



# EL PASO COUNTY



## 2016 ORIGINAL ADOPTED BUDGET

PRESENTED DECEMBER 15, 2015  
ATTACHMENT A



*El Paso County, Colorado*  
*Budget Administration*  
*2016 Original Adopted Budget*

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## Section I – Budget Analysis



*El Paso County, Colorado  
Budget Administration  
2016 Original Adopted Budget*



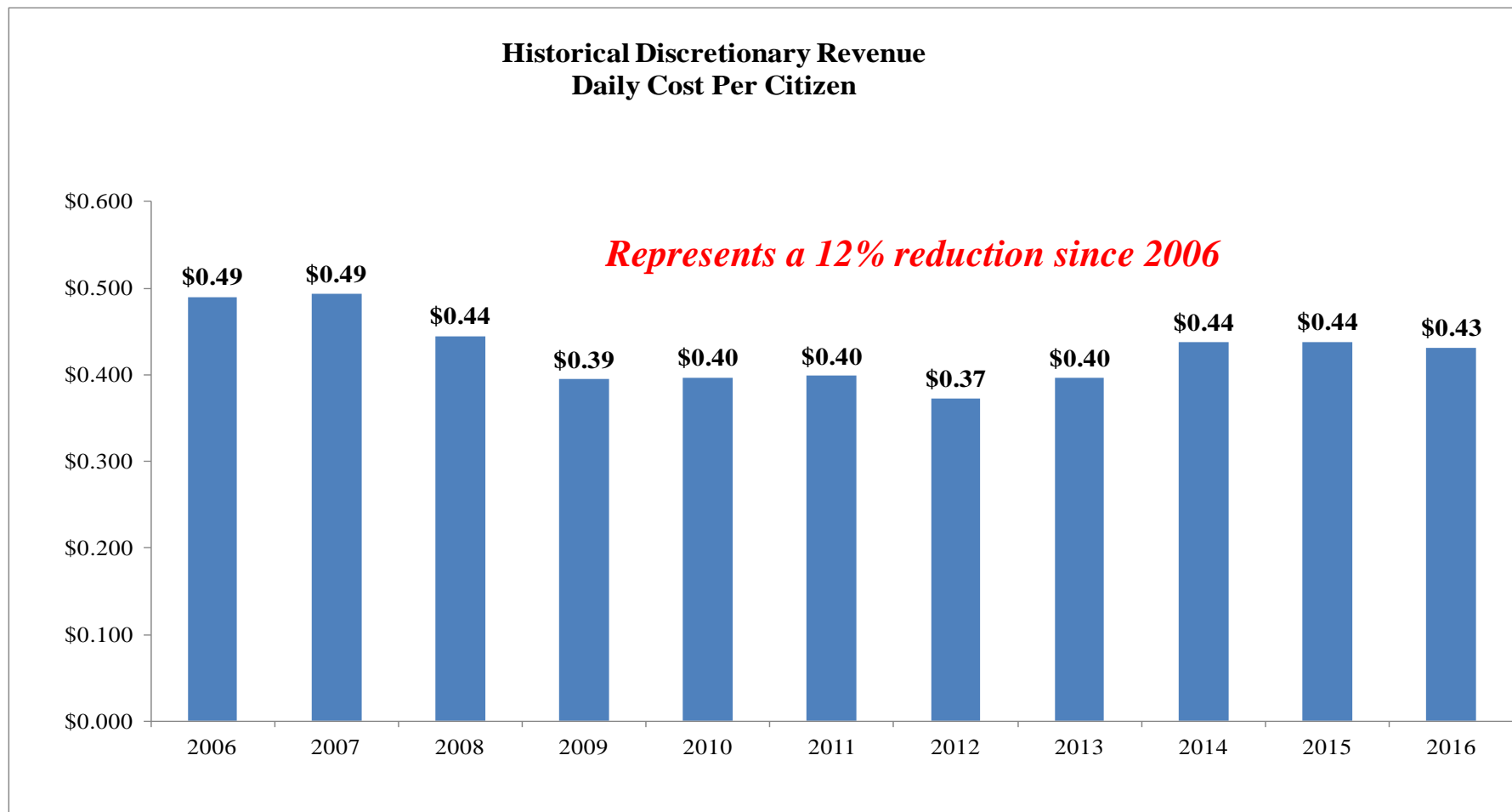
*El Paso County, Colorado  
Budget Administration  
2016 Original Adopted Budget*

2016 Original Adopted Budget Revenue Sources	
Sales & Use Tax	\$91,258,360
Sales & Use Tax- Voter Restricted for Public Safety	\$20,795,609
Property Tax	48,563,322
Specific Ownership Tax	5,500,000
Other Taxes/Payment in Lieu of Taxes	342,500
Elected Office Revenue (Fees)	15,318,665
Parking & Parks and Recreation Fees	663,048
General and Road & Bridge Fees	2,891,900
Unrestricted Intergovernmental	1,534,851
Rent Revenue/Other Revenue	314,025
<i>Other Legally Restricted Revenue Sources</i>	<i>\$113,785,843</i>
<b>2016 Revenues</b>	<b>\$300,968,123</b>
Less: Voter Restricted Public Safety Sales & Use Tax	(\$20,795,609)
Less: Other Legally Restricted Revenue Sources	(\$113,785,843)
<b>2016 Discretionary Revenue Sources</b>	<b>\$166,386,671</b>
<b><u>Less: Legally Restricted Uses</u></b>	
Road & Bridge/Fleet Operations	\$11,524,151
Dept. of Human Services - Local Required Match	\$17,068,834
Annual Lease Obligation/Major Capital Projects	\$11,802,348
Employee Benefits & Retirement	\$18,034,907
<b>Less: Legally Restricted Uses</b>	<b>\$58,430,240</b>
<b>2016 Discretionary Revenue to Provide Core Services*</b>	<b>\$107,956,431</b>

*\* This amount differs from Net General Fund Unrestricted Revenue due the reallocation of Retirement and Fleet revenues per GASB 54*



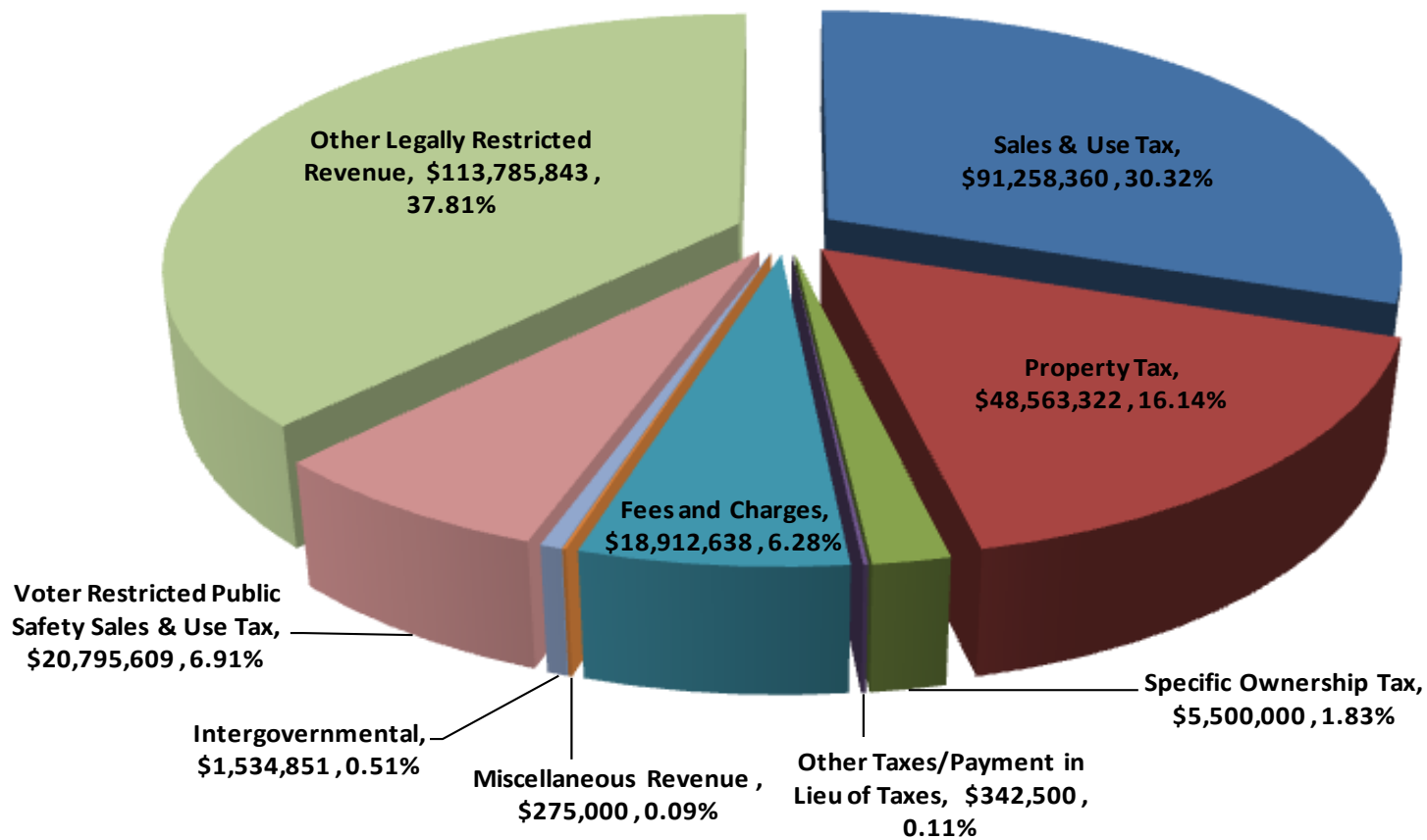
*El Paso County, Colorado*  
*2016 Original Adopted Budget*  
*Historical Discretionary Revenue - Daily Cost per Citizen*  
*Funding Core Mandated County Services*





