

CITY OF  
MANITOU SPRINGS

Amended  
FY2011  
and  
FY2012  
Budget

*City of Manitou Springs*

**YEAR 2012 BUDGETS--BY FUND**

<b><u>Section</u></b>		<b><u>Page</u></b>
	<b>ORDINANCES / ALL FUNDS SUMMARIES</b>	<b>1-8</b>
<b>1</b>	<b>GENERAL FUND</b>	<b>9-31</b>
	A    General Fund Revenues	9
	B    Legislative Department	10
	C    Judicial Department	11
	D    Executive Department	12-13
	E    Finance Department	14-15
	F    Community Development	16-17
	G    Police Department	18-19
	H    Communications Department	20
	I    Fire Department	21-22
	J    Public Services	23-24
	K    Aquatics Department	25-26
	L    Library	27-28
	M    Parking Enforcement	29
	N    Miscellaneous Expenditures	30-31
	O    General Fund Restricted Revenues and Uses	32
<b>2</b>	<b>WATER ENTERPRISE FUND</b>	<b>33-36</b>
<b>3</b>	<b>SEWER ENTERPRISE FUND</b>	<b>37-39</b>
<b>4</b>	<b>STORM DRAINAGE MANAGEMENT FUND</b>	<b>40-41</b>
<b>5</b>	<b>LAW ENFORCEMENT SPECIAL REVENUE FUND</b>	<b>42</b>
<b>6</b>	<b>CONSERVATION TRUST FUND</b>	<b>43</b>
<b>7</b>	<b>PARKS AND RECREATION FUND</b>	<b>44</b>
<b>8</b>	<b>CAPITAL IMPROVEMENTS FUND</b>	<b>45-47</b>
<b>9</b>	<b>STRUCTURE STABILIZATION FUND</b>	<b>48</b>
<b>10</b>	<b>DOWNTOWN PUBLIC FACILITIES FUND</b>	<b>49-50</b>
<b>11</b>	<b>OPEN SPACE FUND</b>	<b>51</b>
<b>12</b>	<b>PUBLIC WORKS FUND</b>	<b>52</b>
<b>13</b>	<b>RURAL TRANSPORTATION SPECIAL REVENUE FUND</b>	<b>53</b>
<b>14</b>	<b>MINERAL POOL DEVELOPMENT FUND</b>	<b>54</b>
<b>15</b>	<b>EL PASO BLVD/BECKERS LANE PARK FUND</b>	<b>55</b>
<b>16</b>	<b>MANITOU SPRINGS PARK AUTHORITY</b>	<b>56</b>
<b>17</b>	<b>TABOR RESERVE CONTRIBUTION CALCULATION, DEBT SERVICE AND TAX SCHEDULES</b>	<b>57-61</b>

## BUDGET APPROVAL AND APPROPRIATION ORDINANCE

AN ORDINANCE APPROVING THE ANNUAL BUDGET AND APPROPRIATING FUNDS FOR THE FISCAL YEAR 2012 AND AMENDING THE ANNUAL BUDGET FOR THE FISCAL YEAR ENDING DECEMBER 31, 2011

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

**SECTION 1:** The budget set forth below is hereby approved and the amounts set forth therein are hereby appropriated for the year ending December 31, 2012, for necessary expenditures of the various City departments and activities of the various City funds.

**SECTION 2:** The City of Manitou Springs FY2011 Annual Budget is hereby amended to the Amended FY2011 amounts shown below

	<b>ACTUAL</b>	<b>FINAL AMEND</b>	<b>BUDGET</b>
<b><u>GENERAL FUND REVENUES</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>
Taxes	\$ 3,557,962	\$ 3,662,132	\$ 3,719,793
Licenses & Permits	60,519	50,823	52,452
Intergovernmental Revenues	214,680	226,245	208,569
Interfund Transfers	142,216	142,817	149,817
Charges for Services	237,686	235,888	216,315
Fines & Forfeitures	146,387	173,408	200,223
Miscellaneous Revenues	127,238	180,089	104,749
<b>SUBTOTAL--Current Year Revenues</b>	<b>\$ 4,486,689</b>	<b>\$ 4,671,402</b>	<b>\$ 4,651,918</b>
Prior Year End General Fund Balance	111,609	240,373	408,360
<b>GENERAL FUND AVAILABLE FUNDS:</b>	<b>\$ 4,598,298</b>	<b>\$ 4,911,775</b>	<b>\$ 5,060,278</b>
<b><u>GENERAL FUND EXPENDITURES</u></b>			
Legislative (City Council)	\$ 240,373	\$ 132,580	\$ 125,858
Judicial Department	47,709	50,017	50,258
Executive Department (Administration)	184,785	301,949	374,035
Finance Department	305,314	319,818	304,475
Community Development Department (Planning)	210,395	211,694	221,069
Police Department	897,191	963,500	1,005,162
Communications	201,643	200,287	215,983
Fire Department	525,793	552,761	547,596
Public Services Department (Parks & Streets)	798,166	717,744	762,839
Public Library	156,881	165,306	189,381
Aquatics Department (Swimming Pool)	282,054	304,137	315,921
Parking Enforcement	69,520	85,113	110,388
<b>SUBTOTAL--Operations Expenditures</b>	<b>\$ 3,793,792</b>	<b>\$ 4,004,905</b>	<b>\$ 4,222,964</b>
Economic Development	271,463	270,000	276,500
Intergovernmental Outlays	5,940	6,126	6,825
Miscellaneous Expenditures	90,468	10,000	25,000
Capital Equipment/Non-operating Programs	0	0	0
<b>SUBTOTAL-General Fund Expenditures</b>	<b>\$ 4,161,663</b>	<b>\$ 4,291,031</b>	<b>\$ 4,531,289</b>
<b><u>TRANSFERS TO OTHER FUNDS</u></b>			
Capital Improvements Fund	106,262	204,612	141,686
Storm Drainage Enterprise Fund (Supplemental)	0	0	0
Open Space Fund	90,000	0	0
<b>SUB TOTAL--Transfers to Other Funds</b>	<b>\$ 196,262</b>	<b>\$ 204,612</b>	<b>\$ 141,686</b>
<b>TOTAL--General Fund Expenditures/Transfers</b>	<b>\$ 4,357,925</b>	<b>\$ 4,495,643</b>	<b>\$ 4,672,975</b>
TABOR Reserve Additions (From Unreserved Gen	0	7,772	28,194
<b>ENDING GENERAL FUND BALANCE</b>	<b>\$ 240,373</b>	<b>\$ 408,360</b>	<b>\$ 359,109</b>

**APPROPRIATION ORDINANCE (CONTINUED)**

**OTHER FUNDS EXPENDITURES:**

Water Enterprise Fund	\$	3,134,665	\$	1,890,775	\$	1,606,216
Sewer Enterprise Fund		2,395,185		1,159,273		920,665
Storm Drainage Fund		260,611		374,773		344,373
Law Enforcement Special Revenue Fund		47,237		39,000		27,000
Conservation Trust Fund		89,183		37,564		72,500
Parks and Recreation Fund		83,544		10,441		-
Capital Improvements Fund		636,066		738,093		1,305,470
Structure Stabiliation Fund		885		121,681		-
Downtown Public Facilities Fund		184,572		251,720		1,654,312
Open Space Fund		759,572		665,628		653,537
Public Works Fund		56,664		120,724		95,990
Rural Transportation Special Revenue Fund		274,305		393,533		717,474
Mineral Pool Fund		39,076		36,958		-
El Paso Blvd/Beckers Park Fund		109,269		196,440		110,600
Manitou Springs Park Authority		-		74,543		76,454
<b>SUBTOTAL--All Funds Current Expenditures</b>	<b>\$</b>	<b>8,070,835</b>	<b>\$</b>	<b>6,111,147</b>	<b>\$</b>	<b>7,584,591</b>
Less: Interfund Transfers To Other Funds		196,262		279,155		587,986
<b>NET CURRENT EXPENDITURES--All Funds</b>	<b>\$</b>	<b>7,874,573</b>	<b>\$</b>	<b>5,831,993</b>	<b>\$</b>	<b>6,996,606</b>

**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 XXnd day of XXXXXX, 2011.**

/s/ \_\_\_\_\_  
CITY CLERK

A Public Hearing on Ordinance No. XXXX will be held at the XXXXX XX, 2011 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:  
*Pikes Peak Bulletin*

**Passed on second reading and adopted by Council this \_\_\_\_\_, 2011.**

\_\_\_\_\_  
Mayor and Council

Attest: \_\_\_\_\_  
City Clerk

Approved for Council Action: \_\_\_\_\_  
City Administrator

Approved as to form: \_\_\_\_\_  
City Attorney

Published:  
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 2010	BUDGET 2011	M/Y AMEND 2011	FINAL AMEND 2011	BUDGET 2012
<b>REVENUES/AVAILABLE FUNDS:</b>					
General Fund	\$ 4,486,689	\$ 4,562,878	\$ 4,602,438	\$ 4,671,402	\$ 4,651,918
Water Enterprise Fund	1,208,988	1,126,050	1,592,519	1,208,162	1,147,410
Sewer Enterprise Fund	2,262,641	798,159	1,043,629	1,056,706	844,319
Storm Drainage Fund	236,455	274,530	274,530	284,274	306,362
Law Enforcement Spec. Revenue Fund	23,106	23,050	23,050	20,030	20,030
Conservation Trust Fund	47,973	51,175	51,175	45,175	44,702
Parks and Recreation Fund	64,519	0	49,826	50,126	0
Capital Improvement Fund	641,166	891,108	640,739	855,224	1,252,680
Structure Stabilization Fund	158	121,628	0	53	0
Downtown Public Facilities Fund	216,773	152,411	340,043	369,270	1,656,837
Open Space Funds	656,452	645,525	645,275	644,696	632,655
Public Works Fund	80,207	97,130	97,130	97,130	95,990
Rural Transportation Special Revenue Fund	223,137	259,738	229,998	254,813	201,929
Mineral Pool Fund	102,216	100	100	20	0
El Paso Blvd Park Fund	181,246	227,326	227,326	227,326	180,539
Manitou Springs Park Authority	0	74,543	74,543	74,543	76,454
<b>SUBTOTAL--Current Year Revenues</b>	<b>\$ 10,431,725</b>	<b>\$ 9,305,351</b>	<b>\$ 9,817,778</b>	<b>\$ 9,784,407</b>	<b>\$ 11,035,371</b>
Less: Interfund Transfers From Other Funds	196,262	279,155	279,155	279,155	218,140
<b>NET CURRENT YEAR REVENUES</b>	<b>\$ 10,235,463</b>	<b>\$ 9,026,196</b>	<b>\$ 9,538,623</b>	<b>\$ 9,505,252</b>	<b>\$ 10,817,231</b>
Prior Year Ending Fund Balances	6,836,260	4,222,174	5,123,807	5,054,975	4,808,902
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 17,071,723</b>	<b>\$ 13,248,370</b>	<b>\$ 14,662,430</b>	<b>\$ 14,560,227</b>	<b>\$ 15,626,133</b>
<b>EXPENDITURES:</b>					
General Fund	\$ 4,357,925	\$ 4,629,093	\$ 4,613,074	\$ 4,495,643	\$ 4,672,975
Water Enterprise Fund	3,134,665	1,282,350	1,537,618	1,890,775	1,606,216
Sewer Enterprise Fund	2,395,185	850,344	1,044,321	1,159,273	920,665
Storm Drainage Enterprise Fund	260,611	370,487	378,209	374,773	344,373
Law Enforcement Special Revenue Fund	47,237	29,000	29,000	39,000	27,000
Conservation Trust Fund	89,183	66,000	67,120	37,564	72,500
Parks and Recreation Fund	83,544	1,000	1,000	10,441	0
Capital Improvement Fund	636,066	961,048	721,260	738,093	1,305,470
Structure Stabilization Fund	885	885	0	121,681	0
Downtown Public Facilities Fund	184,572	163,648	248,995	251,720	1,654,312
Open Space Fund	759,572	675,439	674,194	665,628	653,537
Public Works Fund	56,664	97,130	97,130	120,724	95,990
Rural Transportation Special Revenue Fund	274,305	227,506	275,147	393,533	717,474
Mineral Pool Fund	39,076	10,168	10,168	36,958	0
El Paso Blvd Park Fund	109,269	196,440	196,440	196,440	110,600
Manitou Springs Park Authority	0	74,543	74,543	74,543	76,454
<b>SUBTOTAL--Current Year Expenditures</b>	<b>\$ 12,428,760</b>	<b>\$ 9,635,081</b>	<b>\$ 9,968,219</b>	<b>\$ 10,606,790</b>	<b>\$ 12,257,566</b>
Less: Interfund Transfers To Other Funds	196,262	279,155	279,155	279,155	587,986
<b>NET CURRENT YEAR EXPENDITURES</b>	<b>\$ 12,232,497</b>	<b>\$ 9,355,926</b>	<b>\$ 9,689,064</b>	<b>\$ 10,327,635</b>	<b>\$ 11,669,580</b>
TABOR Reserve Additions (From Gen Fund Balance)	0	0	0	7,772	28,194
<b>ENDING BALANCES--All Funds &amp; Reserves*</b>	<b>\$ 4,839,225</b>	<b>\$ 3,778,129</b>	<b>\$ 5,039,943</b>	<b>\$ 4,164,659</b>	<b>\$ 2,869,044</b>
Revenues more (or less) than expenditures	\$ (1,997,035)	\$ (329,731)	\$ (150,442)	\$ (822,383)	\$ (852,349)

*\*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	\$ 111,609	\$ 406,861	\$ 240,373	\$ 240,373	\$ 408,360
Water Enterprise Fund	4,709,933	1,797,776	2,784,256	2,784,256	2,088,619
Sewer Enterprise Fund	435,188	197,818	302,644	302,644	844,319
Storm Drainage Enterprise Fund	157,190	157,296	146,114	128,510	38,011
Law Enforcement Special Revenue Fund	52,928	29,373	28,797	28,797	9,827
Conservation Trust Fund	158,972	102,799	117,762	117,762	125,373
Parks and Recreation Fund	(20,660)	2,625	(39,685)	(39,685)	0
Capital Improvement Fund	173,922	179,022	179,022	179,022	174,471
Structure Stabilization Fund	122,355	121,628	121,628	121,628	0
Downtown Public Facilities Fund	(148,283)	(44,260)	(55,497)	(116,082)	1,468
Open Space Fund (P/T)	148,085	44,965	44,965	44,965	24,033
Public Works Fund	51	51	23,594	23,594	0
Rural Transportation Special Revenue Fund	611,372	763,781	771,094	780,451	641,731
Mineral Pool Fund	(26,229)	38,233	36,938	36,938	0
El Paso Blvd Park Fund	349,827	424,206	421,804	421,804	452,690
Manitou Springs Park Authority	0	0	0	0	0
<b>TOTAL PRIOR YEAR FUND BALANCES</b>	<b><u>\$ 6,836,260</u></b>	<b><u>\$ 4,222,174</u></b>	<b><u>\$ 5,123,807</u></b>	<b><u>\$ 5,054,975</u></b>	<b><u>\$ 4,808,902</u></b>

**CURRENT YEAR ENDING FUND BALANCES:**

General Fund	\$ 240,373	\$ 340,646	\$ 229,736	\$ 408,360	\$ 359,109
Water Enterprise Fund	2,784,256	1,641,476	2,839,156	2,088,619	1,629,813
Sewer Enterprise Fund	302,644	145,633	301,952	200,076	123,730
Storm Drainage Enterprise Fund	128,510	61,339	42,435	38,011	(0)
Law Enforcement Special Revenue Fund	28,797	23,423	22,847	9,827	2,857
Conservation Trust Fund	117,762	87,974	101,817	125,373	97,575
Downtown Public Facilities Fund	(116,082)	(55,497)	35,551	1,468	3,993
Structure Stabilization Fund	121,628	120,743	121,628	0	0
Parks and Recreation Fund	(39,685)	1,625	9,141	0	0
Capital Improvement Fund	179,022	109,082	98,501	174,471	0
Open Space Fund	44,965	15,051	16,046	24,033	3,151
Public Works Fund	23,594	51	23,594	0	0
Rural Transportation Special Revenue Fund	0	803,326	717,979	641,731	126,186
Mineral Pool Fund	36,938	28,165	26,870	0	0
El Paso Blvd Park Fund	421,804	455,092	452,690	452,690	522,629
Manitou Springs Park Authority	0	0	0	0	0
<b>TOTAL ENDING FUND BALANCES</b>	<b><u>\$ 4,274,524</u></b>	<b><u>\$ 3,778,129</u></b>	<b><u>\$ 5,039,943</u></b>	<b><u>\$ 4,164,659</u></b>	<b><u>\$ 2,869,044</u></b>

City of Manitou Springs

**GENERAL FUND**

**SUMMARY OF GENERAL FUND REVENUES & EXPENDITURES**

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

	ACTUAL 2010	BUDGET 2011	M/Y AMEND 2011	FINAL AMEND 2011	BUDGET 2012
<b>REVENUES/AVAILABLE FUNDS:</b>					
Taxes	\$ 3,557,962	\$ 3,673,717	\$ 3,673,717	\$ 3,662,132	\$ 3,719,793
Licenses & Permits	60,519	71,700	71,700	50,823	52,452
Intergovernmental Revenues	214,680	204,254	220,819	226,245	208,569
Interfund Transfers	142,216	142,457	142,457	142,817	149,817
Charges for Services	237,686	212,000	212,000	235,888	216,315
Fines & Forfeitures	146,387	188,500	152,500	173,408	200,223
Miscellaneous Revenues	127,238	70,250	129,245	180,089	104,749
<b>SUBTOTAL--Current Year Revenues</b>	<b>\$ 4,486,689</b>	<b>\$ 4,562,878</b>	<b>\$ 4,602,438</b>	<b>\$ 4,671,402</b>	<b>\$ 4,651,918</b>
Prior Year Ending Fund Balance	111,609	406,861	240,373	240,373	408,360 <b>b</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 4,598,298</b>	<b>\$ 4,969,739</b>	<b>\$ 4,842,811</b>	<b>\$ 4,911,775</b>	<b>\$ 5,060,278 <b>c</b></b>
<b>EXPENDITURES:</b>					
Legislative (City Council)	114,341	150,016	150,516	132,580	125,858
Judicial Department	47,709	50,787	51,206	50,017	50,258
Executive Department (Administration)	184,785	318,916	308,453	301,949	374,035
Finance Department	305,314	311,444	311,444	319,818	304,475
Community Development Department (Planning)	210,395	220,555	219,438	211,694	221,069
Police Department	897,191	949,327	950,086	963,500	1,005,162
Emergency Communications	201,643	208,947	203,342	200,287	215,983
Fire Department	525,793	524,387	524,347	552,761	547,596
Public Services Department (Parks & Streets)	798,166	845,385	840,542	717,744	762,839
Public Library Department	156,881	175,872	175,872	165,306	189,381
Aquatics Department (Swimming Pool)	282,054	298,854	304,044	304,137	315,921
Parking Enforcement	69,520	86,866	86,045	85,113	110,388
<b>SUBTOTAL-- Expenditures by Department</b>	<b>\$ 3,793,792</b>	<b>\$ 4,141,355</b>	<b>\$ 4,125,336</b>	<b>\$ 4,004,905</b>	<b>\$ 4,222,964</b>
Economic Development	271,463	252,000	252,000	270,000	276,500
Intergovernmental Outlays	5,940	6,126	6,126	6,126	6,825
Miscellaneous Expenditures	90,468	25,000	25,000	10,000	25,000
Capital Equipment (per dept is included in depts)	0	0	0	0	0
<b>SUBTOTAL--Operating &amp; Non-Operating Expenditure</b>	<b>\$ 4,161,663</b>	<b>\$ 4,424,481</b>	<b>\$ 4,408,462</b>	<b>\$ 4,291,031</b>	<b>\$ 4,531,289</b>
<b>TRANSFERS TO OTHER FUNDS <b>d</b></b>					
Capital Improvements Fund	106,262	204,612	204,612	204,612	141,686
Supplemental to Capital Improvements	0	0	0	0	0
Transfer to Open Space Fund	90,000	0	0	0	0
<b>SUB TOTAL--Transfers To Other Funds</b>	<b>\$ 196,262</b>	<b>\$ 204,612</b>	<b>\$ 204,612</b>	<b>\$ 204,612</b>	<b>\$ 141,686</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 4,357,925</b>	<b>\$ 4,629,093</b>	<b>\$ 4,613,074</b>	<b>\$ 4,495,643</b>	<b>\$ 4,672,975</b>
TABOR Reserve Additions (From Gen Fund Unreser	0	0	0	7,772	28,194 <b>e</b>
<b>ENDING BALANCE--Unreserved*</b>	<b>\$ 240,373 <b>a</b></b>	<b>\$ 340,646</b>	<b>\$ 229,736</b>	<b>\$ 408,360</b>	<b>\$ 359,109 <b>f</b></b>
Revenues more (or less) than expenditures	\$ 128,764	\$ (66,215)	\$ (10,636)	\$ 175,759	\$ (21,057)
<b>FUND BALANCE RESTRICTED FOR TABOR</b>	<b>\$ 136,000</b>	<b>\$ 136,000</b>	<b>\$ 136,000</b>	<b>\$ 143,772</b>	<b>\$ 171,965</b>
<b>FUND BALANCE COMMITTED FOR PARKS AND REC</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE COMMITTED FOR BARR PARKING I</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,658</b>
<b>GENERAL FUND TOTAL FUND BALANCE</b>	<b>\$ 376,373</b>	<b>\$ 476,646</b>	<b>\$ 365,736</b>	<b>\$ 552,131</b>	<b>\$ 589,732</b>

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

**NOTES TO GENERAL FUND REVENUES AND EXPENDITURES**

- a) This is our audited FY2010 unreserved balance. The \$240,373 fund balance does not include the Tabor Restricted Fund Balance. As per the City's 2010 audited financial statements, the fund balances of the General Fund and the Public Works Fund, which are combined together, were a total of \$399,961. When the Public Works Fund balance of \$ 23,594 and the Tabor Reserve of \$136,000 are separated out from this total, the Audited General Fund ending Fund Balance is \$240,367, with a variance of \$ -6. This variance is caused by rounding differences.
- b) The Prior Year Ending Fund Balance is the "carryover" of funds, not otherwise reserved or designated for specific purposes, which is added to current year revenues and the total is then available to be appropriated for General Fund budgets in subsequent years.
- c) All revenue estimates for year-end 2011 and FY2012 are based on the 2011 actual collections through September 30, 2011.
- 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 "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.
- f) 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:**

	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
Prior Year Ending TABOR Reserve	\$ 136,000	\$ 136,000	\$ 136,000	\$ 136,000	\$ 143,772
Net Additions (deletions)	0	0	0	\$ 7,772	\$ 28,194
<b>Ending TABOR Reserve</b>	<b>\$ 136,000</b>	<b>\$ 136,000</b>	<b>\$ 136,000</b>	<b>\$ 143,772</b>	<b>\$ 171,965</b>

A summary of capital purchases and non-operating programs in Departmental Budgets is as follows:

