**CITY COUNCIL EXECUTIVE COMMITTEE MEETING**
**CITY COUNCIL CHAMBERS, THIRD FLOOR, CITY HALL,**
**#1 CITY HALL PLACE, PUEBLO, COLORADO 81003.**

**MONDAY, SEPTEMBER 30, 2024**
**5:30 PM**

***Individuals Requiring Special Accommodations Should Notify the City's ADA Coordinator at (719) 553-2295 by Noon on the Friday Preceding the Meeting.***

***Executive Committee meetings are special meetings of the City Council and are informal Council meetings for the purpose of receiving information and discussion among Council Members; no official action is taken at such meetings. The public is invited to attend, but public comment is generally not received unless otherwise noted.***

# Agenda

**CALL TO ORDER**

**PRESENTATIONS**

| | | |
|---|---|---|
| **A.** | **CITY UPDATE**<br>Brian McCain, Chief of Staff<br>5 minute presentation | 5:30 p.m. |
| **B.** | **ADA ADVISORY COMMITTEE ANNUAL REPORT**<br>Sharon Campbell - Vice-Chair<br>15 minute presentation | 5:35 p.m. |
| **C.** | **2023 CITY AUDIT**<br>Matthew Marino - RubenBrown<br>Max Haberkorn - RubenBrown<br>20 minute presentation | 6:00 p.m. |
| **D.** | **2025 NON-DEPARTMENTAL BUDGET REQUEST OVERVIEW**<br>Heather Graham, Mayor<br>Melissa Nereson - Non-Profit Compliance Coordinator<br>15 minute presentation | 6:35 p.m. |

**ADJOURNMENT**

# ADA Advisory Committee 2023 Annual Report

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# Background

- Established in 2004 under Ordinance #10097 as part of the Settlement Agreement between the Department of Justice (DOJ) and the City of Pueblo
- Monitors compliance with the Americans with Disabilities Act.
- No fewer than 51% of the Committee members must be citizens with significant disabilities who have access to a network of other people with significant disabilities, and may include the parent or guardian of a child or children with disabilities.

# 13 Walk/Roll Audits

- **Pueblo Ice Arena**
- **District 60 Schools**
- **Colorado State Fairgrounds**
- **Pueblo City-County Libraries**
- **Parks and Recreation**
- **McCulloch Boulevard and Spaulding Avenue intersection**
- **Dutch Clark Stadium**
- **Chile and Frijoles Festival 2023**
- **Eighth Street Bridge**
- **Union Avenue**
- **West 4th and Elizabeth Streets**
- **Electric Vehicle (EV) and electric bicycle (EB) charging station at Sangre de Cristo Arts and Conference Center**
- **Monument and 4th Street Safe Routes to School Project**
- **Bonforte from Highway 50 to Fire Station**

# Monitoring access to City, County and State Facilities and Services

- While the County and State facilities here in the City of Pueblo are not technically mandated by the Settlement Agreement, they *are* physically in the City and the Committee is working with varying degrees of success to expand our services and expertise to include facilities such as the County Courthouse and State Fairgrounds.

- This Committee is willing and eager to proactively advise on projects and issues to help prevent missed opportunities, expensive retrofits and potential litigation.

# Monitoring Successes

- **Ongoing updates** from department heads about projects that need our input and reviews curb ramp requests from different sources. .

- **Pueblo City/County Library renovations** at the Barkman and Lucero branches

- PACOG has a **Complete Streets initiative** The ADA Committee has two members representing disability access issues on that.

- The **Pueblo Bulls management** came to us for input on accessibility at the Pueblo Ice Arena

- The Committee hosted the new **Regional Building Chief Building Official**, Mark Guerrero, and shared how we can benefit one another.

# Monitoring Successes

- The Committee provided limited input on the **Dutch Clark Stadium** parking lot.

- As the City plans new projects with disability accessibility components and seeks grant funding, the Committee is increasingly being asked to **write letters to support these projects** for the grant applications.

- The Committee was able to do a walk/roll audit at the **Sangre de Cristo Art Center facility**, and found a number of deficiencies in the physical plant.

- When accessibility issues arise with **Transit and Paratransit** equipment, drivers or riders, the Committee offers solutions and opinions. Not every issue can be resolved to provide disability access; sometimes the request is simply impossible. Getting wider lifts and ramps on the busses cannot be done, for example.

# Monitoring and other Challenges

- The Committee is having difficulty **working with District 60**, which is responsible for the Dutch Clark Stadium renovation and has delegated the renovation to the Pueblo Urban Renewal Authority. We have been trying to reach someone in District 60 since March 2023. District 60 has someone with the title of ADA Compliance officer who has been invited to meetings but has not responded.

- We have also had the same problem with the **State Fair.**

- **Sidewalk accessibility** remains the main outstanding item from the Settlement Agreement. The City employees can and do chip away at that challenge, and the challenge of installing curb ramps, using available funding very efficiently. They also seek and obtain grants to apply to the jobs.

- The **County representative** is seldom present, but he reports that there is a great deal of activity on that front when he was there.

- The disability accessible Customer Service Office on the ground floor of the **County Courthouse** is intended to be a liaison between people with disabilities and any County services available in the building. That has been working well, but the East Side "Temporary" entrance is not as accessible as it could be.

