

City Auditor

Denny Nester, City Auditor | (719) 385-5694 | dnester@springsgov.com

2015 Breakthrough Strategies

Breakthrough Strategy	Measurable Outcome	Measured or Completed By:	Strategic Plan Goal
Support the Council, Mayor, CEO of Colorado Springs Utilities and their direct reports by aligning audits with associated strategic organizational goals, objectives and risks through strategic use of outsourcing	Audit Plan complete	Q3	Transforming Government
Refine audit processes to address the highest risk areas and improve efficiency and effectiveness of audit resources and results	Standard work papers updated	Q1	Transforming Government
Develop and utilize a Post Audit Survey of the audit experience for City and Colorado Springs Utilities staff, and develop a survey for Executives and Council to complete	Create, distribute & analyze results	Q2	Transforming Government

All Funds Summary

All Funds	Use of Funds	2013 Actual	2014 Original Budget	* 2014 Amended Budget	2015 Budget	2015 Budget - * 2014 Amended Budget
	General Fund **	\$1,275,702	\$1,382,935	\$1,382,935	\$1,372,807	(\$10,128)
Total	\$1,275,702	\$1,382,935	\$1,382,935	\$1,372,807	(\$10,128)	
Positions	General Fund	14.00	14.00	14.00	14.00	0.00
Total	14.00	14.00	14.00	14.00	0.00	

* 2014 Amended Budget as of 8/14/2014

** While the entire budget is included in the General Fund, the Auditor's Office invoices Colorado Springs Utilities and Colorado Springs Airport for related audits and recognizes the payments as General Fund revenue.

Significant Changes vs. 2014

- Decrease in expenditures due to decrease in expected revenue from Colorado Springs Utilities, to include delaying the hiring of an Auditor II position for 6 months and reduction of operating expenses

City Auditor

The City Auditor’s mission is to provide City Council an independent, objective and comprehensive auditing program for operations of the City to include City enterprises—Colorado Springs Utilities and Colorado Springs Airport. The Office of the City Auditor conducts financial, regulatory, information technology, compliance, and performance audits to:

- Evaluate the adequacy of financial controls, records and organizational operations;
- Provide objective analyses, appraisals and recommendations for improving systems and activities;
- Review policies, plans, procedures, laws and regulations to ensure overall compliance;
- Review the means to safeguard assets;
- Review operations and programs to ascertain whether results are consistent with established objectives; and
- Review financial and operating information and the means used to identify, measure, classify, and report such information to determine its reliability and integrity.



The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2014, and changes occurring as part of the 2015 General Fund Budget.

General Fund	Use of Funds	2012 Actual	2013 Actual	2014 Original Budget	* 2014 Amended Budget	2015 Budget	2015 Budget - * 2014 Amended Budget	
	Salary/Benefits/Pensions	\$1,105,642	\$1,212,050	\$1,277,678	\$1,277,678	\$1,303,550	\$25,872	
	Operating	131,454	63,652	105,257	105,257	69,257	(36,000)	
	Capital Outlay	0	0	0	0	0	0	
	Total	\$1,237,096	\$1,275,702	\$1,382,935	\$1,382,935	\$1,372,807	(\$10,128)	
	Position Title	2013 Actual	2014 Original Budget	* 2014 Amended Budget	2015 Budget	2015 Budget - * 2014 Amended Budget		
	Administrative Technician	1.00	1.00	1.00	1.00	0.00		
	Assistant City Auditor	1.00	1.00	1.00	1.00	0.00		
	Audit Manager	0.00	3.00	3.00	3.00	0.00		
Auditor I/II	6.00	5.00	5.00	5.00	0.00			
City Auditor	1.00	1.00	1.00	1.00	0.00			
Information Systems (IS) Auditor	2.00	1.00	1.00	1.00	0.00			
Principal Auditor	1.00	0.00	0.00	0.00	0.00			
Senior Auditor	1.00	2.00	2.00	2.00	0.00			
Senior IS Auditor	1.00	0.00	0.00	0.00	0.00			
Total Positions	14.00	14.00	14.00	14.00	0.00			

