

# 2006 Annual Budget

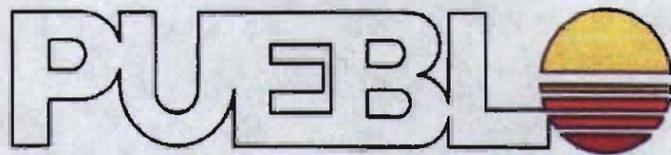
CITY OF



COLORADO

**CITY OF PUEBLO  
COLORADO**

**2006 ANNUAL BUDGET**



**CITY COUNCIL**

**ROBERT SCHILLING  
COUNCIL PRESIDENT**

**RAY AGUILERA**

**GILBERT ORTIZ**

**JEFF CHOSTNER**

**DR. BILL SOVA**

**MICHAEL OCCHIATO**

**RANDY THURSTON**

**DAVID J. GALLI  
CITY MANAGER**

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## Office of the City Manager

### MEMORANDUM

TO: Members of City Council

FROM: David J. Galli, City Manager 

DATE: October 11, 2005

SUBJECT: 2006 Budget Message

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In compliance with the City Charter, I am submitting the City Manager's recommended budget for the fiscal year 2006. In accordance with the City Charter and State Statutes, this proposed budget is a balanced budget whereas expenditures do not exceed revenues. As is usually the case, the needs of the community far outweigh the available resources of the City. The preparation of the 2006 budget required the balancing of many aspects of the budget including, but not limited to: employee wage and health insurance increases, operating expenses of City departments, capital needs of the City, and the City's support of various community-wide organizations.

The major areas of the 2006 budget are highlighted as follows:

#### REVENUE

Total General Fund revenue is projected approximately 3.6% higher in the 2006 budget than 2005 budget. This increase is a combination of sales tax, which is projected to increase 3.5% in 2006 and property tax due to the increase in the valuation of property throughout the City. At the time the 2006 budget was drafted, 2005 sales tax had increased approximately 5.3%; therefore, our estimated increase in 2006 may appear to be a bit conservative. However, we must keep in mind that the opening of the Wal-Mart store in Pueblo West is planned for late 2005 or early 2006. As we have stated in the past, we anticipate the opening of this store to have a significant impact (possibly in the amount of \$1 million) on the City's total sales tax collections.

There are no fee increases proposed in the 2006 budget at this time. However, I would strongly suggest that the City Council revisit the E-911 Surcharge and a possible increase of this fee. I am also recommending the transfer of \$100,000 from the HARP Land Sale account into the Capital Improvement Fund. I recommend this transfer to help offset the cost of temporarily relocating the Municipal Court to make room for the Phase III expansion of HARP. The total budgeted amount in 2006 relative to HARP is in excess of \$1.5 million.

The final balancing of the 2006 budget requires a transfer from the City's General Fund Reserves of approximately \$2 million. We must also keep in mind the City Council has adopted a policy to maintain a minimum General Fund Reserve equal to 10% of the City's total General Fund. That reserve amount equates to approximately \$6.7 million, which we have met as of the final closing of the 2004 books. We anticipate achieving this reserve amount at the closing of the 2005 books and project the same in the 2006 proposed budget.

As always, we must keep in mind the affects of the TABOR Amendment on the City's budget, and we must all remember that we are only allowed to retain and spend a specified amount of revenue based on a growth and inflation formula above what was collected in the previous year. The estimated allowed increase in revenues for 2006 is projected to be only 3.74% above the 2005 reserve.

## **EXPENDITURES**

As in the past, the cost of employees constitutes the single largest expenditure item for the operation of the City government. In this budget, the primary increase in expenditures is the salary and health insurance increases for City employees. Health insurance premiums are projected to increase 13% in 2006. Based on the negotiated contracts with the City's three employee unions, all three unions will receive a total wage and benefit increase of 5%. The wage increases are as follows: General Service Employees average of 4%; Police Union average of 4.5%; Fire Union average of 4.5%. In addition, beginning in January 2006, the City's contribution toward the family health insurance premium is being increased from 70% to 75%. Salary increases for all management employees are also included in this budget at 4.5% as well as the increased insurance premiums.

In an effort to control expenses, the number of employees funded by the General Fund in 2006 has been decreased by a net of 6 FTEs. The budget was reduced by 8 FTEs with the elimination of the following: a building grounds utility worker and a traffic signal technician in the Public Works Department; a parks supervisor, park caretaker I, and florist in the Parks Department; a senior rehabilitation specialist in the Housing Department; and the transfer of two auto mechanics out of the Fleet Department—one into the Stormwater Department and one into Public Works. All of the eliminated positions are currently vacant; therefore, there were no employee layoffs. The 8 FTE decrease was offset by an increase of one environmental planner in the Planning and Development Department and a probation officer in Municipal Court.

In addition to wages and benefits, the items having the most significant impact on the 2006 expenditures is the funding liability of the Old-Hire Police and Old-Hire Fire Pension Funds and the cost of fuel. The City's contribution in 2006 for the Old-Hire Fire Pension Fund is approximately \$1.2 million, and the contribution to the Old-Hire Police Pension Fund is approximately \$1.7 million. The cost of fuel for City vehicles has increased by more than \$500,000 in 2006.

## **CAPITAL EXPENDITURES AND IMPROVEMENTS**

The primary sources of revenue for capital expenditures are Highway User Trust Funds (HUTF) dollars, which are limited to use for maintenance of streets and highways; Lottery Funds, which may be used only for parks and open space projects and investment income from the ½-Cent Sales Tax Fund. As with most years, there is very little General Fund revenue available for Capital Improvements.

The primary capital expenditures and projects in the 2006 budget are: street overlay, temporary relocation of the Municipal Court to make room for the Phase III expansion of HARP, water rights litigation, the purchase of maintenance equipment, the purchase of data processing equipment and software, various City building repair projects, additional funding for the renovation of the mechanical system at the Ice Arena, additional funding for the purchase of parks from the Diocese of Pueblo, initial funding for the bath house at Mitchell Park swimming pool, and additional funding for the renovation or reconstruction of the El Centro del Quinto Sol Recreation Center.

## **NON-DEPARTMENTAL CONTRIBUTIONS AND DONATIONS**

The 2006 budgeted amount for distribution to non-profit organizations through the Community Services Advisory Commission (CSAC) remains at the same amount as 2005 of \$854,000. The City's contributions to the contractual and health and welfare organizations remains the same as well in the 2006 budget. I would remind the Council that with the approval of the 2005 budget, funding was increased for the City-County Health Department, the Greater Pueblo Chamber of Commerce, HARP, and the Colorado State Fair. Also, in the 2006 budget, the second of a three-year appropriation for capital funding to the Pueblo Zoo in the amount of \$35,000 for the renovation of the Animal House is recommended.

## **FUTURE YEARS**

Unfortunately, the City of Pueblo's budget has never been one that has been abundant in revenues. The household income levels in Pueblo are significantly less than other major cities up and down Colorado's Front Range. This equates to less spendable income from our citizens, which equates to less sales tax for the City, and we must all keep in mind that sales tax is our major source of revenue accounting for almost 67% of the General Fund Revenue.

Looking at future year budgets, we must continue to address major issues such as: the unfunded liability of both the Old-Hire Fire and Police Pensions; the ongoing issue of the provision of services at the Airport and Airport Industrial Park, primarily the cost of fire and rescue services; and the ongoing need for capital expenditures and capital improvement projects throughout the City. In addition, we have the ongoing costs of employee salaries, operating expenses, and the needs of the various community organizations throughout the City. All this must be weighed and calculated within the confines of the Tabor Amendment.

Members of City Council

October 11, 2005

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On the positive side, in 2006, the City will retire debt thus freeing up \$1.3 million in debt service payment that will be available in the 2007 budget. It would be my recommendation to the City Council that this money be put back into the capital needs of the City beginning in the 2007 budget. Also, in early 2006, the City should receive the \$13 million payment from Xcel Energy, thus facilitating the beginning of construction of the new Police building and the two fire stations: 1) a new station for the Bessemer area, and 2) a new station located in southwest Pueblo (El Camino). However, with the construction of an additional fire station comes the financial commitment to staff this station. I have included funding in the 2006 budget to provide an analysis of our current fire station locations to address the possible consolidation of some stations.

## **CONCLUSION**

The City government's ever increasing needs and the increasing needs of the community makes budget time more challenging each year. I sincerely appreciate the efforts put forth by all City department directors, employees, and the various organizations in the community in establishing the 2006 budget.

As always, the administration and all City departments stand ready to serve the Council and the community to provide the highest level of service to all citizens. With this being said, I submit to the City Council of the City of Pueblo the 2006 City Manager's recommended budget.

**CITY OF PUEBLO  
GENERAL FUND REVENUES / EXPENDITURES AND FUND BALANCE  
SUMMARY BY CATEGORY**

	2004 ACTUAL	2005 ORIGINAL BUDGET	2005 Estimated ACTUAL	2006 CITY MANAGER RECOMMENDED	% CHANGE FROM 2005 ORIGINAL
<b>GENERAL FUND</b>					
<b>REVENUES:</b>					
General Taxes	50,439,076	50,355,145	51,435,431	53,447,969	6.1%
Licenses & Permits	606,206	550,500	550,500	532,500	-3.3%
Intergovernmental Receipts	1,248,327	1,178,027	1,178,027	1,332,627	13.1%
Charges for Services	2,924,079	3,200,167	3,000,167	3,064,089	-4.3%
Fines & Forfeitures	1,645,917	1,718,250	1,718,250	1,862,500	8.4%
Other Revenues	377,051	814,800	829,800	668,500	-18.0%
<b>Total New Revenues</b>	<b>57,240,656</b>	<b>57,816,889</b>	<b>58,712,175</b>	<b>60,908,185</b>	<b>5.3%</b>
<b>EXPENDITURES:</b>					
Personnel Costs	41,358,592	45,755,905	45,150,263	48,032,565	5.0%
Operating	7,290,724	7,382,385	7,222,717	7,694,006	4.2%
Capital Outlay	1,319,277	301,370	154,600	205,350	-31.9%
Non-Departmental Costs	157,722	355,504	250,000	267,460	-24.8%
Quasi Contractual Agreements	1,773,176	1,908,168	1,908,168	1,908,168	0.0%
Health & Welfare Donations	735,084	789,848	839,848	804,048	1.8%
Other Contributions & Donations	903,544	864,000	938,700	874,000	1.2%
<b>Total Expenditures</b>	<b>53,538,119</b>	<b>57,357,180</b>	<b>56,464,296</b>	<b>59,785,597</b>	<b>4.2%</b>
<b>OTHER SOURCES AND USES OF FUNDS:</b>					
Transfer in from Other Funds	3,256,234	3,233,559	3,302,559	2,941,397	
(Transfers out to Other Funds)	(5,955,241)	(5,357,428)	(5,825,038)	(6,113,653)	
Proceeds from Debt Financing					
<b>Total Other Sources &amp; Uses</b>	<b>(2,699,007)</b>	<b>(2,123,869)</b>	<b>(2,522,479)</b>	<b>(3,172,256)</b>	
<b>(Expenditures In Excess of Revenues)</b>	<b>1,003,530</b>	<b>(1,664,160)</b>	<b>(274,600)</b>	<b>(2,049,668)</b>	
<b>Beginning Total Fund Balance</b>	<b>19,363,378</b>		<b>20,366,908</b>	<b>20,092,308</b>	
Less: Expenditures in Excess of Revenues	1,003,530		(274,600)	(2,049,668)	
<b>Fund Balance</b>	<b>20,366,908</b>		<b>20,092,308</b>	<b>18,042,640</b>	
Less: Labor Emergency Reserve	2,018,000		2,018,000	2,018,000	
Other Reserves	181,740		300,000	300,000	
Notes and Advances	1,090,811		1,090,811	1,090,811	
Legacy Project Reserve	969,043		969,043	600,000	
*** Cash Flow Reserve	5,905,770		5,906,000	5,906,000	
&& Council Designated 10% Reserve	5,949,336		6,228,933	6,589,925	
Total Reserved and Designated	16,114,700		16,512,787	16,504,736	
<b>Ending Undesignated Fund Balance</b>					
<b>Available for Future Years Appropriation</b>	<b>4,252,208</b>		<b>3,579,521</b>	<b>1,537,904</b>	

\*\*\* Because sales tax and franchise payments are not available for use until the end of the month after these amounts are collected by the merchants, it is imperative that we maintain a cash flow reserve to meet payroll and other payment needs throughout the month. This amount is equal to the accrued sales tax and franchise tax amounts at year end 2004.

&& City Council has chosen to designate 10% of total expenditures and transfers outs as an emergency reserve to hold for major unanticipated emergencies. If these funds are used they will be recouped out of future years excess revenues. Equals approximately one month of expenditures.

**CITY OF PUEBLO  
REVENUE HISTORY  
BY SOURCE**

	2004 ACTUAL	2005 ORIGINAL BUDGET	2005 ESTIMATED ACTUAL	2006 CITY MANAGER RECOMMENDED
<b>GENERAL TAXES</b>				
Property Tax	8,210,298	8,330,431	8,330,431	8,948,969
Sales & Use Tax	37,555,413	37,554,714	38,500,000	39,859,000
Franchise Fees	3,587,853	3,445,000	3,580,000	3,680,000
Cigarette Tax	358,495	315,000	315,000	250,000
Room Tax	608,665	600,000	600,000	600,000
Special Room Tax	118,352	110,000	110,000	110,000
<b>Total General Taxes</b>	<b>50,439,076</b>	<b>50,355,145</b>	<b>51,435,431</b>	<b>53,447,969</b>
<b>LICENSES &amp; PERMITS</b>				
Alcoholic Beverage	16,775	15,000	15,000	15,000
Liquor Survey Revenue	38,066	30,000	30,000	35,000
Sales Tax Licenses	355,059	345,000	345,000	350,000
Health Licenses	12,528	12,500	12,500	5,000
Amusement Licenses	20,680	20,000	20,000	15,000
Police & Protective	15,802	16,000	16,000	15,000
All Other Business Licenses	16,240	11,000	11,000	12,000
Sidewalk Construction	12,640	15,000	15,000	10,000
Curb and Gutter Construction	31,127	30,000	30,000	15,000
Excavation Permits	40,405	25,000	25,000	25,000
Animal Registration	36,066	30,000	30,000	30,000
Revocable Permits	1,350	500	500	500
All Other Non-Business	9,468	500	500	5,000
<b>Total Licenses &amp; Permits</b>	<b>606,206</b>	<b>550,500</b>	<b>550,500</b>	<b>532,500</b>
<b>INTERGOVERNMENTAL RECEIPTS</b>				
Misc Federal Grants	40,186	23,400	23,400	184,000
Colorado Dept of Transportation	2,849	-	-	-
Misc. State Grants	-	-	-	-
Traffic Signal Contribution	115,621	106,727	106,727	106,727
Motor Vehicle Ownership	1,050,026	1,010,000	1,010,000	1,000,000
County Recreation Contributions	29,645	27,900	27,900	27,900
Misc. County Contributions	10,000	-	-	14,000
Misc. Grants	-	10,000	10,000	-
<b>Total Intergovernmental Receipts</b>	<b>1,248,327</b>	<b>1,178,027</b>	<b>1,178,027</b>	<b>1,332,627</b>
<b>CHARGES FOR SERVICES</b>				
Codification Books	-	50	50	-
Land Development Fee	143,310	120,000	120,000	150,000
Photocopies	10,175	5,710	5,710	4,710
Auditorium Rentals	59,994	50,000	50,000	50,000
Interest Penalties	11,630	10,000	10,000	10,000
Admin. Service Fees	1,401,897	1,394,837	1,394,837	1,561,109
Public Works	28,891	220,000	20,000	20,000
Street Sign Reimbursements	13,351	10,000	10,000	10,000
Airport Service Fees	239,177	253,920	253,920	292,320
Misc. Revenue	2,480	1,000	1,000	1,000
Witness Fees	1,674	2,500	2,500	2,500
Off Duty Police Payments	-	-	-	-
Overtime Police Pay	31,788	20,000	20,000	30,000
School District Reimb. For SRO's	448,500	638,500	638,500	472,900
DEA-Diversion Squad	27,216	30,000	30,000	25,000
Police Reports	44,598	40,000	40,000	40,000
False Alarm Fees	31,800	20,000	20,000	30,000
Fingerprinting Charges	13,800	20,000	20,000	15,000
VIN Inspection Fee	2,686	3,500	3,500	3,000

**CITY OF PUEBLO  
REVENUE HISTORY  
BY SOURCE**

	2004 ACTUAL	2005 ORIGINAL BUDGET	2005 ESTIMATED ACTUAL	2006 CITY MANAGER RECOMMENDED
Neighborhood Watch	-	-	-	-
Commissions/Tele Vending	85	100	100	-
Misc. Receipts - Safety	7,429	1,000	1,000	2,000
Park Rides	50,322	50,000	50,000	50,000
Open Gym Recreations	245	1,000	1,000	200
Basketball/Gym/Adult	6,635	1,500	1,500	1,500
Ski Trips	2,898	5,000	5,000	-
Softball/Adult	24,917	20,000	20,000	20,000
Tennis Adult	355	1,000	1,000	1,000
Lifeguard & WSI Classes	3,900	3,000	3,000	3,000
Volleyball/Adult	750	500	500	500
Recreation Administration	(63)	-	-	-
Basketball/Slab/Adult	666	1,000	1,000	1,000
Summer Playgrounds	1,420	2,000	2,000	1,000
Pride City Band	1,705	1,700	1,700	1,700
Sun City Band	3,698	4,500	4,500	4,000
Football/Flag/Adult	4,730	4,000	4,000	4,000
Concessions Contract	7,510	6,000	6,000	6,000
County Recreation	4,410	-	-	-
Basketball/Gym/Youth	17,810	250	250	2,000
Softball/Youth	13,850	12,500	12,500	12,500
Tennis/Youth	1,935	2,000	2,000	2,500
Youth Coaches Training	95	100	100	-
Woodworking Class	720	150	150	500
Public Building Rentals	5,868	6,000	6,000	6,000
Jewelry Making Class	120	150	150	-
Basketball/Slab/Youth	600	1,000	1,000	500
Dance/Ballroom	550	600	600	500
Dance/Square	404	300	300	250
Field Rentals	1,333	1,200	1,200	1,500
Tennis Courts	946	1,000	1,000	1,000
Miscellaneous	1,122	-	-	1,000
Ice Arena Admissions	19,044	20,000	20,000	20,000
Skating Lessons	4,380	10,000	10,000	-
Skate Rentals	6,550	5,000	5,000	5,000
Skate Sharpening	443	600	600	400
Ice & Arena Rental	124,895	100,000	100,000	100,000
Skate Shop Sales	7,720	10,000	10,000	8,000
Other Sales	1,866	1,000	1,000	1,000
Swimming Tickets	49,109	55,000	55,000	60,000
Swimming Lessons	29,382	30,000	30,000	28,000
Swimming Pool Rentals	758	1,000	1,000	-
<b>Total Charges For Services</b>	<b>2,924,079</b>	<b>3,200,167</b>	<b>3,000,167</b>	<b>3,064,089</b>

**CITY OF PUEBLO  
REVENUE HISTORY  
BY SOURCE**

	2004 ACTUAL	2005 ORIGINAL BUDGET	2005 ESTIMATED ACTUAL	2006 CITY MANAGER RECOMMENDED
<b>FINES &amp; FORFEITURES</b>				
Municipal Court Fines	1,445,173	1,500,000	1,500,000	1,650,000
Animal Control Fines	60,552	60,000	60,000	60,000
DUI Fines	17,154	20,000	20,000	20,000
Seat Belt Fines	1,272	1,000	1,000	1,000
Crossing Guard Surcharge	72,138	80,000	80,000	80,000
Drug Surcharge	3,416	4,500	4,500	4,500
DARE Surcharge	12,229	15,000	15,000	10,000
Liquor Fines	-	-	-	-
Graffiti Restitution	402	250	250	-
DMV Fines	18,642	24,000	24,000	20,000
Health Surcharge	1,919	2,500	2,500	1,000
Breath - Blood Fee	11,025	10,000	10,000	15,000
Work Release	1,995	1,000	1,000	1,000
<b>Total Fines &amp; Forfeitures</b>	<b>1,645,917</b>	<b>1,718,250</b>	<b>1,718,250</b>	<b>1,862,500</b>
<b>OTHER REVENUE</b>				
Interest Earnings	55,430	300,000	300,000	415,000
City Property Rentals	90	100	100	-
Ground Rental	13,620	12,000	12,000	12,000
Contributions & Donations	873	1,000	1,000	1,000
Public Works	412	500	500	-
Worker's Comp. Reimbursement	128,554	70,000	70,000	100,000
Loss of Property Reimbursement	46,923	-	15,000	70,000
HazMat Cleanup	9,247	20,000	20,000	5,000
Sale of Surplus Items	26,252	15,000	15,000	5,000
Commissions- Phone/Vending	626	1,100	1,100	500
Weed Lien Recoveries	24,554	20,000	20,000	10,000
Bad Debt Recoveries	95	100	100	-
Cash Over/ (Short)	(734)	-	-	-
Misc. Revenue	71,109	375,000	375,000	50,000
<b>Total Other Revenue</b>	<b>377,051</b>	<b>814,800</b>	<b>829,800</b>	<b>668,500</b>
<b>OTHER FINANCING SOURCES</b>				
Transfer From Highway Users Fund	2,000,000	2,000,000	2,000,000	2,000,000
Transfer From CTF	200,000	-	-	-
Transfer from E-911 Fund	418,939	699,631	714,631	441,000
Federal Forfeiture Fund	200,000	-	-	-
Transfer from Solid Waste Fee Fund	75,000	90,000	140,000	105,000
North Gateway BID	715	-	-	5,400
Transfer from CDBG	291,779	353,928	357,928	295,247
Transfer from Home Grant Fund	51,872	90,000	90,000	90,000
Capital Improvement Fund	17,929	-	-	-
North Gateway PIF	-	-	-	4,750
Fixed Asset Disposition	575	-	-	-
Use of Prior Year Fund Balance	-	1,664,160	2,306,626	2,049,668
<b>Total Other Financing Sources</b>	<b>3,256,809</b>	<b>4,897,719</b>	<b>5,609,185</b>	<b>4,991,065</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 60,497,465</b>	<b>\$ 62,714,608</b>	<b>\$ 64,321,360</b>	<b>\$ 65,899,250</b>

**CITY OF PUEBLO  
GENERAL FUND SUMMARY  
2006 EXPENDITURE BUDGET BY CATEGORY**

	<u>Personnel</u>	<u>Operating</u>	<u>Capital Outlay</u>	<u>Other</u>	<u>Total</u>
City Council	68,544	204,750	-	-	273,294
City Manager's Office	617,076	90,950	-	-	708,026
City Attorney	-	798,650	-	-	798,650
Municipal Court	585,126	62,504	-	-	647,630
City Clerk	283,112	79,778	-	-	362,890
Human Resources	426,414	55,925	-	-	482,339
Finance	1,293,478	123,250	-	-	1,416,728
City/Memorial Hall Opr.	67,170	94,350	-	-	161,520
Civil Service	211,988	71,268	-	-	283,256
Information Services	958,435	300,425	28,800	-	1,287,660
Planning	502,481	40,000	-	-	542,481
Land Use Administration	355,669	38,044	-	-	393,713
Purchasing	223,676	28,430	-	-	252,106
Housing	331,066	54,181	-	-	385,247
Police Services	20,974,998	1,318,203	64,550	-	22,357,751
Fire Services	12,554,272	609,265	101,000	-	13,264,537
Public Works	4,792,245	2,622,963	11,000	-	7,426,208
Parks and Recreation	3,070,565	1,044,570	-	-	4,115,135
Operational Charges	716,250	56,500	-	267,460	1,040,210
Contractual Payments	-	-	-	1,908,168	1,908,168
Health & Welfare	-	-	-	804,048	804,048
Contributions & Donations	-	-	-	874,000	874,000
Transfers to Other Funds	-	-	-	6,113,653	6,113,653
<b>TOTALS</b>	<b>\$ 48,032,565</b>	<b>\$ 7,694,006</b>	<b>\$ 205,350</b>	<b>\$ 9,967,329</b>	<b>\$ 65,899,250</b>