# Business Community Outreach

- The Committee wants to communicate with the **Koncilja Enterprise**, who has renovated the large home on Orman and Colorado to serve as a B&B and event center. They were not responsive to our offer to do an accessibility audit, and we look forward to trying again.
- 
- The Committee was able to provide the Chamber of Commerce feedback on the access issues for the 2023 **Chili and Frijoles Festival** in advance of the event, and after it.
- 
- The Committee also wants to connect with the local Builder's Associations to explain **visitability** and the desirability of implementing this building philosophy, along with ways to convince their clients that they should spend the small amount of extra money. The Committee has made some progress in the business areas and looks forward to continuing that in 2024.

# Challenge: Succeed in outreach to the State Fair and CDOT technical advisors.

- The Committee has attempted for years, but especially since January 2023, to share our expertise with the **State Fair leadership**, since they are working on the Fairgrounds and claim that disability access is important to them. The Committee did succeed in doing a Walk/Roll audit of the City sidewalks on Mesa by the Fairgrounds, and corrections were made to them by the City. There has been no response from the State Fair leadership.

- **CDOT** has made mistakes when designing their road alterations, resulting in the need for some very expensive retrofits. The Committee would like to partner with their designers to make future projects up to ADA standards and truly functional for people with disabilities.

# Emergency Preparedness

- We have reports from Ron Sasaoka from the **Health Department**, generally on the status of the various viruses
- Reports from Joshua Johnson, **Emergency Management Coordinator** for the Sheriff’s Department.
- More participation in the emergency drills has been requested.
- The **Red Cross** came to one of our meetings, but should be consulting us more regularly as they set up shelters that people with disabilities use.
- The Committee needs to find ways to be more active in the state-wide organization **Access and Functional Needs (AFN)**. They offer Zoom educational meetings that one or more members could attend and report on.

# Promote Awareness of the Americans with Disabilities Act

- In past years the Committee has worked with the Pueblo City and County Library District to put on a **symposium about the ADA.** This may be something we can repeat in 2025.

- People have learned how manipulate the service animal rules and fraudulently identify their animals as service dogs. Businesses are afraid to be sued and have stopped enforcing no pet rules for dogs brought into their stores, although this is beginning to change. We are seeing more signs in stores stating that it is illegal to pass off a pet as a service animal. All owners are responsible for the behavior of their animals.

- The Committee has adapted quickly to Zoom as a tool and would like to see more City involvement. We have resolved the issue of captioning Zoom.

- The Committee was delighted that captioning was available at the Mayor's State of the City presentation. Publicity that it was available would have been desirable, as there had to be more than two of us who needed it.

# Questions?

- For more details, please read the entire report that we have given you.

# City of Pueblo, Colorado

DECEMBER 31, 2023

ViewPoints

# Table Of Contents

# Auditor Communications

# Auditor Communications

Honorable Mayor and Members of the City Council
City of Pueblo, Colorado

We have audited the financial statements of City of Pueblo, Colorado (the City), as of and for the year ended December 31, 2023, and have issued our report thereon dated September 25, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 25, 2024. Professional standards also require that we communicate to you the following information related to our audit.

This information is intended solely for the information and use of the Honorable Mayor and Members of the City Council and is not intended to be and should not be used by anyone other than these specified parties.

**September 25, 2024**

# Auditor Communications

## AUDITORS' RESPONSIBILITY UNDER U.S. GENERALLY ACCEPTED AUDITING STANDARDS, *GOVERNMENT AUDITING STANDARDS* AND TITLE 2 *U.S. CODE OF FEDERAL REGULATIONS* PART 200, *UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS* (THE UNIFORM GUIDANCE)

Our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with our assistance are fairly presented, in all material respects, in conformity with generally accepted accounting principles and the City complied, in all material respects, with the applicable compliance requirements of its major federal programs. Our audit of the financial statements does not relieve you or management of responsibility for the accuracy of the financial statements.

### REPORTS ISSUED BY RUBINBROWN

- Unmodified opinions on the financial statements of the various reporting units for the City for the year ended December 31, 2023
- A report on the City's internal control over financial reporting and compliance and other matters based upon an audit of the financial statements in accordance with *Government Auditing Standards*
- Unmodified opinion on the City's compliance for its major federal program, report on internal control over compliance and report on the schedule of expenditures of federal awards in accordance with the Office of Management and Budget's Uniform Guidance
- ViewPoints, including required communications and other information

# Auditor Communications

## QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES

### POLICIES

Management is responsible for the selection and use of appropriate accounting policies.

Significant accounting policies are described in Note 1 to the financial statements.

No existing policies were changed, and no new accounting policies were adopted, other than the below:

- Government Accounting Standards Board (GASB) Statement No. 96, *Subscription Based Information Technology Arrangements,* was implemented during the year.

No transactions entered into during the year lacked authoritative guidance or consensus.

No transactions were recorded out of the period they occurred.

