

BoCC

RESOLUTION NO. 14-458

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF EL PASO, STATE OF COLORADO

RESOLUTION TO ADOPT AND APPROPRIATE THE 2015 BUDGET

WHEREAS, pursuant to the Colorado Local Government Budget Law, Part 1 of Article 1 of Title 29, C.R.S., the Board of County Commissioners must adopt the annual budget for 2015 by December 15, 2014; and

WHEREAS, the 2015 Original Adopted Budget must recognize revenues and have available fund balance sufficient to cover the appropriated expenditures set forth in the annual budget; and

WHEREAS, a Preliminary Balanced Budget for 2015 was submitted by the Budget Officer to the Board of County Commissioners on October 7, 2014, as required by C.R.S. 29-1-105; and

WHEREAS, pursuant to the notice published in accordance with C.R.S. 29-1-106, the proposed 2015 budget has been open for inspection by the public since October 7, 2014; and

WHEREAS, public hearings were held by the Board of County Commissioners on October 7, 2014, October 28, 2014, November 4, 2014, November 6, 2014, and November 18, 2014 in order to provide interested citizens an opportunity to file or register any comments or objections, and to review evidence and hear testimony as presented to the Board on the proposed 2015 budget; and

WHEREAS, up to and including this date, said proposed budget has been open for inspection by the public and interested citizens, and the electors have been given the opportunity to file or register any objections to said proposed budget pursuant to C.R.S. 29-1-107; and

WHEREAS, Attachment A outlines the revenue, expenditure and fund balance details of the 2015 budget; and

WHEREAS, all expenditure changes made to the Preliminary Balanced Budget balance to revenues and available fund balances are incorporated in the Original Adopted Budget, as required by C.R.S. 29-1-103 (2); and

WHEREAS, the County Treasurer requests authorization to make transfers between the General Fund, Road and Bridge Fund, Human Services Fund, Community Investment Fund, Self Insurance Fund, Conservation Trust Fund, Household Hazardous Waste Fund, Rancho Road Fund, and Falcon Vista Fund from backup provided by the Budget Administration Department to allocate money for these nine funds that have been budgeted in the County cost centers; and

WAYNE W. WILLIAMS El Paso County, CO
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WHEREAS, effective for the 2014 budget year and years thereafter, fifty percent (50%) of funds received through the Intergovernmental Service Agreement (IGSA) contract will be deposited into the unrestricted General Fund; and

WHEREAS, the elected offices and departments of El Paso County upon acceptance of the appropriation for their respective elected office and department budgets for 2015, will be required to follow all El Paso County Policy and Procedures as adopted by the Board of County Commissioners; and

WHEREAS, concerning contracts and purchases of goods and services approved under the authority of the Health and Benefits Trust Board, such contracts and purchases shall comply with the Procurement Policies and Procedures Manual for solicitation, contract award and contract development and shall comply with all applicable laws and regulations arising under the Health Insurance Portability and Accountability Act of 1996 (HIPAA), provided that nothing in this Resolution shall revoke the authority previously granted by the Board of County Commissioners to the Health and Benefits and Trust Board to approve and enter into such contracts or purchases.

NOW, THEREFORE, BE IT RESOLVED THAT:

- A. All County departments, elected offices and spending agencies are prohibited from expending or obligating funds in excess of the total amount budgeted for each department, elected office or spending agency, and may be further subject to budget modification during fiscal year 2015 in order to comply with Colorado's constitutional spending and revenue limitation.
- B. All County departments, elected offices, and spending agencies shall follow all El Paso County Policy and Procedures as adopted by the Board of County Commissioners to include but not limited to the EPC Personnel Policies & Procedures Manual, the Procurement Policy Manual, All Budget Administration Policies & Procedures, and any others adopted by the Board or procedures set in place by County Administration.
- C. Revenues in excess of expenditures as defined by the Taxpayer's Bill of Rights (TABOR) become reserves.
- D. Capital designated as replacements must be turned into Facilities Management or Information Technology as appropriate for disposal in accordance with County policy. Proceeds from the disposal of property will be revenue to the fund from which it was purchased.
- E. All agencies that receive funding from the County for services provided to the County and agencies that are in place because of County Government (i.e., 501(C) 3 organizations), upon written request, shall provide an annual audit to the Budget Administration Department no later than April 30 of each year.
- F. All approved changes as presented to the Board of County Commissioners have been incorporated into these budgeted figures.

BE IT FURTHER RESOLVED that it is the intent of the Board of County Commissioners that the County Treasurer, pursuant to C.R.S. 30-10-710, credit interest gained through the investment of County funds, unless otherwise restricted by bonding documents or statute to the General Fund with the following exceptions:

Household Hazardous Waste Fund
Local Improvement District Funds
Conservation Trust Fund

BE IT FURTHER RESOLVED that pursuant to Section 29-1-111, C.R.S., the following sums are hereby appropriated out of revenues now held or to be collected by the County Treasurer during 2015, including 2014 taxes payable in 2015 for the purposes of defraying all necessary expenditures and liabilities for El Paso County for the fiscal year 2015 as summarized in Attachment A, as set forth in said budget.

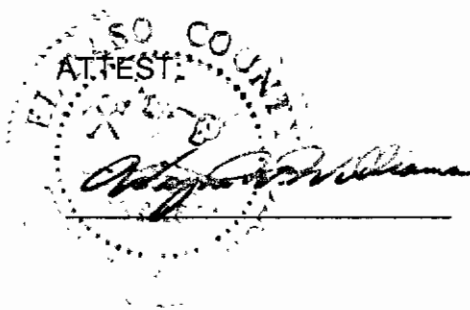
El Paso County Funds	Appropriated Amount
001 General Unrestricted	\$113,689,980
001 General Restricted	51,017,017
002 Road and Bridge	14,537,043
003 Road and Bridge Escrow	835,365
004 Human Services	57,750,000
006 Community Investment	16,587,420
012 Self Insurance	28,854,636
015 Conservation Trust	1,353,829
019 School Trust Fund	100,000
022 Household Hazardous Waste	978,351
074/75 Rancho Road / Falcon Vista	100,000
Grand Total	\$285,803,641

BE IT FURTHER RESOLVED that the County Treasurer requests authorization to make transfers between the General Fund, Road and Bridge Fund, Human Services Fund, Community Investment Fund, Self Insurance Fund, Conservation Trust Fund, Household Hazardous Waste Fund, Rancho Road Fund, and Falcon Vista Fund from backup provided by the Budget Administration Department, Finance Division, to allocate money for these nine funds that have been budgeted in the County cost centers; and

BE IT FURTHER RESOLVED a copy of this Resolution shall be filed with the Colorado Department of Local Affairs, Division of Local Government.

