

CITY OF
MANITOU SPRINGS

FY2011
&
AMENDED 2010
BUDGET

City of Manitou Springs

YEAR 2010 BUDGETS--BY FUND

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APPROPRIATION ORDINANCE

AN ORDINANCE TO APPROPRIATE FUNDS FOR THE FISCAL YEAR 2011 AND TO APPROPRIATE FUNDS FOR EXPENDITURES NECESSARY TO PRESERVE PUBLIC SAFETY AND HEALTH AND TO SAFEGUARD PUBLIC FACILITIES BY AMENDING THE ANNUAL BUDGET FOR THE FISCAL YEAR ENDING DECEMBER 31, 2010

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

SECTION 1: The following amounts are hereby appropriated for the year ending December 31, 2011, for the necessary expenditures of the various City departments and activities of the various City funds:

SECTION 2: The City of Manitou Springs FY2010 Annual Budget is hereby revised to the Amended FY2010 amounts shown:

	ACTUAL 2009	FINAL AMEND 2010	BUDGET 2011
<u>GENERAL FUND REVENUES</u>			
Taxes	\$ 3,375,963	\$ 3,594,268	\$ 3,673,717
Licenses & Permits	62,992	85,440	71,700
Intergovernmental Revenues	211,126	203,182	204,254
Interfund Transfers	157,856	151,595	142,457
Charges for Services	180,097	239,615	212,000
Fines & Forfeitures	132,878	185,404	188,500
Miscellaneous Revenues	153,167	115,760	70,250
SUBTOTAL--Current Year Revenues	\$ 4,274,079	\$ 4,575,264	\$ 4,562,878
Prior Year End General Fund Balance	133,265	111,819	365,996
GENERAL FUND AVAILABLE FUNDS:	\$ 4,407,344	\$ 4,687,083	\$ 4,928,874
<u>GENERAL FUND EXPENDITURES</u>			
Legislative (City Council)	144,434	110,729	150,026
Judicial Department	45,011	48,072	50,669
Executive Department (Administration)	174,762	185,793	319,734
Finance Department	289,210	302,492	311,444
Community Development Department (Pl)	204,835	212,931	220,556
Police Department	901,877	904,328	949,327
Communications	194,829	202,483	208,948
Fire Department	477,692	514,852	524,320
Public Services Department (Parks & Stre	730,181	805,964	845,385
Public Library	151,196	156,423	175,872
Aquatics Department (Swimming Pool)	300,227	293,447	298,655
Parking Enforcement	19,437	75,714	82,366
SUBTOTAL--Operations Expenditures	\$ 3,633,691	\$ 3,813,229	\$ 4,137,302
Economic Development	291,134	275,768	270,000
Intergovernmental Outlays	5,866	6,067	6,126
Miscellaneous Expenditures	27,511	87,567	25,000
Capital Equipment/Non-operating Prograr	8,606	11,347	4,500
SUBTOTAL-General Fund Expenditures:	\$ 3,966,808	\$ 4,193,978	\$ 4,442,928
<u>TRANSFERS TO OTHER FUNDS</u>			
Capital Improvements Fund	327,723	106,262	204,612
Storm Drainage Enterprise Fund (Supplier	0	0	0
Open Space Fund	0	0	90,000
SUB TOTAL--Transfers to Other Funds	\$ 327,723	\$ 106,262	\$ 294,612
TOTAL--General Fund Expenditures/Tr:	\$ 4,294,531	\$ 4,300,240	\$ 4,737,540
TABOR Reserve Additions (From Unrese	994	20,848	0
ENDING GENERAL FUND BALANCE	\$ 111,819	\$ 365,996	\$ 191,334

APPROPRIATION ORDINANCE (CONTINUED)

OTHER FUNDS EXPENDITURES:

Water Enterprise Fund	\$ 1,524,616	\$ 4,388,893	1,282,350
Sewer Enterprise Fund	\$ 922,707	\$ 2,777,308	865,827
Storm Drainage Fund	\$ 167,409	\$ 246,163	351,987
Law Enforcement Special Revenue Fund	\$ 17,679	\$ 48,137	29,000
Conservation Trust Fund	\$ 8,922	\$ 103,058	66,000
Parks and Recreation Fund	\$ 190,706	\$ 83,502	1,000
Capital Improvements Fund	\$ 570,927	\$ 906,759	961,048
Structure Stabiliation Fund	\$ 338	\$ 885	0
Downtown Public Facilities Fund	\$ 1,592,884	\$ 175,052	163,648
Open Space Fund	\$ 201,153	\$ 313,633	675,439
Public Works Fund	\$ 46,718	\$ 64,795	97,130
Rural Transportation Special Revenue Fu	\$ 749,763	\$ 312,012	189,800
Mineral Pool Fund	\$ 58,421	\$ 44,850	10,168
El Paso Blvd/Beckers Park Fund	\$ 113,728	\$ 109,269	196,440
Manitou Springs Park Authority	\$ 71,163	\$ 72,730	74,543
SUBTOTAL--All Funds Current Expend	\$ 10,531,665	\$ 13,947,285	\$ 9,701,920
Less: Interfund Transfers To Other Funds	399,879	178,992	369,155
NET CURRENT EXPENDITURES--All Fu	\$ 10,131,786	\$ 13,768,294	\$ 9,332,766

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 16th day of November, 2010.

/s/ Donna Kast

CITY CLERK

A Public Hearing on Ordinance No. 2410 will be held at the December 14, 2010 City Council meeting. The Council Meeting will be held at 7:00 P.M. at City Hall, 606 Manitou Avenue, Manitou Springs, Colorado.

Ordinance Published: 11/18/2010

Pikes Peak Bulletin

Passed on second reading and adopted by Council this 14th day of December, 2010.

/s/ Marc Snyder

Mayor and Council

Attest: /s/ Donna Kast

City Clerk

Approved for Council Action: /s/ Michael Leslie

Acting City Administrator

Approved as to form: /s/ Jefferson Parker

City Attorney

Published: December 15, 2010 in full

Pikes Peak Bulletin

City of Manitou Springs

SUMMARY OF ALL FUNDS--REVENUES AND EXPENDITURES

This is the summary of all 15 City of Manitou Springs funds, including those designated for specified purposes

	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
REVENUES/AVAILABLE FUNDS:					
General Fund	\$ 4,274,079	\$ 4,285,372	\$ 4,285,372	\$ 4,575,264	\$ 4,562,878
Water Enterprise Fund	1,627,661	1,238,800	1,238,800	4,538,783	1,126,050
Sewer Enterprise Fund	942,562	630,900	655,900	2,565,039	798,159
Storm Drainage Fund	234,763	234,680	234,050	234,530	274,530
Law Enforcement Spec. Revenue Fund	25,235	25,200	26,732	24,582	23,050
Conservation Trust Fund	51,585	57,500	57,500	46,885	51,175
Parks and Recreation Fund	111,316	107,000	170,972	106,787	0
Capital Improvement Fund	507,882	691,589	791,312	802,776	891,108
Structure Stabilization Fund	96,202	789,355	667,000	137	0
Downtown Public Facilities Fund	1,661,537	149,423	278,423	279,076	152,411
Open Space Funds	206,212	100,652	100,652	193,894	644,925
Public Works Fund	46,113	48,744	48,744	64,744	97,130
Rural Transportation Special Revenue Fund	250,802	216,582	262,710	252,877	229,998
Mineral Pool Fund	16,288	18,500	77,379	74,934	8,100
El Paso Blvd Park Fund	178,195	183,792	183,792	183,292	227,326
Manitou Springs Park Authority	72,156	72,071	72,105	72,730	74,543
SUBTOTAL--Current Year Revenues	\$ 10,230,431	\$ 8,778,089	\$ 9,079,338	\$ 13,943,600	\$ 9,086,841
Less: Interfund Transfers From Other Funds	399,879	178,333	178,367	178,992	369,155
NET CURRENT YEAR REVENUES	\$ 9,830,552	\$ 8,599,756	\$ 8,900,971	\$ 13,764,608	\$ 8,717,687
Prior Year Ending Fund Balances	5,020,299	7,672,041	7,356,429	6,333,037	4,722,599
TOTAL AVAILABLE FUNDS	\$ 14,850,851	\$ 16,271,797	\$ 16,257,400	\$ 20,097,644	\$ 13,440,286
EXPENDITURES:					
General Fund	\$ 4,294,531	\$ 4,287,792	\$ 4,298,636	\$ 4,300,240	\$ 4,737,540
Water Enterprise Fund	1,524,616	4,756,928	4,782,532	4,388,893	1,282,350
Sewer Enterprise Fund	922,707	2,652,735	2,580,336	2,777,308	865,827
Storm Drainage Enterprise Fund	167,409	283,334	232,206	246,163	351,987
Law Enforcement Special Revenue Fund	17,679	74,660	74,660	48,137	29,000
Conservation Trust Fund	8,922	72,000	81,800	103,058	66,000
Parks and Recreation Fund	190,706	118,600	126,820	83,502	1,000
Capital Improvement Fund	570,927	918,363	911,690	906,759	961,048
Structure Stabilization Fund	338	567,000	567,000	885	0
Downtown Public Facilities Fund	1,592,884	154,932	167,203	175,052	163,648
Open Space Fund	201,153	123,042	123,042	313,633	675,439
Public Works Fund	46,718	48,744	48,795	64,795	97,130
Rural Transportation Special Revenue Fund	749,763	103,600	363,549	312,012	189,800
Mineral Pool Fund	58,421	44,850	63,700	44,850	10,168
El Paso Blvd Park Fund	113,728	195,693	197,669	109,269	196,440
Manitou Springs Park Authority	71,163	72,071	72,071	72,730	74,543
SUBTOTAL--Current Year Expenditures	\$ 10,531,665	\$ 14,474,344	\$ 14,691,709	\$ 13,947,286	\$ 9,701,920
Less: Interfund Transfers To Other Funds	399,879	178,333	178,367	178,992	369,155
NET CURRENT YEAR EXPENDITURES	\$ 10,131,786	\$ 14,296,011	\$ 14,513,342	\$ 13,768,294	\$ 9,332,765
TABOR Reserve Additions (From Gen Fund Balance)	994	29,911	0	0	0
ENDING BALANCES--All Funds & Reserves*	\$ 3,869,600	\$ 3,298,029	\$ 3,136,132	\$ 4,000,650	\$ 3,471,351
Revenues more (or less) than expenditures	\$ (301,234)	\$ (5,696,256)	\$ (5,612,371)	\$ (3,686)	\$ (615,078)

**These are the total Fund Balances available for future appropriation (spending), on a cash basis, for the purposes designated by the legislation that created the individual funds or reserves, respectively.*

City of Manitou Springs

Prior Year and Ending Fund Balances

PRIOR YEAR FUND BALANCES

General Fund	\$ 133,265	\$ 111,819	\$ 111,819	\$ 111,819	\$ 365,996
Water Enterprise Fund	1,544,840	4,831,141	4,693,942	1,647,885	1,797,775
Sewer Enterprise Fund	942,562	630,900	655,900	2,565,039	798,159
Storm Drainage Enterprise Fund	110,377	177,731	177,731	177,731	166,098
Law Enforcement Special Revenue Fund	45,373	52,929	52,929	52,929	29,374
Conservation Trust Fund	116,310	158,973	158,973	158,973	102,800
Parks and Recreation Fund	58,730	(20,660)	(20,660)	(20,660)	2,625
Capital Improvement Fund	236,968	273,643	173,923	173,923	69,940
Structure Stabilization Fund	26,491	122,355	122,355	122,355	121,607
Open Space Fund (P/T)	147,906	152,965	152,965	152,965	33,226
Public Works Fund	656	51	51	51	0
Rural Transportation Special Revenue Fund	1,321,223	822,262	718,569	832,095	772,960
Mineral Pool Fund	50,282	8,149	8,149	8,149	38,233
El Paso Blvd Park Fund	285,316	349,783	349,783	349,783	423,806
Manitou Springs Park Authority	(1,028)	0	(34)	0	0
TOTAL PRIOR YEAR FUND BALANCES	\$ 5,020,299	\$ 7,672,041	\$ 7,356,429	\$ 6,333,037	\$ 4,722,599

CURRENT YEAR ENDING FUND BALANCES:

General Fund	\$ 111,819	\$ 79,488	\$ 98,555	\$ 365,996	\$ 191,334
Water Enterprise Fund	1,647,885	1,313,013	1,150,210	1,797,775	1,641,475
Sewer Enterprise Fund	410,087	332,042	281,349	197,818	130,151
Storm Drainage Enterprise Fund	177,731	129,077	179,575	166,098	88,640
Law Enforcement Special Revenue Fund	52,929	3,469	5,001	29,374	23,424
Conservation Trust Fund	158,973	144,473	134,673	102,800	87,975
Parks and Recreation Fund	(20,660)	(32,260)	23,492	2,625	1,625
Capital Improvement Fund	83,326	46,869	53,545	69,940	0
Open Space Fund	152,965	130,575	130,575	33,226	2,712
Public Works Fund	51	51	0	0	0
Rural Transportation Special Revenue Fund	736,563	831,551	721,423	772,960	813,158
Mineral Pool Fund	8,149	(18,201)	21,828	38,233	36,165
El Paso Blvd Park Fund	349,783	337,882	335,906	423,806	454,691
Manitou Springs Park Authority	(35)	0	0	0	0
TOTAL ENDING FUND BALANCES	\$ 3,869,600	\$ 3,298,029	\$ 3,136,132	\$ 4,000,650	\$ 3,471,351

GENERAL FUND

SUMMARY OF GENERAL FUND REVENUES & EXPENDITURES

The General Fund accounts for all undesignated City revenues and City operating costs

	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
REVENUES/AVAILABLE FUNDS:					
Taxes	\$ 3,375,963	\$ 3,441,051	\$ 3,441,051	\$ 3,594,268	\$ 3,673,717
Licenses & Permits	62,992	50,050	50,050	85,440	71,700
Intergovernmental Revenues	211,126	195,425	195,425	203,182	204,254
Interfund Transfers	157,856	151,716	151,716	151,595	142,457
Charges for Services	180,097	188,400	188,400	239,615	212,000
Fines & Forfeitures	132,878	144,500	144,500	185,404	188,500
Miscellaneous Revenues	153,167	114,230	114,230	115,760	70,250
SUBTOTAL--Current Year Revenues	\$ 4,274,079	\$ 4,285,372	\$ 4,285,372	\$ 4,575,264	\$ 4,562,878
Prior Year Ending Fund Balance	133,265	111,819	111,819	111,819	365,996 a
TOTAL AVAILABLE FUNDS	\$ 4,407,344	\$ 4,397,191	\$ 4,397,191	\$ 4,687,083	\$ 4,928,874 b
EXPENDITURES:					
Legislative (City Council)	144,434	135,622	138,781	110,729	150,026
Judicial Department	45,011	47,941	49,973	48,072	50,669
Executive Department (Administration)	174,762	268,013	243,680	185,793	319,734
Finance Department	289,210	293,978	297,969	302,492	311,444
Community Development Department (Planning)	204,835	206,685	208,607	212,931	220,556
Police Department	901,877	914,451	906,810	904,328	949,327
Emergency Communications	194,829	192,838	193,943	202,483	208,948
Fire Department	477,692	495,206	501,050	514,852	524,320
Public Services Department (Parks & Streets)	730,181	812,154	826,597	805,964	845,385
Public Library Department	151,196	156,506	157,121	156,423	175,872
Aquatics Department (Swimming Pool)	300,227	283,412	287,505	293,447	298,655
Parking Enforcement	19,437	75,511	76,106	75,714	82,366
SUBTOTAL--Operating Expenditures	\$ 3,633,691	\$ 3,882,317	\$ 3,888,142	\$ 3,813,229	\$ 4,137,302
Economic Development	291,134	262,578	264,904	275,768	270,000
Intergovernmental Outlays	5,866	5,778	6,067	6,067	6,126
Miscellaneous Expenditures	27,511	25,400	26,600	87,567	25,000
Capital Equipment/Non-operating Programs	8,606	5,457	6,661	11,347	4,500 c
SUBTOTAL--Operating & Non-Operating Expenditures	\$ 3,966,808	\$ 4,181,530	\$ 4,192,374	\$ 4,193,978	\$ 4,442,928
TRANSFERS TO OTHER FUNDS d					
Capital Improvements Fund	327,723	106,262	106,262	106,262	204,612 e
Supplemental to Capital Improvements	0	0	0	0	0
Transfer to Open Space Fund	0	0	0	0	90,000
SUB TOTAL--Transfers To Other Funds	\$ 327,723	\$ 106,262	\$ 106,262	\$ 106,262	\$ 294,612
TOTAL EXPENDITURES & TRANSFERS	\$ 4,294,531	\$ 4,287,792	\$ 4,298,636	\$ 4,300,240	\$ 4,737,540
TABOR Reserve Additions (From Gen Fund Unrese	994	29,911	0	20,848	0 f
ENDING BALANCE--Unreserved*	\$ 111,819	\$ 79,488	\$ 98,555	\$ 365,996	\$ 191,334 g
Revenues more (or less) than expenditures	\$ (20,452)	\$ (2,420)	\$ (13,264)	\$ 275,024	\$ (174,661)

**This is the unreserved, undesignated General Fund Balance available for future appropriation (spending) on a c purposes designated by the legislation that created the individual funds or reserves, repectively.*

City of Manitou Springs

NOTES TO GENERAL FUND REVENUES AND EXPENDITURES

- a) 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.
- b) All revenue estimates for year-end 2008 and FY2009 are based on the 2008 actual collections through October 31, 2008.
- c) A summary of capital purchases and non-operating programs in Departmental Budgets is as follows:

<u>Department</u>	<u>ACTUAL 2009</u>	<u>BUDGET 2010</u>	<u>M/Y AMEND 2010</u>	<u>FINAL AMEND 2010</u>	<u>BUDGET 2011</u>
Legislative	\$ -	\$ -	\$ 777	\$ 321	\$ -
Judicial	0	0	0	0	0
Executive	0	0	0	0	0
Finance	0	0	427	677	0
Planning	0	800	800	725	0
Police	0	0	0	0	0
Communications	0	0	0	0	0
Fire	2,479	3,657	3,657	2,857	0
Public Services	31	1,000	1,000	767	0
Library	0	0	0	0	0
Aquatics	3,048	0	0	0	0
Parking Enforcement	3,048	0	0	6,000	4,500
Total Capital Purchases	\$ 8,606	\$ 5,457	\$ 6,661	\$ 11,347	\$ 4,500

- 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 interfund transfers to the Capital Improvements Fund are specified revenues received by the General Fund. This amount equals 1/6th of the Sales, Auto Use (net of collection costs), and General Use Tax which is set aside each year for long-life items such as street overlays. It may be supplemented by City Council in the General Fund Interfund appropriation. See uses of this money in Capital Improvement Fund budget.
- 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.
- g) 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.

A summary of balance changes in the TABOR Reserve is as follows:

	<u>ACTUAL 2009</u>	<u>BUDGET 2010</u>	<u>M/Y AMEND 2010</u>	<u>FINAL AMEND 2010</u>	<u>BUDGET 2011</u>
Prior Year Ending TABOR Reserve	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	\$ 156,848
Net Additions (deletions)	0	0	0	20,848	
Ending TABOR Reserve	\$ 136,000	\$ 136,000	\$ 136,000	\$ 156,848	\$ 156,848

City of Manitou Springs
DETAIL OF GENERAL FUND REVENUES

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2009	BUDGET 2010	M/Y AMENDED 2010	FINAL AMEND 2010	BUDGET 2011
TAXES:						
10 311 110	Real Property Taxes	\$ 622,088	\$ 648,783	\$ 648,783	\$ 648,783	649,621
10 311 200	Specific Ownership Tax	96,328	97,000	97,000	88,888	90,000
10 311 300	General Sales Tax	1,728,112	1,743,268	1,743,268	1,886,768	1,966,096
10 311 310	Auto Use Tax	204,793	200,000	200,000	177,326	185,000
10 311 320	General Use Tax	68,308	60,000	60,000	93,815	85,000
10 311 400	Amusement Tax	366,850	390,000	390,000	381,884	380,000
10 311 500	Lodging & Camping Tax	148,102	150,000	150,000	162,119	165,000
10 311 610	Telephone Franchise Tax	15,000	15,000	15,000	15,000	15,000
10 311 620	Cable Television Franchise Tax	49,287	50,000	50,000	51,736	52,000
10 311 630	Public Utilities Franchise Tax	51,953	60,000	60,000	59,812	60,000
10 311 911	Payment in Lieu of Taxes - Water Enterpri	22,420	24,000	24,000	22,608	23,000
10 311 900	Penalties/Interest on Taxes	2,722	3,000	3,000	5,529	3,000
SUBTOTAL--Taxes		\$ 3,375,963	\$ 3,441,051	\$ 3,441,051	\$ 3,594,268	\$ 3,673,717
LICENSES & PERMITS:						
10 320 110	Liquor (City) License Fees	2,836	2,800	2,800	2,944	3,000
10 320 115	Liquor License Processing Fees	4,950	5,000	5,000	5,254	5,600
10 320 150	Planning Fees	27,755	15,000	15,000	35,739	30,000
10 320 160	Business License Fees	22,020	22,000	22,000	32,015	25,000
10 320 180	Street Cut Permits	2,125	2,000	2,000	4,080	4,000
10 320 190	Other Licenses & Fees	2,766	2,700	2,700	4,755	3,500
10 320 270	Dog Licenses	540	550	550	653	600
SUBTOTAL--Licenses & Permits		\$ 62,992	\$ 50,050	\$ 50,050	\$ 85,440	\$ 71,700
INTERGOVERNMENTAL REVENUES:						
10 334 715	Grants & Reimbursements	21,285	0	0	10,095	0
10 335 521	Highway User Tax	134,863	144,625	144,625	145,674	157,754
10 335 550	Cigarette Tax	8,335	8,800	8,800	7,923	7,000
10 335 712	Road & Bridge Tax	9,166	11,000	11,000	9,098	9,000
10 335 713	Auto License Fees	17,717	18,000	18,000	17,392	17,500
10 335 750	Metro District Administration Fee	5,760	3,000	3,000	3,000	3,000
10 335 752	URA Administration Fee	10,000	5,000	5,000	5,000	5,000
10 335 751	Metro District Parking Enforce. Contrbt	4,000	5,000	5,000	5,000	5,000
SUBTOTAL--Intergovernmental Revenue		\$ 211,126	\$ 195,425	\$ 195,425	\$ 203,182	\$ 204,254
INTERFUND TRANSFERS:						
10 339 810	Adm Support of W/S Funds	98,768	98,768	98,768	99,906	98,768
10 339 821	Admin. Support-Storm Drain Enterprise	8,000	8,000	8,000	8,000	8,000
10 339 830	Admin. Support-Open Space Funds	8,000	8,000	8,000	8,000	0
10 339 850	Admin. Support-Parking Authority	0	1,500	1,500	0	0
10 339 855	Admin. Support-Parks and Rec Fund	1,000	1,000	1,000	1,000	1,000
10 339 860	Admin. Support-Mineral Pool Fund	1,000	1,000	1,000	1,000	1,000
10 339 870	Admin. Support-El Paso BI Park Fund	32,088	32,448	32,448	32,689	32,689
10 339 880	Admin. Support-Dtwn Pub Fac Fund	8,000	0	0	0	0
10 339 890	Admin. Support - L.E. Spec Rev Fund	1,000	1,000	1,000	1,000	1,000
SUBTOTAL--Interfund Transfers		\$ 157,856	\$ 151,716	\$ 151,716	\$ 151,595	\$ 142,457
CHARGES FOR SERVICES:						
10 347 600	Police Services	547	500	500	6,207	500
10 347 610	Fire Protection Services	10,052	10,000	10,000	30,000	10,000
10 347 700	Swimming Pool Fees & Sales	149,810	158,500	158,500	181,946	180,000
10 347 762	Memorial Hall Use Fees	14,650	14,000	14,000	14,053	14,500
10 347 765	Park Use Fees	5,038	5,400	5,400	7,409	7,000
SUBTOTAL--Charges for Services		\$ 180,097	\$ 188,400	\$ 188,400	\$ 239,615	\$ 212,000
FINES AND FEES:						
10 351 110	Court Fees & Fines	84,405	90,000	90,000	117,595	122,000
10 351 120	Library Fines & Fees	4,605	4,500	4,500	5,115	4,500
10 351 210	Parking Enforcement Revenue	43,868	50,000	50,000	62,694	62,000
SUBTOTAL--Fines & Fees		\$ 132,878	\$ 144,500	\$ 144,500	\$ 185,404	\$ 188,500
MISCELLANEOUS REVENUES:						
10 361 190	Investment Interest	178	105	105	161	200
10 363 210	Canon Ave Parking Revenue	0	24,000	24,000	29,458	30,000
10 365 400	Insurance Recoveries	7,195	0	0	960	0
10 365 500	Donations/Unclassified	114,782	60,000	60,000	58,224	10,000
10 392 550	Maps/Publications Sales	50	125	125	35	50
10 392 630	Cemetery Lot Sales	23,730	25,000	25,000	21,922	25,000
10 392 700	Sales of Surplus Equipment	1,200	0	0	0	0
10 392 720	Loan Repayment from URA	6,032	0	0	0	0
10 392 730	Metro Parking Enforce. Revenue	0	5,000	5,000	5,000	5,000
SUBTOTAL--Miscellaneous Revenues		\$ 153,167	\$ 114,230	\$ 114,230	\$ 115,760	\$ 70,250
TOTAL GENERAL FUND REVENUES		\$ 4,274,079	\$ 4,285,372	\$ 4,285,372	\$ 4,575,264	\$ 4,562,878