*El Paso County, Colorado*  
*Budget Administration*  
*2016 Original Adopted Budget*

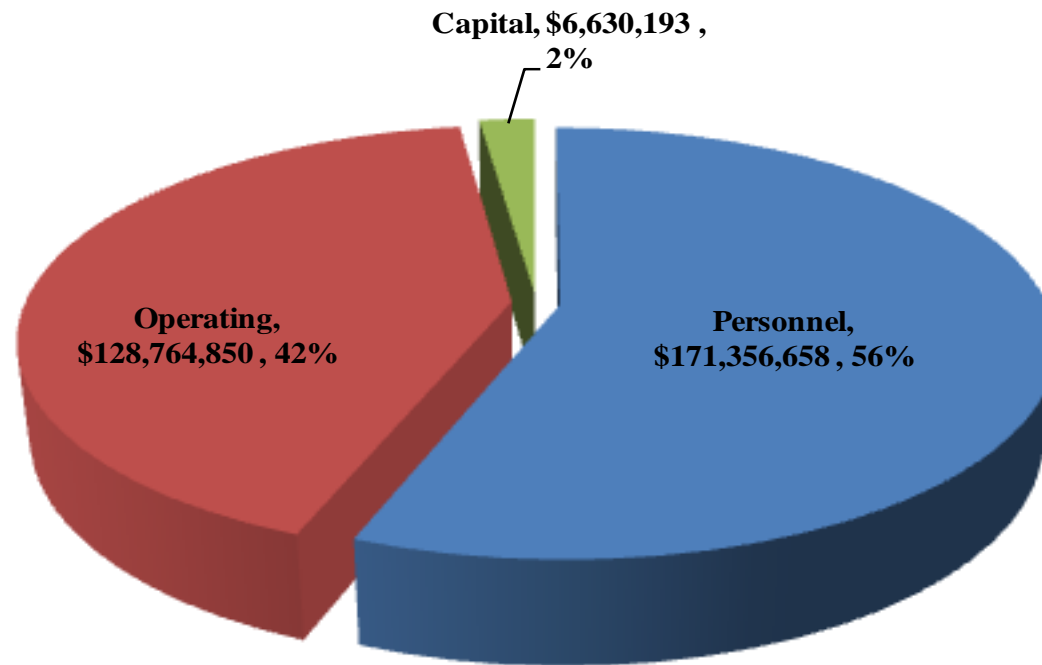
## 2016 Original Adopted Budget Revenue By Major Category \$300,968,123





*El Paso County, Colorado  
Budget Administration  
2016 Original Adopted Budget*

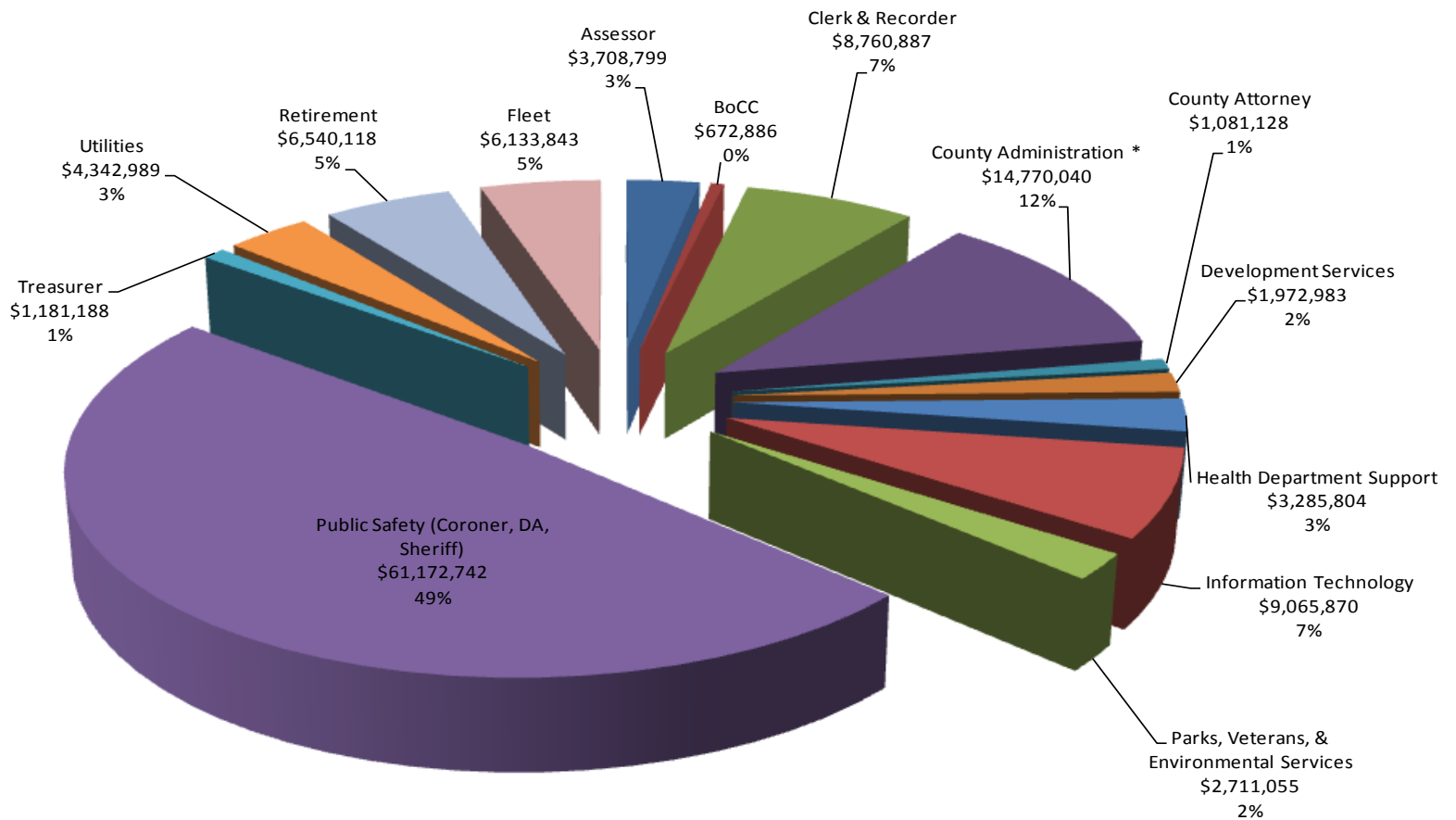
**2016 Original Adopted Budget  
Expenditures By Major Category \$306,751,701**





*El Paso County, Colorado  
Budget Administration  
2016 Original Adopted Budget  
Core Mandated County Services*