DONE THIS 9th day of December, 2014, at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS
EL PASO COUNTY, COLORADO



By: [Signature]
Chair



EL PASO COUNTY



2015 ORIGINAL ADOPTED BUDGET

PRESENTED DECEMBER 9, 2014
ATTACHMENT A



El Paso County, Colorado
Budget Administration
2015 Original Adopted Budget

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Section I – Budget Analysis

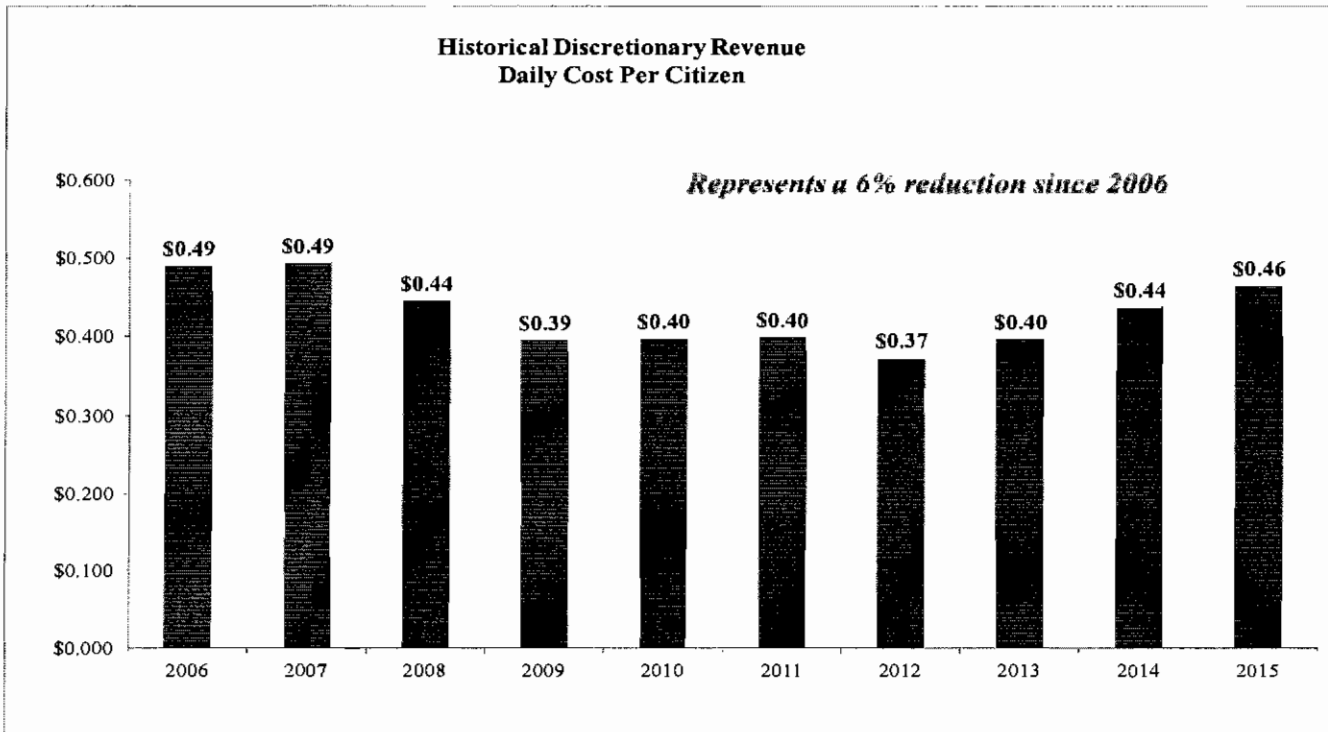


El Paso County, Colorado
Budget Administration
2015 Original Adopted Budget

2015 Original Adopted Budget Revenue Sources	
Sales & Use Tax	\$85,713,450
Sales & Use Tax- Voter Restricted for Public Safety	\$19,074,510
Property Tax	44,998,415
Specific Ownership Tax	4,742,380
Other Taxes/Payment in Lieu of Taxes	403,315
Elected Office Revenue (Fees)	15,748,324
Parking & Parks and Recreation Fees	784,651
General and Road & Bridge Fees	3,171,171
Unrestricted Intergovernmental	3,434,462
Rent Revenue/Other Revenue	190,284
Other Legally Restricted Revenue Sources	\$104,808,769
2015 Revenues	\$283,069,731
Less: Voter Restricted Public Safety Sales & Use Tax	(\$19,074,510)
Less: Other Legally Restricted Revenue Sources	(\$104,683,769)
Less: Board Approved Designated Revenue	(\$5,545,695)
2015 Discretionary Revenue Sources	\$153,765,757
Less: Legally Restricted Uses	
Road & Bridge Operations	\$3,428,978
Dept. of Human Services - Local Required Match	\$16,697,101
Annual Lease Obligation/Major Capital Projects	\$10,870,028
Employee Benefits & Retirement	\$8,481,395
Less: Legally Restricted Uses	\$39,477,502
2015 Discretionary Revenue to Provide Core Services	\$114,288,255

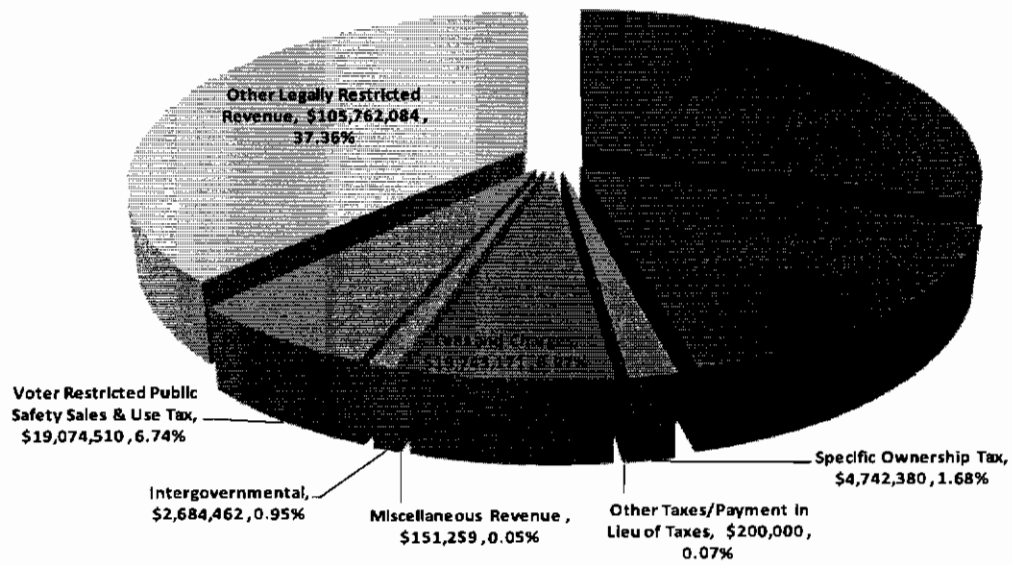


El Paso County, Colorado
2015 Original Adopted Budget
Historical Discretionary Revenue - Daily Cost per Citizen
Funding Core Mandated County Services





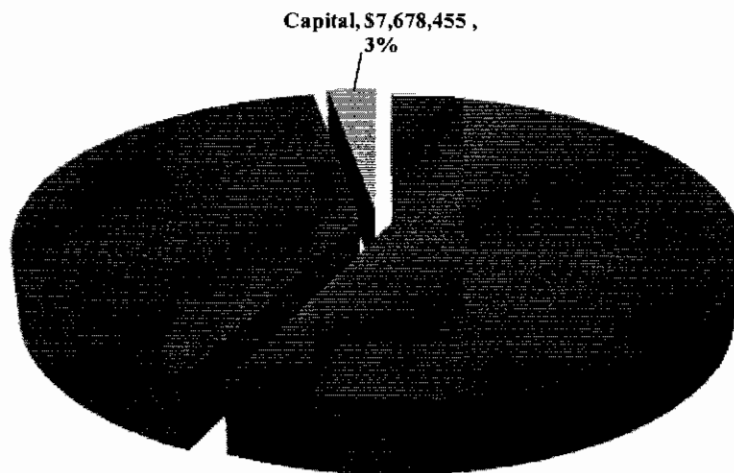
2015 Original Adopted Budget Revenue By Major Category \$283,069,731