City of Manitou Springs

LEGISLATIVE DEPARTMENT

This budget accounts for the operating costs of the City Council

SUMMARY OF 2010-2011 OPERATIONS:

The FY2011 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 expenses. The Legislative Department also allows for current charter review expenses.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
<i>Number of full time equivalent employees</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
EMPLOYEE SALARIES & WAGES:					
10 410 120 Salaries and Wages - Temp/Seasonal			250	7,000	10,500 a
10 410 110 Salary--City Attorney	\$ -	\$ -	\$ -	\$ -	\$ - b
10 410 140 Accrued Vacation Pay	0	0	0	0	0
SUBTOTAL--Salaries & Wages	\$ -	\$ -	\$ 250	\$ 7,000	\$ 10,500
EMPLOYEE BENEFITS:					
10 410 210 Benefits--Group Insurance	0	0	0	0	0
10 410 220 Benefits--Medicare Contributions	0	0	32	102	152
10 410 230 Benefits--PERA/FPPA Contributions	0	0	155	959	1,439
10 410 250 Benefits--Unemployment Insurance	0	0	1	14	32
10 410 260 Benefits--Worker's Comp Insurance	837	672	672	500	648 c
SUBTOTAL--Employee Benefits	\$ 837	\$ 672	\$ 860	\$ 1,575	\$ 2,270
RECRUITING, RETENTION, TRAINING, DEVELOPMENT:					
10 410 310 Services - Official (City Council)	9,938	10,500	10,500	3,250	0 d
10 410 320 Professional Services -- Legal	130,307	120,000	120,000	92,000	120,000
10 410 360 Recruiting/Employee Retention	0	0	150	150	0
10 410 365 Employee Appreciation	600	1,200	1,200	1,200	1,200 e
10 410 380 Memberships/Professional Dues	0	0	0	0	0
10 410 390 Travel/Conferences	0	0	2,397	2,712	1,000
10 410 395 Charter Review	347	1,000	1,000	0	0
SUBTOTAL--Recruiting, Retention	\$ 141,192	\$ 132,700	\$ 135,247	\$ 99,312	\$ 122,200
OFFICE & OPERATING SERVICES:					
10 410 422 Uncovered Losses	0	0	0	0	0
10 410 530 Telephone/Communications	702	650	650	294	360
10 410 531 Communication Equipment	0	300	300	0	250
10 410 540 Advertising/Publications	39	50	50	0	50
10 410 550 Printing/Photocopying/Binding	0	50	50	240	75
SUBTOTAL--Office/Operating Services	\$ 741	\$ 1,050	\$ 1,050	\$ 534	\$ 735
SUPPLIES & COMMODITIES:					
10 410 605 Office Supplies (Paper, etc.)	19	50	50	200	2,500
10 410 615 Postage	75	100	100	0	150
10 410 630 City Council	509	1,050	1,050	1,050	1,050 f
10 410 640 Books,periodicals and subscriptions	0	0	89	121	121
10 410 880 Community Projects	1,061	0	85	937	10,500 g
SUBTOTAL--Supplies & Equipment	\$ 1,664	\$ 1,200	\$ 1,374	\$ 2,308	\$ 14,321
TOTAL OPERATING EXPENDITURES	\$ 144,434	\$ 135,622	\$ 138,781	\$ 110,729	\$ 150,026
CAPITAL PURCHASES:					
10 410 744 Capital Purchases--Computers/Printers/EI	0	0	777	321	0
10 410 746 Capital Purchases--Other	0	0	0	0	0
SUBTOTAL--Capital Purchases	\$ -	\$ -	\$ 777	\$ 321	\$ -
TOTAL EXPENDITURES	\$ 144,434	\$ 135,622	\$ 139,558	\$ 111,050	\$ 150,026

Notes:

- a. In 2010, the IRS determined that City Council stipends of \$125, for personal expenses incurred in being a city council member, are to be paid out of payroll.
- b. The City Attorney position became an outsourced contract position in FY2005. Expenditure for that contract is located in 10-410-320; Professional Services - Legal
- c. Workman's compensation benefit includes premiums for all boards and commissions.
- d. Official services consists of \$125 per month were paid to each city council member for the personal expenses incurred in being a city council member, until mid-2010 when the IRS determined these stipends should be paid out of payroll.
- e. Employee appreciation contains \$600 for employee appreciation and \$600 for volunteer appreciation from \$1,200 in funds donated to the City by the Local Chapter of the of the American Legion for that specific purpose.
- f. Per municipal code, each city council member has a \$150 per year expense allowance for council business expenses.

City of Manitou Springs

JUDICIAL DEPARTMENT

This budget accounts for the operating costs of the Municipal Court

SUMMARY OF 2010-2011 OPERATIONS:

The Judicial Department operating budget continues to fund the municipal judge and the municipal court prosecutor on a contract basis. The of court clerk is a 50% full time equivalent. The employee holding this position splits her time equally between court clerk and police secretary.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
<i>Number of full time equivalent employees</i>	<i>0.70</i>	<i>0.50</i>	<i>0.50</i>	<i>0.50</i>	<i>0.50 a</i>
EMPLOYEE SALARIES & WAGES:					
10 412 110 Salaries & Wages--Regular Staff	\$ 17,347	\$ 16,312	\$ 17,581	\$ 17,580	\$ 16,832 a
10 412 120 Salaries & Wages--Temp/Seasonal	\$ -	\$ -	\$ -	\$ 12,000	\$ 14,400 b
SUBTOTAL--Salaries & Wages	\$ 17,347	\$ 16,312	\$ 17,581	\$ 29,580	\$ 31,232
EMPLOYEE BENEFITS:					
10 412 210 Benefits--Group Insurance	1,772	1,556	1,556	2,078	2,356
10 412 220 Benefits - Medicare Contributions	212	237	299	429	453
10 412 230 Benefits - PERA Contributions	1,870	2,235	2,828	4,052	4,279 c
10 412 250 Benefits - Unemployment Insurance	35	33	41	59	94
10 412 260 Benefits - Workers Comp. Insurance	60	56	56	56	56
SUBTOTAL--Employee Benefits	\$ 3,949	\$ 4,117	\$ 4,780	\$ 6,675	\$ 7,237
CONTRACT SERVICES:					
10 412 310 Services--Official (Judge)	16,243	15,912	15,912	2,729	0 d
10 412 320 Services--Professional (Prosecutor)	7,200	8,400	8,400	8,400	8,400 e
10 412 330 Services--Clerical/Staff (Jury/Witness)	60	2,000	2,000	130	2,000
SUBTOTAL--Contract Services	\$ 23,503	\$ 26,312	\$ 26,312	\$ 11,259	\$ 10,400
RECRUITING, RETENTION, TRAINING, DEVELOPMNT:					
10 412 370 Training/Professional Development	0	200	200	80	700
10 412 380 Memberships/Professional Dues/Subscrip	0	100	100	20	100
SUBTOTAL--Recruit/Train/Developmt	\$ -	\$ 300	\$ 300	\$ 100	\$ 800
PROPERTY RELATED ACCOUNTS:					
10 412 530 Telephone/Communications	0	50	50	2	50
10 412 550 Printing/Photocopying/Binding	64	250	250	80	250
10 412 560 Office Machine Maintenance	0	100	100	0	100
SUBTOTAL--Office/Operating Services	\$ 64	\$ 400	\$ 400	\$ 82	\$ 400
SUPPLIES & COMMODITIES:					
10 412 605 Office Supplies (Paper, etc.)	148	400	500	367	500
10 412 615 Postage (US Mail/Fed Ex/UPS)	0	100	100	10	100
SUBTOTAL--Supplies & Equipment	\$ 148	\$ 500	\$ 600	\$ 377	\$ 600
TOTAL OPERATING EXPENDITURES	\$ 45,011	\$ 47,941	\$ 49,973	\$ 48,072	\$ 50,669
CAPITAL PURCHASES:					
10 412 744 Capital Purchases--Computers/Printers/Ei	0	0	0	0	0
SUBTOTAL--Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 45,011	\$ 47,941	\$ 49,973	\$ 48,072	\$ 50,669

Notes:

- a. This department has been reduced to .5 FTE in staffing consisting of the court clerk.
- b. This budget line is the Municipal Judge's monthly retainer of \$1,200 which the IRS determined in 2010 to be a payroll item.
- c. PERA retirement contribution remains at 13.7% for 2011.
- d. Monthly retainer for the Municipal Judge at \$1,200 plus PERA employer contribution was moved to payroll midyear 2010 as per instructions from the IRS.
- e. Monthly retainer for the Court Prosecutor at \$700 per month.

City of Manitou Springs

EXECUTIVE DEPARTMENT

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

SUMMARY OF 2010-2011 OPERATIONS:

The FY2011 Executive Department Budget includes funding for a City Administrator, a Code Enforcement Officer, and the City Clerk. The Executive Department further contains funding for Information Services, codification, election expenses, and routine office Administration Department.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
<i>Number of full time equivalent employees</i>	<i>2.00</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>
EMPLOYEE SALARIES & WAGES:					
10 413 100 Salary--Department Manager	\$ -	\$ 64,000	\$ 56,000	\$ -	\$ 80,000 a
10 413 110 Salaries & Wages--Regular Staff	53,513	75,000	60,776	51,197	79,877 b
10 413 120 Salaries & Wages--Temporary/Seasonal	0	0	0	0	0
10 413 130 Salaries & Wages -- Overtime	0	0	0	344	0
SUBTOTAL--Salaries & Wages	\$ 53,513	\$ 139,000	\$ 116,776	\$ 51,541	\$ 159,877
EMPLOYEE BENEFITS:					
10 413 210 Benefits--Group Insurance	7,088	9,339	9,339	12,348	13,998
10 413 220 Benefits--Medicare Contributions	754	2,016	1,693	1,693	2,318
10 413 230 Benefits--PERA/FPPA Contributions	6,173	19,043	15,998	7,061	21,903 c
10 413 250 Benefits--Unemployment Insurance	99	278	234	103	480
10 413 260 Benefits--Worker's Comp Insurance	1,508	1,424	1,424	1,424	945
SUBTOTAL--Employee Benefits	\$ 15,622	\$ 32,100	\$ 28,688	\$ 22,629	\$ 39,644
CONTRACT SERVICES:					
10 413 320 Information Services	51,317	45,600	45,600	45,600	46,800 d
10 413 321 Consulting Fees and Expenses	2,000	0	0	0	0
10 413 330 Services--Clerical/Staff	0	0	0	0	0
SUBTOTAL--Contract Services	\$ 53,317	\$ 45,600	\$ 45,600	\$ 45,600	\$ 46,800
RECRUITING, RETENTION, TRAINING, DEVELOPMENT:					
10 413 360 Recruiting/Employee Retention	0	1,500	1,500	10,000	10,500
10 413 370 Training/Professional Development	0	0	0	0	1,000
10 413 375 Public Relations	0	0	0	0	0
10 413 380 Memberships/Professional Dues	0	0	120	240	385
10 413 390 Travel/Conferences	0	0	0	275	2,000
SUBTOTAL--Recruit/Train/Developmt	\$ -	\$ 1,500	\$ 1,620	\$ 10,515	\$ 13,885
PROPERTY RELATED ACCOUNTS:					
10 413 421 Insurance (Casualty/Liability/Etc.)	1,845	633	633	633	1,503
10 413 422 Uncovered Losses	0	0	0	0	0
10 413 430 Building Maintenance/Material	0	20	20	200	500
SUBTOTAL--Property Related	\$ 1,845	\$ 653	\$ 653	\$ 833	\$ 2,003

EXECUTIVE DEPARTMENT

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

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
VEHICLE RELATED ACCOUNTS:					
10 413 461 Vehicle Gas & Oil	273	425	425	583	900
10 413 470 Vehicle Repairs & Maintenance	0	0	497	761	700
10 413 480 Vehicle Insurance (Damage/Liability)	0	0	0	0	0
10 413 490 Vehicle Mileage (Reimbursements)	0	700	700	0	500
SUBTOTAL--Vehicle Related	\$ 273	\$ 1,125	\$ 1,622	\$ 1,344	\$ 2,100
OFFICE & OPERATING SERVICES:					
10 413 530 Telephone/Communications	9,968	5,300	5,300	9,100	9,600
10 413 531 Communication Equipment	0	100	100	180	100
10 413 540 Advertising/Publications	6,673	3,500	3,500	7,887	8,000
10 413 550 Printing/Photocopying/Binding	2,559	3,200	3,200	4,761	4,000
10 413 560 Office Machine Maintenance	0	200	200	100	100
10 413 571 Elections	2,603	5,000	5,000	0	5,000
10 413 565 City Wide Computer Maintenance	23,510	25,715	25,715	25,715	25,715 e
SUBTOTAL--Office/Operating Services	\$ 45,313	\$ 43,015	\$ 43,015	\$ 47,743	\$ 52,515
SUPPLIES & COMMODITIES:					
10 413 605 Office Supplies (Paper, etc.)	4,757	4,000	4,000	4,000	1,500
10 413 615 Postage (US Mail/Fed Ex/UPS)	84	100	465	344	300
10 413 620 Uniforms (Recurring costs)	0	500	821	924	260
10 413 625 Code Enforcement Supplies	0	220	220	220	250
10 413 630 Business Meals & Reimbursements	0	200	200	100	200
10 413 640 Books,periodicals and subscriptions	38	0	0	0	400
SUBTOTAL--Supplies & Commodities	\$ 4,879	\$ 5,020	\$ 5,706	\$ 5,588	\$ 2,910
TOTAL OPERATING EXPENDITURES	\$ 174,762	\$ 268,013	\$ 243,680	\$ 185,793	\$ 319,734
CAPITAL PURCHASES:					
10 413 743 Capital Purchases-Furniture/Fixtures	0	0	0	0	0
10 413 744 Capital Purchases--Computers/Printers	0	0	0	0	0
10 413 746 Capital Purchases--Other	0	0	0	0	0
SUBTOTAL--Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 174,762	\$ 268,013	\$ 243,680	\$ 185,793	\$ 319,734

Notes:

- a. The City Administrator position was vacant for 2010. FY2011 funds represent an annual salary of \$96,000 per annum assuming that the position is filled effective February 1, 2011.
- b. Personnel for this department consist of the code enforcement officer and the city clerk.
- c. PERA retirement contribution remains at 13.7% for 2011.
- d. This line item includes: \$36,400 for two Information Services technicians for 40hr/week coverage; \$2,000 for escalation services; \$3,000 for the translator; \$5,400 for Qwest DSL.
- e. This line includes: computer maintenance, \$1,612; 3COM support contracts, \$2,200; Domain Registration, \$125; VNC (network), \$350; EnvisionWare Maintenance, \$900; CyberPatrol Subscription, \$600; Computer Associates, \$1,000; ESRI, \$1,440; Symantec Firewall Maintenance, \$1,550; McAfee Total Protection Ent(network), \$3,100; ADG Software and Support, \$5,800; Kodak. \$650; and Sleuth Software Support.

City of Manitou Springs

FINANCE DEPARTMENT

This budget accounts for the operating costs of the Finance and Accounting functions

SUMMARY OF 2010-2011 OPERATIONS:

The Finance Department consists of 4 employees who are responsible for accounts receivable, accounts payable, payroll, utility billing, financial management and reporting, business licensing and tax administration. The department provides accounting for the City's 16 general, special and enterprise funds, as well as accounting and financial management for the Manitou Springs Metropolitan District.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
Number of full time equivalent employees	4.00	4.00	4.00	4.00	4.00
EMPLOYEE SALARIES & WAGES:					
10 415 100 Salary--Department Manager	\$ 79,005	\$ 79,252	\$ 79,252	\$ 79,252	\$ 79,252
10 415 110 Salaries & Wages--Regular Staff	107,412	104,158	107,488	105,254	106,238
10 415 120 Salaries & Wages--Temporary/Seasonal	0	0	0	0	0
10 415 130 Salaries & Wages--Overtime (Reg+Prem)	0	0	0	0	0
SUBTOTAL--Salaries & Wages	\$ 186,417	\$ 183,410	\$ 186,740	\$ 184,506	\$ 185,490
EMPLOYEE BENEFITS:					
10 415 210 Benefits--Group Insurance	14,177	12,452	12,452	16,494	18,844
10 415 220 Benefits--Medicare Contributions	1,443	2,659	2,708	2,675	2,690
10 415 230 Benefits--PERA/FPPA Contributions	22,458	25,127	25,583	25,277	25,412 a
10 415 250 Benefits--Unemployment Insurance	372	367	373	369	556
10 415 260 Benefits--Worker's Comp Insurance	770	598	598	598	583
SUBTOTAL--Employee Benefits	\$ 39,220	\$ 41,203	\$ 41,714	\$ 45,414	\$ 48,085
CONTRACT SERVICES:					
10 415 320 Services--Professional (Auditing)	19,000	22,000	22,000	21,000	24,000 b
10 415 330 Services--Clerical/Staff	1,440	0	0	0	0
10 415 340 Services--Maintenance/Custodial	0	0	0	0	0
SUBTOTAL--Contract Services	\$ 20,440	\$ 22,000	\$ 22,000	\$ 21,000	\$ 24,000
RECRUITING, RETENTION, TRAINING, DEVELOPMENT:					
10 415 360 Recruiting/Employee Retention	372	250	250	0	0
10 415 370 Training/Professional Development	48	250	250	68	68
10 415 380 Memberships/Professional Dues/Subscrip	205	250	250	170	170
10 415 390 Travel/Conferences	0	0	0	0	0
SUBTOTAL--Recruit/Train/Developmt	\$ 625	\$ 750	\$ 750	\$ 238	\$ 238
PROPERTY RELATED ACCOUNTS:					
10 415 410 Gas & Electric Utilities	0	0	0	0	0
10 415 421 Insurance (Casualty/Liability/Etc.)	2,720	2,531	2,531	2,531	2,496
10 415 430 Building Maintenance	0	0	0	0	0
SUBTOTAL--Property Related	\$ 2,720	\$ 2,531	\$ 2,531	\$ 2,531	\$ 2,496

City of Manitou Springs

FINANCE DEPARTMENT

This budget accounts for the operating costs of the Finance and Accounting functions

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
VEHICLE RELATED ACCOUNTS:					
10 415 490 Vehicle Mileage (Reimbursements)	0	0	0	0	0
SUBTOTAL--Vehicle Related	\$ -	\$ -	\$ -	\$ -	\$ -
OFFICE & OPERATING SERVICES:					
10 415 530 Telephone/Communications	2,647	2,500	2,500	2,856	2,785
10 415 531 Communication Equipment (Radios)	29	0	0	150	0
10 415 550 Printing/Photocopying/Binding	1,938	3,134	3,284	3,500	3,300
10 415 560 Office Machine Maintenance	0	0	0	0	0
10 415 569 Collection Fees	9,326	9,500	9,500	9,622	9,500 ^c
10 415 570 Bank Service Charges	10,990	9,000	9,000	15,600	15,600
SUBTOTAL--Office/Operating Services	\$ 24,930	\$ 24,134	\$ 24,284	\$ 31,728	\$ 31,185
SUPPLIES & COMMODITIES:					
10 415 605 Office Supplies (Paper, etc.)	2,382	2,750	2,750	2,075	2,750
10 415 615 Postage (US Mail/Fed Ex/UPS)	12,476	17,000	17,000	15,000	17,000
10 415 618 Custodial Supplies	0	0	0	0	0
10 415 630 Business Meals & Reimbursements	0	0	0	0	0
10 415 640 Books, Periodicals, Subscriptions	0	200	200	0	200
SUBTOTAL--Supplies & Commodities	\$ 14,858	\$ 19,950	\$ 19,950	\$ 17,075	\$ 19,950
TOTAL OPERATING EXPENDITURES	289,210	293,978	297,969	302,492	311,444
CAPITAL PURCHASES:					
10 415 743 Capital Purchases-Furniture/Fixtures	0	0	427	677	0
10 415 744 Capital Purchases--Computers/Printers/Ei	0	0	0	0	0
10 415 745 Capital Purchases--Software (Training/Etc	0	0	0	0	0
SUBTOTAL--Capital Purchases	\$ -	\$ -	\$ 427	\$ 677	\$ -
TOTAL EXPENDITURES	\$ 289,210	\$ 293,978	\$ 298,396	\$ 303,169	\$ 311,444

Notes:

- a. PERA retirement contribution remains at 13.7% for 2011.
- b. Fees for annual independent audit (Auditors report directly to City Council) @ \$21,000 and "Financial Check-up" conducted by Clifton Gunderson LLP @ \$3,000.
- c. Collection Fees are paid for property taxes collected by County Treasurer and Clerk.