No instances where a significant accounting practice acceptable under the applicable financial reporting framework isn't appropriate

No significant unusual transactions noted

### DISCLOSURES

The disclosures to the financial statements are neutral, consistent and clear. Certain financial statement disclosures are particularly sensitive because of their significance to the users of the financial statements. The most sensitive disclosures affecting the financial statements are:

- The disclosure of the fair value of investments in Note III, A
- Pensions in Note III, G
- Leases - Note III, B & I
- Other Post-Employment Benefits (OPEB) in Note III, H
- Risk Management IV, A
- Commitments and Contingencies in Note IV, C

# Auditor Communications

## QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES *(CONTINUED)*

### ACCOUNTING ESTIMATES

Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Management's estimate of the net pension assets, liabilities and OPEB obligations (and their related deferred outflows and inflows) in continuing compliance with GASB Statements No. 68 and No. 75.

### ACCOUNTING ESTIMATES *(CONTINUED)*

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

# Auditor Communications

## CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. No such misstatements were identified during the audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. One entry for accruing grants receivable in the HUD grants fund in the amount of $500,000 was identified and subsequently corrected by management as a result of our procedures and attached as Appendix A.

# Auditor Communications

## OTHER REQUIRED COMMUNICATIONS

- No circumstances affected the form and content of our independent auditors' report.
- No significant matters resulted in consultation outside our engagement team.
- No significant difficulties in dealing with management in performing or completing our audit
- No disagreements with management related to financial accounting, reporting or auditing matters
- Management didn't consult with other independent accountants.
- No other audit findings or issues
- Management representation letter attached in Appendix B

# Auditor Communications

## OTHER REPORTING REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

### COMMENTS

In accordance with *Government Auditing Standards,* we have also issued our report on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters.

No material weaknesses in internal control over financial reporting or compliance findings were identified as a result of these procedures.

# Auditor Communications

## SINGLE AUDIT

During the year ended December 31, 2023, the City expended greater than $750,000 of federal awards.

Accordingly, we performed a single audit pursuant to the audit requirements of the Uniform Guidance.

### COMMENTS

The federal program selected and audited as a major program during the single audit was:

- COVID-19: Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

We identified no material weaknesses in control or compliance findings during the completion of the single audit.

# Financial Reporting Changes

# Foresights: GASB Pronouncements

## GASB STATEMENT NO. 101: *COMPENSATED ABSENCES*

Effective for periods beginning after December 15, 2023 (the City's 2024 financial statement and audit).

The change in recognition and measurement of compensated absences in this statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the Standard can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The Standard will also result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

# Management Letter

# Management Letter

City Council and Management
City of Pueblo, Colorado

In planning and performing our audit of the financial statements of the City of Pueblo as of December 31, 2023 in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, significant deficiencies or material weaknesses may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any material weaknesses.

# Management Letter

The following is a matter involving internal control that we did not consider to be a material weakness or a significant deficiency, but is an opportunity to enhance accounting processes and management's oversight in a key area:

**Grant Accrual Tracking**

During the audit, we identified certain amounts within the City's grant tracking workpapers which had properly identified grant activity that had occurred in 2023, but had not yet been reconciled to the accounting software as of the date of our procedures. This resulted in the City having less grant receivables and a lower change in fund balance than it should have in its accounting records. The amounts were subsequently updated in the accounting software, and in the financial statements for 2023 after it was noted in the audit.

We recommend the City implement a secondary review and reconciliation of the grant tracking spreadsheets to the accounting software records at year-end, to ensure that all grant accruals are appropriately booked within the correct periods, and receivables are properly claimed as of the balance sheet date.

**September 25, 2024**

# Appendix A
## *Adjusting Journal Entry Report*

Client: ***33063.0000 - City of Pueblo***
Engagement: ***2023 AUD - City of Pueblo***
Period Ending: ***12/31/2023***
Trial Balance: ***Government Fund Trial Balance***
Workpaper: ***3010 - Adjusting Journal Entry Report***
Fund Level: ***All***
Index: ***All***