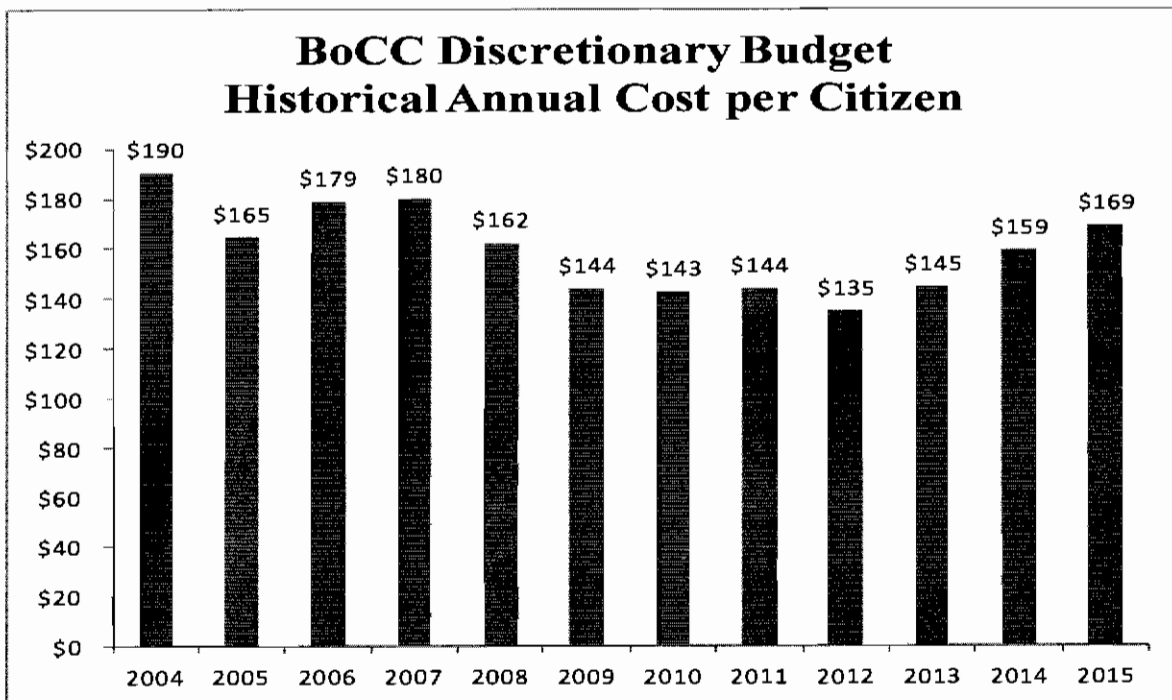
El Paso County, Colorado
Budget Administration
2015 Expenditures By Major Category

Original Adopted Budget Expenditures By Major Category \$285,803,641





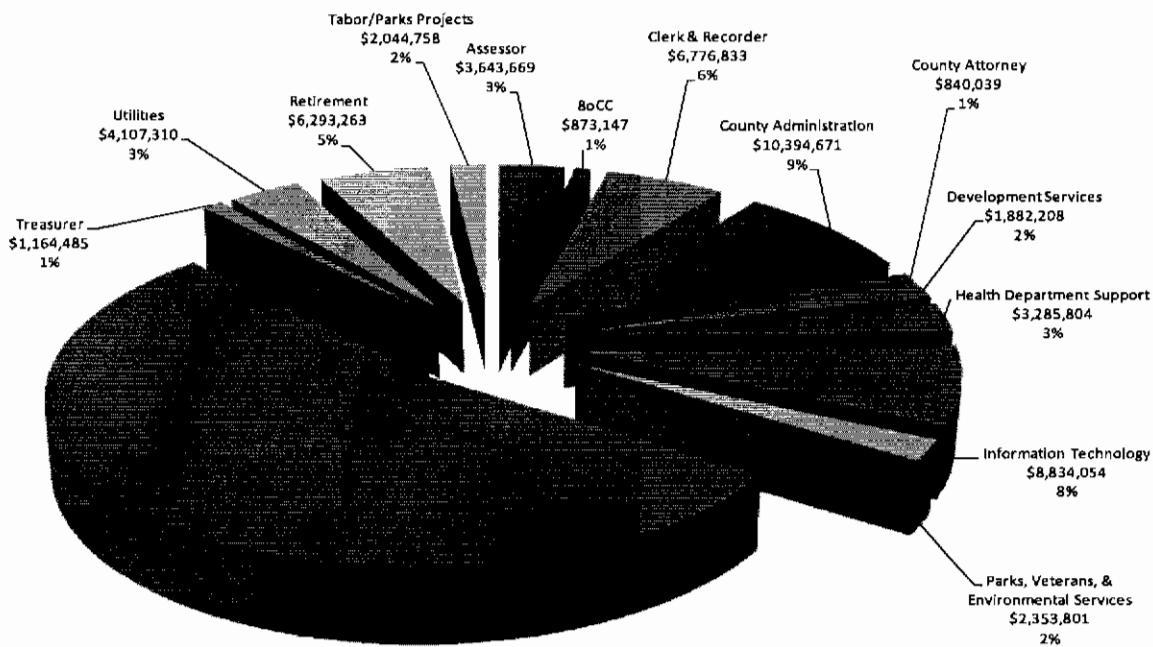
El Paso County, Colorado
Budget Administration
Unrestricted General Fund - Annual Cost per Citizen
Funding Core Mandated County Services





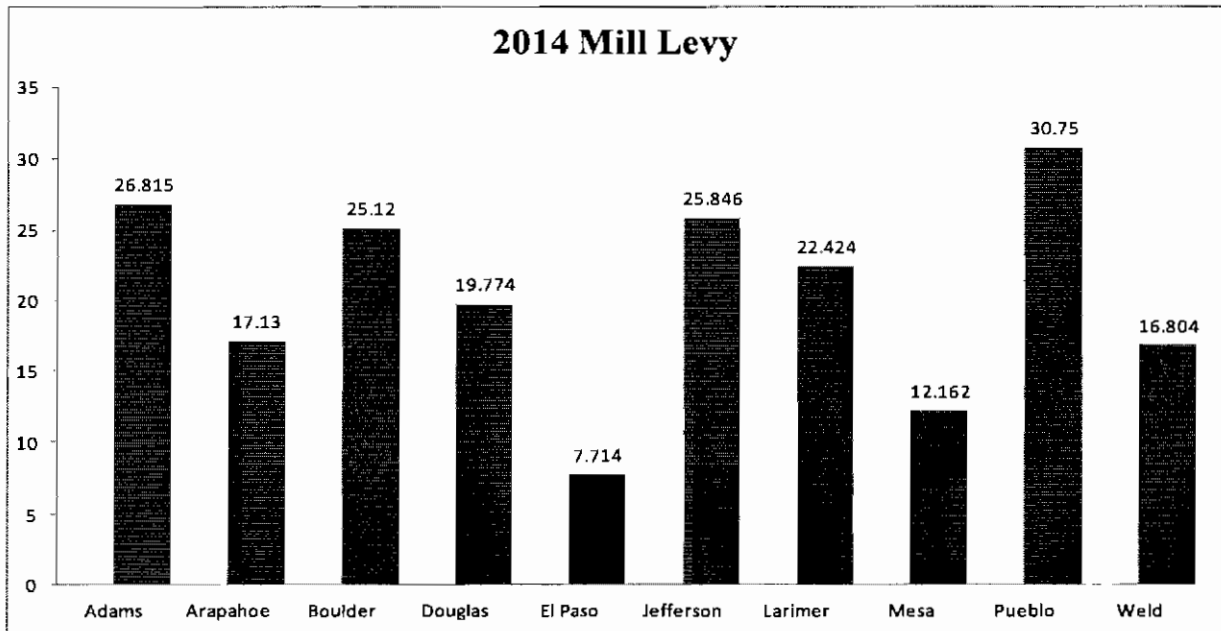
El Paso County, Colorado
 Budget Administration
 Unrestricted General Fund - Expenditures by Function
 Core Mandated County Services