<b><u>Department</u></b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
Legislative	\$ 321	\$ -	\$ -	\$ -	\$ -
Judicial	0	0	0	0	0
Executive	0	0	0	0	0
Finance	677	0	0	220	0
Planning	225	0	0	0	0
Police	0	0	0	0	0
Communications	0	0	0	0	0
Fire	2,857	0	0	0	4,999
Public Services	901	0	0	834	2,100
Library	0	0	0	0	0
Aquatics	0	0	0	0	0
Parking Enforcement	1,684	4,500	4,500	0	0
<b>Total Capital Purchases</b>	<b>\$ 6,664</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ 1,054</b>	<b>\$ 7,099</b>

*City of Manitou Springs*  
**DETAIL OF GENERAL FUND REVENUES**

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>TAXES:</b>					
10 311 110 Real Property Taxes	\$ 641,475	\$ 649,621	649,621	649,621	634,440
10 311 200 Specific Ownership Tax	89,643	90,000	90,000	85,809	81,975
10 311 300 General Sales Tax	1,847,944	1,966,096	1,966,096	1,923,810	2,000,763
10 311 310 Auto Use Tax	180,996	185,000	185,000	197,024	195,000
10 311 320 General Use Tax	87,074	85,000	85,000	78,640	78,108
10 311 400 Amusement Tax	412,741	380,000	380,000	415,151	417,561
10 311 500 Lodging & Camping Tax	144,308	165,000	165,000	149,822	150,000
10 311 610 Telephone Franchise Tax	15,000	15,000	15,000	15,000	15,000
10 311 620 Cable Television Franchise Tax	51,697	52,000	52,000	52,399	53,101
10 311 630 Public Utilities Franchise Tax	59,289	60,000	60,000	64,868	65,000
10 311 911 Payment in Lieu of Taxes - Water Enterpr	24,000	23,000	23,000	25,581	26,247
10 311 900 Penalties/Interest on Taxes	3,796	3,000	3,000	4,407	2,597
<b>SUBTOTAL--Taxes</b>	<b>\$ 3,557,962</b>	<b>\$ 3,673,717</b>	<b>\$ 3,673,717</b>	<b>\$ 3,662,132</b>	<b>\$ 3,719,793</b>
<b>LICENSES &amp; PERMITS:</b>					
10 320 110 Liquor (City) License Fees	2,778	3,000	3,000	3,329	3,302
10 320 115 Liquor License Processing Fees	4,950	5,600	5,600	4,125	4,500
10 320 150 Planning Fees	13,985	30,000	30,000	12,644	13,000
10 320 160 Business License Fees	30,604	25,000	25,000	23,139	25,000
10 320 180 Street Cut Permits	2,650	4,000	4,000	874	1,000
10 320 190 Other Licenses & Fees	4,900	3,500	3,500	6,092	5,140
10 320 270 Dog Licenses	653	600	600	620	510
<b>SUBTOTAL--Licenses &amp; Permits</b>	<b>\$ 60,519</b>	<b>\$ 71,700</b>	<b>\$ 71,700</b>	<b>\$ 50,823</b>	<b>\$ 52,452</b>
<b>INTERGOVERNMENTAL REVENUES:</b>					
10 334 715 Grants & Reimbursements	13,095	0	16,565	21,020	0
10 335 521 Highway User Tax	152,288	157,754	157,754	151,694	155,095
10 335 550 Cigarette Tax	8,421	7,000	7,000	9,257	8,141
10 335 712 Road & Bridge Tax	9,792	9,000	9,000	10,167	11,044
10 335 713 Auto License Fees	18,084	17,500	17,500	18,174	18,124
10 335 750 Metro District Administration Fee	3,000	3,000	3,000	5,933	11,165
10 335 752 URA Administration Fee	5,000	5,000	5,000	5,000	5,000
10 335 751 Metro District Parking Enforce. Contrbtn	5,000	5,000	5,000	5,000	0
<b>SUBTOTAL--Intergovernmental Revenue</b>	<b>\$ 214,680</b>	<b>\$ 204,254</b>	<b>\$ 220,819</b>	<b>\$ 226,245</b>	<b>\$ 208,569</b>
<b>INTERFUND TRANSFERS:</b>					
10 339 810 Adm Support of W/S Funds	98,768	98,768	98,768	99,128	99,128
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 Fund	0	0	0	0	0
10 339 855 Admin. Support-Parks and Rec Fund	1,000	1,000	1,000	1,000	0
10 339 860 Admin. Support-Rstrctd Water Fd(Min Por	1,000	1,000	1,000	1,000	1,000
10 339 870 Admin. Support-El Paso Bl Park Fund	32,448	32,689	32,689	32,689	32,689
10 339 880 Admin. Support-Dtwn Pub Fac Fund	0	0	0	0	8,000
10 339 890 Admin. Support - L.E. Spec Rev Fund	1,000	1,000	1,000	1,000	1,000
<b>SUBTOTAL--Interfund Transfers</b>	<b>\$ 142,216</b>	<b>\$ 142,457</b>	<b>\$ 142,457</b>	<b>\$ 142,817</b>	<b>\$ 149,817</b>
<b>CHARGES FOR SERVICES:</b>					
10 347 600 Police Services	6,326	500	500	4,000	4,115
10 347 610 Fire Protection Services	32,467	10,000	10,000	62,233	10,000
10 347 700 Swimming Pool Fees & Sales	175,943	180,000	180,000	148,022	180,000
10 347 762 Memorial Hall Use Fees	15,375	14,500	14,500	12,000	12,500
10 347 765 Park Use Fees	7,575	7,000	7,000	9,633	9,700
<b>SUBTOTAL--Charges for Services</b>	<b>\$ 237,686</b>	<b>\$ 212,000</b>	<b>\$ 212,000</b>	<b>\$ 235,888</b>	<b>\$ 216,315</b>
<b>FINES AND FEES:</b>					
10 351 110 Court Fees & Fines	75,517	122,000	86,000	81,000	85,000
10 351 120 Library Fines & Fees	4,731	4,500	4,500	4,000	4,545
10 351 210 Parking Enforcement Revenue	66,138	62,000	62,000	88,408	110,678
<b>SUBTOTAL--Fines &amp; Fees</b>	<b>\$ 146,387</b>	<b>\$ 188,500</b>	<b>\$ 152,500</b>	<b>\$ 173,408</b>	<b>\$ 200,223</b>
<b>MISCELLANEOUS REVENUES:</b>					
10 361 190 Investment Interest	174	200	200	55	200
10 363 210 Canon Ave Parking Revenue	40,645	30,000	30,000	45,000	45,000
10 363 211 Parking Permits	0	0	6,218	7,000	7,000
10 363 215 Transfer from Barr Trl restricted for exp	0	0	0	42,000	22,342
10 365 400 Insurance Recoveries	4,303	0	33,506	34,804	0
10 365 500 Donations/Unclassified	61,036	10,000	10,000	10,000	10,000
10 392 550 Maps/Publications Sales	55	50	50	120	50
10 392 630 Cemetery Lot Sales	21,025	25,000	25,000	20,460	20,157
10 392 700 Sales of Surplus Equipment	0	0	16,539	16,539	0
10 392 702 Materials Recycling Sales	0	0	2,732	4,111	0
10 392 730 Metro Parking Enforce. Revenue	0	5,000	5,000	0	0
<b>SUBTOTAL--Miscellaneous Revenues</b>	<b>\$ 127,238</b>	<b>\$ 70,250</b>	<b>\$ 129,245</b>	<b>\$ 180,089</b>	<b>\$ 104,749</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 4,486,689</b>	<b>\$ 4,562,878</b>	<b>\$ 4,602,438</b>	<b>\$ 4,671,402</b>	<b>\$ 4,651,918</b>

*City of Manitou Springs*

**LEGISLATIVE DEPARTMENT**

*This budget accounts for the operating costs of the City Council*

**SUMMARY OF 2011-2012 OPERATIONS:**

The FY2012 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.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<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>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>					
10 410 120 Salaries and Wages - Temp/Seasonal	7,000	10,500	10,500	10,500	10,500 a
10 410 110 Salary--City Attorney	\$ -	\$ -	\$ -	0	0 b
10 410 140 Accrued Vacation Pay	0	0	0	0	0
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 7,000</b>	<b>\$ 10,500</b>	<b>\$ 10,500</b>	<b>\$ 10,500</b>	<b>\$ 10,500</b>
<b>EMPLOYEE BENEFITS:</b>					
10 410 210 Benefits--Group Insurance	0	0	0	0	0
10 410 220 Benefits--Medicare Contributions	130	152	152	152	152
10 410 230 Benefits--PERA/FPPA Contributions	1,080	1,439	1,439	1,439	1,439
10 410 250 Benefits--Unemployment Insurance	14	21	21	21	21
10 410 260 Benefits--Worker's Comp Insurance	500	648	648	648	836 c
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 1,724</b>	<b>\$ 2,260</b>	<b>\$ 2,260</b>	<b>\$ 2,260</b>	<b>\$ 2,448</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>					
10 410 310 Services - Official (City Council)	3,250	0	0	0	0 d
10 410 320 Professional Services -- Legal	95,901	120,000	120,000	100,000	100,000
10 410 360 Recruiting/Employee Retention	150	0	0	0	0
10 410 365 Employee Appreciation	760	1,200	1,200	1,200	1,000 e
10 410 380 Memberships/Professional Dues	0	0	0	0	0
10 410 390 Travel/Conferences	2,739	1,000	1,000	2,247	1,000
10 410 395 Charter Review	0	0	0	0	0
<b>SUBTOTAL--Recruiting, Retention</b>	<b>\$ 102,799</b>	<b>\$ 122,200</b>	<b>\$ 122,200</b>	<b>\$ 103,447</b>	<b>\$ 102,000</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>					
10 410 422 Uncovered Losses	0	0	0	0	0
10 410 530 Telephone/Communications	396	360	360	294	360
10 410 531 Communication Equipment	0	250	250	0	0
10 410 540 Advertising/Publications	0	50	50	0	0
10 410 550 Printing/Photocopying/Binding	240	75	75	240	0
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 636</b>	<b>\$ 735</b>	<b>\$ 735</b>	<b>\$ 534</b>	<b>\$ 360</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
10 410 605 Office Supplies (Paper, etc.)	141	2,500	2,500	200	500
10 410 615 Postage	0	150	150	0	100
10 410 630 City Council	362	1,050	1,050	1,050	1,050 f
10 410 640 Books,periodicals and subscriptions	121	121	121	89	0
10 410 880 Community Projects	1,237	10,500	11,000	14,500 g	8,900 h
<b>SUBTOTAL--Supplies &amp; Equipment</b>	<b>\$ 1,861</b>	<b>\$ 14,321</b>	<b>\$ 14,821</b>	<b>\$ 15,839</b>	<b>\$ 10,550</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 114,020</b>	<b>\$ 150,016</b>	<b>\$ 150,516</b>	<b>\$ 132,580</b>	<b>\$ 125,858</b>
<b>CAPITAL PURCHASES:</b>					
10 410 744 Capital Purchases--Computers/Printers/Et	321	0	0	0	0
10 410 746 Capital Purchases--Other	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ 321</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 114,341</b>	<b>\$ 150,016</b>	<b>\$ 150,516</b>	<b>\$ 132,580</b>	<b>\$ 125,858</b>

**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 \$500 for employee appreciation and \$500 for volunteer appreciation.
- f. Per municipal code, each city council member has a \$150 per year expense allowance for council business expenses.
- g. Includes \$10,000 for citizen action group to revise the Rainbow Vision Plan. For the mid-year amendment, Manitou Springs Heritage Center has requested \$500 to safeguard historic records.
- h. Includes \$7,900 for the Rainbow Vision Plan plus an additional \$1,000 for city council projects.

*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.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<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>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>					
10 412 110 Salaries & Wages--Regular Staff	\$ 17,747	\$ 16,832	\$ 17,297	17,608	17,337 a
10 412 120 Salaries & Wages--Temp/Seasonal	\$ 12,000	\$ 14,400	\$ 14,400	14,400	14,400 b
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 29,747</b>	<b>\$ 31,232</b>	<b>\$ 31,697</b>	<b>\$ 32,008</b>	<b>\$ 31,737</b>
<b>EMPLOYEE BENEFITS:</b>					
10 412 210 Benefits--Group Insurance	2,058	2,356	2,356	2,356	2,534
10 412 220 Benefits - Medicare Contributions	453	464	460	460	460
10 412 230 Benefits - PERA Contributions	3,607	4,385	4,342	4,342	4,348 c
10 412 250 Benefits - Unemployment Insurance	53	94	95	95	95
10 412 260 Benefits - Workers Comp. Insurance	56	56	56	56	33
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 6,227</b>	<b>\$ 7,355</b>	<b>\$ 7,309</b>	<b>\$ 7,309</b>	<b>\$ 7,471</b>
<b>CONTRACT SERVICES:</b>					
10 412 310 Services--Official (Judge)	2,729	0	0	0	0 d
10 412 320 Services--Professional (Prosecutor)	8,400	8,400	8,400	8,400	8,400 e
10 412 330 Services--Clerical/Staff (Jury/Witness)	137	2,000	2,000	1,000	1,000
<b>SUBTOTAL--Contract Services</b>	<b>\$ 11,266</b>	<b>\$ 10,400</b>	<b>\$ 10,400</b>	<b>\$ 9,400</b>	<b>\$ 9,400</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMNT:</b>					
10 412 370 Training/Professional Development	40	700	700	500	700
10 412 380 Memberships/Professional Dues/Subscrip	20	100	100	100	100
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 60</b>	<b>\$ 800</b>	<b>\$ 800</b>	<b>\$ 600</b>	<b>\$ 800</b>
<b>PROPERTY RELATED ACCOUNTS:</b>					
10 412 530 Telephone/Communications	2	50	50	50	50
10 412 550 Printing/Photocopying/Binding	98	250	250	150	200
10 412 560 Office Machine Maintenance	0	100	100	0	100
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 100</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 200</b>	<b>\$ 350</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
10 412 605 Office Supplies (Paper, etc.)	307	500	500	250	400
10 412 615 Postage (US Mail/Fed Ex/UPS)	1	100	100	250	100
<b>SUBTOTAL--Supplies &amp; Equipment</b>	<b>\$ 308</b>	<b>\$ 600</b>	<b>\$ 600</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 47,709</b>	<b>\$ 50,787</b>	<b>\$ 51,206</b>	<b>\$ 50,017</b>	<b>\$ 50,258</b>
<b>CAPITAL PURCHASES:</b>					
10 412 744 Capital Purchases--Computers/Printers/Ei	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 47,709</b>	<b>\$ 50,787</b>	<b>\$ 51,206</b>	<b>\$ 50,017</b>	<b>\$ 50,258</b>

**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 2012.
- 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 FY2012 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.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<i>Number of full time equivalent employees</i>	<i>3.00</i>	<i>3.00</i>	<i>3.00</i>	<i>4.00</i>	<i>4.00</i>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>					
10 413 100 Salary--Department Manager	\$ -	\$ 80,000	\$ 58,354	58,372	94,147 a
10 413 110 Salaries & Wages--Regular Staff	61,324	79,877	91,752	95,532	116,980 b
10 413 120 Salaries & Wages--Temporary/Seasonal	0	0	0	0	0
10 413 130 Salaries & Wages -- Overtime	344	0	0	0	0
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 61,668</b>	<b>\$ 159,877</b>	<b>\$ 150,106</b>	<b>\$ 153,904</b>	<b>\$ 211,127</b>
<b>EMPLOYEE BENEFITS:</b>					
10 413 210 Benefits--Group Insurance	11,347	13,998	13,998	13,998	15,058
10 413 220 Benefits--Medicare Contributions	1,065	2,318	2,177	2,232	3,061
10 413 230 Benefits--PERA/FPPA Contributions	9,142	21,085	20,565	21,085	28,924 c
10 413 250 Benefits--Unemployment Insurance	122	480	450	462	633
10 413 260 Benefits--Worker's Comp Insurance	300	945	945	945	744
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 21,977</b>	<b>\$ 38,826</b>	<b>\$ 38,134</b>	<b>\$ 38,721</b>	<b>\$ 48,421</b>
<b>CONTRACT SERVICES:</b>					
10 413 320 Information Services	46,829	46,800	46,800	46,800	46,800 d
10 413 321 Consulting Fees and Expenses	0	0	0	0	0
10 413 330 Services--Clerical/Staff	0	0	0	0	0
<b>SUBTOTAL--Contract Services</b>	<b>\$ 46,829</b>	<b>\$ 46,800</b>	<b>\$ 46,800</b>	<b>\$ 46,800</b>	<b>\$ 46,800</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>					
10 413 360 Recruiting/Employee Retention	232	10,500	10,500	8,293	500
10 413 370 Training/Professional Development	50	1,000	1,000	300	3,000
10 413 375 Public Relations	0	0	0	0	0
10 413 380 Memberships/Professional Dues	240	385	385	846	1,041
10 413 390 Travel/Conferences	275	2,000	2,000	1,178	2,678
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 797</b>	<b>\$ 13,885</b>	<b>\$ 13,885</b>	<b>\$ 10,617</b>	<b>\$ 7,219</b>
<b>PROPERTY RELATED ACCOUNTS:</b>					
10 413 421 Insurance (Casualty/Liability/Etc.)	633	1,503	1,503	1,503	2,874
10 413 422 Uncovered Losses	0	0	0	0	0
10 413 430 Building Maintenance/Material	0	500	500	0	500
<b>SUBTOTAL--Property Related</b>	<b>\$ 633</b>	<b>\$ 2,003</b>	<b>\$ 2,003</b>	<b>\$ 1,503</b>	<b>\$ 3,374</b>

**EXECUTIVE DEPARTMENT**

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

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>VEHICLE RELATED ACCOUNTS:</b>					
10 413 461 Vehicle Gas & Oil	571	900	900	709	900
10 413 470 Vehicle Repairs & Maintenance	761	700	700	0	500
10 413 480 Vehicle Insurance (Damage/Liability)	0	0	0	0	10
10 413 490 Vehicle Mileage (Reimbursements)	0	500	500	200	500
<b>SUBTOTAL--Vehicle Related</b>	<b>\$ 1,332</b>	<b>\$ 2,100</b>	<b>\$ 2,100</b>	<b>\$ 909</b>	<b>\$ 1,910</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>					
10 413 530 Telephone/Communications	8,068	9,600	9,600	5,941	8,000
10 413 531 Communication Equipment	580	100	100	514	530
10 413 540 Advertising/Publications	7,788	8,000	8,000	5,260	6,000
10 413 550 Printing/Photocopying/Binding	4,762	4,000	4,000	4,695	4,836
10 413 560 Office Machine Maintenance	0	100	100	0	100
10 413 571 Elections	0	5,000	5,000	2,335	4,000
10 413 565 City Wide Computer Maintenance	25,455	25,715	25,715	25,715	26,215 e
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 46,653</b>	<b>\$ 52,515</b>	<b>\$ 52,515</b>	<b>\$ 44,460</b>	<b>\$ 49,681</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
10 413 605 Office Supplies (Paper, etc.)	3,508	1,500	1,500	4,275	4,403
10 413 615 Postage (US Mail/Fed Ex/UPS)	194	300	300	100	200
10 413 620 Uniforms (Recurring costs)	924	260	260	260	200
10 413 625 Code Enforcement Supplies	180	250	250	0	100
10 413 630 Business Meals & Reimbursements	89	200	200	0	200
10 413 640 Books,periodicals and subscriptions	0	400	400	400	400
<b>SUBTOTAL--Supplies &amp; Commodities</b>	<b>\$ 4,896</b>	<b>\$ 2,910</b>	<b>\$ 2,910</b>	<b>\$ 5,035</b>	<b>\$ 5,503</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 184,785</b>	<b>\$ 318,916</b>	<b>\$ 308,453</b>	<b>\$ 301,949</b>	<b>\$ 374,035</b>
<b>CAPITAL PURCHASES:</b>					
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
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 184,785</b>	<b>\$ 318,916</b>	<b>\$ 308,453</b>	<b>\$ 301,949</b>	<b>\$ 374,035</b>

**Notes:**

- a. The department manager of the executive department is the city administrator.
- b. Regular staff of the executive department consist of the city clerk, the administrative assistant to the city administrator and the code enforcement officer.
- c. PERA retirement contribution remains at 13.7% for 2012.
- 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, and website hosting @ \$500.