* 2014 Amended Budget as of 8/14/2014

Funding Changes	During 2014	* 2014 Amended - 2014 Original Budget
	None	\$0
	Total During 2014	\$0
	For 2015	2015 Budget - * 2014 Amended Budget
	Salaries/Benefits/Pensions	
	Net change to fund existing positions	\$35,349
	Increase for pay for performance	17,722
	Net increase for medical plan changes	7,801
	Decrease due to leaving Auditor II position vacant 1/2 of year	(35,000)
	Total Salaries/Benefits/Pensions	\$25,872
	Operating	
	Decrease due to decrease in Utilities audit schedule	(\$36,000)
	Total Operating	(\$36,000)
	Capital Outlay	
None	\$0	
Total Capital Outlay	\$0	
Total For 2015	(\$10,128)	

Position Changes	During 2014	* 2014 Amended - 2014 Original Budget
	None	0.00
	Total During 2014	0.00
	For 2015	2015 Budget - * 2014 Amended Budget
	None	0.00
	Total For 2015	0.00

* 2014 Amended Budget as of 8/14/2014

City of Colorado Springs Budget Detail Report

001 GENERAL FUND

Auditor

Account #	Description	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget	2014 Budget to	2014 Budget to
						2015 Budget	2015 Budget
						\$ Change	% Change
51205	CIVILIAN SALARIES	887,833	969,863	1,014,250	1,013,520	(730)	-0.07%
51220	SEASONAL TEMPORARY	1,059	0	0	0	0	0.00%
51245	RETIREMENT TERM VACATION	2,801	0	0	0	0	0.00%
51260	VACATION BUY PAY OUT	4,137	8,891	0	0	0	0.00%
51299	SALARIES REIMBURSEMENTS	(12,064)	(11,042)	0	0	0	0.00%
51610	PERA	115,664	127,546	137,641	143,029	5,388	3.91%
51615	WORKERS COMPENSATION	2,153	1,749	1,751	2,031	280	15.99%
51620	EQUITABLE LIFE INSURANCE	2,490	2,687	3,818	3,919	101	2.65%
51640	DENTAL INSURANCE	4,125	5,042	5,160	4,977	(183)	-3.55%
51665	CASH BACK	2,038	0	0	0	0	0.00%
51670	PARKING FOR EMPLOYEES	3,440	3,780	3,360	3,360	0	0.00%
51690	MEDICARE	12,360	13,614	14,568	15,108	540	3.71%
51695	CITY EPO MEDICAL PLAN	71,800	74,887	91,646	117,606	25,960	28.33%
51696	ADVANTAGE HD MED PLAN	7,035	13,554	0	0	0	0.00%
51697	HRA BENEFIT TO ADV MED PLAN	771	1,479	5,484	0	(5,484)	-100.00%
Total Salaries and Benefits		1,105,642	1,212,050	1,277,678	1,303,550	25,872	2.02%
52110	OFFICE SUPPLIES	969	407	1,000	1,000	0	0.00%
52111	PAPER SUPPLIES	0	291	396	396	0	0.00%
52125	GENERAL SUPPLIES	386	244	1,500	1,500	0	0.00%
52135	POSTAGE	93	9	100	100	0	0.00%
52220	MAINT OFFICE MACHINES	645	677	680	680	0	0.00%
52225	MAINT COMPUTER SOFTWARE	931	0	0	0	0	0.00%
52305	MAINT SOFTWARE	11,210	12,300	15,745	15,745	0	0.00%
52415	CONTRACTS AND SPEC PROJECTS	0	0	35,000	5,000	(30,000)	-85.71%
52465	MISCELLANEOUS SERVICES	0	223	0	0	0	0.00%
52575	SERVICES	221	174	150	150	0	0.00%
52590	TEMPORARY EMPLOYMENT	79,449	12,808	0	0	0	0.00%
52605	CAR MILEAGE	498	199	654	654	0	0.00%
52615	DUES AND MEMBERSHIP	6,072	7,063	7,502	7,502	0	0.00%
52625	MEETING EXPENSES IN TOWN	429	544	526	526	0	0.00%
52630	TRAINING	19,549	15,469	22,097	16,097	(6,000)	-27.15%
52635	EMPLOYEE EDUCATIONL ASSISTANCE	(3,458)	0	0	0	0	0.00%
52645	SUBSCRIPTIONS	267	124	267	267	0	0.00%
52655	TRAVEL OUT OF TOWN	9,402	9,459	10,629	10,629	0	0.00%
52735	TELEPHONE LONG DIST CALLS	24	43	35	35	0	0.00%
52738	CELL PHONE BASE CHARGES	341	0	1,116	1,116	0	0.00%
52775	MINOR EQUIPMENT	1,259	0	0	0	0	0.00%
52776	PRINTER CONSOLIDATION COST	1,907	2,952	7,449	7,449	0	0.00%
52795	RENTAL OF EQUIPMENT	908	0	0	0	0	0.00%
52874	OFFICE SERVICES PRINTING	111	61	111	111	0	0.00%
52875	OFFICE SERVICES RECORDS	241	605	300	300	0	0.00%
Total Operating Expenses		131,454	63,652	105,257	69,257	(36,000)	-34.20%
Total Capital Outlay		0	0	0	0	0	0.00%
Total Expenses		1,237,096	1,275,702	1,382,935	1,372,807	(10,128)	-0.73%