**2015 Original Adopted Budget
 GF Unrestricted Expenditures By Function \$113,689,980**



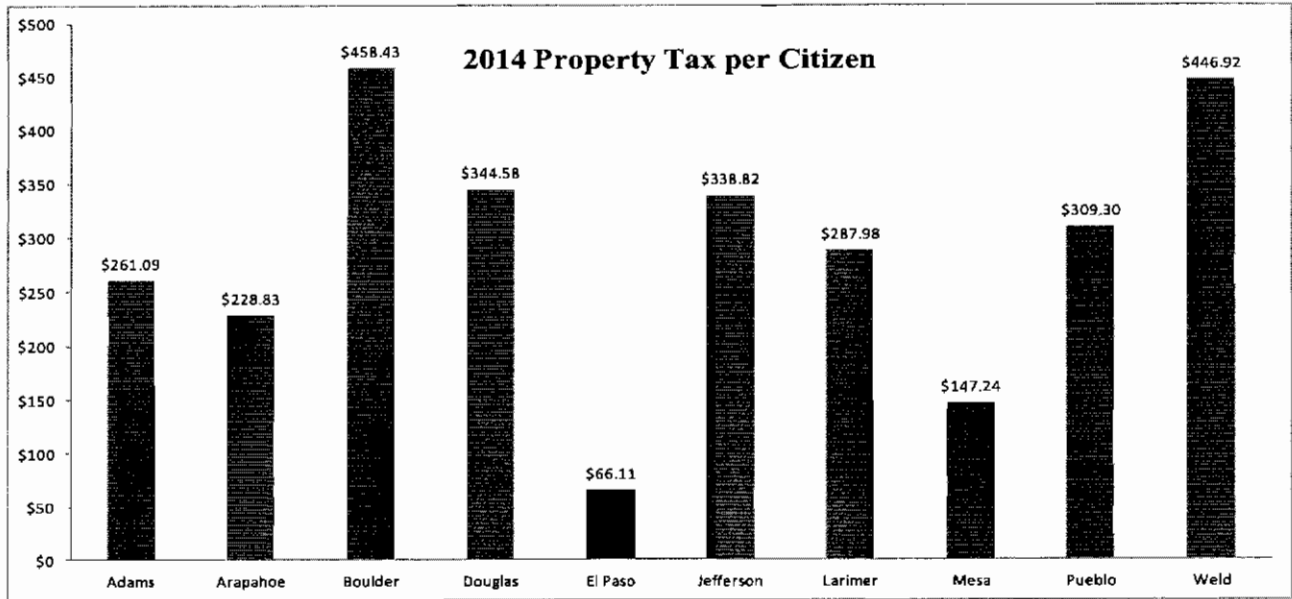


El Paso County, Colorado
Budget Administration
Mill Levy 10-County Comparison



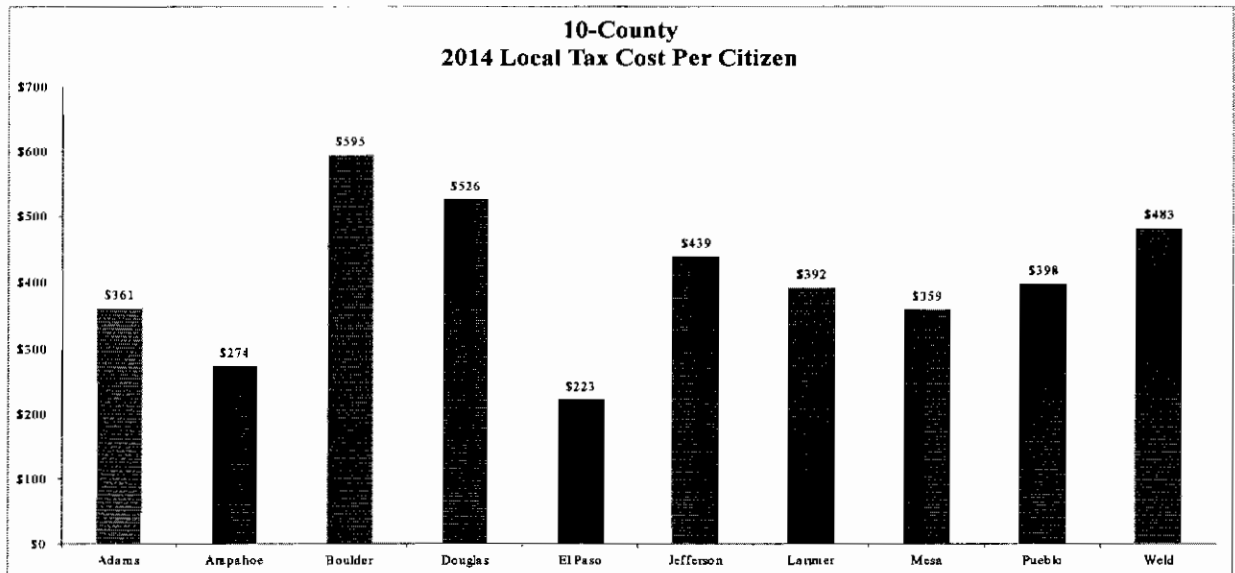


El Paso County, Colorado
Budget Administration
Property Tax Per Person 10-County Comparison





El Paso County, Colorado
 Budget Administration
 Total Local Tax Cost per Citizen 10-County Comparison



	Adams	Arapahoe	Boulder	Douglas	El Paso	Jefferson	Larimer	Mesa	Pueblo	Weld
2014										
Sales Tax	\$38,899,000	\$18,976,000	\$35,268,000	\$47,710,000	\$99,769,000	\$41,729,000	\$27,036,000	\$29,055,000	\$16,159,100	\$0
Property Tax	\$124,266,000	\$140,520,000	\$142,057,000	\$104,525,000	\$44,060,000	\$185,217,000	\$92,856,000	\$22,278,000	\$45,639,951	\$117,874,000
Specific Ownership Tax	\$8,670,000	\$8,869,000	\$7,050,000	\$7,426,000	\$4,670,000	\$13,110,000	\$6,546,000	\$2,975,000	\$3,808,000	\$7,300,000
Other Taxes	\$0	\$0	\$99,000	\$0	\$40,000	\$0	\$0	\$0	\$104,000	\$2,150,000
Budgeted Revenue *	\$171,835,000	\$168,365,000	\$184,474,000	\$159,661,000	\$148,539,000	\$240,056,000	\$126,438,000	\$54,308,000	\$65,711,051	\$127,324,000
Population Estimates**	475,956	614,068	309,875	303,339	666,500	546,653	322,437	151,304	164,965	263,746
Annual Cost Per Citizen	\$361	\$274	\$595	\$526	\$223	\$439	\$392	\$359	\$398	\$483

*2014 Budgeted Data from 2014 10-County Data Book
 **Estimated Population From Department of Local Affairs