*City of Manitou Springs*

**FINANCE DEPARTMENT**

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

**SUMMARY OF 2011-2012 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 2010	BUDGET 2011	M/Y AMEND 2011	FINAL AMEND 2011	BUDGET 2012
<i>Number of full time equivalent employees</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>	<i>4.00</i>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>					
10 415 100 Salary--Department Manager	\$ 79,252	\$ 79,252	\$ 79,252	83,679	73,500
10 415 110 Salaries & Wages--Regular Staff	106,230	106,238	106,238	106,238	109,425
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
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 185,482</b>	<b>\$ 185,490</b>	<b>\$ 185,490</b>	<b>\$ 189,917</b>	<b>\$ 182,925</b>
<b>EMPLOYEE BENEFITS:</b>					
10 415 210 Benefits--Group Insurance	16,469	18,844	18,844	18,844	20,270
10 415 220 Benefits--Medicare Contributions	1,420	2,690	2,690	2,754	2,652
10 415 230 Benefits--PERA/FPPA Contributions	23,724	25,412	25,412	26,019	25,061 a
10 415 250 Benefits--Unemployment Insurance	369	556	556	570	549
10 415 260 Benefits--Worker's Comp Insurance	400	583	583	583	338
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 42,382</b>	<b>\$ 48,085</b>	<b>\$ 48,085</b>	<b>\$ 48,769</b>	<b>\$ 48,870</b>
<b>CONTRACT SERVICES:</b>					
10 415 320 Services--Professional (Auditing)	27,040	24,000	24,000	24,000	21,000 b
10 415 330 Services--Clerical/Staff	0	0	0	0	0
10 415 340 Services--Maintenance/Custodial	0	0	0	0	0
<b>SUBTOTAL--Contract Services</b>	<b>\$ 27,040</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>\$ 24,000</b>	<b>\$ 21,000</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>					
10 415 360 Recruiting/Employee Retention	68	0	0	2,000	0
10 415 370 Training/Professional Development	170	68	68	4,209 c	170
10 415 380 Memberships/Professional Dues/Subscrip	0	170	170	170	500
10 415 390 Travel/Conferences	0	0	0	502	0
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 238</b>	<b>\$ 238</b>	<b>\$ 238</b>	<b>\$ 6,881</b>	<b>\$ 670</b>
<b>PROPERTY RELATED ACCOUNTS:</b>					
10 415 410 Gas & Electric Utilities	0	0	0	0	0
10 415 421 Insurance (Casualty/Liability/Etc.)	2,531	2,496	2,496	2,496	2,874
10 415 430 Building Maintenance	0	0	0	0	0
<b>SUBTOTAL--Property Related</b>	<b>\$ 2,531</b>	<b>\$ 2,496</b>	<b>\$ 2,496</b>	<b>\$ 2,496</b>	<b>\$ 2,874</b>

**FINANCE DEPARTMENT**

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

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>VEHICLE RELATED ACCOUNTS:</b>					
10 415 490 Vehicle Mileage (Reimbursements)	0	0	0	0	0
<b>SUBTOTAL--Vehicle Related</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>					
10 415 530 Telephone/Communications	2,689	2,785	2,785	2,785	2,785
10 415 531 Communication Equipment (Radios)	150	0	0	150	0
10 415 550 Printing/Photocopying/Binding	3,635	3,300	3,300	3,300	3,300
10 415 560 Office Machine Maintenance	0	0	0	0	0
10 415 569 Collection Fees	9,641	9,500	9,500	9,500	9,500 d
10 415 570 Bank Service Charges	16,507	15,600	15,600	15,600	15,600
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 32,621</b>	<b>\$ 31,185</b>	<b>\$ 31,185</b>	<b>\$ 31,335</b>	<b>\$ 31,185</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
10 415 605 Office Supplies (Paper, etc.)	2,033	2,750	2,750	2,000	2,750
10 415 615 Postage (US Mail/Fed Ex/UPS)	12,310	17,000	17,000	14,000	14,000
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	200	200
<b>SUBTOTAL--Supplies &amp; Commodities</b>	<b>\$ 14,343</b>	<b>\$ 19,950</b>	<b>\$ 19,950</b>	<b>\$ 16,200</b>	<b>\$ 16,950</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>304,637</b>	<b>311,444</b>	<b>311,444</b>	<b>319,598</b>	<b>304,475</b>
<b>CAPITAL PURCHASES:</b>					
10 415 743 Capital Purchases-Furniture/Fixtures	677	0	0	220	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
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ 677</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 305,314</b>	<b>\$ 311,444</b>	<b>\$ 311,444</b>	<b>\$ 319,818</b>	<b>\$ 304,475</b>

**Notes:**

- a. PERA retirement contribution remains at 13.7% for 2012.
- b. Fees for annual independent audit (Auditors report directly to City Council) @ \$21,000.
- c. Includes \$4,039 for training for Department Heads through the Center for Priority Based Budgeting.
- d. 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 2011-2012 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 Department provides written recommendations to the planning commission and the historic preservation commission and conducts public hearings. We also staff the open space advisory committee, parking advisory board, the urban renewal authority and provide support to the parks and recreation advisory board. The planning department 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 makes recommendations on funding of Federal Transportation Projects. We maintain and utilize the Geographic Information System (GIS) for zoning, open space and topographic mapping.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<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>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>					
10 419 100 Salary--Department Manager	\$ 76,452	\$ 76,452	\$ 76,452	76,452	78,746
10 419 110 Salaries & Wages--Regular Staff	80,564	83,480	81,261	80,008	83,089 a
10 419 120 Salaries & Wages--Temporary/Seasonal	0	0	0	0	0
10 419 130 Salaries & Wages -- Overtime	0	500	500	0	515
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 157,016</b>	<b>\$ 160,432</b>	<b>\$ 158,213</b>	<b>\$ 156,460</b>	<b>\$ 162,350</b>
<b>EMPLOYEE BENEFITS:</b>					
10 419 210 Benefits--Group Insurance	12,352	14,133	14,133	14,133	15,203
10 419 220 Benefits--Medicare Contributions	2,193	2,326	2,294	2,269	2,354
10 419 230 Benefits--PERA/FPPA Contributions	20,716	20,535	21,675	21,435	22,242 b
10 419 250 Benefits--Unemployment Insurance	312	481	475	469	487
10 419 260 Benefits--Worker's Comp Insurance	300	495	495	495	278
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 35,872</b>	<b>\$ 37,970</b>	<b>\$ 39,072</b>	<b>\$ 38,801</b>	<b>\$ 40,564</b>
<b>CONTRACT SERVICES:</b>					
10 419 310 Services--Official/Administrative	0	0	0	0	0
10 419 320 Services--Professional	2,711	0	0	897	0 c
10 419 330 Services -- Staff/Clerical	0	5,000	5,000	0	1,000 d
<b>SUBTOTAL--Contract Services</b>	<b>\$ 2,711</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 897</b>	<b>\$ 1,000</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT</b>					
10 419 360 Recruiting/Employee Retention	0	0	0	0	0
10 419 370 Training/Professional Development	1,441	1,500	1,500	500	1,500
10 419 380 Memberships/Professional Dues/Subscrip	881	1,200	1,200	1,283	1,200 e
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 2,322</b>	<b>\$ 2,700</b>	<b>\$ 2,700</b>	<b>\$ 1,783</b>	<b>\$ 2,700</b>
<b>PROPERTY RELATED ACCOUNTS:</b>					
10 419 421 Insurance (Casualty/Liability/Etc.)	1,898	1,503	1,503	1,503	2,156
10 419 422 Uncovered Losses	0	0	0	0	0
<b>SUBTOTAL--Property Related</b>	<b>\$ 1,898</b>	<b>\$ 1,503</b>	<b>\$ 1,503</b>	<b>\$ 1,503</b>	<b>\$ 2,156</b>

**COMMUNITY DEVELOPMENT DEPARTMENT**

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

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>VEHICLE RELATED ACCOUNTS:</b>					
10 419 461 Vehicle Gas & Oil	\$ -	\$ -	\$ -	0	0
10 419 490 Vehicle Mileage (Reimbursements)	0	250	250	50	100
<b>SUBTOTAL--Vehicle Related</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 50</b>	<b>\$ 100</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>					
10 419 530 Telephone/Communications	1,846	2,000	2,000	2,000	2,000
10 419 531 Communications Equipment	139	0	0	0	0
10 419 540 Advertising/Publications	948	1,000	1,000	1,000	1,500
10 419 550 Printing/Photocopying/Binding	3,800	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	151	300	300	300	300 f
10 419 595 Historic Preservation Comm. Support	607	1,500	1,500	1,500	1,000 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
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 7,491</b>	<b>\$ 8,800</b>	<b>\$ 8,800</b>	<b>\$ 8,800</b>	<b>\$ 8,800</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
10 419 605 Office Supplies (Paper, etc.)	2,555	3,500	3,500	3,000	3,000
10 419 615 Postage (US Mail/Fed Ex/UPS)	305	400	400	400	400
10 419 630 Business Meals & Reimbursements	0	0	0	0	0
<b>SUBTOTAL--Supplies &amp; Commodities</b>	<b>\$ 2,860</b>	<b>\$ 3,900</b>	<b>\$ 3,900</b>	<b>\$ 3,400</b>	<b>\$ 3,400</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 210,170</b>	<b>\$ 220,555</b>	<b>\$ 219,438</b>	<b>\$ 211,694</b>	<b>\$ 221,069</b>
<b>CAPITAL PURCHASES:</b>					
10 419 743 Purchases-Furniture/Fixtures	0	0	0	0	0
10 419 744 Capital Purchases--Computers/Printers/E	225	0	0	0	0
10 419 745 Capital Purchases--Software (Training/Etc	0	0	0	0	0
10 419 746 Capital Purchases--Other	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ 225</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 210,395</b>	<b>\$ 220,555</b>	<b>\$ 219,438</b>	<b>\$ 211,694</b>	<b>\$ 221,069</b>

**Notes:**

- a. This department currently employs 3 full time personnel.
- b. PERA retirement contribution remains at 13.7% for 2012.
- 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 \$500 for preservation awards and \$500 for public outreach.

*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.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>	
<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>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>						
10 420 100 Salary--Department Manager	\$ 64,318	\$ 64,318	\$ 64,318	78,188	73,500	<b>a</b>
10 420 110 Salaries & Wages--Regular Staff	534,612	546,166	542,825	542,487	564,966	<b>a</b>
10 420 120 Salaries & Wages--Temporary/Seasonal	0	11,014	15,101	11,014	15,450	<b>a</b>
10 420 130 Salaries & Wages--Overtime (Reg+Prem)	41,559	40,000	40,000	40,000	41,200	<b>b</b>
10 420 135 Salary Reimbursement	0	0	0	0	0	
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 640,488</b>	<b>\$ 661,498</b>	<b>\$ 662,244</b>	<b>\$ 671,689</b>	<b>\$ 695,116</b>	
<b>EMPLOYEE BENEFITS:</b>						
10 420 210 Benefits--Group Insurance	63,818	73,022	73,022	73,022	78,550	
10 420 220 Benefits--Medicare Contributions	8,818	9,592	9,603	9,739	10,079	
10 420 230 Benefits--PERA/FPPA Contributions	47,975	51,307	51,307	53,735	53,301	<b>c</b>
10 420 250 Benefits--Unemployment Insurance	1,271	1,984	1,987	2,015	2,085	
10 420 260 Benefits--Worker's Comp Insurance	27,375	24,956	24,956	24,956	32,536	
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 149,257</b>	<b>\$ 160,861</b>	<b>\$ 160,874</b>	<b>\$ 163,468</b>	<b>\$ 176,552</b>	
<b>CONTRACT SERVICES:</b>						
10 420 320 Services--Professional (Investigative)	6,186	10,000	10,000	6,000	10,000	
<b>SUBTOTAL--Contract Services</b>	<b>\$ 6,186</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 6,000</b>	<b>\$ 10,000</b>	
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>						
10 420 360 Recruiting/Employee Retention	1,192	3,000	3,000	14,000	3,000	
10 420 370 Training/Professional Development	1,441	3,000	3,000	1,500	5,000	
10 420 380 Memberships/Professional Dues/Subscrip	1,160	1,000	1,000	875	1,000	
10 420 390 Travel/Conferences	0	0	0	0	0	
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 3,794</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 16,375</b>	<b>\$ 9,000</b>	
<b>PROPERTY RELATED ACCOUNTS:</b>						
10 420 421 Insurance (Casualty/Liability/Etc.)	9,967	10,041	10,041	10,041	11,496	
10 420 422 Uncovered Losses	1,058	0	0	0	0	
10 420 430 Police Station Maintenance	52	0	0	0	0	
10 420 446 Traffic Control Services	0	0	0	0	0	
<b>SUBTOTAL--Property Related</b>	<b>\$ 11,077</b>	<b>\$ 10,041</b>	<b>\$ 10,041</b>	<b>\$ 10,041</b>	<b>\$ 11,496</b>	

*City of Manitou Springs*

**POLICE DEPARTMENT**

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>VEHICLE RELATED ACCOUNTS:</b>					
10 420 461 Vehicle Gas & Oil	23,868	18,000	18,000	22,000	23,000
10 420 470 Vehicle Repairs & Maintenance	17,972	18,000	18,000	15,000	18,000
10 420 480 Vehicle Insurance (Damage/Liability)	1,053	1,177	1,177	1,177	1,248
<b>SUBTOTAL--Vehicle Related</b>	<b>\$ 42,893</b>	<b>\$ 37,177</b>	<b>\$ 37,177</b>	<b>\$ 38,177</b>	<b>\$ 42,248</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>					
10 420 530 Telephone/Communications	9,585	10,000	10,000	10,000	10,000
10 420 531 Communications Equipment	10,795	17,000	17,000	17,000	17,000
10 420 550 Printing/Photocopying/Binding	3,455	7,000	7,000	5,000	7,000
10 420 560 Office Machine Maintenance	0	0	0	0	0
10 420 580 Prisoner Custody	4,368	8,000	8,000	7,000	7,000
10 420 582 Canine Unit	0	0	0	0	0
10 420 585 Humane Society Animal Control Services	7,992	10,000	10,000	10,000	10,000
10 420 587 Police Reserve Program	0	0	0	0	0
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 36,194</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 49,000</b>	<b>\$ 51,000</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
10 420 605 Office Supplies (Paper, etc.)	3,617	5,000	5,000	4,000	4,000
10 420 610 Operating Supplies (Chemicals, etc.)	2,650	4,000	4,000	3,000	4,000
10 420 615 Postage (US Mail/Fed Ex/UPS)	878	750	750	750	750
10 420 620 Uniforms (Recurring costs)	53	0	0	0	0
10 420 630 Business Meals & Reimbursements	0	0	0	0	0
10 420 640 Publications/Subscriptions	105	1,000	1,000	1,000	1,000
<b>SUBTOTAL--Supplies &amp; Commodities</b>	<b>\$ 7,303</b>	<b>\$ 10,750</b>	<b>\$ 10,750</b>	<b>\$ 8,750</b>	<b>\$ 9,750</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 897,191</b>	<b>\$ 949,327</b>	<b>\$ 950,086</b>	<b>\$ 963,500</b>	<b>\$ 1,005,162</b>
<b>CAPITAL PURCHASES:</b>					
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
10 420 744 Capital Purchases--Computers/Printers/Et	0	0	0	0	0
10 420 746 Capital Purchases--Other	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 897,191</b>	<b>\$ 949,327</b>	<b>\$ 950,086</b>	<b>\$ 963,500</b>	<b>\$ 1,005,162</b>

**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 FY2012. The police clerk position is the only employee to receive PERA retirement benefits in this department - all others receive FFPA retirement benefits. The City's FFPA contribution is 8% of wages.

*City of Manitou Springs*

**COMMUNICATIONS**

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

**SUMMARY OF 2011-2012 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 CPR 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 and owned by the Regional E911 Authority.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>Number of full time equivalent employees</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00 a</b>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>					
10 421 110 Salaries & Wages--Regular Staff	\$ 127,239	\$ 131,987	\$ 127,132	127,564	135,947 a
10 421 120 Salaries & Wages--Temporary/Seasonal	3,050	-	0	0	0
10 421 130 Salaries and Wages--Overtime	16,563	15,000	15,000	14,000	15,450
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 146,852</b>	<b>\$ 146,987</b>	<b>\$ 142,132</b>	<b>\$ 141,564</b>	<b>\$ 151,397</b>
<b>EMPLOYEE BENEFITS:</b>					
10 421 210 Benefits--Group Insurance	20,586	23,555	23,555	23,555	25,338
10 421 220 Benefits--Medicare Contributions	1,976	2,131	2,061	2,053	2,195
10 421 230 Benefits--PERA/FPPA Contributions	18,858	20,137	19,472	19,394	20,741 b
10 421 250 Benefits--Unemployment Insurance	291	441	426	425	454
10 421 260 Benefits--Worker's Comp Insurance	450	479	479	479	265
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 42,162</b>	<b>\$ 46,743</b>	<b>\$ 45,993</b>	<b>\$ 45,906</b>	<b>\$ 48,994</b>
<b>CONTRACT SERVICES:</b>					
10 421 320 Services--Professional	0	0	0	0	0
<b>SUBTOTAL--Contract Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMNT:</b>					
10 421 360 Recruiting/Employee Retention	670	2,000	2,000	1,500	2,000
10 421 370 Training/Professional Development	-	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
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 670</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 1,500</b>	<b>\$ 3,000</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>					
10 421 530 Telephone/Communications	2,348	7,000	7,000	6,000	7,000
10 421 531 Communications Equipment	6,268	1,200	1,200	1,200	1,200
10 421 550 Printing/Photocopying/Binding	106	200	200	200	200
10 421 560 Office Machine Maintenance	0	0	0	0	0
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 8,723</b>	<b>\$ 8,400</b>	<b>\$ 8,400</b>	<b>\$ 7,400</b>	<b>\$ 8,400</b>
<b>PROPERTY RELATED ACCOUNTS</b>					
10 421 421 Insurance (Casualty/Liability/Etc.)	2,911	3,417	3,417	3,417	3,592
10 421 430 Property Services - Bldg Maintenance	0	0	0	0	0
<b>SUBTOTAL--Property Related</b>	<b>\$ 2,911</b>	<b>\$ 3,417</b>	<b>\$ 3,417</b>	<b>\$ 3,417</b>	<b>\$ 3,592</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
10 421 605 Office Supplies (Paper, etc.)	325	300	300	400	500
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	0	0	0	0	0
<b>SUBTOTAL--Supplies &amp; Commodities</b>	<b>\$ 325</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 500</b>	<b>\$ 600</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>201,643</b>	<b>208,947</b>	<b>\$ 203,342</b>	<b>200,287</b>	<b>215,983</b>
<b>CAPITAL PURCHASES:</b>					
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
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 201,643</b>	<b>\$ 208,947</b>	<b>\$ 203,342</b>	<b>\$ 200,287</b>	<b>\$ 215,983</b>

**Notes:**

- a. This department employs 5 full time personnel.
- b. PERA retirement contribution remains at 13.7% for 2012.

*City of Manitou Springs*

**FIRE DEPARTMENT**

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

**SUMMARY OF 2011-2012 OPERATIONS:**

The Fire Department currently has 40 volunteer 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 2010	BUDGET 2011	M/Y AMEND 2011	FINAL AMEND 2011	BUDGET 2012
<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>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>					
10 422 110 Salaries & Wages--Regular Staff	\$ 255,112	\$ 249,890	\$ 249,890	249,996	257,387 a
10 422 120 Salaries & Wages--Temporary/Seasonal	29,220	30,000	30,000	30,000	30,900 b
10 422 130 Salaries & Wages--Overtime (Reg+Prem)	20,496	15,000	15,000	19,464	15,450
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 304,828</b>	<b>\$ 294,890</b>	<b>\$ 294,890</b>	<b>\$ 299,460</b>	<b>\$ 303,737</b>
<b>EMPLOYEE BENEFITS:</b>					
10 422 210 Benefits--Group Insurance	24,704 a	28,266	28,266	28,266	30,406
10 422 220 Benefits--Medicare Contributions	4,076	4,342	4,276	4,342	4,404
10 422 230 Benefits--PERA/FPPA Contributions	44,486	50,244	50,244	50,244	50,967 c
10 422 250 Benefits--Unemployment Insurance	605	885	911	898	911
10 422 260 Benefits--Worker's Comp Insurance	20,450	19,026	19,026	19,026	30,180
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 94,320</b>	<b>\$ 102,763</b>	<b>\$ 102,723</b>	<b>\$ 102,777</b>	<b>\$ 116,868</b>
<b>CONTRACT SERVICES:</b>					
10 422 310 Chief-Stipend	833	0	0	0	0 d
10 422 320 Services--Professional (Investigative)	183	500	500	250	250
10 422 330 Services--Professional (Fed/Out of Area)	11,114	0	0	40,642	0
10 422 340 Services--Maintenance/Custodial	0	500	500	250	250
<b>SUBTOTAL--Contract Services</b>	<b>\$ 12,130</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 41,142</b>	<b>\$ 500</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>					
10 422 360 Recruiting/Employee Retention	2,389	3,000	3,000	2,500	2,500
10 422 370 Training/Professional Development	7,806 b	7,000	7,000	3,000	6,000
10 422 380 Memberships/Professional Dues/Subscrip	2,139	3,500	3,500	2,500	2,500
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 12,333</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>\$ 8,000</b>	<b>\$ 11,000</b>
<b>PROPERTY RELATED ACCOUNTS:</b>					
10 422 410 Gas & Electric Utilities	6,447	6,000	6,000	6,000	6,000
10 422 421 Insurance (Casualty/Liability/Etc.)	9,878	11,043	11,043	11,043	12,693
10 422 422 Uncovered Losses	0	0	0	0	0
10 422 430 Station/Equipment Maintenance	5,941	6,000	6,000	8,000	6,000
<b>SUBTOTAL--Property Related</b>	<b>\$ 22,266</b>	<b>\$ 23,043</b>	<b>\$ 23,043</b>	<b>\$ 25,043</b>	<b>\$ 24,693</b>

City of Manitou Springs

**FIRE DEPARTMENT**

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

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2010	BUDGET 2011	M/Y AMEND 2011	FINAL AMEND 2011	BUDGET 2012
<b>VEHICLE RELATED ACCOUNTS:</b>						
10	422 461 Vehicle Gas & Oil	7,745	7,000	7,000	6,648	7,000
10	422 470 Vehicle Repairs & Maintenance	22,498	20,000	20,000	18,000	20,000
10	422 480 Vehicle Insurance (Damage/Liability)	6,060	6,491	6,491	6,491	7,299
<b>SUBTOTAL--Vehicle Related</b>		<b>\$ 36,303</b>	<b>\$ 33,491</b>	<b>\$ 33,491</b>	<b>\$ 31,139</b>	<b>\$ 34,299</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>						
10	422 530 Telephone/Communications	4,290	6,000	6,000	3,000	5,000
10	422 531 Communications Equipment	8,889	12,000	12,000	10,000	10,000
10	422 550 Printing/Photocopying/Binding	1,267	2,500	2,500	2,000	2,000
10	422 560 Office Machine Maintenance	0	200	200	0	0
10	422 589 Fire Prevention	2,069	2,500	2,500	2,000	2,000
10	422 590 Medical Services	10,907	10,500	10,500	10,500	10,500
10	422 591 High Angle Rescue	2,673	2,000	2,000	2,000	3,200
<b>SUBTOTAL--Office/Operating Services</b>		<b>\$ 30,095</b>	<b>\$ 35,700</b>	<b>\$ 35,700</b>	<b>\$ 29,500</b>	<b>\$ 32,700</b>
<b>SUPPLIES &amp; COMMODITIES:</b>						
10	422 605 Office Supplies (Paper, etc.)	507	2,000	2,000	1,200	1,500
10	422 610 Operating Supplies (Chemicals, etc.)	3,946	8,000	8,000	7,000	8,000 e
10	422 611 Wildland tools & equipment	0	1,500	1,500	0	1,500
10	422 615 Postage (US Mail/Fed Ex/UPS)	139	500	500	300	300
10	422 618 Custodial/Maintenance Supplies	1,072	2,000	2,000	1,200	1,500
10	422 620 Uniforms (Recurring costs)	4,996	6,000	6,000	6,000	6,000
10	422 630 Business Meals & Reimbursements	0	0	0	0	0
<b>SUBTOTAL--Supplies &amp; Commodities</b>		<b>\$ 10,661</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 15,700</b>	<b>\$ 18,800</b>
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 522,936</b>	<b>\$ 524,387</b>	<b>\$ 524,347</b>	<b>\$ 552,761</b>	<b>\$ 542,597</b>
<b>CAPITAL PURCHASES:</b>						
10	422 742 Capital Purchases--Equipment	2,857	0	0	0	4,999 f
10	422 743 Capital Purchases--Furniture & Fixtures	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>		<b>\$ 2,857</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,999</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 525,793</b>	<b>\$ 524,387</b>	<b>\$ 524,347</b>	<b>\$ 552,761</b>	<b>\$ 547,596</b>

**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 FY2011/FY2012 and "Old Hire" benefit premium. PERA contribution remains at 13.7% for FY2012, 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, and cleaning supplies.
- f. Replacement of fire hoses.

