUESTED BUDGET	FY2015 OVER 2014 FINAL	FY2015 OVER FY2014 ORIGINAL BUDGET
Parking	\$ 466,736	\$ 502,150	7.59%	7.19%
Police	\$ 1,126,089	\$ 1,340,489	19.04%	6.60%
Code Enforcement	\$ 61,870	\$ 63,279	2.28%	2.07%
Finance	\$ 354,462	\$ 352,052	-0.68%	5.43%
Fire	\$ 739,540	\$ 748,824	1.26%	4.05%
Aquatics	\$ 370,939	\$ 387,998	4.60%	6.05%
Executive	\$ 421,660	\$ 468,661	11.15%	29.87%
Public Services	\$ 847,446	\$ 935,760	10.42%	16.73%
Judicial	\$ 65,481	\$ 71,179	8.70%	19.12%
Planning	\$ 263,161	\$ 333,245	26.63%	31.48%
Legislature	\$ 127,174	\$ 149,568	17.61%	46.48%

Transfers to Other Entities/Funds

In addition to the overall increase in departmental spending, payments from the City General Fund pursuant to the budget's "Economic Development" line item are expected to increase by approximately \$163,920 in the form of significantly greater transfers to the Manitou Springs Urban Renewal Authority. Whereas such transfers totaled \$33,092 in 2013, given that the City's only recreational marijuana outlet is situated in the URA district, these transfers were increased to \$179,773 in 2014 and are expected to reach \$343,693 in 2015, the first full year of the provider's commercial operation. Moreover, the City's intergovernmental transfers and miscellaneous expenses – principally in the form of a \$78,422 allocation to complete Phase II of the Mineral Springs Aquifer Study – are expected to increase by a total of \$78,435 in 2015.

Also of note in the coming year is a substantial increase to the General Fund transfer to the Capital Reserve. Whereas transfers into this fund the past two years have equaled \$251,055 and \$278,215, respectively, the 2015 transfer is budgeted at \$373,027, for a \$94,812 increase over last year's figure. The sizable transfer amount is needed in order to enter into a lease-purchase agreement for the procurement of a new \$500,000 pumper truck for the Fire Department.

This significant increase in the transfer to the City's Capital Reserve is in addition to a \$146,133 General Fund infusion into the City's Storm Water Fund in order to cover ongoing

fiscal commitments on the \$6 million Williams Canyon Drainage Improvement Project. It should be noted here that should project costs swell at any point in the year, this transfer amount will need to be increased on a dollar-to-dollar basis relative to any such project cost overruns. Finally, the 2015 budget assumes a one-time transfer to the Downtown Improvement Fund in the amount of \$65,792 in order to make up for forgone use tax transfers that have not been effectuated in recent years.

Parking/Barr Trail Assigned

In 2015, the operation of the free shuttle will rely significantly on assigned dollars associated with the Barr Trail parking lot. Whereas in 2014, the Barr Trail assigned balance (located within the General Fund) served to underwrite free shuttle operations to the tune of \$32,115, given the expiration of the Federal Highway Administration CMAQ (Congestion Mitigation and Air Quality Improvement) grant that funded the shuttle for its first two years of operation, this contribution has been increased to an even \$100,000 in 2015. It should be noted that this increase is significantly offset within the Barr Trail set-aside via a \$40,000 *decrease* in allocations for trail maintenance in the coming year. While the URA has pledged to help close the funding gap further via a \$20,000 transfer back to the General Fund in 2015, it will be important in the coming years to define a long-term financing approach for the operation of the free shuttle.

As a last word on 2015 expenses, increases relating to the City's paid parking program – managed within the General Fund budget – are expected to be \$35,414 in the coming year. This total is largely the result of two distinct anticipated increases – a \$36,000 allocation to free shuttle operations (necessitated by the aforementioned expiration of the CMAQ grant), and a nearly \$13,000 increase in fees for services paid to Standard Parking Plus given increased revenues realized by the City's paid parking program. While these two increases total approximately \$49,000, they are offset considerably by a decrease in the parking lot maintenance budget from \$25,000 to \$2,000.

The chart below tracks each significant upward adjustment discussed. Note that at \$1,175,231, the total of these individual expense increases actually exceeds the anticipated \$1,101,019 in total increased spending from the General Fund in 2015. This discrepancy can be explained by individual instances of savings across departmental line items. Such savings will offset the increases below by approximately \$74,212.

GENERAL FUND ANTICIPATED EXPENSE DESCRIPTION		2014 vs. 2015	TOTALS
INCREASED DPT EXPENSES	Fully-staffed police force	\$214,400	
	Public Services - admin assist/other	\$88,313	
	Exec Dpt - flood recovery mgr/admin assitant	\$73,800	
	Planning - Planner II promotion/new recovery Planner	\$58,000	
	Legislative - increased "community projects" budget	\$23,500	
	Aquatics & Fitness - director salary increase/insurance	\$7,833	
		\$465,846	SUBTOTAL
CROSS-DPT EXPENSES	Increased health care costs	\$59,211	
	2% cost of living adjustment	\$34,800	
		\$94,011	SUBTOTAL
TRANSFERS	Transfer to URA - recreational marijuana	\$163,920	
	Community Programs - mineral spring study	\$78,435	
	Capital Reserve Transfer - pumper truck	\$94,812	
	Storm Water Fund Transfer - Williams Canyon improvements	\$146,133	
	Downtown Improvement Fund Transfer - one-time catch-up	\$65,792	
		\$549,092	SUBTOTAL
PARKING/BARR TRAIL	Parking - free shuttle/increased fee to Standard+	\$35,414	
	Barr Trail Restricted Expenses - free shuttle	\$30,868	
		\$66,282	SUBTOTAL
		\$1,175,231	TOTAL

FUND BALANCES

Enterprise Funds

Again, the scope of this budget summary is designed to be rather limited in terms of its exclusive examination of the General Fund. Nevertheless, a few salient points relevant to certain enterprise and special revenue funds are worth mentioning. Whereas revenues and expenses within a majority of these fund balances are expected to remain relatively steady, a few exceptions worth noting are as follows:

- The fund balance in the Open Space Fund is expected to increase from \$20,524 at the conclusion of 2014 to \$50,998 by the end of 2015. This increase is attributable to expected revenues of roughly \$118,000 flowing to the Fund, which will be responsible for a mere \$88,000 in expenses, the majority of which are debt service payments for the Iron Mountain parcel.
- With budgeted revenues of \$51,000 and expenses of \$91,000, the Conservation Trust Fund balance is expected to decrease in 2015 as the City has allotted \$25,000 in matching funds for a partially GOCO-funded Trails Master Plan grant, which was successfully awarded just recently. In addition, the Fund shoulders approximately \$66,000 in reoccurring expenses related to City park improvements and maintenance.
- Though the PPRTA Fund is expected to both begin and end the year with a zero balance, some significant revenues and expenses may pass though this fund to the extent PPRTA has allotted \$232,091 in 2015 for general maintenance obligations and a \$800,000 allocation from its own Capital Improvement Fund such that the City might pursue additional surface parking options next year.

- As suggested earlier, the Storm Drainage Fund will continue to be susceptible to considerable fluctuation as flood recovery efforts proceed. The Fund will begin the year with a \$592,680 balance and at present is expected to receive an additional \$552,008 in revenues while funding \$796,899 in project costs. This would leave an end-of-year fund balance of \$347,789. But again, given the extreme likelihood that this fund will both receive and expend significantly more dollars than those accounted for at present, both expenses and revenues will likely be the subject of mid-year budget amendments.
- As mentioned in the comprehensive expenditure discussion, for a number of years, the City had neglected to facilitate the transfer of .3% of its use tax to the Downtown Public Facilities Fund per a 2003 bond measure establishing such transfer to the Fund through 2020. As such, the Fund balance has dwindled in recent years and in fact, at the conclusion of 2014, it will carry a negative balance of (\$34,828). A one-time transfer from the General Fund will replenish this fund balance, however, which is expected to finish 2015 “in the black” by \$25,174
- Whereas the general Capital Improvements Fund is expected to remain relatively stable, it is expected that the current \$251,423 Assigned Bridges Fund balance will be drawn down rather substantially in 2015. Notwithstanding an expected \$337,243 in dedicated revenues in the coming year, given the \$500,000 Canon/Park Avenue Bridge project, this Fund is expected to carry a balance of just \$51,394 by year’s end.
- On the heels of the recent rate study commissioned by the City, revenues and expenses within both the Water and Sewer Fund remain relatively consistent with one another. As such, fund balances within neither are expected to depart all that significantly relative to their 2014 ending reserves.

Tabor Reserve

As discussed during this year’s budgeting process, the City’s “Tabor reserve” stands at \$140,000 per the City’s 2012 audit. This reserve is mandated by the state for retention for non-fiscal emergencies and may be spent down only under very limited circumstances. In light of the flood recovery initiatives the City remains deeply engaged in, however, those circumstances will be met in the coming fiscal year. As such, the 2015 Budget contemplates spending down the entirety of this special reserve in furtherance of meeting various fiscal commitments relative to ongoing recovery efforts. Council should keep in mind that this balance will need to be replenished via future budgeting processes.

General Fund

Though the City’s 2013 figures remain unaudited as of the drafting of this Budget Message, internal accounting indicates that at the commencement of 2014, the General Fund boasted a beginning fund balance of approximately \$1,012,866. It would appear that this was the first time in the City’s history that it began the year with over \$1 million in the General Fund reserve. Given the strong performance of the City’s sales tax sector in 2014, together with the fact that annual revenues outpaced expenses by over \$300,000 in 2014, it is expected that the General Fund balance will increase even more substantially by the conclusion of

2014. As such, this final budget, as presented, assumes a 2015 beginning General Fund balance of \$1,342,085.

While this is certainly an encouraging figure, the reality that this balance is tenuously subject to flood recovery cost overruns cannot be overemphasized. Should project costs exceed estimates by a mere \$330,000 (or barely over 5% of the total cost of the Williams Canyon improvements), the entire gain achieved across an economically vigorous 2014 could be lost. City staff and Council should thus remain vigilant with respect to all project expenses in recognition that the City is not in a position to commit to unscheduled spending without firm deliberation.

Even assuming the City is able to adhere to the spending plan submitted in this FY2015 Budget, the General Fund's ending fund balance is scheduled to decrease by the conclusion of 2015. As detailed above, whereas annual revenues are estimated at \$6,526,692 in the coming year, budgeted expenses exceed this amount by precisely \$336,527. Strict adherence to the spending plan would thus result in a 2015 ending fund balance of just over \$1 million once again at \$1,050,038. While it would be difficult to argue that the City has not *turned the corner* financially relative to some recent challenging years, it is worth pointing out that if it were to take a mere few more turns, it could find itself heading back in the same direction.

Budget FY2015				
Description	FY2012 Actual	FY2013 Actual	FY2014 Estimated	FY2015 Requested Budget
Revenue/Expense Summary - General Fund				
G. F. Revenues	\$5,018,919	\$5,359,816	\$6,098,833	\$6,526,692
G. F. Exp. & Transfers	\$4,666,975	\$5,006,446	\$ 5,765,342	\$6,863,219
Exp. - % Δ to previous Year	1.7%	7.27%	15.16%	19.04%
Ending Unrestricted Reserves	\$706,667	\$1,012,866	\$1,342,085	\$1,050,038
G.F. Reserve as % of Expenses	15.1%	20.2%	23.3%	15.3%
Revenue/Expense Summary - All Funds				
Total Revenues	\$9,362,471	\$10,027,786	\$16,502,390	\$11,756,070
Total Expenses	\$8,653,130	\$8,793,057	\$16,392,219	\$12,612,111
Exp. - % Δ to previous Year	2.1%	1.6%	86.4%	-23.1%
Ending Reserves	\$3,889,676	\$5,127,521	\$5,037,134	4,135,037
Revenue/Expense - Capital Improvements Fund				
Cap. Revenues	\$209,303	\$451,154	\$730,542	\$1,487,970
Cap. Exp. & Transfers	\$180,124	\$483,258	\$718,732	\$1,165,536
Exp. - % Δ to previous Year	-49.0%	168.3%	48.7%	62.2%
Ending Unrestricted Reserves	\$63,967	\$31,863	\$40,673	\$32,364

Respectfully Submitted,

– Jason S. Wells, Manitou Springs City Administrator

CITY OF MANITOU SPRINGS



2015 & FINAL AMENDED 2014 BUDGET

City of Manitou Springs

YEAR 2015 BUDGETS--BY FUND

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ORDINANCE / ALL FUNDS SUMMARIES

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**TABOR RESERVE CONTRIBUTION CALCULATION,
TAX SCHEDULES AND FIVE YEAR CAPITAL PLANS**

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND APPROPRIATING FUNDS FOR FISCAL YEAR 2015 AND AMENDING THE ANNUAL BUDGET FOR FISCAL YEAR 2014

NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE CITY COUNCIL OF THE CITY OF MANITOU SPRINGS, COLORADO, THAT:

SECTION 1: The fiscal year 2015 Budget attached hereto as Exhibit A is hereby adopted and the following amounts hereby appropriated.

SECTION 2: The City of Manitou Springs FY2014 Annual Budget is hereby revised to the Amended FY2014 amounts shown:

GENERAL FUND
SUMMARY OF GENERAL FUND REVENUES & EXPENDITURES

	<u>ACTUAL</u> <u>2013</u>	<u>BUDGET</u> <u>2014</u>	<u>FINAL AMEND</u> <u>2014</u>	<u>BUDGET</u> <u>2015</u>
<u>REVENUES/AVAILABLE FUNDS:</u>				
Taxes	\$ 3,590,220	\$ 3,567,576	\$ 4,114,908	\$ 4,469,120
Licenses & Permits	71,031	64,928	71,272	61,610
Intergovernmental Revenues	283,303	222,771	275,983	333,043
Interfund Transfers	180,589	199,056	199,056	201,296
Charges for Services	309,442	357,182	296,760	306,019
Fines & Forfeitures	167,566	216,220	287,634	294,300
Miscellaneous Revenues	582,091	615,654	654,674	683,784
Assigned/Committed Revenues	175,574	170,000	198,546	177,520
SUBTOTAL--Current Year Revenues (net of assigned)	\$ 5,184,242	\$ 5,243,387	\$ 5,900,287	\$ 6,349,172
Prior Year Ending Fund Balance	706,667	1,012,864	1,012,864	1,342,086
TOTAL AVAILABLE GF FUND REVENUES	\$ 5,890,909	\$ 6,256,251	\$ 6,913,151	\$ 7,691,258
<u>EXPENDITURES:</u>				
Legislative (City Council)	111,051	102,109	127,174	149,568
Judicial Department	58,162	59,755	65,481	71,179
Executive Department (Administratic	340,994	360,882	421,660	468,661
Finance Department	268,187	333,910	354,462	352,051
Planning Department	220,210	253,460	263,162	333,245
Police Department	1,029,023	1,257,519	1,126,089	1,340,489
Emergency Communications	69,202	0	0	0
Fire Department	661,415	719,699	739,540	748,824
Code Enforcement	54,016	61,995	61,870	63,279
Public Services Department (Parks &	684,188	801,664	847,447	935,760
Aquatics Department (Swimming Poi	350,456	365,857	370,939	387,998
Public Library Department	4,288	0	0	0
Parking	312,467	468,461	466,736	502,150
SUBTOTAL-- Expenditures by Department	\$ 4,163,659	\$ 4,785,311	\$ 4,844,560	\$ 5,353,204

APPROPRIATION ORDINANCE (CONTINUED)

	ACTUAL 2013	BUDGET 2014	FINAL AMEND 2014	BUDGET 2015
Parks & Recreation	5,406	6,050	6,050	18,000
Economic Development	291,244	280,390	429,773	593,693
Intergovernmental Outlays	17,415	6,835	6,835	85,270
Miscellaneous Expenditures	149,264	63,600	5,635	6,100
Assigned/Committed Expenditures	128,403	87,877	194,274	222,000
SUBTOTAL--Operating & Non-Operating Expenditures	\$ 4,626,988	\$ 5,142,186	\$ 5,292,853	\$ 6,056,267
(NET OF ASSIGNED EXP.)				
TRANSFERS TO OTHER FUNDS				
Capital Improvements Fund	251,055	278,215	278,215	373,027
Transfer to Storm Drainage	-	-	-	146,133
Transfer to Downtown Improvement Fund	-	-	-	65,792
SUB TOTAL--Transfers To Other Funds	\$ 251,055	\$ 278,215	\$ 278,215	\$ 584,952
TOTAL UNASSIGNED EXPEND. & TRANSFERS	\$ 4,878,043	\$ 5,420,401	\$ 5,571,068	\$ 6,641,219
TABOR Reserve Additions (From Gen Fund Unreserved Balance)				
ENDING BALANCE--Unreserved*	\$ 1,012,864	\$ 835,850	\$ 1,342,086	\$ 1,050,038
Revenues more (or less) than expenditures	\$ 306,199	\$ (177,014)	\$ 329,219	\$ (292,047)
GEN. FUND BALANCE RESTRICTED FOR TABOR	\$ 140,000	\$ 140,000	\$ -	\$ -
GEN. FUND BALANCE COMMITTED FOR BARR PRKNG LOT	\$ 125,847	\$ 114,145	\$ 94,715	\$ 48,215
GEN. FUND BALANCE ASSIGNED FOR IMAGING TECHNOLOGY	\$ 34,119	\$ 35,830	\$ 35,830	\$ 37,830
GEN. FUND BALANCE ASSIGNED FOR FIRE DONATIONS			\$ 11,516	\$ 11,516
GEN. FUND BALANCE ASSIGNED FOR POLICE DONATIONS	\$ -	\$ -	\$ 4,272	\$ 7,272
GEN. FUND BALANCE ASSIGNED FOR POOL DONATIONS	\$ -		\$ 1,622	\$ 1,622
GEN. FUND BALANCE ASSIGNED FOR HPC DONATIONS	\$ -	\$ -	\$ 5,425	\$ 5,445
GEN. FUND BALANCE ASSIGNED FOR PAUL'S TRAIL DONATIONS		\$ 1,623	\$ 21	\$ 21

APPROPRIATION ORDINANCE (CONTINUED)

	ACTUAL 2013	BUDGET 2014	FINAL AMEND 2014	BUDGET 2015
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GENERAL FUND TOTAL FUND BALANCE	\$ 1,312,830	\$ 1,127,448	\$ 1,495,487	\$ 1,161,959
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OTHER FUNDS EXPENDITURES:				
Public Works Fund	60,420	48,000	48,000	48,000
Open Space Fund	107,229	83,070	83,687	88,138
Law Enforcement Special Revenue f	24,997	31,609	31,609	30,550
Conservation Trust Fund	31,802	88,000	63,000	91,000
Rural Transportation Public Facilities	586,582	218,124	256,050	1,032,091
El Paso Blvd Park Fund	108,586	57,461	59,883	61,551
Storm Drainage Enterprise Fund	446,205	2,642,007	6,561,414	796,899
Downtown Public Facilities Fund	779,849	175,564	180,247	183,525
Capital Improvement Fund	483,258	1,310,951	718,732	1,159,036
Restricted Cap Impr-Bridges	50,247	0	537,272	537,272
Water Enterprise Fund	\$871,447	\$1,662,981	\$1,998,035	\$1,513,416
Sewer Enterprise Fund	717,901	915,129	1,103,384	993,662
Manitou Springs Park Authority	3,024	0	0	0
SUBTOTAL--Current Year Expenditures	\$ 4,271,547	\$ 7,232,896	\$ 11,641,313	\$ 6,535,140
Less: Interfund Transfers To Other Funds	431,644	450,111	927,382	594,527
NET EXPENDITURES	\$ 3,839,903	\$ 6,782,785	\$ 10,713,931	\$ 5,940,613

SECTION 3: This ordinance shall be in full force and effect from and after five (5) days following its final passage and publication as provided by law.

Passed on first reading and ordered published this 18th day of November, 2014.

/s/ Donna Kast

CITY CLERK

A Public Hearing on Ordinance No. xxxx will be held at the December 2, 2014 City Council Council meeting. The Council Meeting will be held at 7:00 P.M. at City Hall, 606 Manitou Avenue, Manitou Springs, Colorado.

Ordinance Published: xx/xx/xxxx

Passed on Second Reading and Ordered Published this 2nd day of December 2014.

/s/ Marc. A Snyder

Mayor and Council

Attest: /s/ Donna Kast

Approved for Council Action: /s/ Jason Wells

City Administrator

Approved as to Form: /s/ Jefferson Parker

City Attorney

Published:

**CITY OF MANITOU SPRINGS
2015 BUDGET**

<u>SUMMARY OF ALL FUNDS--REVENUES AND EXPENDITURES</u>						
<i>Summary of all funds -- Revenues and Expenditures</i>						
	Actual	Actual	Actual	Original Budget	Final Budget	Original Budget
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2015</u>
<u>REVENUES/AVAILABLE FUNDS:</u>						
10 General Fund	\$ 4,660,573	\$ 5,018,919	\$ 5,184,242	\$ 5,243,387	\$ 5,900,287	6,349,172
Assigned General Fund revenues		146,755	175,574	170,000	198,546	177,520
11 Public Works Fund	92,776	95,684	68,460	48,064	48,000	48,000
23 Open Space Fund	133,476	594,085	106,389	101,791	117,153	118,612
24 Law Enforcement Spec. Revenue Fun	21,076	28,558	19,583	22,020	33,043	31,000
25 Conservation Trust Fund	46,173	49,567	54,357	52,100	52,100	51,000
26 Rural Transportation Public Facilities	270,388	347,636	359,542	218,124	479,020	1,032,091
28 El Paso/Beckers Park Fund	183,109	179,184	59,487	58,974	58,974	58,485
33 Storm Drainage Enterprise Fund	247,434	248,614	637,854	2,345,300	6,849,646	552,008
35 Downtown Public Facilities Fund	276,065	218,067	1,171,983	172,590	198,762	282,562
39 Capital Improvement Fund	330,479	209,303	451,154	727,542	727,542	1,150,727
Restricted Cap Imp Fund-Bridges	178,052	66,978	0	337,243	3,000	337,243
52 Water Enterprise Fund	1,905,876	1,636,137	1,218,325	1,413,310	1,358,431	1,340,068
53 Sewer Enterprise Fund	1,122,383	840,734	952,480	959,562	955,157	1,013,830
SUBTOTAL--Current Year Revenues	\$ 9,467,860	\$ 9,680,221	\$ 10,459,430	\$ 11,870,007	\$ 16,979,661	\$ 12,542,318
Less: Interfund Transfers From Other Funds	373,010	317,750	431,644	477,271	477,271	786,248
NET CURRENT YEAR REVENUE	\$ 9,094,850	\$ 9,362,471	\$ 10,027,786	\$ 11,392,736	\$ 16,502,390	\$ 11,756,070
Prior Year Ending Fund Balances/Enterprise Funds N	4,352,266	3,230,811	3,889,676	5,127,521	5,127,521	5,037,134
Total Available Funds:	\$ 13,447,116	\$ 12,593,282	\$ 13,917,462	\$ 16,520,257	\$ 21,629,911	\$ 16,793,204
<u>EXPENDITURES:</u>						
General Fund	\$ 4,554,670	\$ 4,666,975	\$ 4,878,043	\$ 5,420,401	\$ 5,571,068	\$ 6,641,219
Restricted-Barr Trail Parking Lot	-	33,960	128,403	181,702	191,132	222,000
11 Public Works Fund	94,338	65,420	60,420	48,000	48,000	48,000
23 Open Space Fund	127,130	660,624	107,228	83,070	83,687	88,138
24 Law Enforcement Spec. Rev Fund	30,161	27,874	24,997	31,609	31,609	30,550
25 Conservation Trust Fund	11,936	49,349	31,802	88,000	63,000	91,000
26 Rural Transportation Pub Fac Fund	276,593	337,361	586,582	218,124	256,050	1,032,091
28 El Paso/Beckers Park Fund	191,656	127,608	108,566	57,461	59,883	61,551
33 Storm Drainage Enterprise Fund	194,350	182,857	446,205	2,642,007	6,564,414	796,899
35 Downtown Public Facilities Fund	216,404	584,587	779,849	175,564	180,497	183,525
39 Capital Improvement Fund	353,086	180,124	483,258	718,732	718,732	1,159,036
Restricted Cap Imp Fund-Bridges	82,753	35,482		537,272		537,272
52 Water Enterprise Fund	1,721,566	1,373,093	871,447	1,662,981	1,998,034	1,513,416
53 Sewer Enterprise Fund	991,448	645,566	717,901	915,129	1,103,384	993,662
SUBTOTAL--Current Year Expenditu	\$ 8,846,091	\$ 8,970,880	\$ 9,224,701	\$ 12,780,052	\$ 16,869,490	\$ 13,398,359
Less: Interfund Transfers To Other Funds	373,010	317,750	431,644	477,271	477,271	786,248
NET CURRENT YEAR EXPEND	\$ 8,473,081	\$ 8,653,130	\$ 8,793,057	\$ 12,302,781	\$ 16,392,219	\$ 12,612,111
ENDING BALANCES--All Funds & Reserves*	\$ 3,697,344	\$ 3,889,676	\$ 5,127,521	\$ 4,421,514	\$ 5,037,134	\$ 4,135,037
Revenues more (or less) than expenditures	\$ 621,769	\$ 709,341	\$ 1,234,729	\$ (910,045)	\$ 110,171	\$ (856,041)
<i>*These are the total Fund Balances & Enterprise funds available for future appropriation (spending) on a cash basis, for the purposes designated by the legislation that created the individual funds or reserves, respectively.</i>						

**CITY OF MANITOU SPRINGS
2015 BUDGET**

<u>SUMMARY OF ALL FUNDS--REVENUES AND EXPENDITURES</u>						
<i>Summary of all funds -- Revenues and Expenditures</i>						
	Actual	Actual	Actual	Original Budget	Final Budget	Original Budget
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2015</u>
	Actual	Actual	Actual	Beginning budget	final budget	budget
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2015</u>
General Fund (excluding Restricted/Tabor Fun	\$ 354,723	\$ 706,667	\$ 1,012,866	\$ 835,850	1,342,086	1,050,038
General Fund-Restricted Barr Trail Parking	-	81,815	125,847	114,145	94,715	48,215
General Fund-Restricted for Tabor	128,000	140,000	140,000	140,000	-	-
11 Public Works Fund	22,028	52,292	60,332	52,416	60,332	60,332
23 Open Space Fund	54,437	(12,102)	(12,942)	5,779	20,524	50,998
24 Law Enforcement Spec. Rev Fund	19,713	20,397	14,983	5,394	16,417	16,867
25 Conservation Trust Fund	152,000	152,218	174,773	138,873	163,873	123,873
26 Rural Transportation PubFac Fund	(6,205)	4,070	(222,970)	-	-	-
28 El Paso/Beckers Park Fund-Capital	398,250	447,058	373,885	373,885	373,885	368,885
28 El Paso/Beckers Park Fund-main	14,648	17,416	41,510	43,023	40,601	37,535
35 Downtown Public Facilities Fund	(56,694)	(423,214)	(31,080)	(28,106)	(34,828)	25,174
39 Capital Improvement Fund	34,788	63,967	31,863	40,673	40,673	32,364
Restricted Cap Imp Fund-Bridges	216,927	216,927	216,927		219,927	19,898
	1,332,615	1,467,511	1,925,994	1,721,932	2,338,205	1,834,179
<u>ENTERPRISE FUNDS CURRENT NET POSITIONS:</u>						
Water Enterprise Fund	1,553,271	1,816,315	2,163,193	1,913,522	1,523,590	1,350,242
Sewer Enterprise Fund	294,883	490,051	730,886	775,319	582,659	602,827
Storm Drainage Enterprise Fund	50,042	115,799	307,448	10,741	592,680	347,789
	1,898,196	2,422,165	3,201,527	2,699,582	2,698,929	2,300,858
Total Fund Balance/Current Net Position:	3,230,811	3,889,676	5,127,521	4,421,514	5,037,134	4,135,037

10 - GENERAL FUND - FUND BALANCES

General Fund Unassigned:	2011 (actual)	2012 (actual)	2013 (unaudited)	2014 (final budget)	2015 (beginning budget)
Carry Over Fund Balance:	\$ 248,371	\$ 354,723	\$ 706,667	\$ 1,012,866	\$ 1,342,086
Revenues:	\$ 4,660,573	\$ 5,018,919	\$ 5,184,242	\$ 5,900,287	\$ 6,349,171
Expenditures*:	\$ 4,554,221	\$ 4,666,975	\$ 4,878,043	\$ 5,571,068	\$ 6,641,219
Ending Fund Balance:	\$ 354,723	\$ 706,667	\$ 1,012,866	\$ 1,342,086	\$ 1,050,038

% of Fund Balance to Expenditures: 7.79% 15.14% 20.76% 24.09% 15.81%

* In 2011, expenditures were increased by the \$12,000 moved to increase the Tabor Fund Balance.

Beginning in 2012, revenues and expenditures were reduced by the amounts that were assigned to Barr Trail.

Beginning in 2014, assigned donations and expenditures related to assigned donations are removed from general unassigned rev/exp.

After 10/14 work session: Expenditures for 2015 have been increased by \$146,133 to reflect the transfer to Storm Drainage to cover the City's Fiscal share of the Williams Canyon Flood Mitigation Project.

After 10/21 City Council meeting: expenditures in 2014 were increased to reflect true numbers in two accounts and in 2015 for a study by Mountain States Employer Council on how to implement a merit system. Revenues were increased in 2014 to reflect account balances as of 10/22 for cemetery sales and for amusement tax, also, amusement tax was increased in 2015 to remain flat to 2014.