**2016 Original Adopted Budget  
GF Unrestricted Expenditures By Function \$125,400,332**



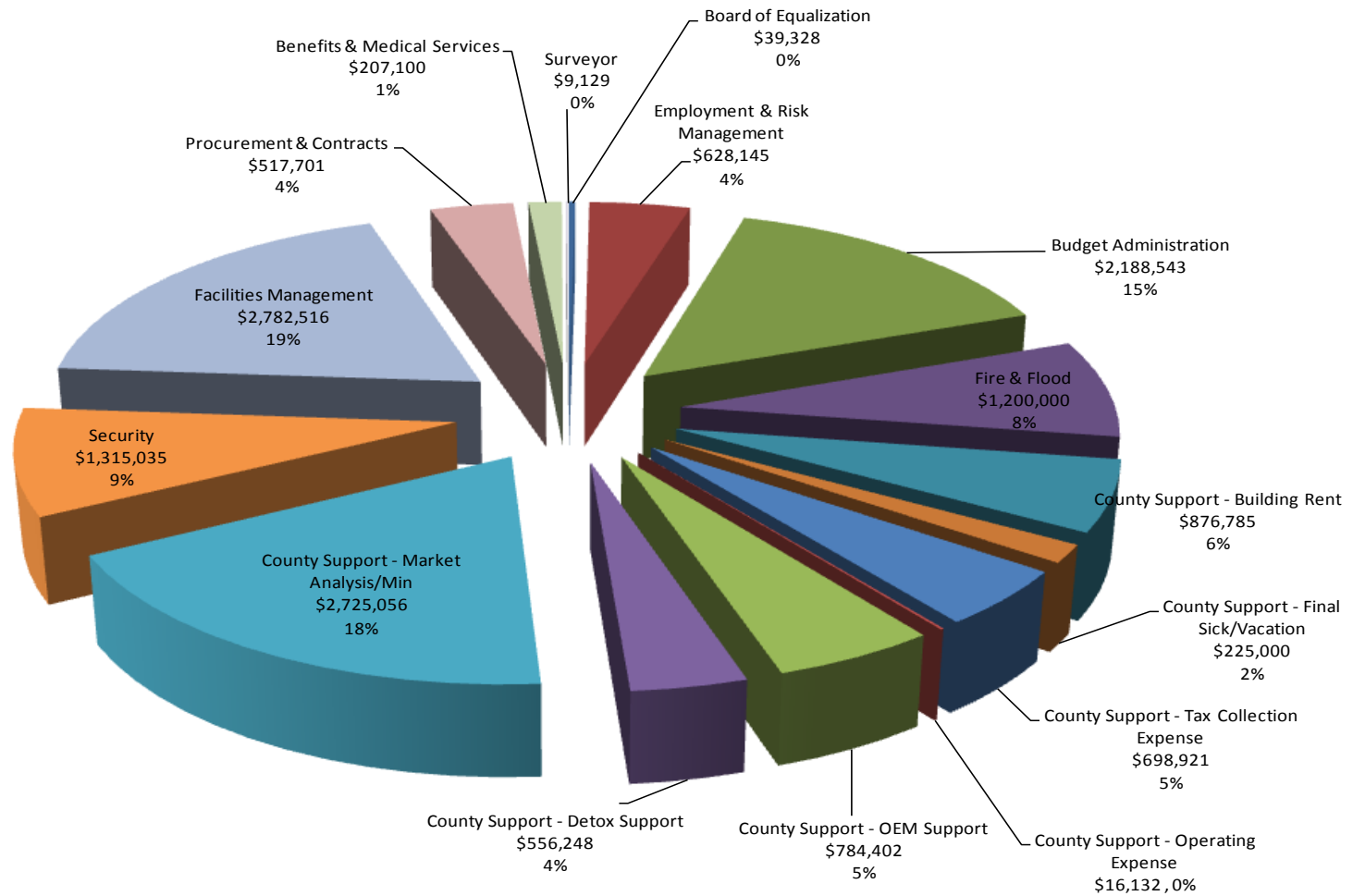
\* Please see breakdown of County Administration on Page 6





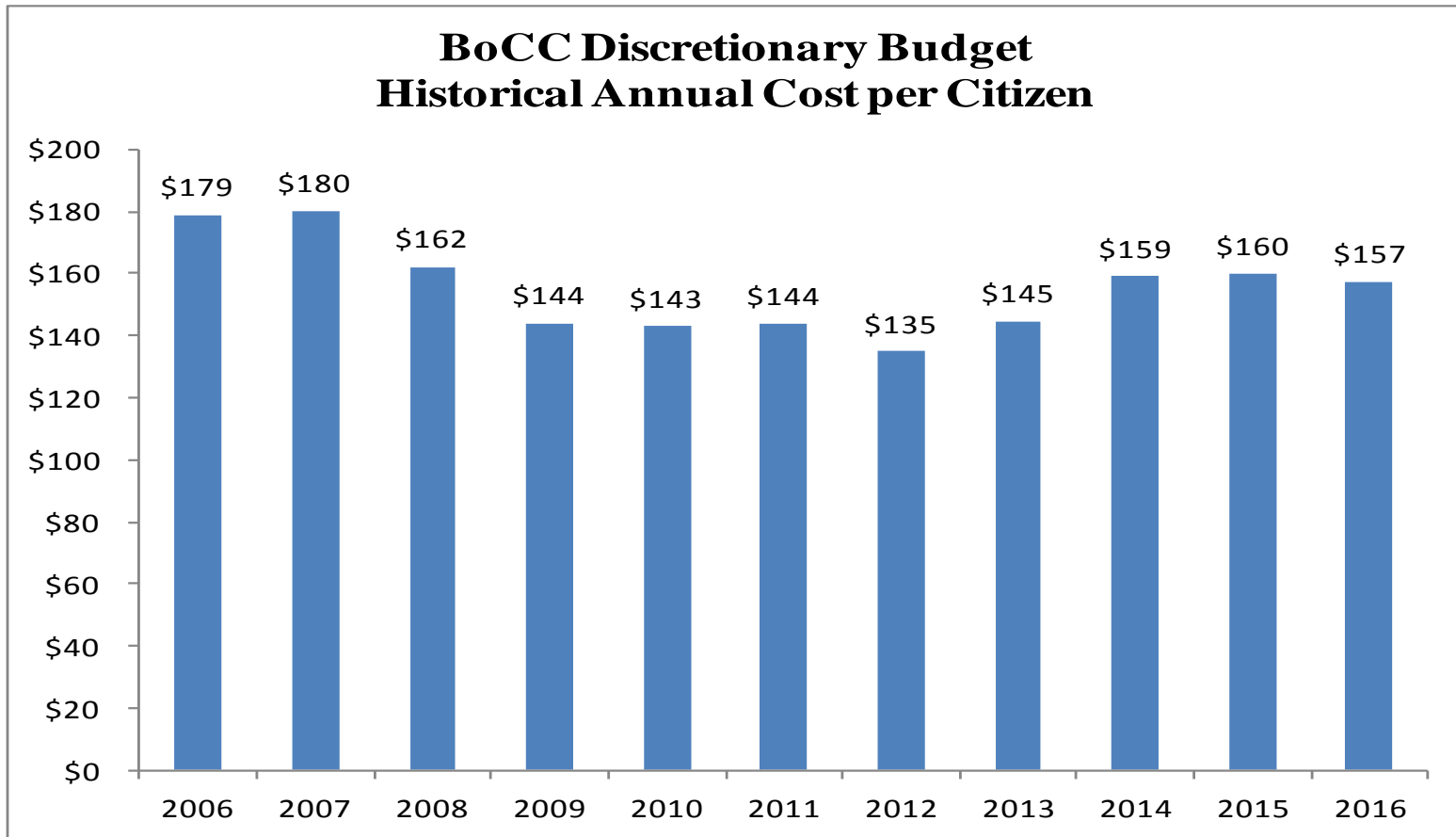
*El Paso County, Colorado  
Budget Administration  
2016 Original Adopted Budget  
Core Mandated County Services*

**2016 Original Adopted Budget  
GF Unrestricted Expenditures County Administration \$14,770,041**



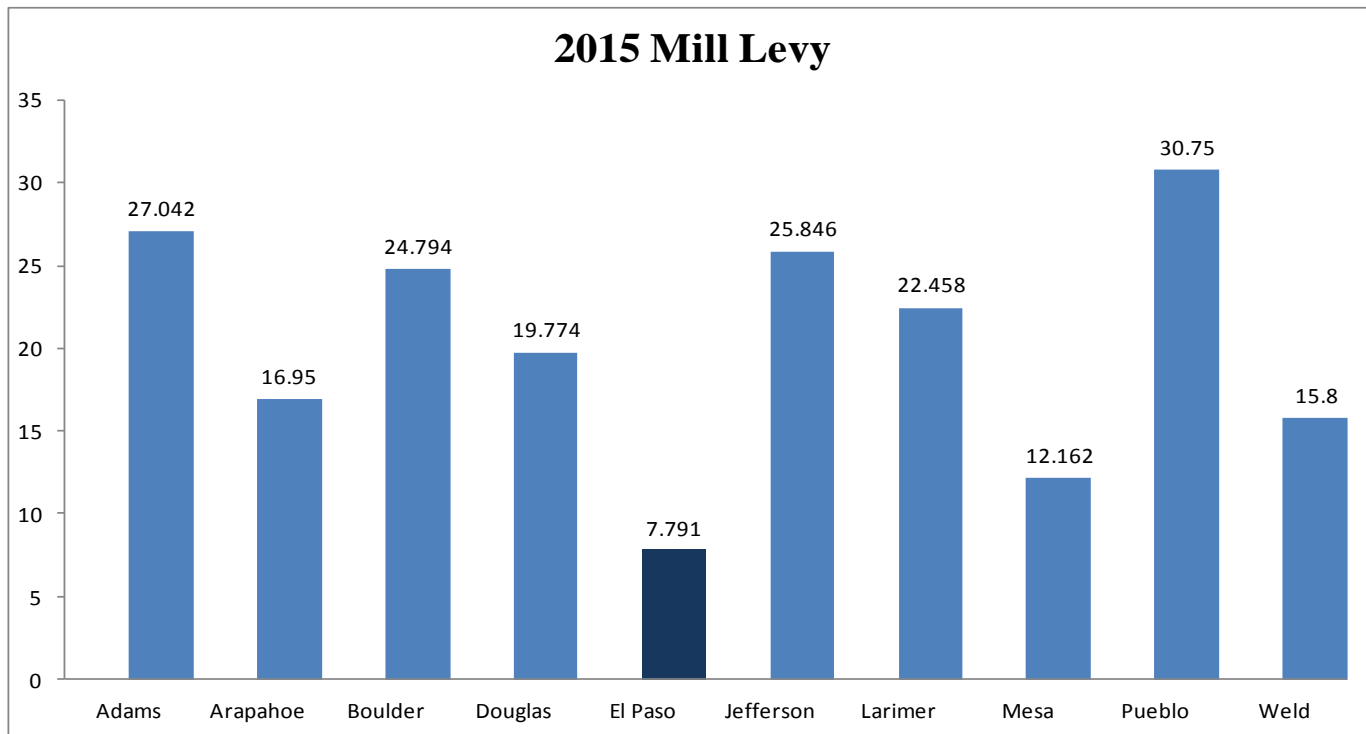


*El Paso County, Colorado*  
*Budget Administration*  
*2016 Original Adopted Budget*  
*Unrestricted General Fund - Annual Cost per Citizen*  
*Funding Core Mandated County Services*