*City of Manitou Springs*

**PUBLIC SERVICES DEPARTMENT**

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

**SUMMARY OF 2011- 2012 OPERATIONS:**  
 This budget contains the funding to cover the cost of maintaining over 30 miles of streets and roads; asphalt repair, 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 Cemetary (burials, ground maintenance), the maintenance of the downtown corridor, the landscaping of the City, the repair and maintenance of all City buildings including the Police Department and the Library, the maintenance of the mineral springs and the coverage of City special events: fences, tents, stging, banners, Christmas decorations, etc.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b><i>Number of full time equivalent employees</i></b>	<b>13.50</b>	<b>13.50</b>	<b>13.50</b>	<b>8.40</b>	<b>8.40</b>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>					
10 431 100 Salary--Department Manager	\$ 21,979	\$ 19,500	\$ 19,500	26,000	28,428
10 431 110 Salaries & Wages--Regular Staff	272,683	289,564	263,706	189,721	195,413
10 431 120 Salaries & Wages--Temporary/Seasonal	19,964	25,000	25,000	12,000	12,360
10 431 130 Salaries & Wages--Overtime (Reg+Prem)	5,255	8,000	8,000	8,000	8,240
10 431 135 Salary Reimbursement	0	0	0	0	0
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 319,880</b>	<b>\$ 342,064</b>	<b>\$ 316,206</b>	<b>\$ 235,721</b>	<b>\$ 244,441</b>
<b>EMPLOYEE BENEFITS:</b>					
10 431 210 Benefits--Group Insurance	51,486	59,181	59,181	39,454	39,612
10 431 220 Benefits--Medicare Contributions	4,262	4,960	4,585	3,418	3,544
10 431 230 Benefits--PERA/FPPA Contributions	40,271	46,863	43,320	32,294	33,488 a
10 431 250 Benefits--Unemployment Insurance	635	1,026	949	707	733
10 431 260 Benefits--Worker's Comp Insurance	14,156	15,797	15,797	15,797	14,146
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 110,811</b>	<b>\$ 127,827</b>	<b>\$ 123,832</b>	<b>\$ 91,670</b>	<b>\$ 91,524</b>
<b>CONTRACT SERVICES:</b>					
10 431 320 Services--Professional (Engineering)	2,128	3,000	3,000	100	3,000
10 431 340 Services--Maintenance/Trash Pick Up	15,790	14,000	14,000	17,000	17,000
10 431 341 Services -- Custodial (Contracted Services)	33,292	35,000	35,000	35,000	35,000 b
10 431 342 Services -- Gardener (Contracted Services)	0	0	19,510	19,510	38,400
<b>SUBTOTAL--Contract Services</b>	<b>\$ 51,210</b>	<b>\$ 52,000</b>	<b>\$ 71,510</b>	<b>\$ 71,610</b>	<b>\$ 93,400</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>					
10 431 360 Recruiting/Employee Retention	640	500	1,000	1,000	1,000
10 431 370 Training/Professional Development	4,098	2,000	2,000	500	2,000
10 431 380 Memberships/Professional Dues/Subscripti	35	300	300	100	300
10 431 390 Travel/Conferences	0	0	0	0	0
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 4,772</b>	<b>\$ 2,800</b>	<b>\$ 3,300</b>	<b>\$ 1,600</b>	<b>\$ 3,300</b>
<b>PROPERTY RELATED ACCOUNTS:</b>					
10 431 410 Gas & Electric Utilities	30,479	35,000	35,000	35,000	35,000
10 431 412 Street Lighting	95,417	92,000	92,000	92,000	92,000
10 431 421 Insurance (Casualty/Liability/Etc.)	12,727	15,335	15,335	15,335	17,210
10 431 422 Uncovered Losses	2,046	0	0	5,115	0
10 431 430 Building Maintenance	15,012	10,000	10,000	12,000	10,000
10 431 431 Police Station Maintenance	869	1,500	1,500	1,500	1,500
10 431 434 Library Building Maintenance	1,835	2,000	2,000	1,000	2,000
10 431 435 Maintenance of Historic Plaques	0	200	200	200	200
10 431 436 Downtown Maintenance	3,701	5,000	5,000	5,000	5,000
<b>SUBTOTAL--Property Related</b>	<b>\$ 162,087</b>	<b>\$ 161,035</b>	<b>\$ 161,035</b>	<b>\$ 167,150</b>	<b>\$ 162,910</b>

*City of Manitou Springs*

**PUBLIC SERVICES DEPARTMENT**

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

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>				<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>VEHICLE RELATED ACCOUNTS:</b>								
10	431	461	Vehicle Gas & Oil	27,559	30,000	30,000	26,000	30,000
10	431	470	Vehicle Repairs & Maintenance	27,588	30,000	30,000	25,000	30,000
10	431	480	Vehicle Insurance (Damage/Liability)	4,131	6,509	6,509	6,509	8,015
<b>SUBTOTAL--Vehicle Related</b>				<b>\$ 59,278</b>	<b>\$ 66,509</b>	<b>\$ 66,509</b>	<b>\$ 57,509</b>	<b>\$ 68,015</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>								
10	431	530	Telephone/Communications	10,628	9,000	9,000	9,000	9,000
10	431	531	Communications Equipment	1,643	1,000	1,000	2,000	1,000
10	431	550	Printing/Photocopying/Binding	699	1,000	1,000	500	1,000
10	431	560	Office Machine Maintenance	0	0	0	0	0
<b>SUBTOTAL--Office/Operating Services</b>				<b>\$ 12,970</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>\$ 11,500</b>	<b>\$ 11,000</b>
<b>SUPPLIES &amp; COMMODITIES:</b>								
10	431	605	Office Supplies (Paper, etc.)	1,294	1,000	1,000	1,000	1,000
10	431	610	Operating Supplies (Chemicals, etc.)	59	100	100	100	100
10	431	615	Postage	8	50	50	50	50
10	431	618	Custodial Supplies	4,858	9,000	9,000	9,000	9,000
10	431	620	Uniforms (Recurring costs)	2,896	3,000	3,000	3,500	3,000
10	431	635	Street Cleaning	355	0	0	0	0
10	431	644	Streets Materials/Supplies	23,366	25,000	25,000	20,000	25,000 <b>c</b>
10	431	645	Vandalism Repairs	1,853	4,000	4,000	2,000	4,000
10	431	646	Traffic Services	14,403	12,000	12,000	11,000	11,000 <b>d</b>
10	431	647	Garden Supplies	1,712	3,000	3,000	3,500	3,000
10	431	648	Parks Materials/Supplies	25,453	25,000	30,000	30,000	30,000 <b>e</b>
10	431	649	Springs Maintenance	0	0	0	0	0
<b>SUBTOTAL--Supplies &amp; Commodities</b>				<b>\$ 76,257</b>	<b>\$ 82,150</b>	<b>\$ 87,150</b>	<b>\$ 80,150</b>	<b>\$ 86,150</b>
<b>TOTAL OPERATING EXPENDITURES</b>				<b>\$ 797,265</b>	<b>\$ 845,385</b>	<b>\$ 840,542</b>	<b>\$ 716,910</b>	<b>\$ 760,739</b>
<b>CAPITAL PURCHASES:</b>								
10	431	730	Capital Purchases -- Other Improvements	0	0	0	0	0
10	431	741	Capital Purchases-Vehicles	0	0	0	0	0
10	431	742	Capital Purchases -- Equipment	901	0	0	834 <b>f</b>	2,100 <b>g</b>
10	431	743	Capital Purchases- Furniture & Fixtures	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>				<b>\$ 901</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 834</b>	<b>\$ 2,100</b>
<b>TOTAL EXPENDITURES</b>				<b>\$ 798,166</b>	<b>\$ 845,385</b>	<b>\$ 840,542</b>	<b>\$ 717,744</b>	<b>\$ 762,839</b>

**Notes:**

- a. PERA retirement contribution remains at 13.7% in 2012.
- 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. Replacement office printer
- g. Capital purchases for FY2012 consist of 3 weeders @ \$900 and a chain saw @ \$1,200

**AQUATICS DEPARTMENT**

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

<b>SUMMARY OF 2011-2012 OPERATIONS:</b>						
The Aquatics Department will continue to offer its regular programs such as Swim America learn-to-swim, year round swim team, aqua-weight training, after school lessons, Manitou High School swim team, adult swim clinics, and personal training and safety classes. We will train safety personnel to levels in accordance with health regulations and national safety standards related to the pool's attendance. We will offer excellent customer service, a clean facility and do pre-maintenance to reduce high cost repairs to equipment.						
<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>	
<i>Number of full time equivalent employees</i>	<i>6.00</i>	<i>6.00</i>	<i>6.00</i>	<i>6.00</i>	<i>6.00</i>	<i>a</i>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>						
10 451 100 Salary--Department Manager	\$ 45,016	\$ 45,016	\$ 45,016	45,016	46,366	a
10 451 110 Salaries & Wages--Regular Staff	26,448	26,674	26,674	27,988	31,065	a
10 451 120 Salaries & Wages--Temporary/Seasonal	75,364	82,000	82,000	82,000	84,460	a
10 451 130 Salaries & Wages--Overtime (Reg+Prem)	0	100	100	100	103	
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 146,827</b>	<b>\$ 153,790</b>	<b>\$ 153,790</b>	<b>\$ 155,104</b>	<b>\$ 161,994</b>	
<b>EMPLOYEE BENEFITS:</b>						
10 451 210 Benefits--Group Insurance	8,235	9,422	9,422	9,422	10,135	
10 451 220 Benefits--Medicare Contributions	2,056	2,249	2,230	2,249	2,349	
10 451 230 Benefits--PERA/FPPA Contributions	19,423	21,249	21,069	21,069	22,193	b
10 451 250 Benefits--Unemployment Insurance	293	461	461	465	486	
10 451 260 Benefits--Worker's Comp Insurance	6,436	5,934	5,934	5,934	6,301	
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 36,443</b>	<b>\$ 39,315</b>	<b>\$ 39,117</b>	<b>\$ 39,139</b>	<b>\$ 41,464</b>	
<b>CONTRACT SERVICES:</b>						
10 451 340 Services--Maintenance/Custodial	185	1,500	1,500	1,500	1,500	
<b>SUBTOTAL--Contract Services</b>	<b>\$ 185</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>						
10 451 360 Recruiting/Employee Retention	116	200	200	637	200	
10 451 370 Training/Professional Development	380	400	400	470	400	
10 451 380 Memberships/Professional Dues/Subscrip	1,471	2,000	2,000	1,500	2,000	c
10 451 390 Travel/Conferences	0	0	0	0	0	
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 1,966</b>	<b>\$ 2,600</b>	<b>\$ 2,600</b>	<b>\$ 2,607</b>	<b>\$ 2,600</b>	
<b>PROPERTY RELATED ACCOUNTS:</b>						
10 451 410 Gas & Electric Utilities	51,057	52,000	52,000	52,000	52,000	
10 451 421 Insurance (Casualty/Liability/Etc.)	8,125	9,049	9,049	9,049	10,374	
10 451 422 Uncovered Losses/Deductibles	0	0	0	0	0	
10 451 430 Bldg. Maint.	9,762	10,000	15,388	15,388	15,388	
<b>SUBTOTAL--Property Related</b>	<b>\$ 68,944</b>	<b>\$ 71,049</b>	<b>\$ 76,437</b>	<b>\$ 76,437</b>	<b>\$ 77,762</b>	
<b>VEHICLE RELATED ACCOUNTS:</b>						
10 451 490 Vehicle Mileage (Reimbursements)	223	300	300	300	300	
<b>SUBTOTAL--Vehicle Related</b>	<b>\$ 223</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	

**AQUATICS DEPARTMENT**

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

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>					
10 451 530 Telephone/Communications	3,480	2,500	2,500	2,500	2,500
10 451 540 Pool Publicity	628	2,000	2,000	2,000	2,000
10 451 550 Printing/Photocopying/Binding	1,307	1,200	1,200	1,000	1,200
10 451 560 Office Machine Maintenance	1,665	1,200	1,200	1,400	1,200
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 7,079</b>	<b>\$ 6,900</b>	<b>\$ 6,900</b>	<b>\$ 6,900</b>	<b>\$ 6,900</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
10 451 605 Office Supplies (Paper, etc.)	986	1,000	1,000	1,000	1,000
10 451 610 Operating Supplies (Chemicals, etc.)	10,361	13,000	13,000	13,000	13,000
10 451 615 Postage	14	150	150	50	150
10 451 618 Custodial/Maintenance Supplies	2,624	1,900	1,900	1,900	1,900
10 451 620 Uniforms (Recurring costs)	684	850	850	700	850
0 451 631 Vending Supplies	5,718	6,500	6,500	5,500	6,500
10 451 632 Commodities for Resale	0	0	0	0	0
10 451 670 Swim Team	0	0	0	0	0
<b>SUBTOTAL--Supplies &amp; Commodities</b>	<b>\$ 20,386</b>	<b>\$ 23,400</b>	<b>\$ 23,400</b>	<b>\$ 22,150</b>	<b>\$ 23,400</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 282,054</b>	<b>\$ 298,854</b>	<b>\$ 304,044</b>	<b>\$ 304,137</b>	<b>\$ 315,921</b>
<b>CAPITAL PURCHASES:</b>					
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	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 282,054</b>	<b>\$ 298,854</b>	<b>\$ 304,044</b>	<b>\$ 304,137</b>	<b>\$ 315,921</b>

**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 2012.
- c. This account funds Red Cross life guard certifications.

*City of Manitou Springs*

**LIBRARY DEPARTMENT**

*This budget accounts for the operating costs of the City Library*

**SUMMARY OF 2011-2012 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 and online resources for informational and entertainment purposes, free internet and wi-fi access, and additional library services such as 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.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
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<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>
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**EMPLOYEE SALARIES & WAGES:**

10 455 100 Salary--Department Manager	\$ 38,512	\$ 38,512	\$ 38,512	38,512	46,366
10 455 110 Salaries & Wages--Reg. full time Staff	0	0	0	0	0
10 455 120 Salaries & Wages--Reg. part time Staff	43,555	44,285	44,285	44,285	45,614
10 455 130 Salaries & Wages--Overtime	26	0	0	0	0

<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 82,094</b>	<b>\$ 82,797</b>	<b>\$ 82,797</b>	<b>\$ 82,797</b>	<b>\$ 91,980</b>
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**EMPLOYEE BENEFITS:**

10 455 210 Benefits--Group Insurance	4,117	4,711	4,711	4,711	5,068
10 455 220 Benefits--Medicare Contributions	1,148	1,201	1,201	1,201	1,334
10 455 230 Benefits--PERA/FPPA Contributions	10,850	11,343	11,343	11,343	12,601
10 455 250 Benefits--Unemployment Insurance	164	248	248	248	276
10 455 260 Benefits--Worker's Comp Insurance	236	244	244	244	154

<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 16,516</b>	<b>\$ 17,747</b>	<b>\$ 17,747</b>	<b>\$ 17,747</b>	<b>\$ 19,432</b>
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**CONTRACT SERVICES:**

10 455 320 Services--Professional (Consulting)	0	10,000	10,000	0	10,000 a
10 455 330 Services--Clerical/Staff	0	0	0	0	0

<b>SUBTOTAL--Contract Services</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
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**RECRUITING, RETENTION, TRAINING, DEVELOPMNT:**

10 455 360 Recruiting/Employee Retention	0	0	0	0	0
10 455 370 Training/Professional Development	23	500	500	200	500
10 455 380 Memberships/Professional Dues/Subscrip	75	400	400	400	400
10 455 390 Travel/Conferences	0	500	500	500	500

<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 98</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>	<b>\$ 1,100</b>	<b>\$ 1,400</b>
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**PROPERTY RELATED ACCOUNTS:**

10 455 410 Gas & Electric Utilities	2,546	2,525	2,525	2,525	2,525
10 455 421 Insurance (Casualty/Liability/Etc.)	10,028	11,188	11,188	11,188	13,829
10 455 422 Uncovered Losses	1,000	0	0	0	0
10 455 430 Maintenance & Supplies	1,400	1,000	1,000	1,000	1,000

<b>SUBTOTAL--Property Related</b>	<b>\$ 14,974</b>	<b>\$ 14,713</b>	<b>\$ 14,713</b>	<b>\$ 14,713</b>	<b>\$ 17,354</b>
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**LIBRARY DEPARTMENT**

*This budget accounts for the operating costs of the City Library*

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>		<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>VEHICLE RELATED ACCOUNTS:</b>						
10 455 490	Vehicle Mileage (Reimbursements)	0	300	300	300	300
<b>SUBTOTAL--Vehicle Related</b>		<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>						
10 455 530	Telephone/Communications	6,394	6,865	6,865	5,352	6,865
10 455 531	Communication Equipment	0	0	0	0	0
10 455 540	Marketing	223	500	500	400	500
10 455 550	Printing/Photocopying/Binding	1,329	2,000	2,000	2,054	2,000
10 455 560	Office Machine/Computer Maintenance	602	700	700	500	700
<b>SUBTOTAL--Office/Operating Services</b>		<b>\$ 8,549</b>	<b>\$ 10,065</b>	<b>\$ 10,065</b>	<b>\$ 8,306</b>	<b>\$ 10,065</b>
<b>SUPPLIES &amp; COMMODITIES:</b>						
10 455 605	Office Supplies (Paper, etc.)	2,175	2,500	2,500	2,500	2,500
10 455 610	Operating Supplies (Chemicals, etc.)	691	600	600	638	600
10 455 615	Postage (US Mail/Fed Ex/UPS)	19	50	50	50	50
10 455 655	Employee Programs	0	100	100	100	100
10 455 660	Circulation	3,160	5,000	5,000	5,000	5,000
10 455 664	Audio/Video	6,575	6,000	6,000	6,000	6,000
10 455 665	Special Programs	438	1,600	1,600	1,600	1,600
10 455 666	Books	17,117	19,000	19,000	19,000	19,000 <b>b</b>
10 455 667	Periodicals	1,307	1,200	1,200	1,200	1,200
10 455 668	Childrens Programming	1,135	1,800	1,800	2,755	1,800
10 455 669	Library Board	0	0	0	0	0
10 455 670	Technical Services Supplies	594	1,000	1,000	1,500	1,000
10 455 671	Electronic Database Licenses	1,440	0	0	0	0 <b>c</b>
<b>SUBTOTAL--Supplies &amp; Commodities</b>		<b>\$ 34,650</b>	<b>\$ 38,850</b>	<b>\$ 38,850</b>	<b>\$ 40,343</b>	<b>\$ 38,850</b>
<b>TOTAL OPERATING EXPENDITURES</b>		<b>156,881</b>	<b>175,872</b>	<b>175,872</b>	<b>165,306</b>	<b>189,381</b>
<b>CAPITAL PURCHASES:</b>						
10 455 700	Grant Money Expenses	-	0	0	0	0
10 455 743	Capital Purchases--Furniture & Fixtures	0	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
<b>SUBTOTAL--Capital Purchases</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 156,881</b>	<b>\$ 175,872</b>	<b>\$ 175,872</b>	<b>\$ 165,306</b>	<b>\$ 189,381</b>

**Notes:**

- a. Funding to conduct library space needs assessment, for CDBG ADA Access grant applications.
- b. 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.
- c. Decrease reflects no purchases of databases; low usage does not support the need for databases.

*City of Manitou Springs*

**PARKING ENFORCEMENT OPERATING DEPT**

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

<b>SUMMARY OF 2010-2011 OPERATIONS:</b>						
This department has two full time parking enforcement officers and will fund 1 seasonal parking officer from Memorial Day to Labor Day.						
<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>	
<i>Number of full time equivalent employees</i>	<i>1.00</i>	<i>1.00</i>	<i>1.00</i>	<i>2.30</i>	<i>2.30</i>	
<b>EMPLOYEE SALARIES &amp; WAGES:</b>						
10 495 100 Salary--Department Manager	\$ 24,523	\$ 28,080	\$ 27,364	28,060	28,922	
10 495 110 Salaries & Wages--Regular Staff	849	0	0	7,040	23,566	
10 495 120 Salaries & Wages--Temporary/Seasonal	9,931	12,000	12,000	12,000	12,360	
10 495 130 Salaries & Wages -- Overtime	235	0	0	0	0	
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 35,537</b>	<b>\$ 40,080</b>	<b>\$ 39,364</b>	<b>\$ 47,100</b>	<b>\$ 64,849</b>	
<b>EMPLOYEE BENEFITS:</b>						
10 495 210 Benefits--Group Insurance	3,804	4,711	4,711	9,422	10,135	
10 495 220 Benefits--Medicare Contributions	457	581	571	683	940	
10 495 230 Benefits--PERA/FPPA Contributions	4,314	5,130	5,039	6,453	8,884 a	
10 495 250 Benefits--Unemployment Insurance	71	120	118	141	195	
10 495 260 Benefits--Worker's Comp Insurance	352	243	243	559	799	
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 8,997</b>	<b>\$ 10,786</b>	<b>\$ 10,681</b>	<b>\$ 17,258</b>	<b>\$ 20,953</b>	
<b>CONTRACT SERVICES:</b>						
10 495 320 Services--Professional	2,000	5,000	5,000	5,000	5,000	
10 495 340 Services--management consult	3,304	3,000	3,000	3,355	4,000 b	
10 495 360 Recruiting/Employee Recruitment	367	500	500	100	500	
10 495 370 Training/Professional Development	198	1,000	1,000	500	1,000	
<b>SUBTOTAL--Contract Services</b>	<b>\$ 5,869</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>	<b>\$ 8,955</b>	<b>\$ 10,500</b>	
<b>PROPERTY RELATED ACCOUNTS:</b>						
10 495 421 Insurance (Casualty/Liability/Etc.)	2,500	2,000	2,000	2,000	1,437	
10 495 422 Uncovered Losses	0	0	0	0	0	
<b>SUBTOTAL--Property Related</b>	<b>\$ 2,500</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ 1,437</b>	
<b>OFFICE &amp; OPERATING SERVICES:</b>						
10 495 530 Telephone/Communications	266	2,500	2,500	500	2,500	
10 495 531 Communications Equipment	290	500	500	500	500	
10 495 555 Franchise Fee Payments to Metro	0	0	0	0	0	
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 556</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 1,000</b>	<b>\$ 3,000</b>	
<b>VEHICLE RELATED ACCOUNTS:</b>						
10 495 461 Vehicle Gas & Oil	1,309	1,500	1,500	2,000	2,000	
10 495 470 Vehicle Repairs & Maintenance	617	2,000	2,000	1,500	2,000	
10 495 480 Vehicle Insurance (Damage/Liability)	0	0	0	0	48	
<b>SUBTOTAL--Vehicle Related</b>	<b>\$ 1,926</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 4,048</b>	
<b>SUPPLIES &amp; COMMODITIES:</b>						
10 495 605 Office Supplies	612	500	500	500	500	
10 495 610 Operating Supplies	10,838	3,000	3,000	2,000	3,000	
10 495 615 Postage (US Mail/Fed Ex/UPS)	521	1,000	1,000	600	600	
10 495 620 Uniforms	480	1,000	1,000	1,500	1,500	
10 495 695 Enforcement Equipment Rental	0	8,000	8,000	700	0	
<b>SUBTOTAL--Supplies &amp; Commodities</b>	<b>\$ 12,451</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>\$ 5,300</b>	<b>\$ 5,600</b>	
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 67,836</b>	<b>\$ 82,366</b>	<b>\$ 81,545</b>	<b>\$ 85,113</b>	<b>\$ 110,388</b>	
<b>NON-OPERATING EXPENDITURES</b>						
10 495 736 Capital Purchases-Facilities	0	3,500	3,500 c	0	0	
10 495 742 Capital Purchases-Equipment	1,684	1,000	1,000 d	0	0	
10 495 745 Capital Purchases-Software/training	0	0	0	0	0	
10 495 746 Capital Purchases-Other	0	0	0	0	0	
<b>TOTAL Non-operating Expenditures</b>	<b>\$ 1,684</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 69,520</b>	<b>\$ 86,866</b>	<b>\$ 86,045</b>	<b>\$ 85,113</b>	<b>\$ 110,388</b>	