Barr Trail Assigned:	2011	2012	2013	2014	2015
Carry Over Fund Balance:			\$ 81,815	\$ 125,847	\$ 92,115
Revenues:		\$ 115,775	\$ 172,435	\$ 160,000	\$ 175,500
Expenditures:		\$ 33,960	\$ 128,403	\$ 193,732	\$ 122,000
Ending Fund Balance:		\$ 81,815	\$ 125,847	\$ 92,115	\$ 145,615

Tabor Restricted:	2011	2012	2013	2014	2015
Fund Balance (used for emergency flood mitigation efforts):	\$ 128,000	\$ 140,000	\$ 140,000	\$ -	\$ -

**CITY OF MANITOU SPRINGS
2015 BUDGET**

GENERAL FUND					
SUMMARY OF GENERAL FUND REVENUES & EXPENDITURES					
	ACTUAL	ACTUAL	ACTUAL	FINAL BUDGET	BUDGET
	2011	2012	2013	2014	2015
REVENUES/AVAILABLE FUNDS:					
Taxes	3,605,065	3,627,283	3,590,220	4,114,908	4,469,120
Licenses & Permits	54,787	54,627	71,031	71,272	61,610
Government Grant Revenues	65,390	161,269	89,702	86,229	141,860
Government Shared Revenues	203,957	206,758	193,601	189,754	191,183
Interfund Transfers	136,324	176,064	180,589	199,056	201,296
Charges for Services	253,395	444,433	309,442	296,760	306,019
Fines & Forfeitures	146,888	152,244	167,566	287,634	294,300
Rents & Royalties:	92,934	63,752	509,904	620,839	649,264
Miscellaneous Revenues	101,833	132,491	72,187	33,835	34,520
Assigned Revenues	-	146,755	175,574	198,546	177,520
SUBTOTAL--Current Year Revenues (net of restricted)	4,660,573	5,018,919	5,184,242	5,900,287	6,349,172
Prior Year Ending Fund Balance	240,820	354,723	706,667	1,012,866	1,342,085
TOTAL AVAILABLE GF FUND REV	4,901,393	5,373,642	5,890,909	6,913,153	7,691,257
EXPENDITURES:					
Legislative (City Council)	108,391	112,900	111,051	127,174	149,568
Judicial Department	48,706	49,137	58,162	65,481	71,179
Executive Department (Administration)	322,523	366,462	340,994	421,660	468,661
Finance Department	319,577	233,889	268,187	354,462	352,051
Community Development Department (Pl	208,541	228,324	220,210	263,162	333,245
Police Department	931,842	997,235	1,029,023	1,126,089	1,340,489
Emergency Communications	195,455	199,070	69,202	0	0
Fire Department	578,317	681,323	661,415	739,540	748,824
Code Enforcement	0	-	54,016	61,870	63,279
Public Services Department (Parks & Stre	721,241	739,391	684,188	847,447	935,760
Public Library Department	172,512	192,364	4,288	0	0
Aquatics Department (Swimming Pool)	301,834	333,738	350,456	370,939	387,998
Parking Enforcement	87,388	96,098	312,467	466,736	502,150
SUBTOTAL-- Expenditures by Department	3,996,325	4,229,931	4,163,659	4,844,560	5,353,204
Economic Development	293,144	283,875	291,244	429,773	593,693
Parks & Recreation	3,292	-	5,406	6,050	18,000
Intergovernmental Outlays	48,515	6,468	17,415	6,835	85,270
Miscellaneous Expenditures	8,782	5,015	149,265	5,635	6,100
Restricted Expenditures		33,960	128,403	194,274	222,000
SUBTOTAL--MISC EXPENDITURES (net of restricted)	353,733	295,358	463,330	448,293	703,063
SUBTOTAL--Operating & Non-Operating Expenditures	4,350,058	4,525,289	4,626,988	5,292,853	6,056,267
(NET OF RESTRICTED EXP.)					

**CITY OF MANITOU SPRINGS
2015 BUDGET**

GENERAL FUND						
SUMMARY OF GENERAL FUND REVENUES & EXPENDITURES						
	ACTUAL	ACTUAL	ACTUAL	FINAL BUDGET	BUDGET	
	2011	2012	2013	2014	2015	
<u>TRANSFERS TO OTHER FUNDS</u>						d
Capital Improvements Fund	204,612	141,686	251,055	278,215	373,027	
Transfer to storm drainage					146,133	
Transfer to Downtown Pub Fac (Use tax)		0		0	65,792	
SUB TOTAL--Transfers To Other Funds	\$ 204,612	\$ 141,686	\$ 251,055	\$ 278,215	\$ 584,952	
TOTAL UNASSIGNED EXPEND. & TRANSFERS	\$ 4,554,670	\$ 4,666,975	\$ 4,878,043	\$ 5,571,068	\$ 6,641,219	
ENDING BALANCE-- Unreserved*	\$ 354,723	\$ 706,667	\$ 1,012,866	\$ 1,342,085	\$ 1,050,038	e
Revenues more (or less) than expenditures	105,903	351,944	306,199	329,219	-292,047	
FUND BALANCE RESTRICTED FOR TABOR	128,000	\$ 140,000	\$ 140,000	\$ -	\$ -	f
FUND BALANCE COMMITTED FOR BARR PARKING LOT		\$ 81,815	\$ 125,847	\$ 94,715	\$ 48,215	

NOTES TO GENERAL FUND REVENUES AND EXPENDITURES

a) The 2013 \$1,012,866 fund balance does not include the Tabor Restricted Fund Balance, the committed fund balance for Barr Trail Maintenance of \$125,847, nor the Assigned fund Balance to Imaging Technology for the Police Department of \$34,119 which had been previously recorded in a Deferred Revenue Account. As per the City's 2012 audited financial statements, the fund balances of the General Fund and the Public Works Fund, which are combined together, were a total of \$758,959. When the Public Works Fund balance of \$ 52,292 is separated out from this total, the Audited General Fund ending Fund Balance is \$706,667.

b) The Prior Year Ending Fund Balance is the "carryover" of funds, not otherwise reserved or designated for specific purposes, which is added to current year revenues and the total is then available to be appropriated for General Fund budgets in subsequent years.

c) All revenue estimates for year-end 2014 are based on actual 2014 numbers through the end of August 2014.

d) "Interfund Transfers" are monies *transferred to* other city funds or entities *out of the General Fund*. These transfers are shown as "revenues" in each of the respective benefiting funds and are added to other revenues and the Prior Year Fund Balance of the fund.

e) The "Ending Balance--Unreserved" is the carryover from the current year beginning fund balance, plus current year revenues, less current year expenditures and interfund transfers out. This is referred to as "Contingency" funds to be specifically appropriated by City Council for items not otherwise budgeted

f) The "TABOR Reserve" is required as an emergency unallocated pool of money which may be used only for major unplanned events as specified in the Taxpayers Bill of Rights (TABOR). The TABOR reserve must consist of a sum equal to 3% of all city expenditures except those expenditures from enterprise funds, interfund transfers, federal grants, lottery receipts or voter-approved debt proceeds.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
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GENERAL FUND

TAX REVENUES

10-311-110	REAL PROPERTY TAXES	648,805.53	630,579.41	576,922.57	570,736.00	570,736.00	566,954.00
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Account notes:

In 1997, the citizens of Manitou Springs voted to "de-bruce" meaning the city was "authorized to collect, retain and expend all excess revenues and other funds collected by the city in 1997 and each calendar year thereafter" and is no longer bound by TABOR revenue limits. The city's General Fund property tax mill levy is 10.594 and will remain so until changed by a vote of the citizens.

Budget notes:

In 2015, as per the initial assessment by El Paso County, one mill equals \$ 58,485 (Final in 2014: \$58,474).

In 2012, it was discovered that the city had still been collecting a special .8 of a mill levy, for road work, which had expired. In 2013, the city started refunding 4 years of collected taxes, with an additional 10% penalty, for a total of \$210,137, which will be completed in 2016, through a temporary mill levy reduction. The mill levy reduction for 2015 will be .90 of a mill which equates to \$ 52,637.

10-311-200	SPECIFIC OWNERSHIP TAX	85,412.64	90,559.77	72,578.53	72,797.00	75,009.00	75,678.00
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10-311-300	GENERAL SALES TAX	1,917,665.32	1,938,223.05	1,899,611.30	1,912,029.00	2,313,875.00	2,681,337.00
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10-311-310	AUTO USE TAX	186,060.00	238,371.94	242,146.17	244,022.00	263,118.00	260,000.00
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10-311-320	GENERAL USE TAX	75,257.97	53,589.00	82,790.97	62,667.00	86,000.00	78,980.00
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Budget notes:

For 2015, Use tax was forecasted to be \$85,750. This amount was reduced by \$6,770 to reflect the .3 % of the use tax that is for the Downtown Public Facilities Fund. Use tax was increased from 3.5% to 3.8% by vote of the citizens on 11/04/03, to fund sales and use tax revenue bonds for downtown improvements. This increase sunsets in 2020.

10-311-400	AMUSEMENT TAX	402,905.30	393,093.34	429,467.06	423,051.00	516,256.00	516,256.00
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10-311-500	LODGING & CAMPING TAX	148,682.66	144,838.05	148,565.89	140,599.00	148,565.00	148,565.00
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10-311-610	TELEPHONE FRANCHISE TAX	15,000.00	15,000.00	13,750.00	15,000.00	15,000.00	15,000.00
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10-311-620	CABLE TV FRANCHISE TAX	50,509.68	51,018.57	53,473.19	53,675.00	53,675.00	53,675.00
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10-311-630	PUBLIC UTILITIES FRANCHISE TAX	70,760.17	69,832.36	68,218.66	70,000.00	70,000.00	70,000.00
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Account notes:

In July 2004, Ordinance 1204 was approved to remain in effect for 20 years where CS Utilites will pay to the City a franchise fee of 8% of the gross revenues received from the electric service provided to City customers. At the discretion of Springs Utilities, the franchise fee may be payable either in cash or as in-kind service, however the cash element of the fee payment shall not be less than 2% of the gross revenues for any month during the term of this franchise. The in-kind franchise fee payments are being made in order to assist the city in a series of utility undergrounding projects in the City.

10-311-900	PENALTIES/INTEREST ON TAXES	4,005.31	2,177.28	2,696.56	3,000.00	2,674.00	2,675.00
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Total TAX REVENUES:		3,605,064.58	3,627,282.77	3,590,220.90	3,567,576.00	4,114,908.00	4,469,120.00
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LICENSES & PERMITS

10-320-110	LIQUOR (CITY) LICENSE FEES	3,222.50	3,082.50	2,783.75	3,630.00	4,493.00	4,285.00
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10-320-115	LIQUOR LICENSE PROCESSING	4,325.00	4,927.50	4,519.00	4,950.00	8,800.00	4,700.00
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10-320-150	PLANNING FEES	14,894.52	13,648.46	16,784.47	15,928.00	17,150.00	17,000.00
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10-320-160	BUSINESS LICENSE FEES	24,626.31	27,668.54	24,207.58	33,000.00	34,500.00	29,296.00
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10-320-180	STREET CUT PERMITS	1,175.00	1,625.00	2,675.00	1,650.00	2,075.00	2,075.00
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10-320-190	OTHER LICENSES & FEES	5,900.00	2,900.00	19,482.63	4,950.00	3,675.00	3,675.00
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Account notes:

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
Other licenses and fees are event fees and dumpster permits.							
Budget notes:							
In 2013, Special Event fees (for overtime and vehicles) were included in this account line, distorting the revenue.							
10-320-270	DOG LICENSES	644.00	775.00	579.00	820.00	579.00	579.00
Total LICENSES & PERMITS:		54,787.33	54,627.00	71,031.43	64,928.00	71,272.00	61,610.00

GOVERNMENT GRANT REVENUES

10-334-715	GRANTS & REIMBURSEMENTS	65,390.00	144,888.69	61,221.73	26,400.00	17,864.00	24,400.00
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Budget notes:

Budgeting \$10,000 for the city to receive a pass through grant from the State Historical Fund for a Historic Structure Assessment Grant. The associated expenditure line for this grant is under the planning department, 10-419-577. And, \$14,400 from the Colorado Dept of Local Affairs for the City's Volunteer Firefighters. DOLA sends this to the City which then sends a check in that amount to the FPPA. The expense comes out of the Fire Department's FPPA expenditure account line.

10-334-716	POLICE OVER TIME GRANTS	.00	16,380.61	980.00	2,000.00	2,000.00	2,000.00
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Account notes:

Several times a year, the police department applies for grants to pay for overtime hours related to seatbelt checks and DUI checkpoints. Before 2013, these grants have been in the "grants and reimbursements" account line but since they are for reimbursing the police overtime expenditure, they've been broken out into their own account line for improved tracking.

10-334-717	PP REGIONAL-FIRE&FLOOD MITIGIO	.00	.00	27,500.00	.00	.00	.00
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10-334-718	EIAF 7549 GRANT- PLANNER	.00	.00	.00	.00	16,365.00	65,460.00
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Account notes:

This two year grant starting in October 2014 is for "staffing assistance-flood recovery".

10-334-719	OEM-13EM14MAN ASST TO CITY MGR	.00	.00	.00	.00	50,000.00	50,000.00
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Account notes:

Grant signed in December 2013 for 2 year position for \$50,000. City is paying an additional \$10,000/year to raise the salary to \$60,000.

Total GOVERNMENT GRANT REVENUES:		65,390.00	161,269.30	89,701.73	28,400.00	86,229.00	141,860.00
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GOVERNMENT SHARED REVENUES

10-335-521	HIGHWAY USER TAX	151,634.32	150,256.38	150,931.91	148,708.00	145,869.00	146,014.00
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10-335-550	CIGARETTE TAX	9,118.10	9,449.70	8,750.85	9,420.00	8,107.00	8,107.00
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10-335-712	ROAD & BRIDGE TAX	10,043.84	9,745.57	9,738.19	10,000.00	9,535.00	9,535.00
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10-335-713	AUTO LICENSE FEES	17,960.50	18,812.50	18,402.00	18,465.00	18,465.00	18,692.00
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10-335-750	METRO DISTRICT ADMINISTRATION	5,200.00	13,493.54	5,778.00	2,113.00	2,113.00	3,000.00
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10-335-751	METRO DISTRICT PARKING ENFORC	5,000.00	.00	.00	.00	.00	.00
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10-335-752	URA ADMINISTRATION FEE	5,000.00	5,000.00	.00	5,665.00	5,665.00	5,835.00
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Total GOVERNMENT SHARED REVENUES:		203,956.76	206,757.69	193,600.95	194,371.00	189,754.00	191,183.00
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ADMINISTRATIVE SUPPORT REVENUE

10-339-810	ADM SUPP-W/S FUNDS	99,128.04	99,128.04	101,730.96	112,312.00	112,312.00	115,681.00
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10-339-811	PAYMENT IN LIEU OF TAXES-WATER	25,581.09	26,247.00	29,739.00	32,713.00	32,713.00	29,968.00
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Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
Account notes:							
This transfer amount is based on 3.5% of the water commodity charge.							
10-339-821	ADM SUPP-STORM DRAINAGE ENTE	8,000.04	8,000.04	8,240.04	9,064.00	9,064.00	9,336.00
10-339-830	ADM SUPP & TIF-OPEN SP (S/T)	.00	.00	5,150.04	5,665.00	5,665.00	5,830.00
10-339-855	ADMIN SUPPORT-PARKS&REC FUND	999.96	.00	.00	.00	.00	.00
10-339-860	ADM SUPP-MINERAL POOL	999.96	999.96	.00	.00	.00	.00
10-339-870	ADM SUPP-EL PASO BL PARK	32,688.96	32,688.96	33,669.00	37,036.00	37,036.00	38,147.08
10-339-880	ADV.SUPP&TIF--DOWNTOWN PUBLIC	.00	8,000.04	1,029.96	1,133.00	1,133.00	1,167.00
10-339-890	ADM.SUPPORT--LAW.ENF. SPEC REV	999.96	999.96	1,029.96	1,133.00	1,133.00	1,167.00
Total ADMINISTRATIVE SUPPORT REVENUE:		168,398.01	176,064.00	180,588.96	199,056.00	199,056.00	201,296.08
CHARGES FOR SERVICES							
10-347-500	EVENT FEES (OVERTIME/VEHICLES)	.00	4,540.25	13,347.81	23,255.00	14,300.00	14,300.00
10-347-600	POLICE SERVICES	3,861.91	5,285.94	36,648.68	22,475.00	22,475.00	28,615.00
Account notes:							
This line accounts for a SRO (School Resource Officer) which the school district partially pays for and fees paid for breathalyzer tests and for fees paid to the city for police officers for testifying in El Paso County District court.							
10-347-610	FIRE PROTECTION SERVICES	70,119.29	233,028.29	56,706.88	68,782.00	55,331.00	56,700.00
Account notes:							
The fire protection services account line reflects income from city firefighters being deployed by FEMA to natural disasters out of district. A corresponding expenditures account line in the fire department budget, 10-422-330, reflects the amount paid to the firefighters contracted to FEMA which is then reimbursed, along with equipment cost, by FEMA.							
10-347-620	PLANNING ENGINEERING FEES	.00	.00	.00	5,500.00	.00	.00
10-347-700	SWIMMING POOL FEES & SALES	89,965.19	79,883.98	99,430.54	210,000.00	145,704.00	145,704.00
10-347-710	SWIMMING POOL RENTAL	21,938.82	36,467.43	44,063.89	.00	.00	.00
10-347-720	SWIMMING POOL LESSONS	35,822.63	54,002.21	37,678.67	.00	30,792.00	30,792.00
10-347-730	SWIMMING--VENDING CONCESSIONS	2,869.00	3,761.68	3,127.76	.00	3,512.00	3,512.00
10-347-733	ACCESSORY SALES	3,809.65	1,995.46	1,917.36	.00	.00	.00
10-347-762	MEMORIAL HALL USE FEES	14,050.00	15,955.00	10,433.00	15,400.00	18,000.00	19,500.00
10-347-765	PARK USE FEES	10,958.50	9,512.50	6,087.50	11,770.00	6,646.00	6,896.00
Total CHARGES FOR SERVICES:		253,394.99	444,432.74	309,442.09	357,182.00	296,760.00	306,019.00
FINES & FEES REVENUE							
10-351-110	COURT FEES & FINES	82,452.40	61,101.21	60,905.00	67,211.00	94,000.00	94,000.00
10-351-120	LIBRARY FINES & FEES	3,862.34	5,573.44	6.50-	.00	.00	.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
10-351-130	OJW FEES--CITY PORTION	1,245.00	75.00	135.00	105.00	300.00	300.00
10-351-210	PARKING ENFORCEMENT REVENUE	59,328.50	85,494.00	106,532.52	148,904.00	193,334.00	200,000.00
Total FINES & FEES REVENUE:		146,888.24	152,243.65	167,566.02	216,220.00	287,634.00	294,300.00
INTEREST EARNINGS							
10-361-190	INVESTMENTS INTEREST	70.20	541.67	1,110.74	200.00	1,740.00	1,500.00
Total INTEREST EARNINGS:		70.20	541.67	1,110.74	200.00	1,740.00	1,500.00
RENTS AND ROYALTY REVENUES							
10-363-100	PPLD LIBRARY LEASE & REIMBURSE	.00	.00	12,657.25	9,264.00	9,264.00	9,264.00
Account notes: Although the Manitou Springs Library is now part of the Pikes Peak Library District. The building is still owned by the City and the PPLD has a lease with the City.							
10-363-200	STANDARD PARKING CORP PROGRA	.00	.00	460,966.98	506,870.00	550,000.00	575,000.00
Account notes: The City outsourced all parking operations to Standard Parking Corporation as of May 2013. As per the contract, Standard Parking Corporation will net their fees from revenues but if the revenues are not enough to cover the fees, Standard will invoice the City the difference. The above reference revenues are from the parking meters on the streets for "Transient-On Street only" as the parking lots and parking enforcement have their own revenue line. A corresponding expenditures line is located in "misc expenditures" of the General Fund for Standard Parking's contracted fees.							
10-363-210	CANON AVE PARKING REVENUE	44,589.23	55,390.31	32,402.24	55,000.00	61,575.00	65,000.00
10-363-211	PARKING PERMITS	5,780.00	7,607.00	3,878.00	5,000.00	.00	.00
10-363-215	TRANSFER FROM BARR TRAIL FOR E	41,015.00	.00	.00	.00	.00	.00
10-363-300	SMART CARDS - PARKING REVENUE	1,550.00	755.00	.00	.00	.00	.00
Total RENTS AND ROYALTY REVENUES:		92,934.23	63,752.31	509,904.47	576,134.00	620,839.00	649,264.00
CONTRIBUTIONS AND DONATIONS							
10-365-200	DONATIONS/GIFTS	.00	3,609.77	613.14	.00	10,051.00	.00
10-365-201	DONATIONS - POOL	.00	2,209.59	.00	.00	1,540.00	.00
Account notes: These funds, before 2012, were accounted for in a liability account 10-222-102, but in 2012 the auditors required an audit adjustment to recognize the revenue. This revenue line closes into the Assigned Fund Balance account line 10-241-357.							
10-365-203	DONATIONS-FIRE DEPARTMENT	.00	11,515.76	.00	.00	.00	.00
Account notes: Previously to 2012, fire department donations were accounted for in a liability line on the balance sheet "deferred revenue" 10-222-605, but part of the auditor adjustments in 2012 required the city to recognize these funds as revenues. This revenue account line closes into the Assigned Fund Balance line 10-241-358.							
10-365-204	DONATIONS-POLICE	.00	.00	.00	.00	4,271.88	.00
10-365-211	DONATIONS--FLOOD VICTIMS	.00	.00	2,630.00	.00	.00	.00
Account notes: The donations designated for flood victims are given to MERF (Manitou Emergency Recovery Fund), a separate entity from the City, for distribution.							
10-365-400	INSURANCE RECOVERIES	34,804.00	4,298.50	.00	.00	115.00	.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
10-365-500	DONATIONS/UNCLASSIFIED REV	24,478.75	7,329.01	4,040.14	.00	2,498.00	.00
Total CONTRIBUTIONS AND DONATIONS:		59,282.75	28,962.63	7,283.28	.00	18,475.88	.00
TRANSFERS IN FROM OTHER CITY F							
10-391-315	TRANSFER FROM PARKS & REC	32,073.51-	.00	.00	.00	.00	.00
10-391-500	DONATIONS,FEES & GIFTS-PARKS &	.00	35,853.06	1,352.64	.00	175.00	.00
Account notes: This account line is for "fees in lieu of Land-Parks & Recreation". These fees used to go into the Parks & Receptions Fund but this fund was closed out into the General Fund in 2011, due to GASB 54, which requires that funds separate from the General Fund must have dedicated revenue streams. In 2012, \$33,198 was received for fees in lieu of land. For 2013, \$1,352.64 has been collected for fees in lieu of land and \$5,406 was expended. Leaving a balance at the end of 2013 of \$29,144.64.							
Total TRANSFERS IN FROM OTHER CITY F:		32,073.51-	35,853.06	1,352.64	.00	175.00	.00
PROCEEDS FROM SALE OF ASSETS							
10-392-550	SALES OF MAPS/PUBLICATIONS	134.61	4.96	14.48	20.00	614.10	20.00
Budget notes: In 2014, flood mitigation project plans were also included in this account line.							
10-392-630	CEMETERY	21,695.00	27,300.00	36,480.00	27,300.00	26,000.00	31,800.00
10-392-700	SALES OF SURPLUS EQUIPMENT	16,539.00	47,102.22	21,280.70	12,000.00	6,110.00	6,000.00
10-392-702	MATERIALS RECYCLING SALES	4,110.89	.00	4,363.40	.00	1,273.00	.00
Total PROCEEDS FROM SALE OF ASSETS:		42,479.50	74,407.18	62,138.58	39,320.00	33,997.10	37,820.00
COMMITTED/ASSIGNED ACCOUNTS							
10-393-100	BARR TRAIL PARKING LOT REV	.00	115,775.00	172,435.00	170,000.00	160,000.00	175,500.00
10-393-200	HPC REVENUE	.00	5,152.03	300.00	.00	.00	20.00
Account notes: These funds before 2012 closed to a liability account line on the balance sheet 10-222-350, but the auditor required an audit adjustment at the end of 2012 to recognize this as revenue. This account closes into the Assigned Fund Balance acct line 10-241-356.							
10-393-300	DOCUMENT RETRIEVAL-ASSIGNED	.00	30,980.53	3,138.90	.00	1,711.25	2,000.00
Account notes: As per City Council bill #3804, resolution #2704, this account is "to collect fees from photocopying, fingerprinting, notarizing, copies of tape recordings to be credited to an account for development & implementation of a program for documentation management & retrieval". Mike Leslie, deputy city administrator, explained on 2/27/06, that it is for the police department to develop a program that will generate statistics for the public. This revenue is assigned and closes to a separate fund balance, 10-241-310, rather than the unrestricted fund balance.							
Total COMMITTED/ASSIGNED ACCOUNTS:		.00	151,907.56	175,873.90	170,000.00	161,711.25	177,520.00

LEGISLATURE DEPARTMENT

This budget accounts for the operating costs of the City Council

Summary of 2014-2015 Operations: The FY2015 Legislative Department Budget contains funding for the City's Contract legal representation, a monthly stipend for the city Council plus a small allowance to cover ancillary Council expenditures.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
LEGISLATIVE DEPARTMENT							
10-410-110	SALARIES & WAGES--REGULAR STAF	125.00	.00	.00	.00	.00	.00
10-410-120	SALARIES & WAGES-TEMPORARY/SE	10,375.00	10,500.00	11,375.00	10,500.00	10,500.00	10,500.00
Budget notes:							
City Council Stipend of \$125/month, for personal expenses incurred as a City Council member							
10-410-220	BENEFITS--MEDICARE CONTRIBUTIO	150.45	154.06	297.40	152.00	152.00	152.00
10-410-230	BENEFITS--PERA/FPPA CONTRIBUTI	1,404.63	1,456.03	2,811.12	1,439.00	1,439.00	1,439.00
10-410-250	BENEFITS-UNEMPLOYMENT INSURA	31.38	32.28	34.58	32.00	32.00	32.00
10-410-260	BENEFITS-WORKER'S COMP INSURA	636.00	836.00	981.00	836.00	841.00	895.00
Budget notes:							
Worker Comp - premiums for all boards and commissions, increase over 2014 of 6.5%							
10-410-320	SERVICES--PROFESSIONAL (LICENS	85,802.41	83,158.97	89,072.04	85,000.00	103,000.00	101,500.00
Account notes:							
This account line is for the Contract City Attorney and the City's outsourced Human Resources, Mountain States Employers Council.							
Budget notes:							
Contract - City Attorney Service Fees@\$165/hr							
3 year average (2011-2013) = \$86K, Monthly average 2014 = \$7,184 (or \$86K projected annual							
2014 was increased to \$103,000 and 2015 to \$91,000 to reflect expenditures through the end of October in 2014							
An additional \$10,500 for a merit study by Mountain States Employers Council is budgeted for 2015.							
10-410-360	RECRUITING/EMPLOYEE RETENTION	350.46	.00	64.95	.00	150.00	.00
10-410-365	EMPLOYEE APPRECIATION	1,807.83	4,155.00	2,889.73	2,000.00	2,500.00	3,000.00
10-410-370	TRAINING/PROFESSIONAL DEVELOP	.00	.00	17.05	.00	.00	.00
10-410-390	TRAVEL/CONFERENCES	25.00	579.19	547.78	1,000.00	1,000.00	1,000.00
Budget notes:							
Travel & Conference expenses for City Council							
City Council retreat and CML conference							
10-410-422	UNCOVERED LOSSES/DEDUCTIBLES	.00	.00	1,000.00	.00	.00	.00
10-410-530	TELEPHONE/COMMUNICATIONS	414.04	.36	.57	.00	.00	.00
10-410-550	PRINTING/PHOTOCOPY/BINDING	75.00	2,432.00	318.00	.00	.00	.00
Budget notes:							
City Council packet copying expenditure. This cost has decreased due to City Council no longer receiving paper packets.							
10-410-605	OFFICE SUPPLIES (PAPER,ETC)	474.64	63.62	209.11	.00	10.00	.00
10-410-615	POSTAGE	.00	50.52	.00	.00	.00	.00
10-410-630	CITY COUNCIL	.00	431.71	210.00	1,050.00	1,050.00	1,050.00
Budget notes:							
Per City Code - Council members are allotted \$150 for business expenses							
10-410-640	BOOKS, PERIODICALS, SUBSCRIPTI	.00	98.00	89.00	100.00	.00	.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
10-410-880	OTHER COMMUNITY PROJECTS	6,719.26	8,952.27	1,133.34	.00	6,500.00	30,000.00

Budget notes:

In 2014, city council approved a local match of \$5,000 for the Rainbow Falls Access Improvements Transportation Enhancement Grant, and at the 7/16/14 city council meeting approved an additional expenditure of \$1,500: \$500 for the Mineral Springs Foundation Kick Starter Campaign, \$500 for the Manifest Shuttle and \$500 for the Colorado Springs CVB Destination Promotion.
In 2015, city council intends for \$20,000 to be appropriated for community education and an additional \$10,000 for other community projects as needs arise during the year.