**CITY OF PUEBLO  
GENERAL FUND BUDGET HISTORY  
BY DEPARTMENT**

	2004	2005	2005	2006
	ACTUAL	ESTIMATED	Original Budget	CITY MANAGER RECOMMENDED
City Council	272,624	262,280	221,030	273,294
City Manager's Office	680,545	625,435	708,738	708,026
City Attorney	734,418	733,498	766,498	798,650
Municipal Court	564,130	550,000	556,557	647,630
City Clerk	334,049	447,500	327,596	362,890
Human Resources	382,829	457,400	454,384	482,339
Finance	1,228,090	1,316,500	1,338,335	1,416,728
City/Memorial Hall Opr.	136,421	142,000	170,657	161,520
Civil Service	216,170	238,000	244,207	283,256
Purchasing	219,277	233,500	243,912	252,106
Information Services	1,032,383	1,151,467	1,143,467	1,287,660
Planning	482,041	435,600	445,830	542,481
Land Use Administration	295,352	348,500	354,992	393,713
Housing	343,661	281,800	443,928	385,247
Police Services	18,516,845	21,159,500	21,355,032	22,357,751
Fire Services	11,959,922	12,493,500	12,445,188	13,264,537
Public Works	7,692,285	7,120,100	7,149,539	7,426,208
Parks and Recreation	4,279,105	3,981,000	3,995,770	4,115,135
Operational Charges	756,168	800,000	1,429,504	1,040,210
Contractual Payments	1,773,176	1,908,168	1,908,168	1,908,168
Health & Welfare	735,084	839,848	789,848	804,048
Contributions & Donations	903,544	938,700	864,000	874,000
Transfers to Other Funds	5,955,241	5,825,038	5,357,428	6,113,653
<b>TOTALS</b>	<b>59,493,360</b>	<b>62,289,334</b>	<b>62,714,608</b>	<b>65,899,250</b>

**CITY OF PUEBLO  
OTHER FUNDS SUMMARY  
2006 BUDGETED EXPENDITURES**

<b>Fund Title/Activity</b>	<b>Proprietary Funds</b>	<b>Other Governmental Funds</b>	<b>Debt Service Fund</b>
Memorial Airport Fund	1,356,900		
Elmwood Golf Course	1,315,225		
Walkingstick Golf Course	1,321,440		
Parking Facilities	389,700		
Pueblo Transit	3,924,349		
Wastewater Utility Fund	7,889,987		
StormWater Operations	2,856,432		
Self - Insurance Fund	2,013,480		
Fleet Maintenance	3,304,900		
Technology Fund	163,000		
Intergovernmental Fund		4,480,000	
Special Charges Fund		2,370,995	
Special District Fund		234,021	
HUD Grants Fund		8,393,314	
Public Improvement Grants Fund		7,706,313	
Economic Development Tax Fund		41,306,572	
Other Special Revenue		212,050	
Fire Truck Capital Lease			185,375
HARP Refunding Bond			1,004,644
Ice Arena Lease			78,906
Public Works Lease			202,431
Refunding Series 1998 Bond			1,059,213
Street & Bridge 1992 REF. Bond			288,200
El Pueblo Museum		58,475	
Arkansas Legacy Project		1,035,769	
Police Building		13,000,000	
<b>Total Other Funds Appropriation</b>	<b>24,535,413</b>	<b>78,797,509</b>	<b>2,818,769</b>

**CITY OF PUEBLO  
STAFFING LEVEL SUMMARY  
HISTORY BY ACTIVITY**

ACTIVITY	YEAR 2004 ACTUAL			2005 BUDGET			2006 PROPOSED		
	GENERAL FUND	OTHER FUNDS	PART TIME FTE'S	GENERAL FUND	OTHER FUNDS	PART TIME FTE'S	GENERAL FUND	OTHER FUNDS	PART TIME FTE'S
<b>GENERAL GOVERNMENT</b>									
City Council	7		-	7			7		
City Manager	5		-	5			5		
Public Information	1			1			1		
Law Department	<<<			<<<			<<<		
Municipal Court	9		1.31	9		2.58	10		2.50
City Clerk***	4		0.15	4		0.08	4		0.06
Human Resources	6		-	5.75		0.04	5.75		0.04
Fiscal Operations									
Finance	20		0.10	19		0.96	19		0.10
City Hall Operations	0		3.61	0		2.89	0		3.05
Golf Starters			3.78			3.66			3.66
Insurance Fund									
Purchasing	3		0.60	2.75		1.51	3		1.09
Civil Service***	3		0.05	3		0.05	3		0.07
Information Technology									
Administration & Services	11.75		-	11.75		-	11.5		-
Communications	3		-	3		-	3		-
Planning & Community Development									
Administration & Planning	8		-	7		-	7		-
Land Use Administration	5		0.07	5		0.34	6		0.46
Transportation Planning Grant		2	1.06		2	1.07		3	1.29
Housing & Community Development	6		0.10	6		0.04	5		0.03
<b>PUBLIC SAFETY</b>									
Police									
Administration	7			7			7		
Support Services	39		0.53	40		0.88	40		0.60
Crime Control & Investigation	178		0.13	182		2.56	182		2.60
Communication	23		0.24	24		0.14	24		0.48
Zoning Enforcement	0		-	0		-	0		-
Animal Shelter	<<<		-	<<<		-	<<<		-
Fire									
Administration	4			4			4		
Fire Protection	135			135			135		
Fire Prevention	2			2			2		
Training	2			2			2		
<b>PUBLIC WORKS</b>									
Public Works									
Administration & Engineering	17.58		0.87	17		0.24	17		0.20
Transportation Administration	4		0.05	3		0.05	3		-
Street Maintenance	31		3.13	31		2.50	31		2.39
Street Cleaning	6			6		-	6		-
Buildings & Grounds Maintenance	10		-	10		-	9		-
Traffic Control	10		-	10		1.62	9		1.55
Fleet Maintenance									
Administration & Services		15	0.63		14	0.60		12	0.67
Service Station & Car Wash			1.25			1.25			1.02
Vehicle Pool									
Waste Water Treatment									
Administration		2			1.5			2	
Treatment Plant		23	1.56		23	1.88		26	1.25
Sanitary Sewer Collection		19	0.10		19	0.67		18	0.24
Pre-Treatment		2			2			3	
Engineering		4	0.46		4	0.51		4	0.51
StormWater									
Administration		5	0.24		4.5	0.63		4.5	1.65
Storm Sewer Maintenance		13			13			13	
Transportation									
Memorial Airport		12			12			12	
Pueblo Transit									
Administration		6	2.07		3	-		3	

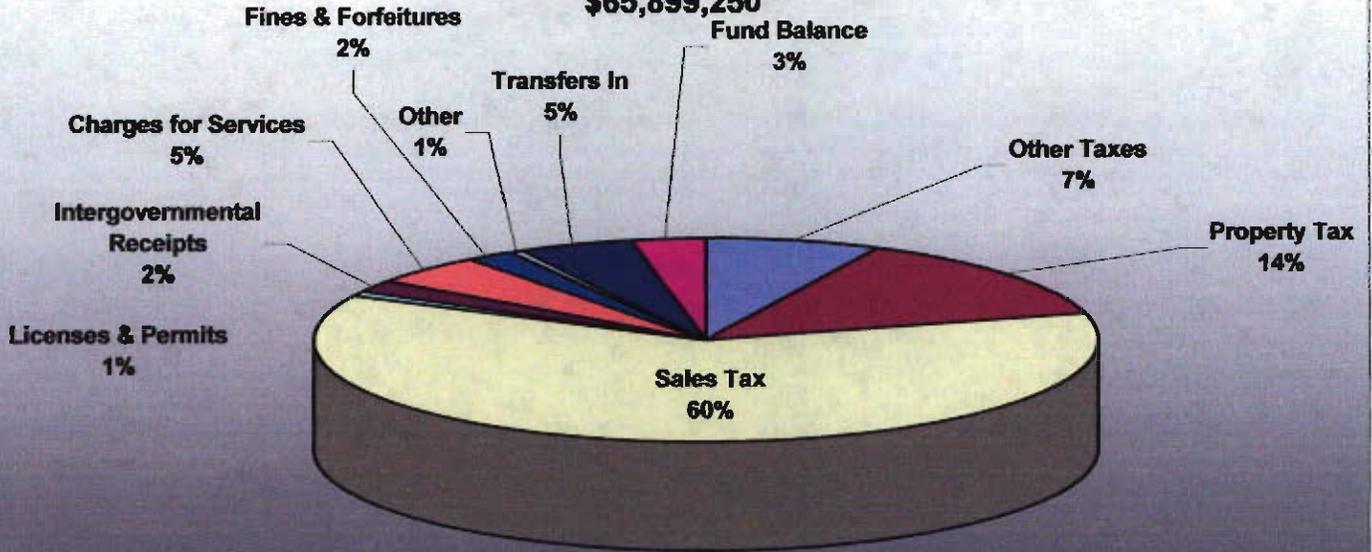
**CITY OF PUEBLO  
STAFFING LEVEL SUMMARY  
HISTORY BY ACTIVITY**

ACTIVITY	YEAR 2004 ACTUAL			2005 BUDGET			2006 PROPOSED		
	GENERAL FUND	OTHER FUNDS	PART TIME FTE'S	GENERAL FUND	OTHER FUNDS	PART TIME FTE'S	GENERAL FUND	OTHER FUNDS	PART TIME FTE'S
Operations		20	1.83		22	3.04		22	3.59
Fleet Maintenance		8	1.88		8	0.75		8	0.99
Parking Facilities		3			3			3	
<b>HEALTH &amp; WELFARE</b>									
Senior Center	<<<			<<<			<<<		
City/County Health Department	<<<			<<<			<<<		
Health & Human Services	<<<			<<<			<<<		
<b>CULTURE - RECREATION</b>									
Parks & Recreation									
Administration	3.75		-	3.75		-	3.75		-
Parks Maintenance									
Park Areas South	14		4.10	14		3.28	13		3.21
Park Areas North	14		4.55	14		3.63	12		3.21
Recreation									
Recreation Programs	5		16.10	5		16.10	5		16.11
Recreation Centers	1		1.38	1		1.38	1		1.33
Ice Arena	1		7.04	1		7.04	1		7.48
Swimming Pools	1		14.28	1		14.28	1		15.38
City Zoo	<<<			<<<			<<<		
Aircraft Museum	<<<			<<<			<<<		
City Park Golf Course	<<<			<<<			<<<		
Walking Stick Golf Course	<<<			<<<			<<<		
<b>TOTAL</b>	<b>600.08</b>	<b>134</b>	<b>73.25</b>	<b>602</b>	<b>131</b>	<b>76.26</b>	<b>598</b>	<b>133.5</b>	<b>76.81</b>

\*\*\* 3 Civil Service Commissioners, 5 Liquor Board, and 2 Election Board Members are not included in the FTE count.  
<<< These functions are operated by contract. Their employees are not included in the count of City Employees.

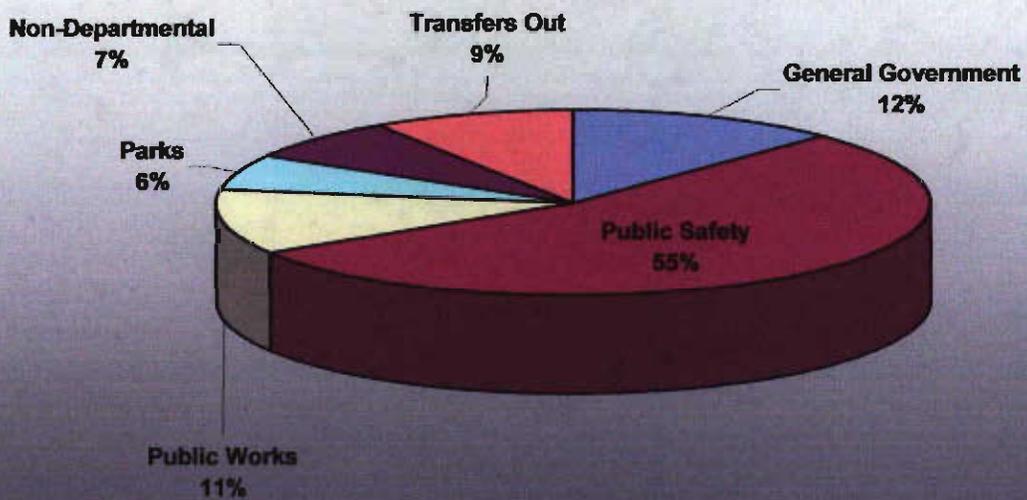
### 2006 GENERAL FUND REVENUE

\$65,899,250

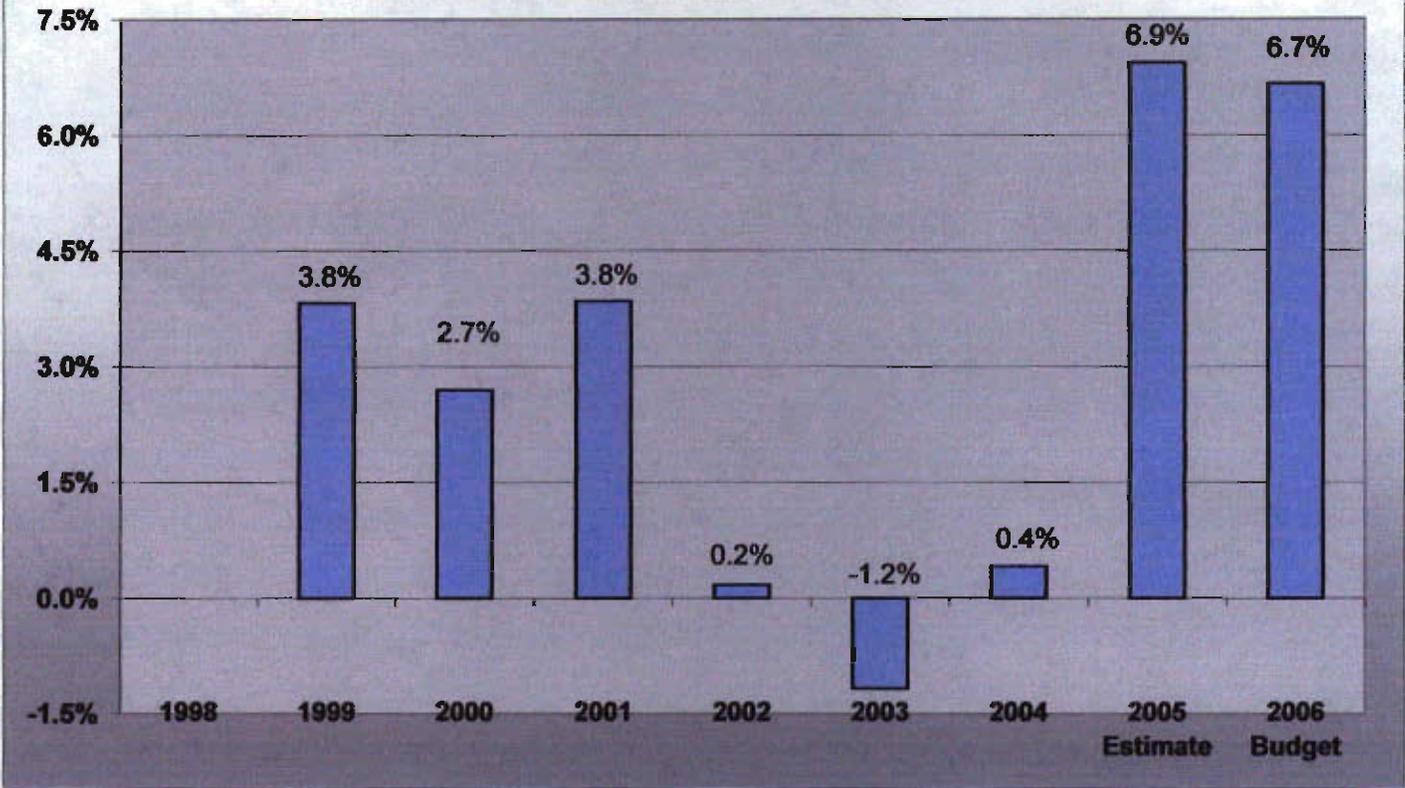


### 2006 GENERAL FUND EXPENSES

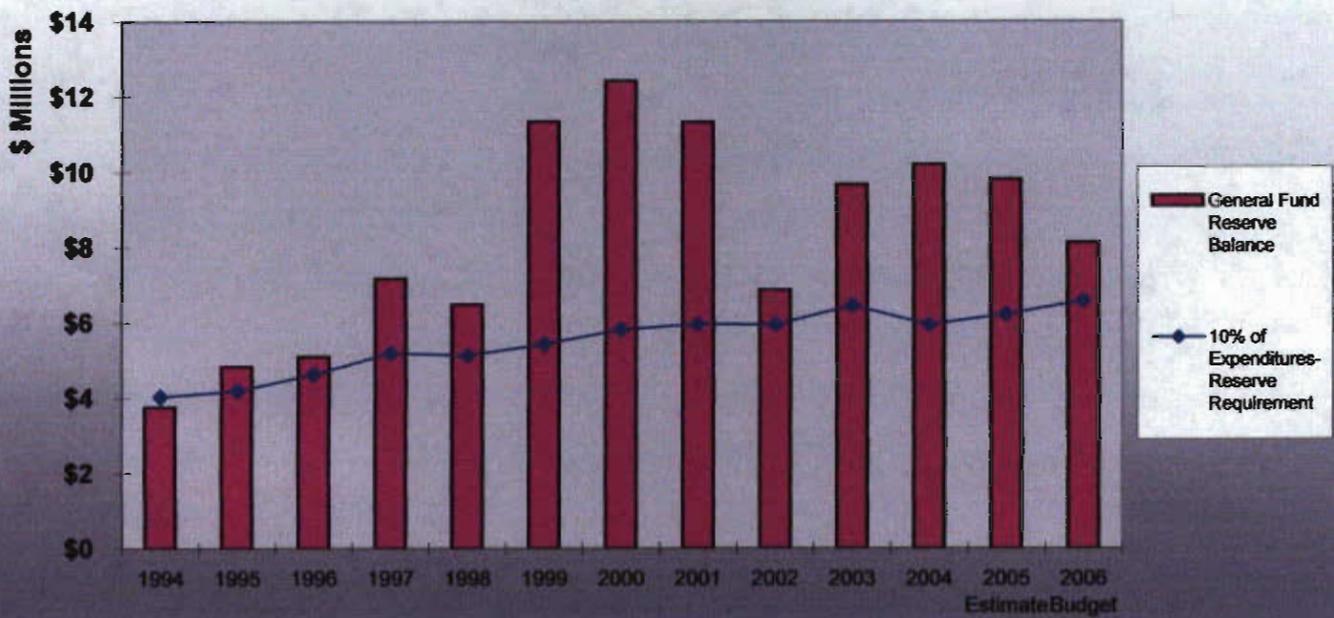
\$65,899,250



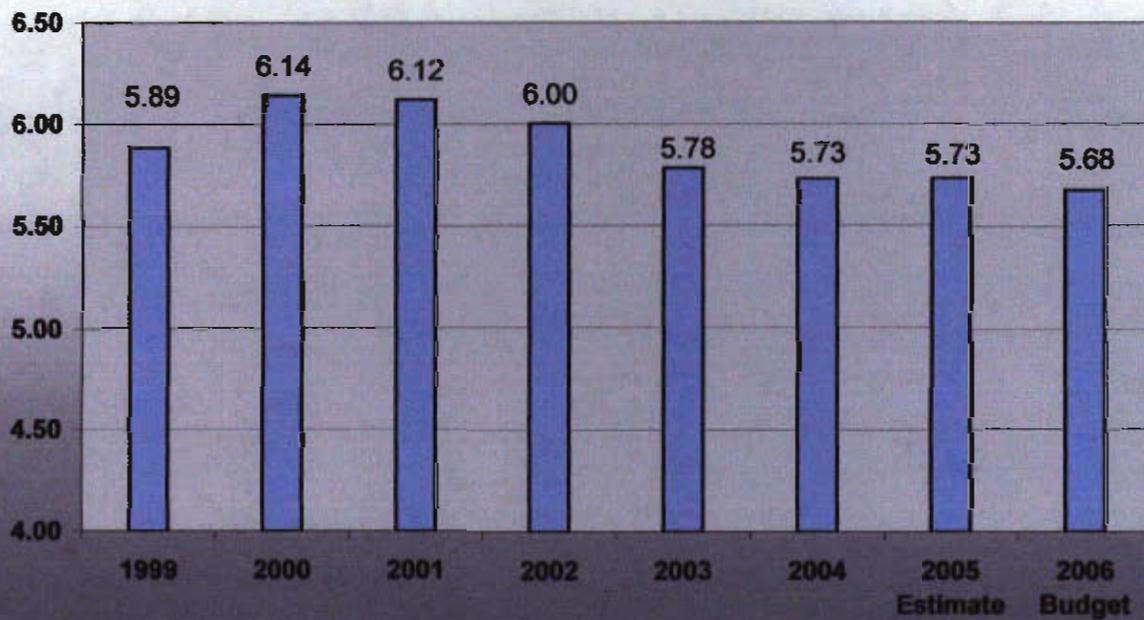
**Sales and Use Tax Annual Growth Rate**



### General Fund Reserve Balance Compared to Council Designated Reserve Requirement



### General Fund Employees per 1,000 Population



## Property Tax

Property tax is levied against all real property and business-related personal property within the City of Pueblo. An actual value of all property is established by the Pueblo County Assessor's Office. This value is then used to compute the assessed valuation of the property based on State-legislated ratios. These ratios are 1) 7.96% for residential real property, and 2) 29% for business real and personal property.

The mill levy is then applied to the assessed valuation to determine a property owner's tax bill. A mill is one-tenth of one cent. In other words, one mill represents \$1 for every \$1,000 of assessed property value. The formulas used for computing property taxes are as follows:

$$\begin{aligned} \text{Assessed Value} &= \text{Property actual value} \times \text{Assessment ratio} \\ \text{Property tax} &= \text{Assessed value} / 1,000 \times \text{Mill levy} \end{aligned}$$

Within the City of Pueblo's boundaries, the following entities certify mill levies: Pueblo County, Pueblo Library District, School District 60, Southeastern Colorado Water Conservancy District, and the City of Pueblo.

The 2005 estimated mill levies which apply to all City of Pueblo taxpayers is provided in the table below:

	<u>2005 Est.</u> <u>Mill Levy</u>	<u>% Of Total</u> <u>Mill Levy</u>
Pueblo County	28.261	29.81%
Pueblo Library District	5.250	5.54%
Pueblo School District 60	44.903	47.36%
Water Conservancy District	.947	1.00%
City of Pueblo	<u>15.441</u>	<u>16.29%</u>
Totals	94.994	100.00%

In the City of Pueblo, residents within the Southpointe and Bandera Boulevard Special Districts incur an additional 5 mills for improvement. The levy provides for the maintenance of certain public improvements of general benefit to the residents of the District.

The Taxpayer Bill of Rights Amendment to the Colorado Constitution (TABOR) limits property tax revenue increases to the amount collected the previous year increased by the Denver-Boulder Consumer Price Index plus a local growth factor. TABOR also prohibits any increase to the mill levy unless approved by the registered voters of the City of Pueblo.

