



# OFFICE OF THE CITY AUDITOR COLORADO SPRINGS, COLORADO

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## 23-11 City of Colorado Springs Ballot Measure 2C Maintenance of Effort Spending—2022

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### Purpose

The purpose of this audit was to calculate the 2022 General Fund spending on repair and maintenance of roads and streets to determine if the 2022 spending met the Ballot 2C Maintenance of Effort (MOE) requirement.

### Highlights

The 2022 annual spending for road and street repair and maintenance from the General Fund was \$4,292,629. The 2022 spending exceeded the Ballot 2C MOE requirement by \$1,594,116. 2022 was the seventh year Ballot 2C revenue was collected and services were provided.

Maintenance of Effort (MOE): Ballot 2C MOE specified the City of Colorado Springs maintain spending on repair and maintenance of roads and streets from the General Fund during the term of the temporary sales and use tax increase at an amount equivalent to the average spending from 2012 through 2014. The MOE was calculated by the City Auditor in the amount of \$2.699M.

### 2C Maintenance of Effort Comparison

Applicable Spending	2012 - 2014 Average Spending (Required MOE)	2022 Spending
Labor and Benefits	\$ 1,737,714	\$ 2,830,694
Allocated Operating Expenses	\$ 147,876	\$ 360,763
Capital Improvement Projects	\$ 812,923	\$ 1,101,172
<b>Total</b>	<b>\$ 2,698,513</b>	<b>\$ 4,292,629</b>
Spending Above MOE		\$ 1,594,116

This audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing, a part of the Professional Practices Framework promulgated by the Institute of Internal Auditors.