Total LEGISLATIVE DEPARTMENT:	108,391.10	112,900.01	111,050.67	102,109.00	127,174.00	149,568.00
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JUDICIAL DEPARTMENT

This budget accounts for the operating costs of the Municipal Court

Summary of 2014-2015 Operations: The FY2015 Judicial Department Budget continues to fund the municipal judge and the municipal court prosecutor on a contract basis. The position of court clerk is a 50% full time equivalent. The employee holding this position splits her time equally between court clerk and the police clerk in the police department.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
JUDICIAL DEPARTMENT							
10-412-100	SALARY--DEPARTMENT MANAGER	141.72	.00	.00	.00	.00	.00
10-412-110	SALARIES & WAGES--REGULAR STAF	17,841.36	18,343.70	18,022.71	18,210.00	18,920.00	18,575.00
	Budget notes: Clerk, 50% share with PD						
10-412-120	SALARIES & WAGES-TEMPORARY/SE	14,400.00	14,400.00	15,600.00	14,400.00	14,400.00	14,400.00
	Account notes: The part time judge for the City is paid from this account line.						
10-412-130	SALARIES & WAGES-OVERTIME(REG	.00	26.51	27.03	.00	.00	.00
10-412-210	BENEFITS--GROUP INSURANCE	2,396.01	2,575.25	2,737.00	3,011.00	7,395.00	7,838.00
	Budget notes: Medical Insurance increased 6% over 2014						
10-412-220	BENEFITS--MEDICARE CONTRIBUTIO	429.14	436.98	467.47	473.00	483.00	478.00
10-412-230	BENEFITS--PERA/FPPA CONTRIBUTI	4,055.10	4,129.11	4,416.83	4,468.00	4,565.00	4,518.00
10-412-250	BENEFITS-UNEMPLOYMENT INSURA	96.76	98.34	74.18	96.00	100.00	99.00
10-412-260	BENEFITS-WORKER'S COMP INSURA	48.00	47.25	115.18	47.00	108.00	114.64
	Budget notes: increase over 2014 of 6.5% In 2014, an additional payment was made for the CIRSA 2012 payroll audit.						
10-412-320	SERVICES--PROFESSIONAL (PROSE	8,400.00	8,400.00	14,326.09	14,400.00	14,400.00	20,000.00
	Budget notes: \$100/hr lift cap due to more enforcement						
10-412-330	SERVICES--STAFF/CLERICAL	320.80	147.04	.00	1,000.00	1,000.00	1,000.00
	Budget notes: Jury fees, cout appointed atty fees						
10-412-370	TRAINING/PROFESSIONAL DEVELOP	40.00	40.00	.00	700.00	700.00	700.00
10-412-380	MEMBERSHIPS/PROFESSIONAL DUE	60.00	20.00	20.00	100.00	100.00	100.00
10-412-421	INSURANCE--(CASUALTY/LIABILITY	6.00-	.00	184.32	.00	460.00	506.00
	Account notes: includes additional flood insurance						
10-412-530	TELEPHONE/COMMUNICATIONS	23.44	25.82	6.93	50.00	50.00	50.00
10-412-550	PRINTING/PHOTOCOPYING/BINDING	10.00	200.00	17.00	200.00	200.00	200.00
10-412-560	OFFICE MACHINE/COMPUTER MAINT	.00	.00	.00	100.00	100.00	100.00
10-412-565	SOFTWARE MAINTENANCE-SLEUTH	.00	.00	1,837.50	2,000.00	2,000.00	2,000.00
10-412-605	OFFICE SUPPLIES (PAPER,ETC)	273.56	247.33	267.14	400.00	400.00	400.00
10-412-615	POSTAGE	176.00	.00	42.45	100.00	100.00	100.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
Total JUDICIAL DEPARTMENT:		48,705.89	49,137.33	58,161.83	59,755.00	65,481.00	71,178.64

EXECUTIVE DEPARTMENT

This budget accounts for the operating costs of the City Administrator's Office

Summary of 2014-2015 Operations: The FY2015 Executive Department Budget includes funding for the City Administrator, the City Clerk, the Deputy City Clerk and an Administrative Assistant shared 60/40 with Public Works. Also, there is a grant funded position for Assistant to City Administrator for a year. The Executive Department also contains funding for Information Services, codification, elections expenses and routine office operations.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
EXECUTIVE DEPARTMENT							
10-413-100	SALARY--DEPARTMENT MANAGER	58,384.45	96,210.77	102,616.33	98,440.00	99,518.00	92,000.00
	Budget notes:						
	Administrator's salary set per employment contract						
10-413-110	SALARIES & WAGES--REGULAR STAF	105,597.25	114,562.17	85,448.12	103,374.00	105,696.00	179,496.00
	Budget notes:						
	Salaries include City Clerk, Deputy City Clerk and 60% of an Administrative Assistant (which is shared 60/40 with public works). Rates set as separate compensation adjustment action. As of late 2014, a grant funded position of "Assistant to City Administrator" was added to this account line. The grant revenue line is 10-334-719. This position had been contracted out previously.						
10-413-120	SALARIES & WAGES-TEMPORARY/PA	.00	455.00	520.00	.00	.00	.00
10-413-130	SALARIES & WAGES-OVERTIME(REG	.00	1,076.13	4.14	.00	.00	.00
10-413-210	BENEFITS--GROUP INSURANCE	14,235.96	15,387.64	16,263.00	17,889.00	24,735.00	36,876.81
	Budget notes:						
	Medical insurance has been budgeted with a 6% increase over 2014						
10-413-220	BENEFITS--MEDICARE CONTRIBUTIO	2,244.29	2,916.31	2,720.85	2,926.00	2,976.00	4,398.00
10-413-230	BENEFITS--PERA/FPPA CONTRIBUTI	21,205.20	27,533.75	25,143.70	27,649.00	28,114.00	37,195.00
10-413-250	BENEFITS-UNEMPLOYMENT INSURA	490.31	637.14	371.71	605.00	616.00	814.00
10-413-260	BENEFITS-WORKER'S COMP INSURA	952.00	744.00	744.00	744.00	666.00	709.00
	Budget notes:						
	increase over 2014 of 6.5%						
10-413-320	SERVICES-COMPUTER RELATED	49,978.22	42,582.22	36,400.00	43,800.00	43,800.00	43,800.00
	Budget notes:						
	This line item includes: \$36,400 for two Information Services technicians; \$2,000 for escalation services; \$5,400 for Qwest DSL.						
10-413-321	SERVICES--PROFESSIONAL (LICENS	.00	2,000.00	2,030.00	2,000.00	31,000.00	.00
	Budget notes:						
	For contracted services for the grant funded position of "Assistant to City Administrator". This grant is for \$50,000/year and the position began in January but once the contractor began daily construction observation on the Williams Canyon Project, the billing was stopped for this position after \$29,000. Also, the internet grant program ECIVS, \$2,000, was paid through this account line.						
10-413-360	RECRUITING/EMPLOYEE RETENTION	8,292.73	.00	1,556.11	500.00	11,620.00	.00
	Budget notes:						
	Solicitation and Recruitment of Personnel						
	~2014 In 2014, \$9,800 was paid to an executive search firm to help hire a new city administrator, additional costs were incurred during the interviewing and hiring process.						
10-413-370	TRAINING/PROFESSIONAL DEVELOP	473.75	3,038.79	1,692.40	3,000.00	3,000.00	3,000.00
10-413-380	MEMBERSHIPS/PROFESSIONAL DUE	981.00	1,199.00	1,082.52	1,050.00	1,454.00	1,600.00
	Account notes:						
	Membership dues for: Bar Membership, ICMA International City/County Management Association, CCMA Colorado City/County Managers Association, IIMC International Institute of Municipal Clerks						
10-413-390	TRAVEL/CONFERENCES	1,507.85	568.79	378.53	2,750.00	2,750.00	5,000.00
10-413-421	INSURANCE--(CASUALTY/LIABILITY	1,976.40	4,007.68	4,024.61	4,007.00	4,007.00	4,791.00
	Budget notes:						
	increase over 2014, 19.57%						

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
10-413-422	UNCOVERED LOSSES/DEDUCTIBLES	.00	639.00	.00	.00	.00	.00
10-413-430	BLDG. MAINTENANCE/MATERIAL	.00	400.00	22.34	.00	.00	.00
10-413-461	VEHICLE GAS & OIL	917.22	894.92	126.77	.00	.00	.00
10-413-470	VEHICLE REPAIRS & MAINTENANCE	1,100.91	244.64	12.59	.00	.00	.00
10-413-480	VEHICLE INSURANCE(DAMAGE/LIABI	9.28	10.68	10.68	.00	.00	.00
10-413-490	VEHICLE MILEAGE(REIMBURSEMENT	2.28	148.38	365.72	300.00	315.00	500.00
10-413-530	TELEPHONE/COMMUNICATIONS	6,059.27	9,678.13	11,200.46	11,027.00	11,027.00	11,000.00
10-413-531	COMMUNICATION EQUIPMENT (RADI	699.98	430.51	90.00	.00	.00	.00
10-413-540	ADVERTISING/PUBLICATIONS	6,516.24	3,312.54	3,741.43	2,000.00	4,000.00	2,000.00
10-413-550	PRINTING/PHOTOCOPYING/BINDING	5,752.57	2,871.00	6,588.03	2,871.00	1,129.00	2,871.00
Account notes:							
municipal Code updates and other printing needs							
10-413-565	CITY WIDE COMPUTER MAINTENANC	28,800.26	24,864.34	28,596.03	31,400.00	31,400.00	31,410.00
Budget notes:							
This line item includes funding to purchase small software packages, mobile solutions (iPad and Apps-new in 2013) and maintain all network equipment throughout the year 2014. Additional it provides for all vendor and application subscription, licensings and service/support agreements. These include but are not limited to: Hewlett Packard/3COM (Phone system support Agreement) \$2600-Will be rolled into new phone system as needed. Dell Appasure (System Back-up Support Agreement) \$1,600, ESRI (GIS Support Agreement) \$1,600, Juniper Networks (Firewall Support Agreement) \$2,094, McAfee (Virus Portection Support Agreement) \$3,386, DNSStuff.com (Subscription-ProvidesIP/DNS/NRL Testing/Troubleshooting) \$79, Whats.com (Domain Name Subscription) \$150. These support agreements not only provide support when necessary for configurations and break/fixes, but more importantly allow the city to maintain currenet software versioning, preventing extreme costs associated with purchasing software updates and current versions without an agreement.							
10-413-571	ELECTIONS	1,596.88	4,974.12	3,132.07	.00	8,169.00	7,000.00
Budget notes:							
Due to a special election in 2014, election costs were incurred. unless the city calls for a special election in 2015, there will be no election costs.							
10-413-605	OFFICE SUPPLIES (PAPER,ETC)	4,086.93	3,873.87	5,326.63	3,850.00	5,327.00	3,500.00
10-413-615	POSTAGE	76.54	68.51	41.14	100.00	41.00	100.00
10-413-620	UNIFORMS (RECURRING COSTS)	123.95	152.95	.00	.00	.00	.00
10-413-625	CODE ENFORCEMENT SUPPLIES	185.46	352.27	.00	.00	.00	.00
10-413-630	FOOD--MEALS&REIMBURSEMENT FO	97.50	80.46	147.14	200.00	300.00	200.00
10-413-640	BOOKS, PERIODICALS, SUBSCRIPTI	177.90	199.00	.00	400.00	.00	400.00
10-413-743	CAPITAL PURCHASES-FURNITURE/FI	.00	347.66	596.59	.00	.00	.00
Budget notes:							
work station for new administrative position: 2 ports, a computer, phone, uninterruptable power supply and software licensing							
Total EXECUTIVE DEPARTMENT:		322,522.58	366,462.37	340,993.64	360,882.00	421,660.00	468,660.81

FINANCE DEPARTMENT

This budget accounts for the operating costs of the Finance Office

Summary of 2014-2015 Operations: The FY2015 Finance Department Budget covers accounts receivable, accounts payable, payroll, utility billing, financial management and reporting, business licensing and tax administration. The department provides accounting for the City's existing twelve general, special, capital improvements and enterprise funds, as well as accounting and financial management for the Manitou Springs Metropolitan District. The staff of the Finance Department is composed of the Finance Director, the Deputy Finance Director, the Finance Technician and the Utilities Billing/Business License Clerk.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
FINANCE DEPARTMENT							
10-415-100	SALARY--DEPARTMENT MANAGER	83,679.87	65,019.29	75,171.00	76,452.00	76,510.00	78,287.00
10-415-110	SALARIES & WAGES--REGULAR STAF	107,605.14	70,429.03	66,473.67	117,189.00	97,485.00	124,029.00
Account notes:							
Staff for the Finance department consists of the Deputy Finance Director, the Finance Tech and the utilities/business license clerk. (The Deputy Finance Director will be promoted from Accountant as of January 1, 2015 with a payraise of \$5,376 for a shift in pay classification to P/T4 (Professional & Technical), using 2012 salary numbers.							
10-415-130	SALARIES & WAGES-OVERTIME(REG	.00	788.75	4,770.77	.00	6,025.00	2,000.00
Budget notes:							
Overtime in 2014 due to understaffing.							
10-415-210	BENEFITS--GROUP INSURANCE	19,478.36	20,517.30	20,379.96	24,081.00	23,930.00	25,721.81
Budget notes:							
Medical Insurance is increased by 6% over 2014							
10-415-220	BENEFITS--MEDICARE CONTRIBUTIO	1,446.53	1,870.38	2,079.84	2,808.00	2,610.00	2,963.00
10-415-230	BENEFITS--PERA/FPPA CONTRIBUTI	23,705.72	17,669.83	19,663.18	26,529.00	24,663.00	27,991.00
10-415-250	BENEFITS-UNEMPLOYMENT INSURA	551.22	408.82	280.92	581.00	540.00	613.00
10-415-260	BENEFITS-WORKER'S COMP INSURA	755.00	595.00	3,602.00	3,602.00	639.00	680.00
Budget notes:							
increase over 2014 of 6.5%, in 2014, an additional payment was made for the CIRSA 2012 payroll audit							
10-415-320	SERVICES--PROFESSIONAL (LICENS	21,400.00	13,700.00	21,000.00	21,000.00	29,200.00	19,300.00
Budget notes:							
Auditor fee							
~2014 In 2012, the auditor did not send a final invoice, for services rendered, in the amount of \$6,400, thus only \$13,700 was spent that year. In 2014, this situation was remedied and artificially increased this expenditure line by the amount of the \$6,400.							
10-415-330	SERVICES--STAFF/CLERICAL	.00	.00	4,587.00	.00	34,102.00	.00
Budget notes:							
The placement firm, Accountemps, was used to provide accountants to the City from January through the end of May at which time a job offer was made and accepted by the accountant provided at that time.							
10-415-360	RECRUITING/EMPLOYEE RETENTION	408.50	65.03	393.69	.00	4,501.00	.00
Budget notes:							
A placement fee was charged by Accountemps for the accountant hired through this firm. The placement fee was decreased by a percentage based on the amount of time worked by the accountant for the city while employed by Accountemps.							
10-415-370	TRAINING/PROFESSIONAL DEVELOP	4,281.45	128.00	85.00	1,000.00	1,130.00	3,000.00
Budget notes:							
It is intended for the Deputy Finance Director to seek the CPFO (Certified Public Finance Officer) certification. This is acquired by passing a series of five tests within seven years. Funds are being budgeted for her to take one test in 2015. Also, the Finance Director has to obtain 30 hours of continuing professional education on a yearly basis to maintain her CPFO status. Funding is being allocated for this purpose, also.							
10-415-380	MEMBERSHIPS/PROFESSIONAL DUE	170.00	170.00	170.00	170.00	170.00	300.00
Budget notes:							
Two membership fees for GFOA (Government Finance Officers Association) and CGFOA (Colorado Government Finance Officers Association).							
10-415-390	TRAVEL/CONFERENCES	501.61	.00	1,632.29	1,000.00	1,000.00	2,000.00
10-415-421	INSURANCE--(CASUALTY/LIABILITY	2,635.20	4,007.68	1,875.62	4,008.00	5,434.00	12,217.00
Budget notes:							
Insurance increase of 19.57% over 2014							

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
10-415-490	VEHICLE MILEAGE(REIMBURSEMENT	.00	32.12	.00	50.00	300.00	300.00
10-415-530	TELEPHONE/COMMUNICATIONS	2,430.05	1,829.97	1,890.39	2,000.00	2,000.00	2,000.00
10-415-531	COMMUNICATION EQUIPMENT	149.99	239.99	.00	.00	.00	.00
10-415-550	PRINTING/PHOTOCOPYING/BINDING	2,397.86	2,500.00	3,307.20	2,500.00	2,500.00	3,350.00
10-415-565	COMPUTER SOFTWARE MAINTENAN	.00	.00	6,197.50	10,740.00	6,535.00	11,700.00
Budget notes:							
Software maintenance and support of \$975 per month for Caselle Financial software.							
10-415-569	COLLECTION FEES	9,682.71	9,468.29	7,211.31	10,000.00	8,000.00	8,000.00
10-415-570	BANK/SERVICE CHARGES	23,353.04	9,483.71	11,227.46	11,000.00	11,500.00	11,500.00
10-415-605	OFFICE SUPPLIES (PAPER,ETC)	1,839.95	2,014.51	2,174.81	2,500.00	2,500.00	2,500.00
10-415-615	POSTAGE (US MAIL/FEDEX/UPS)	12,884.92	12,603.46	11,944.35	16,000.00	13,000.00	13,000.00
Budget notes:							
Increased postage to reflect increased postage rates							
10-415-630	FOOD-MEALS & REIMBURSEMENT FO	.00	125.25	12.76	100.00	48.00	100.00
10-415-640	BOOKS, PERIODICALS, SUBSCRIPTI	.00	222.40	520.75	300.00	140.00	200.00
10-415-743	CAPITAL PURCHASES-FURNITURE/FI	219.69	.00	1,535.67	300.00	.00	300.00
Budget notes:							
2015: desk chair							
Total FINANCE DEPARTMENT:		319,576.81	233,888.81	268,187.14	333,910.00	354,462.00	352,051.81

PLANNING DEPARTMENT

This budget accounts for the operating costs of the City Planning and Zoning Office

Summary of 2014-2015 Operations: The FY2015 Planning Department Budget covers administration of the Municipal Code, specifically the zoning, subdivision and historic preservation regulations. We review building permit applications for compliance with the Land Development Regulations, issue permits and collect use tax for fences, roofs, mechanical, plumbing and accessory structures. The Department reviews

Development Review applications such as conditional uses, rezoning, variances, major and minor development plans, subdivisions and petitions to vacate right-of-way. The Planning department provides written recommendations to the Planning Commission and the Historic Preservation Commission and conducts public hearings. We also staff the Open Space Advisory Committee, Parking Advisory Board and the Urban Renewal Authority. The Planning Department conducts project inspections to ensure compliance with the development review improvements and conditions. The Planning Director sits on the Transportation Advisory Committee for the Pikes Peak Area Council of Governments which makes recommendations on funding of Federal Transportation Projects. We maintain and utilize the Geographic Information (GIS) for zoning, open space and topographic mapping. Staff is composed of the Planning Director, Senior Planner, a grant-funded Planner for creating a comprehensive plan and a Planning Technician.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
PLANNING							
10-419-100	SALARY--DEPARTMENT MANAGER	76,158.18	78,657.70	76,649.27	70,170.00	55,040.00	72,495.00
10-419-110	SALARIES & WAGES--REGULAR STAF	78,973.29	82,877.03	77,045.67	90,807.00	105,049.00	145,521.00
Budget notes:							
2015 (a) Off set by new revenue line for DoLA Planner II. The grant is for \$65,460 (to cover salary and benefits) for two years also Revise pay/title of City Planner							
10-419-120	SALARIES & WAGES-TEMPORARY/SE	.00	.00	2,295.15	.00	.00	.00
10-419-210	BENEFITS--GROUP INSURANCE	14,608.80	15,450.30	16,419.00	18,061.00	24,681.44	30,692.77
Budget notes:							
Medical Insurance is increased 6% over 2014 DoLA Planner II benefits and insurance added.							
10-419-220	BENEFITS--MEDICARE CONTRIBUTIO	2,166.80	2,260.66	2,251.91	2,334.00	2,321.00	3,161.00
10-419-230	BENEFITS--PERA/FPPA CONTRIBUTI	20,472.40	21,340.42	20,917.76	22,054.00	21,932.00	29,868.00
10-419-250	BENEFITS-UNEMPLOYMENT INSURA	463.42	484.78	337.26	483.00	480.00	654.00
10-419-260	BENEFITS-WORKER'S COMP INSURA	424.00	276.00	354.96	278.00	531.00	566.00
Budget notes:							
increase over 2014 of 6.5%							
10-419-310	SERVICES--OFFICIAL/ADMINISTRAT	.00	.00	3,397.68	.00	.00	.00
10-419-320	SERVICES--PROFESSIONAL (LICENS	531.21-	10,324.76	313.45	25,000.00	25,000.00	20,000.00
Budget notes:							
Continued Consultant Support for Comprehensive Planning, Zoning Ordinance Updates and GIS implementation							
10-419-330	SERVICES--STAFF/CLERICAL	.00	1,036.00	.00	.00	.00	.00
10-419-360	RECRUITING/EMPLOYEE RETENTION	.00	299.95	1,218.72	.00	.00	.00
10-419-370	TRAINING/PROFESSIONAL DEVELOP	370.00	1,263.59	980.08	1,500.00	1,500.00	2,000.00
Budget notes:							
2015 Colorado APA State Conference for 3 employees and ongoing flood plain management/training.							
10-419-380	MEMBERSHIPS/PROFESSIONAL DUE	1,318.00	1,178.00	1,444.95	1,200.00	1,200.00	1,800.00
Budget notes:							
2015 Accommodate CFM Continuing Education and the Addition of a 4th Employee Memberships in the following: National Trust for Historic Preservation, National Alliance for Preservation Commissioners, International Administrative Associate Professionals							
10-419-421	INSURANCE--(CASUALTY/LIABILITY	1,976.40	3,006.00	3,294.93	2,973.00	3,555.00	2,487.00
Budget notes:							
increase over 2014, 19.57%							
10-419-490	VEHICLE MILEAGE(REIMBURSEMENT	.00	400.93	273.79	500.00	500.00	500.00
10-419-530	TELEPHONE/COMMUNICATIONS	1,478.48	935.21	782.81	800.00	800.00	800.00
10-419-531	COMMUNICATION EQUIPMENT (RADI	.00	119.66	.00	.00	.00	.00
10-419-540	ADVERTISING/PUBLICATIONS	1,092.60	981.36	1,196.99	1,100.00	1,300.00	1,300.00
Budget notes:							

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
Comprehensive Plan Costs and General Increase in Legal Ads							
10-419-550	PRINTING/PHOTOCOPYING/BINDING	3,094.50	3,180.00	2,422.20	3,000.00	6,072.00	6,100.00
Budget notes: Increase on this budget line is due to Planning taking over all lease, maint costs as legislative materials are no longer created in hard copy.							
10-419-575	HISTORIC PRESERVATION INCENTIV	1,509.00	.00	557.00	3,000.00	3,000.00	3,000.00
Budget notes: This account funds Historic Preservation Improvement grants and reimbursable incentives.							
10-419-576	MANITOU HERITAGE CENTER	.00	.00	.00	.00	.00	2,200.00
Budget notes: Providing partial funding for \$6,300 "history pockets" project							
10-419-577	HISTORIC PRSRVATION PASS-THRU	.00	.00	4,000.00	5,000.00	5,000.00	5,000.00
Budget notes: 09/25/2014 04:44 PM - Nicole Matching 334-715 State Historic Fund							
10-419-593	PLANNING COMMISSION SUPPORT	142.80	151.00	105.08	300.00	300.00	500.00
Budget notes: 2015 Presentation Awards and Yearly Retreat - Speaker Fees ***2015 sending planning sommissioner chaeir to Colo Chapter of American Planning Assoc.							
10-419-595	HISTORIC PRESERV COMM SUPPOR	1,480.87	960.22	1,104.02	1,200.00	1,200.00	1,400.00
Budget notes: 2015 Preservation Awards and Yearly Retreat - Speaker Fees							
10-419-605	OFFICE SUPPLIES (PAPER,ETC)	3,240.74	3,042.73	2,344.10	3,000.00	3,000.00	3,000.00
10-419-615	POSTAGE(US MAIL/FED EX/UPS)	101.46	98.46	232.94	200.00	200.00	200.00
10-419-743	CAPITAL PURCHASES-FURNITURE/FI	.00	.00	269.99	.00	.00	.00
10-419-744	CAPITAL PURCHASES--COMPUTERS/	.00	.00	.00	500.00	500.00	.00
Total COMMUNITY DEVELOPMENT (PLANNIN:		208,540.53	228,324.76	220,209.71	253,460.00	263,161.44	333,244.77

POLICE DEPARTMENT

This budget accounts for the operating costs of the City Police Department

Summary of 2014-2015 Operations: This budget funds the Police department which consists of a staff of 17.5 full time positions. This includes the Chief of Police, three Sergeants, one Detective, nine patrol officers, an SRO officer (for which the school pays half the salary), a records clerk and a half-time Police Clerk. The other half of the Police Clerk's time is budgeted to the judicial department as Municipal Court Clerk. The department also has a part time Bailiff to assist with Court. The department has eight vehicles: seven marked patrol vehicles and one unmarked vehicle.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
POLICE DEPARTMENT							
10-420-100	SALARY--DEPARTMENT MANAGER	66,791.30	65,897.67	85,814.54	83,928.00	85,532.00	88,174.00
10-420-110	SALARIES & WAGES--REGULAR STAF	548,004.43	537,795.60	529,836.83	718,143.00	562,000.00	743,341.00
Budget notes:							
Amended budget 2013: Added Records position, Pay Scale adjusted for all sworn							
Final Budget 2013: Expenditure lowered due to vacancy savings.							
10-420-115	RETIREMENT BONUS-20 YEAR	.00	4,655.55	.00	.00	.00	.00
10-420-120	SALARIES & WAGES-TEMPORARY/SE	8,260.80	18,928.28	1,221.37	2,500.00	2,270.00	2,500.00
Account notes:							
This account line used to contain the part time summer walking beat position with the court bailiff. The summer walking beat position has become a full time position, during the school year, this position is the SRO officer and the expense of this position is shared with the school.							
10-420-130	SALARIES & WAGES-OVERTIME(REG	39,133.61	59,924.35	55,547.52	42,978.00	81,000.00	77,261.00
Budget notes:							
This account line contains not only regular overtime but also the police officers apply for and receive grants for reimbursable overtime pertaining to seat belt and DUI checks. The grant monies are reflected in the revenue account line 10-334-716 Police Overtime Grants.							
10-420-210	BENEFITS--GROUP INSURANCE	75,480.42	79,827.64	85,088.26	99,389.00	65,219.00	87,750.27
Budget notes:							
Medical increased for 2013 due to additional personal added to the department: full time records clerk, full time SRO personnel. Medical insurance increased 6% over 2014.							
10-420-220	BENEFITS--MEDICARE CONTRIBUTIO	9,160.35	9,616.44	9,774.96	12,289.00	10,643.00	13,214.00
10-420-230	BENEFITS--PERA/FPPA CONTRIBUTI	50,435.59	47,915.69	53,067.77	67,296.00	70,614.00	69,763.00
10-420-250	BENEFITS-UNEMPLOYMENT INSURA	1,970.77	2,020.07	1,326.42	2,543.00	2,021.00	2,734.00
10-420-260	BENEFITS-WORKER'S COMP INSURA	24,245.69	32,592.93	39,164.58	32,536.00	38,673.00	41,173.00
Budget notes:							
increase over 2014 of 6.5%							
10-420-320	SERVICES--PROFESSIONAL (LICENS	4,355.71	3,123.89	30,706.62	56,000.00	56,000.00	56,000.00
Account notes:							
In 2013, dispatch service was outsourced to El Paso County. The yearly payment is \$50,000. The partial amount paid in 2013 was \$36,389. An additional \$6,000 is for background investigation chemical testing for DUI and for blood screens.							
10-420-360	RECRUITING/EMPLOYEE RETENTION	4,599.62	11,244.44	1,977.01	3,000.00	8,000.00	8,500.00
Budget notes:							
Background Check is being moved from 320 to 360. Polygraph, chem screen, etc.							
10-420-370	TRAINING/PROFESSIONAL DEVELOP	1,541.08	6,133.49	8,339.63	6,000.00	9,000.00	9,000.00
Budget notes:							
Additional training funds added to 2015 for those officers brought in from out of state.							
10-420-380	MEMBERSHIPS/PROFESSIONAL DUE	875.00	1,604.00	4,296.00	3,000.00	5,000.00	5,000.00
Budget notes:							
Add Lexipol Subscription \$1900.00							
10-420-390	TRAVEL/CONFERENCES	.00	26.37	1,604.22	2,000.00	2,000.00	2,000.00
10-420-421	INSURANCE--(CASUALTY/LIABILITY	10,540.80	16,030.68	17,599.60	18,669.00	18,669.00	22,322.52
Budget notes:							
increase over 2014, 19.57%							

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
10-420-422	UNCOVERED LOSSES/DEDUCTIBLES	.00	225.00	3,000.00	.00	.00	.00
10-420-430	PROPERTY SERVICES--BLDG MTCE	.00	1,035.89	455.95	.00	.00	.00
10-420-461	VEHICLE GAS & OIL	26,414.92	29,029.28	26,171.51	23,000.00	23,000.00	23,000.00
10-420-470	VEHICLE REPAIRS & MAINTENANCE	11,798.68	14,443.06	14,500.94	16,000.00	16,000.00	17,500.00
Budget notes:							
Account line has increased due to moving parking vehicle maintenance to police department vehicle maintenance.							
10-420-480	VEHICLE INSURANCE (DAMAGE/LIAB	1,176.60	1,470.52	1,267.52	1,248.00	1,248.00	1,806.00
Budget notes:							
increase over 2014, 19.57%							
10-420-530	TELEPHONE/COMMUNICATIONS	9,040.33	8,328.96	21,051.17	13,400.00	13,400.00	13,400.00
Account notes:							
for CBI Network, also, \$2400 for Mobile Data Terminal access charges.							
10-420-531	COMMUNICATION EQUIPMENT	10,419.95	17,963.04	4,236.78	18,000.00	18,000.00	18,000.00
Account notes:							
PPRCN \$7,600, Springs Radio Subscriber maintenance \$9,508							
10-420-550	PRINTING/PHOTOCOPYING/BINDING	3,668.91	2,055.33	2,720.65	3,500.00	3,500.00	3,500.00
10-420-560	OFFICE MACHINE/CPTR MAINTENAN	.00	315.00	75.00	.00	.00	.00
10-420-565	SOFTWARE MAINTENANCE	.00	.00	3,692.50	3,500.00	3,700.00	3,700.00
Account notes:							
Cost of the Sleuth software is split between the police and judicial department.							
10-420-580	PRISONER CUSTODY	6,739.20	6,614.40	8,985.60	7,000.00	9,000.00	9,000.00
10-420-585	HUMANE SOCIETY SERVICES	9,996.00	10,350.00	11,212.50	10,350.00	10,350.00	10,350.00
10-420-605	OFFICE SUPPLIES (PAPER,ETC)	3,578.40	3,886.15	2,041.95	4,000.00	4,000.00	4,000.00
10-420-610	OPERATING SUPPLIES (CHEMICALS	1,561.59	2,942.26	471.21	3,500.00	3,500.00	3,000.00
Account notes:							
This account line is for preliminary narcotics test kits.							
10-420-615	POSTAGE (US MAIL/FED EX/UPS)	934.32	503.55	405.76	750.00	750.00	500.00
10-420-620	UNIFORMS (RECURRING COSTS)	564.54	9.85	.00	.00	.00	.00
10-420-630	BUSINESS MEALS & REIMBURSEMEN	.00	127.88	60.01	.00	.00	1,000.00
10-420-640	BOOKS, PERIODICALS, SUBSCRIPTI	553.19	597.55	708.45	500.00	500.00	500.00
10-420-743	CAPITAL PURCHASES--FURNITURE &	.00	.00	2,600.30	2,500.00	2,500.00	2,500.00
Budget notes:							
This account line is for replacement office chairs and desks.							
Total POLICE DEPARTMENT:		931,841.80	997,234.81	1,029,023.13	1,257,519.00	1,126,089.00	1,340,488.79