**Notes:**

- a. PERA retirement contribution remains at 13.7% for 2012.
- 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*

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>		<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>ECONOMIC DEVELOPMENT:</b>						
10 465 844	Business promotion and tourism - formulary f	190,650	\$ 250,000	\$ 250,000	250,000	250,000 a
10 465 845	Business promotion and tourism - discretiona	56,240	-	-	0	0 b
10 465 846	City Promotion	0	0	0	0	0
10 465 847	Vendor Fee Equivalent	0	0	0	0	0
10 465 848	Lodging & Camping Tax	0	0	0	0	0
10 465 849	City Funds for Economic Development	0	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	24,573	2,000	2,000	20,000	26,500 c
<b>SUBTOTAL--Economic Development</b>		<b>271,463</b>	<b>\$ 252,000</b>	<b>\$ 252,000</b>	<b>\$ 270,000</b>	<b>\$ 276,500</b>
<b>INTERGOVERNMENTAL and OTHER AGENCIES:</b>						
10 480 850	Radio 539 am (electricity)	196	200	200	200	200 d
10 480 851	Pikes Peak Council of Govts.	2,194	2,253	2,253	2,253	2,552 e
10 480 852	Municipal League (CML)	2,950	3,073	3,073	3,073	3,073 f
10 480 854	Golden Circle Nutrition	600	600	600	600	1,000 g
<b>SUBTOTAL--Intergovernmental/Agencies</b>		<b>\$ 5,940</b>	<b>\$ 6,126</b>	<b>\$ 6,126</b>	<b>\$ 6,126</b>	<b>\$ 6,825</b>
<b>COUNCIL PROGRAMS &amp; PROJECTS:</b>						
10 490 320	Legal Fees & Settlements	87,804	25,000	25,000	10,000	25,000 h
10 490 870	TV Tower	464	0	0	0	0
10 490 890	Special Projects (Climate Protection)	2,200	0	0	0	0
<b>SUBTOTAL--Council Programs</b>		<b>\$ 90,468</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 10,000</b>	<b>\$ 25,000</b>
<b>TRANSFERS TO OTHER CITY FUNDS:</b>						
10 491 939	Capital Improvement Fund (Earmarked %'s)	106,262	204,612	204,612	204,612	141,686 i
10 491 939	Capital Improvement Fund (Supplemental)	0	0	0	0	0 j
10 491 935	Transfer to Open Space Fund	90,000 k	0	0	0	0
<b>SUBTOTAL--Transfers to Other Funds</b>		<b>\$ 196,262</b>	<b>\$ 204,612</b>	<b>\$ 204,612</b>	<b>\$ 204,612</b>	<b>\$ 141,686</b>
<b>TOTAL GENERAL FUND MISCELLANEOUS/TRANSFERS</b>		<b>\$ 564,132</b>	<b>\$ 487,738</b>	<b>\$ 487,738</b>	<b>\$ 490,738</b>	<b>\$ 450,011</b>

**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:

<b>Amended 2011</b>	<b>Budget 2012</b>
\$ 250,000	\$ 250,000

**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.

**TRANSFERS TO OTHER CITY FUNDS:**

- i) 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.
- j) Supplemental transfers to Capital Improvement Fund is at the discretion of the City Council.
- k) Transfer/loan to the Open Space Fund for the purchase of the Iron Mountain Parcels One and Two.

*City of Manitou Springs*

**General Fund Assigned Revenues and Uses Operating Budget**

***This operating budget accounts for revenues and expenditures related to activities maintained by other special revenue or capital project funds prior to the implementation of GASB 54 in FY2011***

Committed Revenues and Uses (Expenditures) for Parks and Rec Purposes for FY2011 consist of funding previously held under the purview of the Advisory Board through the Parks and Rec Special Revenue Fund, for the purpose of enhancement of the City's parks and recreation facilities.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>REVENUES</b>					
10 391 315 Transfer from Parks and Rec Fund	\$ -	\$ -	\$ -	\$ 10,441	\$ -
<b>SUB TOTAL--Current Year Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,441</b>	<b>\$ -</b>
Prior Year Ending Fund Balances	0	0	0	0	0
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,441</b>	<b>\$ -</b>
<b>EXPENDITURES:</b>					
10 499 802 Mini-Grants	0	0	0	5,000 a	0
10 499 807 Soda Springs Reserves/Improve	0	0	0	3,000 b	0
10 499 809 Bill Bauers Park (Grants, etc.)	0	0	0	1,441 c	0
10 499 840 Administrative Support (to General Fund)	0	0	0	1,000 d	0
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,441</b>	<b>\$ -</b>
<b>ENDING FUND BALANCE FOR PARKS AND REC PUR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Revenues more (or less) than expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

*\*This is the reserved, designated Fund Balance available for future appropriation (spending) on a cash basis.*

**Notes:**

- a Mini-Grants to local groups as determined by the Parks and Recreation Board and Authorized by Manitou Springs City Council.
- b This line contains \$3,000 for consultant for pavillon improvements.
- c For wall art project
- d Transfer to General Fund unrestricted fund balance for administrative services.

Committed Revenues and Uses for the Barr Trail Parking Lot revenues cover improvements to the Barr Parking Lot and trailhead area and the operating expenses of the Parking Enforcement Operating Department.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>REVENUES</b>					
10 363 215 Barr Trail Parking Revenue	0	0	0	42,000	81,000
<b>SUB TOTAL--Current Year Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 81,000</b>
Prior Year Ending Fund Balances	0	0	0	0	0
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 81,000</b>
<b>EXPENDITURES:</b>					
10 363 4XX Transfer to GF misc revenues for Ruxton/	0	0	0	42,000 a	22,342 b
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,000</b>	<b>\$ 22,342</b>
<b>ENDING FUND BALANCES (Deficit)*</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,658</b>
Revenues more (or less) than expenditures	\$ -	\$ -	\$ -	\$ -	\$ 58,658

*\*This is the reserved, designated Fund Balance available for future appropriation (spending) on a cash basis.*

- a. Expenses in General Fund include public service payroll, signage, supplies, Paypal and credit card company charges.
- b. Includes expenditures from 2011 in the amount of \$19,642 plus Paypal and credit card company charge estimates for 2012.

**WATER ENTERPRISE FUND**

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

**SUMMARY OF 2011-2012 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 feet of water lines.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2010	BUDGET 2011	M/Y AMEND 2011	FINAL AMEND 2011	BUDGET 2012	a
<b>OPERATING REVENUES:</b>						
52 344 320 Water Commodity Chgs	\$ 715,312	\$ 700,000	\$ 700,000	710,579	729,088	b
52 344 321 Water Customer Chgs	244,291	245,000	245,000	246,640	248,611	
52 344 330 Water Penalties / Int	22,459	22,000	22,000	24,529	26,161	
52 344 340 Water Turn on Fees	2,100	3,000	3,000	2,060	2,235	
52 344 345 Tapping Charges	9,135	500	500	12,918	15,809	
52 344 350 Water Meter Sales	1,614	1,700	1,700	1,838	2,083	
52 344 500 Miscellaneous/Unclassified Revenue	100	400	400	400	400	
52 344 395 Tap Fee Revenue	51,680	25,000	25,000	25,000	25,000	
52 361 190 Investment Interest	1,597	1,250	1,250	1,250	0	
52 344 400 EPA Drinking water grant	0	0	0	18,990	0	
52 344 450 Other Financing Sources - ARRA	158,858	0	466,669	0	0	
52 344 451 Loan Forgiveness Revenue - ARRA	0	0	0	0	0	
52 344 501 Grant Revenue - ARRA	0	0	0	0	0	
52 390 100 Accrued Vacation	0	0	0	0	0	
52 355 111 Loan Advance - Principal	1,730	0	0	0	0	
52 355 112 Loan Advance - Interest	112	0	0	0	0	
52 392 700 Sales of Surplus Equipment	0	0	0	0	0	
52 392 100 Lease/Purchase Proceeds	0	127,200	127,000	127,000	85,000	
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 1,208,988</b>	<b>\$ 1,126,050</b>	<b>\$ 1,592,519</b>	<b>\$ 1,171,204</b>	<b>\$ 1,134,387</b>	

<b>OPERATING EXPENDITURES:</b>						
<i>Number of full time equivalent employees</i>	<i>4.60</i>	<i>4.60</i>	<i>4.60</i>	<i>5.14</i>	<i>5.14</i>	

<b>EMPLOYEE SALARIES &amp; WAGES:</b>						
52 492 100 Salary--Department Manager	19,914	19,500	19,500	13,000	14,214	
52 492 110 Salaries & Wages--Regular Staff	186,865	176,118	175,625	205,675	211,845	c
52 492 115 Retirement bonus	0	0	0	0	0	
52 492 120 Salaries & Wages--Temporary & Season:	11,706	14,000	28,000	28,000	28,840	
52 492 130 Salaries & Wages--Overtime (Reg+Prem)	10,956	9,000	9,000	9,000	9,270	
52 492 135 Salaries & Wages--Salary Reimbursemer	310	0	0	0	0	
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 229,751</b>	<b>\$ 218,618</b>	<b>\$ 232,125</b>	<b>\$ 255,675</b>	<b>\$ 264,169</b>	

<b>EMPLOYEE BENEFITS:</b>						
52 492 210 Benefits--Group Insurance	17,704	20,432	20,432	20,432	21,979	
52 492 220 Benefits--Medicare Contributions	3,217	3,170	3,366	3,707	3,830	
52 492 230 Benefits--PERA/FPPA Contributions	30,119	29,951	31,801	35,027	36,191	d
52 492 250 Benefits--Unemployment Insurance	468	656	696	767	793	
52 492 260 Benefits--Worker's Comp Insurance	13,686	8,553	8,553	8,553	12,434	
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 65,194</b>	<b>\$ 62,762</b>	<b>\$ 64,848</b>	<b>\$ 68,487</b>	<b>\$ 75,227</b>	

<b>CONTRACT SERVICES:</b>						
52 492 320 Services--Professional (Engineering)	5,846	10,000	10,000	200	15,000	
53 492 321 Legal fees & Settlements	5,982	6,500	6,500	8,250	6,500	
52 492 325 Services--management consulting	0	0	0	0	0	
<b>SUBTOTAL--Contract Services</b>	<b>\$ 11,828</b>	<b>\$ 16,500</b>	<b>\$ 16,500</b>	<b>\$ 8,450</b>	<b>\$ 21,500</b>	

<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>						
52 492 360 Recruiting/Employee Retention	350	700	700	700	700	
52 492 370 Training/Professional Development	964	1,500	1,500	2,000	2,000	
52 492 380 Memberships/Professional Dues/Subscrip	0	100	500	500	500	
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 1,314</b>	<b>\$ 2,300</b>	<b>\$ 2,700</b>	<b>\$ 3,200</b>	<b>\$ 3,200</b>	

<b>PROPERTY RELATED ACCOUNTS:</b>						
52 492 410 Gas & Electric Utilities	3,955	3,500	3,500	3,500	3,500	
52 492 411 Water & Sewer Utilities	0	0	0	0	0	
52 492 421 Insurance (Casualty/Liability/Etc.)	36,701	39,384	39,384	39,384	26,199	
52 492 422 Uncovered Losses	2,000	0	0	0	0	
52 492 430 Shop & Ground Repair	2,218	2,000	2,000	2,000	2,000	
52 493 410 Gas & Electric Utilities	27,413	27,000	27,000	27,000	27,000	
52 493 450 Sludge Disposal	0	0	0	0	0	
52 492 451 Meter Purchases	7,368	7,368	7,368	0	0	
52 492 452 Meter Repair/Replacement.	2,049	12,000	12,000	10,000	19,000	
52 492 453 System Repairs/Replacement	61,158	60,000	60,000	25,000	53,000	
52 493 453 Treatment Plant-Repairs/Maintenance.	230,965	50,000	50,000	50,000	65,000	
52 492 455 Watershed Maintenance	11,585	30,000	30,000	30,000	30,000	
52 492 456 Street Patching	6,058	5,000	5,000	3,000	5,000	
<b>SUBTOTAL--Property Related</b>	<b>\$ 391,470</b>	<b>\$ 236,252</b>	<b>\$ 236,252</b>	<b>\$ 189,884</b>	<b>\$ 230,699</b>	

**WATER ENTERPRISE FUND**

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

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>		<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>VEHICLE RELATED ACCOUNTS:</b>						
52 492 461	Vehicle Gas & Oil	10,073	7,000	10,000	14,000	14,000
52 492 470	Vehicle Repairs & Maintenance	6,991	7,000	12,000	12,000	12,000
52 493 470	Vehicle Repairs & Maintenance	1,162	1,000	1,500	2,000	2,000
52 492 480	Vehicle Insurance (Damage/Liability)	2,314	2,169	2,169	2,169	1,697
<b>SUBTOTAL--Vehicle Related</b>		<b>\$ 20,539</b>	<b>\$ 17,169</b>	<b>\$ 25,669</b>	<b>\$ 30,169</b>	<b>\$ 29,697</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>						
52 492 530	Telephone/Communications	3,548	3,000	3,000	3,000	3,000
52 492 531	Communications Equipment	502	500	500	500	500
52 493 531	Communications Equipment	285	500	500	500	500
52 493 530	Telephone/Communications	7,863	7,000	7,000	7,000	7,000
52 492 550	Printing/Photocopying/Binding	577	200	200	200	200
52 492 560	Office Machine Maintenance	2,041	1,000	2,000	2,200	2,000
52 492 573	Bond Paying Agent Fees	0	0	0	0	0
52 492 581	UNCC Charges	635	1,000	1,000	1,000	1,000
52 492 910	Administrative Support (Transfer to GF)	59,261	59,621	59,621	59,621	59,621 e
52 492 912	Payment in Lieu of Taxes	24,000	24,500	24,500	25,581	26,247
52 492 913	Transfer to Downtown Public Improvemer	18,634	0	0	0	0
<b>SUBTOTAL--Office/Operating Services</b>		<b>\$ 117,347</b>	<b>\$ 97,321</b>	<b>\$ 98,321</b>	<b>\$ 99,602</b>	<b>\$ 100,068</b>
<b>SUPPLIES &amp; COMMODITIES:</b>						
52 492 605	Office Supplies (Paper, etc.)	560	400	700	700	700
52 492 610	Distribution System Operating Supplies	978	2,000	2,000	2,000	2,000
52 492 615	Postage (US Mail/Fed Ex/UPS)	80	140	140	200	100
52 492 620	Uniforms (Recurring Costs)	1,781	2,000	2,500	2,500	2,500
52 493 605	Office Supplies (Paper, etc.)	474	700	700	700	700
52 493 610	Operating Supplies (Chemical, Etc.)	29,572	28,000	28,000	28,000	28,000
52 493 615	Postage (US Mail/Fed Ex/UPS)	0	100	100	100	100
52 493 630	Business Meals & Reimbursements	0	100	100	100	100
52 492 640	Books, Periodicals, Subscriptions	0	0	0	0	0
52 493 674	CSU Exchange Water	0	0	70,000	0	70,000
52 493 675	Treatment Plant Operating Supplies	6,339	8,000	8,000	8,000	8,000
52 493 676	HD Water Tests	3,142	11,000	11,000	6,500	11,000
52 493 677	Sludge Disposal Closure Reserve	0	0	0	1,000	1,000
<b>SUBTOTAL--Supplies &amp; Commodities</b>		<b>\$ 42,927</b>	<b>\$ 52,440</b>	<b>\$ 123,240</b>	<b>\$ 49,800</b>	<b>\$ 124,200</b>
<b>OPERATING EXPENSE RELATED TO DEBT:</b>						
52 492 800	Capital Equipment from Leases	-	127,200	127,200	127,200	85,000
52 492 805	Bonds-Interest	0	0	0	0	0
52 492 807	CWCB-Interest	44,349	25,803	25,803	25,803	25,803
52 492 810	MSG Lease/Purchase - Interest	0	0	0	0	0
<b>SUBTOTAL--OPERATING EXPENSE RE</b>		<b>\$ 44,349</b>	<b>\$ 153,003</b>	<b>\$ 153,003</b>	<b>\$ 153,003</b>	<b>\$ 110,803</b>
52 492 780	Combined Depreciation and Amortization	241,764	-	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 1,166,484</b>	<b>\$ 856,365</b>	<b>952,658</b>	<b>\$ 858,270</b>	<b>\$ 959,563</b>
<b>NET OPERATING INCOME</b>		<b>\$ 42,504</b>	<b>\$ 269,685</b>	<b>\$ 639,861</b>	<b>\$ 312,934</b>	<b>\$ 174,824</b>
<b>NON-OPERATING EXPENDITURES</b>						
<b>DEBT SERVICE:</b>						
52 492 806	Bonds-Principal	0	0	0	0	0
52 492 808	CWCB-Principal	32,154	34,788	34,788	34,788	34,788
52 492 810	ARRA Drinking Water Loan D09Z243	0	62,068	62,068	62,068	62,068 f
52 492 811	ARRA Drinking Water Loan D09Z248	0	26,864	26,864	26,864	26,864 f
52 492 812	ARRA Drinking Water Loan D09Z249	0	62,068	62,068	62,068	62,068 f
52 492 833	Capital Lease Payments - 2011 Lease Pt	0	30,197	30,197	30,197	30,197 g
52 492 834	Capital Lease Payments - 2012 Lease Pt	0	0	0	0	18,813 h
<b>SUBTOTAL--Debt Service</b>		<b>\$ 32,154</b>	<b>\$ 215,985</b>	<b>\$ 215,985</b>	<b>\$ 215,985</b>	<b>\$ 234,798</b>
<b>CAPITAL PURCHASES:</b>						
52 492 733	Capital Purchases--ARRA Construction E	2,094,919	0	140,975	668,291	0
52 492 736	Capital Purchases--Utility Mains/Valves	2,785	0	0	0	0
52 492 737	Cap Purch--Supplemental Utility Mains/V	38,109	210,000	210,000	106,295	180,000 i
52 492 738	Capital Purchases-- Telemetering	0	0	0	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
52 492 742	Capital Purchases - Equipment	3,599	0	0	0	7,000 j
52 493 742	Capital Purchases-- Equipment	36,866	0	18,000	18,000	50,000 k
52 493 744	Capital Purchases--Computers/Printers/E	1,513	0	0	0	0
52 493 746	Capital Purchases--Generator, Treatment	0	0	0	0	40,000 l
52 493 750	Capital Purchases--Pond	0	0	0	0	50,000 m
52 115 650	Loan to Storm Drainage Management Fu	0	0	0	0	71,832 n
	Add Back: Depreciation	(241,764)	-	-	0	0
<b>SUBTOTAL--Capital Purchases</b>		<b>\$ 1,936,027</b>	<b>\$ 210,000</b>	<b>\$ 368,975</b>	<b>\$ 792,586</b>	<b>\$ 398,832</b>
<b>TOTAL NON-OPERATING EXPENDITURES</b>		<b>\$ 1,968,181</b>	<b>\$ 425,985</b>	<b>\$ 584,960</b>	<b>\$ 1,008,571</b>	<b>\$ 633,630</b>
<b>Prior Year Operating Fund Balances</b>		<b>4,709,933</b>	<b>1,797,776</b>	<b>2,784,256</b>	<b>2,784,256</b>	<b>2,088,619</b>
<b>ENDING UNRESERVED FUND BALANCES (Deficit)*</b>		<b>\$ 2,784,256 f</b>	<b>\$ 1,641,476 f</b>	<b>\$ 2,839,156</b>	<b>\$ 2,088,619</b>	<b>\$ 1,629,813</b>
<b>Revenues more (or less) than total expenditures</b>		<b>\$ (1,925,677)</b>	<b>\$ (156,300)</b>	<b>\$ 54,901</b>	<b>\$ (695,636)</b>	<b>\$ (458,806)</b>
<b>FUND BALANCE RESTRICTED FOR MINERAL POOL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,023</b>	<b>\$ (0)</b>
<b>TOTAL FUND BALANCE WATER ENTERPRISE FUND</b>		<b>2,784,256</b>	<b>1,641,476</b>	<b>2,839,156</b>	<b>2,101,642</b>	<b>1,629,813</b>

*\*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 & Personnel Benefits are based upon allocations determined by the Public Service Director.
- 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 @ \$100,187; and 2 4x4 3/4 ton diesel extended cab trucks @ \$58,966 and 1 SUV at \$21,000. Financing is calculated at 5 year terms at 3.98% interest.
- h. 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: 4x4 5 ton diesel automatic dump truck at \$95,000 and 1 40' 50,000 pound dual axle trailer for \$45,000
- i Replacement of water main Fountain Place (1,200')
- j Radios.
- k Funding to paint the Crystal Hills water tank.
- l Installation of a heating system at the water treatment plant.
- m Cleanup of the Retention Pond plus chlorine equipment.
- n In 2012, the water enterprise will lend the storm drainage and flood management enterprise \$71,832 at an interest rate of 4%, to temporarily subsidize its negative cash balance, with a total repayment to the water fund of \$74,705 in FY2013.

**WATER ENT. FUND ASSIGNED REVENUES AND USES OPERATING BUDGET**

*This operating budget accounts for revenues and expenditures related to activities maintained by other special revenue funds prior to the implementation of GASB 54 in FY2011.*

**Mineral Pool Development and Maintenance**

The Mineral Pool Development fund previously fell under the advisory perview 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.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
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**MINERAL POOL DEVELOPMENT AND MAINTENANCE**

**RESTRICTED REVENUES**

<b>52 391 327</b>	Transfer from the Mineral Pool Developm	\$ -	\$ -	\$ -	\$ 36,958	\$ -
<b>SUB TOTAL--Current Year Revenues</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,958</b>	<b>\$ -</b>
Prior Year Ending Fund Balances		0	0	0	0	13,023
<b>TOTAL AVAILABLE FUNDS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,958</b>	<b>\$ 13,023</b>

**EXPENDITURES:**

<b>52 499 424</b>	Mineral Spring Maintenance	0	0	0	14,381	12,023 a
<b>52 499 710</b>	Mineral Pool Acquisition	0	0	0	0	0
<b>52 499 733</b>	Mineral Pool Development Improvement	0	0	0	8,554	0
<b>52 499 899</b>	Miscellaneous	0	0	0	0	0
<b>52 499 910</b>	Admin Support (to Gen.Fund)	0	0	0	1,000	1,000 b

<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,935</b>	<b>\$ 13,023</b>
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<b>ENDING FUND BALANCES (Deficit)*</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,023</b>	<b>\$ (0)</b>
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<b>Revenues more (or less) than expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,023</b>	<b>\$ (13,023)</b>
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*\*This is the unreserved, designated Fund Balance available for future appropriation (spending) on a cash basis.*

**Notes:**

- a. Ongoing maintenance for mineral springs.
- b. Reimbursement for administrative, accounting and other services provided by General Fund departments.