Totals may differ from narratives due to rounding.

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City Council

Keith King, Council President, District 3 | (719) 385-5986 | kcking@springsgov.com

Andy Pico, District 6

Don Knight, District 1

Helen Collins, District 4

Jan Martin, At-Large

Jill Gaebler, District 5

Larry Bagley, District 2

Merv Bennett, President Pro-Tem, At-Large

Val Snider, At-Large

Strategic Goals

Mission: As stewards of the public trust, we serve the people of Colorado Springs with core services effectively, efficiently, and courteously with the wise use and management of our resources.

City Council has identified the following three strategic goals to support this mission:

- Economic Growth
 - Improve Colorado Springs' Business-Friendly Reputation
 - Facilitate Economic Growth
 - Encourage Responsible and Innovative Land Use
- Responsible Government
 - Engage in Regional Partnerships that Improve Results and Leverage Collaboration
 - Exercise Sound Financial Stewardship
 - Deliver Effective & Efficient Government by Collaborating and Communicating among City Departments
- Quality Community
 - Seek and Engage in Opportunities for Regional Collaboration
 - Increase Citizen Outreach & Engagement in Local Government
 - Develop Policies Compatible with our Quality of Life

All Funds Summary

All Funds	Use of Funds	2013	2014	* 2014	2015	2015 Budget -
		Actual	Original Budget	Amended Budget		Budget
	General Fund	\$790,985	\$943,258	\$943,258	\$968,081	\$24,823
	Total	\$790,985	\$943,258	\$943,258	\$968,081	\$24,823
	Positions					
	General Fund	5.00	5.00	5.00	5.00	0.00
	Total	5.00	5.00	5.00	5.00	0.00

* 2014 Amended Budget as of 8/14/2014

Significant Changes vs. 2014

- Funds for Internship Program
- Increase in funds for dues and memberships (that benefit the City of Colorado Springs organization as a whole)

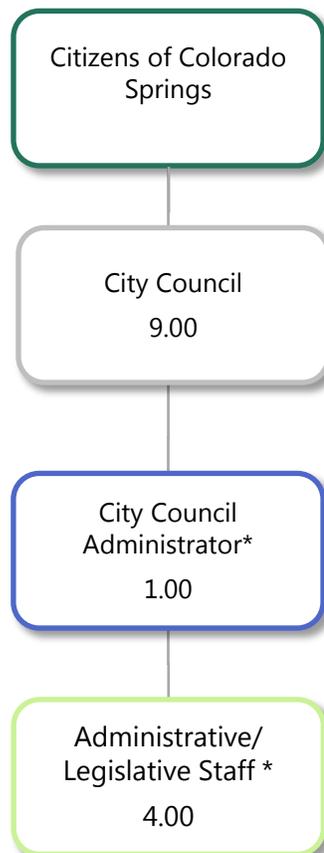
City Council

Under the new Council-Mayor form of government, the Colorado Springs City Council continues to act as the City's legislative body, which includes three Council members at-large and six from the districts in which the candidate resides. The Mayor is no longer a member of City Council, but is now a full-time, paid, elected official. A Council President, elected by vote from among Council members, replaces the Mayor as the presiding member of City Council.