COMMUNICATIONS DEPARTMENT

This budget accounts for the operating costs of the 911 Emergency Center

Summary of 2014-2015 Operations: In April of 2013, the Communications Center was outsourced to El Paso County for a yearly fee of \$50,000. This fee is under the police department 10-420-320 Services-Professional.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
COMMUNICATION (EMERGENCY)							
10-421-110	SALARIES & WAGES--REGULAR STAF	128,959.70	109,166.69	36,782.21	.00	.00	.00
10-421-115	BONUS	.00	.00	1,668.00	.00	.00	.00
10-421-120	SALARIES & WAGES-TEMPORARY/SE	.00	6,463.25	929.48	.00	.00	.00
10-421-130	SALARIES & WAGES-OVERTIME(REG	8,693.48	16,067.65	6,401.16	.00	.00	.00
10-421-210	BENEFITS--GROUP INSURANCE	24,348.04	25,750.10	9,121.68	.00	.00	.00
10-421-220	BENEFITS--MEDICARE CONTRIBUTIO	1,832.39	1,838.55	671.57	.00	.00	.00
10-421-230	BENEFITS--PERA/FPPA CONTRIBUTI	17,313.24	17,359.41	6,116.52	.00	.00	.00
10-421-250	BENEFITS-UNEMPLOYMENT INSURA	409.85	395.24	138.68	.00	.00	.00
10-421-260	BENEFITS-WORKER'S COMP INSURA	392.00	264.00	316.00	.00	.00	.00
10-421-360	RECRUITING/EMPLOYEE RETENTION	1,021.33	1,781.51	.00	.00	.00	.00
10-421-370	TRAINING/PROFESSIONAL DEVELOP	.00	95.47	.00	.00	.00	.00
10-421-421	INSURANCE--(CASUALTY/LIABILITY	3,294.00	5,012.32	3,806.00	.00	.00	.00
10-421-530	TELEPHONE/COMMUNICATIONS	2,130.23	9,138.50	3,251.16	.00	.00	.00
10-421-531	COMMUNICATIONS EQUIPMENT	6,718.32	5,330.00	.00	.00	.00	.00
10-421-550	PRINTING/PHOTOCOPYING/BINDING	10.00	200.00	.00	.00	.00	.00
10-421-605	OFFICE SUPPLIES (PAPER,ETC)	332.45	63.75	.00	.00	.00	.00
10-421-610	OPERATING SUPPLIES(CHEMICAL,ET	.00	143.97	.00	.00	.00	.00
Total COMMUNICATION (EMERGENCY):		195,455.03	199,070.41	69,202.46	.00	.00	.00

FIRE DEPARTMENT

This budget accounts for the operating costs of the City Fire Department

Summary of 2014-2015 Operations: The Fire Department currently has 40 volunteer and six paid staff (one captain, two lieutenants, two paramedics and one EMT) that operate on a 24/7 basis. This department has two engines, one brush truck and one water utility vehicle and responds to emergency and non-emergency calls for service with appropriate resources.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
FIRE DEPARTMENT							
10-422-110	SALARIES & WAGES--REGULAR STAF	254,145.71	229,891.72	274,747.61	307,487.00	307,747.00	313,626.00
10-422-120	SALARIES & WAGES-TEMPORARY/SE	36,837.50	48,582.72	43,911.08	30,000.00	31,535.00	30,000.00
10-422-130	SALARIES & WAGES-OVERTIME(REG	21,150.62	47,239.46	51,346.06	50,000.00	52,280.00	50,435.00
10-422-210	BENEFITS--GROUP INSURANCE	29,217.61	30,900.48	35,574.51	36,122.00	44,310.00	45,732.69
Budget notes:							
Medical Insurance has been increased 6% over 2014							
10-422-220	BENEFITS--MEDICARE CONTRIBUTIO	4,204.02	4,484.90	5,222.27	5,619.00	5,678.00	5,714.00
10-422-230	BENEFITS--PERA/FPPA CONTRIBUTI	52,127.39	52,775.02	79,399.84	78,781.00	62,815.00	65,289.00
Budget notes:							
The Fire FPPA/PERA Employer paid benefit line includes not only 8% contribution to FPPA for full time firefighters and 13.7% contribution to PERA for part time/seasonal but also a \$16,000 contribution to the volunteer firefighters and \$21,799 to the Old Hire Pension Plan							
10-422-250	BENEFITS--UNEMPLOYMENT INSURA	930.37	977.57	716.45	1,162.00	1,175.00	1,182.00
10-422-260	BENEFITS-WORKER'S COMP INSURA	25,255.93	35,054.44	32,650.00	30,180.00	31,537.00	33,576.00
Budget notes:							
increase over 2014 of 6.5%							
10-422-320	SERVICES--PROFESSIONAL(INVESTI	.00	.00	.00	.00	.00	2,500.00
10-422-330	PROFESSIONAL SERVICES (FIRES)	42,705.10	115,842.26	29,171.73	40,966.00	35,000.00	40,966.00
Account notes:							
This account is for wildland fire, and other natural disaster, deployments which is offset by the revenue in the account line 10-347-610 and is not part of the regular fire budget. The deployments brings in revenue not only from the contract workers but also equipment use. It provides a unique training opportunity for actual natural disaster training to the firefighters.							
10-422-340	SERVICES-MAINTENANCE/CUSTODIA	.00	268.09	380.00	250.00	250.00	500.00
10-422-360	RECRUITING/EMPLOYEE RETENTION	2,447.47	2,402.16	2,383.73	2,500.00	2,500.00	2,500.00
10-422-370	TRAINING/PROFESSIONAL DEVELOP	5,108.50	868.00	3,534.54	7,900.00	7,900.00	7,900.00
10-422-380	MEMBERSHIPS/PROFESSIONAL DUE	1,948.00	1,893.00	1,949.00	2,500.00	2,500.00	2,764.00
Budget notes:							
increase due to raised rates from emergency reporting software dues.							
10-422-410	GAS & ELECTRIC UTILITIES	6,588.03	6,581.81	6,713.70	7,000.00	7,000.00	7,000.00
10-422-421	INSURANCE--(CASUALTY/LIABILITY	11,043.60	12,890.72	12,890.72	12,693.00	12,693.00	15,413.00
Budget notes:							
increase over 2014, 19.57%							
10-422-422	UNCOVERED LOSSES/DEDUCTIBLES	.00	.00	2,533.54	.00	.00	.00
10-422-430	PROPERTY SERVICES-BLDG MAINT	7,673.78	3,167.02	5,488.30	6,000.00	11,200.00	6,000.00
10-422-461	VEHICLE GAS & OIL	6,815.45	7,574.14	8,106.95	7,000.00	8,110.00	8,500.00
10-422-470	VEHICLE REPAIRS & MAINTENANCE	19,725.47	23,450.02	10,822.59	24,000.00	45,888.00	24,000.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
10-422-480	VEHICLE INSURANCE(DAMAGE/LIABI	6,490.56	7,412.40	7,412.40	7,299.00	7,299.00	8,727.00
Budget notes: increase over 2014, 19.57%							
10-422-530	TELEPHONE/COMMUNICATIONS	4,086.95	3,640.80	4,424.69	4,000.00	4,000.00	4,000.00
10-422-531	COMMUNICATION EQUIPMENT	9,466.33	11,902.95	10,126.54	16,000.00	16,000.00	16,000.00
Budget notes: Increase over 2013 due to new alpha numeric pagers for all responders to utilize with the county system. This is for the equipment, maintance contract, and monthly service contract.							
10-422-550	PRINTING/PHOTOCOPYING/BINDING	1,141.79	1,477.92	176.67	2,000.00	2,000.00	2,000.00
10-422-589	FIRE PREVENTION	2,080.53	604.42	2,601.64	2,000.00	2,000.00	2,000.00
10-422-590	MEDICAL SERVICES	10,102.59	10,542.28	13,331.39	13,500.00	13,500.00	13,500.00
Account notes: Increase in 2014, is for service contracts on the Zoll Monitors for \$3,000.							
10-422-591	HIGH ANGLE RESCUE	2,074.31	3,704.96	.00	3,200.00	3,200.00	3,200.00
10-422-605	OFFICE SUPPLIES (PAPER, ETC)	909.50	352.81	1,486.48	1,500.00	1,500.00	1,500.00
10-422-610	OPERATING SUPPLIES (CHEMICALS,	6,624.37	1,615.68	5,508.87	8,000.00	8,000.00	8,000.00
10-422-611	WILDLAND TOOLS & EQUIPMENT	.00	687.96	2,025.77	1,500.00	1,500.00	1,500.00
10-422-615	POSTAGE(US MAIL/FED/FED EX/UPS	186.52	432.79	279.15	300.00	300.00	300.00
10-422-618	CUSTODIAL/MAINTENANCE SUPPLIE	1,321.93	793.15	579.61	1,500.00	1,500.00	1,500.00
10-422-620	UNIFORMS (RECURRING COSTS)	5,907.13	5,174.40	5,918.95	6,000.00	6,600.00	6,000.00
10-422-630	BUSINESS MEALS & REIMBURSEMEN	.00	136.47	.00	.00	.00	.00
10-422-742	CAPITAL PURCHASES--EQUIPMENT	.00	8,000.00	.00	2,740.00	2,023.00	16,999.00
Budget notes: \$4,999 for in-house station alarm system, current system is out of service due to age and pagers are not reliable with loud noises, and \$12,000 for nozzles							
Total FIRE DEPARTMENT:		578,317.06	681,322.52	661,414.78	719,699.00	739,540.00	748,823.69

CODE ENFORCEMENT DEPARTMENT

This budget accounts for the operating costs of code enforcement

Summary of 2014-2015 Operations: This department consists of one full time employee. Originally Code Enforcement activities were costed out of the Executive Department but as of 2013, they have been assigned to their own department under the supervision of the Police Chief. Code Enforcement involves investigating alleged violations of city municipal code and ensuring all private property and public grounds are compliant.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
CODE ENFORCEMENT DEPT							
10-423-110	SALARIES&WAGES-REGULAR STAFF	.00	.00	36,150.60	38,095.00	38,095.00	38,846.00
10-423-130	SALARIES&WAGES-OVERTIME(REG&	.00	.00	103.32	500.00	500.00	500.00
10-423-210	BENEFITS-GROUP INSURANCE	.00	.00	7,272.01	6,024.00	5,185.00	5,270.42
Budget notes:							
Medical Insurance has been increased 6% over 2014							
10-423-220	BENEFITS-MEDICARE CONTRIBUTIO	.00	.00	492.63	560.00	560.00	571.00
10-423-230	BENEFITS-PERA/FPPA CONTRIBUTIO	.00	.00	4,654.11	5,288.00	5,288.00	5,390.00
10-423-250	BENEFITS-UNEMPLOYMENT INSURA	.00	.00	66.46	116.00	116.00	118.00
10-423-260	BENEFITS-WORKER'S COMP INSURA	.00	.00	1,063.00	1,063.00	1,776.00	1,891.00
Budget notes:							
increase over 2014 of 6.5%							
10-423-360	RECRUITNG/EMPLOYEE RENTENTIO	.00	.00	.00	500.00	500.00	.00
10-423-370	TRAINING/PROFESSIONAL DEVELOP	.00	.00	1,058.67	500.00	500.00	1,000.00
10-423-421	INSURANCE (CASUALTY/LIABLILITY	.00	.00	368.64	1,500.00	1,500.00	1,793.55
Budget notes:							
increase over 2014, 19.57%							
10-423-461	VEHICLE GAS & OIL	.00	.00	1,242.31	2,000.00	2,000.00	2,000.00
10-423-470	VEHICLE REPAIRS & MAINENANCE	.00	.00	228.70	1,500.00	1,500.00	1,500.00
10-423-480	VEHICLE INSURANCE (DAMAGE/LIAB	.00	.00	.00	250.00	250.00	298.93
Budget notes:							
increase over 2014, 19.57%							
10-423-530	TELEPHONE/COMMUNICATIONS	.00	.00	475.51	500.00	500.00	500.00
10-423-531	COMMUNICATIONS EQUIPMENT	.00	.00	.00	500.00	500.00	500.00
10-423-550	PRINTING/PHOTOCOPYING/BINDING	.00	.00	7.00	.00	.00	.00
10-423-605	OFFICE SUPPLIES (PAPER ETC)	.00	.00	481.78	1,000.00	1,000.00	1,000.00
10-423-610	OPERATING SUPPLIES (CHEMICAL E	.00	.00	80.18	1,000.00	1,000.00	1,000.00
10-423-615	POSTAGE (US MAIL/FED EX/UPS)	.00	.00	170.61	500.00	500.00	500.00
10-423-620	UNIFORMS (RECURRING COSTS)	.00	.00	100.00	600.00	600.00	600.00
Total CODE ENFORCEMENT DEPT:		.00	.00	54,015.53	61,996.00	61,870.00	63,278.90

PUBLIC SERVICES DEPARTMENT

This budget accounts for the Costs of the combined City Parks and Streets Departments

Summary of 2014-2015 Operations: This budget contains the funding to cover the cost of maintaining over 30 miles of streets and road: asphalt repair, snow removal, striping, street signage/repair/maintenance/replacement, and maintenance of public works vehicles. It also covers the maintenance of twelve parks plus the Crystal Valley Cemetery (burials, grounds maintenance), the maintenance of the downtown corridor, the landscaping of the City, the repair and maintenance of all City buildings, including the Police Department and the Library and the coverage of City Special events: fences, tents, staging, banners, Christmas Decorations, etc. Department personnel is comprised of 30% of the Public Works Director time, 20% of the head foreman's time, 20% of the mechanic's time, seven maintenance workers and an 40% of administrative assistant shared with the Executive Department.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
PUBLIC SERVICE DEPARTMENT							
10-431-100	SALARY--DEPARTMENT MANAGER	19,500.00	21,677.84	23,203.55	22,290.00	23,621.00	24,480.00
Account notes: 40% of the department manager's time is paid from public works. The other 60% is paid from the Enterprise funds.							
10-431-110	SALARIES & WAGES--REGULAR STAF	197,263.23	197,517.47	181,844.00	222,336.00	223,756.00	253,617.00
10-431-120	SALARIES & WAGES-TEMPORARY/SE	8,647.00	10,088.00	33,604.90	12,360.00	12,360.00	12,360.00
Budget notes: Increase in 2013 due to additional personnel hired to provide flood mitigation.							
10-431-130	SALARIES & WAGES-OVERTIME(REG	4,689.59	3,731.31	9,906.19	12,840.00	12,840.00	12,840.00
10-431-210	BENEFITS--GROUP INSURANCE	61,173.40	40,353.78	42,781.00	47,059.00	58,839.32	67,825.34
Budget notes: Medical Insurance has been increased 6% over 2014							
10-431-220	BENEFITS--MEDICARE CONTRIBUTIO	3,553.89	3,104.99	3,416.11	3,912.00	3,952.00	4,186.00
10-431-230	BENEFITS--PERA/FPPA CONTRIBUTI	33,578.72	29,337.33	31,116.65	36,966.00	37,343.00	41,552.00
10-431-250	BENEFITS-UNEMPLOYMENT INSURA	814.41	718.95	550.65	809.00	818.00	910.00
10-431-260	BENEFITS-WORKER'S COMP INSURA	14,937.08	15,260.95	18,555.90	14,146.00	19,961.00	21,252.00
Budget notes: increase over 2014 of 6.5%							
10-431-320	SERVICES--PROFESSIONAL (LICENS	30.00	1,350.00	.00	2,000.00	2,000.00	2,000.00
10-431-340	SERVICES--TRASH REMOVAL	16,843.30	13,200.00	13,116.00	17,000.00	17,000.00	17,000.00
10-431-341	SERVICES-CUSTODIAL (CUSTODIAL)	26,700.00	26,671.46	28,247.79	35,000.00	35,000.00	35,000.00
Budget notes: Contract with Specialty Cleaning +6,000 as work needed.							
10-431-342	SERVICES-GARDENER CONTRACTED	20,000.00	38,800.00	39,060.75	35,000.00	35,000.00	35,000.00
Budget notes: \$30,500.00 Contract with Brickman + \$6,000 for additional work as needed.							
10-431-360	RECRUITING/EMPLOYEE RETENTION	827.94	506.22	598.16	200.00	200.00	200.00
10-431-370	TRAINING/PROFESSIONAL DEVELOP	293.92	680.64	2,806.56	2,500.00	2,500.00	2,500.00
Budget notes: CDL'S							
10-431-380	MEMBERSHIPS/PROFESSIONAL DUE	35.00	35.00	45.00	300.00	300.00	300.00
10-431-390	TRAVEL/CONFERENCES	6.00	.00	.00	.00	.00	.00
10-431-410	GAS & ELECTRIC UTILITIES	35,130.96	34,921.34	34,786.91	35,000.00	45,000.00	45,000.00
10-431-412	STREET LIGHTING UTILITIES	91,021.47	100,735.81	101,254.37	92,000.00	92,000.00	92,000.00
10-431-421	INSURANCE--(CASUALTY/LIABILITY	15,334.72	17,478.00	17,478.00	17,779.00	38,073.00	45,524.00
Budget notes: increase over 2014, 19.57%							

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
10-431-422	UNCOVERED LOSSES/DEDUCTIBLES	1,000.00	2,953.05	2,000.00	.00	1,000.00	2,000.00
10-431-430	PROPERTY SERVICES--BLDG MAINT	11,796.93	46,747.09	2,488.63	15,000.00	15,000.00	30,000.00
Budget notes:							
In 2015, the carpet in city hall is being replaced at an estimated \$15,000 in addition to normal building maintenance expenditures of \$15,000							
10-431-431	POLICE STATION MAINTENANCE	1,217.26	836.43	5,923.62	2,000.00	2,000.00	2,000.00
10-431-434	LIBRARY BUILDING MAINTENANCE	716.63	508.57	.00	1,000.00	1,000.00	1,000.00
10-431-435	MAINTENANCE OF HISTORIC PLAQU	54.75	.00	.00	200.00	200.00	200.00
10-431-436	DOWNTOWN MAINTENANCE	4,315.08	2,904.44	1,761.75	5,000.00	5,000.00	5,000.00
10-431-437	FLOOD REPAIR	.00	.00	44,013.65-	.00	.00	.00
10-431-461	VEHICLE GAS & OIL	26,450.32	24,597.79	29,620.08	29,000.00	25,000.00	29,000.00
10-431-470	VEHICLE REPAIRS & MAINTENANCE	22,354.22	19,691.55	21,650.91	28,000.00	25,000.00	28,000.00
10-431-480	VEHICLE INSURANCE(DAMAGE/LIABI	6,654.18	8,240.56	8,139.56	8,116.00	8,333.00	9,964.00
Budget notes:							
increase over 2014, 19.57%							
10-431-530	TELEPHONE/COMMUNICATIONS	10,704.48	7,959.30	9,250.97	9,000.00	9,000.00	9,000.00
10-431-531	COMMUNICATIONS EQUIPMENT	1,948.19	2,934.86	514.97	1,000.00	1,000.00	1,000.00
10-431-550	PRINTING/PHOTOCOPYING/BINDING	60.00	100.00	351.41	1,000.00	1,000.00	1,000.00
10-431-605	OFFICE SUPPLIES (PAPER, ETC.)	1,210.54	1,133.77	931.65	1,000.00	1,000.00	1,000.00
10-431-610	OPERATING SUPPLIES (CHEMICALS,	.00	59.76	5,813.37	500.00	500.00	500.00
10-431-615	POSTAGE (US MAIL/FED EX/UPS)	15.72	.00	.00	50.00	50.00	50.00
10-431-618	CUSTODIAL SUPPLIES	9,483.21	9,677.94	2,874.90	9,000.00	9,000.00	9,000.00
10-431-620	UNIFORMS (RECURRING COSTS)	3,770.31	3,028.43	3,152.69	3,000.00	3,500.00	3,500.00
10-431-644	STREET MATERIALS/SUPPLIES(ASPH	20,281.29	11,399.78	27,174.36	23,000.00	23,000.00	23,000.00
10-431-645	VANDALISM REPAIRS	2,083.06	336.49	1,642.50	4,000.00	6,000.00	4,000.00
10-431-646	TRAFFIC SERVICES (SIGNS, ETC)	11,244.84	7,417.50	11,032.99	12,000.00	12,000.00	12,000.00
10-431-647	GARDEN SUPPLIES	3,377.86	2,889.81	486.65	3,000.00	3,000.00	3,000.00
10-431-648	PARKS MATERIALS/SUPPLIES	31,287.68	27,787.88	11,018.34	28,000.00	26,000.00	28,000.00
10-431-742	CAPITAL PURCHASES--EQUIPMENT	833.98	2,016.73	.00	9,300.00	9,300.00	20,000.00

Budget notes:

2015 Capital Purchases consist of two 7'6" carbide snow plow blades and one 10' blade and traffic control supplies (T# barricades, barrels, cones, signs, etc.)

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
Total PUBLIC SERVICE DEPARTMENT:		721,241.16	739,390.82	684,188.19	801,663.00	847,446.32	935,760.34

AQUATICS DEPARTMENT

This budget accounts for the operating costs of the swimming pool and fitness center

Summary of 2014-2015 Operations: The Aquatics Department will continue to offer its regular programs such as Swim America learn-to-swim, year round swim team, aqua-weight training, after school lessons, Manitou High School swim team, adult swim clinics and personal training and safety classes. We will train safety personnel to levels in accordance with health regulations and national safety standards related to the pool's attendance. We will offer excellent customer service, a clean facility and do pre-maintenance to reduce high cost repairs to equipment. Staff consists of the Pool Director, the Assistant Pool Director and part time lifeguards/swimming/aerobics instructors.

Revenues for 2015 are forecasted to be \$180,000.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
SWIMMING POOL & FITNESS DEPT							
10-451-100	SALARY--DEPARTMENT MANAGER	45,015.59	46,314.12	49,082.51	48,482.00	48,519.00	53,952.00
Budget notes: Adjusting Pool Director up to entry level of Management Level 1.							
10-451-110	SALARIES & WAGES--REGULAR STAF	28,224.44	33,022.42	27,032.23	36,420.00	35,923.00	37,149.00
10-451-120	SALARIES & WAGES-TEMPORARY/SE	86,240.48	103,089.35	117,399.55	106,000.00	109,517.00	114,410.00
Budget notes: Seasonal staff wages need to be increased to be competitive with other pools in hourly pay. Both Valley and Cheyenne Mountain start their lifeguards at \$9 to \$10 with head lifeguards at \$10/hour and they are our closest competition. Also, due to the need to keep safety levels high, we need to have enough staff to cover all the guarding areas and this is all determined by ages of the swimmers and their swimming ability. The implementation of the two guard minimum has resulted in more expense than previously determined.							
10-451-130	SALARIES & WAGES-OVERTIME(REG	121.12	139.27	7.57	120.00	380.00	120.00
10-451-210	BENEFITS--GROUP INSURANCE	9,739.21	10,299.80	10,946.00	18,061.00	14,465.00	15,179.95
Budget notes: Medical Insurance increased by 6% over 2014.							
10-451-220	BENEFITS--MEDICARE CONTRIBUTIO	2,214.01	2,575.19	2,823.14	2,770.00	2,818.00	2,982.00
10-451-230	BENEFITS--PERA/FPPA CONTRIBUTI	20,918.48	24,331.31	26,674.97	26,170.00	26,624.00	28,171.00
10-451-250	BENEFITS-UNEMPLOYMENT INSURA	478.31	547.94	512.17	573.00	583.00	617.00
10-451-260	BENEFITS-WORKER'S COMP INSURA	5,284.64	6,805.82	6,729.00	6,301.00	5,073.00	5,401.00
Budget notes: increase over 2014 of 6.5%							
10-451-340	SERVICES/MAINTENANCE/CUSTODIA	709.46	572.24	425.32	1,500.00	1,500.00	1,500.00
10-451-360	RECRUITING/EMPLOYEE RETENTION	636.94	473.35	286.92	500.00	500.00	500.00
10-451-370	TRAINING/PROFESSIONAL DEVELOP	575.00	41.17	256.40	400.00	400.00	400.00
10-451-380	MEMBERSHIPS/PROFESSIONAL DUE	768.83	2,002.15	839.53	2,000.00	2,000.00	2,000.00
10-451-390	TRAVEL/CONFERENCES	.00	52.05	.00	.00	.00	.00
10-451-410	GAS & ELECTRIC UTILITIES	45,759.14	44,075.18	44,718.00	52,000.00	52,000.00	52,000.00
10-451-421	INSURANCE--(CASUALTY/LIABILITY	9,048.56	10,535.40	10,535.40	10,374.00	12,404.00	14,831.50
Budget notes: increase over 2014, 19.57%							
10-451-422	UNCOVERED LOSSES/DEDUCTIBLES	.00	1,000.00	.00	.00	.00	.00
10-451-430	PROPERTY SERVICES--BLDG MAINT	17,487.75	13,364.54	15,538.74	15,000.00	17,500.00	18,000.00
Budget notes: roof repair and lobby heater repair.							
10-451-490	VEHICLE MILEAGE (REIMBURSEMEN	104.87	.00	196.62	300.00	300.00	300.00
10-451-530	TELEPHONE/COMMUNICATIONS	3,332.20	3,667.70	2,822.81	2,500.00	2,500.00	2,500.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
10-451-540	ADVERTISING/PUBLICATIONS	1,611.27	610.20	755.69	1,500.00	1,500.00	1,500.00
10-451-550	PRINTING/PHOTOCOPYING/BINDING	757.43	898.00	2,678.29	2,500.00	2,500.00	2,500.00
10-451-560	OFFICE MACHINES/COMPUTER MAIN	2,178.59	2,195.49	1,545.07	2,500.00	2,500.00	2,500.00
10-451-570	BANK CHARGES POOL	.00	4,571.65	5,081.77	4,986.00	6,533.00	6,535.00
10-451-605	OFFICE SUPPLIES (PAPER,ETC)	1,347.39	1,312.25	909.51	1,400.00	1,400.00	1,400.00
10-451-610	OPERATING SUPPLIES (CHEMICALS,	12,707.60	12,424.27	13,154.68	13,000.00	13,000.00	13,000.00
10-451-615	POSTAGE (US MAIL/FEDEX/UPS)	9.24	.00	.00	150.00	150.00	150.00
10-451-618	CUSTODIAL/MAINTENANCE SUPPLIE	1,835.31	1,955.22	3,071.89	3,000.00	3,000.00	3,000.00
10-451-620	UNIFORMS(RECURRING COSTS)	.00	745.80	979.00	850.00	850.00	900.00
10-451-631	VENDING SUPPLIES	4,704.26	5,512.45	5,044.88	6,500.00	6,500.00	6,500.00
10-451-632	COMMODITIES FOR RESALE	24.85	603.25	408.17	.00	.00	.00
Total SWIMMING POOL & FITNESS DEPT:		301,834.97	333,737.58	350,455.83	365,857.00	370,939.00	387,998.45

LIBRARY DEPARTMENT

This budget accounts for the operating costs of the Library

As of January 2013, the Library became part of the Pikes Peak Library District. The City, however, still owns the library building.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
LIBRARY							
10-455-100	SALARY--DEPARTMENT MANAGER	38,512.49	50,607.67	.00	.00	.00	.00
10-455-110	SALARIES & WAGES--REGULAR-FULL	.00	13,783.98	.00	.00	.00	.00
10-455-120	SALARIES & WAGES--REGULAR-PAR	46,703.16	38,034.09	.00	.00	.00	.00
10-455-210	BENEFITS--GROUP INSURANCE	4,869.56	5,232.80	.00	.00	.00	.00
10-455-220	BENEFITS--MEDICARE CONTRIBUTIO	1,193.63	1,426.85	.00	.00	.00	.00
10-455-230	BENEFITS--PERA/FPPA CONTRIBUTI	11,277.80	13,449.17	.00	.00	.00	.00
10-455-250	BENEFITS-UNEMPLOYMENT INSURA	255.68	307.29	.00	.00	.00	.00
10-455-260	BENEFITS-WORKER'S COMP INSURA	238.00	171.55	.00	.00	.00	.00
10-455-320	SERVICES--PROFESSIONAL	.00	11,860.28	.00	.00	.00	.00
10-455-370	TRAINING/PROFESSIONAL DEVELOP	261.50	350.00	.00	.00	.00	.00
10-455-380	MEMBERSHIPS/PROFESSIONAL DUE	366.99	195.00	.00	.00	.00	.00
10-455-390	TRAVEL/CONFERENCES	385.00	607.32	.00	.00	.00	.00
10-455-410	GAS & ELECTRIC UTILITIES	2,745.74	2,681.27	.00	.00	.00	.00
10-455-421	INSURANCE--(CASUALTY/LIABILITY	11,188.04	14,043.92	.00	.00	.00	.00
10-455-430	BLDG MAINTENANCE/MATERIAL	555.28	916.47	.00	.00	.00	.00
10-455-490	VECHILE MILEAGE(REIMBURSEMENT	122.40	31.24	.00	.00	.00	.00
10-455-530	TELEPHONE/COMMUNICATIONS	5,352.45	5,200.89	4,295.22	.00	.00	.00
10-455-540	MARKETING	274.58	.00	.00	.00	.00	.00
10-455-550	PRINTING/PHOTOCOPYING/BINDING	2,421.85	3,000.00	.00	.00	.00	.00
10-455-560	Office Machine/Computer Mainte	306.03	257.90	.00	.00	.00	.00
10-455-605	OFFICE SUPPLIES (PAPER,ETC)	1,403.99	721.11	.00	.00	.00	.00
10-455-610	OPERATING SUPPLIES(CHEMICALS,E	1,024.97	879.78	8.90-	.00	.00	.00
10-455-615	POSTAGE	35.96	29.53	.00	.00	.00	.00
10-455-655	EMPLOYEE PROGRAMS	.00	10.14	.00	.00	.00	.00
10-455-660	CIRCULATION	4,485.00	2,281.01	.00	.00	.00	.00
10-455-664	AUDIO/VIDEO	7,451.52	4,606.13	.00	.00	.00	.00
10-455-665	SPECIAL PROGRAMS	1,943.87	1,245.38	.00	.00	.00	.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
10-455-666	BOOKS	23,368.13	17,389.08	.00	.00	.00	.00
10-455-667	PERIODICALS	1,283.84	619.45	.00	.00	.00	.00
10-455-668	CHILDREN'S PROGRAMMING	2,352.45	996.32	.00	.00	.00	.00
10-455-670	TECHNICAL SERVICES SUPPLIES	2,131.67	1,427.97	.00	.00	.00	.00
	Total LIBRARY:	172,511.58	192,363.59	4,286.32	.00	.00	.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
ECONOMIC DEVELOPMENT/PROMOTION							
10-465-844	BUSINESS PROMOTION&TOURISM-F	250,000.00	249,999.96	198,895.62	206,069.00	206,069.00	217,535.00
Account notes: In accordance with Manitou Springs Municipal Code Ordinances 3.12.80 Vendors Fee--Dedication of equivalent: 3.24.030 Levied--Amount (lodging tax); and, 3.24.00 Disposition of revenues the City accumulates those funds earmarked by ordinance to fund the annual general fund budget appropriation that is dedicated to attracting visitors and/or business activity to the city. The formula consists of a sum equal to 3 1/3 percent of general sales tax revenue, 1 1/3 percent of amusement (excise) tax revenue and 100 percent of lodging tax revenue from the last audited financial year. Based on 2013 revenues, the 2015 dedicated revenue is \$217,535.							
10-465-845	BUSINESS PROMOTION&TOURISM-DI	.00	.00	59,256.42	43,931.00	43,931.00	32,465.00
Account notes: In addition to those "earmarked" revenues the city council may set aside additional funds as they deem necessary to supplement that annual general fund budget appropriation that is dedicated to attracting visitors and/or business activity to the city. For the 2015 budget, city council is budgeting \$32,465 to adjust the amount up to \$250,000.							
10-465-855	URA SALES TAX INCREMENT	43,144.10	33,874.58	33,092.08	30,390.00	179,773.00	343,693.00
Account notes: The URA Sales tax increment is based on the increase of sales tax collected, for the year, in the URA area, over 2006 collected sales tax. This will be allocated for the URA for a period not to exceed 25 years, from 2007 to 2032. As per the Urban Renewal Plan documentation, "The Urban Renewal Plan contemplates that a primary method of financing this project to be the use of municipal sales and property tax increments as authorized by the Act (Urban Renewal Law of the State of Colorado, Part 1 of Article 25 of Title 31, Colorado Revised Statutes, 1973, as amended). The City Council may allocate municipal sales tax increments when the Manitou Springs Urban Renewal Authority submits a financing plan outlining the proposed amounts and purpose for which the municipal sales tax increments are to be used."							
Total ECONOMIC DEVELOPMENT/PROMOTION:		293,144.10	283,874.54	291,244.12	280,390.00	429,773.00	593,693.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
INTERGOVERNMENTAL & OTHER AGEN							
10-480-850	RADIO 539 AM STATION SUPPORT	211.65	212.51	121.37	200.00	200.00	200.00
10-480-851	PIKES PEAK COUNCIL OF GOVERNMENT	2,253.00	2,275.00	2,387.00	2,374.00	2,374.00	2,387.00
10-480-852	MUNICIPAL LEAGUE (CML)	2,950.06	2,980.81	3,007.72	3,261.00	3,261.00	3,261.00
10-480-853	RED CROSS SHELTER	.00	.00	11,538.46	.00	.00	.00
10-480-854	COMMUNITY PROGRAMS DONATION	600.00	1,000.00	360.00	1,000.00	1,000.00	79,422.00
Account notes:							
This account line used to be called "Golden Circle Nutrition Program" but the name was changed at the end of 2012 to include the possibility of expanding donations to other community programs.							
Budget notes:							
In addition to \$1,000 for the "Golden Circle Nutrition Program", City Council is funding Phase II of a Manitou Aquifer Study for \$78,422.00							
10-480-858	SCHOOL DISTRICT 14-GOCO PLAYGR	42,500.00	.00	.00	.00	.00	.00
Total INTERGOVERNMENTAL & OTHER AGEN:		48,514.71	6,468.32	17,414.55	6,835.00	6,835.00	85,270.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
GENERAL FUND MISCELLANEOUS PRO							
10-490-320	LEGAL FEES & SETTLEMENTS	8,185.17	281.92	1,804.68	.00	.00	.00
10-490-870	TV TOWER	596.63	640.55	482.60	3,600.00	3,600.00	3,600.00
Account notes: TV tower account line accounts for electricity, approximately \$60 a year and \$3000 for maintenance issues. (There have been no maintenance issues since 2010 but \$3000 should be budgeted for "escalation services".)							
10-490-890	SPECIAL PROJECTS	.00	4,092.12	145,917.80	.00	2,036.00	2,500.00
Account notes: The special projects account line is used to fund special needs during the year that may arise							
Budget notes: In 2015, \$2,500 has been budgeted for document storage purposes. In 2014, this account line was used for a fire mitigation project in Deer Park involving the Mile High Youth Group and Miramont Castle was reimbursed for materials provided to the City. In 2013, City Council budgeted \$60,000 to implement paid parking and \$50,000 for fire and flood mitigation efforts. In 2012, this account line was used for leasing the Tajine Alami parking lot by the city for the summer to provide additional parking.							
Total GENERAL FUND MISCELLANEOUS PRO:		8,781.80	5,014.59	148,205.08	3,600.00	5,636.00	6,100.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
TRANSFERS OUT TO OTHER CITY FU							
10-491-933	TRANSFER TO STORM DRAINAGE EN	.00	.00	.00	.00	.00	146,133.00
Budget notes:							
Transfer to cover the City's fiscal share of Williams Canyon Fire Mitigation Project.							
10-491-934	TRANSFER-DOWNTWN IMP (USE TAX	.00	.00	.00	.00	.00	65,792.00
10-491-939	TRANSFERS TO CAPITAL IMPROVE F	204,612.00	141,686.04	251,055.00	278,215.00	278,215.00	373,027.00
Total TRANSFERS OUT TO OTHER CITY FU:		204,612.00	141,686.04	251,055.00	278,215.00	278,215.00	584,952.00

PARKING DEPARTMENT

This budget accounts for parking enforcement and the Parking Authority Board expenditures

Summary of the 2014-2015 Operations: Parking Enforcement for the City will continue to be administered by the outside vendor, Standard Parking.