COMMUNITY DEVELOPMENT DEPARTMENT

This budget accounts for the operating costs of the City Planning & Zoning office

SUMMARY OF 2010-2011 OPERATIONS:

The Planning Department is responsible for 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 staff provides written recommendations to the Planning Commission and Historic Preservation Commission and conducts public hearing. We also staff the Open Space Advisory Committee, Parking Advisory Board, Urban Renewal Authority & provide support to the Parks and Recreation Advisory Board. The Planning office conducts project inspections to ensure compliance with development review improvements and conditions. The Planning Director sits on the Transportation Advisory Committee for the Pikes Peak Area Council of Governments which make recommendations on funding of Federal Transportation Projects. We maintain and utilize the Geographic Information System (GIS) for zoning, open space and topographic mapping.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINALAMEND 2010	BUDGET 2011
<i>Number of full time equivalent employees</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00 a</i>
EMPLOYEE SALARIES & WAGES:					
10 419 100 Salary--Department Manager	\$ 76,452	\$ 76,452	\$ 76,452	\$ 76,453	\$ 76,452
10 419 110 Salaries & Wages--Regular Staff	78,659	80,360	81,079	80,338	83,480 a
10 419 120 Salaries & Wages--Temporary/Seasonal	0	0	0	0	0
10 419 130 Salaries & Wages -- Overtime	0	500	500	500	500
SUBTOTAL--Salaries & Wages	\$ 155,111	\$ 157,312	\$ 158,031	\$ 157,291	\$ 160,432
EMPLOYEE BENEFITS:					
10 419 210 Benefits--Group Insurance	10,632	9,339	9,339	12,348	14,133
10 419 220 Benefits--Medicare Contributions	2,170	2,281	2,291	2,281	2,326
10 419 230 Benefits--PERA/FPPA Contributions	19,159	20,136	20,228	20,133	20,535 b
10 419 250 Benefits--Unemployment Insurance	309	315	316	315	481
10 419 260 Benefits--Worker's Comp Insurance	617	504	504	504	495
SUBTOTAL--Employee Benefits	\$ 32,887	\$ 32,575	\$ 32,678	\$ 35,581	\$ 37,971
CONTRACT SERVICES:					
10 419 310 Services--Official/Administrative	0	0	0	0	0
10 419 320 Services--Professional	2,776	1,000	1,000	2,511	0 c
10 419 330 Services -- Staff/Clerical	0	0	0	0	5,000 d
SUBTOTAL--Contract Services	\$ 2,776	\$ 1,000	\$ 1,000	\$ 2,511	\$ 5,000
RECRUITING, RETENTION, TRAINING, DEVELOPMENT					
10 419 360 Recruiting/Employee Retention	0	0	0	0	0
10 419 370 Training/Professional Development	0	0	1,000	1,500	1,500
10 419 380 Memberships/Professional Dues/Subscrip	1,145	1,200	1,200	1,200	1,200 e
SUBTOTAL--Recruit/Train/Developmt	\$ 1,145	\$ 1,200	\$ 2,200	\$ 2,700	\$ 2,700
PROPERTY RELATED ACCOUNTS:					
10 419 421 Insurance (Casualty/Liability/Etc.)	1,845	1,898	1,898	1,898	1,503
10 419 422 Uncovered Losses	0	0	0	0	0
SUBTOTAL--Property Related	\$ 1,845	\$ 1,898	\$ 1,898	\$ 1,898	\$ 1,503

COMMUNITY DEVELOPMENT DEPARTMENT

This budget accounts for the operating costs of the City Planning & Zoning office

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
VEHICLE RELATED ACCOUNTS:					
10 419 461 Vehicle Gas & Oil	\$ -	\$ -	\$ -	\$ -	\$ -
10 419 490 Vehicle Mileage (Reimbursements)	0	200	200	250	250
SUBTOTAL--Vehicle Related	\$ -	\$ 200	\$ 200	\$ 250	\$ 250
OFFICE & OPERATING SERVICES:					
10 419 530 Telephone/Communications	1,845	2,000	2,000	2,000	2,000
10 419 531 Communications Equipment	276	0	0	0	0
10 419 540 Advertising/Publications	1,216	1,000	1,000	1,000	1,000
10 419 550 Printing/Photocopying/Binding	2,978	4,000	4,000	4,000	4,000
10 419 560 Office Machine Maintenance	0	0	0	0	0
10 419 575 Historic Preservation Incentives	0	0	0	0	0
10 419 592 PARAB Support	0	0	0	0	0
10 419 593 Planning Comm. Support	0	300	300	300	300 f
10 419 595 Historic Preservation Comm. Support	894	1,500	1,500	1,500	1,500 g
10 419 596 Mapping Services	0	0	0	0	0
10 419 597 Advanced Planning	0	0	0	0	0
10 419 576 Codification	0	0	0	0	0
SUBTOTAL--Office/Operating Services	\$ 7,209	\$ 8,800	\$ 8,800	\$ 8,800	\$ 8,800
SUPPLIES & COMMODITIES:					
10 419 605 Office Supplies (Paper, etc.)	3,766	3,500	3,500	3,500	3,500
10 419 615 Postage (US Mail/Fed Ex/UPS)	96	200	300	400	400
10 419 630 Business Meals & Reimbursements	0	0	0	0	0
SUBTOTAL--Supplies & Commodities	\$ 3,862	\$ 3,700	\$ 3,800	\$ 3,900	\$ 3,900
TOTAL OPERATING EXPENDITURES	\$ 204,835	\$ 206,685	\$ 208,607	\$ 212,931	\$ 220,556
CAPITAL PURCHASES:					
10 419 743 Purchases-Furniture/Fixtures	0	0	0	0	0
10 419 744 Capital Purchases--Computers/Printers/E	0	300	300	225 h	0
10 419 745 Capital Purchases--Software (Training/Etc	0	0	0	0	0
10 419 746 Capital Purchases--Other	0	500	500	500 i	0
SUBTOTAL--Capital Purchases	\$ -	\$ 800	\$ 800	\$ 725	\$ -
TOTAL EXPENDITURES	\$ 204,835	\$ 207,485	\$ 209,407	\$ 213,656	\$ 220,556

Notes:

- a. This department currently employs 3 full time personnel.
- b. PERA retirement contribution remains at 13.7% for 2011.
- c. This account covers applicant reimbursable development review consultant fees.
- d. This account funds GIS support services and a planning intern.
- e. This account funds professional certification for 3 full time staff.
- f. This account funds training and support for 10 planning commissioners.
- g. This account includes \$1,000 for preservation awards and \$500 for public outreach.
- h. Purchase of digital camera in 2010.
- i. Funding for District/Subdistrict signage.

City of Manitou Springs

POLICE DEPARTMENT

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

SUMMARY OF 2010-2011 OPERATIONS:

This budget funds the Police department, which consists of a staff of 15.5. This includes the Chief of Police, an Operations Lieutenant, two Sergeants, one Corporal, one Detective, nine patrol officers 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 has seven vehicles: six marked patrol vehicles, and one unmarked vehicle.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011	
<i>Number of full time equivalent employees</i>	<i>15.50</i>	<i>15.50</i>	<i>15.50</i>	<i>15.50</i>	<i>15.50</i>	<i>a</i>
EMPLOYEE SALARIES & WAGES:						
10 420 100 Salary--Department Manager	\$ 64,476	\$ 64,318	\$ 64,318	\$ 64,318	\$ 64,318	a
10 420 110 Salaries & Wages--Regular Staff	544,408	553,374	546,808	530,818	546,166	a
10 420 120 Salaries & Wages--Temporary/Seasonal	0	0	0	0	11,014	a
10 420 130 Salaries & Wages--Overtime (Reg+Prem)	44,483	36,668	36,668	40,000	40,000	b
10 420 135 Salary Reimbursement	0	0	0	0	0	
SUBTOTAL--Salaries & Wages	\$ 653,367	\$ 654,360	\$ 647,794	\$ 635,136	\$ 661,498	
EMPLOYEE BENEFITS:						
10 420 210 Benefits--Group Insurance	54,933	48,251	48,251	63,778	73,022	
10 420 220 Benefits--Medicare Contributions	8,959	9,488	9,393	9,209	9,592	
10 420 230 Benefits--PERA/FPPA Contributions	48,604	49,415	48,890	48,500	51,307	c
10 420 250 Benefits--Unemployment Insurance	1,302	1,309	1,296	1,270	1,984	
10 420 260 Benefits--Worker's Comp Insurance	34,957	26,350	26,350	26,350	24,956	
SUBTOTAL--Employee Benefits	\$ 148,755	\$ 134,813	\$ 134,180	\$ 149,107	\$ 160,861	
CONTRACT SERVICES:						
10 420 320 Services--Professional (Investigative)	7,603	10,000	10,000	8,000	10,000	
SUBTOTAL--Contract Services	\$ 7,603	\$ 10,000	\$ 10,000	\$ 8,000	\$ 10,000	
RECRUITING, RETENTION, TRAINING, DEVELOPMENT:						
10 420 360 Recruiting/Employee Retention	2,619	3,000	3,000	3,000	3,000	
10 420 370 Training/Professional Development	790	3,000	3,000	3,000	3,000	
10 420 380 Memberships/Professional Dues/Subscrip	375	1,000	1,000	1,000	1,000	
10 420 390 Travel/Conferences	0	0	0	0	0	
SUBTOTAL--Recruit/Train/Developmt	\$ 3,784	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	
PROPERTY RELATED ACCOUNTS:						
10 420 421 Insurance (Casualty/Liability/Etc.)	11,934	10,125	10,125	10,125	10,041	
10 420 422 Uncovered Losses	3,493	0	1,058	1,057	0	
10 420 430 Police Station Maintenance	0	0	0	0	0	
10 420 446 Traffic Control Services	0	0	0	0	0	
SUBTOTAL--Property Related	\$ 15,427	\$ 10,125	\$ 11,183	\$ 11,182	\$ 10,041	

City of Manitou Springs

POLICE DEPARTMENT

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
VEHICLE RELATED ACCOUNTS:					
10 420 461 Vehicle Gas & Oil	17,852	18,000	18,000	18,000	18,000
10 420 470 Vehicle Repairs & Maintenance	17,011	18,000	18,000	17,000	18,000
10 420 480 Vehicle Insurance (Damage/Liability)	1,178	1,053	1,053	1,053	1,177
SUBTOTAL--Vehicle Related	\$ 36,041	\$ 37,053	\$ 37,053	\$ 36,053	\$ 37,177
OFFICE & OPERATING SERVICES:					
10 420 530 Telephone/Communications	12,326	10,000	10,000	10,000	10,000
10 420 531 Communications Equipment	(1,819)	17,000	17,000	17,000	17,000
10 420 550 Printing/Photocopying/Binding	3,464	7,000	7,000	6,000	7,000
10 420 560 Office Machine Maintenance	0	0	0	0	0
10 420 580 Prisoner Custody	4,908	8,000	8,000	7,000	8,000
10 420 582 Canine Unit	705	2,500	0	0	0
10 420 585 Humane Society Animal Control Services	8,000	7,500	7,500	7,500	10,000
10 420 587 Police Reserve Program	0	0	0	0	0
SUBTOTAL--Office/Operating Services	\$ 27,584	\$ 52,000	\$ 49,500	\$ 47,500	\$ 52,000
SUPPLIES & COMMODITIES:					
10 420 605 Office Supplies (Paper, etc.)	3,759	3,600	4,600	4,600	5,000 d
10 420 610 Operating Supplies (Chemicals, etc.)	3,501	4,000	4,000	4,000	4,000
10 420 615 Postage (US Mail/Fed Ex/UPS)	478	500	500	750	750
10 420 620 Uniforms (Recurring costs)	0	0	0	0	0
10 420 630 Business Meals & Reimbursements	0	0	0	0	0
10 420 640 Publications/Subscriptions	1,578	1,000	1,000	1,000	1,000
SUBTOTAL--Supplies & Commodities	\$ 9,316	\$ 9,100	\$ 10,100	\$ 10,350	\$ 10,750
TOTAL OPERATING EXPENDITURES	\$ 901,877	\$ 914,451	\$ 906,810	\$ 904,328	\$ 949,327
CAPITAL PURCHASES:					
10 420 741 Capital Purchases-Vehicles	0	0	0	0	0
10 420 742 Capital Purchases--Equipment	0	0	0	0	0
10 420 743 Capital Purchases--Furniture&Fixtures	0	0	0	0	0 e
10 420 744 Capital Purchases--Computers/Printers/Et	0	0	0	0	0
10 420 746 Capital Purchases--Other	0	0	0	0	0
SUBTOTAL--Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 901,877	\$ 914,451	\$ 906,810	\$ 904,328	\$ 949,327

Notes:

- a. This department employs 15.5 full time employees, 15 police officers and .5 civilian clerk.
- b. Overtime includes holiday pay for 2 patrol officers and 1 sergeant over 33 holiday shifts (11 holidays) an addition of \$7,223.
- c. PERA retirement contribution remains at 13.7% for FY2011. The police clerk position is the only Full time employee to receive PERA retirement benefits in this department - all others receive FFPA retirement benefits. The City's FFPA contribution is 8% of wages.
- d. A large part of this expense is the department's photo-quality printer which uses 4 ink cartridges, 3 times per year at \$200 each.

City of Manitou Springs

COMMUNICATIONS

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

SUMMARY OF 2010-2011 OPERATIONS:
 This budget funds the costs of operating the City's 911 Emergency Communications Center. Five full-time employees are required for 24/7 coverage. The center dispatches for the Manitou Springs Police Department, the Manitou Springs Fire department, the Green Mountain Falls/Chipeta Park Fire Department and the Cascade Fire Department. The five emergency services dispatchers are all trained in three protocols (fire, medical and police). They are all C.P.R. and First Aid certified. Dispatchers answer all calls (emergent and non-emergent) that come into the Manitou Springs Police Department. They enter all police reports in NIBRS and into Sleuth (records management system). They take payments for courts, parking summonses, traffic/criminal summonses, and assist with complaints at the window and other duties. The equipment in the center is maintained by E-911.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
Number of full time equivalent employees	5.00	5.00	5.00	5.00	5.00 a
EMPLOYEE SALARIES & WAGES:					
10 421 110 Salaries & Wages--Regular Staff	\$ 121,017	\$ 127,426	\$ 128,384	\$ 125,800	\$ 131,987 a
10 421 120 Salaries & Wages--Temporary/Seasonal	3,840	0	-	3,050	0
10 421 130 Salaries and Wages--Overtime	12,241	13,617	13,617	18,000	15,000
SUBTOTAL--Salaries & Wages	\$ 137,098	\$ 141,043	\$ 142,001	\$ 146,850	\$ 146,987
EMPLOYEE BENEFITS:					
10 421 210 Benefits--Group Insurance	17,726	15,565	15,565	20,581	23,555
10 421 220 Benefits--Medicare Contributions	1,876	2,045	2,059	2,129	2,131
10 421 230 Benefits--PERA/FPPA Contributions	16,560	19,323	19,454	20,118	20,137 b
10 421 250 Benefits--Unemployment Insurance	273	282	284	294	441
10 421 260 Benefits--Worker's Comp Insurance	1,914	463	463	463	479
SUBTOTAL--Employee Benefits	\$ 38,349	\$ 37,678	\$ 37,825	\$ 43,585	\$ 46,744
CONTRACT SERVICES:					
10 421 320 Services--Professional	0	0	0	0	0
SUBTOTAL--Contract Services	\$ -	\$ -	\$ -	\$ -	\$ -
RECRUITING, RETENTION, TRAINING, DEVELOPMNT:					
10 421 360 Recruiting/Employee Retention	685	2,000	2,000	1,000	2,000
10 421 370 Training/Professional Development	0	1,000	1,000	0	1,000
10 421 380 Memberships/Professional Dues/Subscri	0	0	0	0	0
10 421 390 Travel/Conferences	0	0	0	0	0
SUBTOTAL--Recruit/Train/Developmt	\$ 685	\$ 3,000	\$ 3,000	\$ 1,000	\$ 3,000
OFFICE & OPERATING SERVICES:					
10 421 530 Telephone/Communications	8,853	6,000	6,000	6,000	7,000
10 421 531 Communications Equipment	5,855	1,200	1,200	1,200	1,200
10 421 550 Printing/Photocopying/Binding	0	200	200	6	200
10 421 560 Office Machine Maintenance	0	0	0	0	0
SUBTOTAL--Office/Operating Services	\$ 14,708	\$ 7,400	\$ 7,400	\$ 7,206	\$ 8,400
PROPERTY RELATED ACCOUNTS					
10 421 421 Insurance (Casualty/Liability/Etc.)	3,417	3,417	3,417	3,417	3,417
10 421 430 Property Services - Bldg Maintenance	0	0	0	0	0
SUBTOTAL--Property Related	\$ 3,417	\$ 3,417	\$ 3,417	\$ 3,417	\$ 3,417
SUPPLIES & COMMODITIES:					
10 421 605 Office Supplies (Paper, etc.)	328	200	200	325	300
10 421 610 Operating Supplies (Chemicals, etc.)	0	0	0	0	0
10 421 615 Postage (US Mail/Fed Ex/UPS)	0	100	100	100	100
10 421 620 Uniforms	0	0	0	0	0
10 421 640 Books, Periodicals, Subscriptions	244	0	0	0	0
SUBTOTAL--Supplies & Commodities	\$ 572	\$ 300	\$ 300	\$ 425	\$ 400
TOTAL OPERATING EXPENDITURES	194,829	192,838	\$ 193,943	202,483	208,948
CAPITAL PURCHASES:					
10 421 743 Capital Purchases--Furniture & Fixtures	0	0	0	0	0
10 421 744 Capital Purchases--Computers/Printers/E	0	0	0	0	0
SUBTOTAL--Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 194,829	\$ 192,838	\$ 193,943	\$ 202,483	\$ 208,948

Notes:

- a. This department employs 5 full time personnel.
- b. PERA retirement contribution remains at 13.7% for 2011.

City of Manitou Springs

FIRE DEPARTMENT

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

SUMMARY OF 2010-2011 OPERATIONS:

The Fire Department currently has 40 volunteers and 6 paid staff that operate on a 24/7 basis. We have 2 engines, 1 brush truck and 1 water utility vehicle. This department responds to emergency and non-emergency calls for service with appropriate resources.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
<i>Number of full time equivalent employees</i>	<i>6.50</i>	<i>6.50</i>	<i>6.50</i>	<i>6.50</i>	<i>6.50 a</i>
EMPLOYEE SALARIES & WAGES:					
10 422 110 Salaries & Wages--Regular Staff	\$ 244,357	\$ 245,938	\$ 250,212	\$ 249,799	\$ 249,890 a
10 422 120 Salaries & Wages--Temporary/Seasonal	26,623	25,000	25,000	29,167	30,000 b
10 422 130 Salaries & Wages--Overtime (Reg+Prem)	17,911	15,000	15,000	19,501	15,000
SUBTOTAL--Salaries & Wages	\$ 288,891	\$ 285,938	\$ 290,212	\$ 298,467	\$ 294,890
EMPLOYEE BENEFITS:					
10 422 210 Benefits--Group Insurance	21,265 a	18,678	18,678	24,444	28,266
10 422 220 Benefits--Medicare Contributions	3,996	4,146	4,208	4,328	4,276
10 422 230 Benefits--PERA/FPPA Contributions	42,355	42,407	42,407	43,287	50,244 c
10 422 250 Benefits--Unemployment Insurance	575	572	580	597	885
10 422 260 Benefits--Worker's Comp Insurance	25,383	19,670	19,670	19,670	19,026
SUBTOTAL--Employee Benefits	\$ 93,574	\$ 85,473	\$ 85,543	\$ 92,326	\$ 102,697
CONTRACT SERVICES:					
10 422 310 Chief-Stipend	5,000	5,000	5,000	833	0 d
10 422 320 Services--Professional (Investigative)	64	500	500	500	500
10 422 330 Services--Professional (Fed/Out of Area)	0	0	0	11,114	0
10 422 340 Services--Maintenance/Custodial	40	500	500	500	500
SUBTOTAL--Contract Services	\$ 5,104	\$ 6,000	\$ 6,000	\$ 12,947	\$ 1,000
RECRUITING, RETENTION, TRAINING, DEVELOPMENT:					
10 422 360 Recruiting/Employee Retention	2,099	3,000	3,000	2,700	3,000
10 422 370 Training/Professional Development	3,174 b	7,000	7,000	6,500	7,000
10 422 380 Memberships/Professional Dues/Subscrip	2,058	2,000	2,000	1,969	3,500
SUBTOTAL--Recruit/Train/Developmt	\$ 7,331	\$ 12,000	\$ 12,000	\$ 11,169	\$ 13,500
PROPERTY RELATED ACCOUNTS:					
10 422 410 Gas & Electric Utilities	6,874	6,000	6,000	6,000	6,000
10 422 421 Insurance (Casualty/Liability/Etc.)	10,831	10,035	10,035	10,035	11,043
10 422 422 Uncovered Losses	0	0	0	0	0
10 422 430 Station/Equipment Maintenance	6,350	6,000	6,000	6,000	6,000
SUBTOTAL--Property Related	\$ 24,055	\$ 22,035	\$ 22,035	\$ 22,035	\$ 23,043

City of Manitou Springs

FIRE DEPARTMENT

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

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
VEHICLE RELATED ACCOUNTS:						
10	422 461 Vehicle Gas & Oil	2,866	10,000	10,000	7,000	7,000
10	422 470 Vehicle Repairs & Maintenance	10,412	18,000	18,000	18,000	20,000
10	422 480 Vehicle Insurance (Damage/Liability)	6,780	6,060	6,060	6,060	6,491
SUBTOTAL--Vehicle Related		\$ 20,058	\$ 34,060	\$ 34,060	\$ 31,060	\$ 33,491
OFFICE & OPERATING SERVICES:						
10	422 530 Telephone/Communications	4,286	6,000	6,000	4,348	6,000
10	422 531 Communications Equipment	8,219	11,000	11,000	11,000	12,000
10	422 550 Printing/Photocopying/Binding	362	2,500	2,500	2,500	2,500
10	422 560 Office Machine Maintenance	0	200	200	0	200
10	422 589 Fire Prevention	2,435	3,500	3,500	2,500	2,500
10	422 590 Medical Services	9,099	9,000	10,500	10,500	10,500
10	422 591 High Angle Rescue	2,023	2,000	2,000	2,000	2,000
SUBTOTAL--Office/Operating Services		\$ 26,424	\$ 34,200	\$ 35,700	\$ 32,848	\$ 35,700
SUPPLIES & COMMODITIES:						
10	422 605 Office Supplies (Paper, etc.)	976	2,000	2,000	1,000	2,000
10	422 610 Operating Supplies (Chemicals, etc.)	4,189	5,000	5,000	5,000	8,000 e
10	422 611 Wildland tools & equipment	0	0	0	0	1,500
10	422 615 Postage (US Mail/Fed Ex/UPS)	272	500	500	500	500
10	422 618 Custodial/Maintenance Supplies	1,046	2,000	2,000	2,000	2,000
10	422 620 Uniforms (Recurring costs)	5,772	6,000	6,000	5,500	6,000
10	422 630 Business Meals & Reimbursements	0	0	0	0	0
SUBTOTAL--Supplies & Commodities		\$ 12,255	\$ 15,500	\$ 15,500	\$ 14,000	\$ 20,000
TOTAL OPERATING EXPENDITURES		\$ 477,692	\$ 495,206	\$ 501,050	\$ 514,852	\$ 524,320
CAPITAL PURCHASES:						
10	422 742 Capital Purchases--Equipment	0	3,657	3,657	2,857	0
10	422 743 Capital Purchases--Furniture & Fixtures	2,479	0	0	0	0
SUBTOTAL--Capital Purchases		\$ 2,479	\$ 3,657	\$ 3,657	\$ 2,857	\$ -
TOTAL EXPENDITURES		\$ 480,171	\$ 498,863	\$ 504,707	\$ 517,709	\$ 524,320

Notes:

- a. This department employs 6 regular full time employees and 10 part-time employees.
- b. In addition to part time, this line, as of 2010, includes the chief stipend of \$5,000, as per IRS instructions.
- c. Benefits includes contribution to Volunteers Fire Pension Fund for FY2009/FY2010 and "Old Hire" benefit premium of \$10,143. PERA contribution remains at 13.7% for FY2010, which affects part-time and seasonal fire employees. The City doubled its FPPA contribution for volunteer firefighters to \$16,000 beginning in FY2006.
- d. Chief-stipend is now paid out of salaries & wages-temp acct line as per IRS instructions.
- e. Supplies include medical supplies, fire prevention program materials, small tools, cleaning supplies.