City Council's responsibilities are to:

- Set legislative policies
- Approve budgets and appropriate funds
- Approve ordinances and resolutions to govern the City
- Appoint citizen volunteers to more than 40 City advisory boards, committees, and commissions
- Review and approve the City's personnel policies and contracting rules and regulations
- Oversee the appointment and performance of the Utilities Director and the City Auditor

City Council meets in Regular Session at 1:00 p.m. in the City Hall City Council Chambers on the second and fourth Tuesday of each month. City Council Work Session meetings are held at 1:00 p.m. on the Monday preceding regular meetings. All City Council meetings are open to the public, except for portions of meetings in which legal, land acquisition, or personnel matters are discussed.



* City Council Administrator and Administrative/Legislative Staff are funded in the City Council budget but report to the City Auditor.

The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2014, and changes occurring as part of the 2015 General Fund Budget.

General Fund	Use of Funds	2012 Actual	2013 Actual	2014 Original Budget	* 2014 Amended Budget	2015 Budget	2015 Budget - * 2014 Amended Budget	
	Salary/Benefits/Pensions	\$372,791	\$347,449	\$463,234	\$463,234	\$468,200	\$4,966	
	Operating	387,530	443,536	480,024	480,024	499,881	19,857	
	Capital Outlay	0	0	0	0	0	0	
	Total	\$760,321	\$790,985	\$943,258	\$943,258	\$968,081	\$24,823	
	Position Title	2013 Actual	2014 Original Budget	* 2014 Amended Budget	2015 Budget	2015 Budget - * 2014 Amended Budget		
	Administrative Technician	1.00	1.00	1.00	1.00	0.00		
	Analyst II Legislative Assistant	1.00	1.00	1.00	1.00	0.00		
	Assistant to Council	1.00	1.00	1.00	1.00	0.00		
City Council Administrator	1.00	1.00	1.00	1.00	0.00			
Communications Specialist II	1.00	1.00	1.00	1.00	0.00			
Total Positions	5.00	5.00	5.00	5.00	0.00			

* 2014 Amended Budget as of 8/14/2014

Funding Changes	During 2014	* 2014 Amended - 2014 Original Budget
	None	\$0
	Total During 2014	\$0
	For 2015	2015 Budget - * 2014 Amended Budget
	Salaries/Benefits/Pensions	
	Net change to fund existing positions	(\$14,481)
	Increase for pay for performance	3,239
	Net increase for medical plan changes	1,808
	Increase due to addition of Internship Program	14,400
	Total Salaries/Benefits/Pensions	\$4,966
	Operating	
	Increase due to the new council members' expenses	\$1,500
	Increase due to fees and memberships	18,357
	Total Operating	\$19,857
Capital Outlay		
None	\$0	
Total Capital Outlay	\$0	
Total For 2015	\$24,823	

Position Changes	During 2014	* 2014 Amended - 2014 Original Budget
	None	0.00
	Total During 2014	0.00
	For 2015	2015 Budget - * 2014 Amended Budget
	None	0.00
	Total For 2015	0.00