In 2015, the combined budgeted revenues from: parking enforcement \$200,000, Canon Ave metered parking \$65,000 and on-street metered parking \$575,000, are forecasted to be a total of \$840,000.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
PARKING							
10-495-100	SALARY--DEPARTMENT MANAGER	27,790.75	27,638.65	11,704.73	.00	.00	.00
10-495-110	SALARIES & WAGES--REGULAR STAF	7,316.78	24,235.23	8,029.60	.00	.00	.00
10-495-120	SALARIES & WAGES--TEMPORARY/S	12,600.00	1,339.00	.00	.00	.00	.00
10-495-130	SALARIES & WAGES--OVERTIME	233.25	430.56	169.50	.00	.00	.00
10-495-210	BENEFITS-GROUP INSURANCE	4,869.56	10,299.80	3,648.68	.00	.00	.00
10-495-220	BENEFITS--MEDICARE CONTRIBUTIO	629.73	706.71	278.08	.00	.00	.00
10-495-230	BENEFITS--PERA CONTRIBUTIONS	5,949.70	6,668.55	2,627.38	.00	.00	.00
10-495-250	BENEFITS--UNEMPLOYMENT INSURA	143.80	160.94	62.58	.00	.00	.00
10-495-260	BENEFITS-WORKER'S COMP INSUR	496.00	800.00	737.50	.00	.00	.00
10-495-320	SERVICES---PROFESSIONAL	4,992.06	5,026.92	2,157.42	10,000.00	5,750.00	10,000.00
Account notes:							
Consulting services for special projects							
In 2014, \$3750 was paid for an appraisal of the Tajine Alami.							
10-495-340	SERVICES--MANAGEMENT CONSUL	3,354.93	1,377.71	273,247.76	345,961.00	345,961.00	358,940.00
Account notes:							
The City has outsourced its parking enforcement to Standard Parking as of May 2013.							
The fee is split between the City, the Metro District and the Barr Trail parking revenues.							
Budget notes:							
In 2014, the entire fee for Standard Parking is \$473,495.							
10-495-360	RECRUITING/EMPLOYEE RECRUITME	84.75	331.54	.00	.00	.00	2,000.00
10-495-370	TRAINING/PROFESSIONAL DEVELOP	434.55	986.02	280.54	2,000.00	1,200.00	1,200.00
Account notes:							
Board and Staff Training; Board Retreat							
10-495-421	INSURANCE (CASUALTY/LIABILITY/	658.80	2,005.32	1,983.00	.00	.00	1,865.00
Budget notes:							
increase over 2014, 19.57%							
10-495-422	UNCOVERED LOSSES	.00	.00	242.00	.00	.00	.00
10-495-430	PARKING LOT MAINTENANCE	.00	.00	.00	25,000.00	25,000.00	2,000.00
Budget notes:							
maintenance of Canon Lot (\$2,000)							
10-495-440	PARKING LOT RENTAL	.00	.00	750.00	.00	.00	.00
10-495-461	VEHICLE GAS & OIL	1,901.39	2,342.88	662.07	.00	.00	.00
10-495-470	VEHICLE REPAIRS & MAINTENANCE	928.55	73.50	12.40	1,500.00	.00	.00
Account notes:							
Parking Enforcement Vehicle provided by City							
Budget notes:							
account has been zeroed out because this vehicle is now being maintained through the police department budget line.							

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
10-495-480	VEHICLE INSURANCE (DAMAGE LIAB	23.20	49.08	49.08	.00	121.36	145.00
Budget notes: increase over 2014, 19.57%							
10-495-530	TELEPHONE/COMMUNICATIONS	414.04	956.87	521.87	.00	.00	.00
10-495-531	COMMUNICATIONS EQUIPMENT	490.00	647.28	.00	.00	.00	.00
10-495-540	ADVERTISING/PUBLICATIONS	.00	.00	.00	1,000.00	1,000.00	1,000.00
Account notes: Meeting notices and advertisements							
10-495-550	PRINTING/PHOTOCOPYING/BINDING	.00	.00	1,808.41	1,000.00	100.00	1,000.00
Account notes: Support of the Parking Authority Board							
10-495-570	CANON CREDIT CARD FEES	.00	4,556.88	1,604.47	.00	.00	.00
10-495-605	OFFICE SUPPLIES	350.45	785.36	481.79	1,000.00	1,000.00	1,000.00
Account notes: Supplies in support of the Parking Authority Board							
10-495-610	OPERATING SUPPLIES	4,290.91	2,856.20	824.74	.00	1,504.00	1,000.00
Account notes: Supplies in support of the PAB							
Budget notes: Approved by City Council at 7/1/14 meeting for paint to mark on-street parking.							
10-495-615	POSTAGE (US MAIL/FEDEX/UPS)	147.85	172.88	243.41	1,000.00	100.00	1,000.00
Account notes: Mailed notices and Information							
10-495-620	UNIFORMS	1,413.48	1,083.53	339.93	.00	.00	.00
10-495-695	ENFORCEMENT EQUIPMENT RENTAL	5,350.00	566.80	.00	45,000.00	50,000.00	50,000.00
Account notes: Complus Data Systems monthly billing							
10-495-700	TRANSIT SHUTTLE	.00	.00	.00	35,000.00	35,000.00	71,000.00
Account notes: Operation of City's shuttle system. Shared with Barr Trail Parking revenues.							
10-495-742	CAPITAL PURCHASES EQUIPMENT	788.34	.00	.00	.00	.00	.00
10-495-746	CAPITAL PURCHASES-OTHER	1,734.94	.00	.00	.00	.00	.00
Total PARKING:		87,387.81	96,098.21	312,466.94	468,461.00	466,736.36	502,150.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
BARR TRAIL - ASSIGNED							
10-496-320	SERVICES PROFESSIONAL (BARR)	.00	8,100.11	.00	.00	.00	.00
10-496-570	BANK FEES - BARR	.00	8,864.01	3,183.19	.00	.00	.00
10-496-571	STANDARD PARKING CORP EXP-BAR	.00	.00	61,671.53	69,587.00	79,017.00	82,000.00
10-496-611	BARR TRAIL RESTROOM MAINTENA	.00	.00	1,118.25	.00	.00	.00
10-496-911	BARR TRAIL FACILITIES MAINTENA	.00	16,995.61	51,610.34	80,000.00	80,000.00	40,000.00
Budget notes:							
In 2015, \$40,000 is being donated to RMFI (Rocky Mountain Field Institute) for trail maintenance and rehabilitation.							
10-496-912	BARR TRAIL SHUTTLE	.00	.00	10,820.02	32,115.00	32,115.00	100,000.00
Total BARR TRAIL - ASSIGNED:		.00	33,959.73	128,403.33	181,702.00	191,132.00	222,000.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
PARKS & RECREATION							
10-497-802	MINI-GRANTS - PARKS&REC	1,395.00	.00	5,150.00	5,000.00	5,000.00	6,000.00
10-497-803	TRAINING FOR PARAB	.00	.00	256.00	1,050.00	1,050.00	500.00
10-497-804	SODA SPRINGS PARK IMPROVEMEN	.00	.00	.00	.00	.00	5,000.00
Budget notes:							
For Professional fees							
10-497-805	CEMETERY TREE & SHRUB REPLACE	.00	.00	.00	.00	.00	2,000.00
10-497-806	BIKE RACK INSTALLATION	.00	.00	.00	.00	.00	1,500.00
10-497-807	RECYCLE CONTAINERS	897.00	.00	.00	.00	.00	3,000.00
10-497-840	ADMIN SUPPORT-TO GEN FD (UNASS	999.96	.00	.00	.00	.00	.00
Total PARKS & RECREATION:		3,291.96	.00	5,406.00	6,050.00	6,050.00	18,000.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
OTHER ASSIGNED EXPENDITURES							
10-498-430	ASSGNE EXP-PAUL'S TRAIL DON.	.00	.00	.00	.00	1,602.00	.00
Account notes: This expenditure account closes into assigned fund balance 10-241-360							
10-498-431	POOL DONATION EXPENDITURES	.00	.00	1,061.20	.00	1,540.00	.00
Account notes: This account line closes into assigned fund balance 10-241-357							
Total OTHER ASSIGNED EXPENDITURES:		.00	.00	1,061.20	.00	3,142.00	.00
GENERAL FUND Revenue Total:		4,660,573.08	5,178,101.56	5,359,815.69	5,413,387.00	6,082,551.23	6,531,492.08
GENERAL FUND Expenditure Total:		4,554,670.89	4,700,934.44	5,006,445.45	5,542,103.00	5,765,342.12	6,863,219.20
Net Total GENERAL FUND:		105,902.19	477,167.12	353,370.24	128,716.00-	317,209.11	331,727.12-
Net Grand Totals:		105,902.19	477,167.12	353,370.24	128,716.00-	317,209.11	331,727.12-

11 - PUBLIC WORKS FUND BALANCE

	2011 (actual)	2012 (actual)	2013 (unaudited)	2014 (final budget)	2015 (beginning budget)
Carry Over Fund Balance:	\$ 23,590	\$ 22,028	\$ 52,292	\$ 60,332	\$ 60,332
Revenues:	\$ 92,776	\$ 95,684	\$ 68,460	\$ 48,000	\$ 48,000
Expenditures:	\$ 94,338	\$ 65,420	\$ 60,420	\$ 48,000	\$ 48,000
Ending Fund Balance:	\$ 22,028	\$ 52,292	\$ 60,332	\$ 60,332	\$ 60,332

This budget accounts for designated revenues and expenditures for street and road projects

The Public Works Fund had a voter approved property tax of .800 mills for the purpose of performing roadway improvements but that has expired. It still has, as of 2010, funding designated for roadway improvements in the form of the single-hauler fee, which is paid to the City by the waste removal contractor selected to fulfill the City's single hauler waste program. Those funds are also designated for roadway improvements or overlays.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
PUBLIC WORKS FUND							
11-253-100	FUND BALANCE--UNRESERVED	23,590.24	22,027.76	52,292.34	.00	.00	.00
TAX REVENUES							
11-311-110	REAL PROPERTY TAXES	48,745.71	47,620.75	.00	.00	.00	.00
Total TAX REVENUES:		48,745.71	47,620.75	.00	.00	.00	.00
LICENSES & PERMITS							
11-320-160	SINGLE HAULER FEE	44,000.00	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00
Total LICENSES & PERMITS:		44,000.00	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00
INTEREST EARNINGS							
11-361-190	INVESTMENT INTEREST	29.89	63.74	10.41	64.00	.00	.00
Total INTEREST EARNINGS:		29.89	63.74	10.41	64.00	.00	.00
CONTRIBUTIONS AND DONATIONS							
11-365-500	UNCLASSIFIED	.00	.00	20,450.00	.00	.00	.00
Total CONTRIBUTIONS AND DONATIONS:		.00	.00	20,450.00	.00	.00	.00
OTHER FUNDS PROGRAMS & CAPITAL							
11-499-500	MISCELLANEOUS	.00	.00	2,635.00	.00	.00	.00
11-499-835	STREET OVERLAYS	94,338.08	42,676.88	35,556.91	48,000.00	48,000.00	48,000.00
11-499-836	ENGINEERING FEES	.00	22,743.03	22,227.90	.00	.00	.00
Total OTHER FUNDS PROGRAMS & CAPITAL:		94,338.08	65,419.91	60,419.81	48,000.00	48,000.00	48,000.00
PUBLIC WORKS FUND Revenue Total:		92,775.60	95,684.49	68,460.41	48,064.00	48,000.00	48,000.00
PUBLIC WORKS FUND Expenditure Total:		94,338.08	65,419.91	60,419.81	48,000.00	48,000.00	48,000.00
Net Total PUBLIC WORKS FUND:		1,562.48	30,264.58	8,040.60	64.00	.00	.00

23 - OPEN SPACE FUND BALANCE

	2011 (actual)	2012 (actual)	2013 (unaudited)	2014 (final budget)	2015 (beginning budget)
Carry Over Fund Balance:	\$ 48,091	\$ 54,437	\$ (12,102)	\$ (12,942)	\$ 20,524
Revenues:	\$ 133,476	\$ 594,085	\$ 106,389	\$ 117,153	\$ 118,612
Expenditures:	\$ 127,130	\$ 660,624	\$ 107,229	\$ 83,687	\$ 88,138
Ending Fund Balance:	\$ 54,437	\$ (12,102)	\$ (12,942)	\$ 20,524	\$ 50,998

This budget accounts for property taxes and sales taxes designated for open space acquisitions.

The Open Space Fund falls under the advisory purview of the Open Space Advisory Committee (OSAC). The Open Space Advisory Committee works to advise the City Council towards the purchase of properties of high open space priority. This fund has an 8/10 of a percentage of a mill levy and 1/10 of a percentage of sales tax as a dedicated revenue stream. These dedicated revenues will expire in 2020.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
OPEN SPACE FUND							
23-253-100	FUND BALANCE--UNRESERVED	48,091.02	56,436.92	10,102.66-	.00	.00	.00
TAX REVENUES							
23-311-110	REAL PROPERTY TAXES	48,745.71	47,617.85	47,511.49	47,059.00	47,059.00	46,788.00
Account notes: 8/10 of a percenagle of a mill levy will expire in 2020							
23-311-300	SALES TAXES	54,793.45	55,374.80	54,413.01	54,632.00	68,324.00	71,824.00
Account notes: 1/10 of a percentage of a sales tax will expire in 2020							
Total TAX REVENUES:		103,539.16	102,992.65	101,924.50	101,691.00	115,383.00	118,612.00
GOVERNMENT GRANT REVENUES							
23-334-711	GOCO GRANT FUNDING	.00	386,057.00	.00	.00	.00	.00
23-334-712	TOPS CONTRIBUTION TO IRON MTN	.00	59,187.80	.00	.00	.00	.00
23-334-713	HILLSDALE FOUNDATION GRANT	25,000.00	.00	.00	.00	.00	.00
Total GOVERNMENT GRANT REVENUES:		25,000.00	445,244.80	.00	.00	.00	.00
INTEREST EARNINGS							
23-361-190	INVESTMENT INTEREST	48.65	58.47	.00	100.00	.00	.00
Total INTEREST EARNINGS:		48.65	58.47	.00	100.00	.00	.00
CONTRIBUTIONS AND DONATIONS							
23-365-201	DEDICATED DONTIONS FOR IRON MT	2,000.00	41,000.00	2,000.00	.00	1,000.00	.00
23-365-500	UNCLASSIFIED	2,887.78	4,788.78	2,464.12	.00	770.00	.00
Total CONTRIBUTIONS AND DONATIONS:		4,887.78	45,788.78	4,464.12	.00	1,770.00	.00
DEBT SERVICE PAYMENTS							
23-498-573	ADMIN. FEE-ZION-IRON MTN LEASE	.00	.00	3,000.00	1,500.00	1,500.00	1,500.00
23-498-821	CAPITAL LEASE-RED MTN PHASE II	25,019.00	26,249.98	.00	.00	.00	.00
23-498-822	CAP LEASE RED MTN PHASE II-INT	2,522.52	1,291.54	.00	.00	.00	.00
23-498-823	CO CONSVTION TRUST LEE PROP-P	35,981.55	37,420.81	.00	.00	.00	.00
23-498-824	CO CNSRVTION TRUST LEE PROP-IN	2,936.09	1,496.83	.00	.00	.00	.00
23-498-825	IRON MOUNTAIN PURCHASE-PRINCIP	29,748.88	31,484.93	32,849.14	33,321.00	35,265.00	37,322.00

Account notes:
Lease purchase for Iron Mountain parcels 1 and 2. Final payment will be made on 12/15/22.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
23-498-826	IRON MOUNTAIN PURCHASE INTERE	27,491.25	26,420.68	25,056.35	24,584.00	22,641.00	20,584.00
Account notes: lease purchase for Iron Mountain Parcels 1 and 2. Final payment will be made on 12/15/22.							
Total DEBT SERVICE PAYMENTS:		123,699.29	124,364.77	60,905.49	59,405.00	59,406.00	59,406.00
OTHER FUNDS PROGRAMS & CAPITAL							
23-499-320	PROFESSIONAL SERVICES	548.49	.00	38,671.59	10,000.00	10,000.00	13,000.00
Budget notes: Consultant for Master Plan							
23-499-420	NOXIOUS WEED MITIGATION	.00	.00	66.00	4,000.00	4,000.00	2,000.00
Budget notes: This account will fund noxious weed control measures on Red and Iron Mountains, as identified in the management plans.							
23-499-425	TRAIL BUILDING & MAINTENANCE	.00	.00	.00	4,000.00	4,600.00	5,000.00
Budget notes: This account will fund materials and volunteer work day expenses anticipated for the new Iron Mountain Trail.							
23-499-710	CAPITAL PURCHASE--LAND	1,500.00	.00	.00	.00	.00	.00
23-499-711	IRON MOUNTAIN PURCHASE	.00	534,965.36	.00	.00	.00	.00
23-499-830	ACQUISITIONS (includes taxes)	1,381.91	1,294.15	1,009.54-	.00	16.00	2,500.00
23-499-840	UNCLASSIFIED	.00	.00	3,444.94	.00	.00	.00
23-499-910	ADMINISTRATIVE SUPPORT	.00	.00	5,150.04	5,665.00	5,665.00	6,232.00
Total OTHER FUNDS PROGRAMS & CAPITAL:		3,430.40	536,259.51	46,323.03	23,665.00	24,281.00	28,732.00
OPEN SPACE FUND Revenue Total:		133,475.59	594,084.70	106,388.62	101,791.00	117,153.00	118,612.00
OPEN SPACE FUND Expenditure Total:		127,129.69	660,624.28	107,228.52	83,070.00	83,687.00	88,138.00
Net Total OPEN SPACE FUND:		6,345.90	66,539.58-	839.90-	18,721.00	33,466.00	30,474.00

24 - LAW ENFORCEMENT FUND BALANCE

	2011 (actual)	2012 (actual)	2013 (unaudited)	2014 (final budget)	2015 (beginning budget)
Carry Over Fund Balance:	\$ 28,798	\$ 19,713	\$ 20,397	\$ 14,983	\$ 16,417
Revenues:	\$ 21,076	\$ 28,558	\$ 19,583	\$ 33,043	\$ 31,000
Expenditures:	\$ 30,161	\$ 27,874	\$ 24,997	\$ 31,609	\$ 30,550
Ending Fund Balance:	\$ 19,713	\$ 20,397	\$ 14,983	\$ 16,417	\$ 16,867

This budget accounts for designated revenues and expenditures for police equipment

The Law Enforcement Special Revenue Fund is funded by grants and court assessments for the purpose of purchasing police equipment and enhancing prisoner safety. In 2015, funds are allocated for the continual updating of the department uniform inventory, firearm replacement, taser supplies and ammunition.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
LAW ENFORCEMENT SPECIAL REV FU							
24-253-100	FUND BALANCE--UNRESERVED	28,797.54	19,712.50	20,396.93	.00	.00	.00
GOVERNMENT GRANT REVENUES							
24-334-715	GRANTS - FEDERAL	.00	10,156.00	777.50	.00	.00	.00
Account notes:							
Bullet proof vest grant program							
24-334-720	GRANTS	.00	4,697.74	.00	.00	.00	.00
Total GOVERNMENT GRANT REVENUES:		.00	14,853.74	777.50	.00	.00	.00
FINES & FEES REVENUE							
24-351-110	COURT FEES & FINES	21,055.00	13,675.00	18,250.00	22,000.00	33,043.00	31,000.00
Total FINES & FEES REVENUE:		21,055.00	13,675.00	18,250.00	22,000.00	33,043.00	31,000.00
INTEREST EARNINGS							
24-361-190	INVESTMENT INTEREST	21.04	30.03	3.20	20.00	.00	.00
Total INTEREST EARNINGS:		21.04	30.03	3.20	20.00	.00	.00
CONTRIBUTIONS AND DONATIONS							
24-365-500	UNCLASSIFIED	.00	.00	552.00	.00	.00	.00
Total CONTRIBUTIONS AND DONATIONS:		.00	.00	552.00	.00	.00	.00
OTHER FUNDS PROGRAMS & CAPITAL							
24-499-730	CAPITAL PURCHASES-STATION IMPRO	14,404.00	859.77	.00	.00	.00	.00
24-499-742	CAPITAL PURCHASES - EQUIPMENT	.00	5,316.34	.00	.00	.00	.00
24-499-749	CAPITAL PURCHASES - OTHER	14,757.12	20,698.27	23,966.82	30,550.00	30,550.00	30,550.00
Budget notes:							
Uniforms/Equipment \$12,550, Ammo \$10,000, Taser \$2,000, Firearms \$6,000							
24-499-910	TRANSFER TO GENERAL FUND	999.96	999.96	1,029.96	1,059.00	1,059.00	.00
Total OTHER FUNDS PROGRAMS & CAPITAL:		30,161.08	27,874.34	24,996.78	31,609.00	31,609.00	30,550.00
LAW ENFORCEMENT SPECIAL REV FU Revenue Total:		21,076.04	28,558.77	19,582.70	22,020.00	33,043.00	31,000.00
LAW ENFORCEMENT SPECIAL REV FU Expenditure Total:		30,161.08	27,874.34	24,996.78	31,609.00	31,609.00	30,550.00
Net Total LAW ENFORCEMENT SPECIAL REV FU:		9,085.04-	684.43	5,414.08-	9,589.00-	1,434.00	450.00

25 - CONSERVATION TRUST FUND BALANCE

	2011 (actual)	2012 (actual)	2013 (unaudited)	2014 (final budget)	2015 (beginning budget)
Carry Over Fund Balance:	\$ 117,763	\$ 152,000	\$ 152,218	\$ 174,773	\$ 163,873
Revenues:	\$ 46,173	\$ 49,567	\$ 54,357	\$ 52,100	\$ 51,000
Expenditures:	\$ 11,936	\$ 49,349	\$ 31,802	\$ 63,000	\$ 91,000
Ending Fund Balance:	\$ 152,000	\$ 152,218	\$ 174,773	\$ 163,873	\$ 123,873

This budget accounts for lottery funds and expenditures as approved by the Department of Local Affairs

Beginning in amended FY 2004 and pursuant to State Senate Bill 04-146, Conservation Trust Fund revenue and its corresponding earned interest must be segregated from all other revenues. This fund expends those revenues on allowable projects as defined by Colorado Revised Statute 29-21-101. This fund falls under the advisory purview of the Parks and Recreation Advisory Board.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
CONSERVATION TRUST FUND							
25-253-100	FUND BALANCE--UNRESERVED	117,763.08	151,999.78	152,217.60	.00	.00	.00
GOVERNMENT SHARED REVENUES							
25-335-740	LOTTERY SHARE	46,078.76	49,351.86	54,332.96	52,000.00	52,000.00	51,000.00
Total GOVERNMENT SHARED REVENUES:		46,078.76	49,351.86	54,332.96	52,000.00	52,000.00	51,000.00
INTEREST EARNINGS							
25-361-190	INVESTMENT INTEREST	94.19	215.24	24.05	100.00	100.00	.00
Total INTEREST EARNINGS:		94.19	215.24	24.05	100.00	100.00	.00
OTHER FUNDS PROGRAMS & CAPITAL							
25-499-597	LOCAL MATCH-GRANTS	.00	.00	.00	25,000.00	.00	25,000.00
Budget notes: Open Space Advisory Board plans to apply, again, for a GoCo grant in 2015.							
25-499-802	MISCELLANEOUS	.00	.00	5,341.90	10,000.00	10,000.00	10,000.00
Account notes: For repair of Manizoo, structural maintenance of rest rooms in parks, mulch, tree cages							
25-499-803	BENCH REPLACEMENT & MAINTENA	.00	.00	.00	3,000.00	3,000.00	3,000.00
Budget notes: 09/26/2014 01:51 PM - Nicole \$3,000.00 REPLACEMENT/ \$2,000.00 MAINTENANCE							
25-499-807	SODA SPRINGS RESERVES/IMPROVE	.00	27,056.30	.00	.00	.00	.00
25-499-810	MEMORIAL TREE/PLANT MAINT/REPL	.00	.00	.00	.00	.00	3,000.00
25-499-812	MANITOU ART PROJECT	1,120.00	.00	.00	.00	.00	.00
25-499-820	PARKS	10,816.25	22,292.98	26,460.51	50,000.00	50,000.00	50,000.00
Account notes: For use of organic product for fertilization and weed mitigation, park path repairs throughout the park system, playground equipment to be replaced when broken, cutting dead trees, replanting trees in cemetery and tree replacement in various parks.							
Budget notes: this includes the Tot Lot, Soda Springs (start to reclaim the westside, incorporating "memorial" bench request) and all other parks, equipment, playground replacement, upkeep, Organic weed treatment, fountain repair ***3,000.00 in Contract Labor for Winter Tree Watering							
Total OTHER FUNDS PROGRAMS & CAPITAL:		11,936.25	49,349.28	31,802.41	88,000.00	63,000.00	91,000.00
CONSERVATION TRUST FUND Revenue Total:		46,172.95	49,567.10	54,357.01	52,100.00	52,100.00	51,000.00
CONSERVATION TRUST FUND Expenditure Total:		11,936.25	49,349.28	31,802.41	88,000.00	63,000.00	91,000.00
Net Total CONSERVATION TRUST FUND:		34,236.70	217.82	22,554.60	35,900.00-	10,900.00-	40,000.00-

26 - PPRTA FUND BALANCE

	2011 (actual)	2012 (actual)	2013 (unaudited)	2014 (final budget)	2015 (beginning budget)
Carry Over Fund Balance:	\$ -	\$ (6,205)	\$ 4,070	\$ (222,970)	\$ -
Revenues:	\$ 270,388	\$ 347,636	\$ 359,542	\$ 479,020	\$ 1,032,091
Expenditures:	\$ 276,593	\$ 337,361	\$ 586,582	\$ 256,050	\$ 1,032,091
Ending Fund Balance:	\$ (6,205)	\$ 4,070	\$ (222,970)	\$ -	\$ -