City of Manitou Springs

PUBLIC SERVICES DEPARTMENT

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

SUMMARY OF 2010- 2011 OPERATIONS:
 This budget contains the funding to cover the cost of maintaining over 30 miles of streets and roads; asphalt repair, grading, snow removal, striping, street signage/repair/maintenance/replacement, and maintenance of Public Works vehicles. It also covers the maintenance of 12 parks plus the Crystal Valley Cemetery (burials, ground maintenance), the maintenance of the downtown corridor, the landscaping of the city, the repair and maintenance of all City buildings including Police department and Library, the maintenance and repairs of all the Mineral Springs and the coverage of City Special Events: fences, tents, staging, banners, Christmas decorations, etc.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
<i>Number of full time equivalent employees</i>	<i>13.50</i>	<i>13.50</i>	<i>13.50</i>	<i>13.50</i>	<i>13.50</i>
EMPLOYEE SALARIES & WAGES:					
10 431 100 Salary--Department Manager	\$ 4,731	\$ 19,500	\$ 21,979	\$ 21,979	\$ 19,500
10 431 110 Salaries & Wages--Regular Staff	273,746	276,778	286,387	270,795	289,564
10 431 120 Salaries & Wages--Temporary/Seasonal	18,503	19,000	19,000	25,000	25,000
10 431 130 Salaries & Wages--Overtime (Reg+Prem)	6,470	12,000	12,000	8,000	8,000
10 431 135 Salary Reimbursement	0	0	0	0	0
SUBTOTAL--Salaries & Wages	\$ 303,450	\$ 327,278	\$ 339,366	\$ 325,774	\$ 342,064
EMPLOYEE BENEFITS:					
10 431 210 Benefits--Group Insurance	38,797	39,535	39,535	44,161	59,181
10 431 220 Benefits--Medicare Contributions	3,990	4,746	4,921	4,724	4,960
10 431 230 Benefits--PERA/FPPA Contributions	35,051	44,837	46,493	44,631	46,863 a
10 431 250 Benefits--Unemployment Insurance	605	655	679	652	1,026
10 431 260 Benefits--Worker's Comp Insurance	17,970	17,373	17,373	17,373	15,797
SUBTOTAL--Employee Benefits	\$ 96,413	\$ 107,146	\$ 109,001	\$ 111,540	\$ 127,827
CONTRACT SERVICES:					
10 431 320 Services--Professional (Engineering)	0	4,000	4,000	3,000	3,000
10 431 340 Services--Maintenance/Trash Pick Up	13,282	16,000	16,000	14,000	14,000
10 431 341 Services -- Custodial (Contracted Services)	34,647	32,000	32,000	33,000	35,000 b
SUBTOTAL--Contract Services	\$ 47,929	\$ 52,000	\$ 52,000	\$ 50,000	\$ 52,000
RECRUITING, RETENTION, TRAINING, DEVELOPMENT:					
10 431 360 Recruiting/Employee Retention	186	500	500	500	500
10 431 370 Training/Professional Development	8	5,000	5,000	5,000	2,000
10 431 380 Memberships/Professional Dues/Subscripti	35	300	300	300	300
10 431 390 Travel/Conferences	0	0	0	0	0
SUBTOTAL--Recruit/Train/Developmt	\$ 229	\$ 5,800	\$ 5,800	\$ 5,800	\$ 2,800
PROPERTY RELATED ACCOUNTS:					
10 431 410 Gas & Electric Utilities	30,729	35,000	35,000	35,000	35,000
10 431 412 Street Lighting	94,207	92,000	92,000	92,000	92,000
10 431 421 Insurance (Casualty/Liability/Etc.)	14,790	14,200	14,200	14,200	15,335
10 431 422 Uncovered Losses	5,115	0	0	1,100	0
10 431 430 Building Maintenance	11,809	9,000	9,000	10,000	10,000
10 431 431 Police Station Maintenance	225	1,500	1,500	1,000	1,500
10 431 434 Library Building Maintenance	81	1,000	1,500	2,000	2,000
10 431 435 Maintenance of Historic Plaques	0	500	500	200	200
10 431 436 Downtown Maintenance	1,043	5,000	5,000	5,000	5,000
SUBTOTAL--Property Related	\$ 157,999	\$ 158,200	\$ 158,700	\$ 160,500	\$ 161,035

City of Manitou Springs

PUBLIC SERVICES DEPARTMENT

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

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
VEHICLE RELATED ACCOUNTS:					
10 431 461 Vehicle Gas & Oil	18,684	20,000	20,000	30,000	30,000
10 431 470 Vehicle Repairs & Maintenance	24,966	25,000	25,000	25,000	30,000
10 431 480 Vehicle Insurance (Damage/Liability)	6,266	5,600	5,600	5,600	6,509
SUBTOTAL--Vehicle Related	\$ 49,916	\$ 50,600	\$ 50,600	\$ 60,600	\$ 66,509
OFFICE & OPERATING SERVICES:					
10 431 530 Telephone/Communications	8,524	6,000	6,000	9,000	9,000
10 431 531 Communications Equipment	3,517	1,000	1,000	600	1,000
10 431 550 Printing/Photocopying/Binding	751	3,000	3,000	1,000	1,000
10 431 560 Office Machine Maintenance	0	0	0	0	0
SUBTOTAL--Office/Operating Services	\$ 12,792	\$ 10,000	\$ 10,000	\$ 10,600	\$ 11,000
SUPPLIES & COMMODITIES:					
10 431 605 Office Supplies (Paper, etc.)	1,612	1,000	1,000	1,000	1,000
10 431 610 Operating Supplies (Chemicals, etc.)	0	100	100	100	100
10 431 615 Postage	0	30	30	50	50
10 431 618 Custodial Supplies	11,196	10,000	10,000	8,000	9,000
10 431 620 Uniforms (Recurring costs)	640	2,500	2,500	3,000	3,000
10 431 635 Street Cleaning	6,081	7,000	7,000	0	0
10 431 644 Streets Materials/Supplies	11,741	28,000	28,000	25,000	25,000 c
10 431 645 Vandalism Repairs	5,082	5,000	5,000	4,000	4,000
10 431 646 Traffic Services	7,954	15,000	15,000	12,000	12,000 d
10 431 647 Garden Supplies	0	2,500	2,500	3,000	3,000
10 431 648 Parks Materials/Supplies	16,222	30,000	30,000	25,000	25,000 e
10 431 649 Springs Maintenance	925	0	0	0	0
SUBTOTAL--Supplies & Commodities	\$ 61,453	\$ 101,130	\$ 101,130	\$ 81,150	\$ 82,150
TOTAL OPERATING EXPENDITURES	\$ 730,181	\$ 812,154	\$ 826,597	\$ 805,964	\$ 845,385
CAPITAL PURCHASES:					
10 431 730 Capital Purchases -- Other Improvements	31	0	0	0	0
10 431 741 Capital Purchases-Vehicles	0	0	0	0	0
10 431 742 Capital Purchases -- Equipment	0	1,000	1,000	767 f	0
10 431 743 Capital Purchases- Furniture & Fixtures	0	0	0	0	0
SUBTOTAL--Capital Purchases	\$ 31	\$ 1,000	\$ 1,000	\$ 767	\$ -
TOTAL EXPENDITURES	\$ 730,212	\$ 813,154	\$ 827,597	\$ 806,731	\$ 845,385

Notes:

- a. PERA retirement contribution remains at 13.7% in 2011.
- b. Building maintenance and custodial services for all General Fund departments combined into this budget.
- c. Street material includes asphalt, gravel, snow & ice melters, concrete and other repair materials.
- d. Traffic services includes street traffic signs, parking signs, curb painting and street center line restriping.
- e. Park materials includes tree program, flowers, grass seed, sod, and other landscaping supplies.
- f. Three weed eaters.

AQUATICS DEPARTMENT

This budget accounts for the operating costs of the Aquatics Center (Swimming Pool)

SUMMARY OF 2010-2011 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 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.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011	
<i>Number of full time equivalent employees</i>	6.00	6.00	6.00	6.00	6.00	a
EMPLOYEE SALARIES & WAGES:						
10 451 100 Salary--Department Manager	\$ 45,016	\$ 45,016	\$ 45,016	\$ 45,016	\$ 45,016	
10 451 110 Salaries & Wages--Regular Staff	25,759	25,634	26,194	26,182	26,674	
10 451 120 Salaries & Wages--Temporary/Seasonal	85,032	82,000	82,000	82,000	82,000	
10 451 130 Salaries & Wages--Overtime (Reg+Prem)	52	100	100	100	100	
SUBTOTAL--Salaries & Wages	\$ 155,859	\$ 152,750	\$ 153,310	\$ 153,298	\$ 153,790	
EMPLOYEE BENEFITS:						
10 451 210 Benefits--Group Insurance	7,088	6,226	6,226	8,232	9,422	
10 451 220 Benefits--Medicare Contributions	2,188	2,215	2,223	2,223	2,230	
10 451 230 Benefits--PERA/FPPA Contributions	19,319	20,927	21,003	21,002	21,069	b
10 451 250 Benefits--Unemployment Insurance	312	306	307	307	461	
10 451 260 Benefits--Worker's Comp Insurance	7,784	6,113	6,113	6,113	5,934	
SUBTOTAL--Employee Benefits	\$ 36,691	\$ 35,787	\$ 35,872	\$ 37,876	\$ 39,117	
CONTRACT SERVICES:						
10 451 340 Services--Maintenance/Custodial	0	1,500	1,500	1,500	1,500	
SUBTOTAL--Contract Services	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
RECRUITING, RETENTION, TRAINING, DEVELOPMENT:						
10 451 360 Recruiting/Employee Retention	11	200	200	200	200	
10 451 370 Training/Professional Development	262	250	348	348	400	
10 451 380 Memberships/Professional Dues/Subscrip	2,507	2,000	2,000	2,000	2,000	c
10 451 390 Travel/Conferences	0	0	0	0	0	
SUBTOTAL--Recruit/Train/Developmt	\$ 2,780	\$ 2,450	\$ 2,548	\$ 2,548	\$ 2,600	
PROPERTY RELATED ACCOUNTS:						
10 451 410 Gas & Electric Utilities	61,305	52,000	52,000	52,000	52,000	
10 451 421 Insurance (Casualty/Liability/Etc.)	8,794	8,125	8,125	8,125	9,049	
10 451 422 Uncovered Losses/Deductibles	1,000	0	0	0	0	
10 451 430 Bldg. Maint.	10,471	9,000	9,000	7,000	10,000	
SUBTOTAL--Property Related	\$ 81,570	\$ 69,125	\$ 69,125	\$ 67,125	\$ 71,049	
VEHICLE RELATED ACCOUNTS:						
10 451 490 Vehicle Mileage (Reimbursements)	0	100	100	100	300	
SUBTOTAL--Vehicle Related	\$ -	\$ 100	\$ 100	\$ 100	\$ 300	

AQUATICS DEPARTMENT

This budget accounts for the operating costs of the Aquatics Center (Swimming Pool)

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
OFFICE & OPERATING SERVICES:					
10 451 530 Telephone/Communications	2,671	2,400	2,400	2,400	2,500
10 451 540 Pool Publicity	1,969	2,000	2,000	2,000	2,000
10 451 550 Printing/Photocopying/Binding	2,024	1,200	1,200	1,200	1,200
10 451 560 Office Machine Maintenance	334	600	650	1,500	1,200
SUBTOTAL--Office/Operating Services	\$ 6,998	\$ 6,200	\$ 6,250	\$ 7,100	\$ 6,900
SUPPLIES & COMMODITIES:					
10 451 605 Office Supplies (Paper, etc.)	103	1,000	1,000	1,000	1,000
10 451 610 Operating Supplies (Chemicals, etc.)	7,712	9,000	9,000	13,000	13,000
10 451 615 Postage	78	150	150	150	150
10 451 618 Custodial/Maintenance Supplies	2,820	1,300	1,300	2,400	1,900
10 451 620 Uniforms (Recurring costs)	432	850	850	850	850
0 451 631 Vending Supplies	3,097	2,200	5,500	6,500	6,500
10 451 632 Commodities for Resale	2,087	1,000	1,000	0	0
10 451 670 Swim Team	0	0	0	0	0
SUBTOTAL--Supplies & Commodities	\$ 16,329	\$ 15,500	\$ 18,800	\$ 23,900	\$ 23,400
TOTAL OPERATING EXPENDITURES	\$ 300,227	\$ 283,412	\$ 287,505	\$ 293,447	\$ 298,655
CAPITAL PURCHASES:					
10 451 742 Capital Purchases--Equipment	0	0	0	0	0
10 451 743 Capital Purchases--Furniture & Fixtures	0	0	0	0	0
10 451 744 Capital Purchases-Computer/Printers	0	0	0	0	0
10 451 746 Capital Purchases--Other	3,048	0	0	0	0
SUBTOTAL--Capital Purchases	\$ 3,048	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 303,275	\$ 283,412	\$ 287,505	\$ 293,447	\$ 298,655

Notes:

- a. / This department consists of 2 full time, 8 part time and 22 seasonal employees.
- b. PERA retirement contribution remains at 13.7% for 2011.
- c. This account funds Red Cross life guard certifications.

LIBRARY DEPARTMENT

This budget accounts for the operating costs of the City Library

SUMMARY OF 2010-2011 OPERATIONS:
 Mission Statement: "The Manitou Springs Public Library supports life-long learning by providing an environment that encourages education, a love of reading." In meeting this mission, the Manitou Springs Public Library offers a variety of programs for people of all ages such as: story times, adult life-long learning programs, family nights and movies at the library, summer reading programs for students, up-to-date print, and online resources for informational and entertainment purposes, free Internet and wi-fi access, and additional library services such as and faxing. The library department consists of 1 full-time employee and 4 part-time employees. Staff is responsible for keeping the library enjoyment and benefit of the Manitou Springs' community members and tourists. The library is open 46 hours/week, including two late evenings and Saturdays.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
<i>Number of full time equivalent employees</i>	<i>2.08</i>	<i>2.08</i>	<i>2.08</i>	<i>2.08</i>	<i>2.08</i>
EMPLOYEE SALARIES & WAGES:					
10 455 100 Salary--Department Manager	\$ 38,512	\$ 38,512	\$ 38,512	\$ 38,512	\$ 38,512
10 455 110 Salaries & Wages--Reg. full time Staff	0	0	0	0	0
10 455 120 Salaries & Wages--Reg. part time Staff	38,518	41,470	41,470	41,470	44,285 a
10 455 130 Salaries & Wages--Overtime	0	0	0	0	0
SUBTOTAL--Salaries & Wages	\$ 77,030	\$ 79,982	\$ 79,982	\$ 79,982	\$ 82,797
EMPLOYEE BENEFITS:					
10 455 210 Benefits--Group Insurance	3,545	3,113	3,113	3,848	4,711
10 455 220 Benefits--Medicare Contributions	1,078	1,160	1,160	1,160	1,201
10 455 230 Benefits--PERA/FPPA Contributions	9,514	10,958	10,958	10,958	11,343
10 455 250 Benefits--Unemployment Insurance	154	160	160	160	248
10 455 260 Benefits--Worker's Comp Insurance	300	252	252	252	244
SUBTOTAL--Employee Benefits	\$ 14,591	\$ 15,643	\$ 15,643	\$ 16,377	\$ 17,747
CONTRACT SERVICES:					
10 455 320 Services--Professional (Consulting)	0	0	0	0	10,000 b
10 455 330 Services--Clerical/Staff	0	0	0	0	0
SUBTOTAL--Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 10,000
RECRUITING, RETENTION, TRAINING, DEVELOPMNT:					
10 455 360 Recruiting/Employee Retention	0	0	0	0	0
10 455 370 Training/Professional Development	250	500	500	500	500
10 455 380 Memberships/Professional Dues/Subscrip	372	400	400	400	400
10 455 390 Travel/Conferences	0	0	0	0	500
SUBTOTAL--Recruit/Train/Developmt	\$ 622	\$ 900	\$ 900	\$ 900	\$ 1,400
PROPERTY RELATED ACCOUNTS:					
10 455 410 Gas & Electric Utilities	2,244	2,525	2,525	2,525	2,525
10 455 421 Insurance (Casualty/Liability/Etc.)	11,001	10,186	10,186	10,186	11,188
10 455 422 Uncovered Losses	0	0	0	1,000	0
10 455 430 Maintenance & Supplies	630	1,000	1,000	1,000	1,000
SUBTOTAL--Property Related	\$ 13,875	\$ 13,711	\$ 13,711	\$ 14,711	\$ 14,713

LIBRARY DEPARTMENT

This budget accounts for the operating costs of the City Library

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
VEHICLE RELATED ACCOUNTS:						
10 455 490	Vehicle Mileage (Reimbursements)	71	300	300	300	300
SUBTOTAL--Vehicle Related		\$ 71	\$ 300	\$ 300	\$ 300	\$ 300
OFFICE & OPERATING SERVICES:						
10 455 530	Telephone/Communications	6,663	6,400	6,400	6,861	6,865
10 455 531	Communication Equipment	0	0	0	0	0
10 455 540	Marketing	450	250	250	250	500
10 455 550	Printing/Photocopying/Binding	1,444	1,025	1,025	1,625	2,000
10 455 560	Office Machine/Computer Maintenance	70	700	700	971	700
SUBTOTAL--Office/Operating Services		\$ 8,627	\$ 8,375	\$ 8,375	\$ 9,707	\$ 10,065
SUPPLIES & COMMODITIES:						
10 455 605	Office Supplies (Paper, etc.)	2,594	2,500	2,500	2,500	2,500
10 455 610	Operating Supplies (Chemicals, etc.)	1,146	1,200	1,200	600	600
10 455 615	Postage (US Mail/Fed Ex/UPS)	15	50	50	50	50
10 455 655	Employee Programs	4	100	100	100	100
10 455 660	Circulation	8,392	7,000	7,000	4,000	5,000 c
10 455 664	Audio/Video	5,810	5,700	5,700	5,700	6,000
10 455 665	Special Programs	873	1,400	1,400	1,400	1,600
10 455 666	Books	11,486	15,200	15,200	15,200	19,000 d
10 455 667	Periodicals	1,749	615	615	951	1,200
10 455 668	Childrens Programming	1,014	1,750	1,750	1,750	1,800
10 455 669	Library Board	0	0	0	0	0
10 455 670	Technical Services Supplies	570	1,080	1,080	1,080	1,000
10 455 671	Electronic Database Licenses	2,727	1,000	1,615	1,115	0 e
SUBTOTAL--Supplies & Commodities		\$ 36,380	\$ 37,595	\$ 38,210	\$ 34,446	\$ 38,850
TOTAL OPERATING EXPENDITURES		151,196	156,506	157,121	156,423	175,872
CAPITAL PURCHASES:						
10 455 700	Grant Money Expenses	0	-	-	0	0
10 455 743	Capital Purchases--Furniture & Fixtures	0	-	0	0	0
10 455 744	Capital Purchases--Computers/Printers/E	0	0	0	0	0
10 455 745	Capital Purchases--Software (Training/Et	0	0	0	0	0
10 455 746	Capital Purchases-Other	0	0	0	0	0
SUBTOTAL--Capital Purchases		\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 151,196	\$ 156,506	\$ 157,121	\$ 156,423	\$ 175,872

Notes:

- a. Increase reflects raises for part-time staff.
- b. Funding to conduct library space needs assessment.
- c. Decrease reflects lower costs of Intergrated Library System; there was a one-time migration cost included in 2010.
- d. Increase reflects need to return to 2009 budget for print materials; this line item decreased in 2010 as part of library's 8% decrease in overall budget.
- e. Decrease reflects no purchases of databases; low usage does not support the need for databases.