*El Paso County, Colorado
Budget Administration
2015 Critical Needs Addressed*

<u>Department/Office</u>	<u>Critical Need</u>	<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	<u>TOTAL NEEDS</u>
Clerk & Recorder	2015 Coordinated Election (net of \$600k already included in preliminary budget)		64,960	64,960
Public Services - Security	Armed Security Officer Equipment		29,500	29,500
Administration - Office of Emergency Mgmt (OEM)	Transition of Office of Emergency Mgmt to Administration	129,361		129,361
	Total Needs	129,361	94,460	223,821



El Paso County, Colorado
Budget Administration
2015 Critical Needs Summary

<u>Department/Office</u>	<u>Critical Need</u>	<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	<u>TOTAL NEEDS</u>
County Wide	Personnel Equity- Study in process	Unknown		0
County Wide	Retirement Plan - Cost of .5% Employer Contribution	602,000		602,000
Clerk & Recorder	Ft. Carson Office for Clerk & Recorder	6,253		6,253
Clerk & Recorder	New Phone System for Powers MV		165,013	165,013
Clerk & Recorder	2015 Coordinated Election (net of \$500k already included in base budget)		164,960	164,960
District Attorney	Salary for DDAs and Investigators (Equity)	741,376		741,376
District Attorney	County wide equity study 20 Positions submitted	Unknown		0
District Attorney	Additional Personnel Requested 5 FTE Salary & Benefits	346,284		346,284
District Attorney	Technology Needs		365,000	365,000
Community Services - Parks	Dedicated Forest Management Funding	100,000		100,000
Community Services - Parks	Restore Nature Center/Fairground Funding	100,000		100,000
Community Services - Parks	Dedicated Parks Trails Crew	120,000		120,000
Community Services - Parks	County Parks - Capital Repairs	150,000		150,000
County Attorney	2 FTE's Attorney's (Salary & Benefits)	243,365		243,365
County Attorney	1 FTE Paralegal (Salary & Benefits)	69,373		69,373
County Attorney	Operational budget increase	25,000		25,000
Public Services - R&B	Bridge Deck Replacement		1,600,000	1,600,000
Public Services - R&B	Gleneagle/Struthers Intersection Safety		500,000	500,000
Public Services - Fleet	Fleet Capital Replacement Program		2,500,000	2,500,000
Public Services -Facilities	Facilities Maintenance Plan		1,670,884	1,670,884
Public Services - Security	Security System Conversion		234,121	234,121
Public Services - Security	Armed Security Officer Equipment		29,500	29,500
Public Services - Security	Armed Security Officer Personnel	72,000		72,000
Public Services - Procurement	Contracts & Procurement	133,184		133,184
Treasurer	Tax Collection Software	75,000	400,000	475,000
Support Services - IT	Foundation Equipment		775,000	775,000
Support Services - IT	Data Centers		750,000	750,000
Support Services - IT	Computer Replacement Program	400,000		400,000
Support Services - IT	Citizen Services Web Portal		70,000	70,000
Support Services - IT	Document Management System		400,000	400,000
Support Services - IT	JDE System Upgrade		1,600,000	1,600,000
Support Services - IT	Work Order System		300,000	300,000
Total Needs		3,183,835	11,524,478	14,708,313



El Paso County, Colorado
Budget Administration
2015 Critical Needs Detail - Clerk & Recorder

Clerk and Recorder

Ft. Carson Office for Clerk & Recorder
 New Phone System for Powers MV

2015 Election

2015 Coordinated Election (net of \$500k already included in base budget)

Total Clerk & Recorder

<u>Critical Needs- On -Going</u>	<u>Critical Needs- One-Time</u>	<u>TOTAL NEEDS</u>
6,253	165,013	6,253 165,013
	164,960	164,960
6,253	329,973	336,226



El Paso County, Colorado
Budget Administration
2015 Critical Needs Detail - District Attorney

OPERATIONS

District Attorney Salary for DDAs and Investigators (Equity)
 District Attorney County wide equity study 20 Positions submitted
 District Attorney Additional Personnel Requested 5 FTE Salary & Benefits
 District Attorney Technology Needs

Critical Needs- On-Going	Critical Needs- One-Time	TOTAL NEEDS
741,376		741,376
Unknown		0
346,284		346,284
	365,000	365,000
Total District Attorney	365,000	1,452,660



El Paso County, Colorado
Budget Administration
2015 Critical Needs Detail - Community Services

OPERATIONS

		<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
Parks	Dedicated Forest Management Funding	100,000		100,000
Parks	Restore Nature Center/Fairground Funding	100,000		100,000
Parks	Dedicated Parks Trails Crew	120,000		120,000
Parks	County Parks - Capital Repairs	150,000		150,000
Total Community Services		470,000	0	470,000



El Paso County, Colorado
Budget Administration
2015 Critical Needs Detail - County Attorney

OPERATIONS

County Attorney 2 FTEs Attorneys (Salary & Benefits)
 County Attorney 1 FTE Paralegal (Salary & Benefits)
 County Attorney Operational Budget Increase

	<u>Critical Needs- On Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
	243,365		243,365
	69,373		69,373
	25,000		25,000
Total County Attorney	337,738	0	337,738



El Paso County, Colorado
Budget Administration
2015 Critical Needs Detail - Public Services

Road and Bridge Fund

	<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	<u>TOTAL NEEDS</u>
Public Works - R&B Bridge Deck Replacement		1,600,000	1,600,000
Public Works - R&B Gleneagle/Struthers Intersection Safety		500,000	500,000
Total Road & Bridge	0	2,100,000	2,100,000

Fleet Fund

	<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	<u>TOTAL NEEDS</u>
Admin - Fleet Fleet Capital Replacement Program		2,500,000	2,500,000
Total Fleet	0	2,500,000	2,500,000

Facilities

	<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	<u>TOTAL NEEDS</u>
Admin-Facilities Facilities Maintenance Plan		1,670,884	1,670,884
Total Facilities	0	1,670,884	1,670,884

Security

	<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	<u>TOTAL NEEDS</u>
Admin-Security Security System Conversion		234,121	234,121
Admin-Security Armed Security Officer Equipment		29,500	29,500
Admin-Security Armed Security Officer Personnel	72,000		72,000
Total Security	72,000	263,621	335,621

Procurement

	<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	<u>TOTAL NEEDS</u>
Admin-Procurement 2 Additional Procurement Specialists	133,184		133,184
Total Procurement	133,184	0	133,184

2015 Original Adopted Budget



El Paso County, Colorado
Budget Administration
2015 Critical Needs Detail - Treasurer

OPERATIONS

Treasurer

Tax Collection Software

Total Treasurer

Critical Needs- On-Going	Critical Needs- One-Time	TOTAL NEEDS
75,000	400,000	475,000
75,000	400,000	475,000



*El Paso County, Colorado
 Budget Administration
 2015 Critical Needs Detail - IT*

OPERATIONS

	<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
Support Services - IT Foundation Equipment		775,000	775,000
Support Services - IT Data Centers		750,000	750,000
Support Services - IT Computer Replacement Program	400,000		400,000
Support Services - IT Citizen Services Web Portal		70,000	70,000
Support Services - IT Document Management System		400,000	400,000
Support Services - IT JDE System Upgrade		1,600,000	1,600,000
Support Services - IT Work Order System		300,000	300,000
Total Support Services	400,000	3,895,000	4,295,000

Section II – Budget Changes
(from 2014 to 2015)