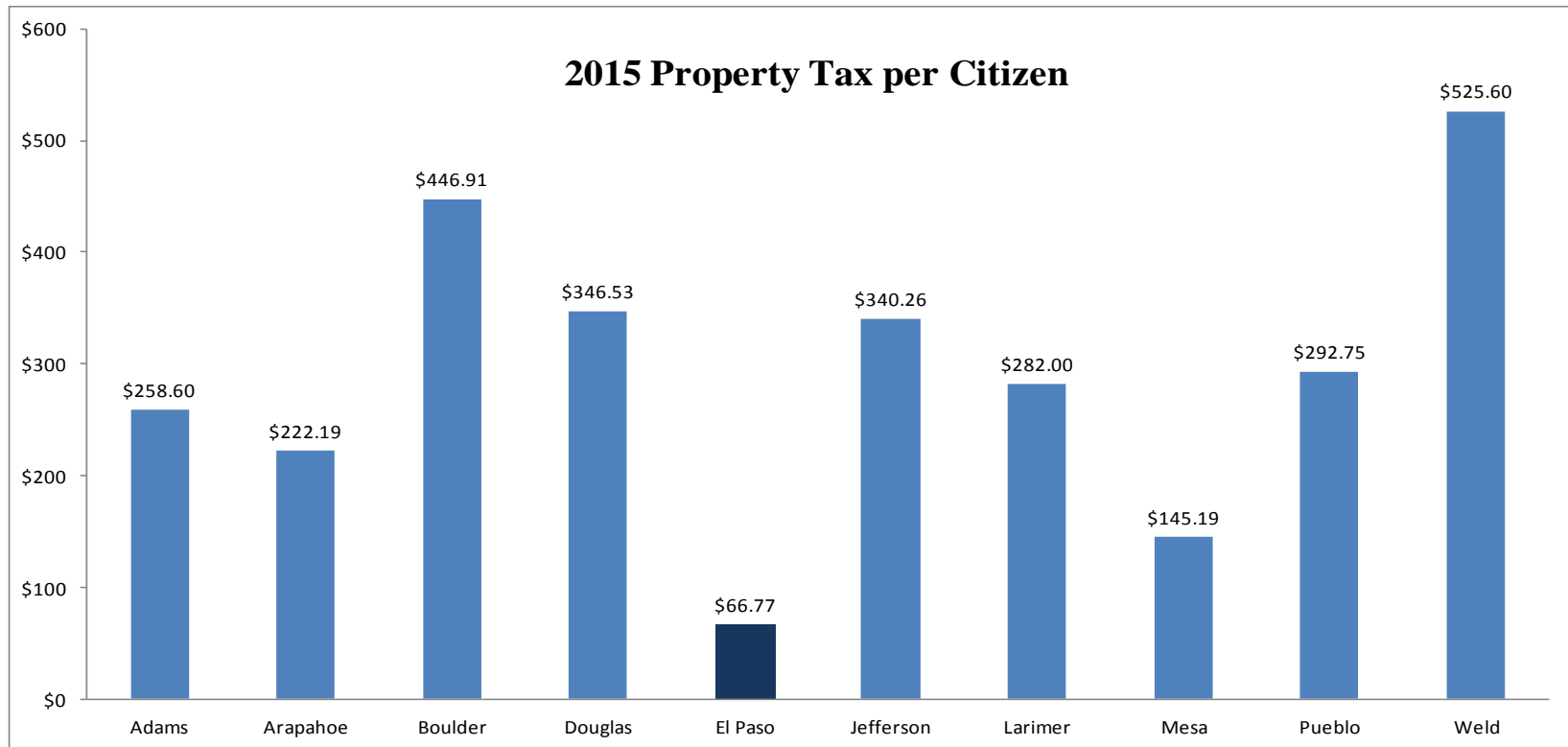


*El Paso County, Colorado*  
*Budget Administration*  
*2016 Original Adopted Budget*  
*Mill Levy 10-County Comparison*



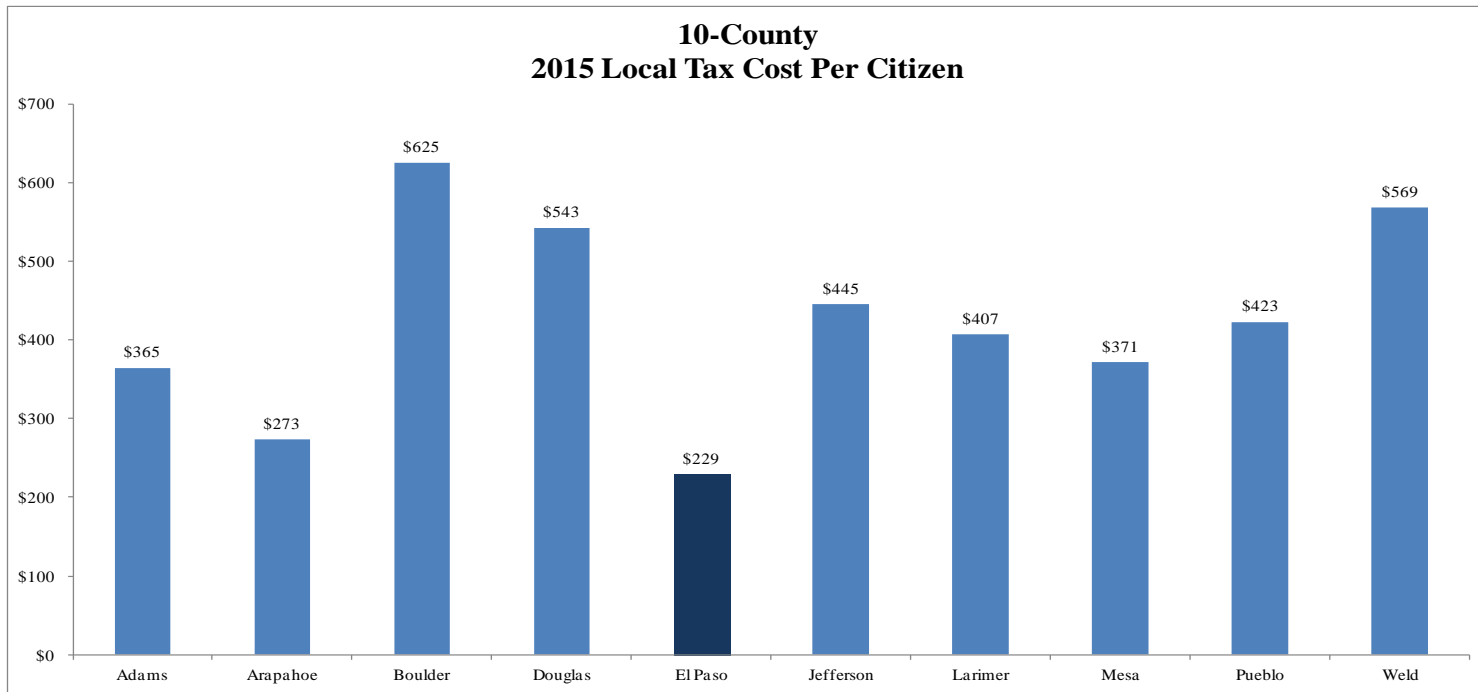


*El Paso County, Colorado  
Budget Administration  
2016 Original Adopted Budget  
Property Tax Per Citizen 10-County Comparison*





*El Paso County, Colorado*  
*Budget Administration*  
*2016 Original Adopted Budget*  
*Property Tax Per Citizen 10-County Comparison*