* 2014 Amended Budget as of 8/14/2014

**City of Colorado Springs
Budget Detail Report**

001 GENERAL FUND
City Council

Account #	Description	2012 Actuals	2013 Actuals	2014 Budget	2015 Budget	2014 Budget to	2014 Budget to
						2015 Budget	2015 Budget
						\$ Change	% Change
51205	CIVILIAN SALARIES	295,083	266,512	354,858	352,473	(2,385)	-0.67%
51210	OVERTIME	220	4,244	123	123	0	0.00%
51220	SEASONAL TEMPORARY	0	0	4,800	19,200	14,400	300.00%
51240	RETIREMENT TERMINATION SICK	649	433	0	0	0	0.00%
51245	RETIREMENT TERM VACATION	2,778	7,171	0	0	0	0.00%
51260	VACATION BUY PAY OUT	745	998	0	0	0	0.00%
51299	SALARIES REIMBURSEMENTS	(712)	(2,613)	0	0	0	0.00%
51610	PERA	38,609	33,260	43,812	44,254	442	1.01%
51612	RETIREMENT HEALTH SAVINGS	0	755	0	0	0	0.00%
51615	WORKERS COMPENSATION	750	530	678	665	(13)	-1.92%
51620	EQUITABLE LIFE INSURANCE	670	586	1,079	1,064	(15)	-1.39%
51640	DENTAL INSURANCE	1,499	1,295	2,040	1,471	(569)	-27.89%
51670	PARKING FOR EMPLOYEES	6,200	6,200	6,200	6,200	0	0.00%
51690	MEDICARE	4,217	3,884	5,100	5,089	(11)	-0.22%
51695	CITY EPO MEDICAL PLAN	17,351	9,283	37,728	37,661	(67)	-0.18%
51696	ADVANTAGE HD MED PLAN	4,399	13,868	0	0	0	0.00%
51697	HRA BENEFIT TO ADV MED PLAN	333	1,043	6,816	0	(6,816)	-100.00%
Total Salaries and Benefits		372,791	347,449	463,234	468,200	4,966	1.07%
52110	OFFICE SUPPLIES	2,107	2,878	2,124	2,124	0	0.00%
52111	PAPER SUPPLIES	769	777	780	780	0	0.00%
52120	COMPUTER SOFTWARE	281	642	660	660	0	0.00%
52122	CELL PHONES EQUIP AND SUPPLIES	1,562	9,699	1,562	1,562	0	0.00%
52125	GENERAL SUPPLIES	7,988	5,534	7,600	7,600	0	0.00%
52135	POSTAGE	7	115	62	62	0	0.00%
52401	LEADERSHIP PIKES PEAK	0	6,000	6,000	6,000	0	0.00%
52405	ADVERTISING SERVICES	0	117	0	0	0	0.00%
52431	CONSULTING SERVICES	1,200	2,118	5,000	5,000	0	0.00%
52575	SERVICES	4,820	30,124	13,350	13,350	0	0.00%
52590	TEMPORARY EMPLOYMENT	0	12,359	0	0	0	0.00%
52605	CAR MILEAGE	1,760	725	1,500	1,500	0	0.00%
52607	CELL PHONE ALLOWANCE	0	235	0	0	0	0.00%
52615	DUES AND MEMBERSHIP	325,658	326,018	337,986	356,343	18,357	5.43%
52625	MEETING EXPENSES IN TOWN	3,866	13,166	3,645	5,145	1,500	41.15%
52630	TRAINING	2,256	1,895	2,446	2,446	0	0.00%
52645	SUBSCRIPTIONS	344	591	350	350	0	0.00%
52655	TRAVEL OUT OF TOWN	21,637	17,323	80,000	80,000	0	0.00%
52705	COMMUNICATIONS	0	4,601	0	0	0	0.00%
52735	TELEPHONE LONG DIST CALLS	150	101	129	129	0	0.00%
52736	CELL PHONE AIRTIME	371	12	500	500	0	0.00%
52738	CELL PHONE BASE CHARGES	8,309	2,912	9,900	9,900	0	0.00%
52776	PRINTER CONSOLIDATION COST	2,570	4,184	3,800	3,800	0	0.00%
52795	RENTAL OF EQUIPMENT	900	0	0	0	0	0.00%
52874	OFFICE SERVICES PRINTING	975	1,410	2,630	2,630	0	0.00%
Total Operating Expenses		387,530	443,536	480,024	499,881	19,857	4.14%
Total Capital Outlay		0	0	0	0	0	0.00%
Total Expenses		760,321	790,985	943,258	968,081	24,823	2.63%

Totals may differ from narrative due to rounding.

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