



El Paso County, Colorado 2017 Adopted Budget

**2017 Adopted Budget
El Paso County
Colorado**

Prepared for:

The Board of County Commissioners & Citizens of El Paso County, Colorado

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BUDGET MESSAGE

January 31, 2017

Dear Board of County Commissioners and El Paso County Residents:

Sustainability and strategic investments in our future have been highlighted throughout the 2017 budget process. Lessons learned from El Paso County's (EPC's) tumultuous ten year budget history demonstrated the need and provided the foundation for the development of the rolling Five-year Financial Road Map endorsed by the Board of County Commissioners (BOCC) in 2015.

Budget reductions from 2005 to 2009 and unforeseen additional reductions resulting from the economic slowdown of the Great Recession in budget years 2009 to 2012 put downward pressure on the County's Taxpayer Bill Of Rights cap. As EPC revenues began to slowly recover from the recession, the County was hit with four nationally declared fire and flood disasters between 2012 and 2015.

The 2012 Waldo Canyon Fire and 2013 Black Forest Fire took lives, burned homes and scorched thousands of acres of land. Major flooding off the burn scars followed in September of 2013 and then in 2015 further historic flooding caused significant damage to roads, parks, and facilities throughout the County. While Federal funds through Federal Emergency Management Agency and Natural Resource Conservation Service, as well as some additional state funding for watershed restoration have been secured to address many of EPC's worst disaster related challenges, it has become a full-time operation to secure and coordinate available funding resources, establish project priorities, supervise construction work and complete required financial reports. Simultaneously, of course, the County must prepare for future emergencies and disasters.

Voter approval of the dedicated Public Safety Sales and Use Tax, effective in budget year 2013, was a critical step in the right direction and this revenue source has addressed a backlog of personnel, facilities and equipment needs directly related to Public Safety. Prior to voter approval of this dedicated funding stream, critical needs of the Sheriff's Office alone represented over 80% of the entire County's critical operational budget needs. The approval of this funding allowed the County to address a backlog of other needs via our Five-Year Financial Road Map and conservative revenue projections as well as spending controls have enabled us to address many difficult budget challenges. Voter approval of a modest TABOR Cap override for parks and trails addressed some of the needed investments in County Parks but other ongoing needs remain unmet.

At the direction of the BOCC, the Administration and Financial Services Department continues to use conservative revenue projections, optimize revenue sources available through state, federal and other grant opportunities and review all expenditures in order to generate under-spending which can be used to address the backlog of critical budget needs in many of the County's Departments and Offices. Our goals are to establish higher operational and emergency reserves, address ongoing personnel and operational needs and begin to address capital investment needs including facilities maintenance, information technology infrastructure and fleet replacement. The County's Five Year Strategic Plan further outlines these goals with both short-term and long-term objectives and recognizes our commitment to meeting



these current and future needs. In addition, all budgetary increases throughout the year and office/departmental objectives are aligned to the overall Strategic Plan.

Budget years 2014 and 2015 ended with revenues above estimates but below the adjusted revenue cap established by TABOR and 2016 was the first budget year in more than a decade where the County was able to address the growing backlog of operational needs that had been accumulating through the challenging years. With many departments and offices reporting high costly turnover in personnel, a 2015 salary survey confirmed that many County employees were being paid below the minimum salary range for similar positions. The Financial Road Map allocated \$3.5 Million to increase salaries for those below the minimum competing range and allowed a small Pay for Performance (PFP) increase for \$1.9 Million. It also established an Emergency Reserve of \$1.2 Million, and set aside \$4.5 Million for critical infrastructure and operating needs.

While revenue is projected to increase in the 2017 budget, it will take at least seven years of favorable economic conditions and continued increases in core revenues to restore adequate funding for base level operations. Additionally, the five-year financial forecast anticipates the need for continued expenditures to repair infrastructure impacted by fires and floods.

The Administration and Financial Services Department continues to “prepare for the worst economic conditions, but hope for the best.” We will continue to balance the budget by addressing immediate needs only after thorough analysis of future impacts. With a focus toward long-term sustainability, recommendations to the BOCC will address immediate critical needs while assessing impacts for the next 20-30 years. We are still feeling the operational impacts of several years of budget reductions, as well as fire and flood emergencies, but every effort is made to deliver high quality service to our citizens within the available resources. El Paso County operates within our allowable revenue sources and is working diligently to retain as much funding in emergency reserves as possible. El Paso County Administration and Financial Services is committed to providing sound and viable financial options that will only continue to improve the County’s financial condition and fiscal health.