	Adams	Arapahoe	Boulder	Douglas	El Paso	Jefferson	Larimer	Mesa	Pueblo	Weld
<b>2015</b>										
Sales Tax	\$42,196,000	\$19,600,000	\$48,916,000	\$53,260,000	\$104,788,000	\$44,615,000	\$33,379,000	\$31,149,000	\$17,046,000	\$0
Property Tax	\$126,087,000	\$139,323,000	\$141,822,000	\$107,975,000	\$45,084,000	\$187,898,000	\$92,157,000	\$21,922,000	\$47,208,000	\$141,724,000
Specific Ownership Tax	\$9,600,000	\$9,435,000	\$7,500,000	\$8,002,000	\$4,742,000	\$13,437,000	\$7,411,000	\$3,011,000	\$3,851,000	\$7,400,000
Other Taxes	\$0	\$3,010,000	\$99,000	\$0	\$80,000	\$0	\$0	\$0	\$127,000	\$4,200,000
<b>Budgeted Revenue *</b>	<b>\$177,883,000</b>	<b>\$171,368,000</b>	<b>\$198,337,000</b>	<b>\$169,237,000</b>	<b>\$154,694,000</b>	<b>\$245,950,000</b>	<b>\$132,947,000</b>	<b>\$56,082,000</b>	<b>\$68,232,000</b>	<b>\$153,324,000</b>
Population Estimates**	487,576	627,055	317,341	311,589	675,170	552,213	326,803	150,986	161,258	269,643
<b>Annual Cost Per Citizen</b>	<b>\$365</b>	<b>\$273</b>	<b>\$625</b>	<b>\$543</b>	<b>\$229</b>	<b>\$445</b>	<b>\$407</b>	<b>\$371</b>	<b>\$423</b>	<b>\$569</b>

\*2015 Budgeted Data from 2015 10-County Data Book

\*\*Estimated Population From Department of Local Affairs



*El Paso County, Colorado  
Budget Administration  
2016 Critical Needs Summary - Requested  
2016 Original Adopted Budget*

Department/Office	Critical Need	Critical Needs-On-Going	Critical Needs-One-Time	TOTAL NEEDS
Assessor	Operational Needs	30,000		30,000
Clerk & Recorder	Additional FTEs (6) Motor Vehicle	295,392		295,392
Clerk & Recorder	Ft. Carson Office Branch Office (ONE-TIME)		77,300	77,300
Community Services - Parks	Major Maintenance Funds	150,000		150,000
Community Services - Parks	Dedicated Forest Management Funds	150,000		150,000
Community Services - Parks	Park Maintenance Positions (4)	150,000		150,000
Community Services - Veteran	Veteran's Positions	40,000		40,000
Coroner	Full-Time Investigators (2)	130,000		130,000
County Attorney	Operational Budget Increase (training)	20,000		20,000
<b>County Wide</b>	<b>Compensation to Minimum</b>	<b>3,520,503</b>	-	3,520,503
County Wide	Disaster Recovery/Mitigation	1,500,000		1,500,000
County Wide	Pay for Performance	2,000,000		2,000,000
County Wide	Retirement Plan Increase - 0.5% Employer/Employee Contribution	844,980		844,980
<b>County Wide</b>	<b>Compensation Minimum to Midpoint</b>	<b>16,427,182</b>	-	16,427,182
District Attorney	Discovery Deficit	65,000		65,000
District Attorney	Additional Personnel (4)	271,099		271,099
Human Resources	Training	50,000		50,000
Public Services - Facilities	Facilities Major Maintenance Plan	2,241,021		2,241,021
Public Services - Fleet	Two Additional Fleet Technicians	105,000		105,000
Public Services - Procurement	1 Additional Procurement Specialist	55,650		55,650
Public Services - R&B	Crack Seal Crew (6 Seasonal)	130,000		130,000
Public Services - R&B	Road Maintenance	9,000,000		9,000,000
Public Services - R&B	15 Positions for Highway Division	800,000		800,000
Public Services - R&B	Pedestrian Bridge- Metro (ONE-TIME)		220,000	220,000
Public Services - R&B	Gleneagle/Struthers (ONE-TIME)		500,000	500,000
Public Services - R&B	Default Subdivisions (ONE-TIME)		300,000	300,000
Public Services - Security	Lock Systems (one-time 5 w/ year implementation)	338,608		338,608
Public Services - Security	Video System Upgrades	1,700,000		1,700,000
Pikes Peak Center	Sound System	390,000		390,000
County Wide	Pikes Peak Regional Communication Network	5,785,000		5,785,000
<b>Grand Total All Critical Needs</b>		<b>46,189,434</b>	<b>1,097,300</b>	<b>47,286,734</b>



*El Paso County, Colorado  
 Budget Administration  
 2016 Original Adopted Budget  
 2016 Critical Needs Addressed in the 2016 Budget*

Department/Office	Critical Need	Critical Needs-On-Going	Critical Needs-One-Time	TOTAL NEEDS
Assessor	Operational Needs *	30,000		30,000
Clerk & Recorder	Additional FTEs (6) Motor Vehicle	147,696		147,696
Clerk & Recorder	Ft. Carson Office Branch Office (ONE-TIME) *		77,300	77,300
Community Services - Parks	Major Maintenance Funds	50,000		50,000
Community Services - Parks	Dedicated Forest Management Funds	50,000		50,000
Community Services - Parks	Park Maintenance Positions (4)	50,000		50,000
Community Services - Veteran	Veteran's Positions *	40,000		40,000
Coroner	Full-Time Investigators (2)	75,000		75,000
County Attorney	Operational Budget Increase (training) *	20,000		20,000
<b>County Wide</b>	<b>Compensation to Minimum</b>	<b>3,500,000</b>	<b>-</b>	<b>3,500,000</b>
County Wide	Disaster Recovery/Mitigation *	1,200,000		1,200,000
<b>County Wide</b>	<b>Pay for Performance</b>	<b>1,866,380</b>		<b>1,866,380</b>
District Attorney	Discovery Deficit	65,000		65,000
District Attorney	Additional Personnel (4)	135,550		135,550
District Attorney	Senior Deputy District Attorney	100,000		100,000
Human Resources	Training *	50,000		50,000
Public Services - Facilities	Facilities Major Maintenance Plan	80,000		80,000
Public Services - Facilities	Facilities - Operational Savings	250,000		250,000
Public Services - Fleet	Two Additional Fleet Technicians	52,500		52,500
Public Services - Procurement	1 Additional Procurement Specialist *	55,650		55,650
Public Services - R&B	Crack Seal Crew (6 Seasonal)	65,000		65,000
Public Services - R&B	Road Maintenance	250,000		250,000
Public Services - R&B	15 Positions for Highway Division	160,000		160,000
Public Services - R&B	Pedestrian Bridge- Metro (ONE-TIME) *		220,000	220,000
Public Services - R&B	Gleneagle/Struthers (ONE-TIME) *		500,000	500,000
Public Services - R&B	Default Subdivisions (ONE-TIME) *		300,000	300,000
Public Services - Security	Lock Systems (one-time 5 w/ year implementation)	67,722		67,722
Public Services - Security	Video System Upgrades	52,278		52,278
Pikes Peak Center	Sound System	50,000		50,000
County Wide PPRCN	Pikes Peak Regional Communication Network	1,560,000		1,560,000
<b>Grand Total All Critical Needs</b>		<b>10,022,776</b>	<b>1,097,300</b>	<b>11,120,076</b>

\* Addressed through Re-Org

Section II – Budget Changes  
(from 2015 to 2016)



*El Paso County, Colorado*  
*Budget Administration*  
*2016 Original Adopted Budget*