PARKING ENFORCEMENT OPERATING DEPT

This budget accounts for the operating costs of the City Parking Facilities

SUMMARY OF 2010-2011 OPERATIONS:						
This department has one full time parking enforcement officer and will fund 2 seasonal parking enforcers from Memorial Day to Labor Day.						
ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011	
<i>Number of full time equivalent employees</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	
EMPLOYEE SALARIES & WAGES:						
10 495 100 Salary--Department Manager	\$ 10,520	\$ 25,000	\$ 25,520	\$ 25,520	\$ 28,080	
10 495 110 Salaries & Wages--Regular Staff	0	0	0	841	0	
10 495 120 Salaries & Wages--Temporary/Seasonal	4,321	12,000	12,000	9,690	12,000	
10 495 130 Salaries & Wages -- Overtime	0	0	0	185	0	
SUBTOTAL--Salaries & Wages	\$ 14,841	\$ 37,000	\$ 37,520	\$ 36,236	\$ 40,080	
EMPLOYEE BENEFITS:						
10 495 210 Benefits--Group Insurance	0	2,876	2,876	4,116	4,711	
10 495 220 Benefits--Medicare Contributions	217	537	544	525	581	
10 495 230 Benefits--PERA/FPPA Contributions	1,718	4,736	4,803	4,638	5,130 a	
10 495 250 Benefits--Unemployment Insurance	30	74	75	72	120	
10 495 260 Benefits--Worker's Comp Insurance	0	413	413	413	243	
SUBTOTAL--Employee Benefits	\$ 1,965	\$ 8,636	\$ 8,711	\$ 9,765	\$ 10,786	
CONTRACT SERVICES:						
10 495 320 Services--Professional	0	1,000	1,000	800	5,000	
10 495 340 Services--management consult	0	10,000	10,000	3,304	3,000 b	
10 495 360 Recruiting/Employee Recruitment	0	0	0	379	500	
10 495 370 Training/Professional Development	0	1,000	1,000	198	1,000	
SUBTOTAL--Contract Services	\$ -	\$ 12,000	\$ 12,000	\$ 4,681	\$ 9,500	
PROPERTY RELATED ACCOUNTS:						
10 495 421 Insurance (Casualty/Liability/Etc.)	0	2,500	2,500	2,500	2,000	
10 495 422 Uncovered Losses	0	0	0	0	0	
SUBTOTAL--Property Related	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,000	
OFFICE & OPERATING SERVICES:						
10 495 530 Telephone/Communications	0	1,200	1,200	250	2,500	
10 495 531 Communications Equipment	12	300	300	282	500	
10 495 555 Franchise Fee Payments to Metro	0	625	625	0	0	
SUBTOTAL--Office/Operating Services	\$ 12	\$ 2,125	\$ 2,125	\$ 532	\$ 3,000	
VEHICLE RELATED ACCOUNTS:						
10 495 461 Vehicle Gas & Oil	0	0	0	1,100	1,500	
10 495 470 Vehicle Repairs & Maintenance	0	0	0	1,100	2,000	
10 495 480 Vehicle Insurance (Damage/Liability)	0	0	0	0	0	
SUBTOTAL--Vehicle Related	\$ -	\$ -	\$ -	\$ 2,200	\$ 3,500	
SUPPLIES & COMMODITIES:						
10 495 605 Office Supplies	398	500	500	250	500	
10 495 610 Operating Supplies	1,461	1,000	1,000	12,000	3,000	
10 495 615 Postage (US Mail/Fed Ex/UPS)	0	1,000	1,000	1,000	1,000	
10 495 620 Uniforms	760	750	750	550	1,000	
10 495 695 Enforcement Equipment Rental	0	0	0	0	8,000	
SUBTOTAL--Supplies & Commodities	\$ 2,619	\$ 3,250	\$ 3,250	\$ 13,800	\$ 13,500	
TOTAL OPERATING EXPENDITURES	\$ 19,437	\$ 65,511	\$ 66,106	\$ 69,714	\$ 82,366	
NON-OPERATING EXPENDITURES						
10 495 736 Capital Purchases-Facilities	0	0	0	6,000	3,500 c	
10 495 742 Capital Purchases-Equipment	0	10,000	0	0	1,000 d	
10 495 745 Capital Purchases-Software/training	0	0	0	0	0	
10 495 746 Capital Purchases-Other	0	0	0	0	0	
TOTAL Non-operating Expenditures	\$ -	\$ 10,000	\$ 10,000	\$ 6,000	\$ 4,500	
TOTAL EXPENDITURES	\$ 19,437	\$ 75,511	\$ 76,106	\$ 75,714	\$ 86,866	

Notes:

- a. PERA retirement contribution remains at 13.7% for 2011.
- b. Professional services to implement the Parking Management Plan.
- c. Parking lot improvements & maintenance.
- d. New boot equipment \$750/smart card reader \$250

GENERAL FUND MISCELLANEOUS EXPENDITURES/TRANSFERS

This budget accounts for City promotion, Council projects, interagency and interfund transfers

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011	
ECONOMIC DEVELOPMENT:							
10	465 844	Business promotion and tourism - formulary f	0	210,509	210,509	\$ 203,373	\$ 250,000 a
10	465 845	Business promotion and tourism - discretiona	0	52,395	52,395	52,395	- b
10	465 846	City Promotion	14,330	0	-	0	0
10	465 847	Vendor Fee Equivalent	63,692	0	0	0	0
10	465 848	Lodging & Camping Tax	125,478	0	0	0	0
10	465 849	City Funds for Economic Development	80,300	0	0	0	0
10	465 850	Cash Loan to the Manitou Springs URA	0	0	0	0	0
10	465 855	URA Sales Tax Increment	7,334	2,000	2,000	20,000	20,000 c
SUBTOTAL--Economic Development		\$ 291,134	\$ 264,904	\$ 264,904	\$ 275,768	\$ 270,000	
INTERGOVERNMENTAL and OTHER AGENCIES:							
10	480 850	Radio 539 am (electricity)	193	200	200	200	200 d
10	480 851	Pikes Peak Council of Govts.	1,905	1,905	2,194	2,194	2,253 e
10	480 852	Municipal League (CML)	3,168	3,073	3,073	3,073	3,073 f
10	480 854	Golden Circle Nutrition	600	600	600	600	600 g
SUBTOTAL--Intergovernmental/Agencies		\$ 5,866	\$ 5,778	\$ 6,067	\$ 6,067	\$ 6,126	
COUNCIL PROGRAMS & PROJECTS:							
10	490 320	Legal Fees & Settlements	27,126	25,000	25,000	85,000	25,000 h
10	490 870	TV Tower	385	0	0	367	0
10	490 890	Special Projects (Climate Protection)	0	400	1,600	2,200	0 i
10	490 895	General Fund Contingency	0	0	0	0	0 j
SUBTOTAL--Council Programs		\$ 27,511	\$ 25,400	\$ 26,600	\$ 87,567	\$ 25,000	
TRANSFERS TO OTHER CITY FUNDS:							
10	491 939	Capital Improvement Fund (Earmarked %'s)	327,723	106,262	106,262	106,262	204,612 k
10	491 939	Capital Improvement Fund (Supplemental)	0	0	0	0	0 l
10	491 935	Transfer to Open Space Fund	0	0	0	0	90,000 m
SUBTOTAL--Transfers to Other Funds		\$ 327,723	\$ 106,262	\$ 106,262	\$ 106,262	\$ 294,612	
TOTAL GENERAL FUND MISCELLANEOUS/TRANSFERS		\$ 652,234	\$ 402,344	\$ 403,833	\$ 475,664	\$ 595,738	

NOTES TO MISCELLANEOUS EXPENDITURES/TRANSFERS:

ECONOMIC DEVELOPMENT:

- a) In accordance with Manitou Springs Municipal Code Ordinances 3.12.820 Vendors Fee -- Dedication of equivalent; 3.24.030 Levied -- Amount (lodging tax); and, 3.24.090 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.
- b) 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 current budget cycle, economic development funds have been approved in the following amounts:

Amended 2010	Budget 2011
\$ 255,768	\$ 250,000 *

City council has appropriated economic funds in accordance with the above listed ordinances in the following amounts to the following organizations:

Amended 2010	Budget 2011
Combined Chamber of Commerce/EDC organization	\$ 250,000 *
The Manitou Springs Chamber of Commerce:	\$ 214,703
The Manitou Springs Economic Development Council:	41,065
*Includes \$1,500 for membership to COPER	

INTERGOVERNMENTAL & OTHER AGENCIES:

- c) 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.
- d) Utilities for low watt transmitter used by Chamber of Commerce to promote visitor information.
- e) Annual assessment for membership in Pikes Peak Area Council of Governments.
- f) Annual assessment for membership in Colorado Municipal League.
- g) Support of a noon meal program for seniors 60 and over at St. Andrews Episcopal Church.

COUNCIL PROGRAMS & PROJECTS:

- h) Unidentified potential legal fees and/or settlements--to be specifically approved by City Council.
- i) Membership Fee's for Citizen's for Climate Protection.
- j) Annual contribution to contingency account to build the General Fund Unreserved Fund Balance to a GAAP minimum target of 5% of GF revenues; or, \$224,147.

TRANSFERS TO OTHER CITY FUNDS:

- k) Upon successful passage of 2D in FY2009 the transfer to Capital Improvements Fund is at the discretion of city council. Prior to 2D, the transfer was formulary consisting of 1/6 of sales, auto use and general use tax revenue.
- l) Supplemental transfers to Capital Improvement Fund is at the discretion of the City Council.
- m) Transfer/loan to the Open Space Fund for the purchase of the Iron Mountain Parcels One and Two.

WATER ENTERPRISE FUND

This budget accounts for operating revenues and cash basis expenses of the water utility

SUMMARY OF 2010-2011 OPERATIONS:

This budget contains the funding for: The City Reservoir: maintenance, on site personnel, water level controls/transfers and reports to Federal Agencies. The Fresh Water Treatment Plant: monitoring, treatment and reports to Federal Agencies of the City's fresh water. This includes the maintenance/monitoring of 2 storage tanks and 15 in town pressure reducing valves. The Distribution System: maintenance and repairs to a distribution grid, including fire hydrants and Pressure Reducing Valves, serving approximately 2,200 customers with over 40,000 ft of water lines.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011	a
OPERATING REVENUES:						
52 344 320 Water Commodity Chgs	\$ 634,955	\$ 620,000	\$ 620,000	\$ 694,711	\$ 700,000	b
52 344 321 Water Customer Chgs	243,166	245,000	245,000	243,856	245,000	
52 344 330 Water Penalties / Int	21,853	22,000	22,000	20,429	22,000	
52 344 340 Water Turn on Fees	1,390	1,000	1,000	2,000	3,000	
52 344 345 Tapping Charges	10,400	200	200	9,135	500	
52 344 350 Water Meter Sales	1,305	700	700	1,694	1,700	
52 344 500 Miscellaneous/Unclassified Revenue	6,317	400	400	50	400	
52 344 395 Tap Fee Revenue	30,100	10,000	10,000	51,680	25,000	
52 361 190 Investment Interest	4,232	4,500	4,500	1,370	1,250	
52 344 400 EPA Drinking water grant	0	335,000	335,000	335,000	0	
52 344 450 Other Financing Sources - ARRA	0	0	0	3,020,000	0	
52 344 501 Grant Revenue - ARRA	673,943	0	0	158,858	0	
52 392 700 Sales of Surplus Equipment	0	0	0	0	0	
52 392 xxx Lease/Purchase Proceeds	0	0	0	0	127,200	
TOTAL OPERATING REVENUES	\$ 1,627,661	\$ 1,238,800	\$ 1,238,800	\$ 4,538,783	\$ 1,126,050	

OPERATING EXPENDITURES:

<i>Number of full time equivalent employees</i>	<i>4.60</i>	<i>4.60</i>	<i>4.60</i>	<i>4.60</i>	<i>4.60</i>	
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EMPLOYEE SALARIES & WAGES:

52 492 100 Salary--Department Manager	5,926	19,500	19,582	19,164	19,500	
52 492 110 Salaries & Wages--Regular Staff	190,613	185,004	176,568	178,965	176,118	c
52 492 120 Salaries & Wages--Temporary & Seasor	9,612	9,000	9,000	14,000	14,000	
52 492 130 Salaries & Wages--Overtime (Reg+Prerr	8,315	9,000	9,000	9,352	9,000	
52 492 135 Salaries & Wages--Salary Reimburseme	0	0	0	0	0	
SUBTOTAL--Salaries & Wages	\$ 214,466	\$ 222,504	\$ 214,150	\$ 221,481	\$ 218,618	

EMPLOYEE BENEFITS:

52 492 210 Benefits--Group Insurance	15,240	13,386	13,386	17,712	20,432	
52 492 220 Benefits--Medicare Contributions	2,983	3,226	3,105	3,211	3,170	
52 492 230 Benefits--PERA/FPPA Contributions	26,089	30,483	29,339	30,343	29,951	d
52 492 250 Benefits--Unemployment Insurance	425	445	428	443	656	
52 492 260 Benefits--Worker's Comp Insurance	10,744	9,297	9,297	13,686	8,553	
SUBTOTAL--Employee Benefits	\$ 55,481	\$ 56,837	\$ 55,555	\$ 65,396	\$ 62,761	

CONTRACT SERVICES:

52 492 320 Services--Professional (Engineering)	34,525	16,000	16,000	10,000	10,000	
53 492 321 Legal fees & Settlements	231	0	0	6,500	6,500	
52 492 325 Services--management consulting	0	0	0	0	0	
SUBTOTAL--Contract Services	\$ 34,756	\$ 16,000	\$ 16,000	\$ 16,500	\$ 16,500	

RECRUITING, RETENTION, TRAINING, DEVELOPMENT:

52 492 360 Recruiting/Employee Retention	575	700	700	700	700	
52 492 370 Training/Professional Development	295	4,000	4,000	1,500	1,500	
52 492 380 Memberships/Professional Dues/Subscri	221	600	600	100	100	
SUBTOTAL--Recruit/Train/Developmt	\$ 1,091	\$ 5,300	\$ 5,300	\$ 2,300	\$ 2,300	

PROPERTY RELATED ACCOUNTS:

52 492 410 Gas & Electric Utilities	4,053	2,800	2,800	3,500	3,500	
52 492 411 Water & Sewer Utilities	0	0	0	0	0	
52 492 421 Insurance (Casualty/Liability/Etc.)	38,840	36,701	36,701	36,701	39,384	
52 492 422 Uncovered Losses	255	0	0	0	0	
52 492 430 Shop & Ground Repair	1,288	1,400	1,400	2,000	2,000	
52 493 410 Gas & Electric Utilities	25,244	27,000	27,000	27,000	27,000	
52 493 450 Sludge Disposal	0	0	0	0	0	
52 492 451 Meter Purchases	9,086	2,000	2,000	7,368	7,368	
52 492 452 Meter Repair/Replacement.	690	12,000	12,000	12,000	12,000	
52 492 453 System Repairs/Replacement	38,376	25,000	25,000	60,000	60,000	
52 493 453 Treatment Plant-Repairs/Maintenance.	13,732	165,000	165,000	230,594	50,000	
52 492 455 Watershed Maintenance	5,257	10,000	10,000	20,000	30,000	
52 492 456 Street Patching	0	0	0	5,000	5,000	
SUBTOTAL--Property Related	\$ 136,821	\$ 281,901	\$ 281,901	\$ 404,163	\$ 236,252	

WATER ENTERPRISE FUND

This budget accounts for operating revenues and cash basis expenses of the water utility

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
VEHICLE RELATED ACCOUNTS:						
52 492 461	Vehicle Gas & Oil	6,352	12,000	12,000	7,000	7,000
52 492 470	Vehicle Repairs & Maintenance	3,225	7,000	7,000	7,000	7,000
52 493 470	Vehicle Repairs & Maintenance	483	1,000	1,000	1,000	1,000
52 492 480	Vehicle Insurance (Damage/Liability)	2,589	2,314	2,314	2,314	2,169
SUBTOTAL--Vehicle Related		\$ 12,649	\$ 22,314	\$ 22,314	\$ 17,314	\$ 17,169
OFFICE & OPERATING SERVICES:						
52 492 530	Telephone/Communications	2,951	3,000	3,000	3,000	3,000
52 492 531	Communications Equipment	483	500	500	500	500
52 493 531	Communications Equipment	0	0	0	500	500
52 493 530	Telephone/Communications	7,228	0	0	7,000	7,000
52 492 550	Printing/Photocopying/Binding	451	800	800	200	200
52 492 560	Office Machine Maintenance	1,849	2,200	2,200	1,000	1,000
52 492 573	Bond Paying Agent Fees	0	0	0	0	0
52 492 581	UNCC Charges	1,024	1,500	150	1,000	1,000
52 492 910	Administrative Support (Transfer to GF)	59,261	59,261	59,621	59,621	59,621 e
52 492 912	Payment in Lieu of Taxes	22,420	21,700	21,700	24,315	24,500
SUBTOTAL--Office/Operating Service:		\$ 95,667	\$ 88,961	\$ 87,971	\$ 97,136	\$ 97,321
SUPPLIES & COMMODITIES:						
52 492 605	Office Supplies (Paper, etc.)	91	300	30	400	400
52 492 610	Distribution System Operating Supplies	1,529	8,000	8,000	2,000	2,000
52 492 615	Postage (US Mail/Fed Ex/UPS)	69	100	100	140	140
52 492 620	Uniforms (Recurring Costs)	220	2,000	2,000	2,000	2,000
52 493 605	Office Supplies (Paper, etc.)	767	1,000	1,000	700	700
52 493 610	Operating Supplies (Chemical, Etc.)	29,070	28,000	28,000	28,000	28,000
52 493 615	Postage (US Mail/Fed Ex/UPS)	161	0	0	100	100
52 493 630	Business Meals & Reimbursements	35	50	50	100	100
52 492 640	Books, Periodicals, Subscriptions	0	0	0	0	0
52 493 675	Treatment Plant Operating Supplies	8,709	10,000	10,000	8,000	8,000
52 493 676	HD Water Tests	6,577	11,000	11,000	11,000	11,000
52 493 677	Sludge Disposal Closure Reserve	0	0	0	0	0
SUBTOTAL--Supplies & Commodities		\$ 47,228	\$ 60,450	\$ 60,180	\$ 52,440	\$ 52,440
OPERATING EXPENSE RELATED TO DEBT:						
52 492 xxx	Capital Equipment from Leases	-	-	-	-	127,200
52 492 805	Bonds-Interest	0	0	0	0	0
52 492 807	CWCB-Interest	28,437	28,437	28,437	25,803	25,803
52 492 810	MSG Lease/Purchase - Interest	7,560	7,560	7,560	0	0
SUBTOTAL--OPERATING EXPENSE R		\$ 35,997	\$ 35,997	\$ 35,997	\$ 25,803	\$ 153,003
52 492 780	Combined Depreciation and Amortizator	236,707	-	-	-	-
TOTAL OPERATING EXPENDITURES		\$ 870,863	\$ 790,264	\$ 779,368	\$ 902,532	\$ 856,365
NET OPERATING INCOME		\$ 756,798	\$ 448,536	\$ 459,432	\$ 3,636,251	\$ 269,685
NON-OPERATING EXPENDITURES						
DEBT SERVICE:						
52 492 806	Bonds-Principal	0	0	0	0	0
52 492 808	CWCB-Principal	32,154	32,154	32,154	33,445	34,788
52 492 810	ARRA Drinking Water Loan D09Z243	0	0	0	31,034	62,068 f
52 492 811	ARRA Drinking Water Loan D09Z248	0	0	0	13,432	26,864 f
52 492 812	ARRA Drinking Water Loan D09Z249	0	0	0	31,034	62,068 f
52 492 833	Capital Lease Payments	72,295	67,345	67,345	0	30,197 g
SUBTOTAL--Debt Service		\$ 104,449	\$ 99,499	\$ 99,499	\$ 108,945	\$ 215,985
CAPITAL PURCHASES:						
52 492 733	Capital Purchases--ARRA Construction I	776,545	3,066,165	3,066,165	3,066,165	0
52 492 736	Capital Purchases--Utility Mains/Valves	5,532	558,000	558,000	2,785	0
52 492 737	Cap Purch--Supplemental Utility Mains/v	0	243,000	243,000	243,000	210,000
52 492 738	Capital Purchases-- Telemetry	0	0	11,500	0	0
52 492 741	Capital Purchases--Vehicles	0	0	0	0	0
52 492 755	Capital Purchases--Serv Connct Loan	0	0	0	0	0
52 493 742	Capital Purchases-- Equipment	3,934	0	0	40,465	0
52 493 744	Capital Purchases--Computers/Printers/l	0	0	0	0	0
52 493 746	Capital Purchases--Generator, Treatmer	0	0	25,000	25,000	0
52 493 750	Capital Purchases--Infrastructure Study	0	0	0	0	0
	Add Back: Depreciation	(236,707)	-	-	-	-
SUBTOTAL--Capital Purchases		\$ 549,304	\$ 3,867,165	\$ 3,903,665	\$ 3,377,415	\$ 210,000
TOTAL NON-OPERATING EXPENDITURES		\$ 653,753	\$ 3,966,664	\$ 4,003,164	\$ 3,486,360	\$ 425,985
Prior Year Operating Fund Balances		1,544,840	4,831,141	4,693,942	1,647,885	1,797,775
ENDING OPERATING FUND BALANCES (Deficit)*		\$ 1,647,885 f	\$ 1,313,013 f	\$ 1,150,210	\$ 1,797,775	\$ 1,641,475
Revenues more (or less) than total expenditures		\$ 103,045	\$(3,518,128)	\$(3,543,732)	\$ 149,890	\$(156,300)

*This is the Water Fund cash balance available for future appropriation (spending) for operations on a cash basis.