**Property Tax** (continued)

The City of Pueblo's will certify its mill levy for 2005 at 16.138 mills. The 2005 budget for property tax collections was \$8,330,431. As of September 2005, the projected collections for 2005 property tax will be near \$8,330,431. A five-year summary of Property Tax collections follows:

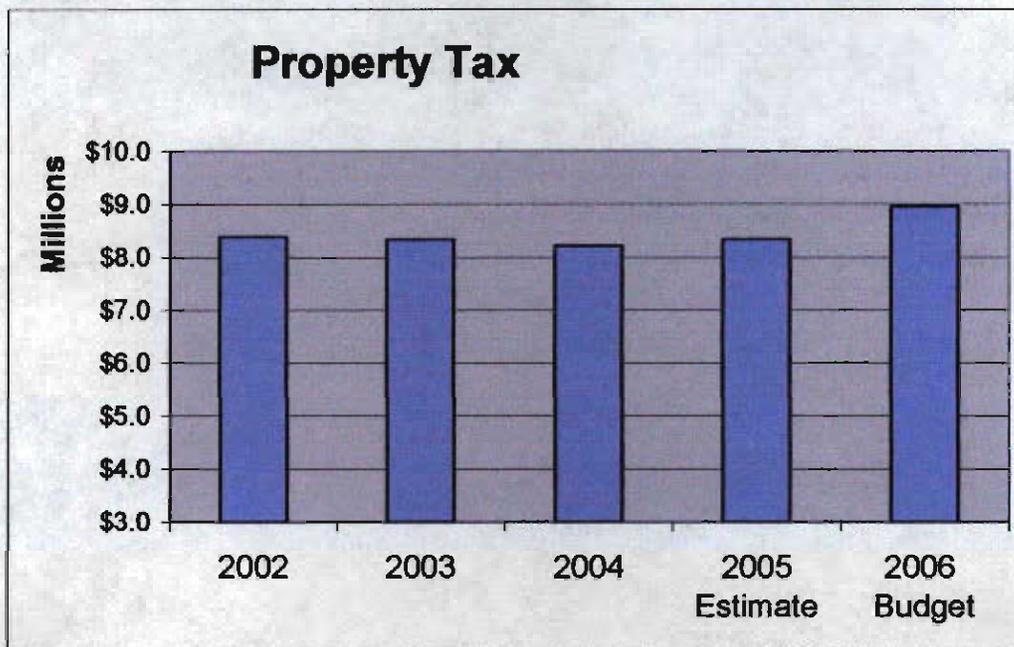
**2006 BUDGET**

Assessed Value 578,270,837  
Mills 15.441

Calculation:  $(578,270,837/1,000) * 15.441$

**2006 Property Tax Revenue = \$8,929,080**  
**Prior Years Levy and Interest = \$ 19,889**

<u>Year</u>	<u>Amount (\$)</u>	<u>Increase from Previous Year</u>
2002	8,378,002	
2003	8,333,754	-0.53%
2004	8,210,298	-1.48%
2005 Estimate	8,330,431	1.46%
2006 Budget	8,948,969	7.43%



## Sales and Use Tax

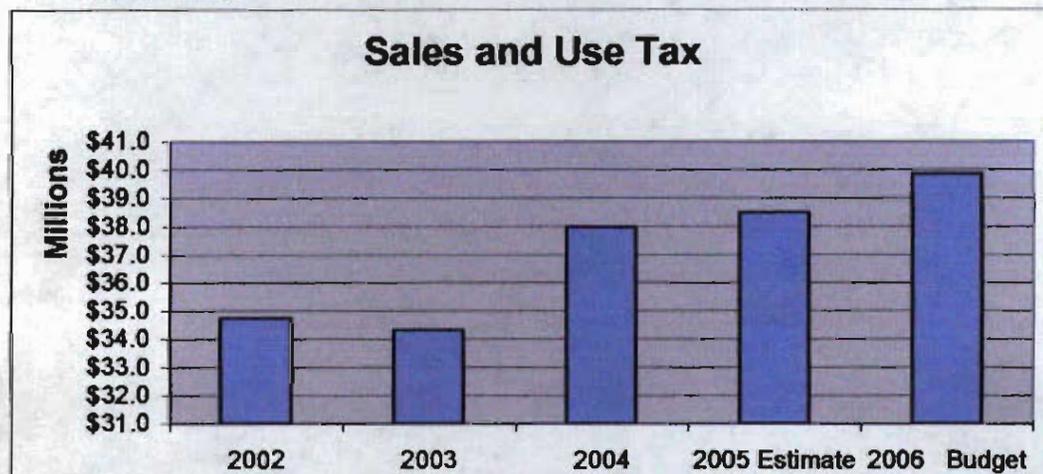
Sales and Use Tax is the largest single revenue stream for the City of Pueblo, making up approximately two-thirds of the City's general fund revenue. The total sales and use tax rate within the City of Pueblo is 3.5%, which consists of 3.0% general tax and .5% tax specifically for use in economic development. The ½ cent economic development tax was established by a vote of the City electorate effective January 1, 1985 through December 31, 1986. This tax has been extended through December 31, 2006. At that time, the tax will expire unless the voters of the City of Pueblo approve it for extension.

A sales tax is levied on all retail sales, leases, and rentals of tangible personal property on the basis of the purchase price or rental price. Food purchased for preparation and consumption at home is sales tax exempt. Use tax is collected on purchases of items which are used in Pueblo and on which 3.5% local sales tax has not been paid to another jurisdiction.

As a home rule city, Pueblo administers and collects its own sales and use tax. Taxes collected by businesses are due to the City by the 20<sup>th</sup> of the month following collection.

Revenues from sales and use taxes became stagnant in 2003, posting a 1.2% decline. For 2004, sales and use tax rebounded and posted a 10.7% increase. As of September 30, 2005, sales tax has increased 5.3% from 2004. In 2006, sales tax is anticipated to increase 3.5%. A five-year summary of Sales Tax collections follows:

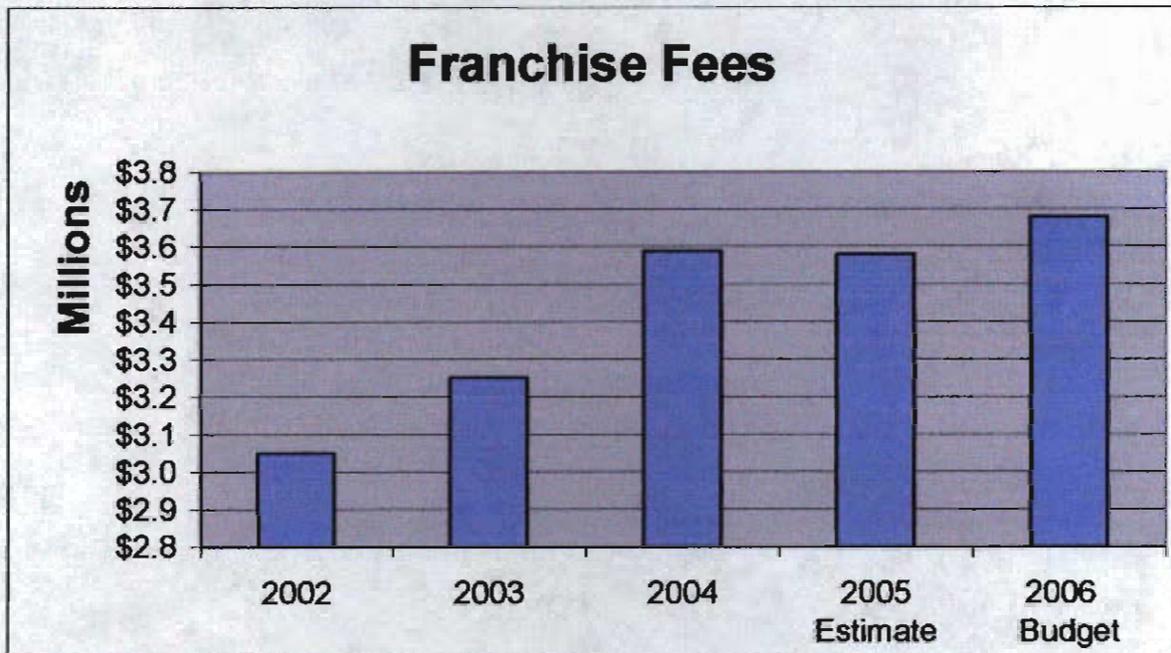
<u>Year</u>	<u>Amount (\$)</u>	<u>Increase from Previous Year</u>
2002	34,736,975	
2003	34,320,492	-1.2%
2004	37,990,868	10.7%
2005 Estimate	38,500,000	1.3%
2006 Budget	39,859,000	3.5%

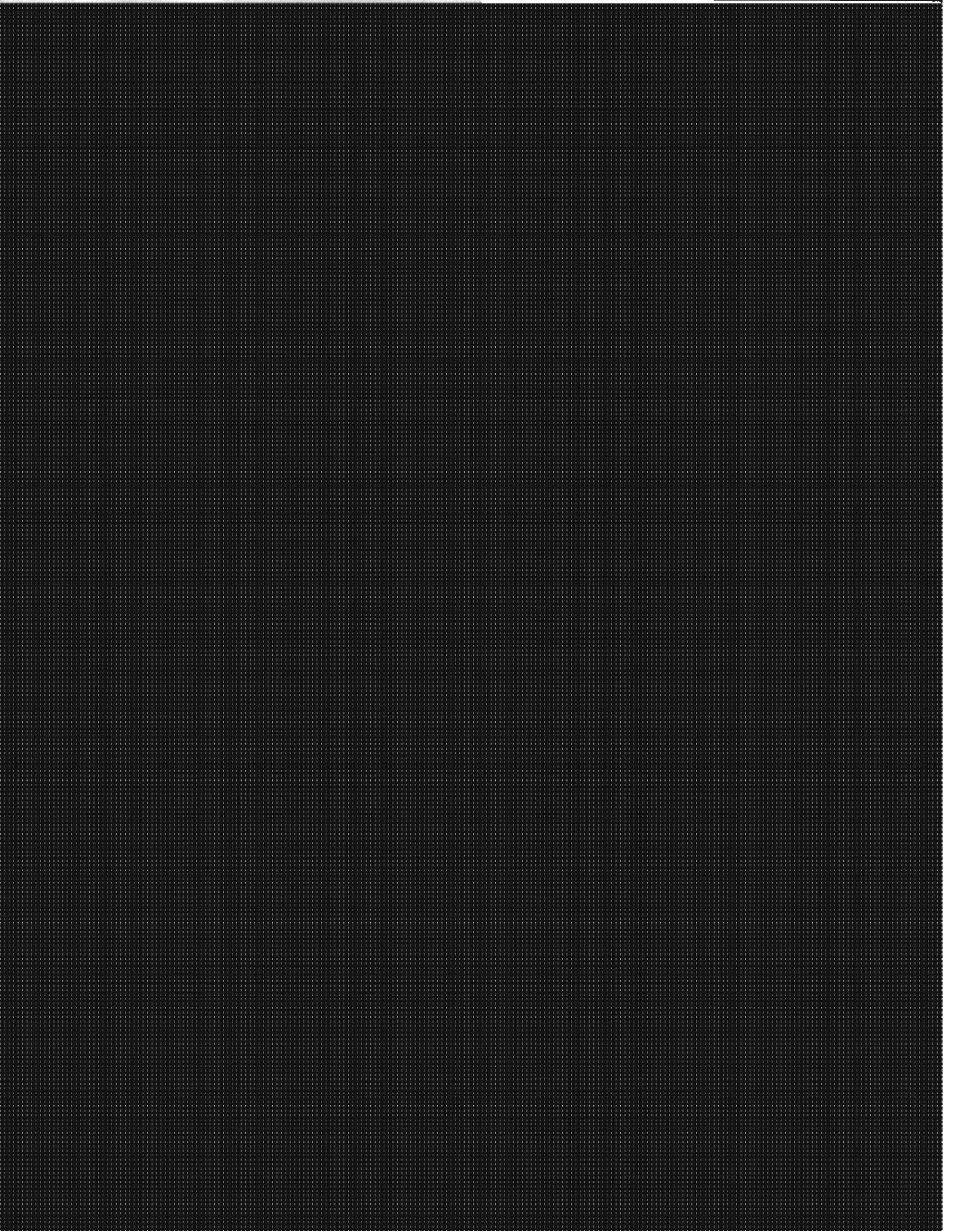


## Franchise Fees

Franchise fees are levied on businesses that deliver any public utility including electric, telephone, cable, and natural gas services. In order for a franchise to be granted, the residents of Pueblo must have a majority vote approving the franchise. Once approved by the voters, the applicant shall submit an ordinance granting the franchise. The City of Pueblo currently has four franchises (Qwest, Comcast, Aquila, and Xcel Energy). The following summarizes Franchise Fee revenues for 5 years. The primary cause for changes in franchise fee collections has been due to fluctuations in utility prices. The budget for 2006 assumes franchise fee revenues will increase modestly due to higher utility rates from Xcel Energy.

<u>Year</u>	<u>Amount (\$)</u>	<u>Increase from Previous Year</u>
2002	3,049,921	
2003	3,251,070	6.6%
2004	3,587,853	10.4%
2005 Estimate	3,580,000	-0.2%
2006 Budget	3,680,000	2.8%

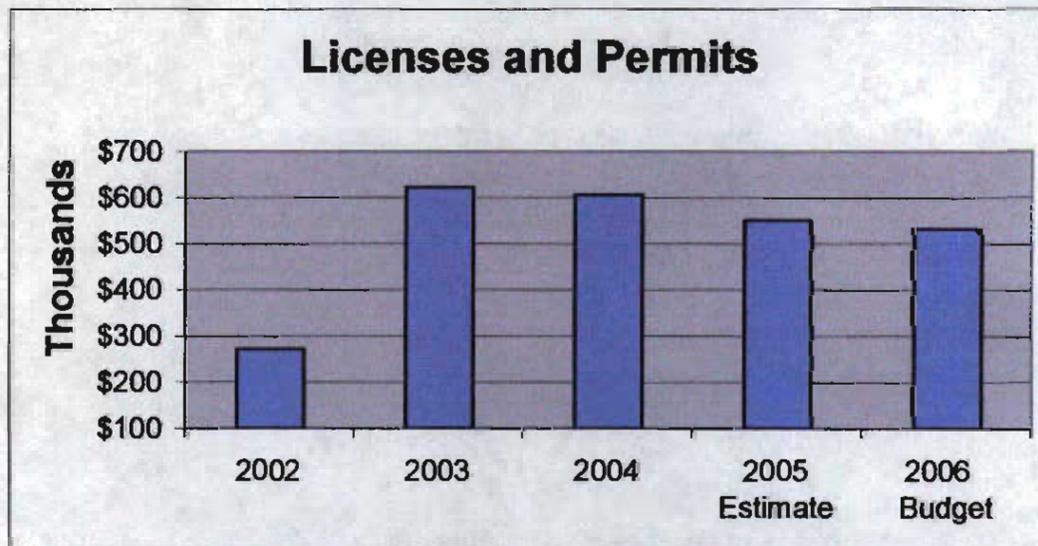




## Licenses and Permits

License and Permit revenue are primarily derived from business licenses, excavation permits, and animal registration. The increase in revenue in 2003 is due to an increase in business license fees as the City tries to match fees with user costs. In 2003, animal registration was required for all dogs and cats in city limits. The fee is used to help control the stray animal population within the city. For 2006, license and permits is projected to decrease due to a decline in miscellaneous license and permits.

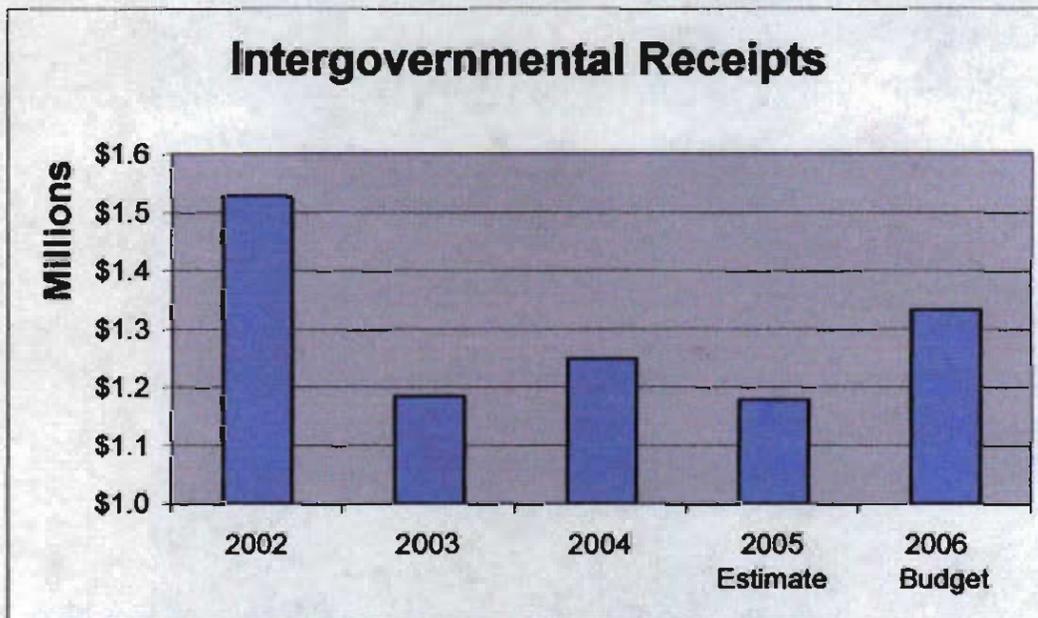
<u>Year</u>	<u>Amount (\$)</u>	<u>Increase from Previous Year</u>
2002	271,846	
2003	622,894	129.13%
2004	606,206	-2.7%
2005 Estimate	550,500	-9.2%
2006 Budget	532,500	-3.3%



## Intergovernmental Receipts

Intergovernmental Receipts are revenue that is received from other government agencies. Except for motor vehicle ownership fees, which run about \$1 million per year, intergovernmental receipts are typically one-time payments from other government agencies. The majority of the revenue comes from motor vehicle ownership fees. The growth rate of intergovernmental receipts is expected to increase in 2006 due to additional Federal Grants.

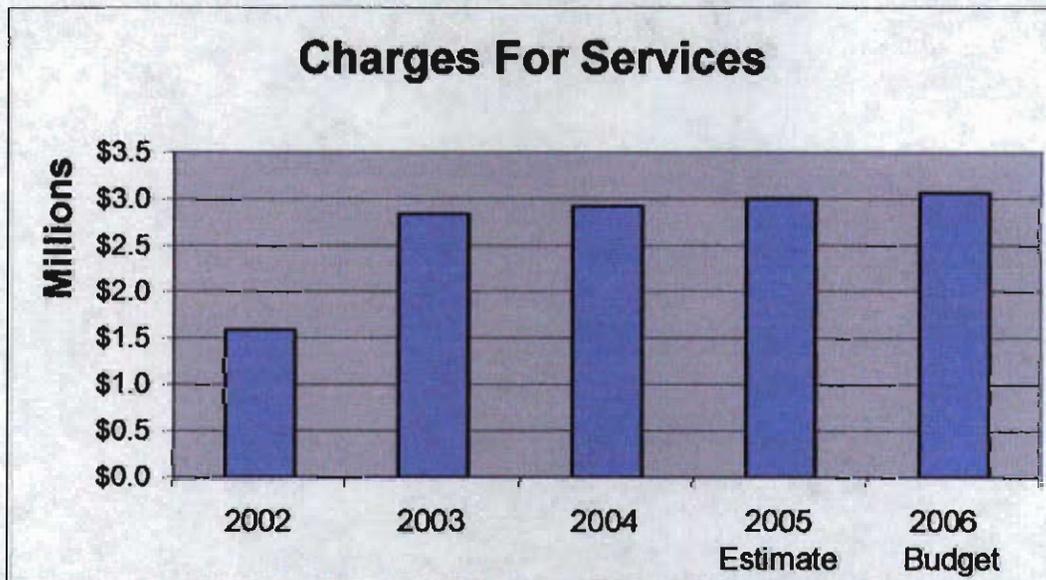
<u>Year</u>	<u>Amount (\$)</u>	<u>Increase from Previous Year</u>
2002	1,528,315	
2003	1,183,859	-22.5%
2004	1,248,327	5.5%
2005 Estimate	1,178,027	-5.6%
2006 Budget	1,332,627	13.1%



## Charges For Services

Charges for Services are user fees for services provided by the government (photocopies, swimming, ice skating, etc.). The largest of the fees is the administrative (accounting, payroll, information technology, etc.) fee, which was instituted in 2002 and is charged to enterprise funds. The fee was implemented in the 2002 budget. The fee was then increased for the 2003 budget. In 2003, a cost allocation study was conducted to accurately determine administrative fees for the Enterprise Funds. The 2006 budget continues to reflect administrative fees concluded from the study.

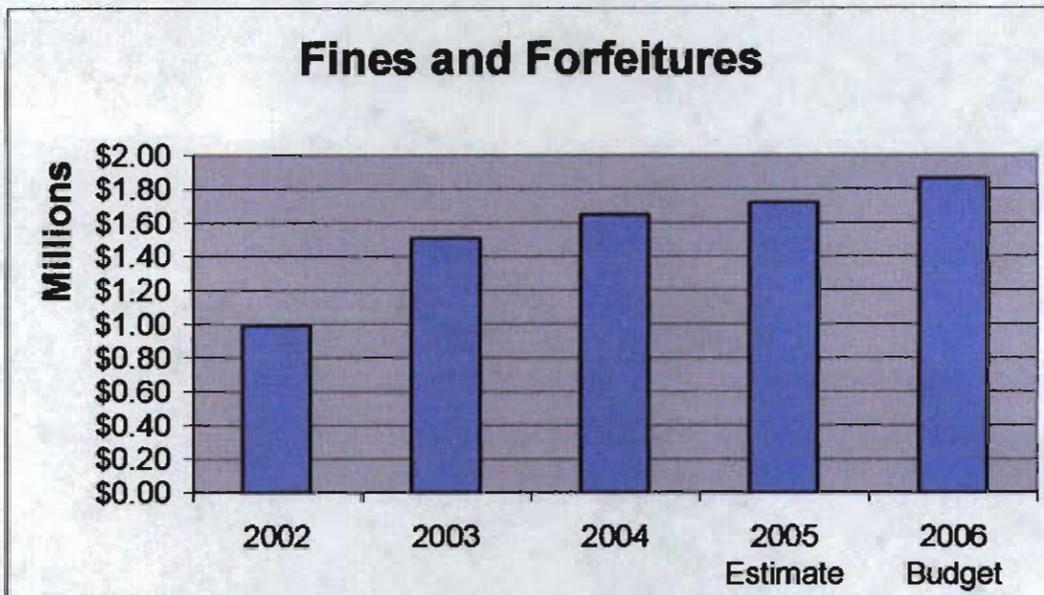
<u>Year</u>	<u>Amount (\$)</u>	<u>Increase from Previous Year</u>
2002	1,584,461	
2003	2,836,415	79.0%
2004	2,924,079	3.1%
2005 Estimate	3,000,167	2.6%
2006 Budget	3,064,089	2.1%



## Fines and Forfeitures

Fines are imposed by the City's Municipal Court on persons found to be in violation of the city code and subject to a fine. The 2006 budget assumes fines and forfeitures will increase due to the maximum fine being raised from \$300 to \$1,000.

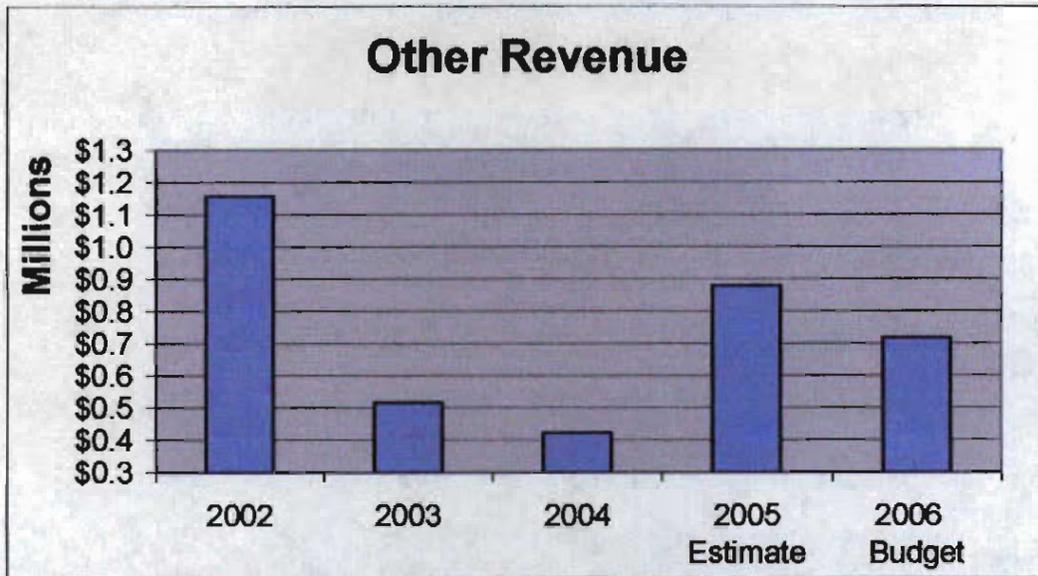
<u>Year</u>	<u>Amount (\$)</u>	<u>Increase from Previous Year</u>
2002	989,765	
2003	1,505,835	52.14%
2004	1,645,917	9.3%
2005 Estimate	1,718,250	4.4%
2006 Budget	1,862,500	8.4%



## Other Revenue

Other Revenue is primarily derived from Interest earnings. Other Revenue also tends to have large fluctuations because of its nature. For 2006 the decrease in Other Revenue is due to the 2005 repayment from Regional Building for \$375,000; which is being offset by anticipated higher interest rates.