## El Paso County, Colorado

### Changes to Revenue Budget from 2015 to 2016

Department	2015	Voter			Specific		Fees and Charges	Inter-governmental Revenues	Other Revenue/Misc	Restricted Revenue	2016
	Original Adopted Budget	Sales & Use Tax	Restricted Sales & Use Tax	Property Tax	Ownership Tax	Other Taxes					Original Adopted Budget
<b>1</b> Administrative Services	88,773,684	(1,877,246)		3,434,325	0	61,500	42,300	(1,071,511)	68,741		89,431,793
Security - Parking Structure	204,000						14,248				218,248
Facilities Management	79,025								(30,000)		49,025
Parks & Leisure Services	580,651						(135,851)				444,800
Veteran Services	17,400							(15,000)			2,400
Development Services	1,411,571						(211,571)				1,200,000
Assessor	20,000						3,000				23,000
Clerk & Recorder	9,606,100						327,000				9,933,100
Coroner	604,600						(155,635)	1,400			450,365
Sheriff's Office	2,695,316						(359,316)	16,500			2,352,500
Surveyor	1,200										1,200
Treasurer	3,300,000						200,000				3,500,000
Public Trustee	794,708						(444,708)				350,000
Fleet	5,545,695	2,749,591			(1,083,128)	(203,315)		(750,000)		(125,000)	6,133,843
Retirement	6,200,000	335,530									6,535,530
<b>1 Net General Fund</b>	<b>119,833,950</b>	<b>1,207,875</b>	<b>0</b>	<b>3,434,325</b>	<b>(1,083,128)</b>	<b>(141,815)</b>	<b>(720,533)</b>	<b>(1,818,611)</b>	<b>38,741</b>	<b>(125,000)</b>	<b>120,625,804</b>
Facilities CAM and County/City SL	1,269,944									(94,834)	1,175,110
Regional & Urban Parks	146,250									(15,000)	131,250
Justice Services	6,284,202									452,336	6,736,538
Useful Public Service	95,000									(24,000)	71,000
Restricted Fees	1,385,812									174,188	1,560,000
Clerk & Recorder	1,630,000									75,000	1,705,000
District Attorney	443,960									133,788	577,748
Sheriff's Office	0									2,774,451	2,774,451
Public Safety Sales & Use Tax	19,074,510		1,721,099							0	20,795,609
Economic Development	6,417,606						(175,000)			2,209,367	8,451,973
Pikes Peak Workforce Center	7,158,236									(561,438)	6,596,798
<b>1 GF -Grants/Restricted*</b>	<b>43,905,520</b>	<b>0</b>	<b>1,721,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(175,000)</b>	<b>0</b>	<b>0</b>	<b>5,123,858</b>	<b>50,575,477</b>
<b>1 Total General Fund</b>	<b>163,739,470</b>	<b>1,207,875</b>	<b>1,721,099</b>	<b>3,434,325</b>	<b>(1,083,128)</b>	<b>(141,815)</b>	<b>(895,533)</b>	<b>(1,818,611)</b>	<b>38,741</b>	<b>4,998,858</b>	<b>171,201,281</b>
<b>2 Road &amp; Bridge</b>	<b>14,531,357</b>			<b>79,566</b>	<b>1,840,748</b>	<b>81,000</b>	<b>(10,000)</b>	<b>(81,000)</b>		<b>(102,000)</b>	<b>16,339,671</b>
<b>3 Road &amp; Bridge Escrow</b>	<b>835,365</b>			<b>51,016</b>						<b>5,972</b>	<b>892,353</b>
<b>4 Dept of Human Services</b>	<b>58,100,000</b>	<b>371,733</b>								<b>3,986,932</b>	<b>62,458,665</b>
<b>6 Community Investment</b>	<b>16,243,709</b>	<b>932,320</b>								<b>1,077,092</b>	<b>18,253,121</b>
<b>12 Self-Insurance</b>	<b>27,087,650</b>	<b>3,032,982</b>					<b>(100,000)</b>		<b>85,000</b>	<b>(808,408)</b>	<b>29,297,224</b>
<b>15 Conservation Trust*</b>	<b>1,353,829</b>									<b>(28,221)</b>	<b>1,325,608</b>
<b>19 Schools' Trust Fund*</b>	<b>100,000</b>										<b>100,000</b>
<b>22 Household Hazardous Waste*</b>	<b>978,351</b>									<b>6,849</b>	<b>985,200</b>
<b>74 &amp; 75 Local Improvement Districts*</b>	<b>100,000</b>									<b>15,000</b>	<b>115,000</b>
	<b>283,069,731</b>	<b>5,544,910</b>	<b>1,721,099</b>	<b>3,564,907</b>	<b>757,620</b>	<b>(60,815)</b>	<b>(1,005,533)</b>	<b>(1,899,611)</b>	<b>123,741</b>	<b>9,152,074</b>	<b>300,968,123</b>

\*Legally Restricted Funds, not available for general use

## El Paso County, Colorado

### Changes to Base Budget from 2015 to 2016

Fund	Department	2015 Original Adopted Budget	2015 Remove One-Time AFRs	2016 BoCC Approved One-Time Critical Needs	2016 BoCC Approved On-Going Critical Needs/Other Budget Moves	2016 Original Adopted Budget
<b>1</b>	Board of County Commissioners - Admin	788,100			(115,214)	672,886
	ADM - Administration Support	756,309				756,309
	Board of Equalization	39,144			184	39,328
	ADM-Employment & Risk Mgmt	0			628,145	628,145
	ADM- Budget Administration	2,002,301			186,242	2,188,543
	County Support	2,264,273			2,861,961	5,126,234
	Fire & Flood Emergency Reserve	0			1,200,000	1,200,000
	ADM- Development Services	1,882,208			90,775	1,972,983
	ADM- Community Services - Parks	1,187,045			183,035	1,370,080
	Parks Special Events	271,029			1,917	272,946
	CSU Administration	170,782			1,852	172,634
	Environmental Services	362,692			5,442	368,134
	Veteran Services	362,253			165,008	527,261
	ADM- Public Services- Security	1,322,954	(29,500)		21,581	1,315,035
	Facilities Management	6,833,359			292,146	7,125,505
	Procurement & Contracts	447,993			69,708	517,701
	ADM- Support Services- Info. Tech.	8,834,054			231,816	9,065,870
	Benefits & Med. Serv.	911,566			(704,466)	207,100
	County Attorney	840,039			241,089	1,081,128
	Health Department Support	3,285,804				3,285,804
	Clerk & Recorder	6,776,833	(164,960)		2,149,014	8,760,887
	Treasurer	1,164,485			16,703	1,181,188
	Assessor	3,643,669			65,130	3,708,799
	Coroner	2,241,010			108,948	2,349,958
	Surveyor	9,129				9,129
	District Attorney	11,785,316			523,832	12,309,148
	Sheriff's Office	47,169,612			(655,976)	46,513,636
	Fleet	5,545,695			588,148	6,133,843
	Retirement	6,293,263			246,855	6,540,118
	Tabor - Parks Projects	2,044,758	(2,044,758)			0
<b>1</b>	<b>Net General Fund</b>	<b>119,235,675</b>	<b>(2,239,218)</b>	<b>0</b>	<b>8,403,875</b>	<b>125,400,332</b>

## El Paso County, Colorado

### Changes to Base Budget from 2015 to 2016

Fund	Department	2015 Original Adopted Budget	2015 Remove One-Time AFRs	2016 BoCC Approved One-Time Critical Needs	2016 BoCC Approved On-Going Critical Needs/Other Budget Moves	2016 Original Adopted Budget
	Regional & Urban Parks*	1,126,000			(246,000)	880,000
	Facilities County/City SLA/CAM*	1,269,944			(94,834)	1,175,110
	Justice Services *	6,284,202			452,336	6,736,538
	County Attorney - DHS*	0				0
	Useful Public Service*	95,000			(24,000)	71,000
	Clerk & Recorder*	2,200,000				2,200,000
	Admin Restricted - Use Tax & Cable*	1,148,294			161,706	1,310,000
	Admin Restricted - P-Card*	253,570			(3,570)	250,000
	District Attorney*	443,960			133,788	577,748
	Sheriff's Office*	0			2,774,451	2,774,451
	Public Safety Sales & Use Tax*	19,074,510			1,721,099	20,795,609
	Economic Development*	6,417,606			2,034,367	8,451,973
	Pikes Peak Workforce Center*	7,158,236			(561,438)	6,596,798
<b>1</b>	<b>GF -Grants/Restricted*</b>	<b>45,471,322</b>	<b>0</b>	<b>0</b>	<b>6,347,905</b>	<b>51,819,227</b>
<b>1</b>	<b>Total General Fund</b>	<b>164,706,997</b>	<b>(2,239,218)</b>	<b>0</b>	<b>14,751,780</b>	<b>177,219,559</b>
<b>2</b>	<b>Road &amp; Bridge</b>	<b>14,537,043</b>			<b>1,842,194</b>	<b>16,379,237</b>
<b>3</b>	<b>Road &amp; Bridge Escrow</b>	<b>835,365</b>			<b>56,988</b>	<b>892,353</b>
<b>4</b>	<b>Dept of Human Services</b>	<b>57,750,000</b>			<b>4,558,665</b>	<b>62,308,665</b>
<b>6</b>	<b>Community Investment</b>	<b>16,587,420</b>			<b>1,541,435</b>	<b>18,128,855</b>
<b>12</b>	<b>Self-Insurance</b>	<b>28,854,636</b>			<b>442,588</b>	<b>29,297,224</b>
<b>15</b>	<b>Conservation Trust*</b>	<b>1,353,829</b>			<b>(28,221)</b>	<b>1,325,608</b>
<b>19</b>	<b>Schools' Trust Fund*</b>	<b>100,000</b>				<b>100,000</b>
<b>22</b>	<b>Household Hazardous Waste Mgmt.*</b>	<b>978,351</b>			<b>6,849</b>	<b>985,200</b>
<b>74 &amp; 75</b>	<b>Local Improvement Districts*</b>	<b>100,000</b>			<b>15,000</b>	<b>115,000</b>
		<b>285,803,641</b>	<b>(2,239,218)</b>	<b>0</b>	<b>23,187,278</b>	<b>306,751,701</b>