It is with great appreciation to all those who participated in the budget process, BOCC, Non-Board Elected Officials, Department Directors and their support staff, and especially the staff of the Administration and Financial Services Department Budget Division, that I submit the 2017 budget.

Nicola J. Sapp, Chief Financial and Administrative Officer



I. INTRODUCTION SECTION



INTRODUCTION TO EL PASO COUNTY, COLORADO

Counties are subdivisions of state government. They are the local administrators of federal and state programs and are on the “front lines” of public safety, justice, elections, motor vehicle registrations, criminal investigation and prosecution, public health, human services, and transportation.

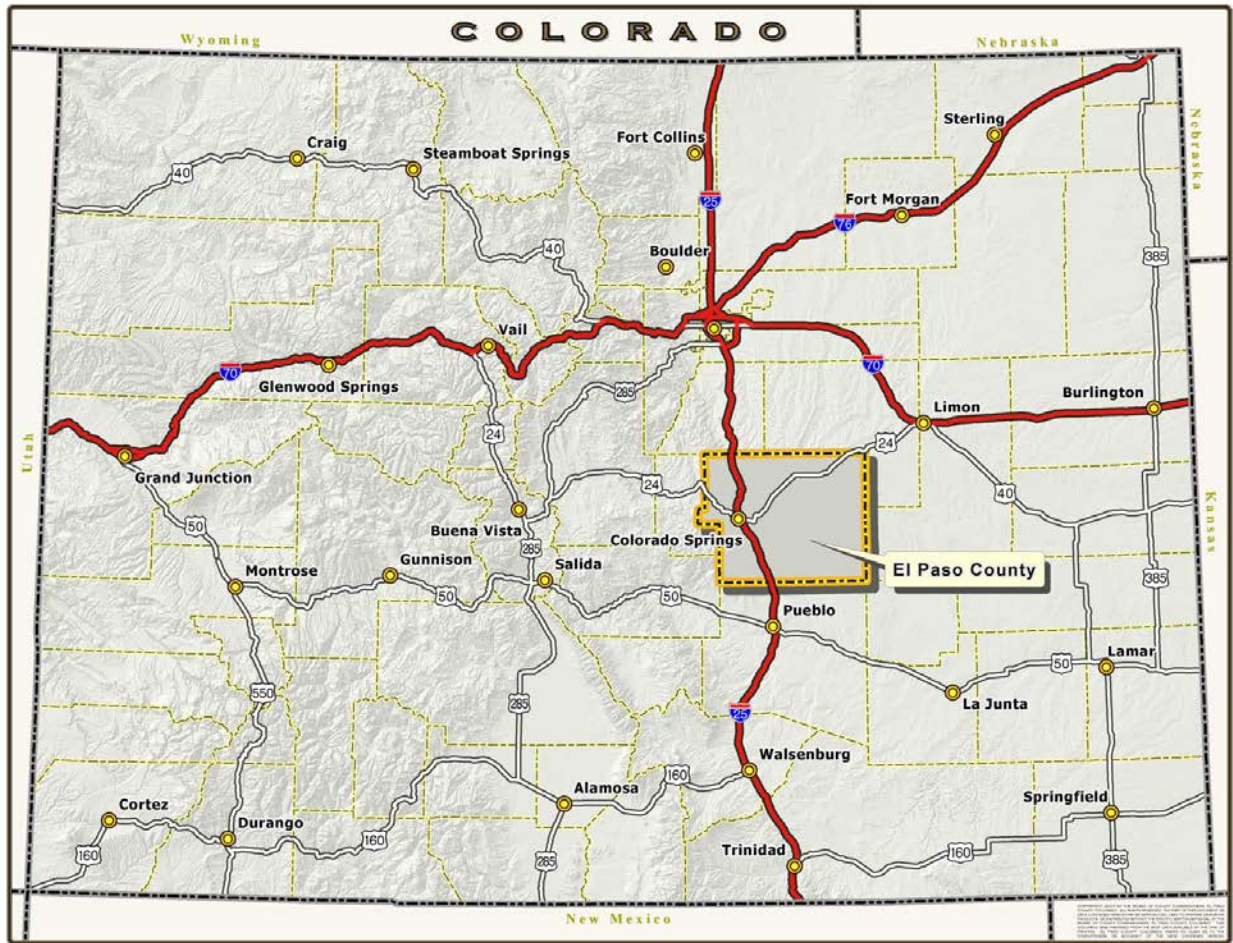
El Paso County includes both urban and rural areas, and all citizens benefit from the services provided by El Paso County offices and agencies.