**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.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>	
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**OPERATING REVENUES:**

53 344 400	Customer Charges	\$ 197,437	\$ 225,288	\$ 200,000	\$ 198,882	\$ 199,873	b
53 344 415	Inspection Fees	420	271	300	433	493	
53 344 420	Volume Charges: Treatment	522,629	552,000	552,000	566,301	624,676	c
53 344 430	Penalties	1,293	1,900	1,700	1,461	1,477	
53 344 490	Interest Income	946	1,700	800	800	800	
53 344 500	Other Financing Sources - ARRA	0	0	0	0	0	
53 344 501	Grant Revenue -- ARRA	1,523,868	0	271,829	271,829	0	
53 344 395	Sewer Tap Revenue	16,047	17,000	17,000	17,000	17,000	
53 390 100	Discounts taken	-	-	-	-	-	

<b>TOTAL OPERATING REVENUES</b>		<b>\$ 2,262,641</b>	<b>\$ 798,159</b>	<b>\$ 1,043,629</b>	<b>\$ 1,056,706</b>	<b>\$ 844,319</b>	
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**OPERATING EXPENDITURES:**

<b>Number of full time equivalent employees</b>		<b>2.40</b>	<b>2.40</b>	<b>2.40</b>	<b>2.86</b>	<b>2.86</b>	
53 494 100	Salary--Department Manager	13,276	13,000	16,000	13,000	14,214	
53 494 110	Salaries & Wages--Regular Staff	79,114	77,013	76,735	78,350	80,701	d
53 494 120	Salaries & Wages--Temporary & Seasonal	623	1,000	4,000	4,000	4,120	
53 494 130	Salaries & Wages--Overtime (Reg+Prem)	7,212	6,000	6,000	6,000	6,180	
53 494 135	Salaries & Wages--Salary Reimbursements	356	0	0	0	0	
<b>SUBTOTAL--Salaries &amp; Wages</b>		<b>\$ 100,582</b>	<b>\$ 97,013</b>	<b>\$ 102,735</b>	<b>\$ 101,350</b>	<b>\$ 105,215</b>	

**EMPLOYEE BENEFITS:**

53 494 210	Benefits--Group Insurance	9,059	11,647	11,647	11,647	12,529	
53 494 220	Benefits--Medicare Contributions	1,415	1,407	1,490	1,470	1,526	
53 494 230	Benefits--PERA/FPPA Contributions	13,368	13,291	14,075	13,885	14,414	e
53 494 250	Benefits--Unemployment Insurance	205	308	308	304	316	
53 494 260	Benefits--Worker's Comp Insurance	3,261	2,622	2,622	2,622	3,917	
<b>SUBTOTAL--Employee Benefits</b>		<b>\$ 27,307</b>	<b>\$ 29,275</b>	<b>\$ 30,142</b>	<b>\$ 29,928</b>	<b>\$ 32,701</b>	

**CONTRACT SERVICES:**

53 494 320	Services--Professional (Engineering)	0	15,500	500	500	8,500	
53 494 325	Services--management consulting	0	0	-	0	0	
<b>SUBTOTAL--Contract Services</b>		<b>0</b>	<b>15,500</b>	<b>500</b>	<b>500</b>	<b>8,500</b>	

**RECRUITING, RETENTION, TRAINING, DEVELOPMENT**

53 494 360	Recruiting/retention/training develop.	231	500	500	500	500	
53 494 370	Training/Professional Development	2,137	2,000	2,000	2,000	2,000	
53 494 380	Memberships/Professional Dues/Subscrip	0	0	0	0	0	
<b>SUBTOTAL--Recruiting/Retention</b>		<b>\$ 2,368</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	

**PROPERTY RELATED ACCOUNTS:**

53 494 410	Gas & Electric Utilities	-	500	500	500	500	
53 494 421	Insurance (Casualty/Liability/Etc.)	0	1,446	1,446	1,446	1,466	
53 494 422	Uncovered Losses	1,327	0	0	1,000	0	
53 494 430	Shop & Ground Repair	563	500	500	500	500	
53 494 453	System Repairs/Maintenance	17,074	15,000	15,000	18,000	18,000	
53 494 456	Street Patching	1,128	15,000	5,000	2,000	3,000	
<b>SUBTOTAL--Property Related</b>		<b>\$ 20,092</b>	<b>\$ 32,446</b>	<b>\$ 22,446</b>	<b>\$ 23,446</b>	<b>\$ 23,466</b>	

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 2010	BUDGET 2011	M/Y AMEND 2011	FINAL AMEND 2011	BUDGET 2012
<b>VEHICLE RELATED ACCOUNTS:</b>						
53 494 461	Vehicle Gas & Oil	3,008	3,000	3,000	4,500	4,000
53 494 470	Vehicle Repairs & Maintenance	2,626	3,000	6,000	6,000	6,000
53 494 480	Vehicle Insurance	1,543	0	1,446	1,446	1,131
<b>SUBTOTAL--Vehicle Related</b>		<b>\$ 7,177</b>	<b>\$ 6,000</b>	<b>\$ 10,446</b>	<b>\$ 11,946</b>	<b>\$ 11,131</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>						
53 494 530	Telephone/Communications	1,193	1,000	1,000	1,000	1,000
53 494 531	Communications Equipment	404	1,000	1,000	1,000	1,000
53 494 560	Office Machine Maintenance	0	0	0	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
<b>SUBTOTAL--Office/Operating Services</b>		<b>\$ 41,104</b>	<b>\$ 41,507</b>	<b>\$ 41,507</b>	<b>\$ 41,507</b>	<b>\$ 41,507</b>
<b>SUPPLIES &amp; COMMODITIES:</b>						
53 494 605	Office Supplies	0	50	50	100	200
53 494 610	Operating Supplies	64	1,000	1,000	1,000	1,000
53 494 615	Postage	0	0	0	0	50
53 494 620	Uniforms	418	500	500	800	800
53 494 675	Treatment	471,648	380,000	380,000	470,000	470,000
53 494 677	Sewer Line Maintenance	14,496	10,000	25,000	12,000	15,000
53 494 678	Sewer Backup Resolution Reserve	435	5,000	5,000	5,000	5,000 g
<b>SUBTOTAL--Supplies &amp; Commodities</b>		<b>\$ 487,061</b>	<b>\$ 396,550</b>	<b>\$ 411,550</b>	<b>\$ 488,900</b>	<b>\$ 492,050</b>
<b>OPERATING EXPENSE RELATED TO DEBT:</b>						
53 494 803	Sewer Revenue Bonds--Interest	0	0	0	0	0
53 494 809	Capital Leases - Interest Expenses	0	0	0	0	0
<b>SUBTOTAL -- Operating Expense Relat</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
53 494 790	Combined Depreciation and Amortization	67,604	80,000	-	80,000	-
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 753,294</b>	<b>\$ 700,791</b>	<b>\$ 621,326</b>	<b>\$ 779,577</b>	<b>\$ 708,570</b>
<b>NET OPERATING INCOME</b>		<b>\$ 1,509,347</b>	<b>\$ 97,368</b>	<b>\$ 422,303</b>	<b>\$ 277,129</b>	<b>\$ 135,749</b>
<b>NON-OPERATING EXPENDITURES</b>						
<b>DEBT SERVICE:</b>						
53 494 804	Sewer Revenue Bonds--Principal	0	0	0	0	0
53 494 833	2011 Lease/Purchase Program	0	15,383	15,383	15,383	15,383 h
53 494 834	2012 Lease/Purchase Program	0	-	-	-	12,542 i
53 494 810	ARRA Waste Polution Loan W09Z243	2,085	4,170	4,170	4,170	4,170 j
<b>SUBTOTAL--Debt Service</b>		<b>\$ 2,085</b>	<b>\$ 19,553</b>	<b>\$ 19,553</b>	<b>\$ 19,553</b>	<b>\$ 32,095</b>
53 494 730	Capital Purchases--Staff Construction	92,472	0	0	0	0
53 494 733	Capital Purchases--ARRA Construction	1,601,734	0	193,442	271,829	0
53 494 736	Capital Purchases--Utility Mains/Valves	1,533	210,000	210,000	88,000	180,000 k
53 494 741	Capital Purchases--Vehicles	0	0	0	0	0
53 494 742	Capital Purchases - Equipment	11,671	-	-	315	-
	Add back: Depreciation	(67,604)	(80,000)	-	-	-
<b>SUBTOTAL--Net Capital Purchases</b>		<b>1,639,806</b>	<b>130,000</b>	<b>403,442</b>	<b>360,144</b>	<b>\$ 180,000</b>
<b>TOTAL NON-OPERATING EXPENDITURES</b>		<b>\$ 1,641,891</b>	<b>\$ 149,553</b>	<b>\$ 422,995</b>	<b>\$ 379,697</b>	<b>\$ 212,095</b>
Prior Year Operating Fund Balances (Deficit)		435,188	197,818	302,644	302,644	200,076
<b>ENDING OPERATING FUND BALANCES *</b>		<b>\$ 302,644</b>	<b>\$ 145,633</b>	<b>\$ 301,952</b>	<b>\$ 200,076</b>	<b>\$ 123,730</b>
Revenues more (or less) than total expenditures		\$ (132,544)	\$ (52,185)	\$ (692)	\$ (102,567)	\$ (76,346)

\*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 allocated as per the Public Works Director.
- e. PERA retirement contribution remains at 13.7% for 2012.
- 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 Enterprise Department. That equipment is as follows: a rubber tire backhoe @ \$100,187; and 1 4x4 3/4 ton diesel extended cab truck @ \$29,483, & 1 SUV at \$21,044. Financing is calculated at 5 year terms at 3.98% interest.
- i. The Sewer Enterprise Department will lease/purchase equipment to be used jointly on a 40/60% basis with the Water Enterprise Department. That equipment is as follows: 4x4 5 ton diesel automatic dump truck at \$95,000 and 1 40' 50,000 pound dual axle trailer for \$45,000
- j. Zero interest ARRA Wastewater Loan for \$83,401, term 20 years, beginning date of note 9/29/09
- k. Utility lines include replacement of existing line on Fountain Place for a distance of 1,200'.

**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 2010	BUDGET 2011	M/Y AMEND 2011	FINAL AMEND 2011	BUDGET 2012
<b>OPERATING REVENUES:</b>						
33 355 110	Drainage Utility Assessments	\$ 236,299	\$ 234,460	\$ 234,460	\$ 234,460	\$ 234,460
33 335 190	Investment Interest	156	70	70	70	70
33 365 715	Grant Revenue	0	0	0	9,600	0
33 391 310	Transfer from General Fund	0	0	0	0	0
33 208 100	Interfund loan from Water Enterprise Fnd	0	0	0	0	71,832 a
33 393 500	Miscellaneous Revenue	0	0	0	144	0
33 393 800	Lease/Purchase Proceeds	0	40,000	40,000	40,000	0
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 236,455</b>	<b>\$ 274,530</b>	<b>\$ 274,530</b>	<b>\$ 284,274</b>	<b>\$ 306,362</b>
<b>EXPENDITURES:</b>						
<b>OPERATING EXPENDITURES:</b>						
<b>Number of full time equivalent employees</b>		<b>0.00</b>	<b>2.20</b>	<b>2.20</b>	<b>2.70</b>	<b>2.70</b>
33 494 100	Salary--Department Manager	10,460	13,000	13,000	13,000	14,214
33 494 110	Salaries & Wages--Regular Staff	38,642	56,863	61,852	74,550	76,787
33 494 120	Salaries&Wages--Temp/Seasonal	68	4,000	4,000	4,000	4,120
33 494 130	Salaries & Wages--Overtime	1,073	2,000	2,000	2,000	2,060
33 494 140	Accrued Vacation Pay	(1,180)	0	0	0	0
<b>SUBTOTAL--Salaries &amp; Wages</b>		<b>\$ 49,063</b>	<b>\$ 75,863</b>	<b>\$ 80,852</b>	<b>\$ 93,550</b>	<b>\$ 97,181</b>
<b>EMPLOYEE BENEFITS:</b>						
33 494 210	Benefits--Group Insurance	4,298	10,481	10,481	10,481	11,274
33 494 220	Benefits--Medicare Contributions	688	1,100	1,172	1,356	1,409
33 494 230	Benefits--PERA/FPPA Contributions	6,504	10,393	11,077	12,816	13,314
33 494 250	Benefits--Unemployment Insurance	103	228	243	281	292
33 494 260	Benefits--Worker's Comp Insurance	0	4,304	4,304	4,304	2,498
<b>SUBTOTAL--Employee Benefits</b>		<b>\$ 11,594</b>	<b>\$ 26,506</b>	<b>\$ 27,277</b>	<b>\$ 29,238</b>	<b>\$ 28,787</b>
<b>CONTRACT SERVICES:</b>						
33 494 320	Services-Professional	-	10,000	10,000	50	-
33 494 321	Legal fees/Settlement	540	600	600	600	600
<b>SUBTOTAL--Contract Services:</b>		<b>\$ 540</b>	<b>\$ 10,600</b>	<b>\$ 10,600</b>	<b>\$ 650</b>	<b>\$ 600</b>
<b>VEHICLE RELATED ACCOUNTS:</b>						
33 494 461	Vehicle Gas & Oil	3,302	3,000	5,000	5,500	5,500
33 494 470	Vehicle Repairs & Maintenance	1,606	2,000	5,000	5,000	5,000
33 494 480	Vehicle Insurance	3,000	1,500	3,000	3,000	3,000
<b>SUBTOTAL--Vehicle Related</b>		<b>\$ 7,908</b>	<b>\$ 6,500</b>	<b>\$ 13,000</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>						
33 494 360	Recruiting/Employee Retention	98	200	200	500	300
33 494 370	Training/Professional Development	1,975	1,000	1,000	100	800
33 494 380	Memberships/Professional Dues/Subs	0	200	500	250	250
<b>SUBTOTAL--Vehicle Related</b>		<b>\$ 2,073</b>	<b>\$ 1,400</b>	<b>\$ 1,700</b>	<b>\$ 850</b>	<b>\$ 1,350</b>
<b>OTHER OPERATING EXPENSES:</b>						
33 494 456	Street patching	0	10,000	5,000	600	1,000
33 494 530	Telephone/Telecommunication	1299	1,000	1,000	1,000	1,000
33 494 531	Telephone Equipment	0	-	158	200	500
33 494 615	Postage	0	-	4	100	100
33 494 620	Uniforms (recurring)	434	1,000	1,000	1,000	1,000
33 494 635	Street cleaning	7383	5,000	5,000	2,000	2,000
33 494 676	Water tests	52	500	500	500	500
33 498 803	Debt Interest Expense	17,428	9,516	9,516	9,516	4,160 b
33 498 770	Depreciation	-	36,742	36,742	36,742	-
33 499 422	Uncovered Losses	0	0	0	0	0
33 499 800	Capital Equipment from Leases	0	40,000	40,000	40,000	0 c
33 499 810	Miscellaneous	658	100	100	100	100
33 499 896	Pollution Control/Wastewater Mngmnt	22,864	20,000	20,000	25,000	20,000
33 499 910	Administrative Support (Transfer to GF)	8,000	8,000	8,000	8,000	8,000
<b>SUBTOTAL--Operating Expenditures</b>		<b>58,118</b>	<b>131,858</b>	<b>127,020</b>	<b>124,758</b>	<b>38,360</b>
<b>TOTAL OPERATING EXPENDITURES:</b>		<b>\$ 129,296</b>	<b>\$ 252,727</b>	<b>\$ 260,449</b>	<b>\$ 262,546</b>	<b>\$ 179,777</b>
<b>NET OPERATING INCOME:</b>		<b>\$ 107,159</b>	<b>\$ 21,803</b>	<b>\$ 14,081</b>	<b>\$ 21,728</b>	<b>\$ 126,585</b>
<b>NON-OPERATING EXPENDITURES:</b>						
33 498 880	Canon Avenue Storm Sewer Debt Service	119,870	125,006	125,006	125,006	130,362
33 498 882	FY2011 Lease/Purchase Program	0	9,496	9,496	7,873	7,873 d
33 498 883	FY2012 Lease/Purchase Program	0	0	0	-	6,360 e
33 498 770	Add: Depreciation	-	(36,742)	(36,742)	(36,742)	-
33 499 885	Flood Mitigation/Repair Projects	11,445	20,000	20,000	16,090	20,000
<b>TOTAL NON-OPERATING EXPENDITURES:</b>		<b>\$ 131,315</b>	<b>\$ 117,760</b>	<b>\$ 117,760</b>	<b>\$ 112,227</b>	<b>\$ 164,595</b>
Prior Year Operating Fund Balance (Deficit)		157,190	157,296	146,114	128,510	38,011
<b>NET ENDING FUND CASH BALANCES (Deficit)*</b>		<b>\$ 128,510</b>	<b>\$ 61,339 f</b>	<b>\$ 42,435 f</b>	<b>\$ 38,011</b>	<b>\$ (0)</b>
Revenues more (or less) than expenditures		\$ (24,156)	\$ 134,967	\$ (103,679)	\$ 150,319	\$ (38,011)

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

*City of Manitou Springs*

- a In 2012, the Water enterprise will lend the Storm Drainage and Flood Management enterprise \$71,832 at an interest rate of 4%, to temporarily subsidize the negative cash balance, with a total repayment to the water fund of \$74,705 in FY2013.
- b 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, final payment 9/15/2012.
- c 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.
- d The proposed FY2011 Lease/Purchase program would purchase a 3/4 ton diesel pickup truck @ \$29,483 and a tilt trailer for \$6,969.
- e The proposed FY 2012 Lease Purchase program would purchase a culvert cleaning system at \$15,000 & a curb form machine at 15,000

**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 2012, funds are allocated for the continual updating of the department uniform inventory and the replacement of police firearms.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2010	BUDGET 2011	M/Y AMEND 2011	FINAL AMEND 2011	BUDGET 2012
<b><u>REVENUES</u></b>					
24 334 715 Grants	\$ 1,282	\$ -	\$ -	\$ -	\$ -
24 365 500 Miscellaneous	250	0	0	0	0
24 351 110 Court Assessments	21,525	23,000	23,000	20,000	20,000 a
24 351 100 Discounts Taken	0	0	0	0	0
24 361 190 Investment Interest	49	50	50	30	30
<b>SUB TOTAL--Current Year Revenues</b>	<b>\$ 23,106</b>	<b>\$ 23,050</b>	<b>\$ 23,050</b>	<b>\$ 20,030</b>	<b>\$ 20,030</b>
Prior Year Ending Fund Balances	52,928	29,373	28,797	28,797	9,827
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 76,034</b>	<b>\$ 52,423</b>	<b>\$ 51,847</b>	<b>\$ 48,827</b>	<b>\$ 29,857</b>

<b><u>EXPENDITURES:</u></b>					
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	8	0	0	0	0
24 499 730 Station Improvements	0	0	0	19,000 b	6,000 c
24 499 745 Evidence Software	0	0	0	0	0
24 499 746 Court Software and Training Expense	2,056	0	0	0	0
24 499 741 New Vehicle Equipment	22,260	0	0	0	0
24 499 749 Purchases (Uniforms, firearms, etc.)	21,913	28,000	28,000	19,000	20,000
24 499 910 Administrative Support (Transfer to GF)	1,000	1,000	1,000	1,000	1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 47,237</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 39,000</b>	<b>\$ 27,000</b>
<b>ENDING FUND BALANCES (Deficit)*</b>	<b>\$ 28,797</b>	<b>\$ 23,423</b>	<b>\$ 22,847</b>	<b>\$ 9,827</b>	<b>\$ 2,857</b>
Revenues more (or less) than expenditures	\$ (24,131)	\$ (5,950)	\$ (5,950)	\$ (18,970)	\$ (6,970)

*\*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.
- b. Evidence room project (alarm system, exhaust system, shelving and safes)
- c. Completion of Evidence room project

*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 &amp; DESCRIPTION:</u>	<u>ACTUAL 2010</u>	<u>BUDGET 2011</u>	<u>M/Y AMEND 2011</u>	<u>FINAL AMEND 2011</u>	<u>BUDGET 2012</u>
<b><u>REVENUES</u></b>					
25 335 740 Lottery Share	47,797	51,000	51,000	45,000	\$ 44,527
25 361 190 Investment Interest	176	175	175	175	175
<b>SUB TOTAL--Current Year Revenues</b>	<b>\$ 47,973 a</b>	<b>\$ 51,175 a</b>	<b>\$ 51,175 a</b>	<b>\$ 45,175 a</b>	<b>\$ 44,702 a</b>
Prior Year Ending Fund Balances	158,972	102,799	117,762	117,762	125,373
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 206,945</b>	<b>\$ 153,974</b>	<b>\$ 168,937</b>	<b>\$ 162,937</b>	<b>\$ 170,075</b>

<b><u>EXPENDITURES:</u></b>					
25 499 801 Memorial Park	6,296	5,000	5,000	5,000	0
25 499 802 Miscellaneous Programs	633	0	0	0	3,500
25 499 803 Bench Replacement	0	3,000	3,000	3,000	3,000
25 499 804 Creek Trail Development	0	10,000	10,000	10,000	0
25 499 805 Schryver Park	27,800	0	0	0	0
25 499 806 Fountain Creek Restoration	0	2,000	2,000	0	0
25 499 807 Soda Springs Reserves/Improve	0	15,000	15,000	0	25,000 b
25 499 809 Bill Bowers Park (Grants, etc.)	0	0	0	0	0
25 499 812 Manitou Art Project	0	0	1,120	1,120	0
25 499 820 Parks	26,454	23,000	23,000	18,444	35,000 c
25 499 892 Tree Planting Plan	0	0	0	0	0
25 499 893 Mansions Park Improvements	10,000	0	0	0	6,000 d
25 499 894 Maintenance Equipment	10,000	0	0	0	0
25 499 895 Mineral Spring Maintenance	8,000	8,000	8,000	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 89,183</b>	<b>\$ 66,000</b>	<b>\$ 67,120</b>	<b>\$ 37,564</b>	<b>\$ 72,500</b>
<b>ENDING FUND BALANCES (Deficit)*</b>	<b>\$ 117,762</b>	<b>\$ 87,974</b>	<b>\$ 101,817</b>	<b>\$ 125,373</b>	<b>\$ 97,575</b>

Revenues more (or less) than expenditures                    \$ (41,210)    \$ (14,825)    \$ (15,945)    \$ 7,611    \$ (27,798)

*\*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 improvements for Soda Springs Park: sprinklers systems and grass seed.
- c. Miscellaneous improvements for entire park system.
- d. This line includes organic treatment of vegetation and weeds for Mansions Park.