\* Legally Restricted Funds, not available for general use

## Section III – 2016 Original Adopted Budget



## El Paso County, Colorado 2016 Original Adopted "Budget At A Glance"

	1	2	3	4	6	12	15*	19*	22*	74 & 75*	
	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	TOTAL
<b><u>UNRESTRICTED REVENUE</u></b>											
Sales and Use Tax	50,972,801			17,068,834	11,802,348	11,414,377					91,258,360
Property Taxes-Real Property	46,526,762	1,235,923	800,637								48,563,322
Specific Ownership Tax	3,384,252	2,115,748									5,500,000
Other Taxes / PILT	261,500	81,000									342,500
Fees & Charges for Svs	534,900	1,157,000									1,691,900
Assessor Fees	23,000										23,000
Clerk & Recorder Fees	9,933,100										9,933,100
Coroner	445,365										445,365
Development Services	1,200,000										1,200,000
Sheriff Fees	1,066,000										1,066,000
Surveyor	1,200										1,200
Treasurer Fees	3,500,000										3,500,000
Public Trustee Fees	350,000										350,000
Park & Recreation Fees	444,800										444,800
Parking Structure Fees	218,248										218,248
Rent Collections-Outside	39,025										39,025
Intergovernmental	1,534,851										1,534,851
Miscellaneous Revenue	190,000					85,000					275,000
<b>Unrestricted Revenue</b>	<b>120,625,804</b>	<b>4,589,671</b>	<b>800,637</b>	<b>17,068,834</b>	<b>11,802,348</b>	<b>11,499,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166,386,671</b>
<b><u>RESTRICTED REVENUE</u></b>											
Grant / Intergovernmental	28,219,868			45,389,831	838,534	100,000	1,325,608	100,000	985,200	115,000	77,074,041
Public Safety Sales & Use Tax	20,795,609										20,795,609
Restricted Fees	1,560,000										1,560,000
Property Taxes-Pass thru BPPT			91,716								91,716
Highway User Tax		11,750,000									11,750,000
Employee Paid Benefits						7,074,233					7,074,233
Internal County Direct Bills					5,612,239	10,623,614					16,235,853
<b>Restricted Revenue</b>	<b>50,575,477</b>	<b>11,750,000</b>	<b>91,716</b>	<b>45,389,831</b>	<b>6,450,773</b>	<b>17,797,847</b>	<b>1,325,608</b>	<b>100,000</b>	<b>985,200</b>	<b>115,000</b>	<b>134,581,452</b>
	<b>171,201,281</b>	<b>16,339,671</b>	<b>892,353</b>	<b>62,458,665</b>	<b>18,253,121</b>	<b>29,297,224</b>	<b>1,325,608</b>	<b>100,000</b>	<b>985,200</b>	<b>115,000</b>	<b>300,968,123</b>
<b><u>Expenditures</u></b>											
Personnel	89,977,974	2,761,801		8,240,013		9,880,177					110,859,964
Operating	33,295,632	1,857,319	800,637	8,828,821	11,678,082	1,619,200					58,079,691
Capital	2,126,726	10,118				0					2,136,844
<b>Unrestricted Expenditures</b>	<b>125,400,332</b>	<b>4,629,237</b>	<b>800,637</b>	<b>17,068,834</b>	<b>11,678,082</b>	<b>11,499,377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>171,076,499</b>
Restricted Personnel	14,920,174	7,010,045		21,553,879		15,291,774	1,182,392		348,430		60,306,695
Restricted Operating	32,431,384	4,714,274	91,716	23,685,952	6,450,773	2,506,073	143,216	100,000	636,770	115,000	70,875,158
Restricted Capital	4,467,669	25,680				0					4,493,349
<b>Restricted Expenditures</b>	<b>51,819,227</b>	<b>11,750,000</b>	<b>91,716</b>	<b>45,239,831</b>	<b>6,450,773</b>	<b>17,797,847</b>	<b>1,325,608</b>	<b>100,000</b>	<b>985,200</b>	<b>115,000</b>	<b>135,675,202</b>
	<b>177,219,559</b>	<b>16,379,237</b>	<b>892,353</b>	<b>62,308,665</b>	<b>18,128,855</b>	<b>29,297,224</b>	<b>1,325,608</b>	<b>100,000</b>	<b>985,200</b>	<b>115,000</b>	<b>306,751,701</b>



El Paso County, Colorado  
 Budget Administration  
 2016 Original Adopted Budget - Fund Balance Estimates

	January 1, 2016 Estimated Beginning Fund Balance	+	2016 Original Adopted Budget Revenues	-	2016 Original Adopted Budget Expenditures	=	December 31, 2016 Estimated Available Fund Balance	Estimated Restricted Fund Balance	Estimated Available Fund Balance
General Fund -Net-UR	\$7,033,981		\$120,625,804		(\$125,400,332)		\$2,259,453	\$2,259,453	\$0
<i>Emergency Reserve* - General Fund</i>	<i>3,498,877</i>		<i>0</i>		<i>0</i>		<i>3,498,877</i>	<i>3,498,877</i>	<i>0</i>
<i>Emergency Reserve* - Restricted Fees</i>	<i>2,315,433</i>		<i>0</i>		<i>0</i>		<i>2,315,433</i>	<i>2,315,433</i>	<i>0</i>
General Fund -RES*	16,860,096		50,575,477		(51,819,227)		15,616,346	15,616,346	0
<b>Total General Fund</b>	<b>\$29,708,387</b>		<b>\$171,201,281</b>		<b>(\$177,219,559)</b>		<b>\$23,690,109</b>	<b>\$23,690,109</b>	<b>\$0</b>
Road & Bridge	\$4,771,890		\$16,339,671		(\$16,379,237)		\$4,732,324	\$4,732,324	\$0
Road & Bridge Escrow	\$0		\$892,353		(\$892,353)		\$0	\$0	\$0
Department of Human Services	\$2,156,374		\$62,458,665		(\$62,308,665)		\$2,306,374	\$2,306,374	\$0
Community Investment	\$4,823		\$18,253,121		(\$18,128,855)		\$129,089	\$129,089	\$0
Self-Insurance	\$7,274,506		\$29,297,224		(\$29,297,224)		\$7,274,506	\$7,274,506	\$0
Conservation Trust*	\$677,873		\$1,325,608		(\$1,325,608)		\$677,873	\$677,873	\$0
School's Trust*	\$118,298		\$100,000		(\$100,000)		\$118,298	\$118,298	\$0
Household Hazardous Waste Management*	\$605,912		\$985,200		(\$985,200)		\$605,912	\$605,912	\$0
Local Improvement Districts*	\$73,441		\$115,000		(\$115,000)		\$73,441	\$73,441	\$0
<b>Total</b>	<b>\$45,391,504</b>		<b>\$300,968,123</b>		<b>(\$306,751,701)</b>		<b>\$39,607,926</b>	<b>\$39,607,926</b>	<b>\$0</b>

\*Legally Restricted Funds, not available for general use

## El Paso County, Colorado

### Allocation of Revenues by Major Category

Fund	Department	Restricted		Specific		Other	Fees and	Intergovern-	Other	Restricted	2016 Original
		Sales & Use	Sales & Use	Ownership	Ownership						
		Tax	Tax	Property Tax	Tax	Taxes	Charges	Revenues	Revenue	Revenue	
1	Administrative Services	41,687,680	0	46,526,762	0	261,500	534,900	240,951	180,000	0	89,431,793
	Security- Parking Structure	0	0	0	0	0	218,248	0	0	0	218,248
	Facilities Management	0	0	0	0	0	39,025	0	10,000	0	49,025
	Parks & Leisure Services	0	0	0	0	0	444,800	0	0	0	444,800
	Veteran Services	0	0	0	0	0	0	2,400	0	0	2,400
	Development Services	0	0	0	0	0	1,200,000	0	0	0	1,200,000
	Assessor	0	0	0	0	0	23,000	0	0	0	23,000
	Clerk & Recorder	0	0	0	0	0	9,933,100	0	0	0	9,933,100
	Coroner	0	0	0	0	0	445,365	5,000	0	0	450,365
	Sheriff's Office	0	0	0	0	0	1,066,000	1,286,500	0	0	2,352,500
	Surveyor	0	0	0	0	0	1,200	0	0	0	1,200
	Treasurer	0	0	0	0	0	3,500,000	0	0	0	3,500,000
	Public Trustee	0	0	0	0	0	350,000	0	0	0	350,000
	Fleet	2,749,591	0	0	3,384,252	0	0	0	0	0	6,133,843
	Retirement	6,535,530	0	0	0	0	0	0	0	0	6,535,530
<b>1</b>	<b>Net General Fund</b>	<b>50,972,801</b>	<b>0</b>	<b>46,526,762</b>	<b>3,384,252</b>	<b>261,500</b>	<b>17,755,638</b>	<b>1,534,851</b>	<b>190,000</b>	<b>0</b>	<b>120,625,804</b>
	Facilities CAM and County/City SLA	0	0	0	0	0	0	0	0	1,175,110	1,175,110
	Regional & Urban Parks	0	0	0	0	0	0	0	0	131,250	131,250
	Justice Services	0	0	0	0	0	0	0	0	6,736,538	6,736,538
	Useful Public Service	0	0	0	0	0	0	0	0	71,000	71,000
	Restricted Fees	0	0	0	0	0	0	0	0	1,560,000	1,560,000
	Clerk & Recorder	0	0	0	0	0	0	0	0	1,705,000	1,705,000
	District Attorney - Grant	0	0	0	0	0	0	0	0	577,748	577,748
	Sheriff's Office	0	0	0	0	0	0	0	0	2,774,451	2,774,451
	Public Safety Sales & Use Tax	0	20,795,609	0	0	0	0	0	0	0	20,795,609
	Economic Development	0	0	0	0	0	0	0	0	8,451,973	8,451,973
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	6,596,798	6,596,798
<b>1</b>	<b>GF -Grants/Restricted*</b>	<b>0</b>	<b>20,795,609</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,779,868</b>	<b>50,575,477</b>
<b>1</b>	<b>Total General Fund</b>	<b>50,972,801</b>	<b>20,795,609</b>	<b>46,526,762</b>	<b>3,384,252</b>	<b>261,500</b>	<b>17,755,638</b>	<b>1,534,851</b>	<b>190,000</b>	<b>29,779,868</b>	<b>171,201,281</b>
2	Road & Bridge	0	0	1,235,923	2,115,748	81,000	1,157,000	0	0	11,750,000	16,339,671
3	Road & Bridge Escrow	0	0	800,637	0	0	0	0	0	91,716	892,353
4	Dept of Human Serv.	17,068,834	0	0	0	0	0	0	0	45,389,831	62,458,665
6	Community Investment	11,802,348	0	0	0	0	0	0	0	6,450,773	18,253,121
12	Self-Insurance	11,414,377	0	0	0	0	0	0	85,000	17,797,847	29,297,224
15	Conservation Trust*	0	0	0	0	0	0	0	0	1,325,608	1,325,608
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	985,200	985,200
74 & 75	Local Improve. Districts*	0	0	0	0	0	0	0	0	115,000	115,000
		<b>91,258,360</b>	<b>20,795,609</b>	<b>48,563,322</b>	<b>5,500,000</b>	<b>342,500</b>	<b>18,912,638</b>	<b>1,534,851</b>	<b>275,000</b>	<b>113,785,843</b>	<b>300,968,123</b>