This budget accounts for designated sales tax revenues for roadway improvements

This fund budgets for the authorized use of funds for roadway maintenance and roadway capital improvements as designated in the ballot question for the county wide Rural Transportation Authority ballot initiative of November 2004 and the ballot initiative of November 2012 which authorized the extension of the .55% sales tax which will end in 2024 instead of 2014.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
PPRTA PUBLIC FACILITIES FUND							
26-253-100	FUND BALANCE--UNRESERVED	.00	6,205.50-	4,069.00	.00	.00	.00
GOVERNMENT SHARED REVENUES							
26-335-721	RTA MAINTENANCE ALLOCATION	270,387.54	337,361.10	5,600.00	218,124.00	479,020.40	232,091.00
Budget notes: PPRTA Estimated Budget on 08/12/2014							
26-335-722	RTA CAPITAL IMPROVEMENTS ALLO	.00	10,274.50	353,942.28	.00	.00	800,000.00
Account notes: Capital disbursements were paid directly into RTA account lines in both the Downtown Improvement Fund and the Public Works Fund.							
Total GOVERNMENT SHARED REVENUES:		270,387.54	347,635.60	359,542.28	218,124.00	479,020.40	1,032,091.00
OTHER FUNDS PROGRAMS & CAPITAL							
26-499-456	RTA MAINTENANCE EXPENDITURES	266,318.54	337,361.10	232,639.40	218,124.00	256,050.00	232,091.00
Budget notes: Street improvement on Duclo Ave, Sutherland Pl, Via Maria Theresa, Bevers Place, Burn Rd, and Cliff Rd. Additional Budget will come from the Public Works Fund.							
26-499-730	RTA CAPITAL IMPROVEMENTS EXP	10,274.50	.00	353,942.28	.00	.00	800,000.00
Budget notes: Manitou Ave West End Pedestrian and Drainage Improvements. Preliminary Study (\$150,000). Manitou Springs Transit Shuttle & Surface or Structure Parking (\$650,000).							
Total OTHER FUNDS PROGRAMS & CAPITAL:		276,593.04	337,361.10	586,581.68	218,124.00	256,050.00	1,032,091.00
PPRTA PUBLIC FACILITIES FUND Revenue Total:		270,387.54	347,635.60	359,542.28	218,124.00	479,020.40	1,032,091.00
PPRTA PUBLIC FACILITIES FUND Expenditure Total:		276,593.04	337,361.10	586,581.68	218,124.00	256,050.00	1,032,091.00
Net Total PPRTA PUBLIC FACILITIES FUND:		6,205.50-	10,274.50	227,039.40-	.00	222,970.40	.00

28 - EL PASO BLVD/BECKERS PARK FUND BALANCE

	2011 (actual)	2012 (actual)	2013	2014 (final budget)	2015 (beginning budget)
Carry Over Fund Balance:	\$ 421,445	\$ 412,898	\$ 464,474	\$ 415,395	\$ 414,486
Revenues:	\$ 183,109	\$ 179,184	\$ 59,487	\$ 58,974	\$ 58,485
Expenditures:	\$ 191,656	\$ 127,608	\$ 108,566	\$ 59,883	\$ 66,551
Ending Fund Balance:	\$ 412,898	\$ 464,474	\$ 415,395	\$ 414,486	\$ 406,420

This budget accounts for the maintenance of the El Paso Blvd/Beckers Park and Capital Improvements for all Parks

The El Paso Blvd/Beckers Lane Park Fund fell under the authority of the Manitou Springs Park Authority established to issue bonds after the 1998 general election approved a property tax increase for the acquisition and maintenance of the park. Of the 3 mill dedicated property tax, 2 mills were for acquisition which sunsetted in 2012, and 1 mill was for maintenance and exists in perpetuity. In November 2012, the Citizens of Manitou Springs voted to allow the capital portion of the fund balance to be spent on the capital needs of all the City's parks and not just the El Paso Blvd/Beckers Park.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
EL PASO BLVD/BECKERS PARK FUND							
28-253-100	FUND BALANCE--UNRESERVED	834,343.29	412,898.11	464,473.67	.00	.00	.00
TAX REVENUES							
28-311-110	REAL PROPERTY TAXES-CAPITAL	121,889.22	119,044.64	5.80	.00	.00	.00
28-311-111	REAL PROPERTY TAXES-MAINTENAN	60,944.63	59,522.31	59,389.36	58,824.00	58,824.00	58,485.00
Account notes: 1 mill of property is dedicated to maintenance into perpetuity							
Total TAX REVENUES:		182,833.85	178,566.95	59,395.16	58,824.00	58,824.00	58,485.00
INTEREST EARNINGS							
28-361-190	INVESTMENT INTEREST	275.41	617.00	92.19	150.00	150.00	.00
Total INTEREST EARNINGS:		275.41	617.00	92.19	150.00	150.00	.00
DEBT SERVICE PAYMENTS							
28-498-857	PAYING AGENT FEE	.00	371.00	.00	.00	.00	.00
Total DEBT SERVICE PAYMENTS:		.00	371.00	.00	.00	.00	.00
OTHER FUNDS PROGRAMS & CAPITAL							
28-499-421	INSURANCE--(CASUALTY/LIABLILIT	2,847.40	1,724.04	1,724.04	2,847.00	2,847.00	3,404.16
Budget notes: increase over 2014, 19.57%							
28-499-735	FOUNTAIN CREEK RESTRTION-GRAN	68,854.47	.00	.00	.00	.00	.00
28-499-899	PARK MAINTENANCE	11,110.00	22,586.89	.00	20,000.00	20,000.00	20,000.00
Budget notes: In 2015, Park maintenance will inclue mutt mitts, tree removal, bathroom repair and other projects determined as needed.							
28-499-900	CAP EXP-SCHRYVER PARK SIGN	.00	.00	.00	.00	.00	5,000.00
28-499-910	ADMIN&MAINTENCE SUPPRT (TO GF)	32,688.96	32,688.96	33,669.00	34,614.00	37,036.00	38,147.08
28-499-961	LEASE EXPENSE	76,155.50	70,237.50	73,172.87	.00	.00	.00
Total OTHER FUNDS PROGRAMS & CAPITAL:		191,656.33	127,237.39	108,565.91	57,461.00	59,883.00	66,551.24
EL PASO BLVD/BECKERS PARK FUND Revenue Total:		183,109.26	179,183.95	59,487.35	58,974.00	58,974.00	58,485.00
EL PASO BLVD/BECKERS PARK FUND Expenditure Total:		191,656.33	127,608.39	108,565.91	57,461.00	59,883.00	66,551.24
Net Total EL PASO BLVD/BECKERS PARK FUND:		8,547.07-	51,575.56	49,078.56-	1,513.00	909.00-	8,066.24-

**EL PASO BECKERS FUND BALANCE FROM 2
MILLS FOR CAPITAL NEEDS**

	2 MILLS OF PROPERTY TAX	CAPITAL EXPENDITURE	FUND BALANCE
1998	\$ 70,080	\$ -	\$ 70,080
1999	\$ 70,530	\$ 55,000	\$ 85,610
2000	\$ 81,492	\$ 75,289	\$ 91,813
2001	\$ 82,117	\$ 73,830	\$ 100,100
2002	\$ 93,558	\$ 71,599	\$ 122,059
2003	\$ 94,126	\$ 74,764	\$ 141,421
2004	\$ 88,549	\$ 71,757	\$ 158,213
2005	\$ 89,067	\$ 74,525	\$ 172,755
2006	\$ 95,486	\$ 74,350	\$ 193,891
2007	\$ 97,141	\$ 71,080	\$ 219,952
2008	\$ 115,679	\$ 73,600	\$ 262,031
2009	\$ 115,255	\$ 72,156	\$ 305,130
2010	\$ 120,473	\$ 73,086	\$ 352,517
2011	\$ 121,889	\$ 76,156	\$ 398,250
2012	\$ 119,045	\$ 70,238	\$ 447,058
2013		\$ 73,173	\$ 373,885
2014			\$ 373,885
2015		\$ 5,000	\$ 368,885
	<u>\$ 1,454,487</u>	<u>\$ 1,085,602</u>	

No Capital Expenditures in 2013,2014.

	2013	Budgeted 2014	Budgeted 2015
Capital Fund Balance	\$ 373,885	\$ 373,885	\$ 368,885
Maintenance Fund Balance	\$ 41,510	\$ 40,601	\$ 37,535
Total:	\$ 415,395	\$ 414,486	\$ 406,420

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
STORM DRAINAGE FUND							
SPECIAL ASSESSMENT REVENUES							
33-355-110	DRAINAGE UTILITY ASSESSMENTS	237,651.20	238,609.61	282,181.54	280,275.00	280,275.00	280,275.00
Total SPECIAL ASSESSMENT REVENUES:		237,651.20	238,609.61	282,181.54	280,275.00	280,275.00	280,275.00
INTEREST EARNINGS							
33-361-190	INVESTMENT INTEREST	38.68	3.57	.00	25.00	38.75	.00
Total INTEREST EARNINGS:		38.68	3.57	.00	25.00	38.75	.00
GRANTS & DONATIONS							
33-365-200	DONATIONS-FLOOD RELIEF	.00	.00	9,513.92	165,000.00	51,187.43	.00
33-365-701	NRCS GRANTS-TA & CONSTRUCTION	.00	.00	.00	1,900,000.00	2,654,406.00	.00
Account notes: El Paso County is the recipient of these grants and Manitou Springs is the sub-recipient of El Paso County. The TA portion is for \$383,800 and the construction portion is for \$2,270,600.							
Budget notes: Federal funding for Flood Mitigation Project with 25% Local Agency match, an additional \$475,000							
33-365-702	GOVERNOR'S DECLARATION ASSIST	.00	.00	100,000.00	.00	600,000.00	.00
Budget notes: Funding from two separate State Governor's Declarations.							
33-365-703	DOLA ENERGY IMPACT GRANT 7422	.00	.00	.00	.00	1,944,000.00	.00
33-365-704	DOLA TA EIF 7433	.00	.00	.00	.00	200,000.00	.00
33-365-705	EWP GRANT	.00	.00	.00	.00	7,725.00	.00
Budget notes: barricades and LED signs							
33-365-706	CCCWB GRANTS	.00	.00	34,000.00	.00	50,000.00	.00
Budget notes: Grant for Engineering for the Flood Mitigation project for \$34,000 and an additional grant for \$50,000.							
33-365-707	CDOT GRANT FOR ENGINEERING	.00	.00	.00	.00	50,000.00	.00
33-365-708	FEMA GRANTS	.00	.00	.00	.00	660,018.00	.00
33-365-709	PPRBD GRANT	.00	.00	.00	.00	27,500.00	.00
Budget notes: to pay for 2 part time summer employees, 40hr/week, 12 weeks							
33-365-710	PPRTA GRANT MATCHES	.00	.00	.00	.00	178,996.00	.00
Budget notes: For road in Williams Canyon and FEMA project PW09 grant match							
33-365-715	GRANT REVENUE	9,600.00	.00	.00	.00	.00	.00
Total GRANTS & DONATIONS:		9,600.00	.00	143,513.92	2,065,000.00	6,423,832.43	.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
TRANSFERS IN FROM OTHER CITY F							
33-391-100	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00	.00	146,133.00
Budget notes: Transfer to cover the City's fiscal share of Williams Canyon Fire Mitigation Project.							
33-391-310	TRANSFR-GENERAL FD TABOR RESE	.00	.00	.00	.00	140,000.00	.00
Total TRANSFERS IN FROM OTHER CITY F:		.00	.00	.00	.00	140,000.00	146,133.00
OTHER FINANCING SOURCES							
33-392-100	OTHER FIN SOURCE-LEASE PUR PR	.00	.00	212,159.00	.00	5,500.00	3,000.00
Total OTHER FINANCING SOURCES:		.00	.00	212,159.00	.00	5,500.00	3,000.00
MISCELLANEOUS REVENUE							
33-393-500	MISC. REVENUE	144.00	10,000.00	.00	.00	.00	.00
33-393-510	INSURANCE RECOVERY	.00	.00	.00	.00	.00	122,600.00
Budget notes: Reimbursement for flood repair to city hall, expense occurred in 2014							
Total MISCELLANEOUS REVENUE:		144.00	10,000.00	.00	.00	.00	122,600.00
STORM DRAINAGE EXPENSES							
33-494-100	SALARY--DEPARTMENT MANAGER	13,000.00	14,167.26	9,804.34	7,430.00	7,874.00	8,160.00
33-494-110	SALARIES & WAGES--REGULAR STAF	74,442.23	72,362.15	65,731.94	92,941.00	91,599.00	89,778.00
33-494-120	SALARIES & WAGES-TEMPORARY/SE	3,422.50	5,463.63	3,664.31	11,000.00	38,500.00	11,000.00
Budget notes: 2 part time summer employees, 40hrs/week, 12 weeks -\$11,000. PPRBD Grant for summer help \$27,500.							
33-494-130	SALARIES & WAGES-OVERTIME(REG	1,348.00	2,169.60	2,581.56	3,600.00	3,600.00	3,600.00
33-494-210	BENEFITS--GROUP INSURANCE	10,833.89	11,438.84	21,019.54	13,394.00	28,130.00	25,641.84
33-494-220	BENEFITS--MEDICARE CONTRIBUTIO	1,161.50	1,211.82	1,334.26	1,667.00	2,053.00	1,632.00
33-494-230	BENEFITS--PERA/FPPA CONTRIBUTI	10,974.49	11,448.67	8,082.23	15,751.00	19,396.00	15,418.00
33-494-250	BENEFITS--UNEMPLOYMENT INSURA	255.82	274.59	175.68	345.00	425.00	338.00
33-494-260	BENEFITS-WORKER'S COMP INSURA	4,435.72	2,500.00	2,500.00	2,498.00	4,077.00	4,431.00
Budget notes: increase over 2014 of 6.5%							
33-494-320	SERVICES-PROFESSIONAL	25.81	.00	14,418.00	1,000.00	2,950.00	1,000.00
33-494-321	LEGAL FEES & SETTLEMENTS	540.00	1,005.57	2,068.99	.00	1,500.00	540.00
33-494-360	RECRUITING/EMPLOYEE RETENTION	549.85	72.75	296.25	300.00	300.00	300.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
33-494-370	TRAINING/PROFESSIONAL DEVELOP	75.00	167.19	291.73	800.00	900.00	900.00
33-494-380	MEMBERSHIPS/PROFESSIONAL DUE	220.30	.00	.00	250.00	250.00	250.00
33-494-456	STREET PATCHING (STRM DRAIN RE	511.52	289.44	316.64	1,000.00	1,500.00	1,500.00
33-494-461	VEHICLE GAS & OIL	7,644.54	6,775.67	7,351.92	5,500.00	5,500.00	5,500.00
33-494-470	VEHICLE REPAIRS & MAINTENANCE	6,303.29	5,316.35	9,845.13	5,000.00	10,000.00	7,000.00
33-494-480	VEHICLE INSURANCE(DAMAGE/LIABI	134.70	.00	.00	3,000.00	3,000.00	3,585.00
33-494-530	TELEPHONE/TELECOMMUNICATION	1,081.25	1,331.47	1,357.53	1,000.00	1,400.00	1,500.00
33-494-531	TELEPHONE EQUIPMENT	193.96	283.53	.00	500.00	200.00	500.00
33-494-605	OFFICE SUPPLIES	.00	.00	33.48	500.00	500.00	500.00
33-494-615	POSTAGE	78.38	47.60	35.20	100.00	100.00	100.00
33-494-620	UNIFORMS (RECURRING)	708.90	657.86	858.90	1,000.00	1,550.00	1,500.00
33-494-630	FOOD/MEALS REIMBURSEMENT	.00	.00	164.68	.00	1,500.00	.00
33-494-635	STREET CLEANING	1,432.38	1,570.65	1,884.64	2,000.00	2,500.00	2,500.00
33-494-676	HD WATER TESTS	133.00	290.65	85.69	500.00	500.00	500.00
Total STORM DRAINAGE EXPENSES:		139,507.03	138,845.29	153,902.64	171,076.00	229,804.00	187,673.84

DEBT SERVICE PAYMENTS

33-498-742	CAPITAL PURCHASE-EQUIPMENT	.00	.00	.00	5,500.00	5,500.00	3,000.00
Budget notes: portable arc welder							
33-498-803	INTEREST EXPENSE	7,954.19	2,946.76	.00	.00	.00	.00
33-498-811	LEASE PURCH-2012 INTER. (1ST L	.00	480.95	460.48	577.00	437.00	294.57
33-498-812	LEASE PURCH-2012 INTEREST (2ND	.00	60.44	380.95	396.00	299.79	201.56
33-498-813	LEASE PURCHASE 2013-INTEREST	.00	.00	1,377.25	.00	2,430.45	2,033.82
33-498-814	LEASE PURCH-2014 INT	.00	.00	.00	.00	.00	494.82
33-498-882	FY2011 LEASE/PURCHASE PROGRAM	.00	.00	.00	6,658.00	6,797.83	6,940.59
33-498-883	FY 2012 LEASE/PURCHASE PROGRA	.00	.00	.00	5,598.00	5,694.16	5,792.38
33-498-884	FY 2013 LEASE/PURCHASE PROGRA	.00	.00	1.00-	24,864.00	22,434.54	22,831.17
33-498-885	LEASE PURCHASE PROGRAM 2014	.00	.00	.00	3,274.00	3,274.00	2,669.93

Budget notes:

lease purchase of a mini excavator w/thumb (cost shared 2/3 to 1/3 with Cap Improvement fund)

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
33-498-886	LEASE PURCHASE 2015-PRIN	.00	.00	.00	.00	.00	9,605.53
Total DEBT SERVICE PAYMENTS:		7,954.19	3,488.15	2,217.68	46,867.00	46,867.77	53,864.37
OTHER FUNDS PROGRAMS & CAPITAL							
33-499-800	CAPITAL EQUIPMENT FROM LEASES	.00	6,969.00-	.00	.00	.00	.00
33-499-810	MISCELLANEOUS	6.32	40.68	37.37	.00	.00	.00
33-499-885	FLOOD MITIGATION PROJECTS	16,090.00	19,020.00	23,299.91	20,000.00	20,000.00	20,000.00
33-499-886	EWP GRANT EXPENSES	.00	.00	3,607.22	.00	.00	.00
33-499-887	WILLIAMS CANYON PROJECT	.00	.00	39,069.34	2,375,000.00	5,029,669.00	506,025.00
Account notes:							
This account contains design and construction expenses. Property acquisition and easements are in a separate account line,33-499-895, due to not being covered by NRCS.							
33-499-888	CWCB GRANT EXPENSES	.00	.00	27,738.47	.00	33,428.74	.00
Budget notes:							
CCWB has awarded the City \$34,000 for engineering fees for a Debris Mitigation project.							
33-499-889	CDBG-DRW1 EXPENSES	.00	.00	.00	.00	892.05	.00
33-499-895	FLOOD RECOVERY-PROP ACQ&EASM	.00	.00	.00	.00	243,711.00	.00
33-499-896	FLOOD RECOVERY&RESTORATION	22,792.80	20,432.10	134,349.96	20,000.00	25,000.00	20,000.00
33-499-897	FEMA RELATED EXPENSES	.00	.00	53,742.09	.00	136,296.18	.00
33-499-898	FEMA MANSPO6 EXPENSES	.00	.00	.00	.00	74,084.22	.00
Budget notes:							
Culvert and bank stablization - Spring street							
33-499-899	FEMA MANSPO9 EXPENSES	.00	.00	.00	.00	250,443.95	.00
Budget notes:							
remaining road repairs							
33-499-900	FEMA MANSP14	.00	.00	.00	.00	116,265.40	.00
Budget notes:							
Debris removal for Fountain Creek EMP for bridges							
33-499-901	FEMA MANSP14V1 EXP	.00	.00	.00	.00	220,235.00	.00
Budget notes:							
remaining debris from Fountain Creek							
33-499-902	FEMA MANSP15	.00	.00	.00	.00	128,653.00	.00
Budget notes:							
City Hall (Cirsas \$172,000, FEMA copay \$6,000)							
33-499-910	ADMINISTRATIVE SUPPORT	8,000.04	8,000.16	8,240.04	9,064.00	9,064.00	9,336.00
Total OTHER FUNDS PROGRAMS & CAPITAL:		46,889.16	40,523.94	290,084.40	2,424,064.00	6,287,742.54	555,361.00
STORM DRAINAGE FUND Revenue Total:		247,433.88	248,613.18	637,854.46	2,345,300.00	6,849,646.18	552,008.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
	STORM DRAINAGE FUND Expenditure Total:	194,350.38	182,857.38	446,204.72	2,642,007.00	6,564,414.31	796,899.21
	Net Total STORM DRAINAGE FUND:	53,083.50	65,755.80	191,649.74	296,707.00-	285,231.87	244,891.21-

35 - DOWNTOWN PUBLIC FACILITIES FUND BALANCE

	2011 (actual)	2012 (actual)	2013 (unaudited)	2014 (final budget)	2015 (beginning budget)
Carry Over Fund Balance:	\$ (116,355)	\$ (56,694)	\$ (423,214)	\$ (31,080)	\$ (34,828)
Revenues:	\$ 276,065	\$ 218,067	\$ 1,171,983	\$ 176,499	\$ 243,527
Expenditures:	\$ 216,404	\$ 584,587	\$ 779,849	\$ 180,247	\$ 183,525
Ending Fund Balance:	\$ (56,694)	\$ (423,214)	\$ (31,080)	\$ (34,828)	\$ 25,174

This budget accounts for the debt and .3% sales and use taxes and expenditures designated for Downtown Improvement

In 2004, the City issued \$1,850,000 in Sales and Use Tax Revenue Bonds to finance the Capital Improvements related to downtown improvements and to act as match for grant monies.

The improvements included the under-grounding of overhead utilities, installation of decorative street lamps, replacement of existing sidewalks, pedestrian amenity zones, ADA compliant crosswalks and a concrete center lane with milling and asphalt overly of the roadway. The improvements were done in phases which ended with phase 5B in 2013.

Final payment on the bonds will be in January 2020.

Voters, on 11/4/03, approved a temporary .3% increase in sales tax from 3.6% to 3.9% and in use tax from 3.5% to 3.8% to fund these bonds , which sunsets in 2020.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
DOWNTOWN PUBLIC FACILITIES							
35-253-100	FUND BALANCE--UNRESERVED	172,506.94-	56,423.06-	423,213.49-	.00	.00	.00
TAX REVENUES							
35-311-300	GENERAL SALES TAX	164,371.31	166,133.40	162,823.80	172,590.00	198,762.00	210,000.00
Account notes: On 11/4/2003, voters approved a temporary .3 increase in sales tax from 3.6% to 3.9% to fund Sales and Use Tax Revenue Bonds to finance the Capital Improvements related to the Downtown. This tax sunsets in 2020.							
35-311-310	GENERAL USE TAX	.00	.00	.00	.00	.00	72,562.19
Account notes: On 11/4/2003, voters approved a temporary .3 increase in use tax from 3.5% to 3.8% to fund Sales and Use Tax Revenue Bonds to finance the Capital Improvements related to the Downtown. This tax sunsets in 2020.							
Total TAX REVENUES:		164,371.31	166,133.40	162,823.80	172,590.00	198,762.00	282,562.19
GOVERNMENT GRANT REVENUES							
35-334-725	FEDERAL GRANT PROCEEDS	91,947.12	.00	753,134.08	.00	.00	.00
Total GOVERNMENT GRANT REVENUES:		91,947.12	.00	753,134.08	.00	.00	.00
INTEREST EARNINGS							
35-361-190	INVESTMENT INTEREST	.00	5.55	6.32	.00	.00	.00
Total INTEREST EARNINGS:		.00	5.55	6.32	.00	.00	.00
CONTRIBUTIONS AND DONATIONS							
35-365-500	UNCLASSIFIED	6,930.00	.00	.00	.00	.00	.00
Total CONTRIBUTIONS AND DONATIONS:		6,930.00	.00	.00	.00	.00	.00
OTHER FINANCING SOURCES							
35-390-100	DISCOUNTS TAKEN	2,479.15	2,270.16	.00	.00	.00	.00
Total OTHER FINANCING SOURCES:		2,479.15	2,270.16	.00	.00	.00	.00
TRANSFERS IN FROM OTHER CITY F							
35-391-326	RTA FUNDING	10,337.50	48,747.81	256,019.14	.00	.00	.00
Total TRANSFERS IN FROM OTHER CITY F:		10,337.50	48,747.81	256,019.14	.00	.00	.00
PROCEEDS FROM SALE OF ASSETS							
35-392-550	SALES OF PROJECT MATERIALS	.00	910.00	.00	.00	.00	.00
Total PROCEEDS FROM SALE OF ASSETS:		.00	910.00	.00	.00	.00	.00
DEBT SERVICE PAYMENTS							
35-498-819	BOND INTEREST- 2003 SERIES	63,148.00	58,969.00	54,255.00	54,255.00	48,938.00	43,025.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
35-498-820	BOND PRINCIPAL, SERIES 2003	100,000.00	110,000.00	120,000.00	120,000.00	130,000.00	140,000.00
Total DEBT SERVICE PAYMENTS:		163,148.00	168,969.00	174,255.00	174,255.00	178,938.00	183,025.00
OTHER FUNDS PROGRAMS & CAPITAL							
35-499-800	BOND EXPENSE	2,728.65	2,769.91	583.56	250.00	500.00	500.00
35-499-885	PHASE 5B DESIGN	50,527.31	12,678.97	.00	.00	.00	.00
35-499-886	PHASE 5B CONSTRUCTION ADMIN	.00	25,296.57	4,321.25	.00	.00	.00
35-499-887	PHASE 5B CONSTRUCTION	.00	367,142.86	599,659.00	.00	.00	.00
35-499-910	TRANSFER TO GENERAL FUND	.00	8,000.04	1,029.96	1,059.00	1,059.00	.00
Total OTHER FUNDS PROGRAMS & CAPITAL:		53,255.96	415,888.35	605,593.77	1,309.00	1,559.00	500.00
DOWNTOWN PUBLIC FACILITES Revenue Total:		276,065.08	218,066.92	1,171,983.34	172,590.00	198,762.00	282,562.19
DOWNTOWN PUBLIC FACILITES Expenditure Total:		216,403.96	584,857.35	779,848.77	175,564.00	180,497.00	183,525.00
Net Total DOWNTOWN PUBLIC FACILITES:		59,661.12	366,790.43-	392,134.57	2,974.00-	18,265.00	99,037.19

39 - CAPITAL IMPROVEMENTS FUND BALANCE

	2011 (actual)	2012 (actual)	2013	2014 (final budget)	2015 (beginning budget)
Carry Over Fund Balance:	\$ 57,395	\$ 34,788	\$ 63,967	\$ 31,863	\$ 40,673
Revenues:	\$ 330,479	\$ 209,303	\$ 451,154	\$ 727,542	\$ 1,150,727
Expenditures:	\$ 353,086	\$ 180,124	\$ 483,258	\$ 718,732	\$ 1,159,036
Ending Fund Balance:	\$ 34,788	\$ 63,967	\$ 31,863	\$ 40,673	\$ 32,364

CAPITAL IMPROVEMENTS-ASSIGNED BRIDGES FUND BALANCE

	2011 (actual)	2012 (actual)	2013 (unaudited)	2014 (final budget)	2015 (beginning budget)
Carry Over Fund Balance:	\$ 121,628	\$ 216,927	\$ 248,423	\$ 248,423	\$ 251,423
Revenues:	\$ 178,052	\$ 66,978		\$ 3,000	\$ 337,243
Expenditures:	\$ 82,753	\$ 35,482			\$ 537,272
Ending Fund Balance:	\$ 216,927	\$ 248,423	\$ 248,423	\$ 251,423	\$ 51,394

This budget accounts for designated tax revenues and expenditures for public capital projects

The Capital Improvement Fund provides for the capital projects and needs of the General Fund operating department. In FY2009, the charter formula consisting of a contribution of 1/6 of sales tax and 1/6 of auto use tax and general use taxes, from the General Fund, was removed by a ballot initiative and now the amount transferred from the General Fund is discretionary based on need. This fund has a dedicated revenue source of property tax in the amount of .556 mills which does not have a sunset date.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
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CAPITAL IMPROVEMENTS FUND

39-253-200	FUND BALANCE-ASSIGNED BRIDGE	.00	216,926.89	216,926.89	.00	.00	.00
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TAX REVENUES

39-311-110	REAL PROPERTY TAXES	33,878.26	33,094.41	33,020.49	32,706.00	32,706.00	32,517.00
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Account notes:

The Capital Improvement Fund has a dedicated .556 of a mill which does not sunset.

Budget notes:

In 2015, the initial assessed value of a mill is \$58,485.