El Paso County is a statutory county, meaning that it is a service arm of the State of Colorado. Its elected official structure, powers and responsibilities come from State laws. The State grants to the County such powers as are required for the health, welfare and safety of our residents. Subsequently, the County is required to provide many mandated services, which are directed by the State and Federal Governments.

Mandated Services

- Construction, maintenance and operation of the County jail and County courthouse
- District Attorney — Investigation and prosecution of crimes
- Certification of automobile titles; motor vehicle registrations; administration of all primary, general and special elections in the County; records and maintenance of public documents
- Valuation of all real property and taxable business and residential property in the County
- Certification of all deaths and investigation into the causes of suspicious deaths that fall under the Coroner’s jurisdiction
- Releases of Deeds of Trust and administration of foreclosures
- Design, construction and maintenance of public highway systems in the County
- Administration of Human Services programs to include Child Support, Child and Adult Abuse/Neglect Prevention, and Food and Medical Assistance

Statistical Profile	
Date of Incorporation	November 1, 1861
Form of Government	County Commissioner
Est. Population (2016)	685,521
Land Area	2,158 square miles
Lane Miles of Roads, Drainage, Bridges and ROW	2,100+



El Paso County is the second most populous county in Colorado, estimated to have 685,521 citizens in 2016.

El Paso County's unincorporated population for 2016 is estimated to be more than 182,653 citizens and incorporated to be 498,868. Since 2000, El Paso County's population has grown by more than 135,000 people. When Colorado became a state in 1876, it had a population of about 100,000. The Centennial State now has more than 5.3 million residents. The largest city in El Paso County is Colorado Springs, with an estimated population of 451,585

El Paso County is home to eight different municipalities; Colorado Springs, Fountain, Manitou Springs, Monument, Palmer Lake, Calhan, Green Mountain Falls and Ramah.



According to the County’s 2015 Comprehensive Annual Financial Report, the top ten employers in the county are:

<u>Rank#</u>	<u>Employer</u>	<u>Percentage of County Employment</u>
1	Fort Carson	10.01%
2	Peterson Air Force Base	3.62%
3	United States Air Force Academy	2.72%
4	Colorado Springs School District 11	1.92%
5	Memorial Health Services	1.58%
6	Academy School District 20	1.08%
7	Penrose-St. Francis Health Services	0.95%
8	Schriever Air Force Base	0.94%
9	City of Colorado Springs	0.94%
10	El Paso County	0.70%

Brief History

El Paso County was established by the Territorial Legislature in 1861 as one of the original Colorado counties. That was fifteen years before Colorado became a state. Its name highlights its location as an open door or “pass” between the eastern plains regions of Colorado and the picturesque, gold-bearing mountains to the west.

In 1806 Zebulon Pike was commissioned to map the region just east of the Rockies. In Pike’s time inhabitants included the mountain Indians (Ute) and plains Indians (Cheyenne, Arapahoe and Kiowa).

Initially, the County’s economy relied on farming and ranching but in 1890 as the railroads connected more of the west, El Paso County changed forever with the discovery of gold in Cripple Creek and Victor.

In the midst of war in 1942, the Army designated a site south of Colorado Springs as Camp Carson, in honor of legendary army scout Kit Carson. Fort Carson is now a 137,391-acre Army Post. Fort Carson is EPC’s largest employer.

In 1948, the Air Force selected El Paso County as the location for an air base that eventually became the Peterson Air Force Base Complex. The Peterson complex includes Peterson Air Force Base, Schriever Air Force Base, Cheyenne Mountain Air Station, North American Aerospace Defense Command (NORAD), and Air Force Space Command.

In 1954, a site in El Paso County north of Colorado Springs was chosen as a home for the United States Air Force Academy.

Collectively, these mission critical military installations support a combined military force of more than 43,000. There are also nearly 80,000 military family members, retirees and veterans who call El Paso County their home.



Climate, Geography and Attractions

The western portion of El Paso County is mountainous, while the east is prairie land where horses and cattle are important economic drivers. The altitude ranges from about 5,052 feet on the south central border with Pueblo County at Chico Creek to 14,115 feet on the summit of Pikes Peak.

The natural beauty of the County's landscape, situated at the base of Pikes Peak, includes an uninterrupted view of the Front Range. This magnificent scenery inspired Katherine Lee Bates to compose "America the Beautiful."

El Paso County's mild climate averages 300 days of sunshine, 16 inches of rain and 41 inches of snow annually with very low humidity. Average high temperatures average from 42 degrees in January to 85 degrees in July. Low temperatures average from 16 degrees in January to 57 degrees in July.