<u>Year</u>	<u>Amount (\$)</u>	<u>Increase from Previous Year</u>
2002	1,107,191	
2003	466,701	-57.9%
2004	372,513	-20.2%
2005 Estimate	829,800	122.8%
2006 Budget	668,500	-19.4%

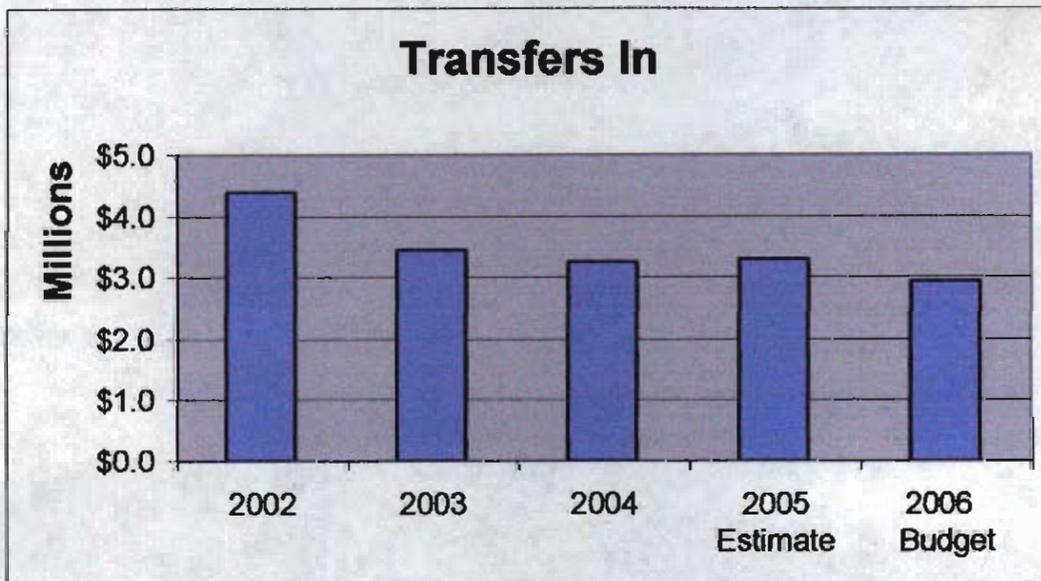


## Transfers In

Transfers In are transfers from special revenue funds used to perform objectives of each special revenue fund. The expenses related to the transfers occur in the General Fund. The transfers in are transfers from Highway User, E911, Solid Waste Services, CDBG, and Home Grants.

2006 Transfers In	Amount
Highway User Trust Fund	\$2,000,000
E911	\$441,000
Solid Waste Services	\$105,000
North Gateway BID	\$5,400
CDBG	\$295,247
Home Grant	\$90,000
North Gateway PIF	\$4,750
<b>Grand Total</b>	<b>\$2,941,397</b>

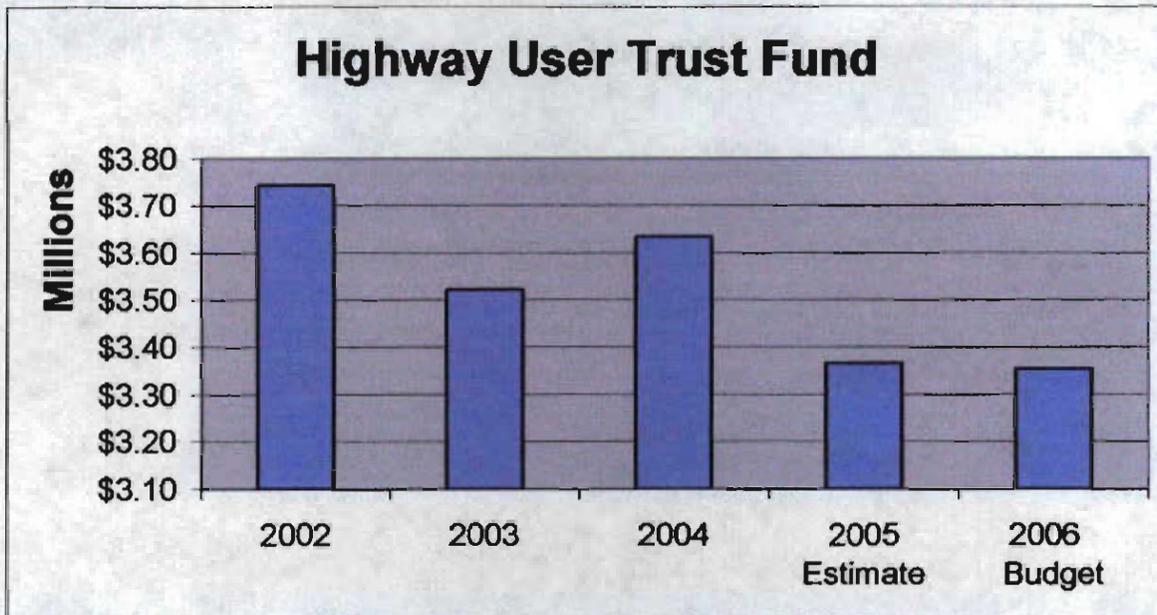
<u>Year</u>	<u>Amount (\$)</u>	<u>Increase from Previous Year</u>
2002	4,390,009	
2003	3,452,616	-21.4%
2004	3,256,809	-5.7%
2005 Estimate	3,302,559	1.4%
2006 Budget	2,941,397	-36.6%



## Highway Users Trust Fund

The Highway User Trust Fund accounts for distributions from the State of Colorado and Pueblo County to be used for operations and maintenance of streets and Highways. The Highway User Trust Fund revenue is based upon a formula that considers the number of vehicles registered and miles of streets within a municipality.

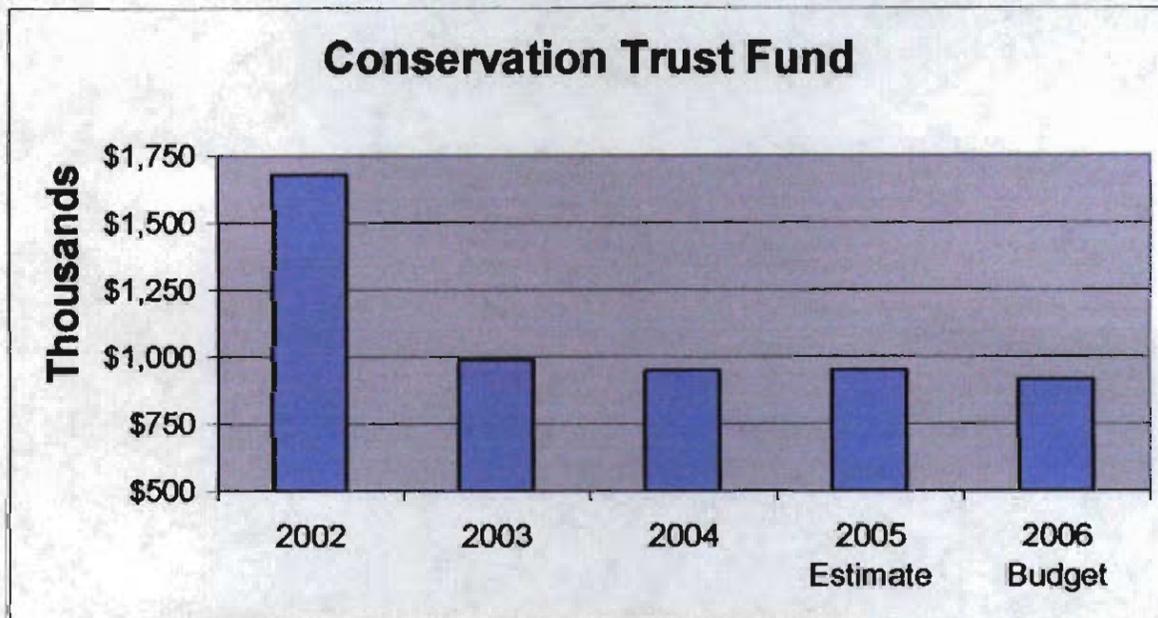
<u>Year</u>	<u>Amount (\$)</u>	<u>Increase from Previous Year</u>
2002	3,742,811	
2003	3,521,945	-5.9%
2004	3,632,793	3.2%
2005 Estimate	3,365,000	-7.4%
2006 Budget	3,353,000	-0.4%



## Conservation Trust Fund

The Conservation Trust Fund's revenue is derived from a portion of the State of Colorado Lottery. These funds are required to be used for certain Park's expenses. A minimal decrease for 2006 is expected.

<u>Year</u>	<u>Amount (\$)</u>	<u>Increase from Previous Year</u>
2002	1,680,576	
2003	988,608	-41.2%
2004	947,611	-4.2%
2005 Estimate	951,393	0.4%
2006 Budget	915,000	-3.4%



# City Council

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## Mission/Function

The Council is the legislative and policy setting body representing the citizens of the City of Pueblo in the creation and operation of municipal services, functions, and activities.

## Objectives:

- **Establish policies to provide more and better jobs, businesses, and retail.** Provide a prepared and higher educated work force; attract new businesses; retain current businesses; upgrade retail to retain sales tax dollars in Pueblo; more jobs paying higher and livable wages; more tourism making Pueblo a tourist destination.
- **Create strong partnerships with our community and other governments;** improve cooperation with County, School District, and other municipalities; recognition of common goals and direction for the greater Pueblo community; better utilization of civic and business organizations; better understanding of the relationship between the City of Pueblo and the greater Pueblo community.
- **Prepare the City for growth;** update and implementation of plans; development code reflecting community goals and standards; infrastructure in place for future development; create downtown as a regional center for people to live, work, and be entertained; provide plans for infill and new development.
- **Provide citizens value for their tax dollars;** provide a financially sound city with adequate reserves; expand the tax base to provide adequate revenues; provide City services in the most efficient and effective manner; a professional and motivated workforce; provide services that are responsive to community needs.
- **Present Pueblo as a place where people prefer to live;** more attractive and beautiful city; quality housing choices; reputation; upgraded quality neighborhoods; beautiful parks, streetscapes, and public areas.

## Budget Summary

	2004 Actual	2005 Projected	2006 Proposed
Council Members	7	7	7
Personnel	66,584	66,780	68,544
Operating	206,040	195,500	204,750
Capital Outlay	0	0	0
Total costs	272,624	262,280	273,294

## Significant Adjustments:

- Professional Services budget has been increased for legislative consultant services.

# City Manager's Office

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## Mission/Function

The City Manager is the Chief Executive Officer of the municipal corporation and is responsible for enforcement of the laws and ordinances of the City; the appointments, suspension or removal of all employees (subject to Civil Service provisions); and preparation of the annual budget and the financial operation of the City.

## Objectives:

- To assist City Council in establishing and implementing policies.
- To coordinate and provide assistance to City operations and to inform the City Council of the activities and needs of City departments and other organizations with whom the City interacts.

**New Programs for 2006**  
➤ Increased television programming

## Budget Summary

	2004 Actual	2005 Projected	2006 Proposed
FT Employees	6	6	6
Personnel	580,642	545,000	617,076
Operating	97,803	80,435	90,950
Capital Outlay	2,100	0	0
Total costs	680,545	625,435	708,026

## Significant Adjustments:

- The television budget has been increased due to more television programming.
- The travel budget has been increased due to the addition of an assistant city manager.

# City Attorney

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## Mission/Function

The City Attorney and his staff are contracted to provide a full range of legal services to the City.

## Objectives:

- Major objective for 2006 is to enhance quality of services by continuing legal education, upgrading electronic research and communications and to confer with Department Directors in order to provide more efficient services.

## Budget Summary

	2004 Actual	2005 Projected	2006 Proposed
FT Employees	0	0	0
Personnel	0	0	0
Operating	734,418	766,498	798,650
Capital Outlay	0	0	0
Total costs	734,418	766,498	798,650

## Significant Adjustments:

- A 4% increase has been requested for professional services in 2006.

# Municipal Court

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## Mission/Function:

The City of Pueblo Municipal Court's mission is to provide an efficient, equitable, and impartial forum to hear and resolve alleged violations of the City of Pueblo Municipal Code and to effectively and efficiently impose and collect fines, costs, and penalties due to the City of Pueblo.

## Objectives:

- To make customer service a number one priority!
- To resolve in a speedy fashion all trials to the court within a 3-4 week period from arraignment and all jury trials within a two (2) month period from arraignment!
- To continue expansion of creative alternatives for juveniles including Juvenile Diversion programming, Teen Court, Graffiti Removal/Community Service, Restorative Justice, and otherwise!

### New Programs for 2006

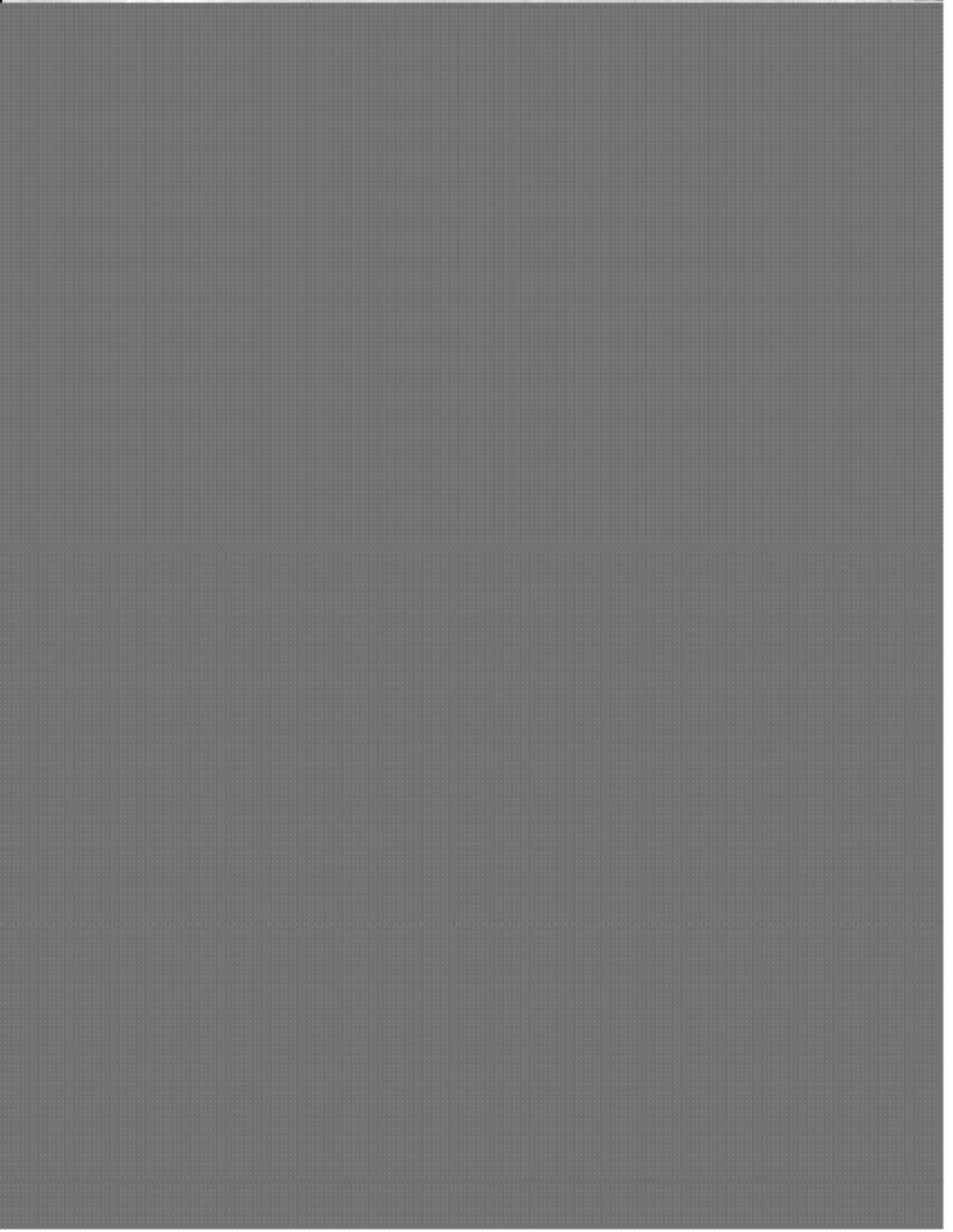
- Expansion of Juvenile Probation Choices and Consequences Class.
- GED preparatory program.
- Computerized scrolling dockets.
- Expansion of the Municipal Court website including a link to a "Pay on Line Option".
- Utilization of Document Imaging thereby creating an electronic filing cabinet.
- Implementation of a Fugitive Unit responsible for clearing outstanding warrants and maintaining a most wanted list.

## Budget Summary:

	2004 Actual	2005 Projected	2006 Proposed
FT Employees	9	9	10
Personnel	446,986	477,000	585,126
Operating	66,411	67,000	62,504
Capital Outlay	50,733	6,000	0
Total costs	564,130	550,000	647,630

## Significant Adjustments:

- Adding a F/T Probation Case Manager position and eliminating Temporary/Part-Time Probation Case Manager positions.



# Human Resources

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## Mission/Function

The mission of the Human Resource Department is to provide comprehensive support and facilitation of employment, classification, outreach, training, retirement, benefits, employee relations, and research and analysis for all City Departments.

## Objectives:

- To employ highly qualified City Employees.
- To maintain a comprehensive classification/compensation plan.
- To develop and administer a comprehensive benefit program including health, dental, life and retirement.
- To investigate and respond to department concerns, employee grievances and provide appropriate analysis and information to the City Manager.
- To enable line departments to provide necessary citizen services through prompt and professional attention to human resource requirements.
- To develop and maintain a successful outreach and recruitment program.

**New Programs for 2006**  
 ➤ Implementation of management training programs.

## Budget Summary

	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
FT Employees	6	5.75	5.75
Personnel	336,528	398,400	426,414
Operating	46,301	59,000	55,925
Capital Outlay	0	0	0
<b>Total costs</b>	<b>382,829</b>	<b>457,400</b>	<b>482,339</b>

## Significant Adjustments:

- Added budget for Recruitment and Outreach.
- Provided staff development for new and existing employees.
- Upgraded salaries of two employees.

# Finance Department

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## Mission/Function

The mission of the finance department is threefold:

- A. To provide the point of contact for the public and other agencies on all City financial matters.
- B. To provide seamless financial support and management advisory services for all Departments and Activities functioning as the City of Pueblo.
- C. To maintain the official financial records of the City of Pueblo and to provide reporting as necessary for accountability.

## Objectives:

- To improve the quality, accuracy, and timeliness of Management Reports.
- To improve the benefits of the HTE Management System through the continuous training of system users.
- To receive the Award for Excellence in financial reporting on the 2005 CAFR.
- To update the indirect Cost Allocation Study commissioned and completed in 2003.

### New Programs for 2006

- Implement document imaging in Sales Tax and Accounts Payable.
- Implementation of City - wide Procurement Card Program.
- Design and implementation of new Sales Tax systems.

## Budget Summary – Finance Department

	2004 Actual	2005 Projected	2006 Proposed
FT Employees	20	19	19
Personnel	1,121,700	1,200,000	1,293,478
Operating	104,741	116,500	123,250
Capital Outlay	1,649	0	0
Total costs	1,228,090	1,316,500	1,416,728

## Significant Adjustments:

- None

# City Hall Upkeep and Memorial Hall Operation

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## Mission/Function

City Hall Upkeep and Memorial Hall Operation is an activity under the supervision of the Director of Finance. This activity has no full-time employee, but does have several individuals available on a part-time basis to support the needs of those renting the Hall.

## Objectives:

- To provide a budget for City Hall utilities and maintenance.
- To rent Memorial Hall and provide security, stagehands, and maintenance for those activities held in the hall.
- To recover the City's cost for activities held in Memorial Hall.

## Budget Summary

	2004 Actual	2005 Projected	2006 Proposed
FT Employees	0	0	0
Personnel	65,577	66,500	67,170
Operating	70,844	75,500	94,350
Capital Outlay	0	0	0
Total costs	136,421	142,000	161,520

## Significant Adjustments:

- Utility cost increases.

# Civil Service

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## Mission/Function:

The Civil Service Commission's mission is to recruit and test for classified jobs in the City of Pueblo and to hold hearings on employment related matters. The Commission conducts periodic competitive examinations. It also hears appeals from actions pertaining to classification, reclassification and allocation of positions and disciplinary actions involving suspension, dismissal or demotion of employees in the classified service.

## Objectives:

- Locate and identify, through merit and fitness testing, the best candidates for the City of Pueblo's classified jobs.
- Hold periodic competitive examinations for purposes of establishing position eligibility lists.
- Provide a neutral setting so the Commission can hear the type of appeals that are specified in the Pueblo Municipal Code.
- Provide effective, efficient, and friendly customer service to persons who have business with the Commission.
- Update and improve the means whereby applicants can apply for City jobs

<p><b>New Programs for 2006</b>          &gt; None.</p>
---

## Budget Summary

	2004 Actual	2005 Projected	2006 Proposed
FT Employees	3	3	3
Personnel	183,259	195,000	211,988
Operating	32,387	43,000	71,268
Capital Outlay	524	0	0
Total costs	216,170	238,000	283,256

## Significant Adjustments:

- Additional monies have been requested to cover the anticipated costs for the innovative entrylevel Firefighter recruitment and testing process that the Commission plans to conduct.

# Purchasing Department

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## Mission/Function

The Purchasing Department exists to provide city departments and outside agencies with a central location for purchasing goods, equipment, and services while encouraging an atmosphere of fairness, honesty and integrity in dealing with customers, suppliers and staff. Our main goal is to provide competitive pricing, reputable sources, general problem solving services for our customers, and to spend City taxpayer money wisely so that maximum value is obtained for its limited financial resources.

## Objectives:

- To improve the effectiveness and efficiency of the procurement function, thereby reducing its associated costs
- To provide the timely delivery of quality products and services at competitive prices to all customers by encouraging competitive bidding on the basis of opportunity and fair treatment.
- To conduct all purchases in accordance with uniform rules and principles of public procurement and to adhere to local and Federal requirements as needed.
- To maintain a central store of quality supplies and materials at the most competitive prices possible
- To obtain maximum value for surplus and obsolete items.
- To develop a professional procurement system which is adaptable and responsive to changing needs and conditions within the City and marketplace.

### New Programs for 2006

- Design program to automatically identify and review all expiring long-term service contracts
- Expand Print Shop capabilities
- Modify the Mailroom and Messenger procedures to increase savings

## Budget Summary

	2004 Actual	2005 Projected	2006 Proposed
FT Employees	3	2.75	3
Personnel	160,016	210,000	223,676
Operating	53,282	23,500	28,430
Capital Outlay	5,979	0	0
Total costs	219,277	233,500	252,106

## Significant Adjustments:

- Increased hours for Warehouse Clerk; balanced out by decreasing temporary/part-time personnel from three to two.
- Decrease messenger hours and number of deliveries city - wide.

# Department of Information Technology

## Mission/Function

The mission of the Department of Information Technology is to assist other departments in the use of computers, networks, radio communications, telephones, and other solutions.

## Objectives:

- Support the City's iSeries (AS/400) systems and other applications systems.
- Provide a high-performance voice and data network, facilitating better use of automated tools by City employees.
- Support the City's voice radio systems, used by all large departments, including public safety functions.
- Maintain the City's web site and other means of citizen access to the City through electronic means.
- Install, maintain, and repair desktop computers used by City employees.
- Install, maintain, and repair mobile wireless computers used in Police Department and Fire Department vehicles
- Support telephone service/equipment.
- Expand and improve the City's Geographical Information System (GIS) and assist GIS users.
- Advise senior management and provide guidance to departments regarding technological directions and initiatives that would benefit the City.

**New Programs for 2006**

- Implement City Planning land use tracking/history system
- Expanded off-hours support, including on-call staff for radio systems, desktop computers, and wireless public safety computers in vehicles.

## Budget Summary

	2004 Actual	2005 Projected	2006 Proposed
FT Employees	14.75	14.75	14.50
Personnel	778,251	896,201	958,435
Operating	246,209	255,266	300,425
Capital Outlay	7,923	0	28,800
Total costs	1,032,383	1,151,467	1,287,660

## Significant Adjustments:

- Addition of nighttime technician, expansion of on-call availability of Radio Communications and computer technical support staffs.

# **Department of Housing and Citizen Services**

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## **Mission/Function**

The mission of the Department of Housing and Citizen Services is to preserve and enhance the quality and livability of the city's older neighborhoods and preserve the housing stock; Maintain the value of the real estate tax base; Promote the economic viability, and development of the city neighborhoods, while promoting the achievement of City Council's neighborhood goals.