**El Paso County, Colorado
Changes to Revenue Budget from 2014 to 2015**

Department	2014 Original Adopted Budget	Sales & Use Tax	Voter Restricted Sales & Use Tax		Property Tax	Specific Ownership Tax	Other Tax	Fees and Charges	Inter- governmental/ Direct Bills	Other Revenue/Misc	Restricted Revenue	2015 Original Adopted Budget
1 Administrative Services	86,850,944	(4,267,032)			13,537,852	(690,140)	(100,000)	145,500	(589,699)	86,259		94,973,684
Security	204,000											204,000
Facilities Management	42,715									36,310		79,025
Parks & Leisure Services	434,800							145,851				580,651
Veteran Services	17,400											17,400
Development Services	1,211,571						200,000					1,411,571
Assessor	25,000						(5,000)					20,000
Clerk & Recorder	10,206,100						(600,000)					9,606,100
Coroner	384,600						100,000		120,000			604,600
Sheriff's Office	2,870,000						(174,684)					2,695,316
Surveyor	1,200											1,200
Treasurer	3,300,000											3,300,000
Public Trustee	794,708											794,708
1 Net General Fund	106,343,038	(4,267,032)	0	13,537,852	(690,140)	(100,000)	(188,333)	(469,699)	122,569	0	0	114,288,255
Facilities CAM and County/City SLA	1,182,784										87,160	1,269,944
Regional & Urban Parks	240,000										(93,750)	146,250
Justice Services	6,019,892										264,310	6,284,202
Useful Public Service	95,000											95,000
Restricted Fees	1,284,312										101,500	1,385,812
Clerk & Recorder	1,540,000										90,000	1,630,000
District Attorney	465,386										(21,426)	443,960
Public Safety Sales & Use Tax	18,340,875		733,635									19,074,510
Fleet	5,545,695					750,000			(750,000)			5,545,695
Economic Development	6,238,026										179,580	6,417,606
Pikes Peak Workforce Center	7,311,186										(152,950)	7,158,236
1 GF -Grants/Restricted*	48,263,156	0	733,635	0	750,000	0	0	(750,000)	0	0	454,424	49,451,215
1 Total General Fund	154,606,194	(4,267,032)	733,635	13,537,852	(59,860)	(100,000)	(188,333)	(1,219,699)	122,569	454,424	0	163,739,470
2 Road & Bridge	13,985,787			15,850	12,720		211,000	54,000			252,000	14,531,357
3 Road & Bridge Escrow	822,688										12,677	835,365
4 Dept of Human Services	57,500,000	500,000									100,000	58,100,000
6 Community Investment	17,498,534	10,870,028		(12,542,455)							417,602	16,243,709
12 Self-Insurance	29,063,122	(2,537,314)									561,842	27,087,650
15 Conservation Trust*	1,296,847										56,982	1,353,829
19 Schools' Trust Fund*	100,000											100,000
22 Household Hazardous Waste*	978,351											978,351
75 Local Improvement Districts*	164,410										(64,410)	100,000
	276,015,933	4,565,682	733,635	1,011,247	72,580	(100,000)	22,667	(1,165,699)	122,569	1,791,117	0	283,069,731

*Legally Restricted Funds, not available for general use

El Paso County, Colorado
Changes to Base Budget from 2014 to 2015

Fund	Department	2014 Original Adopted Budget	2015 Remove One-Time AFRs	2015 BoCC		2015 Original Adopted Budget
				Approved One-Time Critical Needs	2015 BoCC Approved On-Going Critical Needs/Other Budget Moves	
1	Board of County Commissioners - Admin	875,147			(87,047)	788,100
	ADM - Administration Support	756,309				756,309
	Board of Equalization	39,144				39,144
	ADM- Budget Administration	1,894,253			108,048	2,002,301
	County Support	2,819,159			(554,886)	2,264,273
	ADM- Development Services	1,947,118			(64,910)	1,882,208
	ADM- Community Services - Parks	1,133,159			53,886	1,187,045
	Parks Special Events	271,029				271,029
	CSU Administration	170,782				170,782
	Environmental Services	362,692				362,692
	Veteran Services	299,096			63,157	362,253
	ADM- Public Services- Security	1,293,454		29,500		1,322,954
	Facilities Management	6,833,359				6,833,359
	Procurement & Contracts	447,993				447,993
	ADM- Support Services- Info. Tech.	8,834,054				8,834,054
	Empl Benefits & Med. Serv.	911,566				911,566
	County Attorney	840,039				840,039
	Health Department Support	3,285,804				3,285,804
	Clerk & Recorder	7,342,629	(862,000)	64,960	231,244	6,776,833
	Treasurer	1,164,485				1,164,485
	Assessor	3,643,669				3,643,669
	Coroner	2,141,010			100,000	2,241,010
	Surveyor	9,129				9,129
	District Attorney	11,539,645			245,671	11,785,316
	Sheriff's Office	47,469,612			(300,000)	47,169,612
	Retirement	6,275,772			17,491	6,293,263
	Retirement Admin/Pension Trust	0				0
	Tabor - Parks Projects	0			2,044,758	2,044,758
1	Net General Fund	112,600,108	(862,000)	94,460	1,857,412	113,689,980

El Paso County, Colorado
Changes to Base Budget from 2014 to 2015

Fund	Department	2014 Original Adopted Budget	2015 Remove One-Time AFRs	2015 BoCC Approved One-Time Critical Needs	2015 BoCC Approved On-Going Critical Needs/Other Budget Moves	2015 Original Adopted Budget
	Regional & Urban Parks*	740,000			386,000	1,126,000
	Facilities County/City SLA/CAM*	965,954			303,990	1,269,944
	Justice Services *	6,019,892			264,310	6,284,202
	County Attorney - DHS*	0				0
	Useful Public Service*	95,000				95,000
	Clerk & Recorder*	3,100,000			(900,000)	2,200,000
	Admin Restricted - Use Tax & Cable*	1,030,742			117,552	1,148,294
	Admin Restricted - P-Card*	253,570				253,570
	District Attorney*	465,386			(21,426)	443,960
	Public Safety Sales & Use Tax*	18,340,875			733,635	19,074,510
	Fleet*	5,545,695				5,545,695
	Economic Development*	6,238,026			179,580	6,417,606
	Pikes Peak Workforce Center*	7,311,186			(152,950)	7,158,236
1	GF -Grants/Restricted*	50,106,326	0	0	910,691	51,017,017
1	Total General Fund	162,706,434	(862,000)	94,460	2,768,103	164,706,997
2	Road & Bridge	13,985,787			551,256	14,537,043
3	Road & Bridge Escrow	822,688			12,677	835,365
4	Dept of Human Services	57,500,000			250,000	57,750,000
6	Community Investment	17,502,481			(915,061)	16,587,420
12	Self-Insurinee	29,063,122			(208,486)	28,854,636
15	Conservation Trust*	1,296,847			56,982	1,353,829
19	Schools' Trust Fund*	100,000				100,000
22	Household Hazardous Waste Mgmt.*	978,351				978,351
75	Local Improvement Districts*	165,000			(65,000)	100,000
		284,120,710	(862,000)	94,460	2,450,471	285,803,641