| Account | Description | W/P Ref | Debit | Credit |
|---|---|---|---|---|
| **Adjusting Journal Entries** | | | | |
| **Adjusting Journal Entries JE # 1** | | **3030.1** | | |
| To true up trial balance to ACFR balances | | | | |
| 101-00-0000-00-13000 | Interfund Receivables / Due Fr | | 180,647.00 | |
| 101-00-0000-00-20100 | Current Liabilities / Accts/Vo | | 3,305.00 | |
| 101-00-0000-00-20110 | Current Liabilities / Accts Pa | | 109,318.00 | |
| 101-00-0000-00-46866 | Other Rev / Cash Over/(Short) | | 7,851.00 | |
| 101-01-0100-10-51008 | Wages / Board Members | | 469,708.00 | |
| 101-90-9000-90-59301 | To Debt Service | | 4,000.00 | |
| 101SBITA-57010 | Capital Outlay - GASB 96 SBITA | | 79,588.00 | |
| 101SBITA-58901 | Debt Service-Principal GASB 96 SBITA | | 619,222.00 | |
| 101SBITA-58903 | Debt Service-Interest GASB 96 SBITA | | 6,686.00 | |
| 251-00-0000-00-11400 | Current Receivables / Loans Re | | 500,000.00 | |
| 251-00-0000-00-38000 | Fund Balance - GAAP Entries | | 500,000.00 | |
| 270SBITA-58901 | Debt Service-Principal GASB 96 SBITA | | 337,024.00 | |
| 270SBITA-58903 | Debt Service-Interest GASB 96 SBITA | | 8,048.00 | |
| 290-00-0000-00-20110 | Current Liabilities / Accts Pa | | 66.00 | |
| 291-00-0000-00-20110 | Current Liabilities / Accts Pa | | 1.00 | |
| 292-00-0000-00-20110 | Current Liabilities / Accts Pa | | 1.00 | |
| 293-00-0000-00-20100 | Current Liabilities / Accts/Vo | | 34.00 | |
| 301-00-0000-00-13000 | Due from other funds | | 4,000.00 | |
| 413-00-0000-00-13000 | Due from other funds | | 224.00 | |
| 501-00-0000-00-20110 | Current Liabilities / Accts Pa | | 987.00 | |
| 502-00-0000-00-20100 | Current Liabilities / Accts/Vo | | 2,462.00 | |
| 502-00-0000-00-20110 | Current Liabilities / Accts Pa | | 373.00 | |
| 502-00-0000-00-20800 | Current Liabilities / Due To O | | 23,193,919.00 | |
| 520-00-0000-00-20100 | Current Liabilities / Accts/Vo | | 1,295.00 | |
| 525-00-0000-00-20100 | Current Liabilities / Accts/Vo | | 214.00 | |
| 525-00-0000-00-20110 | Current Liabilities / Accts Pa | | 6,630.00 | |
| 535-00-0000-00-20100 | Current Liabilities / Accts/Vo | | 56.00 | |
| 535-00-0000-00-20110 | Current Liabilities / Accts Pa | | 6,665.00 | |
| 540-00-0000-00-20100 | Current Liabilities / Accts/Vo | | 459.00 | |
| 540-00-0000-00-20110 | Current Liabilities / Accts Pa | | 9,846.00 | |
| 550-00-0000-00-20100 | Current Liabilities / Accts/Vo | | 3,878.00 | |
| 550-00-0000-00-20110 | Current Liabilities / Accts Pa | | 6,301.00 | |
| 602-00-0000-00-20100 | Current Liabilities / Accts/Vo | | 2,570.00 | |
| 999-00-0000-00-99101 | Due to / Due From | | 120,474.00 | |
| 999-00-0000-00-99290 | Due to / Due From | | 66.00 | |
| 999-00-0000-00-99293 | Due to / Due From | | 34.00 | |
| 999-00-0000-00-99502 | Due to / Due From | | 2,835.00 | |
| 999-00-0000-00-99520 | Due to / Due From | | 487.00 | |
| 999-00-0000-00-99525 | Due to / Due From | | 6,844.00 | |
| 999-00-0000-00-99535 | Due to / Due From | | 6,721.00 | |
| 999-00-0000-00-99540 | Due to / Due From | | 10,305.00 | |
| 999-00-0000-00-99550 | Due to / Due From | | 10,179.00 | |
| 999-00-0000-00-99602 | Due to / Due From | | 2,570.00 | |
| 101-00-0000-00-10100 | Current Assets / Cash In Bank | | | 160,190.00 |
| 101-00-0000-00-20800 | Due to other funds | | | 144,931.00 |
| 101-09-0910-10-54701 | Software Licensing & Maint | | | 514,945.00 |
| 101-09-0920-10-54701 | Software Licensing & Maint | | | 110,963.00 |
| 101-80-8010-00-51090 | Wages / Terminal Pay | | | 469,708.00 |
| 101SBITA-46890 | Other Income - Proceeds on SBITAs | | | 79,588.00 |
| 251-00-0000-00-35120 | Reserve For Notes | | | 500,000.00 |
| 251-14-1400-00-58050 | Programs & Projects | | | 500,000.00 |
| 270-20-2050-20-58905 | Lease Principal Payment | | | 345,072.00 |
| 290-00-0000-00-13000 | Due from other funds | | | 66.00 |
| 291-90-9000-90-59101 | To General Fund | | | 1.00 |
| 292-90-9000-90-59101 | To General Fund | | | 1.00 |
| 293-00-0000-00-13000 | Due from other funds | | | 34.00 |
| 301-90-9000-90-49101 | Tfr from General Fund | | | 4,000.00 |
| 413-00-0000-00-20110 | Current Liabilities / Accts Pa | | | 224.00 |
| 501-00-0000-00-13000 | Interfund Receivables / Due Fr | | | 23,196,653.00 |
| 501-00-0000-00-20100 | Current Liabilities / Accts/Vo | | | 1,088.00 |
| 520-00-0000-00-13000 | Due from other funds | | | 487.00 |
| 520-00-0000-00-20110 | Accts Payable - Manual | | | 808.00 |
| 525-00-0000-00-13000 | Due from other funds | | | 6,844.00 |
| 535-00-0000-00-13000 | Due from other funds | | | 6,721.00 |
| 540-00-0000-00-13000 | Interfund Receivables / Due Fr | | | 10,305.00 |
| 550-00-0000-00-20800 | Due to other funds | | | 10,179.00 |
| 602-00-0000-00-20800 | Due to Other Funds | | | 2,570.00 |
| 999-00-0000-00-10335 | Cash / Wells Fargo - Depositor | | | 160,190.00 |
| 999-00-0000-00-99413 | Due to / Due From | | | 224.00 |
| 999-00-0000-00-99501 | Due to / Due From | | | 101.00 |
| **Total** | | | **26,225,893.00** | **26,225,893.00** |
| | **Total Adjusting Journal Entries** | | **26,225,893.00** | **26,225,893.00** |
| | **Total All Journal Entries** | | **26,225,893.00** | **26,225,893.00** |