## **Objectives:**

- Develop and implement policies and programs that support the availability of affordable housing as well as a diverse range of housing options in the community in accordance with the city of Pueblo five-year HUD Consolidated Plan.
- Improve infrastructure and public amenities in low and moderate-income neighborhoods.
- Partner with Pueblo County to provide program monitoring for human services in the community, which enhance or promote self-sufficiency.
- Provide opportunities to improve the older housing stock, primarily for housing for low and moderate-income families.

## **Budget Summary**

	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
FT Employees	6	6	5
Personnel	306,558	250,700	331,066
Operating	36,903	30,100	54,181
Capital Outlay	200	1,000	0
Total costs	343,661	281,800	385,247

## **Significant Adjustments:**

- Implement the neighborhood infill program.
- Continue the revamping of the CDBG application process.
- Eliminated Sr. Rehab Specialist position.

# Department of Planning

---

## Mission/Function

The mission of the Department of Planning is to achieve City Council's goals in partnership with the Citizens of Pueblo, and develop a uniquely different Colorado community through the development of a variety of quality places, which accommodate a diversity of life styles.

## Objectives

- Ensure that Pueblo manages growth in a sustainable fashion that adds value to the community.
- Ensure healthy neighborhoods through the development of neighborhood plans, which support neighborhood physical planning goals and preserve neighborhood character.
- Provide technical planning and design assistance in the development of special projects as identified by the City Council.
- Develop intergovernmental cooperation in support of achieving the community's goals.
- Preparation and Implementation of quality plans and projects which achieve Council goals for making downtown a regional amenity and creating a beautiful city with quality housing choices, upgraded neighborhoods, beautiful parks, streetscapes, and public areas.

New Programs for 2006	
➤	Lake Minnequa Master Plan Implementation
➤	Preparation of a Fifth Neighborhood Plan for the Blocks
➤	Honor Farm Master Plan
➤	Identify District Park Sites for the East Side and West Side

## Budget Summary

	2004 Actual	2005 Projected	2006 Proposed
FT Employees	8	8	7
Personnel	438,808	395,500	502,481
Operating	43,233	40,100	40,000
Capital Outlay	0	0	0
Total costs	482,041	435,600	542,481

## Significant Adjustments:

- In 2005 the Senior Socio Economic Planner position was transferred from the Planning Department Budget to the Transportation Planning Grant Fund.
- The Senior Clerk Typist position will be reclassified to Land Use Technician.
- Added an Assistant City Manager position to function as director of the Urban Renewal Authority.

# Department of Land Use Administration

## Mission/Function

Within the Bureau of Community Development, the mission of the Department of Land Use Administration is to ensure that the City's land use regulations meet the needs of the community, to administer and enforce the regulations in a timely and consistent manner, to process recommendations for land use submittals, and to provide technical support to the City's elected and appointed officials in reaching their decisions on development proposals under City Ordinances.

## Objectives:

- Ensure that the land use entitlement and development review processes are timely, consistent, efficient, and predictable.
- Fully inform citizens, elected, and appointed officials about land use cases.
- Facilitate the expressed goals of the City Council and the community through appropriate land use ordinances.
- Improve the information available about land use process and work product through improving information handouts, use of the website to make information available, and continuing contact with citizens and the development community.
- Improve communication with other City departments and outside agencies to expand the information available in the development review processes.

### New Programs for 2006

- Perform as the single point of intake and continue to improve entitlement and development review processes.
- Implement the City System electronic case management program.
- Improve the zoning compliance program.
- Change the ordinances necessary to facilitate City Council's goal of better planning our new neighborhoods to maintain property values and quality of life.
- Enhance staff support of the various boards and commissions making decisions on land use processes.

## Budget Summary

	2004 Actual	2005 Projected	2006 Proposed
FT Employees	5	5	6
Personnel	259,398	311,500	355,669
Operating	34,308	35,500	38,044
Capital Outlay	1,646	1,500	0
Total costs	295,352	348,500	393,713

## Significant adjustments:

- Eliminated one Senior Planner – Land Use position.
- Added two Planner – Land Use positions

# Police Department

---

## Mission/Function

The Police Department is responsible for the preservation of public peace, prevention of crime, apprehension of criminals, protection of personal and property rights, enforcement of the laws of the State of Colorado and the ordinances of the City of Pueblo as provided by the City Charter, including all rules and regulations made in accordance therewith, and such other functions as the City Council and City Manager may prescribe for public safety.

## Objectives:

- Protect life and property from crime through preventative police patrol, crime prevention programs, community-oriented policing, and investigation of reported crime.
- Promote safe and orderly traffic movement through education and enforcement programs, with an emphasis on seatbelt safety and DUI violations.
- Combat illegal drug use and drug trafficking through DARE and a partnership with the Drug Enforcement Administration.
- Operate an E911 dispatch center for police, fire, and medical emergencies and provide an immediate response to all high priority police calls.
- Provide order maintenance and other police services to improve the overall quality of life in the City of Pueblo.
- Work cooperatively with School District #60 to provide a safe school environment.
- Provide code enforcement services.

## Budget Summary

	2004 Actual	2005 Projected	2006 Proposed
FT Employees	247	253	253
Personnel	17,108,798	19,781,000	20,974,998
Operating	1,375,802	1,350,500	1,318,203
Capital Outlay	32,245	28,000	64,550
Other			
Total costs	18,516,845	21,159,500	22,357,751

## Significant Adjustments:

- Abolition of the "one to one" take home marked police car plan and a significant reduction in the number of other take home cars. This policy change should reduce fuel, vehicle maintenance and other repair costs.
- Increased funding for code enforcement.
- Increase for Old Hire Police Pension obligation in 2006.

# Fire Department

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## Mission/Function

The mission of the Pueblo Fire Department as established by the Pueblo City Charter is to provide its citizens with protection of life and property from fire, and enforcement of laws, ordinances and regulations relating to fire prevention and fire safety, and such other related functions as to insure public safety and minimize loss of life and property damage.

## Objectives:

- Provide emergency response and assistance to all incidents within the city limits, including fire, hazardous materials, rescue and medical within 5 minutes of notification.
- Provide comprehensive code enforcement and public education programs that will assist businesses and citizens in fire prevention and safety.
- Provide emergency service during times of natural disaster, such as floods and major storms.
- Provide excellent customer service to the citizens of Pueblo.
- Provide a communication process to evaluate needs and desired services by the citizens of Pueblo.

**New Programs for 2006**

- Continue Restructure of Rescue Services
- ▶ Transition Preparation for 2007 Retirements

## Budget Summary

	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
FT Employees	143	143	143
Personnel	11,305,486	11,860,000	12,554,272
Operating	491,538	570,500	609,265
Capital Outlay	162,898	63,000	101,000
Total costs	11,959,922	12,493,500	13,264,537

## Significant Adjustments:

- Continue Reorganization of Rescue Services.
- Transition Preparation for 2007 Retirements.

# Public Works

---

## Mission/Function

The mission of the Department of Public Works is to maintain the City's infrastructure in a safe and functional condition, to meet the requirements of the Nation's Clean Water Act, to ensure that all public improvements are designed and constructed in accordance with proper engineering standards, and to provide for the safe and efficient movement of vehicular, pedestrian, and bicycle traffic on the City's public roadways.

## Objectives:

- Provide cost effective crack sealing and resurfacing to City streets and maintain streets in a safe condition, repairing any potholes within 4 hours of notification.
- Keep roadways operating at their optimum capacity through increased inspection programs and regularly scheduled maintenance.
- Maintain City buildings in a safe and functional manner, providing acceptable and A.D.A. accessible accommodations for City employees and the general public.
- Ensure that the City's subdivision ordinances and construction standards are followed in the construction of new public infrastructure.
- Install, maintain, upgrade, and refurbish traffic control devices including signs, signals and pavement markings within the guidelines set forth by the Manual of Uniform Traffic Control Devices (MUTCD).
- Adjust and maintain the City's traffic signal system, communication, and timing plans in order to better serve motorists.

**New Programs for 2006**  
 > None.

## Budget Summary

	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
Employees	78.58	77	75
Personnel	4,482,603	4,645,500	4,792,245
Operating	2,628,258	2,425,000	2,622,963
Capital Outlay	581,424	49,600	11,000
<b>Total costs</b>	<b>7,692,285</b>	<b>7,120,100</b>	<b>7,426,208</b>

## Significant Adjustments:

- Due to budget constraints, the vacant positions of Construction Inspector, Engineering Drafter, Traffic Signal Technician, and Utility Worker will only be funded for a portion of the year; therefore, these positions will not be filled until the July of 2006.
- Eliminated one Building/Grounds Utility Worker I position and one Traffic Signal Tech position.
- Due to the staffing shortage, some services provided by this Department may not be accomplished as timely or effectively as in the past.

# Parks & Recreation

---

## Mission/Function

Provide adequate opportunities for leisure enjoyment to the citizens of Pueblo by maintaining existing parks, streetscapes and related facilities; renovating existing and developing new park facilities; and offering affordable recreational activities that meet a general variety of needs for all ages.

## Objectives:

- Operate & provide year-round maintenance for all municipal parks and related facilities.
- Plan, conduct & supervise organized public recreation programs and activities.
- Work with Public Works to initiate and complete park-related capital improvement projects.
- Cooperate with public & private agencies in public recreation programs & activities.

## Budget Summary

	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
FT Employees	39.75	39.75	36.75
Personnel	2,873,912	3,040,000	3,070,565
Operating	933,237	935,500	1,044,570
Capital Outlay	471,956	5,500	0
Total costs	4,279,105	3,981,000	4,115,135

## Significant Adjustments:

- Three vacant positions (Park Supervisor, Florist & Park Caretaker I) will not be filled.
- Park maintenance to be adjusted to Personnel & Operating budgets.
- Fuel & Utility accounts have been adjusted to reflect price and rate increases.
- Ski Trip program has been discontinued.
- Machinery, equipment and capital item requests are deferred.

## **Non-Departmental-Operational Charges**

---

### **Mission/Function**

To Budget and account for operational charges which do not belong to any one particular Department such as retirement payouts and any necessary contingencies.

### **Objectives:**

- To identify Non-Departmental costs according to the use of those funds.

### **Budget Summary**

	<b>2003 Actual</b>	<b>2004 Projected</b>	<b>2005 Proposed</b>
FT Employees	0	0	0
Personnel	630,620	709,673	630,000
Operating	0	0	444,000
Capital Outlay	0	0	
Other	107,824	272,000	355,504
Total costs	738,444	981,673	1,429,504

### **Significant Adjustments:**

- None

# Non-Departmental-Contractual Payments

## Mission/Function

To budget for payments to various entities under contractual agreements with the City, that provides various services to the citizens.

## Objectives:

- To account for and monitor all contractual/quasi-contractual obligations the City of Pueblo has entered into.

## Budget Summary

	2004 Actual	2005 Projected	2006 Proposed
FT Employees	0	0	0
Contracts:			
Chamber of Commerce	350,000	400,000	400,000
State Fair	135,000	185,000	185,000
State Fair Excess	80,000	80,000	80,000
Dept of Rev. - Lease	30,370	30,370	30,370
Harp Maintenance	237,728	297,728	297,728
Pueblo Zoo - Operations	453,260	428,260	428,260
SRDA – SR Rec Program	56,810	56,810	56,810
Pikes Peak Humane Soc.	430,008	430,000	430,000
Total costs	1,773,176	1,908,168	1,908,168

## Significant Adjustments:

- No change from the 2005 original budget.

# **Non-Departmental-Health and Welfare**

---

## **Mission/Function**

To budget for payments payable to the City-County Health Department for health and welfare services provided to the citizens of the City.

## **Objectives:**

- To account for and monitor all payments made to the City-County Health Department.

## **Budget Summary**

	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
FT Employees	0	0	0
Support Payments:			
City-County Health Dept.	735,084	839,848	804,048

## **Significant Adjustments:**

- The Solid Waste Component of the City-County Health Department funding is \$105,000.
- Mosquito control funding to help combat the West Nile Virus is \$39,048
- The remaining funding of \$660,000 is for City-County Health Department operations

## **Non-Departmental-Contributions & Donations**

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### **Mission/Function**

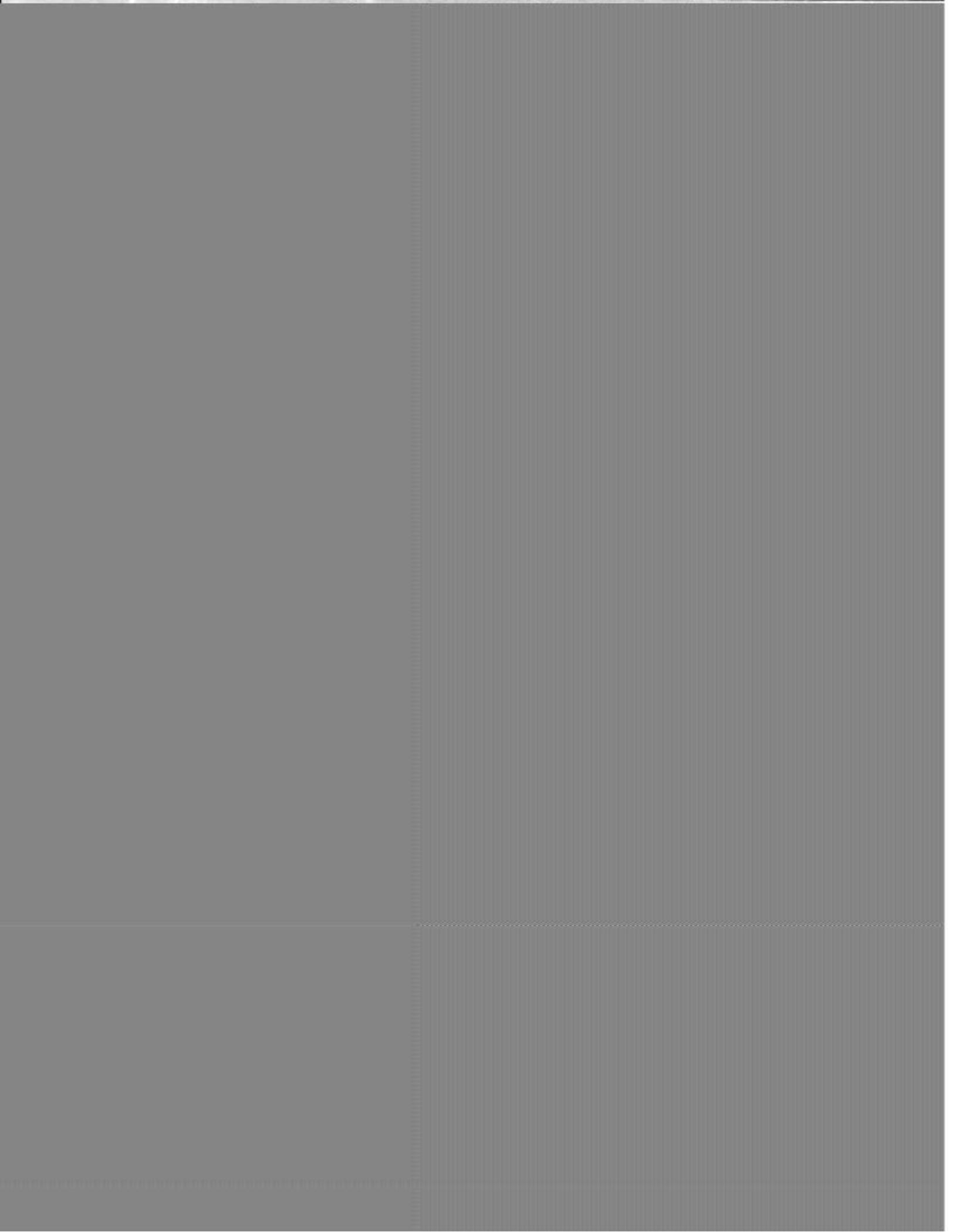
This budget is set up to account for contributions and donations made to various civic organizations within the City.

### **Objectives:**

- To identify all contributions from the City of Pueblo to various civic organizations within the City.

### **Budget Summary**

	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
<b>Contributions:</b>			
Hispanic Education Foundation	0	0	10,000
Out of Cycle Fund	49,544	84,700	10,000
Payment to County Fund	854,000	854,000	854,000
.			
<b>TOTAL</b>	<b>903,544</b>	<b>938,700</b>	<b>874,000</b>



# Debt Service Fund

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## Mission/Function

To provide funding for the payment of principal, interest and fees on bonds and lease purchase agreements.

## Objectives:

- To maintain the City's credit quality through timely payment of debt service obligations.
- To maximize cash flow for capital projects through careful utilization of debt service funding.

## Budget Summary

FUNDS 301-306	2004 Actual	2005 Projected	2006 Proposed
Revenues			
Transfers from Gen. Fund	2,694,367	2,804,192	2,818,769
Debt Service Payments:			
Capital Leases	0	130,000	185,375
HARP General Obl'g Bond	1,078,671	1,081,124	1,004,644
1998 Gen. Obl'g Refund Bond	1,041,213	1,046,113	1,059,213
1992 Str. & Bridge Ref. Bond	292,844	278,219	288,200
2000 Public Works Lease Refinancing	202,621	202,790	202,431
Ice Arena COPS-GF Portion	79,018	65,946	78,906
<b>Total Debt Service</b>	<b>2,694,367</b>	<b>2,804,192</b>	<b>2,818,769</b>

## Significant Adjustments:

- \$600,000 of the Ice Arena COP proceeds was provided to the general capital projects fund. \$1,900,000 of the proceeds was used at the Elmwood Golf Course for the irrigation sprinkler project. Debt Service on that portion is to be paid by the Elmwood Enterprise Fund.
- 2005 Budget establishes a Capital Lease for two Fire Trucks.

# Memorial Airport Fund

**Purpose:** The Memorial Airport Fund consists of the Memorial Airport, Aircraft Museum, Airport Development, Airport Passenger Facility Charges, and Airport Improvement Trust Funds. The Memorial Airport Fund primarily consists of operations at the Pueblo Memorial Airport. The Aircraft Museum Fund is utilized to account for renovation of museum facilities located at the Pueblo Airport. The Airport Development Fund is used for capital Improvements for the Airport Enterprise Fund. The Airport Passenger Facility Fund accounts for the collection of an airport passenger facility charge for enplaned passengers. The Airport Improvement Trust Fund accounts for the transfer of funds equal to the appraised value of land located at Pueblo Memorial Airport conveyed to private ownership.

**Source of Revenue:** The revenue for operation of the Memorial Airport Fund primarily consists of fees charged at the Memorial Airport and General Fund Subsidy. Funding for Capital Improvements is provided mainly by Federal grants.

**Designated Expenditure:** The majority of expenditures are related to operating the Pueblo Memorial Airport in an effective and efficient manner and for providing capital maintenance and improvements to the aeronautical infrastructure.

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
510	Memorial Airport	460,918	350,000	495,098
451	Aircraft Museum	(5,015)	0	0
411	Airport Development	0	0	0
270	Colorado Aviation Grants	2,503,981	4,226,975	0
230	Airport Passenger Facility Charges	10,268	8,500	8,000
211	Airport Improvement Trust Fund	1,825	1,000	2,000
	<b>Total Memorial Airport Revenue</b>	<b>2,971,977</b>	<b>4,586,475</b>	<b>505,098</b>

## Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
510	Memorial Airport	1,390,746	1,247,000	1,346,900
451	Aircraft Museum	0	0	0
411	Airport Development	0	0	0
270	Colorado Aviation Grants	2,500,007	4,226,975	0
230	Airport Passenger Facility Charges	0	8,500	8,000
211	Airport Improvement Trust Fund	0	1,000	2,000
	<b>Total Memorial Airport Expenditure</b>	<b>3,890,753</b>	<b>5,483,475</b>	<b>1,356,900</b>

## Other Information:

- Due to the Pueblo Memorial Airport (Fund 510) comprising a large portion of the Memorial Airport Fund, greater detail related to operating the Pueblo Memorial Airport is provided on Page F - 2.

# Memorial Airport Fund

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## Memorial Airport

### **Mission/Function**

The mission of the Department of Aviation is to operate the Pueblo Memorial Airport in an effective, efficient and pleasing manner. The department will promote and encourage new and existing aeronautical and supporting services; and maintain the safety and security standards that serve the citizens of Pueblo.

### **Objectives:**

- Promote and encourage new and existing aeronautical and supporting business
- Provide support for the Airport Industrial Park business community
- Maintain high safety and security standards
- Promote and maintain positive relations with airport tenants and customers
- Provide the citizens of Pueblo and the aeronautical community with the products and services necessary to meet their aviation needs
- Evaluate current rates and charges to promote fare and equitable assessments

### **Budget Summary**

<b>Fund 510</b>	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
FT Employees	12	12	12
Revenue	460,918	350,000	495,098
Personnel	655,763	686,000	714,185
Operating	615,389	550,000	630,515
Capital Outlay	39,144	11,000	2,200
Transfers Out	80,450	0	0
Total Expense	1,390,746	1,247,000	1,346,900
<b>Operating Gain / (Loss)</b>	<b>(929,828)</b>	<b>(897,000)</b>	<b>(851,802)</b>
Transfer from Gen. Fund	892,941	897,000	851,802

### **Significant adjustments**

- Commercial Service Operator revenue accounts added to track revenues from airfield businesses that are not Fixed Base Operators (FBO).
- Increased revenue due to new lease with an FBO.
- Utility rate increases.

# Elmwood Golf Course

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## Mission/Function

Provide and maintain for the recreational enjoyment of the general public a high quality 27 hole municipal golf course, driving range & clubhouse.

## Objectives:

- Operate and provide year round maintenance for the golf course and its related amenities.
- Plan, conduct and supervise the day-to-day play at the course.
- Cooperate with public and private agencies in coordinating leagues, programs, activities and tournaments.

## Budget Summary

<b>FUND 501</b>	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
FT Employees			
<b>Revenue</b>	<b>1,162,619</b>	<b>1,100,000</b>	<b>1,075,850</b>
Personnel	28,022	22,800	30,553
Operating	657,938	650,000	597,097
Capital Outlay	97,034	32,800	0
<b>Total Operating Expenditures</b>	<b>782,994</b>	<b>705,600</b>	<b>627,650</b>
<b>Operating Gain /(Loss)</b>	<b>379,625</b>	<b>394,400</b>	<b>448,200</b>
Bond Payments	(254,240)	(241,653)	282,655
Advance to Walkingstick	(490,033)	(1,228,493)	404,920
<b>Fund Increase/(Decrease)</b>	<b>(364,648)</b>	<b>(1,075,746)</b>	<b>(239,375)</b>
Beginning Working Capital Reserve	(90,502)	(455,150)	(1,530,896)
Ending Working Capital Reserve	(455,150)	(1,530,896)	(1,770,271)

## Significant Adjustments:

- Rangers have been discontinued.
- Course maintenance to be adjusted to Personnel & Operating funding.
- Machinery, equipment and capital item requests are deferred.

# Walkingstick Golf Course

## Mission/Function

Provide and maintain for the recreational enjoyment of the general public a high quality 18 hole municipal golf course, driving range and clubhouse.

## Objectives:

- Operate and provide year round maintenance for the golf course and its related amenities.
- Plan, conduct and supervise the day-to-day play at the course.
- Cooperate with public and private agencies in coordinating leagues, programs, activities and tournaments.

## Budget Summary

<b>FUND 502</b>	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
FT Employees			
<b>Revenue</b>	<b>922,621</b>	<b>850,000</b>	<b>916,520</b>
Personnel	35,210	32,000	35,253
Operating	798,847	790,000	777,255
Capital Outlay	107,438	781,200	0
<b>Total Operating Expenditures</b>	<b>941,495</b>	<b>1,603,200</b>	<b>812,508</b>
<b>Operating Gain /(Loss)</b>	<b>(18,874)</b>	<b>(753,200)</b>	<b>104,012</b>
Bond Payments	(476,741)	(475,293)	(508,932)
Advance from Elmwood Course	490,033	1,228,493	404,920
Transfer to Capital Improvement	0	0	0
<b>Fund Increase/(Decrease)</b>	<b>(5,582)</b>	<b>0</b>	<b>0</b>
Beginning Working Capital Reserve	(694,395)	(699,997)	(699,997)
Ending Working Capital Reserve	(699,977)	(699,997)	(699,997)

## Significant Adjustments:

- Course maintenance to be adjusted to Personnel and Operating funding.
- Machinery, equipment and capital item requests are deferred.
- 2006 USGA Tournament Special Event Account established.

# Parking Enterprise Fund

## Mission/Function

The Parking Enterprise mission is to provide the citizens of Pueblo with adequate, clean, and secure parking facilities. As part of the Parking Enterprise's function, parking regulations are enforced through the efforts of the City of Pueblo's Parking Enforcers.