*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.  
Due to GASB 54, this fund has been folded into the General Fund as a committed fund balance.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b><u>REVENUES</u></b>					
15 334 715 Grants and Reimbursements (GOCO)	\$ -	\$ -	\$ -	\$ -	\$ -
15 334 716 Grants - Colo Wildlife	-	0	0	-	0
15 334 717 Misc Grants - Hillsdale	0	0	0	0	0
15 334 718 Misc Grants - PPCF	63,425	-	-	-	-
15 334 719 Grants - Fishing is Fun (Ftn Crk Rest)	0	-	42,515	42,515	-
15 361 190 Investment Interest	7	0	0	0	0
15 365 500 Donations & Gifts	787	0	7,311	7,311	0
15 365 505 Miscellaneous Revenue	300	0	0	300	0
<b>SUB TOTAL--Current Year Revenues</b>	<b>\$ 64,519</b>	<b>\$ -</b>	<b>\$ 49,826 a</b>	<b>\$ 50,126 a</b>	<b>\$ -</b>
Prior Year Ending Fund Balances	(20,660)	2,625	(39,685)	(39,685)	0
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 43,859</b>	<b>\$ 2,625</b>	<b>\$ 10,141</b>	<b>\$ 10,441</b>	<b>\$ -</b>

<b><u>EXPENDITURES:</u></b>					
15 499 910 Transfer to General Fund Restricted Reve	0	0	0	10,441	0
15 499 370 Training/Professional Develop - PARAB	0	0	0	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	500	0	0	0	0
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	0	0	0	0
15 499 806 Fish Purchase	0	0	0	0	0
15 499 807 Soda Springs Reserves/Improve	400	0	0	0	0
15 499 809 Bill Bauers Park (Grants, etc.)	0	0	0	0	0
15 499 810 Fountain Creek Restoration	81,644	0	0	0	0
15 499 812 Manitou Art Project	0	0	0	0	0
15 499 820 Parks	0	0	0	0	0
15 499 840 Administrative Support (to General Fund)	1,000	1,000	1,000	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 83,544</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 10,441</b>	<b>\$ -</b>
<b>ENDING FUND BALANCES (Deficit)*</b>	<b>\$ (39,685)</b>	<b>\$ 1,625</b>	<b>\$ 9,141</b>	<b>\$ -</b>	<b>\$ -</b>

Revenues more (or less) than expenditures                    \$ (19,025)    \$ (1,000)    \$ 48,826    \$ 39,685    \$ -

*\*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 2010	BUDGET 2011	M/Y AMEND 2011	FINAL AMEND 2011	BUDGET 2012
<b>REVENUES:</b>					
39 311 110 Property Taxes (Earmarked.556 mills)	\$ 33,497	\$ 34,145	\$ 34,145	\$ 34,094	\$ 33,297
39 334 725 Federal Grant Rev. (Creekwalk Trail P1)	115,594	0	0	0	0
39 334 726 Grant Revenue (GOCO Creekwalk Trail P2)	0	0	0	0	0
39 334 727 Grant Revenue (State Historic - Library Renovation)	66,599	0	8,005	8,005	0
39 334 728 Grant Revenue (State Historic - Structures Assessment)	0	0	81,483	81,483	0
39 334 730 Grant Revenue (FEMA - FD SCBA)	0	0	50,084	50,084	0
39 334 73x Grant Revenue (CDBG ADA Access)	0	0	0	0	51,264
39 334 73x Grant Revenue (Safe Routes to School)	0	0	0	0	117,130
39 361 190 Investment Interest	228	200	200	200	0
39 365 500 Unclassified	0	0	0	0	0
39 365 501 Donation - Library Renovation (FOL)	13,900	0	0	0	0
39 391 310 Transfer from Gen Fund	106,262	204,612	204,612	204,612	141,686
39 391 310 Transfer from Gen Fund (Supplement)	0	0	0	0	0
39 391 311 Transfer from Public Works Fund	48,744	0	0	0	0
39 391 312 Transfer from Water Enterprise Fund	0	0	0	0	0
39 393 100 Lease Proceeds	256,342	652,151	262,210	202,937	372,750
<b>SUBTOTAL--Current Year Revenues</b>	<b>\$ 641,166</b>	<b>\$ 891,108</b>	<b>\$ 640,739</b>	<b>\$ 581,415</b>	<b>\$ 716,127</b>
Prior Year Ending Fund Balances	173,922	179,022	179,022	179,022	174,471
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 815,088</b>	<b>\$ 1,070,130</b>	<b>\$ 819,761</b>	<b>\$ 760,436</b>	<b>\$ 890,598</b>
<b>EXPENDITURES:</b>					
<b>Lease/Bonded Debt Service</b>					
39 498 573 Bond Agent Paying Fee	0	0	0	0	0
39 498 881 Lease Interest--Dump Truck	1,074	536	536	536	0
39 498 890 Lease for Dump Truck (MSG)-principal	9,326	9,864	9,864	9,864	0
39 498 882 Lease Interest--FD tanker & PW Veh	4,902	0	0	0	0
39 498 895 Lease Principal - FD Tanker & Public Works Veh	50,710	0	0	0	0
39 498 898 Lease Purchase - 2010	60,421	55,489	55,489	55,489	55,419 a
39 498 899 Lease Purchase - 2011	0	62,248	62,248	48,332	43,832 b
39 498 871 Ennovate Lease Purchase Program	0	43,860	6,076	6,076	0
39 498 872 Lease Purchase - 2012 5 year	0	0	0	0	81,253 c
<b>SUBTOTAL--Lease/Bond Debt Service</b>	<b>\$ 126,433</b>	<b>\$ 171,997</b>	<b>\$ 134,213</b>	<b>\$ 120,297</b>	<b>\$ 180,504</b>
<b>Other Capital Projects.</b>					
39 499 800 Capital Equipment from Leases	256,342	652,151	262,210	202,937	372,750 d
39 499 801 Lease Proceeds Public Works Front End Loader	-	-	0	0	0
39 499 820 Fire Station/Equipment	9,945	60,000	55,000	55,000	10,000 e
39 499 822 Fire Department SCBA Purchase (FEMA Grant)	0	0	57,588	57,588	0
39 499 835 Pool Improvements	30,894	14,000	68,106	6,000	54,000 f
39 499 834 Pool Energy Improvements	0	0	44,959	44,959 g	15,000 h
39 499 838 Library Building Improvements	94,108	0	0	0	1,900 i
39 499 839 City Hall ADA Improvements	0	0	0	0	51,264
39 499 840 Public Works Fund Street overlays	60,937	-	0	0	0
39 499 860 Historic Structure Assessment	0	0	0	0	0
39 499 898 Cemetary Expansion	20,363	0	6,375	6,375	0
39 499 910 City Computer Equipment	37,044	29,900	40,647	40,647	61,550 j
39 499 930 Creekwalk Trail Phase 1	0	0	0	0	0
39 499 931 Creekwalk Trail Phase 2	0	0	19,162	19,162	0
39 499 932 Parking Lot Improvements	0	33,000	33,000	33,000 m	26,500 k
39 499 933 Safe Routes to School, El Paso Connector	0	0	0	0	117,130 l
<b>SUBTOTAL--Other Capital Projects</b>	<b>\$ 509,633</b>	<b>\$ 789,051</b>	<b>\$ 587,047</b>	<b>\$ 465,668</b>	<b>\$ 710,094</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 636,066</b>	<b>\$ 961,048</b>	<b>\$ 721,260</b>	<b>\$ 585,965</b>	<b>\$ 890,598</b>
<b>ENDING UNRESERVED FUND BALANCES (Deficit)*</b>	<b>\$ 179,022</b>	<b>\$ 109,082</b>	<b>\$ 98,501</b>	<b>\$ 174,471</b>	<b>\$ 0</b>
Revenues more (or less) than expenditures	\$ 5,100	\$ (69,940)	\$ (80,521)	\$ (4,550)	\$ (174,471)
<b>RESTRICTED FUND BALANCE--RESTRICTED REVENUES AND USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 121,681</b>	<b>\$ 121,681</b>
<b>TOTAL FUND BALANCE CAPITAL IMPROVEMENT FUND</b>	<b>\$ 179,022</b>	<b>\$ 109,082</b>	<b>\$ 98,501</b>	<b>\$ 296,152</b>	<b>\$ 121,681</b>

\*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:

of 4% for purchase of a PW front end loader with 5 year repayment schedule in arrears to the water fund for a total of \$83,200.

- a** A lease/purchase agreement with Municipal Services Group for the following equipment: Fire Department - 2 trail motorcycles @ \$11,975; Public Services - a 1 ton truck with snow plow and sander @ \$38,147.63, a 1/2 ton pick up @ \$28,7000, a 48" 21 gp riding mower @ \$10,918, a 1 ton 4x4 dump bed truck @ \$28,677; Police Department -3 Ford Explorers equipped at \$102,882 , 7 radios @ \$20,142.43; Aquatics Department - a handi-cap access chair @ \$7,000 and replacement of the hot tub@\$9023.00 Pro Pool chair lift@\$4,848.70. Financing for this equipment list totalling \$256,091 with interest rate of 4.12% over 5 years, with annual payment of \$55,419. This lease/purchase program combines department requests from FY2009, which was not completed, and FY2010.
- b** A lease purchase for FY2011, with terms of 4% over 5 years, with \$4,500 transaction fee in 1st year with Municipal Services Group, for Police- 1 patrol vehicle @ \$34,511; Parking Enforcement - 1 patrol vehicle @ \$16,599; Finance Department - accounting software package @ \$97,235; Public Services - 1 4x4 utility vehicle @ \$23,980(40% allocated to public works); Information Services - 3 server replacements at \$90,000-dropped from lease purchase due to purchasing before financing agreement and due to FCC federal mandate, to comply with narrow banding, this amount was backfilled with \$45,000-2 repeaters, 50 pagers, 1 bass radio, 1 tone remote adaptor, 10 handheld radios and installation of programming by Centracom Systems, with annual payment of \$48,332.
- c** A proposed lease purchase for FY2012,totalling \$372,750, one vehicle for code enforcement for \$25,000; mobile data terminals for police dpt \$50,000 &1 patrol vehicle at \$36,750 for the police department; 1 cardiac monitor @ \$42,000 for the fire department; and 1 60", 24 hp riding mower at \$15,000 for public services, 2 4X4 extended cab/snow plow trucks at \$37,000/vehicle (\$74,000), 700/800 MHz radios for fire department at \$130,000 with terms 4.5% interest over 5 years with annual payment of \$81,253.

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

	<b>a</b>	<b>b</b>	<b>c</b>		
<b>YEAR</b>					
<b>2010</b>	55,419	-	-	=	55,419
<b>2011</b>	55,419	48,332	-	=	103,751
<b>2012</b>	55,419	43,832	81,253	=	180,504
<b>2013</b>	55,419	43,832	81,253	=	180,504
<b>2014</b>	55,419	43,832	81,253	=	180,504
<b>2015</b>	-	43,832	81,253	=	125,085
<b>2016</b>	-	-	81,253	=	81,253
<b>2017</b>	-	-	-	=	-
<b>2018</b>	-	-	-	=	-
<b>2019</b>	-	-	-	=	-
<b>2020</b>	-	-	-	=	-
<b>2021</b>	-	-	-	=	-
<b>Totals</b>	<b>277,097</b>	<b>223,660</b>	<b>406,265</b>		<b>907,022</b>

- d** In FY2012, the City is budgeting to receive \$372,750 worth of capital improvements through lease/purchase programs. 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 at 39-393-100, which effectively cancels the expenditure line for budget purposes.
- e** Fire station equipment consists of fire helmets @ \$10,000.
- f** Outstanding pool expansion costs of \$54,000. Rust proofing pool building beams will be addressed in 2013.
- g** The pool energy improvements line was necessitated by the failure of the boiler, which also effectively cancelled the Ennovate Energy Program. This line contains the replacement cost of two boilers @ \$36,470; and hot water system with 560 gal. recovery system @ \$7,194 and; a recirculation loop and pump @ \$1,295.
- h** Pool energy improvements for 2012 include improved lighting @ \$15,000.
- i** Library building improvements consists of mechanical ventilation in facilities.
- j** City computer equipment consists of the purchases of: 11 replacement desk-top computers @ \$11,300; server/desk-top UPS equipment @ \$7,900; Switches @ \$20,250; Library patron computers @ \$20,000; and printers @ \$2,100.
- k** Meter for Wichita Parking Lot to pay back Metro District - \$15,000, reservation system for Barr Trail Lot - \$10,000, paving/stripping of Barr Trail Lot (alternative Prospect Parking lot) - \$8,000.
- l** Improvements for the City's public parking lots to include: Comprehensive signage @ \$9,000; lighting improvements for the Barr Trail lot @ \$2,500 and, a kiosk to serve the upper Ruxton Avenue/Iron Springs Chateau area @ \$15,000. Requests for Prospect lot improvements @ 42,500 to include paving, striping, trash receptacles, bike racks and a parking kiosk are deferred to FY2013.
- m** Project description - Construct new footpath from El Paso Blvd to Manitou Avenue, replace foot bridge over Fountain Creek, install new crosswalk at Manitou Avenue with pedestrian activated signage, new sidewalk on El Monte Place from Manitou Avenue to the Manitou Springs Middle School.

*City of Manitou Springs*

**CAPITAL IMPROVEMENT FUND ASSIGNED REVENUES & USES OPERATING BUDGET**

***This operating budget accounts for revenues and expenditures related to activities maintained by other special revenue or capital project funds prior to the implementation of GASB 54 in FY2011***

Restricted Revenues and Uses (Expenditures) for FY2011 and 2012 consist of funding to restore greenstone bridges and walls as previously funded by the Structure Stabilization Fund. Transfer from the Structure Stabilization Fund consists of existing fund balance which contained estate proceeds dedicated towards greenstone walls and bridges.
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<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b><u>REVENUES:</u></b>					
39 334 725 Federal Grant Rev. (Bridges)	-	-	-	106,500	168,500
39 334 726 State Historical Fund Grant	0	0	0	45,628	246,372
39 391 321 Transfer from Structure Stabilization Fund	0	0	0	121,681	0
<b>SUBTOTAL--Current Year Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 273,809</b>	<b>\$ 414,872</b>
Prior Year Ending Fund Balances	0	0	0	0	121,681
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 273,809</b>	<b>\$ 536,553</b>
<b><u>Other Capital Projects.</u></b>					
39 499 800 Historic Structure Assessment	0	0	0	0	0
39 499 801 Historic Structure Repairs	0	0	0	0	0
39 499 810 Canon/Park Avenue Bridge Restoration	0	0	0	152,128 a	414,872
<b>SUBTOTAL--Other Capital Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,128</b>	<b>\$ 414,872</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,128</b>	<b>\$ 414,872</b>
<b>ENDING FUND BALANCES (Deficit)*</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 121,681</b>	<b>\$ 121,681</b>
<b>Revenues more (or less) than expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 121,681</b>	<b>\$ -</b>

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

- a. In FY2011, 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.

**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. Due to GASB 54, this fund has been folded into the Capital Improvements Fd as a restricted fund balance.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2010	BUDGET 2011	M/Y AMEND 2011	FINAL AMEND 2011	BUDGET 2012
<b>REVENUES:</b>					
21 334 725 Federal Grant Rev. (Bridges)	-	-	-	-	-
21 334 726 State Historical Fund Grant	0	0	0	-	-
21 335 190 Investment Interest	158	0	0	53	0
21 365 500 Donations/Unclassified	0	0	0	0	0
21 391 310 Transfer from Cap Improve Fund	0	0	0	0	0
<b>SUBTOTAL--Current Year Revenues</b>	<b>\$ 158</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 53</b>	<b>\$ -</b>
Prior Year Ending Fund Balances	122,355	121,628	121,628	121,628	0
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 122,513</b>	<b>\$ 121,628</b>	<b>\$ 121,628</b>	<b>\$ 121,681</b>	<b>\$ -</b>
<b>Other Capital Projects.</b>					
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	885 a	885	0	0	0
21 499 939 Transfer to Cap Improve Restrict Rev & Use	0	0	0	121,681	-
<b>SUBTOTAL--Other Capital Projects</b>	<b>\$ 885</b>	<b>\$ 885</b>	<b>\$ -</b>	<b>\$ 121,681</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 885</b>	<b>\$ 885</b>	<b>\$ -</b>	<b>\$ 121,681</b>	<b>\$ -</b>
<b>ENDING FUND BALANCES (Deficit)*</b>	<b>\$ 121,628</b>	<b>\$ 120,743</b>	<b>\$ 121,628</b>	<b>\$ -</b>	<b>\$ -</b>
Revenues more (or less) than expenditures	\$ (727)	\$ (885)	\$ -	\$ (121,628)	\$ -

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

**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. The final phase, Phase 5B is scheduled to begin construction in early 2012. 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.  
 In 2004, the City issued \$1,850,000 in Sales and Use Tax Revenue Bonds to finance the Capital Improvements related to this fund and to act as match for Grant monies. Final payment on these Bonds will be in January 2020. Voters approved a temporary .3% increase in sales tax from 3.6% to 3.9% and in use tax from 3.5% to 3.8%, on 11/4/03, to fund these bonds, which sunset in 2020.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>REVENUES:</b>					
35 311 300 Earmarked Sales Tax	\$ 158,404	\$ 152,411	\$ 152,411	\$ 164,898	\$ 171,494
35 393 800 Note Proceeds	0	0	0	0	0
35 391 326 Transfer from RTA Special Revenue Fund	37,053	0	95,685	112,425	369,846
35 391 327 Transfer from Water Enterprise Fund	18,634	0	0	0	0
35 334 725 Federal Grant Proceeds	0	0	91,947	91,947	1,115,497 a
35 334 726 Miscellaneous Grant Proceeds	0	0	0	0	0
35 361 190 Investment Interest	0	0	0	0	0
35 361 100 Discounts Taken	2,682	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	0	0	-	0	0
<b>SUB TOTAL--Current Year Revenues</b>	<b>\$ 216,773</b>	<b>\$ 152,411</b>	<b>\$ 340,043</b>	<b>\$ 369,270</b>	<b>\$ 1,656,837</b>
Prior Year Ending Fund Balances	(148,283)	(44,260)	(55,497)	(116,082)	1,468
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 68,490</b>	<b>\$ 108,151</b>	<b>\$ 284,546</b>	<b>\$ 253,188</b>	<b>\$ 1,658,305</b>

<b>LEASE/DEBT SERVICE:</b>					
35 498 819 Series 2004 Bond Interest	\$ 66,879	\$ 63,148	\$ 63,148	63,148	\$ 58,969
35 498 820 Series 2004 Bond Principal	95,000	100,000	100,000	100,000	110,000
<b>SUBTOTAL - Lease/Debt Service</b>	<b>\$ 161,879</b>	<b>\$ 163,148</b>	<b>\$ 163,148</b>	<b>\$ 163,148</b>	<b>\$ 168,969</b>

<b>EXPENDITURES:</b>					
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	3,182	500	500	0	0
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	0	0	0	0	0
35 499 883 Phase 5A Construction Administration	0	0	0	0	0
35 499 884 Phase 5A Construction	0	0	0	0	0
35 499 885 Phase 5B Design	19,511	0	85,347	88,572	0
35 499 886 Phase 5B Construction Administration	0	0	0	0	36,060
35 499 887 Phase 5B Construction	0	0	0	0	1,441,283
35 499 890 Street Furniture/Misc. Exp. - city funded	0	0	0	0	0
35 499 910 Administrative Support (To Gen. Fund)	0	0	0	0	8,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 184,572</b>	<b>\$ 163,648</b>	<b>\$ 248,995</b>	<b>\$ 251,720</b>	<b>\$ 1,654,312</b>
<b>ENDING OPERATING CASH BALANCES (Deficit)*</b>	<b>\$ (116,082)</b>	<b>\$ (55,497) f</b>	<b>\$ 35,551 f</b>	<b>\$ 1,468</b>	<b>\$ 3,993</b>

Revenues more (or less) than expenditures                    \$    32,201        \$    (11,237)        \$    91,048        \$    117,550        \$    2,525

*\*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 Ave 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 FY2012 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 will be funded in part by Federal Transportation Enhancement Grants and Rural Transportation Capital enhancement allocation.

### **Notes:**

- a.** Funding of \$1,115,497 provided through the STIP (State Transportation Improvement Plan).



*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 for the purpose of performing roadway improvements. Additionally, beginning in 2010, the fund received additional funding designated for roadway improvement in the form of the single-hauler fee, which is paid to the City by that waste removal contractor selected to fulfill the City's single hauler waste program. Those funds are also designated for roadway improvements or overlays.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b><u>REVENUES</u></b>					
11 311 110 Property Taxes	\$ 48,196	\$ 49,130	\$ 49,130	\$ 49,130	\$ 47,990 <b>a</b>
11 311 790 El Paso County Shareback	0	0	0	0	0
11 320 160 Single Hauler Fee	32,000	48,000	48,000	48,000	48,000 <b>b</b>
11 361 190 Investment Interest	11	0	0	0	0
<b>SUB TOTAL--Current Year Revenues</b>	<b>\$ 80,207</b>	<b>\$ 97,130</b>	<b>\$ 97,130</b>	<b>\$ 97,130</b>	<b>\$ 95,990</b>
Prior Year Ending Fund Balances	51	51	23,594	23,594	0
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 80,258</b>	<b>\$ 97,181</b>	<b>\$ 120,724</b>	<b>\$ 120,724</b>	<b>\$ 95,990</b>

<b><u>EXPENDITURES:</u></b>					
11 499 939 Transfer to Cap Improve Fund	56,664	0	0	0	0
11 499 835 Street Overlays	0	97,130	97,130	120,724	0
11 499 836 Engineering fees	0	0	0	0	95,990 <b>c</b>
11 499 840 Miscellaneous	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 56,664</b>	<b>\$ 97,130</b>	<b>\$ 97,130</b>	<b>\$ 120,724</b>	<b>\$ 95,990</b>
<b>ENDING FUND BALANCES (Deficit)*</b>	<b>\$ 23,594</b>	<b>\$ 51 f</b>	<b>\$ 23,594 f</b>	<b>\$ -</b>	<b>\$ 0</b>
<b>Revenues more (or less) than expenditures</b>	<b>\$ 23,543</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (23,594)</b>	<b>\$ 0</b>

*\*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.
- c. To be spent on the engineering design fees for the Serpentine roundabout.