City of Manitou Springs

NOTES:

- a. The Water Dept. 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).
- b. Revenues are based on a \$3.80/1000 gallon rate effective June 2009.
- c. Salaries and Personnel Benefits are split with the Sewer Fund budget: 60% Water Fund; 40% Sewer Fund.
- d. PERA retirement contribution is 13.7%.
- e. Administrative Support fees have been re-allocated to be consistent with the 60%/40% split on operating costs traditionally maintained between the Water and Sewer operating funds. In FY2010, fees were adjusted in accordance with inflation accumulated since the beginning of FY2002.
- f. Zero interest ARRA drinking water loans, for \$1,241,361; \$537,278; \$1,241,361, respectively, 20 year terms. Beginning date of notes - 9/29/09
- g. The Water Enterprise Department will lease/purchase equipment to be used jointly on a 60/40% basis with the Sewer Enterprise Department. That equipment is as follows: a rubber tire backhoe @ \$130,000; and, a 4x4 3/4 ton diesel

City of Manitou Springs

SEWER ENTERPRISE FUND

This budget accounts for operating revenues and cash basis expenses of the sewer utility

SUMMARY OF 2010-2011 OPERATIONS:

This budget contains the funding for the City Waste Water Collection system: maintenance, repairs and improvements to a distribution grid, serving approximately 2,200 customers with 40,000 ft of sewer lines.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011	
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OPERATING REVENUES:

53 344 400	Customer Charges	\$ 197,340	\$ 198,000	\$ 198,000	\$ 197,038	\$ 225,288	b
53 344 415	Inspection Fees	220	500	500	271	271	
53 344 420	Volume Charges: Treatment	441,231	425,000	450,000	551,790	552,000	c
53 344 430	Penalties	1,669	1,500	1,500	1,910	1,900	
53 344 490	Interest Income	1,748	900	900	1,667	1,700	
53 344 500	Other Financing Sources - ARRA	0	0	0	83,401	0	
53 344 501	Grant Revenue -- ARRA	287,704	0	0	1,712,296	0	
53 344 395	Sewer Tap Revenue	12,650	5,000	5,000	16,666	17,000	
TOTAL OPERATING REVENUES		\$ 942,562	\$ 630,900	\$ 655,900	\$ 2,565,039	\$ 798,159	

OPERATING EXPENDITURES:

Number of full time equivalent employees		2.40	2.40	2.40	2.40	2.40	
53 494 100	Salary--Department Manager	3,951	13,000	13,055	12,776	13,000	
53 494 110	Salaries & Wages--Regular Staff	83,414	82,937	75,871	76,151	77,013	d
53 494 120	Salaries & Wages--Temporary & Seasonal	0	0	0	1,000	1,000	
53 494 130	Salaries & Wages--Overtime (Reg+Prem)	5,511	4,500	4,500	6,000	6,000	
53 494 135	Salaries & Wages--Salary Reimbursemen	0	0	0	0	0	
SUBTOTAL--Salaries & Wages		\$ 92,876	\$ 100,437	\$ 93,426	\$ 95,927	\$ 97,013	

EMPLOYEE BENEFITS:

53 494 210	Benefits--Group Insurance	7,798	6,849	6,849	9,065	11,647	
53 494 220	Benefits--Medicare Contributions	1,289	1,456	1,355	1,391	1,407	
53 494 230	Benefits--PERA/FPPA Contributions	11,176	13,760	12,799	13,142	13,291	e
53 494 250	Benefits--Unemployment Insurance	183	201	187	192	291	
53 494 260	Benefits--Worker's Comp Insurance	3,229	2,969	2,969	2,969	2,622	
SUBTOTAL--Employee Benefits		\$ 23,675	\$ 25,235	\$ 24,159	\$ 26,759	\$ 29,258	

CONTRACT SERVICES:

53 494 320	Services--Professional (Engineering)	0	0	0	15500	15500	
53 494 325	Services--management consulting	0	0	-	0	0	
SUBTOTAL--Contract Services		0	0	0	15500	15500	

RECRUITING, RETENTION, TRAINING, DEVELOPMENT

53 494 360	Recruiting/retention/training develop.	244	700	700	500	500	
53 494 370	Training/Professional Development	0	3,000	3,000	3,000	2,000	
53 494 380	Memberships/Professional Dues/Subscrip	0	600	600	0	0	
SUBTOTAL--Recruiting/Retention		\$ 244	\$ 4,300	\$ 4,300	\$ 34,500	\$ 33,500	

PROPERTY RELATED ACCOUNTS:

53 494 410	Gas & Electric Utilities	48	500	500	500	500	
53 494 421	Insurance (Casualty/Liability/Etc.)	600	0	0	0	1446	
53 494 422	Uncovered Losses	4,094	0	0	0	0	
53 494 430	Shop & Ground Repair	0	500	500	500	500	
53 494 453	System Repairs/Maintenance	14,027	15,000	15,000	15,000	15,000	
53 494 456	Street Patching	0	0	0	15,000	15,000	
SUBTOTAL--Property Related		\$ 18,769	\$ 16,000	\$ 16,000	\$ 31,000	\$ 32,446	

City of Manitou Springs

SEWER ENTERPRISE FUND

This budget accounts for operating revenues and cash basis expenses of the sewer utility

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
VEHICLE RELATED ACCOUNTS:						
53 494 461	Vehicle Gas & Oil	1,634	3,000	3,000	3,000	3,000
53 494 470	Vehicle Repairs & Maintenance	526	1,000	1,000	3,000	3,000
53 494 480	Vehicle Insurance	1,726	1,543	1,543	0	0
SUBTOTAL--Vehicle Related		\$ 3,886	\$ 5,543	\$ 5,543	\$ 6,000	\$ 6,000
OFFICE & OPERATING SERVICES:						
53 494 530	Telephone/Communications	1,553	1,500	1,500	1,000	1,000
53 494 531	Communications Equipment	219	200	200	1,000	1,000
53 494 560	Office Machine Maintenance	0	500	500	0	0
53 494 573	Bond Paying Agent Fees	0	0	0	0	0
53 494 910	Administrative (Transfer to GF)	39,507	39,507	39,507	39,507	39,507 f
SUBTOTAL--Office/Operating Services		\$ 41,279	\$ 41,707	\$ 41,707	\$ 41,507	\$ 41,507
SUPPLIES & COMMODITIES:						
53 494 605	Office Supplies	86	500	50	50	50
53 494 610	Operating Supplies	254	1,500	1,500	1,000	1,000
53 494 615	Postage	0	0	0	0	0
53 494 620	Uniforms	0	0	0	500	500
53 494 675	Treatment	491,029	380,000	380,000	380,000	380,000
53 494 677	Sewer Line Maintenance	20,688	33,000	33,000	10,000	10,000
53 494 678	Sewer Backup Resolution Reserve	0	6,000	6,000	5,000	5,000 g
SUBTOTAL--Supplies & Commodities		\$ 512,057	\$ 421,000	\$ 420,550	\$ 396,550	\$ 396,550
OPERATING EXPENSE RELATED TO DEBT:						
53 494 803	Sewer Revenue Bonds--Interest	0	0	0	0	0
53 494 809	Capital Leases - Interest Expenses	0	0	0	0	0
SUBTOTAL -- Operating Expense Relat		\$ -	\$ -	\$ -	\$ -	\$ -
53 494 790	Combined Depreciation and Amortization	69,055	80,000	80,000	80,000	-
TOTAL OPERATING EXPENDITURES		\$ 761,841	\$ 694,222	\$ 685,685	\$ 712,243	\$ 636,274
NET OPERATING INCOME		\$ 180,721	\$ (63,322)	\$ (29,785)	\$ 1,852,796	\$ 161,886
NON-OPERATING EXPENDITURES						
DEBT SERVICE:						
53 494 804	Sewer Revenue Bonds--Principal	0	0	0	0	0
53 494 833	2011 Lease/Purchase Program	0	0	0	0	15,383 h
53 494 810	ARRA Waste Polution Loan W09Z243	0	0	0	2,085	4,170 i
SUBTOTAL--Debt Service		\$ -	\$ -	\$ -	\$ 2,085	\$ 19,553
53 494 730	Capital Purchases--Staff Construction	0	109,500	109,500	109,500	0
53 494 733	Capital Purchases--ARRA Construction	229,921	1,929,013	1,853,480	1,853,480	0
53 494 736	Capital Purchases--Utility Mains/Valves	0	0	0	180,000	210,000
53 494 741	Capital Purchases--Vehicles	0	0	0	0	0
53 494 742	Capital Purchases - Equipment	0	-	11,671	-	-
	Add back: Depreciation	(69,055)	(80,000)	(80,000)	(80,000)	-
SUBTOTAL--Net Capital Purchases		160,866	1,958,513	1,894,651	2,062,980	\$ 210,000
TOTAL NON-OPERATING EXPENDITURES		\$ 160,866	\$ 1,958,513	\$ 1,894,651	\$ 2,065,065	\$ 229,553
Prior Year Operating Fund Balances (Deficit)		390,232	2,353,877	2,205,785	410,087	197,818
ENDING OPERATING FUND BALANCES *		\$ 410,087	\$ 332,042	\$ 281,349	\$ 197,818	\$ 130,151

Revenues more (or less) than total expenditures \$ 19,855 \$(2,021,835) \$(1,924,436) \$ (212,269) \$ (67,667)

*This is the Sewer Fund cash balance available for future appropriation (spending) for operations on a cash basis

City of Manitou Springs

NOTES:

- a. The Budget is on a cash basis; accounting is on an accrual basis (capital expenditures and debt payments are budgeted as Operating Expenses; depreciation expense is not).
- b. As per City Ordinance 13.16.020, the Customer Charge per month for each customer increases from \$8.12 to \$9.27 as of January 1, 2011.
- c. Revenues are based on \$3.80/1000 gallons commodity rate effective June 2009.
- d. Salaries and Personnel Benefits are split with the Water Fund budget: 60% Water Fund; 40% Sewer Fund.
- e. PERA retirement contribution remains at 13.7% for 2011.
- f. The Administrative Transfer has been adjusted so that the Sewer Department contributes 40% consistent with city policy concerning allocation between water and sewer departments, adjusted in 2010 for inflation.
- g. Contribution to a reserve to assist in the clean-up of a sewer backup, maximum of \$1,000 per incident.
- h. The Sewer Enterprise Department will lease/purchase equipment to be used jointly on a 40/60% basis with the Water

STORM DRAINAGE AND FLOOD MANAGEMENT ENTERPRISE FUND

This budget accounts for revenues and expenses of operating the City's storm drainage system

The Storm Drainage and Flood Management Enterprise Fund is funded through a drainage flat fee charged to all water/sewer utility customers. The fund continues to fund debt related to the Canon Avenue Storm Drainage Project of 2002. This fund also funds the city's EPA mandated storm water monitoring program annually. In FY2007, the flat fee was raised from \$6.40 per account per month to \$9.40 per account per month. Final payment for debt related to the Canon Ave Project will be made 9/15/2012.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
OPERATING REVENUES:					
33 355 110 Drainage Utility Assessments	\$ 234,460	\$ 233,980	\$ 233,980	\$ 234,460	\$ 234,460
33 335 190 Investment Interest	303	700	70	70	70
33 391 310 Transfer from General Fund	0 a	0	0	0	0
33 393 800 Lease/Purchase Proceeds	0	0	0	0	40,000
TOTAL OPERATING REVENUES	\$ 234,763	\$ 234,680	\$ 234,050	\$ 234,530	\$ 274,530

EXPENSES:					
OPERATING EXPENSES:					
Number of full time equivalent employees	0.00	0.00	0.00	2.20	2.20
33 494 100 Salary--Department Manager	2,815	13,000	9,960	9,960	13,000
33 494 110 Salaries & Wages--Regular Staff	16,506	16,506	31,606	34,831	56,863
33 494 120 Salaries&Wages--Temp/Seasonal	0	0	0	100	4,000
33 494 130 Salaries & Wages--Overtime	0	0	3,000	2,000	2,000
33 494 140 Accrued Vacation Pay	294	0	0	0	0
SUBTOTAL--Salaries & Wages	\$ 19,615	\$ 29,506	\$ 44,566	\$ 46,891	\$ 75,863

EMPLOYEE BENEFITS:					
33 494 210 Benefits--Group Insurance	1,960	2,490	2,490	8,148	10,481
33 494 220 Benefits--Medicare Contributions	280	428	646	680	1,100
33 494 230 Benefits--PERA/FPPA Contributions	2,647	4,042	6,106	6,424	10,393
33 494 250 Benefits--Unemployment Insurance	39	59	89	94	228
33 494 260 Benefits--Worker's Comp Insurance	1,207	1,287	1,287	4,304	4,304
SUBTOTAL--Employee Benefits	\$ 6,133	\$ 8,306	\$ 10,618	\$ 19,650	\$ 26,506

CONTRACT SERVICES:					
33 494 320 Services-Professional	-	-	-	-	10,000
33 494 321 Legal fees/Settlement	-	-	-	600	600
SUBTOTAL--Contract Services:	\$ -	\$ -	\$ -	\$ 600	\$ 10,600

VEHICLE RELATED ACCOUNTS:					
33 494 461 Vehicle Gas & Oil	104	3,000	3,000	3,000	3,000
33 494 470 Vehicle Repairs & Maintenance	0	1,000	1,000	2,000	2,000
33 494 480 Vehicle Insurance	0	1,500	150	1,500	1,500
SUBTOTAL--Vehicle Related	\$ 104	\$ 5,500	\$ 4,150	\$ 6,500	\$ 6,500

RECRUITING, RETENTION, TRAINING, DEVELOPMENT:					
33 494 360 Recruiting/Employee Retention	0	700	700	200	200
33 494 370 Training/Professional Development	0	2000	2000	2000	1,000
33 494 380 Memberships/Professional Dues/Subs	0	600	600	200	200
SUBTOTAL--Vehicle Related	\$ -	\$ 3,300	\$ 3,300	\$ 2,400	\$ 1,400

OTHER OPERATING EXPENSES:					
33 494 456 Street patching	0	0	0	10,000	10,000
33 494 530 Telephone/Telecommunication	0	0	1500	1000	1,000
33 494 620 Uniforms (recurring)	0	0	1000	1000	1,000
33 494 635 Street cleaning	0	0	0	7500	5,000
33 494 676 Water tests	0	0	0	500	500
33 498 803 Debt Interest Expense	19,578	14,653	14,653	14,653	9,516 a
33 498 770 Depreciation	43,276	40,009	40,009	40,009	36,742
33 499 422 Uncovered Losses	0	0	0	0	0
33 499 800 Capital Equipment from Leases	0	0	0	0	40,000 b
33 499 810 Miscellaneous	1,109	0	0	100	100
33 499 896 Pollution Control/Wastewater Mngmnt	15,965	0	15,000	20,000	20,000
33 499 910 Administrative Support (Transfer to GF)	8,000	8,000	8,000	8,000	8,000
SUBTOTAL--Operating Expenditures	87,928	62,662	80,162	102,762	131,858

TOTAL OPERATING EXPENSES:	\$ 113,676	\$ 100,474	\$ 135,346	\$ 169,303	\$ 234,227
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NET OPERATING INCOME:	\$ 121,087	\$ 134,206	\$ 98,704	\$ 65,227	\$ 40,303
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NON-OPERATING EXPENSES:					
33 498 880 Canon Avenue Storm Sewer Debt Service	94,509	116,870	116,870	116,870	125,006
33 498 882 FY2011 Lease/Purchase Program	0	0	0	0	9,496 c
33 498 770 Add: Depreciation	(43,276)	(40,009)	(40,009)	(40,009)	(36,742)
33 499 885 Flood Mitigation/Repair Projects	2,500	106,000	20,000	0	20,000 d
TOTAL NON-OPERATING EXPENSES:	\$ 53,733	\$ 182,861	\$ 96,861	\$ 76,861	\$ 117,760
Prior Year Operating Fund Balance (Deficit)	110,377	177,731	177,731	177,731	166,098
NET ENDING FUND CASH BALANCES (Deficit)*	\$ 177,731	\$ 129,077 f	\$ 179,575 f	\$ 166,098	\$ 88,640

Revenues more (or less) than expenditures	\$ 67,354	\$ (82,387)	\$ 1,844	\$ 92,442	\$ (77,457)
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*This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.

Notes:

- a. Lease for the repair of the Canon Avenue Storm Sewer damaged in 1999 flood. \$1,100,000 financed over 10 years at a cost of \$1,330,583, 4.24%, annual payments, by LaSalle Bank.
- b. In FY2011, the City is budgeting to receive \$40,000 worth of capital equipment through lease/purchase programs initiated in that year. The purpose of this expenditure line is to record the total value of this transaction into the City's accounting system. This expenditure line has a corresponding revenue line @ 33-393-800 which effectively cancels out the expenditure line for budgeting purposes.
- c. The proposed FY2011 Lease/Purchase program would purchase

LAW ENFORCEMENT SPECIAL REVENUE FUND

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 2011, funds are allocated for the continual updating of the department uniform inventory and the replacement of police firearms.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
<u>REVENUES</u>					
24 334 715 Grants	\$ 900	\$ -	\$ 1,282	\$ 1,282	\$ -
24 365 500 Miscellaneous	500	0	250	250	0
24 351 110 Court Assessments	23,685	25,000	25,000	23,000	23,000 a
24 351 100 Discounts Taken	0	0	0	0	0
24 361 190 Investment Interest	150	200	200	50	50
SUB TOTAL--Current Year Revenues	\$ 25,235	\$ 25,200	\$ 26,732	\$ 24,582	\$ 23,050
Prior Year Ending Fund Balances	45,373	52,929	52,929	52,929	29,374
TOTAL AVAILABLE FUNDS	\$ 70,608	\$ 78,129	\$ 79,661	\$ 77,511	\$ 52,424

<u>EXPENDITURES:</u>					
24 499 370 Training/Police .	0	0	0	0	0
24 499 587 Reserve Program	0	0	0	0	0
24 499 605 Office Supplies	0	0	0	8	0
24 499 730 Station Improvements	0	3,000	3,000	3,000	0
24 499 745 Evidence Software	0	0	0	0	0
24 499 746 Court Software and Training Expense	1,645	0	0	2,056	0
24 499 741 New Vehicle Equipment	0	20,160	20,160	20,160	0
24 499 749 Purchases (Uniforms, firearms, etc.)	15,034	50,500	50,500	21,913	28,000
24 499 910 Administrative Support (Transfer to GF)	1,000	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ 17,679	\$ 74,660	\$ 74,660	\$ 48,137	\$ 29,000
ENDING FUND BALANCES (Deficit)*	\$ 52,929	\$ 3,469	\$ 5,001	\$ 29,374	\$ 23,424
Revenues more (or less) than expenditures	\$ 7,556	\$ (49,460)	\$ (47,928)	\$ (23,555)	\$ (5,950)

**This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

Notes:

- a. As of Y2000, only the \$20.00 per case court "surcharge assessment" is included in this fund as revenues; all warrant fees and police services revenues are included with other General Fund revenues. In 2003 the ATF was increased to \$30.

City of Manitou Springs

CONSERVATION TRUST FUND

This budget accounts for Colorado Lottery revenues for parks projects

Beginning in amended FY2004 and pursuant to State Senate Bill 04-176, 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.

<u>ACCOUNT NUMBER & DESCRIPTION:</u>	<u>ACTUAL</u> <u>2009</u>	<u>BUDGET</u> <u>2010</u>	<u>M/Y AMEND</u> <u>2010</u>	<u>FINAL AMEND</u> <u>2010</u>	<u>BUDGET</u> <u>2011</u>
<u>REVENUES</u>					
25 335 740 Lottery Share	51,342	55,000	55,000	46,710	\$ 51,000
25 361 190 Investment Interest	243	2,500	2,500	175	175
SUB TOTAL--Current Year Revenues	\$ 51,585 a	\$ 57,500 a	\$ 57,500 a	\$ 46,885 a	\$ 51,175 a
Prior Year Ending Fund Balances	116,310	158,973	158,973	158,973	102,800
TOTAL AVAILABLE FUNDS	\$ 167,895	\$ 216,473	\$ 216,473	\$ 205,858	\$ 153,975

<u>EXPENDITURES:</u>					
25 499 801 Memorial Park	0	1,000	1,000	6,296	5,000 b
25 499 802 Miscellaneous Programs	0	2,000	2,000	633	0
25 499 803 Bench Replacement	0	3,000	3,000	0	3,000
25 499 804 Creek Trail Development	0	10,000	10,000	10,000	10,000
25 499 805 Schryver Park	0	26,000	27,800	27,800	0
25 499 806 Fountain Creek Restoration	0	5,000	5,000	5,000	2,000
25 499 807 Soda Springs Reserves/Improve	922	0	0	0	15,000 c
25 499 809 Bill Bowers Park (Grants, etc.)	0	0	0	0	0
25 499 812 Manitou Art Project	0	0	0	0	0
25 499 820 Parks	0	5,000	5,000	25,329	23,000 d
25 499 892 Tree Planting Plan	0	0	0	0	0
25 499 893 Mansions Park Improvements	0	2,000	10,000	10,000	0
25 499 894 Maintenance Equipment	0	10,000	10,000	10,000	0
25 499 895 Mineral Spring Maintenance	8,000	8,000	8,000	8,000	8,000 e
TOTAL EXPENDITURES	\$ 8,922	\$ 72,000	\$ 81,800	\$ 103,058	\$ 66,000
ENDING FUND BALANCES (Deficit)*	\$ 158,973	\$ 144,473	\$ 134,673	\$ 102,800	\$ 87,975

Revenues more (or less) than expenditures \$ 42,663 \$ (14,500) \$ (24,300) \$ (56,173) \$ (14,825)

**This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

Notes:

- a. Pursuant to State Senate Bill 04-176, Conservation Trust Fund Revenue and it's corresponding earned interest have been segregated from all other revenues. This fund then expends Conservation Trust revenues on eligible and allowable projects as defined by Colorado Revised Statute 29-21-101.
- b. This line includes playground sand and grass seed for Memorial Park.
- c. This line is for pavilion improvements.
- d. This line includes \$10,000 for trees and \$13,000 for miscellaneous expenditures.
- e. City's annual contribution to Mineral Springs Maintenance transferred to Mineral Pool Fund.

City of Manitou Springs

PARKS AND RECREATION FUND

This budget accounts for grant and donations revenues and expenditures for parks projects

The Parks and Recreation Fund falls under the advisory puview of the Parks and Recreation Advisory Board (PARAB), who sets goals for the City's parks and recreational properties.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
<u>REVENUES</u>					
15 334 715 Grants and Reimbursements (GOCO)	\$ 54,679	\$ -	\$ -	\$ -	\$ -
15 334 716 Grants - Colo Wildlife	48,300	0	0	-	0
15 334 717 Misc Grants - Hillsdale	0	0	0	0	0
15 334 718 Misc Grants - PPCF	0	0	63,425	63,425	-
15 334 719 Grants - Fishing is Fun (Ftn Crk Rest)	0	107,000	107,000	42,515	-
15 361 190 Investment Interest	48	0	7	7	0
15 365 500 Donations & Gifts	8,289	0	540	540	0
15 365 505 Miscellaneous Revenue	0	0	0	300	0
SUB TOTAL--Current Year Revenues	\$ 111,316	\$ 107,000	\$ 170,972 a	\$ 106,787 a	\$ -
Prior Year Ending Fund Balances	58,730	(20,660)	(20,660)	(20,660)	2,625
TOTAL AVAILABLE FUNDS	\$ 170,046	\$ 86,340	\$ 150,312	\$ 86,127	\$ 2,625

<u>EXPENDITURES:</u>					
15 499 365 Volley Ball Courts - Middle School	0	1,000	1,000	0	0
15 499 370 Training/Professional Develop - PARAB	0	1,000	1,000	0	0
15 499 380 Memberships, Professional Dues	0	0	0	0	0
15 499 801 Memorial Park	0	0	0	0	0
15 499 802 Mini-Grants	2,550	5,000	5,000	500	0 b
15 499 803 Bench Replacement	0	0	0	0	0
15 499 804 Creek Trail Development	0	0	0	0	0
15 499 805 Recycling Bins/Programs	0	2,000	2,000	0	0
15 499 806 Fish Purchase	0	600	600	0	0
15 499 807 Soda Springs Reserves/Improve	118,827	0	0	400	0 c
15 499 809 Bill Bauers Park (Grants, etc.)	0	0	0	0	0 d
15 499 810 Fountain Creek Restoration	67,823	107,000	107,000	81,602	0
15 499 812 Manitou Art Project	0	0	0	0	0
15 499 820 Parks	506	1,000	9,220	0	0 e
15 499 840 Administrative Support (to General Fund)	1,000	1,000	1,000	1,000	1,000
TOTAL EXPENDITURES	\$ 190,706	\$ 118,600	\$ 126,820	\$ 83,502	\$ 1,000
ENDING FUND BALANCES (Deficit)*	\$ (20,660)	\$ (32,260)	\$ 23,492	\$ 2,625	\$ 1,625

Revenues more (or less) than expenditures \$ (79,390) \$ (11,600) \$ 44,152 \$ 23,285 \$ (1,000)

**This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

Notes:

- a. This revenue contains grant and donation funding for work completed by the Conservation Trust Fund. Per C.R.S. 29-21-101 the Conservation Trust Fund may only contain Lottery Fund Revenues and its corresponding accumulated interest.
- b. Mini-Grants to local groups as determined by the Parks and Recreation Board and Authorized by Manitou Springs City Council.
- c. This line contains \$3,000 for consultant for pavillon improvements.
- d. For wall art project
- e. This line is for \$3,000 for park, trail brochure under Parks and Recreation Fund and \$500 for recreation equipment.