With over 150,000 acres (230 square miles) of open space, El Paso County is a year-round sports and recreation paradise. Hunting, fishing, camping, Nordic and Alpine skiing, mountain biking, climbing, hiking and sailplane soaring are local favorites.

County residents and visitors enjoy rodeo, scenic golf courses, the United States Olympic Training Center, the Broadmoor World Arena, Minor League Baseball, NCAA Division I Hockey, the world-famous Pikes Peak International Hill Climb and much more.



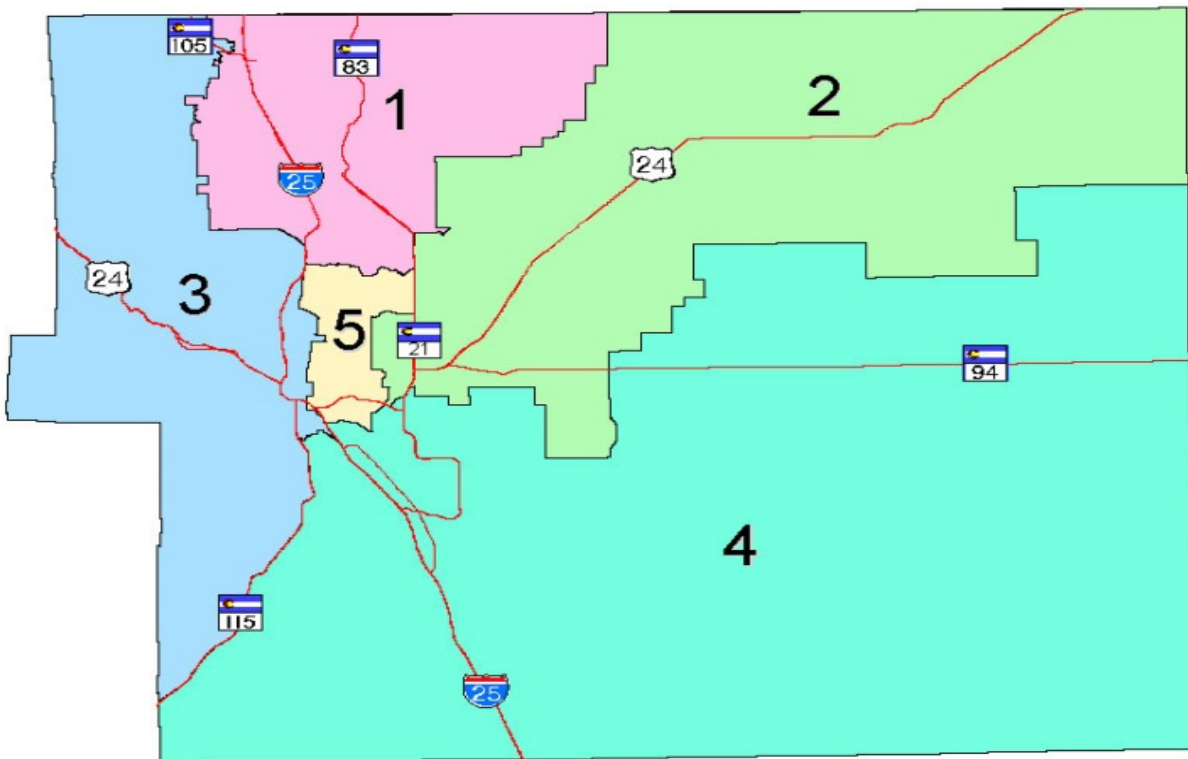


BOARD OF COUNTY COMMISSIONERS

Government

El Paso County Commissioners are elected by the citizens within their respective districts and serve staggered four-year terms. Commissioners are term-limited, serving a maximum of two consecutive four-year terms. The Board of County Commissioners elects officers and assigns community liaison responsibilities annually. Commissioner District boundaries are revised every two years to ensure equal citizen representation for all five districts.

The Board of County Commissioners serves as both a policy-making and administrative body for the County. All powers of the County, as a legal entity, are exercised by the Board of County Commissioners and not by its individual members.





*Darryl Glenn, President,
Commissioner District 1*

On November 2, 2010, Darryl Glenn was elected to the El Paso County Board of Commissioners. Glenn was then reelected in 2014 by more than 80 percent of his constituents in Commissioner District 1. Here, he serves as a member of a board of elected officials responsible for overseeing and implementing federal and state requirements impacting County financial operations for more than 600,000 residents.

Darryl Glenn is also the Co-Owner of the Glenn Law Firm P.C. specializing in Family Law, Public Policy and Campaign Management consulting.