## Objectives:

- Provide adequate, clean, and secure parking facilities.
- Enforce Parking Regulations throughout the city.

### New Programs for 2006

➤ None.

## Budget Summary

<b>FUND 520</b>	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
FT Employees	3	3	3
<b>Revenue</b>	<b>150,860</b>	<b>130,000</b>	<b>153,400</b>
Personnel	114,856	120,000	145,130
Operating	93,980	103,000	116,740
Capital Outlay	22,542	8,700	10,800
<b>Total Operating Expenditures</b>	<b>231,378</b>	<b>231,700</b>	<b>272,670</b>
<b>Operating Gain /(Loss)</b>	<b>(80,518)</b>	<b>(101,700)</b>	<b>(119,270)</b>
Bond Payments	(112,550)	(116,875)	(117,030)
<b>Fund Increase/(Decrease)</b>	<b>(193,068)</b>	<b>(218,575)</b>	<b>(236,300)</b>
Transfer from General Fund	146,742	0	136,300
<b>Beginning Working Capital Reserve</b>	<b>566,470</b>	<b>520,144</b>	<b>301,569</b>
<b>Ending Working Capital Reserve</b>	<b>520,144</b>	<b>301,569</b>	<b>201,569</b>

## Significant Adjustments:

- Fund balance reserves will be used in 2006.

# Pueblo Transit

## Mission/Function

To provide safe, reliable and timely fixed route transit service in a courteous and professional manner to the citizens of Pueblo. To provide Para transit transportation to disabled riders who are unable to use the regular transit coaches. With a fleet of 24 vehicles, 16 heavy-duty coaches and 8 Para transit vans and transporting over 1,000,000 passengers annually, Pueblo Transit is responsible for providing service on 12 fixed routes and a mirrored Para transit system, operating in a 38.6 square mile area of Pueblo City limits, plus one rural route that extends outside city limits into the Salt Creek area.

## Objectives:

- Ensure accessibility to public transportation in the Pueblo community by carefully planning and executing transit services.
- Support the system's day-to-day clientele made up of 46% adults, 28% seniors, and persons with disabilities, and Medicare cardholders, 24% students and 2% children less than 6 years of age.
- Fully utilize resources afforded to provide quality transportation services.
- Strengthen safety awareness programs for employees and the public.
- Ensure credible programs to meet the growing demand for reliable, safe and convenient transit services.

### New Programs for 2006

- Initiation of North Side Circulator to include the new "Pueblo Crossing" area.
- Initiate a cooperative agreement between Colorado State University and Pueblo Community College to enhance student's rider ship.
- Re-evaluation of efficiency of Para transit services in the provision of ADA transportation services.
- Re-design Pueblo Transit's image.

## Budget Summary

<b>FUND 515</b>	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
FT Employees	34	33	33
Revenue	430,496	553,277	578,785
Personnel	1,909,980	1,745,000	2,141,211
Operating	1,192,723	1,238,000	1,512,138
Capital Outlay	322,503	579,000	271,000
Total Expense	3,425,206	3,562,000	3,924,349
<b>Operating Gain /(Loss)</b>	<b>(2,994,710)</b>	<b>(3,008,723)</b>	<b>(3,345,564)</b>
Transfer from Gen. Fund	1,441,574	1,293,862	1,573,782
Transfer from CDBG	0	40,000	0
FTA Operating Subsidy	1,350,353	1,214,861	1,567,782
FTA Capital Subsidy	253,358	460,000	204,000
<b>Total Subsidies</b>	<b>3,045,285</b>	<b>3,008,723</b>	<b>3,345,564</b>

## Significant Adjustments:

- Two new RTS transit buses placed in service.
- Three new Para transit vans placed in service.

# Wastewater Utility Fund

**Purpose:** The Sewer User Fund consists of the Wastewater Utility, Wastewater Capital Projects, and Wastewater Bond Projects. The Wastewater Department's purpose is to collect and reclaim wastewater in a manner that is protective of public health and the environment and disposing of residual materials in compliance with legal requirements. The Wastewater Bond Project Fund is utilized to account for all expenditures related to the note payable to the Colorado Water Resources Power Development Authority that restricts the use of funds for certain Wastewater related capital projects.

**Source of Revenue:** The revenue generated for the Sewer User Fund primarily consists of Sewer User fees and Connection Fees.

**Designated Expenditure:** The majority of expenditures are related to operating the Wastewater Treatment plant in a continuous, cost effective manner where only nontoxic effluent that meets standards protective of public health and the environment is discharged.

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
525	Wastewater Utility	8,252,956	7,457,000	7,545,000
525	(To)/From Wastewater Utility Fund Balance	(2,032,271)	3,019,942	344,987
529	Wastewater Bond Project Fund	4,113,384	4,904,432	0
	<b>Total Wastewater Utility Revenue</b>	<b>10,334,069</b>	<b>15,381,374</b>	<b>7,889,987</b>

## Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
525	Wastewater Utility	5,625,323	10,476,942	7,367,727
525	Wastewater Utility Capital Projects	595,362	0	522,260
529	Wastewater Bond Capital Projects	4,113,384	4,904,432	0
	<b>Total Wastewater Utility Expenditure</b>	<b>10,334,069</b>	<b>15,381,374</b>	<b>7,889,987</b>

## Other Information:

- Greater detail related to operating the Wastewater Utility (Fund 535) is provided on Page F - 8.

# Wastewater Utility Fund

## Sewer User Fund

### Mission/Function

The mission of the Wastewater Department is to collect and reclaim wastewater in a manner that is protective of public health and the environment by collecting sanitary sewage from residences, businesses and industries; conveying sewage to the wastewater treatment facility safely and efficiently; treating sewage to levels specified by federal and State law; and disposing of residual materials in compliance with legal requirements.

### Objectives:

- Meet all legal requirements in a continuous, cost effective manner.
- Discharge only nontoxic effluent that meets standards protective of public health and the environment.
- Maintain and develop firm treatment and collection system capacity to meet the ongoing needs of community development and the changing requirements of environmental law.
- Recycle or dispose of treatment process residuals, meet solids stabilization requirements and limit odor problems.
- Upgrade employee training and skill levels in all aspects of treatment, maintenance, laboratory analysis, and safety, including cross training between disciplines to achieve greater efficiency.

#### New Programs for 2006

- Update the Master Plan for the Water Reclamation Facility
- Submit a discharge permit renewal application
- Implement a grease control ordinance

### Budget Summary

<b>FUND 525</b>	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
FT Employees	50	49.5	53
Revenue	8,101,224	7,457,000	7,545,000
Transfers In	151,732	0	0
Personnel	2,836,501	2,626,170	3,567,461
Operating	1,809,368	2,900,000	2,862,550
Capital Outlay	895,487	4,350,000	857,150
Transfers Out	160,200	55,000	55,000
Total Expense	5,701,556	9,931,170	7,342,161
<b>Operating Gain / (Loss)</b>	<b>2,551,400</b>	<b>(2,474,170)</b>	<b>202,839</b>
Debt Service	(519,129)	(545,772)	(547,826)
Beg. Working Capital Reserve	6,386,506	8,418,777	5,398,835
End. Working Capital Reserve	8,418,777	5,398,835	5,053,848

### Significant Adjustments:

- Fund balance reserves will be used in 2006.
- Added two administrative positions and one net general service position.

# Wastewater Utility Fund

## Wastewater Projects

### Funded Projects – Current Project Detail

Project Number	Project Description	Project Budget	Estimated Project Expenses	Estimated 2005 Expenses	2006 Proposed Budget
WW0305	SANITARY SEWER REHAB	674,800	674,800		
WW0307	WRF DEWATERING SYSTEM	72,250	72,250		
WW0310	EMERGENCY REPAIRS	150,000	150,000		
WW0401	WRF CHLORINE BLDG REHAB	200,000	200,000		
WW0402	WRF SCADA SYSTEM UPGRD	20,000	20,000		
WW0501	WRF ADMIN LAB HVAC REHAB	48,000	48,000		
WW0502	ABEL SCUM PUMP REPLACEMENT	15,000	15,000		
WW0503	PLC UPGRADES	75,000	75,000		
WW0504	CALIF ST SEWER UPSIZING	1,700,000	1,700,000		
WW0505	PLC FIBER OPTICS INSTALL	20,000	20,000		
WW0506	DEWATERING WELL CONSTRUCT	100,000	100,000		
WW0507	GREASE HANDLING SYS UPGRD	10,000	10,000		
WW0508	WW ADMIN BLDG ROOF REPAIR	15,000	15,000		
WW0509	BIOSOLIDS SIDE DUMP TRAILER	30,000	30,000		
WW0511	CHLORINE BLDG PIPE REPLACE	51,500	51,500		
WW0513	THATCHER AVE SEWER UPSIZE	1,000,000	1,000,000		
WW0514	PORTLAND AVE UPGRADE	200,000	200,000		
<b>Fund 525</b>	<b>Sub-Total Sewer User Projects</b>	<b>4,430,050</b>	<b>4,430,050</b>		
WW0301	ARK30 PROJECTS	5,540,503	5,174,595	58	365,908
WW0403	SAN SEWER FLOW MONITORING	390,565	343,085	343,085	47,480
WW0405	2004 SAN SEWER REPLACE	2,288,057	2,207,184	1,281,923	80,873
WW0512	CAR WASH STORM SEWER SEPAR	28,000			28,000
<b>Fund 529</b>	<b>Sub-Total Wastewater Bond Projects</b>	<b>8,247,125</b>	<b>7,724,865</b>	<b>1,625,066</b>	<b>522,260</b>
	<b>GRAND TOTAL WASTEWATER PROJECTS</b>	<b>12,677,175</b>	<b>12,154,915</b>	<b>1,625,066</b>	<b>522,260</b>

# Wastewater Utility Fund

## Wastewater Projects – (continued)

### **Funded Projects - 2005 Project Funding**

Project Number	Project Description	2006 Proposed Budget
CP0209	Manhole Raising for Street Overlay	55,000
WW0601	Sanitary Sewer Rehab & Emergency Repair	250,000
WW0602	Drain Protection for Vacuum Truck Dumping Area	50,000
WW0603	Arkansas River Maintenance Road	212,900
	<b>GRAND TOTAL 2006 WASTWATER PROJECTS</b>	<b>567,900</b>

# Stormwater Utility Fund

**Purpose:** The Stormwater Utility Fund consists of the Stormwater Utility and Stormwater Capital Projects. The Stormwater Department's purpose improve the quality of water in our streams and creeks, provide adequate maintenance of the City's drainage facilities, and to provide new infrastructure to reduce flooding problems.

**Source of Revenue:** The revenue generated for the Stormwater Utility Fund primarily consists of Stormwater fees that are based upon impervious area within the City of Pueblo.

**Designated Expenditure:** The majority of expenditures are related to capital improvement needs for the stormwater system and to conduct basin-planning studies addressing both stormwater quantity and quality.

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
535	Stormwater Utility	3,413,488	2,600,000	2,700,000
535	(To)/From Stormwater Fund Balance	(1,130,951)	790,000	156,432
	<b>Total Stormwater Utility Revenue</b>	<b>2,282,537</b>	<b>3,390,000</b>	<b>2,856,432</b>

## Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
535	Stormwater Utility	1,877,112	2,565,998	1,766,732
535	Stormwater Capital Projects	405,425	824,002	1,089,700
	<b>Total Stormwater Utility Expenditures</b>	<b>2,282,537</b>	<b>3,390,000</b>	<b>2,856,432</b>

## Other Information:

- Greater detail related to operating the Stormwater Utility (Fund 535) is provided on Page F - 12.

# Stormwater Utility Fund

## Stormwater Utility

### Mission/Function

The mission of the Stormwater Utility is to provide and manage funds and resources needed to improve the quality of water in our streams and creeks, provide adequate maintenance of the City's drainage facilities, and to provide new infrastructure to reduce flooding problems.

### Objectives:

- Address Federal and State requirements related to improving stormwater quality.
- Address maintenance and inspection of the stormwater system that has been deferred in the past and that is now required by stormwater quality regulations.
- Pay for capital improvement needs of the stormwater system.
- Provide for basin planning and studies addressing both stormwater quantity and quality
- Administer Flood Plain Regulations and provide DFIRM mapping for new and existing flood plains.

#### New Programs for 2006

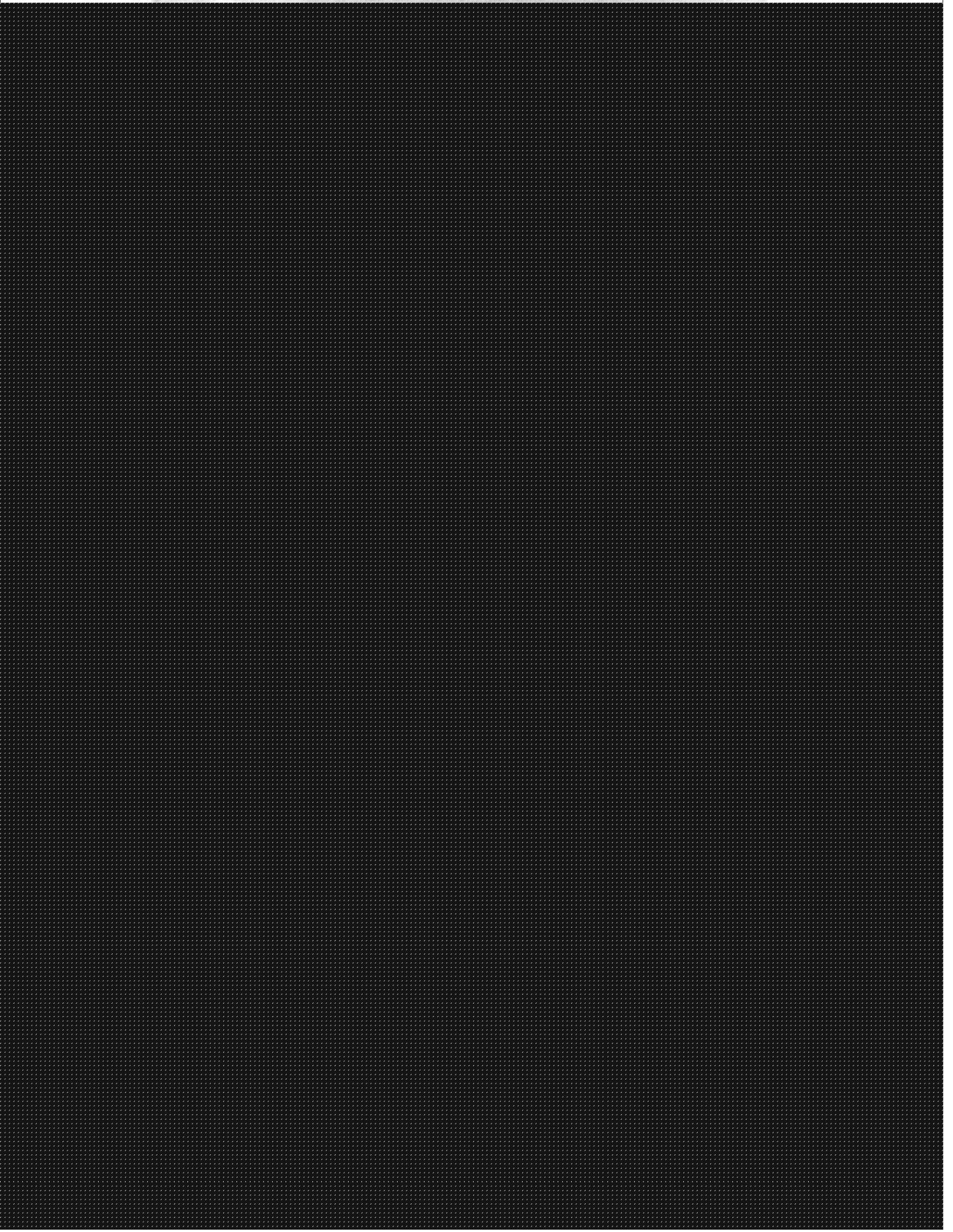
- Grading permit program for all construction projects initiated within the City including permit fees, erosion control plans and field inspections, and NPDES Construction Training and Post Construction Training.
- Flood Plain Administration: Update and digitize existing FEMA mapping and initiate Hydrologic and Hydraulic Studies for 3 drainage basins within the City of Pueblo. Consider fee schedule for services.
- Develop training program for all City maintenance staff relating to pollution prevention (P2), stormwater quality, spill response and Stormwater Pollution Prevention Plan (SWPPP) - NPDES Permit Requirement.

### Budget Summary

Fund 535	2004 Actual	2005 Projected	2006 Proposed
FT Employees	18	17.5	17.5
Revenue	3,413,488	2,600,000	2,700,000
Personnel	959,277	835,000	1,038,879
Operating	622,398	553,000	660,103
Capital Outlay	490,206	1,800,000	1,144,450
Other (Projects)	210,656	202,000	13,000
Total Expenditure	2,282,537	3,390,000	2,856,432
Operating Gain/(Loss)	1,130,951	(790,000)	(156,432)
Beginning Working Capital Reserve	(157,558)	973,393	183,393
Ending Working Capital Reserve	973,393	183,393	26,961

### Significant Adjustments:

- Fund balance reserves will be used in 2006.
- Flood Plain Administration to be administered by Stormwater Utility (Formerly Zoning Administration), FEMA Mapping, and H & H Studies will be under Stormwater Utility.



# Internal Services Fund

**Purpose:** The Internal Service Fund consists of the Self Insurance, Fleet Maintenance and Technology Funds. The Internal Service Funds purpose is provide insurance to City Departments, quality repair and maintenance of all city owned vehicles, and technology to ensure services are provided in an efficient manner.

**Source of Revenue:** The revenue generated for the Internal Service Fund primarily consists of charges paid by City Departments. Fleet Maintenance does provide some service to non-city owned vehicles.

**Designated Expenditure:** The majority of expenditures are related to insurance, vehicle maintenance, and lease payments for the new telephone system for the City of Pueblo.

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
601	Self-Insurance Fund	2,093,374	1,389,980	1,853,480
602	Fleet Maintenance Fund	2,376,151	2,400,000	3,304,900
603	Technology Fund	209,247	156,748	163,000
<b>Total Internal Service Fund Revenue</b>		<b>4,678,772</b>	<b>3,946,728</b>	<b>5,321,380</b>

## Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
601	Self-Insurance Fund	2,031,881	1,969,980	2,013,480
602	Fleet Maintenance Fund	2,389,442	2,497,300	3,304,900
603	Technology Fund	198,449	156,748	163,000
<b>Total Internal Service Fund Expenditure</b>		<b>4,619,772</b>	<b>4,624,028</b>	<b>5,481,380</b>

## Other Information:

Greater details related to the three Internal Service Funds are provided on Pages G-2 through G-4.

# Self - Insurance Fund

## Mission/Function

The Self - Insurance Fund is an Internal Service Fund used to receive payments from City Departments in return for insurance services provided to those Departments. The Self - Insurance Fund is an enterprise activity dedicated to providing services to other City Departments. The fund provides for payment of losses up to the City's self-insured retention limit and purchases re-insurance in the event of losses above that amount. This fund also purchases risk management services for the City in an effort to minimize losses. The major insurance programs in the fund are worker's compensation, property, and liability coverage.

## Objectives:

- To reduce the City's loss exposure.

## Budget Summary

<b>FUND 601</b>	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
Payments from Departments	1,378,402	1,359,980	1,403,480
Interest Income	53,832	30,000	50,000
Transfers In	610,000	0	400,000
Loss Recoveries	51,140	0	0
<b>Total Revenue</b>	<b>2,093,374</b>	<b>1,389,980</b>	<b>1,853,480</b>
Operation Expenses	2,031,881	1,969,980	2,013,480
<b>Increase / (Decrease) in Fund Bal.</b>	<b>61,493</b>	<b>(580,000)</b>	<b>(160,000)</b>
<b>Beginning Working Capital</b>	<b>1,532,653</b>	<b>1,594,146</b>	<b>1,014,146</b>
<b>Ending Working Capital</b>	<b>1,594,146</b>	<b>1,014,146</b>	<b>864,146</b>

- A portion of the 2006 cost will come from fund reserves with the remainder being charged back to the operating departments.

# Fleet Maintenance Fund

## Mission/Function

The mission of Fleet Maintenance is to provide quality repair and maintenance in a timely manner for 1,000 City and Outside Agency vehicles/equipment, as well as a car wash facility and three automated fueling sites. Fleet Maintenance also provides back up support when needed for the Police Department and the Fire Department in emergencies.

## Objectives:

- Assist City Departments in evaluating equipment needs.
- Write specifications for vehicles/equipment to meet City Department requirements.
- Continue training and education of Fleet Maintenance personnel to meet the demands of new technology.
- Standardize equipment to reduce the amount of replacement parts inventory.
- Monitoring fuel site inventories.

### New Programs for 2006

- Continue to promote fleet services to outside agencies.

## Budget Summary

<b>FUND 602</b>	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
FT Employees	15	14	12
Revenue	2,376,151	2,400,000	3,304,900
Personnel	837,791	753,800	802,792
Operating	104,754	91,500	123,600
Cost of Goods Sold	1,408,314	1,650,000	2,378,508
Capital Outlay	38,583	2,000	0
Total Expense	2,389,442	2,497,300	3,304,900
<b>Operating Gain / (Loss)</b>	<b>(13,291)</b>	<b>(97,300)</b>	<b>0</b>
Beginning Working Capital Reserve	(247,825)	(261,116)	(358,416)
Ending Working Capital Reserve	(261,116)	(358,416)	(358,416)

## Significant Adjustments:

- Due to budget constraints, 2 mechanic positions were eliminated from the Fleet Maintenance Division. The employees that were affected by the elimination were transferred to other departments within the City.
- Due to a smaller staff, regular maintenance and emergency repairs may not be accomplished as quickly.

# Technology Fund

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## Mission/Function

To provide funding for the payment of principal, interest and fees on the new phone system and other technology items.

## Objectives:

- To maintain the City's credit quality through timely payment of debt service obligations.
- Improve the technology available to City staff to enhance the services provided to the citizens of Pueblo.

## Budget Summary

FUNDS 603	2004 Actual	2005 Projected	2006 Proposed
Revenue	209,247	156,748	163,000
Operating	65,823	61,620	67,872
Capital Outlay	0	0	0
Lease Payments	132,626	95,128	95,128
<b>Total Expense</b>	<b>198,449</b>	<b>156,748</b>	<b>163,000</b>
<b>Net Income/(Loss)</b>	<b>10,798</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>(4,510)</b>	<b>6,288</b>	<b>6,288</b>
<b>Ending Fund Balance</b>	<b>6,288</b>	<b>6,288</b>	<b>6,288</b>

## Significant Adjustments:

- The 2003 5-year lease proceeds were for the new telephone system.

# Intergovernmental Fund

**Purpose:** The Intergovernmental Fund consists of the Highway User Trust, Conservation Trust, Seized Property and Federal Forfeiture Funds. The Highway User Trust Fund accounts for distributions from the State of Colorado and Pueblo County to be used for operations and maintenance of streets and Highways. The Conservation Trust Fund accounts for the collection of revenues from the Colorado state lottery. The Seized Property and Federal Forfeiture accounts for the funds received from seized assets in law enforcement activity.

**Source of Revenue:** Funds are received from the state or federal government to be used for certain purposes stipulated within each fund. The Highway User Trust Fund revenue is based upon a formula that considers the number of vehicles registered and miles of streets within a municipality. The Conservation Trust Fund revenue is distributed by the State Lottery, and is based upon population within a municipality. Seized Property and Federal Forfeiture revenue is derived from the disbursement of funds seized in state and federal narcotic law enforcement activity.

**Designated Expenditure:** The primary expenses are related to street resurfacing, capital projects, and supplement police-related activities. The detail of the Lottery Capital Projects can be found in the Public Improvements section of the budget document.

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
210	Highway User Trust Fund	3,632,793	3,365,000	3,353,000
213	Conservation Trust Fund	947,611	951,393	915,000
216	Seized Property	17,590	10,385	12,000
217	Federal Forfeiture	188,461	232,576	200,000
	<b>Total Intergovernmental Revenue</b>	<b>4,786,455</b>	<b>4,559,354</b>	<b>4,480,000</b>

## Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
210	Highway User Trust Fund	3,565,000	3,515,000	3,353,000
213	Conservation Trust Fund	705,492	391,171	915,000
216	Seized Property	86,582	83,724	12,000
217	Federal Forfeiture	200,023	0	200,000
	<b>Total Intergovernmental Expenditure</b>	<b>4,557,097</b>	<b>3,989,895</b>	<b>4,480,000</b>

# Special Charges Fund

**Purpose:** The Special Charges Fund consists of the Southside Landfill Trust, E-911 Telephone, Solid Waste Service Charge, and Sales Tax Collection Fee Fund. These funds are utilized for specific functions within the City of Pueblo.