City of Manitou Springs

CAPITAL IMPROVEMENTS FUND

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

The Capital Improvement Fund funds the capital projects and needs of the General Fund operating departments. In FY2009, the charter formula contribution from the general fund was removed by the ballot initiative 2D.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
REVENUES:					
39 311 110 Property Taxes (Earmarked.556 mills)	\$ 32,041	\$ 33,877	\$ 33,877	\$ 33,877	\$ 34,145
39 334 725 Federal Grant Rev. (Creekwalk Trail P1)	88,656	-	104,399	115,596	-
39 334 726 Grant Revenue (GOCO Creekwalk Trail P	10,384	73,935	73,935	73,935	-
39 334 727 Grant Revenue (State Historic - Library R	0	154,171	154,171	154,171	-
39 334 728 Grant Revenue (State Historic - Structures	0	0	0	0	0
39 361 190 Investment Interest	232	200	200	200	200
39 365 500 Unclassified	2,128	0	0	0	0
39 365 501 Donation - Library Renovation (FOL)	0	13,900	13,900	13,900	0
39 391 310 Transfer from Gen Fund (Earmarked %)	327,723	106,262	106,262	106,262	204,612
39 391 310 Transfer from Gen Fund (Supplement)	0	0	0	0	0
39 391 311 Transfer from Public Works Fund	46,718	48,744	48,477	48,744	0
39 393 100 Lease Proceeds	0	260,500	256,091	256,091	652,151
SUBTOTAL--Current Year Revenues	\$ 507,882	\$ 691,589	\$ 791,312	\$ 802,776	\$ 891,108
Prior Year Ending Fund Balances	236,968	273,643	173,923	173,923	69,940
TOTAL AVAILABLE FUNDS	\$ 744,850	\$ 965,232	\$ 965,235	\$ 976,699	\$ 961,048
EXPENDITURES:					
<u>Lease/Bonded Debt Service</u>					
39 498 573 Bond Agent Paying Fee	0	0	0	0	0
39 498 881 Lease Interest--Dump Truck	1,525	0	0	1,044	536
39 498 890 Lease for Dump Truck (MSG)-principal	8,874	10,399	10,399	9,356	9,864 a
39 498 882 Lease Interest--FD tanker & PW Veh	4,919	0	0	0	0
39 498 895 Lease Principal - FD Tanker & Public Wor	50,693	56,111	56,111	56,111	0
39 498 898 Lease Purchase - 2010	0	62,685	60,421	55,489	55,489 b
39 498 89x Lease Purchase - 2011	0	0	0	0	62,248 c
39 498 8xx Ennovate Lease Purchase Program	0	0	0	0	43,860 d
SUBTOTAL--Lease/Bond Debt Service	\$ 66,011	\$ 129,195	\$ 126,931	\$ 122,000	\$ 171,997
<u>Other Capital Projects.</u>					
39 499 800 Capital Equipment from Leases	0	260,500	256,091	256,091	652,151 e
39 499 820 Fire Station/Equipment	17,186	18,000	18,000	18,000	60,000 f
39 499 835 Pool Improvements	0	85,000	85,000	85,000	14,000 g
39 499 838 Library Building Improvements	330	210,644	210,644	210,644	0
39 499 840 Public Works Fund Street overlays	2,813	48,988	48,988	48,988	0
39 499 860 Historic Structure Assessment	3,983	0	0	0	0
39 499 898 Cemetary Expansion	0	35,000	35,000	35,000	0
39 499 910 City Computer Equipment	36,208	42,893	42,893	42,893	29,900 h
39 499 930 Creekwalk Trail Phase 1	432,776	0	0	0	0
39 499 931 Creekwalk Trail Phase 2	11,620	88,143	88,143	88,143	0
39 499 932 Parking Lot Improvements	0	0	0	0	33,000 i
SUBTOTAL--Other Capital Projects	\$ 504,916	\$ 789,168	\$ 784,759	\$ 784,759	\$ 789,051
TOTAL EXPENDITURES	\$ 570,927	\$ 918,363	\$ 911,690	\$ 906,759	\$ 961,048
ENDING FUND BALANCES (Deficit)*	\$ 173,923	\$ 46,869	\$ 53,545	\$ 69,940	\$ 0
Revenues more (or less) than expenditures	\$ (63,045)	\$ (226,774)	\$ (120,378)	\$ (103,983)	\$ (69,940)

**This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

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. In 2002, the City obtained a lease/purchase agreement with Municipal Services Group for the purchase of a replacement dump truck valued at \$78,650. The rate obtained was 5.43% with a total repayment cost of \$103,993 over the course of ten years. Final payment 2011
- b. A lease/purchase agreement with Municipal Services Group would 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 equiped 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 totalling \$256,091 with interest rate of 4.12% over 5 years. This lease/purchase program combines department requests from FY2009, which was not completed, and FY2010.
- c. A proposed lease purchase for FY2011, estimated at terms of 6% over 5 years included the following equipment: Police Department - 1 patrol vehicle @ \$35,000; Parking Enforcement - 1 patrol vehicle @ \$18,000; Finance Department - accounting software package @ \$89,210; Public Services - 1 4x4 utility vehicle @ ; Information Services - 3 server replacements @ \$90,000; totalling \$262,210.
- d. In FY2010, City Council approved a contract with Ennovate Corporation for an energy performance capital improvements program which included the installation of: split furnace system, instantaneous hot water heaters, push-button shower valves, a "pool pack" heat retention system for the pool; lighting retro-fit with occupancy sensors for city hall, the fire department, library, public works buildings and the water treatment plant; exhaust fans and mechanical ventilation for the library and police department evidence room; weather striping for the fire department bay doors; vending machine power savers for the fire and police departments; and, insullation for the city hall building. Total principal cost of the project is \$389,939 @3.5% over 10 year terms with a total repayment of \$467,375.

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

	a	b	c	d		
YEAR						
<u>2010</u>	10,399	55,419	-	-	=	65,818
<u>2011</u>	10,399	55,419	62,248	43,860	=	171,926
<u>2012</u>	-	55,419	62,248	45,670	=	163,337
<u>2013</u>	-	55,419	62,248	47,466	=	165,133
<u>2014</u>	-	55,419	62,248	47,197	=	164,864
<u>2015</u>	-	-	62,248	47,197	=	109,445
<u>2016</u>	-	-	-	47,197	=	47,197
<u>2017</u>	-	-	-	47,197	=	47,197
<u>2018</u>	-	-	-	47,197	=	47,197
<u>2019</u>	-	-	-	47,197	=	47,197
<u>2020</u>	-	-	-	47,197	=	47,197
Totals	20,798	277,097	311,240	467,375		1,076,510

- e. In FY2011, the City is budgeting to receive \$652,151 worth of capital improvements through lease/purchase programs initiated in that year. This sum consists of \$262,210 for the FY2011 lease/purchase program and \$389,939 for the Ennovate Corp. energy performance program. The purpose of this expenditure line is to record the total value of these transactions into the City's accounting system and this expenditure line has a corresponding revenue line @ 39-393-100, which effectively cancels the expenditure line for budget purposes.
- f. Fire station equipment consists of bunker gear @ \$20,000, haz-mat materials @ \$25,000 and carpet for the living quarters @ \$15,000.

STRUCTURE STABILIZATION FUND

This budget accounts for designated revenues and expenditures for the City's greenstone bridges and walls.

The Structure Stabilization Fund is being utilized for the rehabilitation of the City's historic greenstone bridges and walls. In FY2008, the City funded an engineering assessment out of its capital improvements fund. It was also learned that an estate had designated the City's bridges and walls as a beneficiary to the estate. This fund is established to maintain segregation of donated and grant revenues and their expenditure.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
REVENUES:					
21 334 725 Federal Grant Rev. (Bridges)	18,000	275,000	275,000	-	-
21 334 726 State Historical Fund Grant	0	292,000	292,000	-	-
21 335 190 Investment Interest	202	0	0	137	0
21 365 500 Donations/Unclassified	78,000	100,000	100,000	0	0
21 391 310 Transfer from Cap Improve Fund	0	0	0	0	0
SUBTOTAL--Current Year Revenues	\$ 96,202	\$ 667,000	\$ 667,000	\$ 137	\$ -
Prior Year Ending Fund Balances	26,491	122,355	122,355	122,355	121,607
TOTAL AVAILABLE FUNDS	\$ 122,693	\$ 789,355	\$ 789,355	\$ 122,492	\$ 121,607
Other Capital Projects.					
21 499 800 Historic Structure Assessment	0	0	0	0	0
21 499 801 Historic Structure Repairs	0	0	0	0	0
21 499 810 Canon/Park Avenue Bridge Restoration	338	567,000	567,000	885	0 a
SUBTOTAL--Other Capital Projects	\$ 338	\$ 567,000	\$ 567,000	\$ 885	\$ -
TOTAL EXPENDITURES	\$ 338	\$ 567,000	\$ 567,000	\$ 885	\$ -
ENDING FUND BALANCES (Deficit)*	\$ 122,355	\$ 222,355	\$ 222,355	\$ 121,607	\$ 121,607
Revenues more (or less) than expenditures	\$ 95,864	\$ 100,000	\$ 100,000	\$ (748)	\$ -

**This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

- a. In FY2010, the City will budget to repair the Canon & Park Avenue Bridges at an estimated cost of \$576,000, \$275,000 of which will be funded via Federal Transportation Enhancement funds & \$292,000 from the State Historical Fund.

DOWNTOWN PUBLIC FACILITIES FUND

This budget accounts for the debt and .3% sales taxes & expenditures designated for Downtown improvements.

SUMMARY OF 2009-2010 OPERATIONS:

In 2009 the City completed Phase 5A of its 6 Phase Downtown Revitalization Project. Future construction is currently suspended. The City possesses federal funding for Phase 5B as well as matching funds however federal funding for the phase is spread evenly between federal fiscal years 2010, 2011, 2012, 2013. The engineers estimate for construction of Phase 5B is \$1,200,000. Improvements include the undergrounding of overhead utilities, installation of decorative street lamps, replacement of existing sidewalks, pedestrian amenity zones, ADA complaint crosswalks and a concrete center lane with milling and asphalt overlay of the roadway.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
REVENUES:					
35 311 300 Earmarked Sales Tax	\$ 148,124	\$ 149,423	\$ 149,423	\$ 149,423	\$ 152,411
35 393 800 Note Proceeds	0	0	0	0	0
35 391 326 Transfer from RTA Special Revenue Fund	736,563	0	37,053	37,706	0
35 334 725 Federal Grant Proceeds	772,739	0	91,947	91,947	0
35 334 726 Miscellaneous Grant Proceeds	0 a	0	0	0	0
35 361 190 Investment Interest	38	0	0	0	0
35 361 100 Discounts Taken	3,001	0	0	0	0
35 365 400 Insurance Recoveries	0	0	0	0	0
35 365 500 Donations	0	0	0	0	0
35 392 550 Sale of Project Materials	1,072	0	-	0	0
SUB TOTAL--Current Year Revenues	\$ 1,661,537	\$ 149,423	\$ 278,423	\$ 279,076	\$ 152,411
Prior Year Ending Fund Balances	(216,937)	(148,284)	(148,284)	(148,284)	(44,261)
TOTAL AVAILABLE FUNDS	\$ 1,444,600	\$ 1,139	\$ 130,139	\$ 130,792	\$ 108,151
LEASE/DEBT SERVICE:					
35 498 819 Series 2003 Bond Interest	\$ 69,932	\$ 69,932	\$ 69,932	66,879	\$ 63,148
35 498 820 Series 2003 Bond Principal	85,000	85,000	85,000	95,000	100,000
SUBTOTAL - Lease/Debt Service	\$ 154,932	\$ 154,932	\$ 154,932	\$ 161,879	\$ 163,148
EXPENDITURES:					
35 499 422 Uncovered Losses	0	0	0	0	0
35 499 550 Printing/Photocopying/Binding	0	0	0	0	0
35 499 579 Construction Administration - city funded	0	0	0	0	0
35 499 580 Reimbursable Expenses - city funded	0	0	0	0	0
35 499 615 Postage (US Mail/FEDEX/UPS)	0	0	0	0	0
35 499 800 Bond Expense	3,501	0	250	500	500
35 499 840 Phase 2C Design	0	0	0	0	0
35 499 845 Phase 2C Construction	0	0	0	0	0
35 499 850 Phase 3 Design	0	0	0	0	0
35 499 860 Phase 3 Construction Administration	0	0	0	0	0
35 499 870 Phase 3 Construction	0	0	0	0	0
35 499 875 Phase 4 Design	0	0	0	0	0
35 499 876 Phase 4 Construction Administration	0	0	0	0	0
35 499 880 Phase 4 Construction	0	0	0	0	0
35 499 882 Phase 5A Design	10,305	0	0	0	0
35 499 883 Phase 5A Construction Administration	130,007	0	0	0	0
35 499 884 Phase 5A Construction	1,067,830	0	0	0	0
35 499 885 Phase 5B Design	205,795	0	12,021	12,674	0
35 499 890 Street Furniture/Misc. Exp. - city funded	12,514	0	0	0	0
35 499 910 Administrative Support (To Gen. Fund)	8,000	0	0	0	0
TOTAL EXPENDITURES	\$ 1,592,884	\$ 154,932	\$ 167,203	\$ 175,052	\$ 163,648
ENDING OPERATING CASH BALANCES (Deficit)*	\$ (148,284)	\$ (153,793) f	\$ (37,064) f	\$ (44,261)	\$ (55,497)
Revenues more (or less) than expenditures	\$ 68,653	\$ (5,509)	\$ 111,220	\$ 104,023	\$ (11,236)

**This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

NOTES TO DOWNTOWN PUBLIC FACILITIES FUND

Phasing:

- 1** The Shoshone Spring Demonstration Project was the first phase of the Downtown Revitalization Project and completed in FY2005. This project consisted of 290 feet of the north side of Manitou Avenue street frontage from Manitou Jack's to the west corner of the Manitou Lofts and Lofts & Shops at Fountain Creek. A plaza was constructed around the Shoshone Spring well house which was donated as a conservation easement by the Manitou Shops and Lofts.
- 2** Phase 2, was begun in March of 2006 and consists of standard improvements to Manitou Avenue a point 100 feet east of Pawnee Avenue to a point 450 feet west of Pawnee Avenue on both sides of the street. This westerly point equates to a point 100 feet east of Canon Avenue.
- 3** Phase 3 is scheduled to begin in FY2007 and consists of standard improvements to Manitou Avenue from a point 100 feet east of Canon Avenue on both sides of Manitou Avenue to to the southeast corner of the intersection of Manitou Avenue and Navajo Avenue on the south side of Manitou Avenue and the beginning point of Phase 1 on the north side of Manitou Avenue. This phase will also include improvement to areas of Canon Avenue and Charles Parker Place adjacent to the town clock.
- 4** Phase 4 is scheduled to begin in FY2008 and will consist of standard improvement on Manitou Avenue from the southwest corner of Navajo Avenue on the south side of Manitou Avenue and the west end of the Phase 1 project to a point 100 feet east of Ruxton Avenue on both sides of Manitou Avenue.
- 5A** Phase 5A is scheduled to begin FY2009 and will consist of standard improvement on Manitou Avenue and a traffic circle or roundabout at the intersection of Manitou Avenue and Ruxton Avenue. The improvement zone will begin at a point 100 feet east of Ruxton Avenue on both sides of Manitou Avenue and end at a point 275 feet west of Ruxton Avenue on both sides of Manitou Avenue.
- 5B** Phase 5B is scheduled to begin in FY2010 and will consist of standard improvement on Manitou Avenue from a point 275 feet west of Ruxton Avenue on both sides of Manitou Avenue to a point 75 feet west of Park Avenue on both sides of Manitou Avenue. This phase will also include a traffic circle or roundabout at the intersection of Manitou Avenue and Park Avenue.

Notes:

- a** The City applied and received a \$400,000 Mineral/Energy Impact grant from the Colorado Department of Local Affairs for Phase 3.

City of Manitou Springs

OPEN SPACE FUND

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

The Open Space Fund falls under the advisory perview 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 8/10 of a percentage of a mil levy and 1/10 of a percentage of sales tax as a dedicated revenue stream.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
REVENUES:					
23 311 110 Property Taxes	\$ 46,102	\$ 48,744	\$ 48,744	\$ 48,744	\$ 49,130
23 311 300 Sales Taxes	49,375	49,808	49,808	52,900	55,545
23 361 190 Investment Interest	487	2,100	2,100	250	250
23 365 500 Miscellaneous	2,248	0	0	2,000	0
23 391 310 General Fund transfer for Iron Mountain Pu	0	0	0	90,000	0 a
23 365 450 Proceeds from CCT for Lee Property	108,000	0	0	0	0 b
23 365 451 Proceeds from VectraBank for Iron Mounta	0	0	0	0	540,000
SUB TOTAL--Current Year Revenues	\$ 206,212	\$ 100,652	\$ 100,652	\$ 193,894	\$ 644,925
Prior Year Ending Fund Balances	147,906	152,965	152,965	152,965	33,226
TOTAL AVAILABLE FUNDS	\$ 354,118	\$ 253,617	\$ 253,617	\$ 346,859	\$ 678,151

EXPENDITURES:					
Lease/Debt Service					
23 498 821 Red Mountain Phase II Lease principal	27,542	27,542	27,542	23,846	25,019 c
23 498 822 Red Mountain Phase II Lease interest	0	0	0	3,696	2,522
23 498 823 Lee Property Purchase/CCT principal	0	37,500	37,500	34,598	35,982 d
23 498 824 Lee Property Purchase/CCT interest	0	0	0	4,320	2,936
23 498 82x Iron Mountain Debt Service	0	0	0	0	62,730
SUBTOTAL - Lease/Debt Service	\$ 27,542	\$ 65,042	\$ 65,042	\$ 66,459	\$ 129,189

EXPENDITURES:					
23 499 Iron Mountain Purchase	0	0	0	0	540,000
23 499 320 Professional Services	2,948	10,000	10,000	7,919 e	0
23 499 710 Open Space Property Purchases	161,263 b	0	0	189,712 f	0
23 499 720 Section 16 Support	0	0	0	10,000	0
23 499 735 Trail Acquisition & Development	0	20,000	20,000	0	3,000 g
23 499 830 Acquisitions including taxes	0	2,500	2,500	15,543	3,250 h
23 499 840 Unclassified/Miscellaneous	1,400	1,500	1,500	0	0
23 499 841 Pre-purchase Costs (Appraisals, etc.)	0	6,000	6,000	6,000 i	0
23 499 842 Contribution to Creekwalk Trail	0	10,000	10,000	10,000	0
23 499 910 Admin Support (to General Fund)	8,000	8,000	8,000	8,000	0
23 499 9xx Repayment to General Fund for Iron Mount	0	0	0	0	0
TOTAL EXPENDITURES	\$ 201,153	\$ 123,042	\$ 123,042	\$ 313,633	\$ 675,439
ENDING FUND BALANCES (Deficit)*	\$ 152,965	\$ 130,575 f	\$ 130,575 f	\$ 33,226	\$ 2,712

Revenues more (or less) than expenditures \$ 5,059 \$ (22,390) \$ (22,390) \$ (119,739) \$ (30,514)

**This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

Notes:

- a. This revenue line consists of a \$10,000 per year transfer from the general fund for the purchase of the Brian Property which corresponds to expenditure line 23-499-710. Total repayment will be \$83,407. Due to hardship in the general fund, this transfer is suspended for fiscal years 2009 and 2010.
- b. This revenue recognizes the loan proceeds from the Colorado Conservation Trust for the purchase of the Lee Property
- c. Red Mountain Phase 2 Lease Purchase annual payments from 2003 to 2012.
- d. Annual payment to the Colorado Conservation Trust beginning in FY2010 through FY2012 as loan repayment for the purchase of the Lee parcel.
- e. This line contains is \$10,000 for contribution for Red Mt Open Space Land Stewardship Plan.
- f. This line contains \$100,000 for Iron Mt. parcel 1 down payment.
- g. In 2010, \$2,500 for Rainbow Falls Master Plan support. In 2011, \$500 for on going Intemann Trail Committee suport and \$2,500 for Ute Trail.
- h. This expenditure is for annual property taxes owed on the Phase II Red Mountain Purchase lots. In that a for-profit leasing corporation was formed to lease-purchase the lots to the City, the properties will not be eligible for exempt status until the City takes possession of the property deeds.

City of Manitou Springs

PUBLIC WORKS FUND

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

The Public Works Fund collects voter approved property taxes of .800 mills and transfers those revenues to the Capital Improvements Fund to be utilized in designated street overlay projects.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
<u>REVENUES</u>					
11 311 110 Property Taxes	\$ 46,101	\$ 48,744	\$ 48,744	\$ 48,744	\$ 49,130 a
11 311 790 El Paso County Shareback	0	0	0	0	0
11 320 160 Single Hauler Fee		0	0	16,000	48,000 b
11 361 190 Investment Interest	12	0	0	0	0
SUB TOTAL--Current Year Revenues	\$ 46,113	\$ 48,744	\$ 48,744	\$ 64,744	\$ 97,130
Prior Year Ending Fund Balances	656	51	51	51	0
TOTAL AVAILABLE FUNDS	\$ 46,769	\$ 48,795	\$ 48,795	\$ 64,795	\$ 97,130

<u>EXPENDITURES:</u>					
11 499 939 Transfer to Cap Improve Fund	46,718	48,744	48,795	64,795	0
11 499 835 Street Overlays	0	0	0	0	97,130
11 499 840 Miscellaneous	0	0	0	0	0
TOTAL EXPENDITURES	\$ 46,718	\$ 48,744	\$ 48,795	\$ 64,795	\$ 97,130
ENDING FUND BALANCES (Deficit)*	\$ 51	\$ 51 f	\$ - f	\$ -	\$ -

Revenues more (or less) than expenditures	\$ (605)	\$ -	\$ (51)	\$ (51)	\$ -
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**This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

Notes:

- a. Estimated revenues from earmarked 8/10's of one mill for street purposes (approved by voters in 1997)
- b. Fee for waste removal company for city residential contract to mitigate wear and tear on streets.