* Legally Restricted Funds, not available for general use

Section III – 2015 Original Adopted Budget



El Paso County, Colorado
Budget Administration
2015 Original Adopted Budget

**El Paso County, Colorado
2015 Original Adopted "Budget At A Glance"**

	1	2	3	4	6	12	15*	19*	22*	75*	TOTAL
	General Fund	Road & Bridge	Road & Bridge Escrow	DHS Fund	Community Investment Fund	Self-Insurance Fund	Conservation Trust Fund	Schools Trust	Household Hazardous Waste Mgmt.	LIDS	
UNRESTRICTED REVENUE											
Sales and Use Tax	49,764,926			16,697,101	10,870,028	8,381,395					85,713,450
Property Taxes-Real Property	43,092,437	1,156,357	749,621								44,998,415
Specific Ownership Tax	0	275,000									275,000
Other Taxes / PILT	200,000										200,000
Fees & Charges for Svs	492,600	1,167,000				100,000					1,759,600
Assessor Fees	20,000										20,000
Clerk & Recorder Fees	9,606,100										9,606,100
Coroner	601,000										601,000
Development Services	1,411,571										1,411,571
Sheriff Fees	1,425,316										1,425,316
Surveyor	1,200										1,200
Treasurer Fees	3,300,000										3,300,000
Public Trustee Fees	794,708										794,708
Park & Recreation Fees	580,651										580,651
Parking Structure Fees	204,000										204,000
Rent Collections-Outside	39,025										39,025
Intergovernmental	2,603,462	81,000									2,684,462
Miscellaneous Revenue	151,259										151,259
Unrestricted Revenue	114,288,255	2,679,357	749,621	16,697,101	10,870,028	8,481,395	0	0	0	0	153,765,757
RESTRICTED REVENUE											
Grant / Intergovernmental	23,445,198	252,800		41,402,899			1,353,829	100,000	978,351	100,000	67,632,277
Public Safety Sules & Use Tnx	19,074,510										19,074,510
Specific Ownership Tax-Fleet	4,467,380										4,467,380
Restricted Revenue-Fleet	1,078,315										1,078,315
Restricted Fees	1,385,812										1,385,812
Property Taxes-Pass thru BPPT			85,744								85,744
Highway User Tax		11,600,000									11,600,000
Employee Paid Benefits						8,087,751					8,087,751
Internal County Direct Bills					5,373,681	10,518,504					15,892,185
Restricted Revenue	49,451,215	11,852,000	85,744	41,402,899	5,373,681	18,606,255	1,353,829	100,000	978,351	100,000	129,303,974
	163,739,470	14,531,357	835,365	58,100,000	16,243,709	27,087,650	1,353,829	100,000	978,351	100,000	283,069,731
Expenditures											
Personnel	82,046,014	1,660,664		8,133,985		8,813,386					100,654,049
Operating	31,643,966	1,008,532	749,621	8,213,116	10,437,469	1,434,995					53,487,699
Capital	0	15,847			776,270						792,117
Unrestricted Expenditures	113,689,980	2,685,043	749,621	16,347,101	11,213,739	10,248,381	0	0	0	0	154,933,865
Restricted Personnel	16,500,993	7,330,305		20,601,242		16,000,977	1,135,456		348,430		61,917,403
Restricted Operating	28,071,629	4,451,744	85,744	20,801,657	5,001,689	2,605,278	218,373	100,000	629,921	100,000	62,066,035
Restricted Capital	6,444,395	69,951			371,992						6,886,338
Restricted Expenditures	51,017,017	11,852,000	85,744	41,402,899	5,373,681	18,606,255	1,353,829	100,000	978,351	100,000	130,869,776
	164,706,997	14,537,043	835,365	57,750,000	16,587,420	28,854,636	1,353,829	100,000	978,351	100,000	285,803,641



El Paso County, Colorado
 Budget Administration
 2015 Original Adopted Budget - Fund Balance Estimates

	January 1, 2015 Estimated Beginning Fund Balance	+	2015 Original Adopted Budget Revenues	-	2015 Original Adopted Budget Expenditures	=	December 31, 2015 Estimated Available Fund Balance	Estimated Restricted Fund Balance	Estimated Available Fund Balance
General Fund -Net-UR	\$10,275,252		\$114,288,255		(\$113,689,980)		\$10,873,527	\$10,873,527	\$0
Emergency Reserve* - General Fund	2,168,989		0		0		\$2,168,989	2,168,989	0
Emergency Reserve* - Restricted Fees	3,465,136		0		0		\$3,465,436	3,465,436	0
Fund Flow Transfer- Road & Bridge	300,000		0		0		\$300,000	300,000	0
General Fund -RES*	4,312,788		49,451,215		(\$1,017,017)		\$2,746,986	2,746,986	0
Total General Fund	\$20,522,465		\$163,739,470		(\$164,706,997)		\$19,554,938	\$19,554,938	\$0
Road & Bridge	\$5,678,804		\$14,531,357		(\$14,537,043)		\$5,673,118	\$5,673,118	\$0
Road & Bridge Escrow	\$0		\$835,365		(\$835,365)		\$0	\$0	\$0
Department of Human Services	\$44,007		\$58,100,000		(\$57,750,000)		\$394,007	\$394,007	\$0
Community Investment	\$457,479		\$16,243,709		(\$16,587,420)		\$113,768	\$113,768	\$0
Self-Insurance	\$8,975,923		\$27,087,650		(\$28,854,636)		\$7,208,937	\$7,208,937	\$0
Conservation Trust*	\$743,376		\$1,353,829		(\$1,353,829)		\$743,376	\$743,376	\$0
School's Trust*	\$175,622		\$100,000		(\$100,000)		\$175,622	\$175,622	\$0
Household Hazardous Waste Management*	\$533,205		\$978,351		(\$978,351)		\$533,205	\$533,205	\$0
Local Improvement Districts*	\$87,157		\$100,000		(\$100,000)		\$87,157	\$87,157	\$0
Total	\$37,218,038		\$283,069,731		(\$285,803,641)		\$34,484,128	\$34,484,128	\$0