# Appendix B
## *Management Representation Letter*

One City Hall Place
Pueblo, CO 81003

city of PUEBLO colorado

Phone (719) 553-2625
Fax (719) 553-2695

**Department of Finance**

September 25, 2024

RubinBrown LLP
1900 16th Street
Suite 1700
Denver, CO 80202

This representation letter is provided in connection with your audit of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Pueblo, Colorado (the City) as of December 31, 2023 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

We understand we are responsible for management decisions and functions, for designating a qualified employee to oversee any nonattest services you provide, for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Certain representations in this letter are described as being limited to matters that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit:

**Financial Statements**

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4) Significant assumptions used by us in making accounting estimates are reasonable.
5) All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
7) The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

8) With regard to items reported at fair value:
    a. The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
    b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
    c. The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
    d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
9) All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
10) All funds and activities are properly classified.
11) All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
12) All net position components and fund balance classifications have been properly reported.
13) All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
14) All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
15) All interfund and intra-entity transactions and balances have been properly classified and reported.
16) Special items and extraordinary items have been properly classified and reported.
17) Deposit and investment risks have been properly and fully disclosed.
18) Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
19) All required supplementary information is measured and presented within the prescribed guidelines.
20) Nonexchange and exchange financial guarantees, either written or oral, under which it is more likely than not that a liability exists have been properly recorded, or if we are obligated in any manner, are disclosed.
21) With regard to pensions and OPEB:
    a. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
    b. We are unable to determine the possibility of a withdrawal liability from any of the plans of which we are a sponsor and are not currently contemplating withdrawing from any of those plans.
    c. Increases in benefits, elimination of benefits and all similar amendments have been disclosed in accordance with U.S. GAAP and are included in the most recent actuarial valuation, or disclosed as a subsequent event.

22) With respect to the required supplementary information accompanying the financial statements:
    a. We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
    b. We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.

   c. The methods of measurement or presentation have not changed from those used in the prior period.
   d. We believe the significant assumptions or interpretations underlying the measurement or presentation of required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances

23) We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.

**Information Provided**

24) We have provided you with:
    a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
    b. Additional information that you have requested from us for the purpose of the audit; and
    c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
25) All transactions have been recorded in the accounting records and are reflected in the financial statements.
26) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
27) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
    a. Management;
    b. Employees who have significant roles in internal control; or
    c. Others where the fraud could have a material effect on the financial statements.
28) We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), regulators, or others.
29) We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
30) We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
31) We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us.
32) We have a process to track the status of audit findings and recommendations.
33) We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
34) We have provided views on your reported audit findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
35) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
36) We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
37) There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
38) The entity has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
39) We have disclosed to you all guarantees, whether written or oral, under which the entity is contingently liable.

40) We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
41) There are no violations or possible violations or laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
42) There are no other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.
43) The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
44) We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
45) We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB-62. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
46) We have provided you with:
    a. A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
    b. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditors' report.
47) The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
48) We have provided to you our views on the status of prior year reported audit findings, as well as status of planned corrective actions.
49) We have elected to utilize the $10 million lost revenue standard allowance for the State and Local Fiscal Relief Fund (SLFRF) and have expended the amounts on allowable government services.
50) All assumptions and determinations made by the City in relation to the implementation of GASB Statement No. 96, *Subscription Based Information Technology Arrangements*, are consistent and reasonable within the requirements of the standard, especially those assumptions related to the City's estimated incremental borrowing rate, and any elections related to the length or period of those agreements. In addition, there have been no significant changes the inputs used for the ongoing requirements of GASB Statement No. 87, *Leases*, which have similar assumptions made as GASB Statement No. 96.

*In regards to supplementary information:*

51) We acknowledge our responsibility for presenting the combining and individual fund financial statements and schedules, the Local Highway Finance Report and the Schedule of Passenger Facility Charges Collected and Expended in accordance with U.S. GAAP, and we believe such supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of such information has not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
52) When the information outlined in item 53 is not presented with the audited financial statements, management will make the audited financial statements ready available to the intended users of such information no later than the date of issuance by the entity of the supplementary information and the auditors' report thereon

**Single Audit**

53) With respect to federal awards, we represent the following to you:

a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
b. We are responsible for the preparation and presentation of the schedule of expenditures of federal awards (SEFA) in accordance with the Uniform Guidance.
c. We believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
d. We acknowledge our responsibility for presenting the SEFA in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period, and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
e. We are responsible for including the auditors' report on the SEFA in any document that contains the schedule and that indicates that the auditor has reported on such information.
f. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.
g. When the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date of issuance by the entity of the SEFA and the auditors' report thereon.
h. We have, in accordance with the Uniform Guidance, identified in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations, and other assistance.
i. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.
j. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
k. We have received no requests from a federal agency to audit one or more specific programs as a major program.
l. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to period covered by the auditors' report.
m. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.
n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
p. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

q. We have monitored subrecipients, as necessary, to determine if they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.
r. We have issued management decisions for audit findings that relate to federal awards we make to subrecipients and such management decisions are issued within six months of acceptance of the audit report by the Federal Audit Clearinghouse. Additionally, we have followed-up ensuring that the subrecipients have taken the appropriate and timely action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient from the pass-through entity.
s. We have considered the results of subrecipients' audits and have made any necessary adjustments to our own books and records.
t. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.
u. We have charged costs to federal awards in accordance with applicable cost principles.
v. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
w. The reporting package does not contain personally identifiable information.
x. We have disclosed all contracts or other agreements with service organizations and disclosed to you all communications from these service organizations relating to noncompliance at the organizations.
y. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgment of the auditor's role in the preparation of this information.
z. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