**Source of Revenue:** Funds are primarily received from fees that are charged to customers that use the specific service. The solid waste service charge is \$.25 per cubic yard of waste surcharge on tipping fees at all solid waste disposal sites. The Sales Tax Collection Fee revenue is obtained from collection of the sales tax vendor fee of 3.3%.

**Designated Expenditure:** The Southside Landfill Trust is used to accumulate resources relative to the post-closing costs of a portion of the Southside Landfill that is owned and operated by a private operator. The E-911 fees are restricted to operating and capital expenditures related to the 911 service provided by the city. The solid waste service charges are allocated to the Pueblo City-County Health Department for solid waste management and education. The resources accumulated in the Sales Tax Collection Fee are restricted to the operations and debt service of the convention center operated by the Pueblo Urban Renewal Authority.

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
212	Southside Landfill Trust	125,163	124,577	123,000
214	E-911 Telephone Charge	282,034	395,385	441,000
218	Solid Waste Service Charges	106,787	151,493	105,000
231	Sales Tax Collection Fee	1,606,884	1,677,751	1,701,995
	<b>Total Special Charges Revenue</b>	<b>2,120,868</b>	<b>2,349,206</b>	<b>2,370,995</b>

## Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
212	Southside Landfill Trust	30,225	44,977	123,000
214	E-911 Telephone Charge	419,939	704,631	441,000
218	Solid Waste Service Charges	75,000	140,000	105,000
231	Sales Tax Collection Fee	1,606,883	1,677,751	1,701,995
	<b>Total Special Charges Expenditure</b>	<b>2,131,047</b>	<b>2,567,359</b>	<b>2,370,995</b>

## Other Information:

- Greater detail of E-911 (fund 214) is provided on Page H-3.

# Special Charges Fund

## E-911 Telephone Charge Fund

### Mission/Function

The E-911 Telephone Charge Fund is a Special revenue Fund used to receive funds which are restricted by ordinance to use for specific items required to operate the City Dispatch Center. The Dispatch Center is operated by the Pueblo Police Department, thus funds are transferred as budgeted to the City's General Fund for allowable expenditures in that division of the Police Department. Income for this fund is derived through a \$.40 per month per phone line charge for all telephone lines within the City.

### Objectives:

- Use funds to improve the quality of service provided by the Dispatch Center.

### Budget Summary

<b>FUND 214</b>	<b>2004 Actual</b>	<b>2005 Projected</b>	<b>2006 Proposed</b>
E-911 Telephone Charge Revenue	274,076	392,385	400,000
Interest Income	7,958	3,000	1,000
Total Revenue	282,034	395,385	401,000
Transfer to Gen. Fund	418,939	674,631	441,000
Transfer to CIF (Fund 401)		30,000	
<b>Increase / (Decrease) in Fund Bal.</b>	<b>(136,905)</b>	<b>(309,246)</b>	<b>(40,000)</b>
Beginning Jan. 1, Fund Balance	499,313	362,408	53,162
<b>Ending Dec. 31, Fund Balance</b>	<b>362,408</b>	<b>53,162</b>	<b>13,162</b>

# Special District Fund

**Purpose:** To account for and provide the maintenance of certain public infrastructure for entities within their district.

**Source of Revenue:** Southpointe and Bandera Boulevard Special Improvement Maintenance Districts derive their respective revenue by imposing a 5-mill property tax to all residents within their district. The North Gateway Business Improvement District (BID) is to be utilized for public improvements within its district. The North Gateway BID is located at the new Pueblo Crossing shopping center. A Public Improvement Fee is imposed by the retailers located within the North Gateway Business Improvement District on all sales within the district. Revenue collected from this fee is restricted for the construction of certain additional public improvements with in the district.

**Designated Expenditure:** Maintenance and public improvements with each of the districts.

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
215	Southpointe Special Improvement Maintenance District	3,019	5,103	17,631
219	Bandera Boulevard Special Improvement Maintenance District	15	5,134	13,390
224	North Gateway BID	14,300	107,591	108,000
702	North Gateway PIF	13,871	103,776	95,000
	<b>Total Special District Revenue</b>	<b>31,205</b>	<b>117,828</b>	<b>234,021</b>

## Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
215	Southpointe Special Improvement Maintenance District	0	0	17,631
219	Bandera Boulevard Special Improvement Maintenance District	0	0	13,390
224	North Gateway BID	14,300	107,591	108,000
702	North Gateway PIF	13,871	103,776	95,000
	<b>Total Special District Expenditure</b>	<b>28,171</b>	<b>211,367</b>	<b>234,021</b>

# HUD Grants Fund

**Purpose:** The HUD Grants Fund consists of the Community Development Block Grant (CDBG), Home Grant, Housing Rehabilitation Loans, and Housing Development Loan Fund. HUD Grant's purpose is to increase home ownership, support community development and increase access to affordable housing. CDBG funds are primarily utilized for community development in low-income neighborhoods. The Home Grant is used for homeowner assistance projects for qualified participants. The Housing Rehabilitation Loan Program accounts for the provision of loans to low income individuals for the purpose of rehabilitation. The Housing Development Loan Fund is used to account for funds used for large-scaled projects.

**Source of Revenue:** The majority of revenue is derived from Federal Grants that are appropriated annually.

**Designated Expenditure:** Projects associated with home ownership for lower income families and improving the infrastructure of low-income neighborhoods.

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
250	Community Development Block Grant	1,307,312	3,176,436	1,800,000
250	Community Development Block Grant Projects Prior Year Grants			2,008,746
251	HOME Grant	573,670	109,772	800,000
251	HOME Grant Projects – Prior Year Grants			3,313,536
252	Housing Rehabilitation Loans	127,436	39,692	134,000
254	Housing Development Loan Fund	49,235		
254	Housing Development Loan Fund Projects – Fund Balance			337,032
	<b>Total HUD Grants Revenue</b>	<b>2,057,653</b>	<b>3,325,900</b>	<b>8,393,314</b>

## Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
250	Community Development Block Grant	1,304,694	3,114,053	1,800,000
250	Community Development Block Grant Projects			2,008,746
251	Home Grant	648,429	95,375	800,000
251	Home Grant Projects			3,313,536
252	Housing Rehabilitation Loans	120,733	28,552	134,000
254	Housing Development Loan Fund	98,469		
254	Housing Development Loan Fund Projects			337,032
	<b>Total HUD Grants Expenditures</b>	<b>2,172,325</b>	<b>3,237,980</b>	<b>8,393,314</b>

## Other Information:

- Greater details related to HUD Grant Projects are provided on Pgs. H - 6 through H - 9.

# HUD Grant Funds

## Funded Projects – Current Project Detail

Project Number	Project Description	Project Budget	Estimated Project Expenses	Estimated 2005 Expenses	2006 Proposed Budget
CD0007	CITY FLOOD PROOFING PROG	10,000			10,000
CD0102	VACANT LOT ACQUISITION	11,800	4,985	720	6,815
CD0105	BESSEMER SCHOOL STSCAPE	50,000			50,000
CD0112	FLOOD/DRAINAGE IMP	11,000			11,000
CD0142	EL CENTRO-REMODEL RESTM	20,000			20,000
CD0147	SUBDIVISION ORD REVIEW	55,000	34,280	2,616	20,720
CD0150	NEIGHB/COMM SURVEY	20,000	13,941	2,442	6,059
CD0203	HOUSE RAMPS-DISABLED	10,000	9,992		8
CD0205	NEIGHBORHD MASTER PLAN	159,000	156,177	1,000	2,823
CD0210	HYDE PARK YOUTH REC	20,000	20,000	167	
CD0221	HYDE PARK IRRIGATION SYS	160,000	160,000	150,700	
CD0233	ABATE DANGEROUS BLDGS	50,000	50,000	31,135	
CD0234	LAND USE PLANNER-BESSEMER	15,000	15,000	5,453	
CD0235	MI CASA BUSINESS CENTER	20,000	19,928	7,240	72
CD0241	HERITAGE CENTER-ADA RAMP	25,000	23,752		1,248
CD0242	ARTHUR PARK	31,700	31,660	3,962	40
CD0243	FLOYD LANE ST IMPROVEMENT	43,369	43,494		(126)
CD0298	CONTINGENCY	45,742			45,742
CD0301	PARK CENTRAL APTS-ADA ACC	29,000	29,000	14,868	
CD0302	EASTSIDE PUBLIC IMPROVEME	95,000	477		94,523
CD0305	ADMIN HOUSING & CITIZEN S	353,729	297,663		56,066
CD0306	B.A.N.D. - NEWSLETTER	10,800	2,775		8,025
CD0309	HYDE PARK TREE TRIMMING	5,000	5,000	3,063	
CD0315	SOUTHSIDE CHILDREN'S CTR	9,852	9,852	4,582	
CD0317	NELSON AVE - NEW CONST	133,000	133,000	116,445	
CD0318	NELSON AVE - DRAINAGE	95,000			95,000
CD0319	SIDEWALKS/RAMPS-2600 BLK	63,360	61,664		1,696
CD0322	PLAZA VERDE -ADA RESTROOM	42,750			42,750
CD0324	LA GENTE COMMUNITY CNTR	60,613	60,613	178	
CD0325	ATLANTA ST IMPR-18TH-21ST	144,241	144,241	142,917	
CD0326	BEUTIFICATION HYDE PARK R	8,811	8,448		364
CD0327	SIDEWALK/RAMP ON PARK	5,000	5,000	5,000	
CD0328	CURB & GUTTER W 25TH & LO	30,000	19,950	19,950	10,050
CD0329	B.A.N.D-BESSEMER RAMPS	157,707	157,702		5
CD0330	B.A.N.-BESSEMER PARK IRRI	20,000	14,795		5,205
CD0331	B.A.N.D-E NORTHERN TRAFFI	150,000	150,000	70,388	
CD0332	B.A.N.D. - BESSEMER LIGHT	28,000	28,000	28,000	
CD0333	B.A.N.D-BESSEMER SIDEWALK	75,000	63,511		11,489

HUD Grant Funded Projects

Project Number	Project Description	Project Budget	Estimated Project Expenses	Estimated 2005 Expenses	2006 Proposed Budget
CD0334	B.A.N.D-CURB MAINTENANCE	21,008	18,372		2,636
CD0335	B.A.N.D. - COMPUTER EQUIP	4,600	3,734		866
CD0336	ADA COMPLIANCE-CITY BLDG	193,500	162,464	150,749	31,036
CD0337	HANDICAP RAMPS CITY WIDE	58,522	58,150	1,158	372
CD0338	FLOYD LANE ST IMPROVEMENT	122,543	107,466	625	15,077
CD0339	HYDE PARK IMPROVEMENTS	77,000	60,692	16,510	16,308
CD0340	NHS - BESSEMER	62,000	62,000	34,339	
CD0341	HOUSING REHABILITATION	233,011	3,301	(3,379)	229,710
CD0342	PUEBLO CLEANUP DAY	2,443			2,443
CD0343	STREET IMPROVEMENTS	6,009			6,009
CD0401	ADMIN CHARGES	360,000	291,779		68,221
CD0402	HISTORIC PRESERVATION COM	22,500			22,500
CD0403	ADA CURB RAMPS	400,000	336,623	145,939	63,376
CD0404	SIDEWALKS - BRADFORD AREA	225,000	201,485	201,485	23,515
CD0405	B.A.N.D. - NORTHERN AVE	320,902	267,594	267,594	53,308
CD0406	B.A.N.D.- ADA ALL THE WAY	145,800	130,821	130,821	14,979
CD0407	HYDE PARK - STORM SEWER	85,500	85,500	85,500	
CD0408	BESSEMER HISTORICAL SOCIE	81,288	81,288	81,288	
CD0409	HYDE PARK- ADA PLAYGROUND	50,000	50,000	50,000	
CD0410	SIDEWALKS-SOUTH PUEBLO	55,000	54,950	9,963	50
CD0411	HABITAT FOR HUMANITY	44,582	44,582	28,094	
CD0412	BENEDICT PARK - SHELTER	30,430	26,424	26,424	4,006
CD0413	GAIA BUILDING	25,000	25,000	25,000	
CD0414	SIDEWALKS - EDNA STREET	24,000	11,810	11,810	12,190
CD0415	SIDWALKS - AVOCADO ST	17,900	13,979	13,979	3,921
CD0416	ADA RAMPS-BRADFORD AREA	15,300	15,300	15,300	
CD0418	ARC OF PUEBLO	12,000	11,000		1,000
CD0419	TREES FOR MITCHELL, BRADF	11,200	10,586	986	614
CD0420	YWCA - POOL SUPPLIES, EQU	14,424	14,424	7,785	
CD0421	NHS-OPERATION PAINTBRUSH	9,149	9,149	8,247	
CD0423	LA GENTE YOUTH SPORTS	12,500	12,500	2,806	
CD0425	CTR FOR DISABILITIES	11,500	9,466	9,466	2,034
CD0426	BOYS & GIRLS CLUB	28,000	28,000	21,002	
CD0428	EAST SIDE NEIGHBORHOOD AS	63,759	60,300	59,878	3,459
CD0429	LANDSCAPE GRANTS - DHCS	30,000			30,000
CD0430	BAYSTATE SIDEWALKS	35,504	31,003	30,872	4,501
CD0501	2005 ADMINISTRATIVE CHARGE	360,000	300,000	300,000	60,000
CD0502	EASTSIDE SIDEWALKS - II	219,141	204,886	204,886	14,255
CD0503	HFH-HOUSING INFRASTRUCTURE	63,200			63,200
CD0504	MITCHELL PARK BASKETBALL COURT	37,730	33,079	33,079	4,651
CD0505	ST ANNE'S PARK IMPROVEMENTS	10,482			10,482
CD0506	BESSEMER SIDEWALKS	45,000			45,000
CD0507	CENTER FOR DISABILITIES	4,600			4,600

HUD Grant Funded Projects

Project Number	Project Description	Project Budget	Estimated Project Expenses	Estimated 2005 Expenses	2006 Proposed Budget
CD0508	EASTSIDE CHILD STRUCTURAL	7,500			7,500
CD0509	EASTSIDE CHILD PLAYGROUND	2,500			2,500
CD0510	HYDE PARK IMPROVEMENTS	232,980	164,639	164,639	68,341
CD0511	BEULAH AVE SIDEWALKS - II	50,000			50,000
CD0512	BESSEMER YOUTH CENTER	45,500			45,000
CD0513	GATEWAY SIGNS-ACERO/NORTHERN	10,000			10,000
CD0514	ADA RAMPS CITY WIDE	400,000	313,192	313,192	86,808
CD0515	EASTWOOD HTS SIDEWALK	24,813			24,813
CD0516	NHS TREE REMOVAL-BESSEMER	12,500			12,500
CD0517	PHEF SCHOLARSHIPS	5,000			5,000
CD0518	BHS - BUILDING RESTORATION	60,061			60,061
CD0519	ABATE DANGEROUS BUILDINGS	75,000	3,188	3,188	71,812
CD0520	CONCERNED PARENTS WORKSHOP	13,000			13,000
CD0521	HYDE PARK ARTS & CRAFTS	2,000			2,000
CD0522	LA GENTE - STAFF	25,000	25,000	25,000	0
CD0523	BOYS & GIRLS CLUB - EASTSIDE	20,000			20,000
CD0524	LA GENTE - SPORT SUPPLIES	25,000	25,000	25,000	0
CD0525	CRIME PREVENTION - EASTSIDE	25,000			25,000
CD0526	CROSSROADS-UNDERAGE DRINKING	5,000			5,000
CD9999	PROJECTS TO BE DETERMINED	185,015			185,015
<b>Fund 250</b>	<b>Sub-Total CDBG</b>	<b>7,152,370</b>	<b>5,143,624</b>	<b>3,114,053</b>	<b>2,008,746</b>
HO0300	DEVELOPMENT LOAN FUND	600,000	431,484		168,516
HO0310	CITY HOUSING ADMIN	64,000	80,344		(16,344)
HO0320	DOWN PAYMENT ASST	70,000	83,509	(1,104)	(13,509)
HO0330	PUEBLO COUNTY SHARE	153,000	96,019		56,981
HO0340	REHAB/NEW CONST/ACQUISITI	346,009	331,909	(157)	14,100
HO0350	CHDO SET ASIDE	135,000			135,000
HO0400	2004 DEVELOPMENT LOAN FND	200,000			200,000
HO0410	2004-CITY HOUSING ADMIN	64,000	51,872		12,128
HO0420	2004 DOWN PAYMENT ASST	70,000	6,785	3,850	63,215
HO0430	2004-PUEBLO CNTY SHARE	164,165	136,417	12,000	27,748
HO0440	2004-REHAB/NEW CONST/ACQ	322,663	122,799	64,925	199,864
HO0450	CHDO SET ASIDE	144,851			144,851
HO0500	DEVELOPMENT LOAN FUND	200,000			200,000
HO0510	2005 HOUSING ADMIN	76,673			76,673
HO0520	DOWN PAYMENT ASSISTANCE	50,000			50,000
HO0530	PUEBLO COUNTY SHARE	157,041	15,704	15,704	141,337
HO0540	REHAB/NEW CONST/ACQUISITION	301,493			301,493
HO0550	CHDO SET ASIDE	138,566			138,566

Project Number	Project Description	Project Budget	Estimated Project Expenses	Estimated 2005 Expenses	2006 Proposed Budget
	MISC PRIOR YEAR PROJECTS	4,281,686	2,868,770	157	1,412,916
<b>Fund 251</b>	<b>Sub-Total HOME Grants</b>	<b>7,539,147</b>	<b>4,225,611</b>	<b>95,375</b>	<b>3,313,536</b>
HD0302	BALTIMORE PLACE	350,000	347,967		2,032
HD0399	PROJECTS TO BE DETERMINED	335,000			335,000
<b>Fund 254</b>	<b>Sub-Total HOME Development Loans</b>	<b>685,000</b>	<b>347,967</b>		<b>337,032</b>
	<b>GRAND TOTAL HUD GRANT FUNDS</b>	<b>15,376,517</b>	<b>9,717,202</b>	<b>3,209,428</b>	<b>5,659,315</b>

# Public Improvement Fund

**Purpose:** The Public Improvement Fund includes Police, Department of Transportation (D.O.T.), Planning, and Transportation Planning, along with the general Capital Improvement Fund. The purpose of the fund is to enhance the services provided by the city by utilizing the various federal and state grants that are available. Police Grants are used to provide and address additional public safety issues. The D.O.T. Grant addresses the numerous traffic light and other transportation related projects in the City of Pueblo. The Planning and Transportation Planning Grants address any urban and regional transportation planning with the City of Pueblo. This fund accounts for all large capital projects that occur throughout the City of Pueblo, except for those required to be reported in a capital project fund.

**Source of Revenue:** Revenues for the Public Improvement Fund are typically received from Federal and State Grants that may or may not require a match from the General Fund. Other major funding sources for public improvement projects are the Conservation Trust Fund (Lottery), General Fund, Highway User Trust Fund, and interest derived from the Economic Development Tax Fund.

**Designated Expenditure:** The expenditures typically involve large-scale projects that enhance the City of Pueblo. A listing of current projects is available on Page H - 12 and 2006 Projects are available on Page H - 15. The construction of the Police Building scheduled to begin in 2006 is required to be budgeted and reported in a capital project fund. Detail for this project may be found on Page H - 23.

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
255	Police Grants	555,465	264,469	
255	Police Grant Projects - Fund Balance			93,571
256	D.O.T Grants	891,435	87,666	
256	D.O.T. Projects - Fund Balance			181,516
260	Planning Grants	793,343	147,000	60,000
260	Planning Grant Projects - Fund Balance			1,047,644
263	Transportation Planning	274,079	111,148	404,104
401	Capital Improvement Fund	3,321,785	3,584,316	3,356,000
401	Capital Improvement Projects - Fund Balance			2,563,478
	<b>Total Public Improvement Revenue</b>	<b>5,836,107</b>	<b>4,194,599</b>	<b>7,706,313</b>

## Public Improvement Fund (continued)

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### Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
255	Police Grants	593,355	145,142	
255	Police Grant Projects			93,571
256	D.O.T Grants	841,200	113,401	
256	D.O.T. Projects			181,516
260	Planning Grants	712,826	652,722	60,000
260	Planning Grant Projects			1,047,644
263	Transportation Planning	276,508	199,016	404,104
401	Capital Improvement Fund	2,833,563	2,995,056	3,356,000
401	Capital Improvement Projects			2,563,478
	<b>Total Public Improvement Expenditures</b>	<b>5,257,452</b>	<b>4,105,337</b>	<b>7,706,313</b>

### Other Information:

- Greater detail related to Public Improvement Projects is provided on Pages H - 12 through H - 14.
- 2006 Capital Improvement Project funding can be found on Page H - 15.
- Construction of the new Police Building can be found on Page H - 23.