Rural Transportation Special Revenue Fund

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.

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
<u>RTA Maintenance</u>						
26	335 721 RTA Maintenance Allocation	216,777	\$ 216,582	\$ 232,970	\$ 223,137	\$ 229,998 a
	Prior Year Ending Fund Balance		203,577	203,577	213,410	162,241
	Total Available RTA Maintenance Funds	216,777	\$ 420,159	\$ 436,547	\$ 436,547	\$ 392,239
26	499 456 RTA Maintenance Expenditure					
	2010 Overlay/Chipseal Program	\$ -	\$103,600	\$300,000	\$247,731	\$0
	2011 Overlay Program	0	0	0	0	113,100
	2011 Chipseal Program	0	0	0	0	76,700
	Pothole repair; Bridges; Other Projects	13,200	0	0	0	0
	Roadway Drainage Repair	0	0	0	26,575	0
	Roadway Surface Repair	0	0	0	0	0
	Total Maintenance Expenditure	13,200	\$ 103,600	\$ 300,000	\$ 274,306	\$ 189,800
	Ending Fund Balance	203,577	316,559	136,547	162,241	202,439
<u>RTA Capital Improvements</u>						
26	335 722 RTA Capital Improvements Allocation	34,025	0	29,740	29,740	-
	Prior Year Ending Fund Balances	1,321,223	514,992	618,685	618,685	610,719
	Total Available RTA Cap Improve Funds	1,355,248	\$ 514,992	\$ 648,425	\$ 648,425	\$ 610,719
26	499 730 RTA Capital Improvements Expenditure					
	RTA Manitou Avenue Project Design		0	51,049	37,706	-
	RTA Manitou Avenue Project Construction	0	0	12,500	0	- b
	Transfer to Downtown Public Facilities Fund	736,563	-	-	0	0 c
	Total Capital Improvements Expenditure	736,563	\$ -	\$ 63,549	\$ 37,706	\$ -
	Ending Fund Balance	618,685	\$ 514,992	\$ 584,876	\$ 610,719	\$ 610,719

footnotes:

- ** RTA net sales and use tax revenues for FY2010 are estimated by RTA to be \$63,143,763.
- ** The PPRTA maintains and retains a 10% reserve of all funds allocated which includes 7% for contingency and 3% for TABOR. That reserve is not reflected in this budget.
- a. The RTA Maintenance Allocation revenue has been calculated by multiplying 35% of the most recent estimated net sales tax revenues by a factor of .010407. This is the Manitou Springs population factor.
- b. The City of Manitou Springs is reserving its Capital Improvements Allocation balance for possible use in its Manitou Avenue Streetscape project should the funds be necessary to complete the multi-phase project. The Manitou Avenue Streetscape is a federally granted transportation project, utilizing local matching funds. The project will begin Phase 4 of its 6 phases in January 2008. The project is scheduled to complete one phase per year.
- c. This line represents the contributed funds needed to complete the annual phase of the Downtown Revitalization Project.

City of Manitou Springs

MINERAL POOL DEVELOPMENT FUND

This budget accounts for expenditures for maintaining the city's mineral springs & mineral pool development.

The Mineral Pool Development fund falls under the advisory pervue of the Manitou Springs Mineral Pool Foundation. Since FY2005, the Mineral Springs Foundation has worked to determine the viability of the City's spring system and aquifer.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
<u>REVENUES</u>					
27 311 300 Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
27 361 190 Investment Interest	288	2,500	2,500	55	100
Transfers from Bond Proceeds	0	0	58,879	58,879	0
27 339 310 Maintenance Transfer (Conserv. Trust Fu	8,000	8,000	8,000	8,000	8,000
27 339 311 MS Foundation Maintenance Contribution	8,000	8,000	8,000	8,000	0
SUB TOTAL--Current Year Revenues	\$ 16,288	\$ 18,500	\$ 77,379	\$ 74,934	\$ 8,100
Prior Year Ending Fund Balances	50,282	8,149	8,149	8,149	38,233
TOTAL AVAILABLE FUNDS	\$ 66,570	\$ 26,649	\$ 85,528	\$ 83,083	\$ 46,333

<u>EXPENDITURES:</u>					
27 499 424 Mineral Spring Maintenance	13,150	16,000	18,850	17,682	9,168
27 499 710 Mineral Pool Acquisition	6,132	0	0	0	0
27 499 733 Mineral Pool Development Improvement	38,139	43,850	43,850	43,850	0 a
27 499 899 Miscellaneous	0	0	0	0	0
27 499 910 Admin Support (to Gen.Fund)	1,000	1,000	1,000	1,000	1,000 b
TOTAL EXPENDITURES	\$ 58,421	\$ 44,850	\$ 63,700	\$ 44,850	\$ 10,168
ENDING FUND BALANCES (Deficit)*	\$ 8,149	\$ (18,201)	\$ 21,828	\$ 38,233	\$ 36,165

Revenues more (or less) than expenditures \$ (42,133) \$ (26,350) \$ 13,679 \$ 30,084 \$ (2,068)

**This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

Notes:

- a. Expenditure for hydrological study conducted by John Shoemaker and Associates with contract price not to exceed \$56,950.
- b. Reimbursement for administrative, accounting and other services provided by General Fund departments.

Springs Maintenance Annual Carryover	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2011	BUDGET 2011
Prior Year Unexpended Balance	0	2,850	2,850	2,850	1,168
Current Year Maintenance Revenue	16,000	16,000	16,000	16,000	8,000
Current Year Maintenance Expenditure	13,150	18,850	18,850	17,682	9,168
Year End Maintenance Carryover	2,850	0	0	1,168	0

City of Manitou Springs

EL PASO BLVD/BECKERS PARK FUND

This budget accounts for 3-mill property tax revenues and expenditures for El Paso Blvd. Park

The El Paso Blvd/Beckers Lane Park Fund falls 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 was for acquisition which sunsets in 2012 and 1 mil is for maintenance and exists in perpetuity.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
REVENUES					
28 311 110 Property Tax-Acquisition	\$ 115,255	\$ 121,861	\$ 121,861	\$ 121,861	\$ 122,824
28 311 111 Property Tax-Development	57,627	60,931	60,931	60,931	61,412
28 311 xxx Grants - Fishing is Fun (Ftn Crk Rest)	0	0	0	0	42,515
28 361 190 Investment Interest	924	1,000	1,000	500	575
28 365 400 Insurance Recoveries	4,389	0	0	0	0
SUB TOTAL--Current Year Revenues	\$ 178,195	\$ 183,792	\$ 183,792	\$ 183,292	\$ 227,326
Prior Year Ending Fund Balances	285,316	349,783	349,783	349,783	423,806
TOTAL AVAILABLE FUNDS	\$ 463,511	\$ 533,575	\$ 533,575	\$ 533,075	\$ 651,132

EXPENDITURES:					
28 499 961 Transfer to Manitou Springs Park Authorit	72,156	72,071	72,105	72,730	74,543
28 498 813 Land Lease (Series A Bonds Interest)	0	0	0	0	0
28 498 816 Land Lease (Series A Bonds Principal)	0	0	0	0	0
28 498 857 Bond Paying Agent Fee	341	0	0	356	0
28 499 421 Insurance (Casualty/Liability/Etc)	2,815	2,606	2,606	2,606	2,847
28 499 733 Park Development Costs Improvements	200 a	0	0	0	0
28 499 735 Fountain Creek Restoration - grant match	0	90,000	90,000	619	86,602
28 499 899 Miscellaneous	6,128	0	510	510	0
28 499 910 Admin Support (to Gen.Fund)	32,088	31,016	32,448	32,448	32,448 b
TOTAL EXPENDITURES	\$ 113,728	\$ 195,693	\$ 197,669	\$ 109,269	\$ 196,440
ENDING FUND BALANCES (Deficit)*	\$ 349,783	\$ 337,882	\$ 335,906	\$ 423,806	\$ 454,691

Revenues more (or less) than expenditures \$ 64,467 \$ (11,901) \$ (13,877) \$ 74,023 \$ 30,886

**This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

Notes:

- a. Estimated cost of modifying current utility building to house 2 bathrooms.
- b. Admin. Support includes \$22,152 base wages plus benefits costs for full-time Maintenance Worker in Public Services Dept.
- c. Lease payments to Manitou Springs Park Authority for park land and costs financed by 1998 Series A Bonds.

City of Manitou Springs

MANITOU SPRINGS PARK AUTHORITY

This budget accounts for debt service related to the El Paso / Beckers Lane Park facility.

The Manitou Springs Park Authority was established in 1998 for the purposes of issuing bonds for the acquisition and development of the El Paso Blvd/Beckers Lane Park facility. The Manitou Springs Park Authority Fund is a blended component of the City of Manitou Springs, whose budgetary purpose is to convey payment for the debt service related to the El Paso / Beckers Lane Park facility. The bonds, in the amount of \$765,000, were issued 60 12/01/98 for a term of 15 years. Final payment will be made 6/1/2013.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2009	BUDGET 2010	M/Y AMEND 2010	FINAL AMEND 2010	BUDGET 2011
<u>REVENUES</u>					
61 361 828 Transfer From El Paso Park Fund	\$ 72,156	\$ 72,071	\$ 72,105	\$ 72,730	\$ 74,543
SUB TOTAL--Current Year Revenues					
	\$ 72,156	\$ 72,071	\$ 72,105	\$ 72,730	\$ 74,543
Prior Year Ending Fund Balances					
	(1,028)	0	(34)	0	0
TOTAL AVAILABLE FUNDS					
	\$ 71,128	\$ 72,071	\$ 72,071	\$ 72,730	\$ 74,543
<u>EXPENDITURES:</u>					
61 498 815 Land Lease (Series A Bonds Interest)	14,663	11,730	11,730	11,730	8,543
61 225 812 Land Lease (Series A Bonds Principal)	55,000	60,000	60,000	60,000	65,000
61 498 573 Bond Paying Agent Fee	1,500	341	341	1,000	1,000
TOTAL EXPENDITURES					
	\$ 71,163	\$ 72,071	\$ 72,071	\$ 72,730	\$ 74,543
ENDING FUND BALANCES (Deficit)*					
	\$ (35)	\$ -	\$ -	\$ -	\$ -
Revenues more (or less) than expenditures	\$ 993	\$ -	\$ 34	\$ -	\$ -

TABOR Reserve Contribution Calculation

	FINAL AMEND	BUDGET
	<u>2010</u>	<u>2011</u>
<u>Fiscal Year Spending by Fund:</u>		
General Fund	\$ 4,300,240	\$ 4,737,540
Water Enterprise Fund	4,388,893	1,282,350
Sewer Enterprise Fund	2,777,308	865,827
Storm Drainage and Flood Management Enterprise Fund	246,163	351,987
Law Enforcement Special Revenue Fund	48,137	29,000
Conservation Trust Fund	103,058	66,000
Parks and Recreation Fund	83,502	1,000
Capital Improvements Fund	906,759	961,048
Structure Stabilization Fund	885	0
Downtown Public Facilities Fund	175,052	163,648
Open Space fund	313,633	675,439
Public Works Fund	64,795	97,130
Rural Transportation Special Revenue Fund	312,012	189,800
Mineral Pool Fund	44,850	10,168
El Paso Blvd / Beckers Lane Park Fund	109,269	196,440
Manitou Springs Park Authority Fund	72,730	74,543
Total of Fiscal Year Spending:	<u>\$ 13,947,286</u>	<u>\$ 9,701,920</u>
<u>Allowable Exclusions from Fiscal Year Spending:</u>		
Expenditures by Enterprises		
Water Enterprise Fund	\$ 4,388,893	\$ 1,282,350
Sewer Enterprise Fund	2,777,308	865,827
Storm Drainage and Flood Management Enterprise Fund	246,163	351,987
Manitou Springs Park Authority Fund	72,730	74,543
	<u>\$ 7,485,094</u>	<u>\$ 2,574,707</u>
Interfund Transfers		
Open Space Fund Administrative Transfer	\$ 8,000	\$ -
Parks and Rec Fund Administrative Transfer	1,000	1,000
Mineral Pool Fund Administrative Transfer	1,000	1,000
El Paso / Beckers Park Fund Administrative Transfer	32,689	32,689
Law Enforcement Special Revenue Fund Administrative Transfer	1,000	1,000
El Paso / Beckers Park Fund Transfer to Manitou Springs Park Authority	72,730	74,543
Public Works Fund transfer to Capital Improvements Fund	64,795	0
General Fund formulary transfer to Capital Improvements Fund	106,262	204,612
General Fund supplementary transfer to Capital Improvements Fund	0	0
General Fund transfer to Open Space Fund for Brian Property Purchase	0	90,000
Capital Improvements Fund to Structure Stabilization Fund	0	0
	<u>\$ 287,476</u>	<u>\$ 404,844</u>
Bond Proceeds and Debt Service		
Capital Improvements Fund Debt Service	\$ 122,000	\$ 171,997
Open Space Fund Debt Service	66,459	129,189
	<u>\$ 188,459</u>	<u>\$ 301,186</u>

TABOR Reserve Contribution Calculation (cont.)

	FINAL AMEND <u>2010</u>	BUDGET <u>2011</u>
Lottery Proceeds	\$ 46,710	\$ 51,000
Expenditures due to Voter Approved Revenue Changes		
Downtown Public Facilities Fund sales tax and bond proceeds	\$ 175,052	\$ 163,648
Rural Transportation Special Revenue sales tax	337,706	189,800
	<u>\$ 512,758</u>	<u>\$ 353,448</u>
Receipts from Federal Government		
Enhancement - Creekwalk Trail Phase 1	\$ 115,596	\$ -
Enhancement - Canon Avenue Bridge	-	-
	<u>\$ 115,596</u>	<u>\$ -</u>
Sales of City Property		
General Fund cemetery plot sales	\$ 21,922	\$ 25,000
General Fund sales of surplus equipment	0	0
	<u>\$ 21,922</u>	<u>\$ 25,000</u>
Donations and Gifts		
General Fund	\$ 58,224	\$ 10,000
Law Enforcement Special Revenue	250	0
Parks and Recreation	540	-
Open Space Fund	2,000	0
Structure Stabilization Fund	0	0
	<u>\$ 61,014</u>	<u>\$ 10,000</u>
Total of Allowable Exclusions:	\$ 8,719,028	\$ 3,720,184
Net Fiscal Spending:	\$ 5,228,257	\$ 5,981,735
<u>Reserve Contribution Calculation</u>		
Reserve Requirement (3% of FY Expenditure less Allowable Exclusions):	\$ 156,848	\$ 179,452
Last Audited TABOR Reserve Balance (FY2009):	136,000	156,848
Reserve Contribution:	<u>\$ 20,848</u>	<u>\$ 22,604</u>

City of Manitou Springs

CITY SALES TAXES--TAXABLE RETAIL SALES AND TAXES

YEAR	TOTAL ANNUAL			GENERAL FUND		OTHER FUNDS (1)		TOTAL CITY OF MS		Equivalent City Tax Per Person(2)
	SALES VOLUME	DOLLAR GROWTH		TAX RATE	Taxes for GEN. FUND	TAX RATE	Taxes for OTHER	TAX RATE	TOTAL TAXES	
1996	\$ 32,300,266	\$ 3,028,109	10.3%	3.5%	\$ 959,661	0.1%	\$ 32,300	3.6%	\$ 991,961	\$ 200.40
1997	\$ 32,946,044	\$ 645,778	2.0%	3.5%	\$ 1,024,525	0.1%	\$ 32,946	3.6%	\$ 1,057,471	\$ 211.49
1998	\$ 35,701,765	\$ 2,755,721	8.4%	3.5%	\$ 1,134,915	0.1%	\$ 35,702	3.6%	\$ 1,170,617	\$ 231.81
1999	\$ 37,811,995	\$ 2,110,230	5.9%	3.5%	\$ 1,155,864	0.3%	\$ 113,436	3.8%	\$ 1,269,300	\$ 248.88
2000	\$ 43,017,614	\$ 5,205,619	13.8%	3.5%	\$ 1,256,500	0.3%	\$ 129,053	3.8%	\$ 1,385,553	\$ 271.68
2001	\$ 43,937,028	\$ 919,414	2.1%	3.5%	\$ 1,323,420	0.3%	\$ 131,811	3.8%	\$ 1,667,200	\$ 334.78
2002	\$ 43,839,139	\$ (97,889)	-0.2%	3.5%	\$ 1,549,600	0.1%	\$ 43,839	3.6%	\$ 1,582,030	\$ 317.68
2003	\$ 43,122,028	\$ (717,111)	-1.6%	3.5%	\$ 1,538,093	0.1%	\$ 43,122	3.6%	\$ 1,578,210	\$ 316.91
2004	\$ 44,399,795	\$ 1,277,767	3.0%	3.5%	\$ 1,532,676	0.1%	\$ 44,400	3.9%	\$ 1,577,076	\$ 316.68
2005	\$ 47,944,943	\$ 3,545,148	8.0%	3.5%	\$ 1,679,602	0.4%	\$ 191,780	3.9%	\$ 1,871,382	\$ 375.78
2006	\$ 46,931,455	\$ (1,013,488)	-2.1%	3.5%	\$ 1,684,523	0.4%	\$ 187,726	3.9%	\$ 1,872,249	\$ 375.95
2007	\$ 50,198,667	\$ 3,267,212	7.0%	3.5%	\$ 1,756,953	0.4%	\$ 200,795	3.9%	\$ 1,957,748	\$ 393.12
2008	\$ 49,027,143	\$ (1,171,524)	-2.3%	3.5%	\$ 1,715,950	0.4%	\$ 196,109	3.9%	\$ 1,912,059	\$ 382.41
2009	\$ 49,374,629	\$ 347,486	0.7%	3.5%	\$ 1,728,112	0.4%	\$ 197,499	3.9%	\$ 1,925,611	\$ 385.12
2010*	\$ 53,907,657	\$ 4,533,028	9.2%	3.5%	\$ 1,886,768	0.4%	\$ 215,631	3.9%	\$ 2,102,399	\$ 420.48
2011*	\$ 56,174,171	\$ 2,266,514	4.2%	3.5%	\$ 1,966,096	0.4%	\$ 224,697	3.9%	\$ 2,190,793	\$ 438.16

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

(2) This is based on population and equals total yearly city taxes divided by estimated population (4,500 in 1982, 4,980 for year 2000 and 5,000 in 2008).

* Projected.

City of Manitou Springs

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

YEAR OF Collector				GENERAL FUND		OTHER FUNDS (1)		TOTAL CITY OF MS		Equivalent City Tax Per Person(2)
	ASSESSED VALUATION	DOLLAR INCREASE (-DECREASE)		MILL LEVY	Taxes for GEN. FUND	MILL LEVY	Taxes for OTHER	MILL LEVY	TOTAL TAXES	
2001	\$ 40,799,190	\$ 5,534,470	15.6%	10.825	\$ 441,651	5.156	\$ 210,361	15.981	\$ 652,012	\$ 130.93
2002	\$ 47,375,490	\$ 6,576,300	13.8%	12.680	\$ 600,721	5.156	\$ 244,268	17.836	\$ 844,989	\$ 169.68
2003	\$ 47,317,920	\$ (57,570)	-0.1%	13.121	\$ 620,858	5.156	\$ 243,970	18.277	\$ 864,829	\$ 173.66
2004	\$ 44,594,630	\$ (2,723,290)	-5.8%	12.680	\$ 565,460	5.156	\$ 229,929	16.900	\$ 795,389	\$ 159.72
2005	\$ 44,616,840	\$ 22,210	0.05%	12.680	\$ 565,742	5.156	\$ 230,044	17.836	\$ 795,786	\$ 159.80
2006	\$ 47,914,120	\$ 3,297,280	7.39%	12.128	\$ 581,102	5.156	\$ 247,045	17.284	\$ 828,148	\$ 166.29
2007	\$ 48,598,960	\$ 684,840	1.43%	12.128	\$ 589,409	5.156	\$ 250,576	17.284	\$ 839,985	\$ 168.67
2008	\$ 58,004,060	\$ 9,405,100	19.35%	10.795	\$ 626,128	5.156	\$ 299,069	15.951	\$ 925,197	\$ 185.78
2009	\$ 58,636,800	\$ 632,740	1.09%	10.795	\$ 632,984	5.156	\$ 302,331	15.951	\$ 935,316	\$ 187.81
2010	\$ 60,930,520	\$ 2,293,720	3.91%	10.648	\$ 648,783	5.156	\$ 314,158	15.804	\$ 962,940	\$ 193.36
2011					\$ 649,621					

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

- Notes: (1) Capital Improvement Fund=.556 mills; Open Space Fund=.800 mills; Public Works Paving Fund=.800 mills; and El Paso Blvd Park Fund 3.000 mills; Total Other Funds= 5.156 mills.
 (2) This is based on population and equals total yearly city taxes divided by estimated population (4,800 in 1990 increasing to 4,980 for year 2000).

City of Manitou Springs

TOTAL MILL LEVY HISTORY FOR MANITOU SPRINGS AREA

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</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 (1995 vote)	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800
City - Capital Improvement Fund (1991 vote)	0.556	0.556	0.556	0.556	0.556	0.556	0.556	0.556	0.556
City - General Fund	10.825	12.680	13.121	12.680	12.680	12.128	12.128	10.795	10.795
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
City - TABOR Property Tax Refund	0.000	0.000	0.000	(0.468)	0.000	0.000	0.000	0.000	0.000
Total to City:	15.981	17.836	18.277	17.368	17.836	17.284	17.284	15.951	15.951
<u>Mill Levies Paid to Other Agencies:</u>									
School District 14	48.669	50.000	49.709	51.061	51.226	33.199	49.000	48.187	48.098
El Paso County	11.405	7.821	7.880	7.947	8.012	7.673	7.710	7.514	7.583
S.E. Colo. Water Cons. Dist.	0.969	0.855	0.897	0.947	0.947	0.943	0.941	0.875	0.943
Total Non-City:	61.043	58.676	58.486	59.955	60.185	41.815	57.651	56.576	56.624
TOTAL MILL LEVY	77.024	76.512	76.763	77.323	78.021	59.099	74.935	72.527	72.575