In addition:

aa. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program; and we have complied with these direct and material compliance requirements
bb. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provide reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.
cc. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form and we are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signed by:

7FD76D9388E941F...

Heather Graham, Mayor

Signed by:

01FBACDE22B04B4...

Danny Nunn, Interim Director of Finance

# Non-Departmental Requests

# Agenda

- Types of Requests
- History of Non-Departmental Requests
- Process for Reviewing Applications
- Future of Non-Departmental Requests
- 2025 Recommendations

# Types of Requests

| | | |
|---|---|---|
| Discretionary Non-Profit Funding | ✗ | Contract with City |
| | ✗ | Direct Service to City |
| Ongoing Appropriations | ✗ | Contract with City |
| | ✓ | Direct Service to City |
| Contractual Obligations | ✓ | Contract with City |
| | ✓ | Direct Service to City |

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# Types of Requests

| |
|---|
| Chamber Of Commerce |
| HARP Maintenance |
| Aircraft Museum |
| Mountain Park Environment |
| Human Relations Commission |
| Pueblo Zoo - Operations |
| Pueblo Zoo - Capital |
| Pikes Peak Humane Society |
| Pueblo Economic Dashboard |

Contractual Obligations

- ✓ Contract with City
- ✓ Direct Service to City

# Types of Requests

| | |
|---|---|
| City-County Health Dept | |
| Colorado State Fair | |
| Fountain Creek Watershed | |
| Sister Cities Commission | |

**Ongoing Appropriations**

- ✗ Contract with City
- ✓ Direct Service to City

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# Types of Requests

| |
|---|
| Arts Alliance |
| Bessemer Historical Society |
| Boys & Girls Club |
| Downtown Association |
| Home of the Heroes |
| Juneteenth |
| La Gente Youth Sports |
| Latino Chamber-Marketing |
| Mariposa Center for Safety |
| Mt. Carmel Veteran Service Ctr |
| NAACP |
| CSAC |
| PAACO |
| Pueblo Cooperative Care |
| Pueblo Empowerment |
| Pueblo Food Project |
| Pueblo Heritage Museum |
| Pueblo Symphony |
| Pueblo Triple Aim |
| Sangre de Cristo Arts Center |
| SRDA Allocation-Sr Rec |
| YMCA |
| United Way - VITA |