*Legally Restricted Funds, not available for general use

**El Paso County, Colorado
Allocation of Revenues by Major Category**

Fund	Department	Sales & Use Tax	Restricted Sales & Use Tax	Property Tax	Specific Ownership Tax	Other Taxes	Fees and Charges	Intergovernmental Revenues	Other Revenue	Restricted Revenue	2015 Original Adopted Budget
1	Administrative Services	49,764,926	0	43,092,437	0	200,000	492,600	1,312,462	111,259	0	94,973,684
	Security- Parking Structure	0	0	0	0	0	204,000	0	0	0	204,000
	Facilities Management	0	0	0	0	0	39,025	0	40,000	0	79,025
	Parks & Leisure Services	0	0	0	0	0	580,651	0	0	0	580,651
	Veteran Services	0	0	0	0	0	0	17,400	0	0	17,400
	Development Services	0	0	0	0	0	1,411,571	0	0	0	1,411,571
	Assessor	0	0	0	0	0	20,000	0	0	0	20,000
	Clerk & Recorder	0	0	0	0	0	9,606,100	0	0	0	9,606,100
	Coroner	0	0	0	0	0	601,000	3,600	0	0	604,600
	Sheriff's Office	0	0	0	0	0	1,425,316	1,270,000	0	0	2,695,316
	Surveyor	0	0	0	0	0	1,200	0	0	0	1,200
	Treasurer	0	0	0	0	0	3,300,000	0	0	0	3,300,000
	Public Trustee	0	0	0	0	0	794,708	0	0	0	794,708
	Retirement	0	0	0	0	0	0	0	0	0	0
1	Net General Fund	49,764,926	0	43,092,437	0	200,000	18,476,171	2,603,462	151,259	0	114,288,255
	Facilities CAM and County/City SLA	0	0	0	0	0	0	0	0	1,269,944	1,269,944
	Regional & Urban Parks	0	0	0	0	0	0	0	0	146,250	146,250
	Justice Services	0	0	0	0	0	0	0	0	6,284,202	6,284,202
	Useful Public Service	0	0	0	0	0	0	0	0	95,000	95,000
	Restricted Fees	0	0	0	0	0	0	0	0	1,385,812	1,385,812
	Clerk & Recorder	0	0	0	0	0	0	0	0	1,630,000	1,630,000
	District Attorney - Grant	0	0	0	0	0	0	0	0	443,960	443,960
	Public Safety Sales & Use Tax	0	19,074,510	0	0	0	0	0	0	0	19,074,510
	Fleet	0	0	0	4,467,380	203,315	0	750,000	0	125,000	5,545,695
	Economic Development	0	0	0	0	0	175,000	0	0	6,242,606	6,417,606
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	7,158,236	7,158,236
1	GF -Grants/Restricted*	0	19,074,510	0	4,467,380	203,315	175,000	750,000	0	24,781,010	49,451,215
1	Total General Fund	49,764,926	19,074,510	43,092,437	4,467,380	403,315	18,651,171	3,353,462	151,259	24,781,010	163,739,470
1	Road & Bridge	0	0	1,156,357	275,000	0	1,167,000	81,000	0	11,852,000	14,531,357
3	Road & Bridge Escrow	0	0	749,621	0	0	0	0	0	85,744	835,365
4	Dept of Human Serv.	16,697,101	0	0	0	0	0	0	0	41,402,899	58,100,000
6	Community Investment	10,870,028	0	0	0	0	0	0	0	5,373,681	16,243,709
12	Self-Insurance	8,381,395	0	0	0	0	100,000	0	0	18,606,255	27,087,650
15	Conservation Trust*	0	0	0	0	0	0	0	0	1,353,829	1,353,829
19	School's Trust Fund*	0	0	0	0	0	0	0	0	100,000	100,000
22	Household Hazardous Waste Mgmt.*	0	0	0	0	0	0	0	0	978,351	978,351
75	Local Improve. Districts*	0	0	0	0	0	0	0	0	100,000	100,000
		85,713,450	19,074,510	44,998,415	4,742,380	403,315	19,918,171	3,434,462	151,259	104,633,769	283,069,731

* * Legacy Restricted Funds

2015 Original Adopted Budget

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel	Personnel Intergovernmental Reimbursements	Operating	Capital	Operating Intergovernmental Reimbursements	2015 Original Adopted Budget
1	Board of County Commissioners - Admin	785,827	(62,493)	64,766	0	0	788,100
	ADM- Administration Support	0	0	766,149	0	(9,840)	756,309
	Board of Equalization	9,180	0	29,964	0	0	39,144
	ADM- Budget Administration	4,028,523	(2,372,649)	371,651	0	(25,224)	2,002,301
	County Support	225,000	0	3,746,160	0	(1,706,887)	2,264,273
	ADM- Development Services	1,916,306	(73,096)	466,787	0	(427,789)	1,882,208
	ADM- Community Services - Parks	975,014	(45,021)	335,052	0	(78,000)	1,187,045
	Parks Special Events	92,600	0	178,429	0	0	271,029
	CSU Administration	104,732	0	66,050	0	0	170,782
	Environmental Services	266,042	0	96,650	0	0	362,692
	Veteran Services	351,639	0	10,614	0	0	362,253
	ADM- Public Services- Security	1,637,153	(562,171)	247,972	0	0	1,322,954
	Facilities Management	2,424,072	(51,326)	6,058,328	0	(1,597,715)	6,833,359
	Procurement & Contracts	477,017	(48,796)	19,772	0	0	447,993
	ADM- Support Services- Info. Tech.	5,157,627	(623,553)	5,362,646	0	(1,062,666)	8,834,054
	Empl. Benefits & Med. Serv.	1,315,497	(658,558)	259,186	0	(4,559)	911,566
	County Attorney	990,552	(137,942)	82,229	0	(94,800)	840,039
	Health Department Support	0	0	3,285,804	0	0	3,285,804
	Clerk & Recorder	6,143,960	(983,856)	1,674,329	0	(57,600)	6,776,833
	Treasurer	1,021,819	0	142,666	0	0	1,164,485
	Assessor	3,443,144	0	200,525	0	0	3,643,669
	Coroner	1,945,476	0	295,534	0	0	2,241,010
	Surveyor	6,129	0	3,000	0	0	9,129
	District Attorney GF	12,300,586	(1,042,317)	527,047	0	0	11,785,316
	Sheriff's Office	36,941,962	(145,328)	10,382,978	0	(10,000)	47,169,612
	Public Trustee	576,453	(576,453)	0	0	0	0
	Retirement	9,454,550	(3,161,287)	0	0	0	6,293,263
	Retirement Admin/Pension Trust	247,000	(247,000)	0	0	0	0
	Tabor - Parks Projects	0	0	2,044,758	0	0	2,044,758
1	Net General Fund	92,837,860	(10,791,846)	36,719,046	0	(5,075,080)	113,689,980

**El Paso County, Colorado
Allocation of Expenditures by Major Category**

Fund	Department	Personnel	Personnel Intergovernmental Reimbursements	Operating	Capital	Operating Intergovernmental Reimbursements	2015 Original Adopted Budget
	Regional & Urban Parks	0	0	1,126,000	0	0	1,126,000
	Facilities County:City SLA/CAM	1,253,803	0	16,141	0	0	1,269,944
	Justice Services	146,177	0	6,138,025	0	0	6,284,202
	County Attorney - DHS	1,563,228	(1,563,228)	147,751	0	(147,751)	0
	Useful Public Service	0	0	95,000	0	0	95,000
	Clerk & Recorder	0	0	2,080,000	120,000	0	2,200,000
	Admin Restricted - Use Tax & Cable	197,134	0	951,160	0	0	1,148,294
	Admin Restricted - P-Card	122,583	0	130,987	0	0	253,570
	District Attorney	443,960	0	0	0	0	443,960
	Public Safety Sales & Use Tax	9,494,194	0	5,232,647	4,347,669	0	19,074,510
	Public Trustee	576,453	(576,453)	0	0	0	0
	Fleet	1,645,238	0	1,923,731	1,976,726	0	5,545,695
	Economic Development	314,600	0	6,103,006	0	0	6,417,606
	Pikes Peak Workforce Center	2,883,304	0	4,274,932	0	0	7,158,236
1	GF - Grants/Restricted	18,640,674	(2,139,681)	28,219,380	6,444,395	(147,751)	51,017,017
1	Total General Fund	111,478,533	(12,931,527)	64,938,426	6,444,395	(5,222,831)	164,706,997
2	Road & Bridge	8,990,969	0	5,460,276	85,798	0	14,537,043
3	Road & Bridge Escrow	0	0	835,365	0	0	835,365
4	Dept of Human Services	28,735,227	0	29,014,773	0	0	57,750,000
6	Community Investment	0	0	15,439,158	1,148,262	0	16,587,420
12	Self Insurance	24,814,363	0	4,040,273	0	0	28,854,636
15	Conservation Trust*	1,135,456	0	218,373	0	0	1,353,829
19	Schools' Trust Fund*	0	0	100,000	0	0	100,000
22	Household Hazardous Waste Mgmt.*	348,430	0	629,921	0	0	978,351
74,75	LIDs Rancho Road & Falcon Vista*	0	0	100,000	0	0	100,000
		175,502,978	(12,931,527)	120,776,565	7,678,455	(5,222,831)	285,803,641

* Legally Restricted Funds, not available for general use