Total TAX REVENUES:		33,878.26	33,094.41	33,020.49	32,706.00	32,706.00	32,517.00
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ASSIGNED BRIDGE REVENUES

39-333-500	DONATIONS/BEQUESTS FOR BRIDGE	.00	15,000.00	.00	.00	3,000.00	.00
39-333-720	FED GRANT REV- BRIDGE RESTORAT	15,085.78	51,978.32	.00	207,936.00	.00	207,936.00
39-333-721	STATE HIST. FUND GRANT-BRIDGES	162,966.00	.00	.00	129,307.00	.00	129,307.00

Total ASSIGNED BRIDGE REVENUES:		178,051.78	66,978.32	.00	337,243.00	3,000.00	337,243.00
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GOVERNMENT GRANT REVENUES

39-334-725	FEDERAL GRANT REV(CREEKWALK T	37,262.97	.00	.00	.00	.00	.00
39-334-727	GRANT REVENUE(STATE HISTORIC-L	.00	2,197.00	.00	.00	.00	.00
39-334-730	GRANT REVENUE (FEMA-FD SCBA)	47,580.00	.00	.00	.00	.00	.00
39-334-731	GRANT REVENUE (CDBG ADA ACCES	.00	.00	97,000.00	.00	.00	.00
39-334-732	GRANT REV (SAFE ROUTES TO SCH	.00	17,450.00	47,330.00	.00	.00	.00
39-334-733	FEMA GRANT-PUBLIC ALARM SYSTE	.00	.00	21,308.95	.00	.00	.00
39-334-734	DONATIONS FOR SIREN	.00	12,250.00	1,000.00	.00	.00	.00

Total GOVERNMENT GRANT REVENUES:		84,842.97	31,897.00	166,638.95	.00	.00	.00
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GOVERNMENT SHARED REVENUES

39-335-790	GRANT REIMBURSEMENTS	6,952.23	.00	.00	.00	.00	.00
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Total GOVERNMENT SHARED REVENUES:		6,952.23	.00	.00	.00	.00	.00
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INTEREST EARNINGS

39-361-190	INVESTMENT INTEREST	193.27	676.47	28.77	50.00	217.95	.00
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Total INTEREST EARNINGS:		193.27	676.47	28.77	50.00	217.95	.00
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CONTRIBUTIONS AND DONATIONS

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
39-365-500	UNCLASSIFIED	.00	40.00	10.00	.00	.00	.00
39-365-502	DONATIONS--WILDLAND FIRE GEAR	.00	1,909.44	400.00	.00	.00	.00
Total CONTRIBUTIONS AND DONATIONS:		.00	1,949.44	410.00	.00	.00	.00
TRANSFERS IN FROM OTHER CITY F							
39-391-310	TRANSFER FROM GENERAL FUND	204,612.00	141,686.04	251,055.00	278,215.00	278,215.00	373,027.00
39-391-321	TRANSFER FROM STRUCT STAB FUN	121,628.55	.00	.00	.00	.00	.00
Total TRANSFERS IN FROM OTHER CITY F:		326,240.55	141,686.04	251,055.00	278,215.00	278,215.00	373,027.00
PROCEEDS FROM DEBT FINANCING							
39-393-100	LEASE PROCEEDS	.00	511,882.50	44,500.00	452,835.00	416,403.00	745,183.00
Total PROCEEDS FROM DEBT FINANCING:		.00	511,882.50	44,500.00	452,835.00	416,403.00	745,183.00
ASSIGNED BRIDGE EXPENDITURES							
39-497-810	CANON/PARK AVE BRIDGE RESTORA	82,753.44	35,481.86	.00	537,272.00	.00	537,272.00
Total ASSIGNED BRIDGE EXPENDITURES:		82,753.44	35,481.86	.00	537,272.00	.00	537,272.00
DEBT SERVICE PAYMENTS							
39-498-573	BOND AGENT PAYING FEE	.00	2,572.00	.00	.00	.00	.00
39-498-851	LEASE PURCHASE - 2014 PRIN	.00	.00	.00	60,084.00	55,910.00	47,169.00
39-498-852	LEASE PURCHASE-2014 INTEREST	.00	.00	.00	.00	.00	8,901.00
39-498-853	LEASE PURCHASE-2015 PRIN	.00	.00	.00	.00	.00	96,240.73
39-498-871	ENNOVATE LEASE PURCHASE PROG	6,076.30	.00	.00	.00	.00	.00
39-498-872	LEASE PURCHASE-2012,2ND, PRIN	.00	65,503.00	61,172.00	61,172.00	62,227.00	63,300.43
39-498-881	LEASE INTEREST--DUMP TRUCK	535.60	.00	.00	.00	.00	.00
39-498-883	LEASE PURCHASE 2010 - INTEREST	8,275.13	5,988.22	4,304.45	4,305.00	2,195.70	.00
39-498-884	LEASE PURCHASE-"2012" 1ST INT	.00	.00	3,247.00	3,247.00	2,455.92	1,656.93
39-498-885	LEASE PURCHASE-2012 2ND-INT	.00	.00	4,331.00	4,331.00	3,276.13	2,202.70
39-498-886	LEASE PURCHASE-2013-5YR-PRIN	.00	.00	18,941.94	26,087.00	17,090.37	17,392.52
39-498-887	LEASE PURCHASE-2013-5 YR-INT	.00	.00	.00	.00	1,851.49	1,549.34
39-498-890	CAPITAL PURCH.PRINCIPAL-DUMP T	9,863.71	.00	.00	.00	.00	.00
39-498-898	LEASE PURCHASE--2010	47,214.32	49,159.55	51,185.00	51,185.00	53,297.00	.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
39-498-899	LEASE PURCHASE-2011	.00	40,697.79	37,451.39	37,451.00	37,451.00	39,040.79
Total DEBT SERVICE PAYMENTS:		71,965.06	163,920.56	180,632.78	247,862.00	235,754.61	277,453.44
OTHER FUNDS PROGRAMS & CAPITAL							
39-499-800	CAPITAL EQUIPMENT FROM LEASES	.00	222,027.01	.00	452,835.00	416,403.00	745,183.00
Budget notes: 10 year: Fire pumper Truck \$500,000, Water Tanker Truck \$120,000 (of \$200,000), 5 year: 4X4 diesel standard cab \$35,000, software \$30,000, digital transmitter \$6,500, police patrol vehicle \$42,543, for 700/800 Mhz radios \$17,640							
39-499-818	CITY HALL IMPROVEMENTS	.00	.00	.00	10,000.00	.00	.00
39-499-820	FIRE STATION/EQUIPMENT	40,706.08	30,490.42	25,220.49	6,382.00	6,382.00	37,000.00
Budget notes: Epoxy bay floor (\$17,000) and bunker gear (\$20,000)							
39-499-822	FIRE DEPARTMENT SCBA PURCHASE	50,084.00	.00	.00	.00	.00	.00
39-499-823	PUBLIC ALARM SYSTEM	.00	27,283.00	3,891.20	.00	3,592.28	.00
39-499-824	EWP GRANT-LED&BARRICADE SIGNS	.00	.00	222.83	.00	.00	.00
39-499-834	POOL ENERGY IMPROVEMENTS	44,959.00	12,222.03	.00	.00	.00	.00
39-499-835	POOL IMPROVEMENTS	.00	50,295.70	36,144.00	31,000.00	31,000.00	71,500.00
Budget notes: Baby pool repair grant match of 30% - \$34,500, paint beams \$25,000, building upgrades (bathrooms, drains, lights, ect) \$12,000							
39-499-838	LIBRARY BUILDING IMPROVMENTS	.00	1,414.22	.00	.00	.00	.00
39-499-839	CITY HALL ADA IMPROVEMENTS	.00	4,198.93	103,747.29	.00	.00	.00
39-499-884	LIBRARY AUTOMATION PROJECT	6,952.23	.00	.00	.00	.00	.00
39-499-898	CEMETARY EXPANSION	10,370.00	.00	.00	.00	.00	.00
39-499-910	CITY COMPUTER EQUIPMENT	46,751.92	53,534.97	38,097.18	25,600.00	25,600.00	27,900.00
Budget notes: 11 replacement desktop computers \$16,000, UPS equipment \$2,000, Wireless Solutions & advanced technology \$9,900							
39-499-931	CREEKWALK TRAIL PHASE 2	19,161.57	.00	.00	.00	.00	.00
39-499-932	PARKING LOT IMPROVEMENTS	62,136.00	2,950.00	.00	.00	.00	.00
39-499-933	SAFE ROUTES TO SCHOOL,EL PASO	.00	20,360.00	95,302.01	.00	.00	.00
Total OTHER FUNDS PROGRAMS & CAPITAL:		281,120.80	424,776.28	302,625.00	525,817.00	482,977.28	881,583.00
CAPITAL IMPROVEMENTS FUND Revenue Total:		630,159.06	788,164.18	495,653.21	1,101,049.00	730,541.95	1,487,970.00
CAPITAL IMPROVEMENTS FUND Expenditure Total:		435,839.30	624,178.70	483,257.78	1,310,951.00	718,731.89	1,696,308.44
Net Total CAPITAL IMPROVEMENTS FUND:		194,319.76	163,985.48	12,395.43	209,902.00-	11,810.06	208,338.44-

**CITY OF MANITOU SPRINGS
2015 BUDGET**

NOTES TO CAPITAL IMPROVEMENTS FUND DEBT/LEASE COMMITMENTS:

The city has purchased, or is in the process of purchasing, equipment through the use of lease purchase agreements as follows:

a A lease/purchase agreement with Municipal Services Group for the following equipment: Fire Department - 2 trail motorcycles @ \$11,975; Public Services - a 1 ton truck with snow plow and sander @ \$38,147.63, a 1/2 ton pick up @ \$28,7000, a 48" 21 gp riding mower @ \$10,918, a 1 ton 4x4 dump bed truck @ \$28,677; Police Department -3 Ford Explorers equipped at \$102,882 , 7 radios @ \$20,142.43; Aquatics Department - a handi-cap access chair @ \$7,000 and replacement of the hot tub@\$9023.00 Pro Pool chair lift@\$4,848.70. Financing for this equipment list totaling \$256,091 with interest rate of 4.12% over 5 years, with annual payment of \$55,490. This lease/purchase program combines department requests from FY2009, which was not completed, and FY2010. Last payment: 3/18/14.

b A lease purchase for FY2011 that was actually completed in 2012, for 5 years, with \$4,931 transaction fee in 1st year with Municipal Services Group, for Police- 1 patrol vehicle @ \$34,511; Parking Enforcement - 1 patrol vehicle @ \$16,599; Finance Department - accounting software package @ \$97,235; Public Services - 1 4x4 utility vehicle @ \$23,980(40% allocated to public works); Information Services - 3 server replacements at \$90,000-dropped from lease purchase due to purchasing before financing agreement and due to FCC federal mandate, to comply with narrow banding, this amount was backfilled with \$45,000-2 repeaters, 50 pagers, 1 bass radio, 1 tone remote adaptor, 10 handheld radios and installation of programming by Centracom Systems, at an interest rate of 2.10% with annual payment of \$40,698. Last payment : 3/1/16.

c A lease purchase for FY2012 completed on November 6, 2012 for \$316,594, one vehicle for code enforcement for \$25,000; 1 patrol vehicle at \$36,750 for the police department; 2 cardiac monitor @ \$42,000 for the fire department; and 1 60", 24 hp riding mower at \$15,000 for public services, 2 4X4 extended cab/snow plow trucks at \$37,000/vehicle (\$74,000), 700/800 MHz radios for fire department at \$123,844, for 5 years, at an interest rate of 1.725%, with annual payment of \$65,503. Last payment: 11/6/16.(Mobile Data Terminals for the police dept at \$50,000 were originally included in this lease purchase but will be donated to the department, instead.)

d A lease purchase for 2013 was completed on June 6, 2013 for \$372,750, consisting of the following equipment: police department - patrol vehicle at \$38,588 4 700/800 MHz Radios (4 radios \$4,000 a radio); for public works - two 4X4 3/4 ton trucks \$43,797, and a riding mower \$11,000.

e A lease purchase for 2014 was completed on 4/18/2014, with a combination of 5 year and 10 year financing, consisting of: For the 10 year leasing portion: a new phone system \$110,000, and a new Brush truck \$151,809 for the fire department and for Public works, 2/3 of a new mini excavator \$46,759 (total of \$70,139 with the other 1/3 to be shared with storm drainage). The 5 year leasing was for : 2 police patrol vehicles for \$81,035, a Police DVD R video camera for interviews \$10,000 and police 700/800Mhz Radios (4 units) \$16,800. The entire equipment package was \$416,403. Final payment: 4/18/2023

f. A proposed lease purchase for 2015 consists of a combination of 5 and 10 financing for: 10 year portion: \$500,000 for a fire dept. pumper truck, a Water Tanker Truck \$120,000 (of a total of \$200,000); 5 yr: 4X4 diesel standard cab \$35,000, software \$30,000, police patrol vehicle \$42,543 and for four 700/800 Mhz radios \$17,640, for a total equipment package of \$745,183.

**CITY OF MANITOU SPRINGS
2015 BUDGET**

A visual summary of all lease/purchase commitments and proposed lease/purchase agreements are as follows:

<u>year</u>	a	b	c	d	e	f	<u>Totals:</u>
2010	60,421						60,421
2011	55,490						55,490
2012	55,490	46,968	65,503				167,961
2013	55,490	40,698	65,503	18,942			180,633
2014	55,490	40,698	65,503	18,942	55,910		236,543
2015		40,698	65,503	18,942	55,910	96,032	277,085
2016		40,698	65,503	18,942	55,910	96,032	277,085
2017				18,942	55,910	96,032	170,884
2018					55,910	96,032	151,942
2019					34,502	96,032	130,534
2020					34,502	70,850	105,352
2021					34,502	70,850	105,352
2022					34,502	70,850	105,352
2023					34,502	70,850	105,352
2023						70,850	70,850
Totals	282,381	209,760	327,515	130,435	452,060	834,410	2,200,836

Capital equipment from Leases 2015								
comp	software	30,000	5year	cap improve				
fire	pumper-fire truck	500,000	10year	cap improve				
police	1 patrol vehicle	42,543	5year	cap improve				
police	700/800MhZ Radios	17,640	5year	cap improve		2015		
pub works	4x4 diesel standard c	35,000	5 yr	cap improve				
pub works (60%)	water tanker	120,000	10yr	cap improve				
		745,183			0.7487899	\$ 96,031.67	cap imp	
enterprise	water tanker	24,000	10 yr	sewer				
enterprise	skid loader with tracks	34,000	10 yr	sewer		\$ 7,474.46	sewer	
enterprise	water tanker	20,000	10 yr	storm drainage				
enterprise	4X4 one ton diesel standard cab dump bed	55,000	10 yr	storm drainage		\$ 9,665.24	storm drainage	
enterprise	water tanker	36,000	10 yr	water				
enterprise	skid loader with tracks	51,000	10 yr	water				
enterprise	water meter SUV/truck	30,000	5 yr	water		\$ 42,655.94	water	
		250,000						
		995,183						

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
WATER ENTERPRISE FUND							
CHARGES FOR UTILITY SERVICES							
52-344-310	UNMETERED WATER SALES	.00	.00	20.00	.00	.00	.00
52-344-320	WATER COMMODITY CHARGES	705,721.37	809,237.54	731,697.15	886,492.00	778,949.00	840,042.00
Budget notes: Commodity Revenues, In 2014, were based on \$5.10/1000 gallon. In 2015, they will be based on \$5.50/1000 gallons.							
52-344-321	WATER CUSTOMER CHGS	247,759.04	261,967.92	285,488.19	280,980.00	308,500.00	333,959.00
Budget notes: Customer charges on flat fees based on meter size. In 2014, the flat fee was \$11.15 per account. In 2015, the flat fee is \$12.05.							
52-344-330	WATER PENALTIES/INTEREST	25,700.00	22,470.00	21,915.00	23,000.00	21,915.00	22,000.00
52-344-340	WATER TURN ON FEES	3,200.00	2,740.00	3,100.00	2,740.00	2,740.00	2,740.00
52-344-345	TAPPING CHARGES	10,345.42	230.00	1,405.00	60.00	602.00	602.00
52-344-350	WATER METER SALES	737.59	426.60	2,040.31	1,838.00	1,185.00	1,185.00
52-344-395	WATER TAP REVENUE	21,500.00	20,000.00	60,090.00	10,000.00	22,540.00	22,540.00
52-344-400	EPA DRINKING WATER GRANT	18,990.00	.00	.00	.00	.00	.00
52-344-405	SMALL HYDROPOWER GRANT	.00	.00	.00	.00	15,000.00	.00
52-344-450	OTHER FINANCING SOURCES-ARRA	833,426.56	466,043.01	.00	.00	.00	.00
52-344-500	MISCELLANEOUS/UNCLASSIED REVE	50.00	50,050.00	15.00-	.00	.00	.00
Total CHARGES FOR UTILITY SERVICES:		1,867,429.98	1,633,165.07	1,105,740.65	1,205,110.00	1,151,431.00	1,223,068.00
SPECIAL ASSESSMENT REVENUES							
52-355-111	LOAN ADVANCE--PRINCIPAL	454.57	.00	.00	.00	.00	.00
52-355-112	LOAN ADVANCE--INTEREST REV	6.08	.00	.00	.00	.00	.00
Total SPECIAL ASSESSMENT REVENUES:		460.65	.00	.00	.00	.00	.00
INTEREST EARNINGS							
52-361-190	INVESTMENT INTEREST	1,055.61	2,003.49	220.18	1,200.00	.00	.00
Total INTEREST EARNINGS:		1,055.61	2,003.49	220.18	1,200.00	.00	.00
INSURANCE RECOVERIES							
52-365-500	INSURANCE RECOVERIES	.00	968.00	.00	.00	.00	.00
Total INSURANCE RECOVERIES:		.00	968.00	.00	.00	.00	.00
TRANSFERS IN FROM OTHER CITY F							

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
52-391-327	TRANSFER FROM THE MIN POOL DE	36,929.74	.00	.00	.00	.00	.00
Total TRANSFERS IN FROM OTHER CITY F:		36,929.74	.00	.00	.00	.00	.00
LEASE PURCHASE PROCEEDS							
52-392-100	LEASE/PURCHASE PROCEEDS	.00	.00	112,364.00	207,000.00	207,000.00	117,000.00
Total LEASE PURCHASE PROCEEDS:		.00	.00	112,364.00	207,000.00	207,000.00	117,000.00
OPERATIONS							
52-492-100	SALARY--DEPARTMENT MANAGER	19,500.00	25,082.79	27,821.16	29,000.00	31,494.00	32,640.00
52-492-110	SALARIES & WAGES--REGULAR STAF	204,860.65	198,551.92	201,237.64	220,089.00	224,996.00	217,695.00
52-492-120	SALARIES & WAGES-TEMPORARY/SE	20,938.66	19,621.91	13,260.88	25,000.00	25,000.00	25,000.00
Budget notes:							
Steve Ream + Summer time - Reservoir Caretaker							
52-492-130	SALARIES & WAGES-OVERTIME(REG	8,611.70	8,675.99	11,057.30	12,000.00	12,000.00	12,000.00
52-492-210	BENEFITS--GROUP INSURANCE	21,121.77	22,391.06	37,203.63	26,111.00	42,776.00	41,858.66
Budget notes:							
Medical insurance has been increased 6% over 2014.							
52-492-220	BENEFITS--MEDICARE CONTRIBUTIO	3,126.86	3,423.77	3,665.68	4,148.00	4,256.00	4,166.00
52-492-230	BENEFITS--PERA/FPPA CONTRIBUTI	29,353.65	32,349.32	34,633.78	39,194.00	40,208.00	39,365.00
52-492-250	BENEFITS-UNEMPLOYMENT INSURA	670.41	733.18	504.61	858.00	880.00	862.00
52-492-260	BENEFITS-WORKER'S COMP INSURA	9,244.94	13,409.96	15,951.82	12,434.00	10,272.00	10,936.00
Budget notes:							
increase over 2014 of 6.5%							
52-492-290	BENEFITS--OTHER	.00	.00	25.90	.00	.00	.00
52-492-320	SERVICES--PROFESSIONAL (LICENS	14,478.00	1,192.83	14,402.55	15,000.00	15,000.00	15,000.00
Budget notes:							
Engineering for water system-GIS & Engineering for Augmentation Plan *** 15,000 for local match for Hydro Electric Study							
52-492-321	LEGAL FEES & SETTLEMENTS	15,944.92	131,293.34	13,758.27	6,500.00	8,500.00	10,000.00
Budget notes:							
\$10,000 is budgeted for 2015 for completion of the water augmentation project.							
52-492-360	RECRUITING/EMPLOYEE RETENTION	526.38	221.69	796.81	700.00	700.00	1,000.00
52-492-370	TRAINING/PROFESSIONAL DEVELOP	1,822.04	1,558.01	1,702.18	2,000.00	2,000.00	2,000.00
52-492-380	MEMBERSHIP/PROFESSIONAL DEVE	345.91	395.00	270.00	500.00	500.00	700.00
Account notes:							
Membership in Colorado Rural Water Association							
52-492-410	GAS & ELECTRIC UTILITIES	3,972.77	4,387.29	4,524.81	3,500.00	3,500.00	3,500.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
52-492-421	INSURANCE--(CASUALTY/LIABILITY	39,383.26	45,720.41	49,303.20	46,245.00	46,245.00	55,295.00
Budget notes:							
increase over 2014, 19.57%							
52-492-422	UNCOVERED LOSSES/DEDUCTIBLES	.00	1,000.00	1,000.00	.00	.00	.00
52-492-424	MINERAL SPRING MAINTENANCE	.00	.00	3,562.89	12,000.00	12,000.00	12,000.00
Account notes:							
Mineral Springs ongoing maintenance							
52-492-430	BLDG MAINTENANCE/MATERIAL	1,387.37	1,101.97	2,867.51	2,000.00	2,000.00	2,000.00
52-492-451	METER PURCHASES	2,222.63	.00	.00	.00	.00	.00
52-492-452	METER REPAIR/REPLACEMENT	11,098.01	14,587.33	16,864.43	19,000.00	19,000.00	15,000.00
52-492-453	SYSTEM REPAIRS/MAINTENANCE	19,717.29	24,526.42	24,932.00	53,000.00	40,000.00	45,000.00
52-492-455	WATERSHED MAINTENANCE	29,280.46	9,604.80	15,925.34	25,000.00	25,000.00	60,000.00
Budget notes:							
Reservoir survey which is done every five years and replace/repair concrete spillway							
52-492-456	STREET PATCHING (FOR WTR MAIN	1,483.80	4,217.08	12,113.78	8,000.00	5,000.00	8,000.00
52-492-461	VEHICLE GAS & OIL	12,759.66	14,261.66	16,028.77	14,000.00	10,000.00	14,000.00
52-492-470	VEHICLE REPAIRS & MAINTENANCE	17,685.60	7,356.44	9,784.53	12,000.00	12,000.00	12,000.00
52-492-480	VEHICLE INSURANCE(DAMAGE/LIABI	2,459.86	1,723.08	1,723.08	1,697.00	1,697.00	2,029.10
Budget notes:							
increase over 2014, 19.57%							
52-492-530	TELEPHONE/COMMUNICATIONS	3,343.60	3,346.89	3,611.45	3,000.00	3,000.00	3,500.00
52-492-531	COMMUNICATION EQUIPMENT	385.97	356.99	29.99	500.00	500.00	500.00
52-492-550	PRINTING/PHOTOCOPYING/BINDING	10.00	200.00	227.67	200.00	200.00	200.00
52-492-560	OFFICE MACHINE/COMPUTER MAINT	2,150.84	2,284.66	2,365.39	2,000.00	2,000.00	2,500.00
52-492-581	UNCC CHARGES	930.58	979.29	1,276.29	1,000.00	1,000.00	1,000.00
52-492-605	OFFICE SUPPLIES	341.30	282.27	554.60	700.00	700.00	1,000.00
52-492-610	OPERATING SUPPLIES (CHEMICALS,	1,539.68	74.56	2,608.99	2,000.00	2,000.00	1,500.00
52-492-615	POSTAGE	.00	.45	.00	100.00	100.00	100.00
52-492-620	UNIFORMS (RECURRING COSTS)	2,143.11	1,415.81	1,712.85	2,500.00	2,500.00	2,500.00
52-492-630	FOOD/MEALS REIMBURSEMENTS FO	.00	8.42	.00	.00	.00	.00
52-492-730	MINERAL SPRINGS MAINTENANCE	.00	.00	7,887.77	.00	.00	.00
52-492-733	CAPITAL PURCHASES-ARRA CONSTR	806,314.39	320,505.00	.00	.00	.00	.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
52-492-737	CAPITAL IMPRVMENTS-SUPPLMENTA	106,295.00	204,849.16	38,120.91	225,000.00	536,000.00	110,000.00
Budget notes:							
In FY2014 the water main on Waltham 1,700' was replaced for \$255K, this was originally scheduled for 2013. Also, costs of engineering/construction/observation of raw water line replacement (\$100K as match to \$3M CDBG Grant) were incurred. In FY2015, projects include replacing the water main on Sierra Grande (500' for \$70K) and Ute Trail (300', \$40K)							
52-492-738	CAPITAL IMPROVEMENTS - TELEMET	314.83	.00	1,756.83	.00	.00	.00
52-492-741	CAPITAL IMPROVEMENTS--VEHICLES	64,000.00	.00	.00	.00	.00	.00
52-492-742	CAPITAL IMPROVEMENTS--EQUIPME	.00	2,953.24	.00	4,800.00	5,500.00	5,000.00
Budget notes:							
Traffic Control Supplies (Cones, Supplies)							
52-492-800	CAPITAL EQUIPMENT FROM LEASES	.00	62,712.00-	.00	207,000.00	207,000.00	117,000.00
Budget notes:							
In 2015, The Water Enterprises Fund will lease purchase to be used jointly with the Public Works department and Sewer Department a Water Tanker vehicle (\$36,000 of a total \$180,000), to be used jointly with the Sewer Fund, a skid loader with tracks (\$51,000 of a total \$85,000), and to be used entirely by the water department fund a water meter SUV/truck for \$30,000.							
52-492-806	WATER GO REFUNDING BONDS--PRI	.00	36,185.20	.00	.00	.00	.00
52-492-807	COLO WATER CONSERV LOAN--INTE	24,872.44	23,437.84	21,946.14	22,954.00	21,442.22	19,870.24
52-492-808	COLO WATER CONSERV LOAN--PRIN	.33-	36,185.00-	.00	37,638.00	39,149.46	40,721.44
52-492-809	ARRA DRINKING WATER LOAN D09Z2	31,034.03-	62,068.00-	.04	62,068.00	62,068.00	62,068.00
52-492-811	ARRA DRINKING WATER LOAN D09Z2	.00	.10-	.05-	26,864.00	26,864.00	26,864.00
52-492-812	ARRA DRINKING WATER D09Z249	.00	.06	.03	62,068.00	62,068.00	62,068.00
52-492-813	CAP LEASE PAYMENT--2012FIRST-I	.00	1,863.68	1,784.50	2,239.00	1,694.62	1,141.44
52-492-814	LEASE PURCHASE-'12(2ND)INT	.00	159.04	1,004.26	1,043.00	788.83	530.37
52-492-815	LEASE PURCHASE 2013-INTEREST	.00	.00	182.79	.00	322.57	269.93
52-492-816	LEASE PURCH.-2014 INTEREST	.00	.00	.00	.00	.00	2,968.89
52-492-833	CAP LEASE PYMNTS-2012(FIRST)PR	.00	.00	.00	25,800.00	26,341.60	26,894.77
52-492-834	CAPITAL LEASE PAYMENTS - 2012	.00	.00	.00	14,729.00	14,983.16	15,241.62
52-492-835	CAP LEASE PAYMENT 2013-PRINCIP	.00	.00	.00	3,300.00	2,977.48	3,030.12
52-492-836	CAP LEASE PAYMENT-2014 PRIN	.00	.00	.00	22,593.00	18,988.46	16,015.97
Budget notes:							
ASSUMPTIONS: 10 YEAR LEASE, 2% INTEREST							
52-492-837	LEASE PURCH.2015-PRIN	.00	.00	.00	.00	.00	14,980.00
52-492-910	TRANSFER TO GENERAL FUND	59,621.04	59,621.04	61,038.96	63,009.00	63,009.00	64,836.26
52-492-912	TRANSFER PAYMENT IN LIEU OF TA	25,581.00	26,247.00	29,739.00	29,800.00	32,713.00	29,968.00

Account notes:

This transfer amount is based on 3.5% of the water commodity charge.