Discretionary Non-Profit Funding

- ✗ Contract with City
- ✗ Direct Service to City

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 Adopted |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Aircraft Museum | $18,000 | $17,100 | $15,000 | $15,000 | $15,000 | $15,000 | $30,000 | $10,000 | $8,000 | $10,000 | $10,000 | $10,000 |
| Boys and Girls Club | | | | | | $ 20,000 | $ 20,000 | $ 20,000 | $ 16,000 | $ 20,000 | $ 25,000 | $ 20,000 |
| Care and Share | | | | | | | | $ 40,000 | | | | |
| Chamber of Commerce | $400,000 | $350,000 | $353,000 | $375,000 | $400,000 | $500,000 | $600,000 | $700,000 | $750,000 | $800,000 | $950,000 | $975,000 |
| City Center Partnership | $ 20,000 | $ 18,000 | $ 15,000 | | | | | | | | | |
| CSAC | $ 663,750 | $ 632,468 | $ 600,000 | $ 600,000 | $ 600,000 | $ 600,000 | $ 490,000 | $ 490,000 | $ 490,000 | $ 490,000 | $ 490,000 | $ 490,000 |
| Downtown Association | | | | | $ 10,000 | $ 15,000 | $ 20,000 | $ 20,000 | $ 16,000 | $ 30,000 | $ 28,000 | $ 28,000 |
| Fountain Creek Watershed | | | | | $ 26,272 | | $ 25,252 | $ 25,280 | $ 30,372 | $ 36,168 | $ 45,948 | $ 53,745 |
| HARP Maintenance | $225,000 | $218,750 | $218,750 | $218,750 | $210,547 | $241,172 | $266,172 | $326,172 | $361,058 | $437,724 | $508,000 | $558,000 |
| Home of the Heroes | | | | | | | | | | $ 75,000 | | |
| Human Relations Commission | $19,350 | $18,383 | $16,000 | $16,000 | $51,000 | $36,000 | $25,000 | $12,525 | $11,390 | $13,638 | $13,750 | $15,000 |
| Juneteenth | | | | | | $ 5,000 | $ 5,000 | $ 5,000 | $ 4,500 | $ 5,000 | $ 7,000 | $ 7,000 |
| La Gente Youth Sports | | | | | | $ 20,000 | $ 20,000 | $ 20,000 | $ 18,000 | $ 20,000 | $ 20,000 | $ 20,000 |
| Latino Chamber | | | | | | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 | $ 100,000 | $ 100,000 |
| Little Britches Rodeo | $ 9,000 | $ 8,500 | $ 8,000 | | | | | | | | | |
| Minority Conventions in Pueblo | | | | $ 25,000 | | | | | | | | |
| Mountain Park Environmental | $135,000 | $152,000 | $145,000 | $145,000 | $160,500 | $160,500 | $250,000 | $250,000 | $202,500 | $285,150 | $300,000 | $300,000 |
| Mt. Carmel Veteran Services | | | | | | | | | | $75,000 | | $75,000 |
| NAACP | | | | | | $ 2,000 | $ 2,000 | $ 2,000 | $ 2,250 | $ 3,000 | $ 4,000 | $ 4,000 |
| Nature Center | $ 20,000 | $ 1,900 | $ 17,000 | $ 17,000 | $ 17,000 | $ 111,300 | | | | | | |
| Other | | | | | | | | | | | | |
| PAACO | | | | | | $ 3,000 | $ 3,000 | $ 5,000 | $ 4,500 | $ 7,000 | $ 5,000 | $ 5,000 |
| Pikes Peak Humane Society | $665,946 | $789,640 | $861,640 | $925,863 | $990,087 | $1,054,309 | $1,177,916 | $1,315,963 | $1,369,711 | $1,422,008 | $1,747,602 | $1,794,880 |
| Pueblo Economic Dashboard | | | | | | | | | | $135,000 | $104,250 | $55,500 |
| Pueblo Heritage Museum | | | | | | | | | | $ 15,000 | $ 20,000 | $ 42,000 |
| Pueblo Symphony | | | | | | | | | $ 7,500 | $ 20,000 | $ 20,000 | $ 20,000 |
| Pueblo Triple Aim | | | | | | | | | | $ 122,250 | | |
| Pueblo Zoo - Capital | | | | | | $60,000 | | $58,700 | | | $60,000 | $75,000 |
| Pueblo Zoo - Operations | $573,300 | $544,635 | $544,635 | $544,635 | $544,635 | $637,000 | $637,000 | $675,220 | $675,220 | $800,000 | $930,000 | $1,063,000 |
| Sangre de Cristo Arts Center | | | | | | $ 50,000 | $ 250,000 | $ 275,000 | $ 200,000 | $ 300,000 | $ 300,000 | $ 300,000 |
| Sister Cities Commission | | | $ 4,000 | $ 4,000 | | | | | $ 5,000 | $ 5,000 | $ 10,000 | $ 10,000 |
| SRDA Allocation - Sr. Recreation | $49,329 | $36,997 | $35,147 | $46,863 | $46,863 | $46,863 | $46,863 | $39,172 | $42,177 | $31,633 | $50,000 | $50,000 |
| State Fair | $200,000 | $100,000 | $12,500 | $125,000 | $125,000 | $225,000 | $225,000 | $225,000 | $180,000 | $250,000 | $250,000 | $250,000 |
| Trash Task Force - County | | | | | | | | $ 110,000 | | | | |
| United Way - VITA | | | | | | | | | | $15,000 | $20,000 | $20,000 |
| YMCA | | | | | | | | | $ 200,000 | $ 200,000 | $ 200,000 | $ 200,000 |
| YMCA | $100,000 | $50,000 | $50,000 | $50,000 | $50,000 | $50,000 | $150,000 | $200,000 | | | | |
| YWCA (Mariposa Center for Safety) | | | | | | | | $ 50,000 | $ 45,000 | $ 50,000 | $ 55,000 | $ 55,000 |

CONTRACT

ONGOING APPROPRIATIONS

DISCRETIONARY

*Initial annual funding only. Excludes council contingencies and additional amounts authorized by council

# Previous Process

- Transparency
  - Previous model lacks transparency
  - No online application for discretionary funding
    - Letter to Mayor requesting funding
    - Online requests pointed to CSAC

Overlapping Process

- CSAC was created for the discretionary requests

Over-subsidizing

- Current process results in "double-dipping" in City funds and CSAC

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# Improved Process

Transparency

- Online, streamlined process
- Accessible to all organizations

Consistency

- Requires consistent documentation from applicants
- Consistent review process

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# Review Process

- Good Standing
    - Secretary of State
    - 990’s filed
- Financial Health
    - Most Recent Audit
    - Findings/Comments
    - Financial Statements
    - Significant Donors
- Evaluate Request
    - Identify the budget shortfall, if applicable
    - Determine if other sources exist to cover the shortfall
    - Evaluate previous year’s budget to the actual expenditures
    - Evaluate % of request to
        - Total budget
        - Previous requests

# Monitoring (under development)

Subrecipient Risk Assessment

- Evaluates 28 risk factors
- Determines high/low risk
  - Level of monitoring required

Annual Review

- Ensure funding was used as proposed
- Re-evaluate financial health
- Review internal controls
- Inform future funding cycles

# 2026 Non-Departmental Discretionary Requests

Exploring options

- No direct City funding
- Additional funding to CSAC
    - Directing all discretionary funding to CSAC
    - Will propose to County