**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.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>		<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b><u>RTA Maintenance</u></b>						
26	335 721 RTA Maintenance Allocation	223,137	\$ 229,998	\$ 229,998	\$ 254,813	\$ 201,929 a
	Prior Year Ending Fund Balance	203,577	152,409	152,409	169,079	142,784
	<b>Total Available RTA Maintenance Funds</b>	<b>426,714</b>	<b>\$ 382,407</b>	<b>\$ 382,407</b>	<b>\$ 423,892</b>	<b>\$ 344,713</b>
26	499 456 RTA Maintenance Expenditure					
	2010 Overlay/Chipseal Program	\$ 274,305	\$0	\$0	\$0	\$0
	Overlay Program	0	113,100	113,100	281,108	257,628 b
	Chipseal Program	0	76,700	76,700	0	50,000
	Pothole repair; Bridges; Other Projects	0	0	0	0	40,000
	Roadway Drainage Repair	0	0	0	0	0
	Roadway Surface Repair	0	0	0	0	0
	<b>Total Maintenance Expenditure</b>	<b>274,305</b>	<b>\$ 189,800</b>	<b>\$ 189,800</b>	<b>\$ 281,108</b>	<b>\$ 347,628</b>
	Ending Fund Balance	152,409	192,607	192,607	142,784	(2,915)
<b><u>RTA Capital Improvements</u></b>						
26	335 722 RTA Capital Improvements Allocation	-	29,740	0	0	-
	Prior Year Ending Fund Balances	611,372	618,685	610,719	611,372	498,947
	<b>Total Available RTA Cap Improve Funds</b>	<b>611,372</b>	<b>\$ 648,425</b>	<b>\$ 610,719</b>	<b>\$ 611,372</b>	<b>\$ 498,947</b>
26	499 730 RTA Capital Improvements Expenditure					
	RTA Manitou Avenue Project Design	0	37,706	85,347	112,425	0
	RTA Manitou Avenue Project Construction	0	0	-	0	0 c
	Transfer to Downtown Public Facilities Fund	-	-	-	0	369,846 d
	<b>Total Capital Improvements Expenditure</b>	<b>-</b>	<b>\$ 37,706</b>	<b>\$ 85,347</b>	<b>\$ 112,425</b>	<b>\$ 369,846</b>
	Ending Fund Balance	611,372	\$ 610,719	\$ 525,372	\$ 498,947	\$ 129,101

**footnotes:**

- \*\* RTA net sales and use tax revenues for FY2012 are estimated by RTA to be \$67,940,000.
- \*\* 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 2012 street overlay program's main objective will be El Paso Blvd.
- c. 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.
- d 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 purview 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. As per GASB 54 requirements, this fund, due to not having a dedicated revenue stream has been folded into the Water Enterprise fund as an restricted fund balance.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>M/Y AMEND 2011</b>
<b><u>REVENUES</u></b>					
27 311 300 Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
27 361 190 Investment Interest	60	100	100	20	0
Transfers from Bond Proceeds	93,257	0	0	0	0
27 339 310 Maintenance Transfer (Conserv. Trust Fu	0	0	0	0	0
27 339 311 MS Foundation Maintenance Contribution	8,000	0	0	0	0
27 339 500 Miscellaneous Revenue	899	0	0	0	0
<b>SUB TOTAL--Current Year Revenues</b>	<b>\$ 102,216</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 20</b>	<b>\$ -</b>
Prior Year Ending Fund Balances	(26,229)	38,233	36,938	36,938	0
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 75,987</b>	<b>\$ 38,333</b>	<b>\$ 37,038</b>	<b>\$ 36,958</b>	<b>\$ -</b>

<b><u>EXPENDITURES:</u></b>					
27 499 424 Mineral Spring Maintenance	11,611	9,168	9,168	0	0
27 499 710 Mineral Pool Acquisition	0	0	0	0	0
27 499 733 Mineral Pool Development Improvement	26,465 a	-	0	0	0
27 499 899 Miscellaneous	0	0	0	0	0
27 499 910 Admin Support (to Gen.Fund)	1,000	1,000	1,000 b	0	0
27 499 911 Transfer to Water Enterprise Restricted R	0	0	0	36,958 c	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 39,076</b>	<b>\$ 10,168</b>	<b>\$ 10,168</b>	<b>\$ 36,958</b>	<b>\$ -</b>
<b>ENDING FUND BALANCES (Deficit)*</b>	<b>\$ 36,938</b>	<b>\$ 28,165</b>	<b>\$ 26,870</b>	<b>\$ -</b>	<b>\$ -</b>

Revenues more (or less) than expenditures                   \$ 63,140   \$ (10,068)   \$ (10,068)   \$ (36,938)   \$ -

*\*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.
- c. With the implementation of GASB 54, the assets and expenditures are transferred to the Water Enterprise Fund Restricted Revenues and Uses Operating Budget

<b>Springs Maintenance Annual Carryover</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
Prior Year Unexpended Balance	2,850	1,168	(761)	0	0
Current Year Maintenance Revenue	16,000	8,000	8,000	0	0
Current Year Maintenance Expenditure	19,611	9,168	9,168	0	0
<b>Year End Maintenance Carryover</b>	<b>(761)</b>	<b>0</b>	<b>(1,929)</b>	<b>0</b>	<b>0</b>

*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.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b>REVENUES</b>					
28 311 110 Property Tax-Acquisition	\$ 120,491	\$ 122,824	\$ 122,824	\$ 122,824	\$ 119,976
28 311 111 Property Tax-Development	60,246	61,412	61,412	61,412	59,988
28 334 719 Grants - Fishing is Fun (Ftn Crk Rest)	0	42,515	42,515	42,515	-
28 361 190 Investment Interest	509	575	575	575	575
28 365 400 Insurance Recoveries	0	0	0	0	0
<b>SUB TOTAL--Current Year Revenues</b>	<b>\$ 181,246</b>	<b>\$ 227,326</b>	<b>\$ 227,326</b>	<b>\$ 227,326</b>	<b>\$ 180,539</b>
Prior Year Ending Fund Balances	349,827	424,206	421,804	421,804	452,690
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 531,073</b>	<b>\$ 651,532</b>	<b>\$ 649,130</b>	<b>\$ 649,130</b>	<b>\$ 633,229</b>

<b>EXPENDITURES:</b>					
28 499 961 Transfer to Manitou Springs Park Authorit	73,086	74,543	74,543	74,543	76,454 a
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	0	0	0	0	0
28 499 421 Insurance (Casualty/Liability/Etc)	2,606	2,847	2,847	2,847	1,698
28 499 733 Park Development Costs Improvements	0	0	0	0	0
28 499 735 Fountain Creek Restoration - grant match	619	86,602	86,602	86,602	0
28 499 899 Miscellaneous	510	0	0	0	0
28 499 910 Admin Support (to Gen.Fund)	32,448	32,448	32,448	32,448	32,448 b
<b>TOTAL EXPENDITURES</b>	<b>\$ 109,269</b>	<b>\$ 196,440</b>	<b>\$ 196,440</b>	<b>\$ 196,440</b>	<b>\$ 110,600</b>
<b>ENDING FUND BALANCES (Deficit)*</b>	<b>\$ 421,804</b>	<b>\$ 455,092</b>	<b>\$ 452,690</b>	<b>\$ 452,690</b>	<b>\$ 522,629</b>

Revenues more (or less) than expenditures                    \$ 71,977    \$ 30,886    \$ 30,886    \$ 30,886    \$ 69,939

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

**Notes:**

- a. Debt Service, associated with the El Paso/Beckers Lane Park facility, is paid out of the Manitou Springs Park Authority Fund.
- b. Admin. Support includes \$22,152 base wages plus benefits costs for full-time Maintenance Worker in Public Services Dept.

**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 12/01/98 for a term of 15 years. Final payment will be made 6/1/2013.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>		<b>ACTUAL 2010</b>	<b>BUDGET 2011</b>	<b>M/Y AMEND 2011</b>	<b>FINAL AMEND 2011</b>	<b>BUDGET 2012</b>
<b><u>REVENUES</u></b>						
<b>61 361 828</b>	Transfer From El Paso Park Fund	\$ -	\$ 74,543	\$ 74,543	\$ 74,543	\$ 76,454
<b>SUB TOTAL--Current Year Revenues</b>		\$ -	\$ 74,543	\$ 74,543	\$ 74,543	\$ 76,454
Prior Year Ending Fund Balances		0	0	0	0	0
<b>TOTAL AVAILABLE FUNDS</b>		\$ -	\$ 74,543	\$ 74,543	\$ 74,543	\$ 76,454
<b><u>EXPENDITURES:</u></b>						
<b>61 498 815</b>	Land Lease (Series A Bonds Interest)	0	8,543	8,543	8,543	5,227
<b>61 225 812</b>	Land Lease (Series A Bonds Principal)	0	65,000	65,000	65,000	70,227
<b>61 498 573</b>	Bond Paying Agent Fee	0	1,000	1,000	1,000	1,000
<b>TOTAL EXPENDITURES</b>		\$ -	\$ 74,543	\$ 74,543	\$ 74,543	\$ 76,454
<b>ENDING FUND BALANCES (Deficit)*</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues more (or less) than expenditures</b>		\$ -	\$ -	\$ -	\$ -	\$ -

**TABOR Reserve Contribution Calculation**

	<b>FINAL AMEND</b>	<b>BUDGET</b>
	<b><u>2011</u></b>	<b><u>2012</u></b>
<b><u>Fiscal Year Spending by Fund:</u></b>		
General Fund	\$ 4,495,643	\$ 4,672,975
Water Enterprise Fund	\$ 1,890,775	1,606,216
Sewer Enterprise Fund	\$ 1,159,273	920,665
Storm Drainage and Flood Management Enterprise Fund	\$ 374,773	344,373
Law Enforcement Special Revenue Fund	\$ 39,000	27,000
Conservation Trust Fund	\$ 37,564	72,500
Parks and Recreation Fund	\$ 10,441	0
Capital Improvements Fund	\$ 738,093	1,305,470
Structure Stabilization Fund	\$ 121,681	0
Downtown Public Facilities Fund	\$ 251,720	1,654,312
Open Space fund	\$ 665,628	653,537
Public Works Fund	\$ 120,724	95,990
Rural Transportation Special Revenue Fund	393,533	717,474
Mineral Pool Fund	36,958	0
El Paso Blvd / Beckers Lane Park Fund	196,440	110,600
Manitou Springs Park Authority Fund	74,543	76,454
<b><u>Total of Fiscal Year Spending:</u></b>	<b><u>\$ 10,606,790</u></b>	<b><u>\$ 12,257,566</u></b>
<b><u>Allowable Exclusions from Fiscal Year Spending:</u></b>		
<b>Expenditures by Enterprises</b>		
Water Enterprise Fund	\$ 1,890,775	\$ 1,606,216
Sewer Enterprise Fund	1,159,273	920,665
Storm Drainage and Flood Management Enterprise Fund	374,773	344,373
Manitou Springs Park Authority Fund	74,543	76,454
	<u>\$ 3,499,365</u>	<u>\$ 2,947,708</u>
<b>Interfund Transfers</b>		
Open Space Fund Administrative Transfer To General Fund		\$ -
Parks and Rec Fund Administrative Transfer To General Fund	1,000	0
Parks and Rec Fund Administrative Transfer To General Fund Restricted Revenues	10,441	0
Mineral Pool Fund Administrative Transfer To General Fund	1,000	0
Mineral Pool Fund Transfer to Water Enterprise Fund Restricted Revenues	36,958	0
Law Enforcement Special Revenue Fund Administrative Transfer To General Fund	1,000	1,000
Downtown Pub Facility Fund Administrative Transfer to General Fund	0	8,000
Structure Stablization Fund Transfer to Capital Improvements Fund Restricted Revenue	121,681	0
Public Works Fund transfer to Capital Improvements Fund	0	0
General Fund transfer to the Open Space Fund	0	0
General Fund transfer to Capital Improvements Fund (earmarked)	204,612	141,686
General Fund supplementary transfer to Capital Improvements Fund	0	0
Capital Improvements Fund to Structure Stabilization Fund	0	0
	<u>\$ 376,692</u>	<u>\$ 150,686</u>

**TABOR Reserve Contribution Calculation (cont.)**

	<b>FINAL AMEND <u>2011</u></b>	<b>BUDGET <u>2012</u></b>
<b>Lottery Proceeds</b>	\$ 45,000	\$ 44,527
<b>Expenditures due to Voter Approved Revenue Changes</b>		
Downtown Public Facilities Fund sales tax and bond proceeds	\$ 251,720	\$ 1,654,312
Rural Transportation Special Revenue sales tax	393,533	717,474
Public Works Fund	49,130	47,990
Open Space Fund	665,628	653,537
El Paso/Beckers Park Fund	196,440	110,600
Mineral Pool Development Fund (Remaining 1998 bond proceeds)	36,958	
	<u>\$ 1,593,409</u>	<u>\$ 3,183,913</u>
<b>Receipts from Federal Government</b>		
Enhancement - Canon Avenue Bridge	-	-
CDGB ADA Access (Federal pass through)		51,264
Safe Routes to School (Federal pass through)		117,130
FEMA fire department equipment grant	\$ 50,084	
Fishing is Fun (Federal Pass through) Grant	\$ 85,030	
Bullet Proof Vest Partnership Program	-	
Law Enforcement Assistance Fund	21,020	
	<u>156,134</u>	<u>168,394</u>
<b>Sales of City Property</b>		
General Fund cemetery plot sales	\$ 20,460	\$ 20,157
General Fund sales of surplus equipment	16,539	0
	<u>\$ 36,999</u>	<u>\$ 20,157</u>
<b>Donations and Gifts</b>		
General Fund	\$ 10,000	\$ 10,000
Law Enforcement Special Revenue	0	0
State Historic - Library Renovation	8,005	
State Historic - Structures Assessment (bridges)	81,483	
Parks and Recreation	7,311	-
Open Space Fund	0	0
Structure Stabilization Fund	0	0
Park and Rec Fund Pikes Peak Community Fund Grant	0	
	<u>\$ 106,799</u>	<u>\$ 10,000</u>
<b>Total of Allowable Exclusions:</b>	<b>\$ 5,814,398</b>	<b>\$ 6,525,385</b>
<b>Net Fiscal Spending:</b>	<b><u>\$ 4,792,392</u></b>	<b><u>\$ 5,732,180</u></b>
<b><u>Reserve Contribution Calculation</u></b>		
<b>Reserve Requirement (3% of FY Expenditure less Allowable Exclusions):</b>	\$ 143,772	\$ 171,965
<b>Last previous TABOR Reserve Balance:</b>	136,000 <sup>a</sup>	143,772
<b>Reserve Contribution:</b>	<u>\$ 7,772</u>	<u>\$ 28,194</u>
a. The \$136,000 in 2010 is from the Audited financials.		

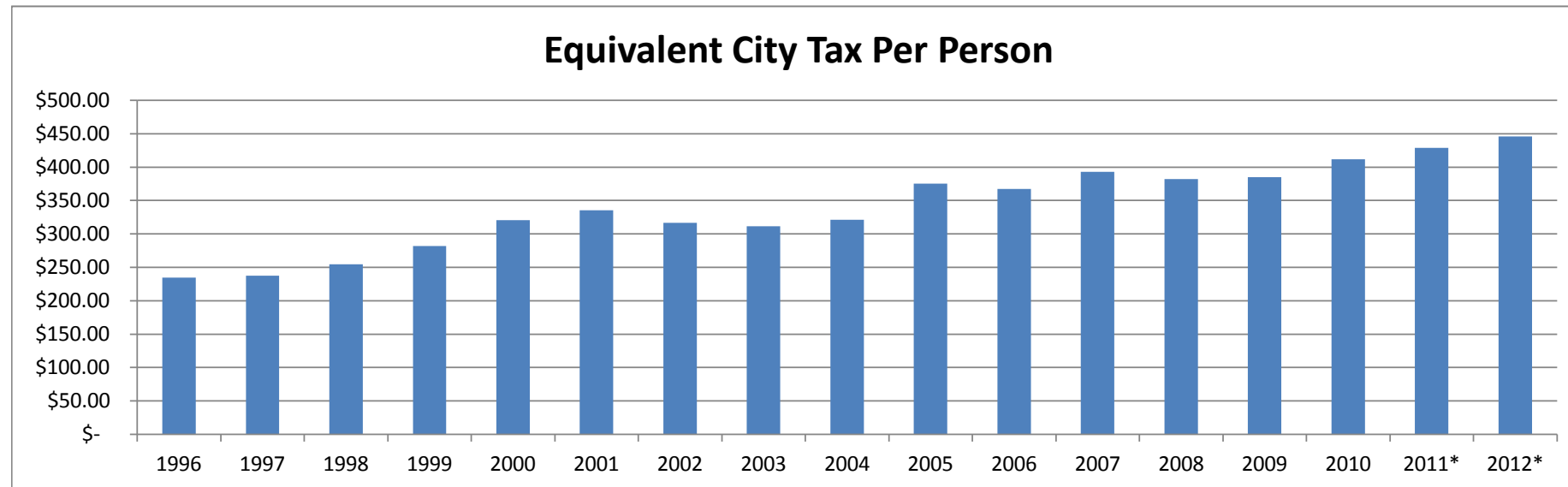
**CITY SALES TAXES--TAXABLE RETAIL SALES AND TAXES**

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%	\$ 1,130,509	0.1%	\$ 32,300	3.6%	\$ 1,162,810	\$ 234.91
1997	\$ 32,946,044	\$ 645,778	2.0%	3.5%	\$ 1,153,112	0.1%	\$ 32,946	3.6%	\$ 1,186,058	\$ 237.21
1998	\$ 35,701,765	\$ 2,755,721	8.4%	3.5%	\$ 1,249,562	0.1%	\$ 35,702	3.6%	\$ 1,285,264	\$ 254.51
1999	\$ 37,811,995	\$ 2,110,230	5.9%	3.5%	\$ 1,323,420	0.3%	\$ 113,436	3.8%	\$ 1,436,856	\$ 281.74
2000	\$ 43,017,614	\$ 5,205,619	13.8%	3.5%	\$ 1,505,616	0.3%	\$ 129,053	3.8%	\$ 1,634,669	\$ 320.52
2001	\$ 43,937,028	\$ 919,414	2.1%	3.5%	\$ 1,537,796	0.3%	\$ 131,811	3.8%	\$ 1,669,607	\$ 335.26
2002	\$ 43,839,139	\$ (97,889)	-0.2%	3.5%	\$ 1,534,370	0.1%	\$ 43,839	3.6%	\$ 1,578,209	\$ 316.91
2003	\$ 43,122,028	\$ (717,111)	-1.6%	3.5%	\$ 1,509,271	0.1%	\$ 43,122	3.6%	\$ 1,552,393	\$ 311.73
2004	\$ 44,399,795	\$ 1,277,767	3.0%	3.5%	\$ 1,553,993	0.1%	\$ 44,400	3.9%	\$ 1,598,393	\$ 320.96
2005	\$ 47,944,943	\$ 3,545,148	8.0%	3.5%	\$ 1,678,073	0.4%	\$ 191,780	3.9%	\$ 1,869,853	\$ 375.47
2006	\$ 46,931,455	\$ (1,013,488)	-2.1%	3.5%	\$ 1,642,601	0.4%	\$ 187,726	3.9%	\$ 1,830,327	\$ 367.54
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	\$ 52,801,163	\$ 3,426,534	6.9%	3.5%	\$ 1,848,041	0.4%	\$ 211,205	3.9%	\$ 2,059,245	\$ 411.85
2011*	\$ 54,966,011	\$ 2,164,848	4.1%	3.5%	\$ 1,923,810	0.4%	\$ 219,864	3.9%	\$ 2,143,674	\$ 428.73
2012*	\$ 57,164,651	\$ 2,198,640	4.0%	3.5%	\$ 2,000,763	0.4%	\$ 228,659	3.9%	\$ 2,229,421	\$ 445.88

(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.



Percent Change from previous year

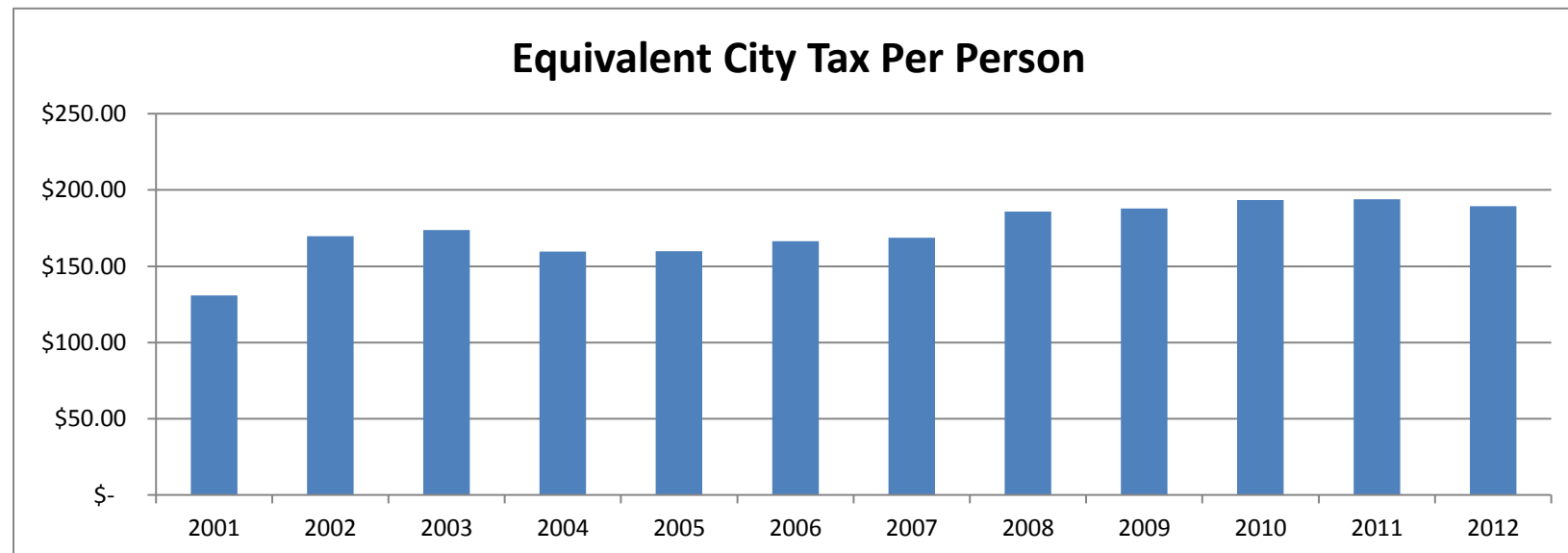
City of Manitou Springs

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

YEAR OF Collection				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	\$ 61,319,690	\$ 389,170	0.64%	10.594	\$ 649,621	5.156	\$ 316,164	15.750	\$ 965,785	\$ 193.93
2012	\$ 59,886,750	\$ (1,432,940)	-2.3%	10.594	\$ 634,440	5.156	\$ 308,776	15.750	\$ 943,216	\$ 189.40

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>2010</u>
<b><u>Mill Levies Paid to City of Manitou Springs:</u></b>										
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	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	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	0.556
City - General Fund	10.825	12.680	13.121	12.680	12.680	12.128	12.128	10.795	10.795	10.648
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	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	0.000
<b>Total to City:</b>	<b>15.981</b>	<b>17.836</b>	<b>18.277</b>	<b>17.368</b>	<b>17.836</b>	<b>17.284</b>	<b>17.284</b>	<b>15.951</b>	<b>15.951</b>	<b>15.804</b>
<b><u>Mill Levies Paid to Other Agencies:</u></b>										
School District 14	48.669	50.000	49.709	51.061	51.226	33.199	49.000	48.187	48.098	47.268
El Paso County	11.405	7.821	7.880	7.947	8.012	7.673	7.710	7.514	7.583	7.717
S.E. Colo. Water Cons. Dist.	0.969	0.855	0.897	0.947	0.947	0.943	0.941	0.875	0.943	0.947
<b>Total Non-City:</b>	<b>61.043</b>	<b>58.676</b>	<b>58.486</b>	<b>59.955</b>	<b>60.185</b>	<b>41.815</b>	<b>57.651</b>	<b>56.576</b>	<b>56.624</b>	<b>55.932</b>
<b>TOTAL MILL LEVY</b>	<b>77.024</b>	<b>76.512</b>	<b>76.763</b>	<b>77.323</b>	<b>78.021</b>	<b>59.099</b>	<b>74.935</b>	<b>72.527</b>	<b>72.575</b>	<b>71.736</b>