\* \* Legally Restricted Funds

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

Fund	Department	Personnel			Capital	Operating		2016 Original Adopted Budget
		Personnel	Intergovernmental Reimbursements	Operating		Intergovernmental Reimbursements		
1	Board of County Commissioners - Admin	634,130	(26,010)	64,766	0	0	672,886	
	ADM- Administration Support	0	0	766,149	0	(9,840)	756,309	
	Board of Equalization	9,364	0	29,964	0	0	39,328	
	ADM-Employment & Risk Mgmt	995,859	(514,811)	197,097	0	(50,000)	628,145	
	ADM- Budget Administration	4,773,836	(2,692,669)	166,120	0	(58,744)	2,188,543	
	County Support	3,483,008	0	3,350,113	0	(1,706,887)	5,126,234	
	Fire & Flood Emergency Reserve	0	0	1,200,000	0	0	1,200,000	
	ADM- Development Services	1,774,278	(2,129)	200,834	0	0	1,972,983	
	ADM- Community Services - Parks	1,046,049	(45,021)	447,052	0	(78,000)	1,370,080	
	Parks Special Events	94,517	0	178,429	0	0	272,946	
	CSU Administration	123,584	(17,000)	66,050	0	0	172,634	
	Environmental Services	271,484	0	96,650	0	0	368,134	
	Veteran Services	516,647	0	10,614	0	0	527,261	
	ADM- Public Services- Security	1,658,734	(562,171)	330,669	0	(112,197)	1,315,035	
	Facilities Management	2,466,217	(51,326)	6,308,329	0	(1,597,715)	7,125,505	
	Procurement & Contracts	606,632	(108,703)	19,772	0	0	517,701	
	ADM- Support Services- Info. Tech.	5,433,707	(690,018)	6,472,181	150,000	(2,300,000)	9,065,870	
	Benefits & Med. Serv.	341,370	(129,447)	40,177	0	(45,000)	207,100	
	County Attorney	1,211,641	(232,742)	102,229	0	0	1,081,128	
	Health Department Support	0	0	3,285,804	0	0	3,285,804	
	Clerk & Recorder	6,492,974	(983,856)	3,309,369	0	(57,600)	8,760,887	
	Treasurer	1,038,522	0	142,666	0	0	1,181,188	
	Assessor	3,508,274	0	200,525	0	0	3,708,799	
	Coroner	2,054,424	0	295,534	0	0	2,349,958	
	Surveyor	6,129	0	3,000	0	0	9,129	
	District Attorney GF	12,824,418	(1,042,317)	527,047	0	0	12,309,148	
	Sheriff's Office	37,582,220	(145,328)	9,086,744	0	(10,000)	46,513,636	
	Public Trustee	576,453	(576,453)	0	0	0	0	
	Fleet	1,733,386	0	2,423,731	1,976,726	0	6,133,843	
	Retirement	9,701,405	(3,161,287)	0	0	0	6,540,118	
	Retirement Admin/Pension Trust	251,588	(251,588)	0	0	0	0	
<b>1</b>	<b>Net General Fund</b>	<b>101,210,850</b>	<b>(11,232,876)</b>	<b>39,321,615</b>	<b>2,126,726</b>	<b>(6,025,983)</b>	<b>125,400,332</b>	



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

Fund	Department	Personnel		Operating	Capital	Operating		2016 Original Adopted Budget
		Personnel	Intergovernmental Reimbursements			Intergovernmental Reimbursements	Reimbursements	
	Regional & Urban Parks	0	0	880,000	0	0	0	880,000
	Facilities County/City SLA/CAM	1,158,969	0	16,141	0	0	0	1,175,110
	Justice Services	260,837	(30,656)	6,506,357	0	0	0	6,736,538
	County Attorney - DHS	1,591,195	(1,591,195)	147,751	0	(147,751)	0	0
	Useful Public Service	0	0	71,000	0	0	0	71,000
	Clerk & Recorder	0	0	2,080,000	120,000	0	0	2,200,000
	Admin Restricted - Use Tax & Cable	197,134	0	1,112,866	0	0	0	1,310,000
	Admin Restricted - P-Card	119,013	0	130,987	0	0	0	250,000
	District Attorney	577,748	0	0	0	0	0	577,748
	Sheriff's Office	832,335	0	1,942,116	0	0	0	2,774,451
	Public Safety Sales & Use Tax	9,494,194	0	6,953,746	4,347,669	0	0	20,795,609
	Public Trustee	583,168	(583,168)	0	0	0	0	0
	Economic Development	314,600	0	8,137,373	0	0	0	8,451,973
	Pikes Peak Workforce Center	1,996,000	0	4,600,798	0	0	0	6,596,798
<b>1</b>	<b>GF - Grants/Restricted</b>	<b>17,125,193</b>	<b>(2,205,019)</b>	<b>32,579,135</b>	<b>4,467,669</b>	<b>(147,751)</b>		<b>51,819,227</b>
<b>1</b>	<b>Total General Fund</b>	<b>118,336,043</b>	<b>(13,437,895)</b>	<b>71,900,750</b>	<b>6,594,395</b>	<b>(6,173,734)</b>		<b>177,219,559</b>
<b>2</b>	<b>Road &amp; Bridge</b>	<b>9,861,846</b>	<b>0</b>	<b>6,571,593</b>	<b>35,798</b>	<b>(90,000)</b>		<b>16,379,237</b>
<b>3</b>	<b>Road &amp; Bridge Escrow</b>	<b>0</b>	<b>0</b>	<b>892,353</b>	<b>0</b>	<b>0</b>		<b>892,353</b>
<b>4</b>	<b>Dept of Human Services</b>	<b>29,793,892</b>	<b>0</b>	<b>32,514,773</b>	<b>0</b>	<b>0</b>		<b>62,308,665</b>
<b>6</b>	<b>Community Investment</b>	<b>0</b>	<b>0</b>	<b>18,128,855</b>	<b>0</b>	<b>0</b>		<b>18,128,855</b>
<b>12</b>	<b>Self Insurance</b>	<b>25,171,951</b>	<b>0</b>	<b>4,125,273</b>	<b>0</b>	<b>0</b>		<b>29,297,224</b>
<b>15</b>	<b>Conservation Trust*</b>	<b>1,182,392</b>	<b>0</b>	<b>143,216</b>	<b>0</b>	<b>0</b>		<b>1,325,608</b>
<b>19</b>	<b>Schools' Trust Fund*</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>		<b>100,000</b>
<b>22</b>	<b>Household Hazardous Waste Mgmt.*</b>	<b>348,430</b>	<b>0</b>	<b>636,770</b>	<b>0</b>	<b>0</b>		<b>985,200</b>
<b>74 &amp; 75</b>	<b>LIDs Rancho Road &amp; Falcon Vista*</b>	<b>0</b>	<b>0</b>	<b>115,000</b>	<b>0</b>	<b>0</b>		<b>115,000</b>
		<b>184,694,553</b>	<b>(13,437,895)</b>	<b>135,128,583</b>	<b>6,630,193</b>	<b>(6,263,734)</b>		<b>306,751,701</b>

\* Legally Restricted Funds, not available for general use