Discretionary Non-Profit Funding

✗ Contract with City
✗ Direct Service to City

| Discretionary Funding | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Adopted | Request | 2025 Recommendation |
|---|---|---|---|---|---|---|
| Arts Alliance | $0 | $20,000 | $20,000 | $20,000 | $250,000 | $15,000 |
| Bessemer Historical Society | $37,800 | $42,000 | $42,000 | $42,000 | $49,000 | $37,800 |
| Boys & Girls Club | $16,000 | $20,000 | $25,000 | $20,000 | $20,000 | $20,000 |
| Downtown Association | $16,000 | $30,000 | $28,000 | $28,000 | $28,000 | $20,840 |
| Home of the Heroes | - | $75,000 | - | - | - | - |
| Juneteenth | $4,500 | $5,000 | $7,000 | $7,000 | $7,000 | $4,500 |
| La Gente Youth Sports | $18,000 | $20,000 | $20,000 | $20,000 | $20,000 | $18,000 |
| Latino Chamber-Marketing | $25,000 | $25,000 | $100,000 | $100,000 | $100,000 | $25,000 |
| Mariposa Center for Safety | $45,000 | $50,000 | $55,000 | $55,000 | $65,000 | $0 |
| Mt. Carmel Veteran Service Ctr | $0 | $75,000 | $0 | $75,000 | $75,000 | $0 |
| NAACP | $2,250 | $3,000 | $4,000 | $4,000 | $4,000 | $2,250 |
| CSAC | $490,000 | $490,000 | $490,000 | $490,000 | $490,000 | $490,000 |
| PAACO | $4,500 | $7,000 | $5,000 | $5,000 | $5,000 | $5,000 |
| Pueblo Cooperative Care | - | - | - | - | $121,892 | $0 |
| Pueblo Empowerment | - | - | - | $15,000 | - | - |
| Pueblo Food Project | - | - | - | $40,000 | - | - |
| Pueblo Heritage Museum | - | $15,000 | $20,000 | $42,000 | $42,000 | $15,000 |
| Pueblo Symphony | $7,500 | $20,000 | $20,000 | $20,000 | $20,000 | $7,500 |
| Pueblo Triple Aim | - | $122,250 | - | - | - | - |
| Sangre de Cristo Arts Center | $200,000 | $300,000 | $300,000 | $300,000 | $300,000 | $0 |
| SRDA Allocation-Sr Rec | $42,177 | $31,633 | $50,000 | $50,000 | $65,000 | $0 |
| YMCA | $200,000 | $200,000 | $200,000 | $200,000 | $200,000 | $0 |
| United Way - VITA | - | $15,000 | $20,000 | $20,000 | $20,000 | $20,000 |
| Total | **$1,112,025** | **$1,493,467** | **$1,405,442** | **$1,496,745** | **$1,861,892** | **$660,890** |

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| Contractual Obligations | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Adopted | Request | 2025 Recommendation |
|---|---|---|---|---|---|---|
| Chamber Of Commerce | $750,000 | $800,000 | $950,000 | $975,000 | $975,000 | $750,000 |
| HARP Maintenance | $361,058 | $437,724 | $508,000 | $558,000 | $633,000 | $633,000 |
| Aircraft Museum | $8,000 | $10,000 | $10,000 | $10,000 | $10,000 | $10,000 |
| Mountain Park Environment | $202,500 | $285,150 | $300,000 | $300,000 | $417,600 | $300,000 |
| Human Relations Commission | $11,390 | $13,638 | $13,750 | $15,000 | $15,000 | $15,000 |
| Pueblo Zoo - Operations | $675,220 | $800,000 | $930,000 | $1,063,000 | $1,173,150 | $903,124 |
| Pueblo Zoo - Capital | - | - | $60,000 | $75,000 | $75,000 | $0 |
| Pikes Peak Humane Society | $1,369,711 | $1,422,008 | $1,747,602 | $1,794,880 | $2,109,399 | $1,848,726 |
| Pueblo Economic Dashboard | - | $135,000 | $104,250 | $55,500 | - | - |
| Total | **$3,600,056** | **$4,275,153** | **$4,943,602** | **$5,241,380** | **$5,408,149** | **$4,459,850** |

| Ongoing Appropriations | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Adopted | Request | 2025 Recommendation |
|---|---|---|---|---|---|---|
| Abatement Assistance | $10,103 | $8,049 | $5,697 | $25,000 | $25,000 | $25,000 |
| City-County Health Dept | $719,483 | $719,483 | $719,483 | $719,483 | $769,847 | $769,847 |
| Colorado State Fair | $180,000 | $250,000 | $250,000 | $250,000 | $250,000 | $250,000 |
| Fountain Creek Watershed | $30,372 | $36,168 | $45,948 | $53,745 | $65,000 | $64,384 |
| PEDCO | $350,000 | $350,000 | $350,000 | $350,000 | $350,000 | $350,000 |
| Sister Cities Commission | $5,000 | $5,000 | $10,000 | $10,000 | $5,000 | $5,000 |
| Total | **$1,294,958** | **$1,368,700** | **$1,381,128** | **$1,408,228** | **$1,464,847** | **$1,464,231** |

city of PUEBLO colorado

# Thank you

Melissa Nereson

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city of PUEBLO colorado