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
Total OPERATIONS:		1,554,360.76	1,111,192.75	710,770.96	1,412,881.00	1,728,934.40	1,274,315.81
WATER TREATMENT PLANT							
52-493-320	SERVICES PROFESSIONAL (ENGINEE	9,990.00	.00	.00	3,000.00	3,000.00	3,000.00
52-493-410	GAS & ELECTRIC UTILITIES	33,078.44	29,188.64	31,231.71	27,000.00	27,000.00	27,000.00
52-493-453	SYSTEM REPAIRS/MAINTENANCE	41,803.13	35,019.67	62,215.69	65,000.00	75,000.00	65,000.00
52-493-470	VEHICLE REPAIRS & MAINTENANCE	1,672.35	1,870.15	2,911.72	3,000.00	3,000.00	3,000.00
52-493-530	TELEPHONE/COMMUNICATIONS	2,529.44	2,503.56	3,046.65	7,000.00	6,000.00	12,000.00
52-493-531	COMMUNICATION EQUIPMENT (RADI	.00	130.53	.00	500.00	500.00	500.00
Budget notes:							
New fee for fiber optic internet connection.							
52-493-540	ADVERTISING - PUBLICATION	.00	.00	.00	200.00	200.00	200.00
Account notes:							
for water restriction notices							
52-493-605	OFFICE SUPPLIES (PAPER, ETC)	479.57	606.78	1,066.95	1,000.00	1,000.00	1,000.00
52-493-610	OPERATING SUPPLIES (CHEMICAL,	19,248.09	25,295.49	37,780.42	28,000.00	40,000.00	40,000.00
Budget notes:							
09/25/2014 01:59 PM - Nicole							
Increase in chemical cost - Ash chlorine coalescer (clumps)							
52-493-615	POSTAGE (US MAIL/FED EX/UPS	182.34	.00	.00	100.00	100.00	100.00
52-493-630	BUSINESS MEALS & REIMBURSEMEN	.00	.00	.00	100.00	100.00	100.00
52-493-640	BOOKS,PERIODICALS,SUBSCRIPTIO	.00	.00	.00	200.00	200.00	200.00
52-493-674	CSU EXCHANGE WATER	.00	261.00	.00	70,000.00	70,000.00	70,000.00
52-493-675	TREATMENT OPERATION	2,055.99	3,795.99	1,061.77	8,000.00	5,000.00	5,000.00
52-493-676	TREATMENT TESTING	6,479.91	7,853.00	5,621.00	11,000.00	11,000.00	11,000.00
52-493-677	SLUDGE DISPOSAL CLOSURE RESER	.00	.00	.00	1,000.00	1,000.00	1,000.00
52-493-730	CAPITAL PURCHASES-OTHER IMPRO	.00	.00	199.99	.00	.00	.00
52-493-742	CAPITAL IMPROV/PURCHASES--EQUI	18,454.16	54,862.24	12,000.00	25,000.00	26,000.00	.00
52-493-746	CAPITAL IMP/PURCHASES--TREATME	3,859.00	40,000.00	.00	.00	.00	.00
52-493-750	CAPITAL IMPROVEMENTS-POND	.00	50,393.87	.00	.00	.00	.00
Total WATER TREATMENT PLANT:		139,832.42	251,780.92	157,135.90	250,100.00	269,100.00	239,100.00

OTHER FUNDS PROGRAMS & CAPITAL

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
52-499-424	MINERAL SPRINGS MAINTENANCE	17,818.60	9,091.83	3,539.97	.00	.00	.00
52-499-733	MINERAL POOL DEVELOPMENT IMPR	8,554.25	.00	.00	.00	.00	.00
52-499-910	ADMIN SUPPORT (GENERAL FUND)	999.96	1,027.96	.00	.00	.00	.00
Total OTHER FUNDS PROGRAMS & CAPITAL:		27,372.81	10,119.79	3,539.97	.00	.00	.00
WATER ENTERPRISE FUND Revenue Total:		1,905,875.98	1,636,136.56	1,218,324.83	1,413,310.00	1,358,431.00	1,340,068.00
WATER ENTERPRISE FUND Expenditure Total:		1,721,565.99	1,373,093.46	871,446.83	1,662,981.00	1,998,034.40	1,513,415.81
Net Total WATER ENTERPRISE FUND:		184,309.99	263,043.10	346,878.00	249,671.00-	639,603.40-	173,347.81-

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
SEWER ENTERPRISE FUND							
CHARGES FOR UTILITY SERVICES							
53-344-395	SEWER TAP REVENUE	7,350.00	2,450.00	9,065.00	6,615.00	2,690.00	2,690.00
53-344-400	CUSTOMER SEWER CHARGES	227,111.12	255,809.03	290,747.52	309,920.00	309,920.00	327,800.00
53-344-415	INSPECTION FEES	90.00	30.00	260.00	193.00	33.00	193.00
53-344-420	SEWER VOLUME CHARGES	530,004.17	582,078.36	645,238.18	642,514.00	642,514.00	683,147.30
53-344-490	INTEREST INCOME	209.92	366.46	62.10	320.00	.00	.00
53-344-501	LOAN FORGIVENESS REVENUE--ARR	354,752.56	.00	.00	.00	.00	.00
53-344-510	MISCELLANEOUS REVENUE	2,865.00	.00	.00	.00	.00	.00
Total CHARGES FOR UTILITY SERVICES:		1,122,382.77	840,733.85	945,372.80	959,562.00	955,157.00	1,013,830.30
PROCEEDS FROM SALE OF ASSETS							
53-392-100	OTHER FIN SOURCE-LEASE PUR PRC	.00	.00	7,107.60	.00	.00	.00
Total PROCEEDS FROM SALE OF ASSETS:		.00	.00	7,107.60	.00	.00	.00
SEWER EXPENSES							
53-494-100	SALARY--DEPARTMENT MANAGER	13,000.00	14,204.32	15,065.62	14,498.00	15,737.00	16,320.00
53-494-110	SALARIES & WAGES--REGULAR STAF	72,211.38	70,971.54	61,533.21	82,315.00	72,115.00	78,664.00
53-494-120	SALARIES & WAGES-TEMPORARY/SE	1,863.54	825.90	2,074.66	5,000.00	1,000.00	5,000.00
53-494-130	SALARIES & WAGES-OVERTIME(REG	5,723.38	4,781.71	7,997.32	8,000.00	8,000.00	8,000.00
53-494-140	ACCRUED VACATION PAY	.00	.00	51.00	.00	.00	.00
53-494-210	BENEFITS--GROUP INSURANCE	12,039.15	12,693.80	19,545.69	14,887.00	9,785.33	8,245.00
53-494-220	BENEFITS--MEDICARE CONTRIBUTIO	1,318.40	1,206.09	1,229.01	1,592.00	1,462.00	1,566.00
53-494-230	BENEFITS--PERA/FPPA CONTRIBUTI	12,455.96	11,395.44	11,612.51	15,044.00	13,817.00	14,794.00
53-494-250	BENEFITS-UNEMPLOYMENT INSURA	280.61	264.94	172.62	329.00	303.00	324.00
53-494-260	BENEFITS-WORKER'S COMP INSURA	2,848.00	4,224.05	5,163.01	3,917.00	2,961.00	3,152.00
Budget notes:							
increase over 2014 of 6.5%							
53-494-290	BENEFITS--OTHER	.00	.00	17.50	.00	.00	.00
53-494-320	SERVICES--PROFESSIONAL (LICENS	3,270.75	4,552.17	.00	8,500.00	2,000.00	8,500.00
53-494-360	RECRUITING/RETENTION/TRAINING	341.65	.00	479.72	500.00	500.00	500.00

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
53-494-370	TRAINING/PROFESSIONAL DEVELOP	347.00	587.18	541.25	2,000.00	1,000.00	1,500.00
53-494-421	INSURANCE--(CASUALTY/LIABILITY	.00	.00	.00	1,466.00	1,466.00	1,753.00
53-494-422	UNCOVERED LOSSES/DEDUCTIBLES	1,000.00	.00	1,000.00	.00	1,000.00	1,000.00
53-494-430	BLDG MAINTENANCE/MATERIAL	1.95	145.20	50.00	500.00	8,000.00	500.00
53-494-453	SYSTEM REPAIRS/MAINTENANCE	19,199.31	4,230.17	9,809.63	18,000.00	18,000.00	18,000.00
53-494-456	STREET PATCHING (FOR SWR MAIN	1,014.10	244.55	3,438.73	3,000.00	1,500.00	3,000.00
53-494-461	VEHICLE GAS & OIL	4,902.35	4,279.86	3,684.33	4,000.00	3,000.00	4,000.00
53-494-470	VEHICLE REPAIRS & MAINTENANCE	11,080.04	9,017.60	5,017.92	6,000.00	6,000.00	6,000.00
53-494-480	VEHICLE INSURANCE(DAMAGE/LIABI	1,574.58	1,148.72	1,148.72	1,131.00	1,131.00	1,352.00
Budget notes:							
increase over 2014, 19.57%							
53-494-530	TELEPHONE/COMMUNICATIONS	1,472.91	1,253.10	1,068.18	1,000.00	1,000.00	1,500.00
53-494-531	COMMUNICATION EQUIPMENT	139.98	204.72	.00	1,000.00	500.00	1,000.00
53-494-573	PAYING AGENT FEE	.00	598.50	.00	.00	.00	.00
53-494-605	OFFICE SUPPLIES	65.14	212.62	178.94	200.00	200.00	200.00
53-494-610	OPERATING SUPPLIES (CHEMICAL,	504.42	41.54	50.59	1,000.00	500.00	1,000.00
53-494-615	POSTAGE	.00	.00	.00	50.00	50.00	50.00
53-494-620	UNIFORMS (RECURRING COSTS)	803.92	1,008.66	1,194.34	1,200.00	1,600.00	1,600.00
53-494-675	TREATMENT OPERATION	495,144.61	439,501.74	502,659.72	470,000.00	496,767.00	470,000.00
53-494-677	SEWER LINE MAINTENANCE	10,455.55	14,196.85	14,652.69	15,000.00	15,000.00	15,000.00
53-494-678	SEWER BACKUP RESOLUTION RESE	3,000.00	3,200.00	4,012.04	5,000.00	5,000.00	5,000.00
53-494-733	CAPITAL PURCHASES-ARRA CONSTR	188,487.15	.00	.00	.00	.00	.00
53-494-736	CAPITAL IMPROVEMENTS--UTILITY	87,080.42	.00	.00	135,000.00	310,000.00	200,000.00
53-494-742	CAPITAL PURCHASES--EQUIPMENT	314.82	.00	.00	3,000.00	3,500.00	5,000.00
Budget notes:							
TRAFFIC CONTROL SUPPLIES (CONES, SIGNS)							
53-494-810	ARRA WASTE POLLUTION LN #09Z24	.00	.06	6,255.09	4,170.00	4,170.00	4,170.00
53-494-811	LEASE PURCH-2012 INT (FIRST LE	.00	961.90	920.90	1,154.00	874.64	589.13
53-494-812	LEASE PURCHASE-2012 INTEREST (.00	106.00	3,539.57-	695.00	525.73	530.37
53-494-813	LEASE PURCHASE 2013-INTEREST	.00	.00	121.80	.00	214.95	179.87

Account Number	Account Title	2011 Actual #'s	2012 Actual #'s	2013 Actual #'s	2014 Original Budget	2014 Final Budget	2015 Requested Budget
53-494-814	LEASE PURCH-2014 INTEREST	.00	.00	.00	.00	.00	4,288.40
53-494-833	2011 LEASE/PURCHASE PROGRAM	.00	.00	.00	13,316.00	13,476.02	13,881.17
53-494-834	2012 LEASE/PURCHASE PROGRAM	.00	.00	.80	9,816.00	9,985.68	10,157.93
53-494-835	2013 CAPITAL LEASE PURCHSE '13	.00	.00	1.00	2,200.00	1,984.09	2,019.18
53-494-836	2014 LEASE/PURCHASE PRGRM PRIN	.00	.00	.00	18,818.00	27,427.78	23,139.38
53-494-837	LEASE PURCH.2015-PRIN	.00	.00	.00	.00	.00	7,425.95
53-494-910	TRANSFERS TO GENERAL FUND	39,507.00	39,507.00	40,692.00	41,831.00	41,831.00	44,761.00
Total SEWER EXPENSES:		991,448.07	645,565.93	717,900.97	915,129.00	1,103,384.22	993,662.38
SEWER ENTERPRISE FUND Revenue Total:		1,122,382.77	840,733.85	952,480.40	959,562.00	955,157.00	1,013,830.30
SEWER ENTERPRISE FUND Expenditure Total:		991,448.07	645,565.93	717,900.97	915,129.00	1,103,384.22	993,662.38
Net Total SEWER ENTERPRISE FUND:		130,934.70	195,167.92	234,579.43	44,433.00	148,227.22-	20,167.92

**CITY OF MANITOU SPRINGS
2015
BUDGET**

Tabor Reserve Calculation

Expenditures:	Final Amended Budget 2014	Budget 2015
General Fund	\$ 5,571,068	\$ 6,638,719
Restricted General Fund-Barr Trail	191,132	222,000
Water Enterprise Fund	1,998,034	1,513,416
Sewer Enterprise Fund	1,103,384	993,662
Storm Drainage and Flood Management Enterprise Fund	6,564,414	796,899
Law Enforcement Special Revenue Fund	31,609	30,550
Conservation Trust Fund	63,000	91,000
Capital Improvements Fund	718,732	1,165,536
Restricted-Cap Improve-Bridges	-	537,272
Downtown Public Facilities Fund	180,497	183,525
Open Space fund	83,687	88,138
Public Works Fund	48,000	48,000
Rural Transportation Public Facilities Fund	256,050	1,032,091
El Paso Blvd / Beckers Lane Park Fund	59,883	61,551
Manitou Springs Park Authority Fund	-	0
<u>Total of Fiscal Year Spending:</u>	<u>\$ 16,869,490</u>	<u>\$ 13,402,359</u>
Expenditures by Enterprises		
Water Enterprise Fund	\$ 1,998,034	\$ 1,513,416
Sewer Enterprise Fund	1,103,384	993,662
Storm Drainage and Flood Management Enterprise Fund	6,564,414	796,899
Manitou Springs Park Authority Fund	-	0
	<u>\$ 9,665,832</u>	<u>\$ 3,303,977</u>
Interfund Transfers		
Admin support-water/sewer	145,025	145,379
Admin support-storm drainage	9,064	9,336
Open Space Fund Administrative Transfer To General Fund	5,665	5,830
El Paso / Beckers Park Fund Admin/pub works Transfer To General Fund	37,036	38,147
Downtown Public Facilities admin transfer to General Fund	1,133	1,167
Law Enforcement Special Revenue Fund Administrative Transfer To General Fund	1,133	1,167
General Fund transfer to Capital Improvements Fund	278,215	373,027
General Fund transfer to Storm Drainage		146,133
General Fund transfer to Downtown Imp (use tax)		65,792
	<u>\$ 477,271</u>	<u>\$ 785,978</u>
Lottery Proceeds	52,000	\$ 51,000
Expenditures due to Voter Approved Revenue Changes		
Downtown Public Facilities Fund sales tax and bond proceeds	180,497	\$ 183,525
Rural Transportation Special Revenue sales tax	256,050	1,032,091
Open Space Fund	83,687	88,138
El Paso/Beckers Park Fund	59,883	66,551
	<u>2,699,731</u>	<u>\$ 703,039</u>
Receipts from Federal Government		
FEMA - Wildland Fire Fighting	55,331	\$ 56,700
Fed Grant-Bridge Restoration		207,936
	<u>55,331</u>	<u>264,636</u>

**CITY OF MANITOU SPRINGS
2015
BUDGET**

	Final Amended Budget <u>2014</u>	Budget <u>2015</u>
Sales of City Property		
General Fund cemetery plot sales	26,000	\$ 31,800
Sale of Materials for recycling	1,273	\$ -
General Fund sales of surplus equipment	6,110	6,000
	\$ 33,383	\$ 37,800
 Donations and Gifts		
General Fund	15,862	\$ -
Parks and Recreation	175	-
State grants-flood mitigation and historic preservation	86,229	271,167
	<u>102,266</u>	<u>271,167</u>
Total exclusions:	\$ 13,033,814	\$ 5,366,597
Total less exclusions:	<u>\$ 3,835,676</u>	<u>\$ 8,035,762</u>
 Reserve Requirement (3% of FY Expenditure less Allowable Exclusions):		
	\$ 115,070	\$ 241,073
Last 2012 TABOR Reserve Balance:	<u>140,000</u>	<u>140,000</u>
Reserve Contribution:	\$ (24,930)	\$ 101,073

The TABOR reserve of \$140,000 is currently being used for emergency purposes dealing with flood mitigation as per Resolution #2713 declaring a state of emergency and authorizing expenditure of the emergency reserves of the City.

**CITY OF MANITOU SPRINGS
2015
BUDGET**

CITY SALES TAXES--TAXABLE RETAIL SALES AND TAXES

YEAR	TOTAL ANNUAL			GENERAL FUND		OTHER FUNDS (1)		TOTAL CITY OF MS	
	SALES VOLUME	DOLLAR GROWTH		TAX RATE	Taxes for GEN. FUND	TAX RATE	Taxes for OTHER	TAX RATE	TOTAL TAXES
1997	\$ 32,946,044	\$ 645,778	2.0%	3.5%	\$ 1,153,112	0.1%	\$ 32,946	3.6%	\$ 1,186,058
1998	\$ 35,701,765	\$ 2,755,721	8.4%	3.5%	\$ 1,249,562	0.1%	\$ 35,702	3.6%	\$ 1,285,264
1999	\$ 37,811,995	\$ 2,110,230	5.9%	3.5%	\$ 1,323,420	0.3%	\$ 113,436	3.8%	\$ 1,436,856
2000	\$ 43,017,614	\$ 5,205,619	13.8%	3.5%	\$ 1,505,616	0.3%	\$ 129,053	3.8%	\$ 1,634,669
2001	\$ 43,937,028	\$ 919,414	2.1%	3.5%	\$ 1,537,796	0.3%	\$ 131,811	3.8%	\$ 1,669,607
2002	\$ 43,839,139	\$ (97,889)	-0.2%	3.5%	\$ 1,534,370	0.1%	\$ 43,839	3.6%	\$ 1,578,209
2003	\$ 43,122,028	\$ (717,111)	-1.6%	3.5%	\$ 1,509,271	0.1%	\$ 43,122	3.6%	\$ 1,552,393
2004	\$ 44,399,795	\$ 1,277,767	3.0%	3.5%	\$ 1,553,993	0.1%	\$ 44,400	3.9%	\$ 1,598,393
2005	\$ 47,944,943	\$ 3,545,148	8.0%	3.5%	\$ 1,678,073	0.4%	\$ 191,780	3.9%	\$ 1,869,853
2006	\$ 46,931,455	\$ (1,013,488)	-2.1%	3.5%	\$ 1,642,601	0.4%	\$ 187,726	3.9%	\$ 1,830,327
2007	\$ 50,198,667	\$ 3,267,212	7.0%	3.5%	\$ 1,756,953	0.4%	\$ 200,795	3.9%	\$ 1,957,748
2008	\$ 49,027,143	\$ (1,171,524)	-2.3%	3.5%	\$ 1,715,950	0.4%	\$ 196,109	3.9%	\$ 1,912,059
2009	\$ 49,374,629	\$ 347,486	0.7%	3.5%	\$ 1,728,112	0.4%	\$ 197,499	3.9%	\$ 1,925,611
2010	\$ 52,801,163	\$ 3,426,534	6.9%	3.5%	\$ 1,848,041	0.4%	\$ 211,205	3.9%	\$ 2,059,245
2011	\$ 54,790,078	\$ 1,988,915	3.8%	3.5%	\$ 1,917,653	0.4%	\$ 219,160	3.9%	\$ 2,136,813
2012	\$ 55,377,769	\$ 587,691	1.1%	3.5%	\$ 1,938,222	0.4%	\$ 221,511	3.9%	\$ 2,159,733
2013	\$ 54,274,599	\$ (1,103,170)	-2.0%	3.5%	\$ 1,899,611	0.4%	\$ 217,098	3.9%	\$ 2,116,709
2014 *	\$ 66,110,714	\$ 11,836,115	21.8%	3.5%	\$ 2,313,875	0.4%	\$ 264,443	3.9%	\$ 2,578,318
2015 *	\$ 76,609,628	\$ 10,498,914	15.9%	3.5%	\$ 2,681,337	0.4%	\$ 306,439	3.9%	\$ 2,987,775

(1) Total Other Funds: Open Space Fund =.1%, Downtown Public Facilities = .3%.

* Projected.

CITY OF MANITOU SPRINGS
2015 BUDGET

CITY PROPERTY TAXES--ASSESSED VALUATIONS AND TAX MILL LEVY RATES

YEAR OF Collection				GENERAL FUND		OTHER FUNDS (1)		TOTAL CITY OF MS	
	ASSESSED VALUATION	DOLLAR INCREASE (-DECREASE)		MILL LEVY	Taxes for GEN. FUND	MILL LEVY	Taxes for OTHER	MILL LEVY	TOTAL TAXES
2002	\$ 47,375,490	\$ 6,576,300	13.8%	12.680	\$ 600,721	5.156	\$244,268	17.836	\$ 844,989
2003	\$ 47,317,920	\$ (57,570)	-0.1%	13.121	\$ 620,858	5.156	\$243,971	18.277	\$ 864,830
2004	\$ 44,594,630	\$ (2,723,290)	-5.8%	12.680	\$ 565,460	5.156	\$229,930	16.900	\$ 753,649
2005	\$ 44,616,840	\$ 22,210	0.05%	12.680	\$ 565,742	5.156	\$230,044	17.836	\$ 795,786
2006	\$ 47,914,120	\$ 3,297,280	7.39%	12.128	\$ 581,102	5.156	\$247,045	17.284	\$ 828,148
2007	\$ 48,598,960	\$ 684,840	1.43%	12.128	\$ 589,408	5.156	\$250,576	17.284	\$ 839,984
2008	\$ 58,004,060	\$ 9,405,100	19.35%	10.795	\$ 626,154	5.156	\$299,069	15.951	\$ 925,223
2009	\$ 58,636,800	\$ 632,740	1.09%	10.795	\$ 632,984	5.156	\$302,331	15.951	\$ 935,316
2010	\$ 60,930,520	\$ 2,293,720	3.91%	10.648	\$ 648,788	5.156	\$314,158	15.804	\$ 962,946
2011	\$ 61,319,690	\$ 389,170	0.64%	10.594	\$ 648,809	5.156	\$316,164	15.750	\$ 965,785
2012	\$ 59,886,750	\$ (1,043,770)	-1.71%	10.594	\$ 630,579	5.156	\$308,776	15.750	\$ 943,216
2013	\$ 58,824,460	\$ (1,062,290)	-1.77%	9.714	\$ 576,922	2.356	\$140,053	12.070	\$ 716,975
2014	\$ 58,473,870	\$ (350,590)	-0.60%	9.704	\$ 570,736	2.356	\$138,589	12.060	\$ 709,325
2015 #	\$ 58,485,180	\$ 11,310	0.02%	9.704	\$ 566,954	2.356	\$137,790	12.060	\$ 704,744

One Mill = .1% or .001 (raises \$10 in taxes per \$1,000 assessed valuation).

Notes: General Fund mill levy: Starting in 2013, and lasting for 4 years, through 2016, the General Fund tax levy will be Temporarily reduced to refund the Public Works Paving mill levy which had expired and had continued to be collected after it expired. The funds were spent on road projects as per the original intent of the mill levy but due to it being collected after expiration, the City is refunding this at the rate of roughly \$52,534/per which includes a 10% penalty. The refund amount in 2015 is \$52,052 or .89 of a mill as per the August assessment by El Paso County.

Other taxes: Starting in 2013, consist of Capital Improvement Fund=.556 (no expiration date); Open Space Fund=.8 mills (this mill levy expires in 2020) and El Paso Blvd Park Fund 1 mill (This mill is for maintenance and lasts into perpetuity. Two mills for capital needs for El Paso/Beckers Park expired in 2012.)

**CITY OF MANITOU SPRINGS
2015 BUDGET**

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Mill Levies Paid to City of Manitou Springs:</u>											
City - Paving Special Rev. Fund (1995 vote)	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800		
City - Open Space Special Rev. Fund (renew. 2001 vote)	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800
City - Capital Improvement Fund (est. 1987)	0.556	0.556	0.556	0.556	0.556	0.556	0.556	0.556	0.556	0.556	0.556
City - General Fund	12.680	12.680	12.128	12.128	10.795	10.795	10.648	10.594	10.594	10.594	10.594
City - El Paso Blvd. Fund (1997 vote)	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	1.000	1.000
City - TABOR Property Tax Refund	(0.468)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	-0.880	-0.890
Total to City:	17.368	17.836	17.284	17.284	15.951	15.951	15.804	15.750	15.750	12.070	12.060
<u>Mill Levies Paid to Other Agencies:</u>											
School District 14	51.061	51.226	33.199	49.000	48.187	48.098	47.164	47.268	47.138	47.354	47.649
El Paso County	7.947	8.012	7.673	7.710	7.514	7.583	7.531	7.717	7.597	7.663	7.714
S.E. Colo. Water Cons. Dist.	0.947	0.947	0.943	0.941	0.875	0.943	0.947	0.947	0.947	0.944	0.94
Manitou Springs Metropolitan (downtown only)	2.068	2.068	2.068	2.068	2.031	1.927	0.45	0.44	0.44	0.44	0.44
Proposed Pikes Peak Library District(2013)										4	4
	62.023	62.253	43.883	59.719	58.607	58.551	56.092	56.365	56.122	60.401	60.743
TOTAL MILL LEVY	79.391	80.089	61.167	77.003	74.558	74.502	71.896	72.115	71.872	72.471	72.803

EXHIBIT 1

FY2015 - FY2019 Capital Improvements Fund Requested Equipment List

	Fin	2015	2016	2017	2018	2019	
	term						
Information Services (Executive Department)							
		2015	2016	2017	2018	2019	
11 replacement desktop computers	n	16,000	16,000	16,000	16,000	16,000	80,000
Microsoft Exchange or equivalent technology	n		10,000				10,000
UPS equipment	n	2,000	2,000	2,000	2,000	2,000	10,000
Network Backbone equipment (in 2017 y5 lp)	y5			30,000		12,600	42,600
Software	y5	30,000					30,000
Digital Transmitter Replacement	y5	6,500					6,500
Data Storage	n				25,700		25,700
wireless solutions and advanced technology	n	9,900					9,900
Network Protection/VPN (Firewall)				17,750			
Software	y5						-
3 Server replacements or equivalent technology upgrade	y5		37,000				37,000
2 Server replacements or equivalent technology upgrade-backup systems (Emergency Siren System)						25,000	25,000
Totals		64,400	65,000	65,750	43,700	55,600	294,450
Police Department							
		2015	2016	2017	2018	2019	
2013 patrol vehicle @ \$38,588 (10 units incl PD, Parking & CEO, 7.5 yr life cycle) 5% increase per year	y5	42,543	44,670	93,808	49,249	51,712	418,333
700/800MHz Radios (20 units, 5 year life cycle at \$4K each). 4 radios per year- 5% increase per year	y5	17,640	18,522	19,448	20,421	21,442	97,473
Totals		60,183	63,192	113,256	69,670	73,154	515,806
Fire Department							
		2015	2016	2017	2018	2019	Totals
Bunker Gear	n	20,000		20,000		20,000	60,000
Helmets	n				10,000		10,000
HazMat Supplies	n		25,000				25,000
Pumper - Urban interface was \$400,000	y10	500,000		500,000			1,000,000
Breathing air compressor	y5				55,000		55,000
Expoxy Bay Floor	n	17,000					17,000
SCBA	y5				65,000		65,000
Totals		537,000	25,000	520,000	130,000	20,000	1,862,000
Public Works							
		2015	2016	2017	2018	2019	Totals
4x4 3/4 ton diesel standard cab truck (replace 2006 Ford F150)	y5	35,000					35,000
4x4 3/4 ton diesel flat bed w/snowplow (replace 2007 Chevrolet plow)	y5		45,000				45,000
riding mower 60" 24 hp	y5		20,000	20,000			40,000
4x4 3/4 ton diesel flat bed w/snowplow/sander (replace 2010 Dodge plow)	y5			45,000			45,000
skid trailer (replace 1996 Butler)	y5			15,000			15,000
4x4 3/4 ton diesel standard cab truck (replace 2010 Dodge)	y5				40,000		40,000
4x4 3/4 ton diesel flat bed w/snowplow/sander (replace 2010 Dodge plow)	y5					50,000	50,000
Water Tanker (replace 1990 L7000 water tanker) shared 60%PW/30%WS/10%SD)	y10	120,000					120,000
Ashpalt/snowplow/sander 4X4 T Diesel Automatic Truck (replace 2000 Plow Do All)	y10		200,000				200,000
Backhoe w/thumb (replace 1993 John Deere)	y10			160,000			160,000
Asphalt Roller	y10				150,000		150,000
Mini excavator w/thumb (replaces 2007 BobCat)	y10					90,000	90,000
Totals		155,000	265,000	240,000	190,000	140,000	990,000

Aquatics			2015	2016	2017	2018	2019	Totals
	Paint beams	n	25,000					25,000
	Weight Room Equipment Replacement	n		20,000				20,000
	Building Upgrades (lights, bathrooms, Roof, etc.)	n	12,000		20,000		10,000	32,000
	Door and window replacement	n				15,000		15,000
	Baby pool repair-grant match(30%)	n	34500	28,750				63,250
	Totals		71,500	48,750	20,000	15,000	10,000	155,250
Parking Department			2014	2015	2016	2017	2018	
	Parking lot Improvements (Prospect lot)	n			42,500			42,500
*		y5						
	Totals		-	-	42,500	-	-	42,500
Total Cap imp/equip acq per year			888,083	466,942	1,001,506	448,370	298,754	3,860,006

Exhibit 2

Capital Improvements Fund Proposed Equipment Financing Packages FY2015 - FY2019

			2015	2016	2017	2018	2019
Financing totals 5yr							
Information Services (Executive Department)							
	Software in 15/backbone equipment in '17 & '19	Y5	30,000		30,000		12,600
	Digital Transmitter Replacement	Y5	6,500				
	Servers: 3 in '16/2 in '19	Y5		37,000			25,000
Police Department							
	2013 patrol vehicle @ \$38,588 (10 units incl PD, Parking & C	y5	42,543	44,670	93,808	49,249	51,712
	700/800MhZ Radios	y5	17,640	18,522	19,448	20,421	21,442
Fire Department							
	Breathing Air Compressor	y5				55,000	
	SCBA	y5				65,000	
Public Works							
	4x4 3/4 ton diesel standard cab truck (replace 2006 Ford	y5	35,000				
	4x4 3/4 ton diesel flat bed w/snowplow (replace 2007 Chev	y5		45,000	-		
	riding mower 60" 24 hp	y5		20,000	20,000		
	4x4 3/4 ton diesel flat bed w/snowplow/sander (replace						
	2010 Dodge plow)	y5		45,000			
	skid trailer (replace 1996 Butler)	y5		15,000			
	4x4 3/4 ton diesel standard cab truck (replace 2010						
	Dodge)	y5			40,000		
	4x4 3/4 ton diesel flat bed w/snowplow/sander (replace						
	2010 Dodge plow)	y5				50,000	
	Annual Principal Totals		131,683	225,192	203,256	239,670	110,754
Financing totals 10yr							
Fire Department							
	Pumper - Urban interface was \$400,000	y10	500,000	-	500,000		
Public Services							
	Water Tanker (replace 1990 L7000 water tanker) shared 60	y10	120,000	-			
	Ashpalt/snowplow/sander 4X4 T Diesel Automatic Truck (re	y10		200,000			
	Backhoe w/thumb (replace 1993 John Deere)	y10			160,000		
	Asphalt Roller	y10				150,000	
	Mini excavator w/thumb (replaces 2007 BobCat)	y10	-	-			90,000
	Annual Principal Totals		620,000	200,000	660,000	150,000	90,000
			751,683	425,192	863,256	389,670	200,754

Water and Sewer Department (60/40)					
Financing 5 years	2015	2016	2017	2018	2019
4x4 Water Meter SUV/small truck (replace 2008 Chevy) Water only	\$30,000.00				
4x4 SUV/small truck (replace 2004 Ford ranger) Water only		\$30,000.00			
4x4 3/4 ton diesel standard cab (replace 2010 Dodge reservoir) Water only			\$35,000.00		
4x4 3/4 ton diesel standard cab with utility bed (replace 2011 Dodge)				\$50,000.00	
4x4 3/4 ton diesel standard cab with utility bed (replace 2011 Dodge)					\$50,000.00
Financing 10 years	2015	2016	2017	2018	2019
Skid loader with tracks (replace 2001 Case 85)	\$85,000.00				
Water Tanker (replace 1990 L7000 Water tanker) Shared 60% PW/30% WS/10%SD	\$60,000.00				
Track Excavator zero turn long stick with thumb (replace 1990 Cat E120B)		\$300,000.00			
4x4 5 T Diesel Automatic Truck (replace 1997 Ford F700)			\$95,000.00		
Front Loader (replace 2002 Cat)				\$250,000.00	
Video Camera (replace 2014 Video Camera)					\$95,000.00
Capital Purchase equipment	2015	2016	2017	2018	2019
Traffic Control Supplies (Cones, Signs)	\$5,000.00				
Traffic Control Supplies (Cones, Signs)		\$5,000.00			
Traffic Control Supplies (Cones, Signs)			\$5,000.00		
Traffic Control Supplies (Cones, Signs)				\$5,000.00	
Replace Treatment Plant Filter media (water only)					\$250,000.00
Traffic Control Supplies (Cones, Signs)					\$5,000.00

Budget Notes

This budget accounts for the cost of operating the water utility.

The Water Fund budget is on a cash basis; accounting is on an accrual basis (capital expenses and debt payments are budgeted as operating expenses; depreciation expense is not).

This Enterprise is funded through a fee assessed on customer usage.

STORM DRAINAGE ENTERPRISE

Capital Budget:

Storm Drainage					
Financing 5 years	2015	2016	2017	2018	2019
4x4 3/4 ton diesel standard cab (replace 2010 Dodge)			\$40,000.00		
Quad (or similar) with plow (replace 2010 Can-Am)				\$15,000.00	
4x4 One ton diesel crew cab (replace 2008 Chevrolet)			-		\$32,000.00
Financing 10 years					
Financing 10 years	2015	2016	2017	2018	2019
4x4 One ton diesel standard cab dump bed (replace 2005 Ford dump)	\$55,000.00		-		
Water Tanker (replace 1990 L7000 Water tanker) Shared 60% PW/30% WS/10%SD	\$20,000.00		-		
Skid loader (replace 2004 Gehl)		\$100,000.00			
Water Tanker (replace 1990 L7000 Water tanker)				\$80,000.00	
Capital Purchase equipment					
Capital Purchase equipment	2015	2016	2017	2018	2019
Portable Arc welder	\$3,000.00				
Demolition Saw		\$2,500.00			
One Weed Eater		\$500.00			
Chain saw			\$1,500.00		
4 KW Portable Generator			\$1,800.00		
One Weed Eater					\$500.00