# Public Improvement Funds

## Funded Projects – Current Project Detail

Project Number	Project Description	Project Budget	Estimated Project Expenses	Estimated 2005 Expenses	2006 Proposed Budget
PD0308	BLOCK GRANT #8	163,936	163,936	96,786	
PD0404	PACKARD TRAFFIC SAFETY	15,000	15,000	8,885	
PD0405	JUVENILE ACCOUNTABILITY GRANTS	82,997	82,035	64,284	962
PD0410	JAIBG PROGRAM INCOME	782	451	451	331
PD0409	BLOCK GRANT #9	66,924			66,924
PD0501	UNDERAGE DRINKING GRANT	40,000	14,653	14,653	25,347
PD0502	CLICK IT OR TICKET	5,000	5,000	5,000	
PD0503	CHECKPOINT COLORADO	24,900	24,900	24,900	
PD0504	BODY ARMOR	67,207	67,200	67,200	7
<b>Fund 255</b>	<b>Sub-Total Police Grants</b>	<b>466,746</b>	<b>373,175</b>	<b>282,159</b>	<b>93,571</b>
DT0102	D&RGW - SECHC	300,128	271,628		28,499
DT0201	PUEBLO CORRIDOR SIGNAL	1,068,242	1,057,808	112,702	10,434
DT0401	UNION AVENUE STREETSCAPE	125,000	5,202	5,202	119,798
CP0318	LIBRARY ROTATOR PROJECT	758,323	735,538	20,150	22,785
<b>Fund 256</b>	<b>Sub-Total DOT Grants</b>	<b>2,251,693</b>	<b>2,070,176</b>	<b>138,054</b>	<b>181,516</b>
PL0202	PUEBLO NEIGHBORHOOD CTR	600,000	250,000		350,000
PL0203	PUEBLO COMMON DEV CODE	175,000	55,000	44,178	120,000
PL0204	USC TRAIL LINK	270,000	228,009	9,819	41,990
PL0206	GOODNIGHT BARN ACQ	227,750	208,511	506	19,239
PL0302	FAIRMOUNT PARK/MORTON ELE	469,552	469,371	210,437	181
PL0401	EIAF GRANT	60,000	47,938		12,062
PL0402	PUEBLO ADMIN INTERN	52,000	45,507	19,507	6,493
PL0403	MTN PARK PHASE III	200,000	21,067	21,067	178,933
PL0404	CSU TRAIL LINK-PHASE II	200,000	176,295	176,295	23,705
PL0407	NORTHSIDE HIST SURVEY	90,000	59,800	59,800	30,200
PL0502	EIAF 2005 GRANT	60,000	38,743	38,743	21,257
PL0503	SANTA FE IMPROVEMENTS	292,000	48,417	48,417	243,583
PL0504	PUEBLO BESSEMER UTILITY	500,000	500,000	500,000	
<b>Fund 260</b>	<b>Sub-Total Planning Grants</b>	<b>3,196,302</b>	<b>2,148,658</b>	<b>1,128,769</b>	<b>1,047,644</b>

Project Number	Project Description	Project Budget	Estimated Project Expenses	Estimated 2005 Expenses	2006 Proposed Budget
<b>Fund 263</b>	<b>Sub-Total Transportation Planning</b>	0	0	0	<b>404,104</b>
CP0006	RIVER TRAIL MAINT/REPAIR	35,000	34,161	2,622	839
CP0012	MCCLOSKEY PARK - PHASE II	75,000	68,820	5,241	6,180
CP0125	PARK PLAYGROUND EQUIPMENT	50,000	46,324		3,676
CP0126	RIVER TRAIL REPAIR/MAINT	50,000	38,451		11,548
CP0128	STREETSCAPE REPAIR/MAINT	50,000	49,871	1,050	129
CP0135	CITY HALL REMODEL	145,000	143,865		1,135
CP0139	IN-STREAM WATER RIGHTS	800,000	800,000	59,488	
CP0140	TECHNOLOGY UPGRADE	170,869	170,869		
CP0201	DEMOLISH OLD FLEET SHOP	63,485	53,825		9,660
CP0202	FIRE STATION STRUC REPAIR	69,500	67,542	14,286	1,958
CP0204	SOUTHSIDE FIRE STN-LAND	180,000			180,000
CP0209	STREET RESURFACING	6,190,957	6,054,991	1,475,556	135,966
CP0210	CROSS PAN/CURB & GUTTER	227,000	227,000	83,980	
CP0214	IRRIGATION BACKFLOW REP	210,000	182,505	70,415	27,495
CP0215	PLAYGROUND EQUIP REPL	170,000	169,235		764
CP0217	CITY PARK RESTROOM RENO	40,000	31,759		8,241
CP0219	MTN PARK PINE BEETLE CONT	5,000	2,215		2,785
CP0220	EAGLERIDGE PARK RENOVA	119,000	14,973		104,027
CP0221	TENNIS/BB COURT REHAB	35,000	29,298	3,693	5,702
CP0223	CITY PARK BATHHOUSE REN	420,000	103,958	75,300	316,042
CP0224	ICE ARENA BOILER SYSTEM	613,718	76,291	15,557	537,427
CP0225	PUEBLO BLVD TRAIL RENOV	248,500	227,241	104,614	21,259
CP0226	DOWNTOWN STREETSCAPE	25,000	19,432	4,837	5,568
CP0227	LED REPLACEMENT	129,000	128,764		236
CP0233	HONOR FARM PROJECT	838,724	648,835	500	189,889
CP0302	FIBER OPTIC EXPANSION	185,516	173,932	47,591	11,584
CP0320	COUNTY MAINT AGREEMENT	330,000	330,000	110,000	
CP0402	CURB & GUTTER REPLACEMENT	50,000	49,134	4,618	866
CP0404	SAVANNAH BARN ROOF REPLAC	10,000			10,000
CP0405	FIRE TRUCK PURCHASE	1,007,895	1,078,940	1,078,940	(71,045)
CP0406	POLICE CARS PURCHASE	280,000	241,891		38,109
CP0407	TECHNOLOGY UPGRADES	464,075	460,530	261,348	3,545
CP0412	FOUNTAIN-3RD & MAIN	20,000			20,000
CP0413	PARK LAND PURCHASE	670,340	130,340	65,170	540,000
CP9905	COMPUTER SYSTEM REPLACE	988,970	988,970	3,973	
CP0501	ANIMAL HOUSE REHAB	35,000	35,000	35,000	
CP0502	WALKINGSTICK GOLF TOURNAMENT	25,000			25,000
CP0504	EL CENTRO RENOVATION	200,000			200,000
CP0505	VEHICLE REPLACEMENT	120,000			120,000

Project Number	Project Description	Project Budget	Estimated Project Expenses	Estimated 2005 Expenses	2006 Proposed Budget
CP0506	TRAFFIC SIGNAL IMPROVEMENTS	37,975	37,975	37,975	
CP0507	AIRCRAFT MUSEUM CONSTRUCTION	35,000			35,000
CP0508	AIRPORT RAILROAD SPUR	125,000	115,109	115,109	9,891
CP0509	FAIRMOUNT PARK	6,500	6,500	6,500	
CP0510	AQUILA ACQUISITION	141,921	141,921	141,921	
CP0511	SALES TAX SOFTWARE	50,000			50,000
<b>Fund 401</b>	<b>Sub-Total Capital Improvement Fund</b>	<b>15,743,945</b>	<b>13,180,467</b>	<b>3,825,282</b>	<b>2,563,478</b>
	<b>GRAND TOTAL - PUBLIC IMPROVEMENT FUNDS</b>	<b>21,658,686</b>	<b>17,772,476</b>	<b>5,374,264</b>	<b>3,886,208</b>

# Public Improvement Fund (continued)

## Project Detail - Capital Improvement Fund

### Mission/Function

The Capital Improvement Fund is a fund dedicated to budget for capital projects. Through the Capital Improvement Fund the City is able to plan for its capital needs. Funds are appropriated by specific project with the appropriation being allowed to carry over into future years until the specific project is completed.

### Objectives:

- To provide a budget for those projects approved by City Council.
- To minimize midyear project requests, thus allowing the Council to prioritize funding for the most needed projects.
- To provide a complete picture of the entire project, rather than using the piecemeal approach used in the past.

### Budget Summary

Project Number	Project Description	Funding Source	2006 Proposed
<b>FUND 401</b>			
	Revenue Sources:		
	Transfer from General Fund		270,000
	Transfer from Highway Users Fund		1,353,000
	Transfer from Conservation Trust Fund		915,000
	Transfer from Sewer User Fund		55,000
	Transfer from Stormwater		13,000
	Transfer from Half Cent Interest (413 Fund)		650,000
	Transfer from HARP Land Sales		100,000
	<b>Total Funds Available</b>		<b>3,356,000</b>
CP0209	Street Overlay	HUTF	853,000
	Street Overlay	Sewer	55,000
	Street Overlay	Stormwater	13,000
CP0601	Jerry Murphy Street Reconstruction	HUTF	300,000
CP0602	Other Street Projects	HUTF	100,000
CP0603	Misc Transportation Projects	HUTF	100,000
CP0413	Park Land Purchase	Lottery	335,170
CP0604	El Centro Recreation Center	Lottery	200,000
CP0605	Minnequa Pool Bathhouse	Lottery	175,000
CP0224	Ice Arena Mechanical System	Lottery	100,000
CP0606	Park System Trees	Lottery	10,000
CP0607	Grant Matches	Lottery	39,830
CP0214	Irrigation Backflow Renovation	Lottery	20,000

## Public Improvement Fund (continued)

Project Number	Project Description	Funding Source	2006 Proposed
CP0608	Zoo Buildings Renovation	Lottery	35,000
CP0609	Municipal Court Relocation	HARP Land Sales	100,000
	Municipal Court Relocation	½ Cent Tax	50,000
CP0610	City Building Repairs	½ Cent Tax	150,000
CP0611	Vehicle Replacement	½ Cent Tax	100,000
	Vehicle Replacement	General Fund	70,000
CP0612	Computer Upgrades	½ Cent Tax	250,000
CP0613	HARP Phase III	½ Cent Tax	100,000
CP0139	Water Rights Litigation	General Fund	200,000
	<b>Total 2005 Capital Projects</b>		<b>3,356,000</b>

# Economic Development Tax Fund

**Purpose:** To account for one-half cent sales tax to be used for the development of job creating activities throughout the city.

**Source of Revenue:** A one-half cent sales tax is added to the city sales tax rate.

**Designated Expenditure:** Projects that are designed to increase economic development for the City of Pueblo.

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Estimated	2006 Proposed
410	Airport Special Tax	5,995	4,000	5,000
410	Airport Special Tax Projects -Fund Balance			10,932
413	Economic Development Special Tax	7,380,978	7,118,286	7,615,180
413	Economic Development Special Tax Projects - Fund Balance			33,675,460
	<b>Total Economic Development Tax Revenue</b>	<b>7,386,973</b>	<b>7,122,286</b>	<b>41,306,572</b>

## Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Estimated	2006 Proposed
410	Airport Special Tax		150,000	5,000
410	Airport Special Tax Projects			10,932
413	Economic Development Special Tax	2,662,315	3,635,935	7,615,180
413	Economic Development Special Tax Projects			33,675,460
	<b>Total Economic Development Tax Revenue</b>	<b>2,662,315</b>	<b>3,785,935</b>	<b>41,306,572</b>

## Other Information:

- Greater detail related to Economic Development Projects is provided on Pages H - 18.

# Economic Development Tax

## Funded Projects - Current Project Detail

Project Number	Project Description	Project Budget	Estimated Project Expenses	Estimated 2005 Expenses	2006 Proposed Budget
ED2004	ROADWAY & DRAINAGE-STONEC	17,000	7,910		9,090
ED2005	WM. WHITE BLVD EXTENSION	39,478	37,635		1,842
<b>Fund 410</b>	<b>Sub-Total Airport Special Tax</b>	<b>56,478</b>	<b>45,545</b>		<b>10,932</b>
ED0101	BLITZ HANGAR CORRECTIVE	66,450	13,384		53,066
ED0102	LANDSCAPE ORMAN PARKING	30,628	30,128		500
ED0201	TAXILANE TO BLITZ HANGAR	553,713	505,738		47,974
ED0202	HOSPITAL COOP LAUNDRY	643,000	634,311		8,689
ED0203	EUPEC/TRANSWAVE-LAND	660,000	643,759		16,241
ED0207	MSS GROUP	800,000	301,191		498,809
ED0209	STONECRAFT INDUSTRIES	200,000			200,000
ED0301	PDF LAND PURCH (HYD-MECH)	760,000	703,845		56,155
ED0302	ADAM AIRCRAFT INDUSTRIES	2,290,000	1,519,246	38,004	770,754
ED0401	LOT 67 PURCHASE	555,000	548,750	548,750	6,250
ED0402	AIRPORT/AERONAUTICAL RENO	3,200,000	127,254	127,184	3,072,746
ED0403	DENEEN AND COMPANY	283,000	141,943	130,685	141,057
ED0404	TAKESHIBA TECHNOLOGIES	1,050,000	1,056,786	285,040	(6,786)
ED0501	BENSHAW, INC.	1,450,000	1,286,563	1,286,563	163,437
ED0502	RECEIVABLE MANAGEMENT SERVICE	192,025	187,498	187,498	4,527
ED0503	EXPRESS SCRIPS	5,800,000	1,643,723	1,643,723	4,156,277
ED0504	SHELL BUILDING CONSTRUCTION	2,100,000	175,555	175,555	1,924,445
ED0506	ELDORADO STONE	1,500,000	600	600	1,499,400
ED0507	PROFESSIONAL BULL RIDERS	7,700,000			7,700,000
ED2003	McCALLIN DIVERSIFIED INDU	155,000	150,000		5,000
ED9901	MCDONNELL DOUGLAS	1,500,000			1,500,000
ED9902	PEDCO	330,000	327,009		2,991
ED9903	ALM AVIATION LABOR MGMT	355,000	353,955		1,044
ED9906	PURCHASE 1225 E ORMAN	56,430	55,991		438
ED9907	COUNTRYWIDE TELECOM	852,500	802,210		50,290
ED9909	PEDCO/QM/FHS	4,500,000	4,466,680		33,319
ED9910	SHELL BLDGS 9 & 10	1,480,183	1,475,925		4,257
ED9999	PROJECTS TO BE DETERMINED	11,758,700			11,758,700
<b>Fund 413</b>	<b>Sub-Total Economic Development Tax</b>	<b>50,878,107</b>	<b>17,202,647</b>	<b>3,874,852</b>	<b>33,675,460</b>
	<b>GRAND TOTAL - ECONOMIC DEVELOPMENT TAX FUNDS</b>	<b>50,934,585</b>	<b>17,248,192</b>	<b>3,874,852</b>	<b>33,686,392</b>

## Other Special Revenue

**Purpose:** To account for miscellaneous special revenues for which expenditures are restricted to specific purposes. The Pueblo Beautiful Endowment fund is used to account for the collection of gifts for the beautification of the city. The Mountain View Cemetery Endowment is used for gravesite maintenance at the City cemetery. The Contributions and Donations fund is for monies donated to the city for specific purposes. HARP Land Sales fund is used for development of land around HARP in downtown Pueblo.

**Source of Revenue:** Revenue is primarily received from grants, contributions, and donations that are stipulated for a certain purpose.

**Designated Expenditure:** Management fees for Mountain View Cemetery represent the majority of expenditures. All other expenditures will only occur on a need basis to satisfy the stated purpose of the fund.

### Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
220	Pueblo Beautiful Endowment	69	60	50
221	Mtn View Cemetery Endowment	28,508	35,000	62,000
223	Contributions & Donations	11,738	5,800	50,000
225	HARP Land Sales	201,992		100,000
	<b>Total Other Special Revenue Fund Revenue</b>	<b>242,307</b>	<b>35,860</b>	<b>212,050</b>

### Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Adopted
220	Pueblo Beautiful Endowment			50
221	Mtn View Cemetery Endowment	60,184	60,500	62,000
223	Contributions & Donations	12,555	4,281	50,000
225	HARP Land Sales	99,746	49,476	100,000
	<b>Total Other Special Revenue Fund Expenditure</b>	<b>172,485</b>	<b>114,257</b>	<b>212,050</b>

# Historic Arkansas River Project

**Purpose:** The Historic Arkansas River Project (HARP) fund accounts for the construction of a river walk project around City Hall and the Convention Center.

**Source of Revenue:** Financing was primarily provided by the issuance of \$12,850,000 of limited tax general obligation bonds.

**Designated Expenditure:** Expenditures used for the construction of the river walk project.

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
450	HARP	205,823	13,215	
450	HARP Projects -Fund Balance			
	<b>Total HARP Revenue</b>	<b>205,823</b>	<b>13,215</b>	

## Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
450	HARP	205,823	13,215	
450	HARP Projects -Fund Balance			
	<b>Total HARP Expenditures</b>	<b>205,823</b>	<b>13,215</b>	

## Other Information:

- The expansion of HARP for Phase III is expected to begin within the next two years. The amount of \$100,000 is provided for preliminary work for this project in the Public Improvement Fund.

# El Pueblo Museum

**Purpose:** The El Pueblo Museum fund accounts for the construction of new facilities at the El Pueblo Museum.

**Source of Revenue:** Financing was primarily provided by Federal and State grants.

**Designated Expenditure:** Expenditures used for the construction of facilities related to the El Pueblo Museum

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
452	El Pueblo	626,913	112,466	
452	El Pueblo Projects -Fund Balance			58,475
	<b>Total El Pueblo Revenue</b>	<b>626,913</b>	<b>112,466</b>	<b>58,475</b>

## Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
452	El Pueblo	646,947	105,592	
452	El Pueblo Projects -Fund Balance			58,475
	<b>Total El Pueblo Expenditures</b>	<b>646,947</b>	<b>105,592</b>	<b>58,475</b>

## Funded Projects – Current Project Detail:

Project Number	Project Description	Project Budget	Estimated Project Expenses	Estimated 2005 Expenses	2006 Proposed Budget
EL0002	EIAF #3744 PUEBLO MUSEUM	787,000	787,000	6,000	
EL0101	EL PUEBLO-EDA#05-01-03654	693,427	692,750	91,955	677
EL0102	EL PUEBLO - HARP	105,500	47,702	7,638	57,798
	<b>TOTAL EL PUEBLO PROJECTS</b>	<b>1,585,927</b>	<b>1,527,452</b>	<b>105,592</b>	<b>58,475</b>

# Arkansas Legacy Project

**Purpose:** The Arkansas Legacy fund accounts for the construction of building a kayak course and other recreational amenities on a portion of the Arkansas River.

**Source of Revenue:** Financing will be primarily provided by Federal and State grants.

**Designated Expenditure:** Expenditures used for the construction of facilities related to the projects along the Arkansas River.

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
453	Arkansas Legacy Project	735,282	858,878	
453	Arkansas Legacy Projects -Fund Balance			1,035,769
	<b>Total Arkansas Legacy Revenue</b>	<b>735,282</b>	<b>858,878</b>	<b>1,035,769</b>

## Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
453	Arkansas Legacy Project	1,214,547	215,032	
453	Arkansas Legacy Projects -Fund Balance			1,035,769
	<b>Total Arkansas Legacy Expenditures</b>	<b>1,214,547</b>	<b>215,032</b>	<b>1,035,769</b>

## Funded Projects – Current Project Detail

Project Number	Project Description	Project Budget	Estimated Project Expenses	Estimated 2005 Expenses	2006 Adopted Budget
AL0201	HABITAT	2,475,000	2,200,902	137,355	274,098
AL0202	PARKS & TRAILS	991,000	505,430	37,825	485,570
AL0203	EE SITES	100,000			100,000
AL0204	NATURE CENTER	586,000	399,900	90,540	176,100
AL0205	ZOO OTTER PROJECT	359,126	359,126		
	<b>TOTAL ARKANSAS LEGACY PROJECT</b>	<b>4,501,126</b>	<b>3,465,357</b>	<b>265,720</b>	<b>1,035,769</b>

# Police Building

**Purpose:** The Police Building fund accounts for the construction of the new police building, police substations, and two fire stations.

**Source of Revenue:** Financing will be from a voter approved payment in lieu of tax from Excel in the amount of \$13,000,000.

**Designated Expenditure:** Expenditures used for the construction of facilities as listed above.

## Revenue Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
455	Police Building			13,000,000
	<b>Total Police Building Revenue</b>			<b>13,000,000</b>

## Expenditure Summary:

Fund #	Fund Name	2004 Actual	2005 Projected	2006 Proposed
455	Police Building			13,000,000
	<b>Total Police Building Expenditures</b>			<b>13,000,000</b>

## Funded Projects – Current Project Detail

Project Number	Project Description	Project Budget	Estimated Project Expenses	Estimated 2005 Expenses	2006 Adopted Budget
PB0601	Police Building with Court	11,000,000			11,000,000
PB0602	El Camino Fire Station	1,200,000			1,200,000
PB0603	Minnequa Fire Station	800,000			800,000
	<b>TOTAL POLICE BUILDING PROJECT</b>	<b>13,000,000</b>			<b>13,000,000</b>

## CITY OF PUEBLO BUDGET GLOSSARY

The following glossary provides definitions of various terms used in budgeting and financial reporting. The following abbreviations are used throughout the glossary:

AICPA	American Institute of Certified Public Accountants
FASB	Financial Accounting Standards Board
GAAP	Generally accepted accounting principles
GAAS	Generally accepted auditing standards
GAGAS	Generally accepted government auditing standards
GASB	Governmental Accounting Standards Board
IGAS	Interpretation of the Governmental Accounting Standards
NCGA	National Council on Governmental Accounting
SAS	Statement on Auditing Standards
SGAC	Statement of Governmental Accounting Concepts
SGAS	Statement of Governmental Accounting Standards

**Accountability:** Being obliged to explain one's actions, to justify what one does. Governmental accountability is based on the belief that the citizenry has a "right to know," a right to receive openly declared facts that may lead to public debate by the citizens and their elected representatives. [SGAC 1]

**Activity:** A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity within the *public safety* function).

**Agency funds:** One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. [SGAS 34]

**Appropriated budget:** The expenditure authority created by the appropriation ordinances that are signed into law and related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations, and other legally authorized legislative and executive changes. [NCGA Interpretation 10]

**Assessed valuation:** A valuation set upon real estate or other property by the Pueblo County Assessor as a basis for levying taxes.

**Basis of accounting:** The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes. For example, the effects of transactions or events can be recognized on an accrual basis (that is, when the transactions or events take place), or on a cash basis (that is, when cash is received or paid). Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus. [SGAS 11]

**Budgetary basis of accounting:** The method used to determine when revenues and expenditures are recognized for budgetary purposes.

**Business-type activities:** One of two classes of activities reported in the government-wide financial statements. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds. [SGAS 34]

**Capital and related financing activities:** Term used in connection with cash flows reporting. Capital and related financing activities include (a) acquiring and disposing of capital assets used in providing services or producing goods, (b) borrowing money for acquiring, constructing, or improving capital assets and repaying the amounts borrowed, including interest, and (c) paying for capital assets obtained from vendors on credit. [SGAS 9]

**Capital assets:** Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. [SGAS 34]

**Capital projects fund:** Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). [NCGA Statement 1]

**Connection fees:** Fees charged to join or to extend an existing utility system. Often referred to as *tap fees* or *system development fees*.

**Consistency:** The principle according to which once an accounting principle or reporting method is adopted, it will be used for all similar transactions and events. The concept of consistency in financial reporting extends to many areas such as valuation methods, basis of accounting, and determination of the financial reporting entity. [SGAC 1]

**Cost-reimbursement basis:** Term used in connection with internal service funds. The setting of charges so that costs are systematically recovered on a break-even basis over time.

**Debt service fund:** Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. [NCGA Statement 1]

**Deferred revenue:** Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

**Designated unreserved fund balance:** Management's intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the government's senior management. Expressed another way, designations reflect a government's self-imposed limitations on the use of otherwise available expendable financial resources in governmental funds.

**Developer fees:** Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

**Effectiveness:** Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

**Efficiency:** Term used in connection with the evaluation of internal controls and performance measurement. The degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of scarce resources. Efficiency necessarily presupposes effectiveness.

**Encumbrances:** Commitments related to unperformed (executory) contracts for goods or services. [NCGA Statement 1]

**Enterprise fund:** Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. [SGAS 34]

**Fiduciary funds:** Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. [SGAS 34]

**Financial Accounting Standards Board (FASB):** The authoritative accounting and financial reporting standard-setting body for business enterprises and not-for-profit organizations. The FASB is the direct successor of the Committee on Accounting Procedure and the Accounting Principles Board. The GASB and its predecessors have elected to apply a number of the FASB's standards, as well as those of its predecessors, to state and local governments.

**Financial resources:** Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables, investments). Financial resources also may include inventories and prepaids (because they obviate the need to expend current available financial resources).

**Function:** A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., *public safety*).

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [NCGA Statement 1]

**Fund balance:** The difference between assets and liabilities reported in a governmental fund.

**Fund classifications:** One of the three categories (governmental, proprietary, and fiduciary) used to classify fund types.

**Fund type:** One of 11 classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds; and permanent funds. Proprietary fund types include enterprise funds and internal service funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**GASB:** Governmental Accounting Standards Board. GASB establishes standards for state and local governmental accounting and financial reporting.

**General fund:** The general fund is one of five governmental fund types and typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund. [NCGA Statement 1]

**General revenues:** All revenues that are *not* required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax—for example, sales tax, property tax, franchise tax, and income tax. All other non-tax revenues (including interest, grants, and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues. [SGAS 34]

**Governmental activities:** Activities generally financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds. [SGAS 34]

**Governmental funds:** Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

**Impact fees:** Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development (e.g., parks, sidewalks).

**Improvement:** An addition made to, or change made in, a capital asset, other than maintenance, to prolong its life or to increase its efficiency or capacity. The cost of the addition or change is added to the book value of the asset.

**Indirect expenses:** Expenses that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular functional category. [SGAS 34]

**Infrastructure:** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. [SGAS 34]

**Internal service funds:** Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. [SGAS 34]

**Major fund:** A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues, expenditures /expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund maybe reported as a major fund if the government's officials believe that fund is particularly important to financial statement users. [SGAS 34]

**Matching requirement:** A requirement that grant recipients contribute resources to a program that equal or exceed a predetermined percentage of amounts provided by the grantor.

**Modified accrual basis of accounting:** Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due. [NCGA Statement 1]

**Number of funds principle:** The principle that only the minimum number of funds consistent with legal and operating requirements should be established, since unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration. [NCGA Statement 1]

**Object:** A term used in connection with the classification of expenditures. The article purchased or the service obtained, rather than the purpose for which the article or service was purchased or obtained (e.g., *personal services, contractual services, materials and supplies*).

**Passenger facilities charges (PFCs):** A fixed fee authorized by the Federal Aviation Administration that airports may impose on each departing passenger for use in eligible construction projects or for related debt service. This charge is collected by whoever sells the ticket and then remitted to the airport.

**Pass-through grants:** Grants and other financial assistance received by a governmental entity to transfer to or spend on behalf of a secondary recipient. [SGAS 24]

**Payment in lieu of taxes:** A payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes.

**Program:** Group activities, operations or organizational units directed to attaining specific purposes or objectives.

**Program revenue:** Term used in connection with the government-wide statement of activities. Revenues that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues. [SGAS 34]

**Proprietary funds:** Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

**Re-appropriation:** The inclusion of a balance from the prior year's budget as part of the budget of the subsequent fiscal year. Reappropriation is common for encumbrances outstanding at the end of a fiscal year that a government intends to honor in the subsequent fiscal year.

**Reserved fund balance:** The portion of a governmental fund's net assets that is not available for appropriation.

**Special assessment:** A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Special revenue fund:** A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. [NCGA Statement 1]

**System development fees:** Fees charged to join or to extend an existing utility system. Also referred to as *tap fees* or *connection fees*.

**Tap fees:** Fees charged to join or to extend an existing utility system. Also referred to as *system development fees* or *connection fees*.

**Tax-increment financing:** Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

**Undesignated unreserved fund balance:** Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., designations).