Commissioner District 1 extends from north of Colorado Springs neighborhoods to Douglas County, to include Air Force Academy, Monument, North Gate, and Black Forest.



*Mark Waller, President Pro Tempore,
Commissioner District 2*

Mark Waller was sworn in as the District 2 Commissioner on July 19, 2016.

He is an Attorney in Colorado Springs. He served in the Colorado General Assembly from 2009 – 2014 as the Representative from House District 15, which encompasses portions of Northeastern Colorado Springs. Mark served as the House Minority Leader for the 2013 legislative session and the Assistant House Majority Leader for the 2011 and 2012 legislative sessions. He has also served on the Committee on Judiciary, State Veterans and Military Affairs Committee, Committee on Local Government, Executive Committee, Legislative Council, and the Committee on Legal Services.

Commissioner District 2 extends from east side Colorado Springs neighborhoods through Cimarron Hills, Falcon, Peyton, Calhan and Ramah.



*Stan VanderWerf,
Commissioner District 3*

Commissioner Stan VanderWerf is founder of several small businesses and previously served 28 years in the US Air Force. Stan has over 30 years experience in scientific, program director, engineering, contracting, plant manager, and C-level positions in industry and public agencies. Stan has experience in research and development, manufacturing, and sustainment of a wide variety of products from space systems and airplanes to electronics. He is the founding CEO of Unmanned Aircraft Systems (UAS) Colorado, Advanced Capitol LLC (aerospace defense consulting), and CEM-TEK USA (design and 3-D printing).

Commissioner District 3 includes the western portion of El Paso County including Palmer Lake, Manitou Springs, Green Mountain Falls, west side Colorado Springs and extending south to the Fremont County line.



*Longinos Gonzalez Jr.,
Commissioner District 4*

Longinos Gonzalez, Jr serves District 4 on the Board of County Commissioners. Graduating from the Air Force Academy in 1992, Longinos returned to Colorado Springs because of his love for the outdoors and beauty of the region, particularly the mountainous Front Range. He enjoys hiking in our areas' great parks and trails and is an avid fisherman and tennis player. His background includes a 20 year career as an Air Force Intelligence officer, retiring as a Lt Colonel in 2012. In addition to a Political Science degree from the Academy, Longinos has a Masters Degree in Science Education and was a teacher with Harrison School District 2 prior to his election.

Longinos is the county representative on the Fountain Creek Watershed Flood Control, Board of Health, and Housing Authority. He serves on numerous other boards and committees — including the Pikes Peak Rural Transportation Authority, Community Development Advisory Board, and City/County Drainage Board.

Commissioner District 4 encompasses south and eastern El Paso County, including the Towns of Fountain, Security/Widefield, Hanover, Ellicot, Rush, Yoder and S/SE areas of Colorado Springs as well as the unincorporated area of Stratmoor Hills.



*Peggy Littleton,
Commissioner District 5*

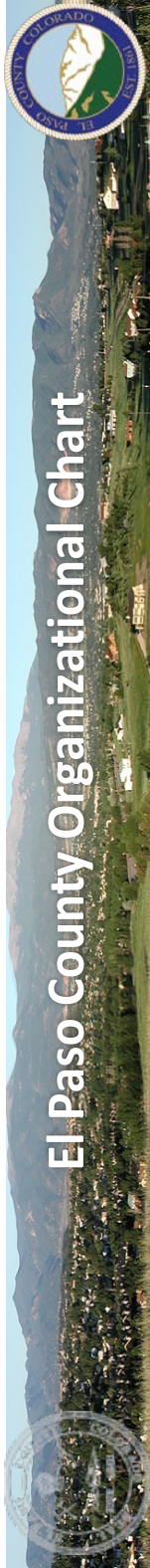
Peggy Littleton has served as Commissioner since January 2011 and represents the citizens of District 5, which covers most of the City of Colorado Springs. Prior to her public service as a Commissioner, she served on the Colorado State Board of Education for seven years, from February 2004-January 2011 representing the 5th Congressional District. Her involvement in education spans many years.

She taught for 15 years in a variety of educational settings, including home-schooling her three children and serving as a faculty member at Cheyenne Mountain Charter Academy and Colorado Springs Christian School. Peggy was also appointed as the director for Colorado's GEAR UP grant, which was administered by the office of former Governor Bill Owens. Peggy has conducted professional staff development seminars for teachers nationwide. She earned her Bachelor of Science degree from the Regents University of New York (renamed Excelsior) and has earned numerous graduate hours in literacy and education.

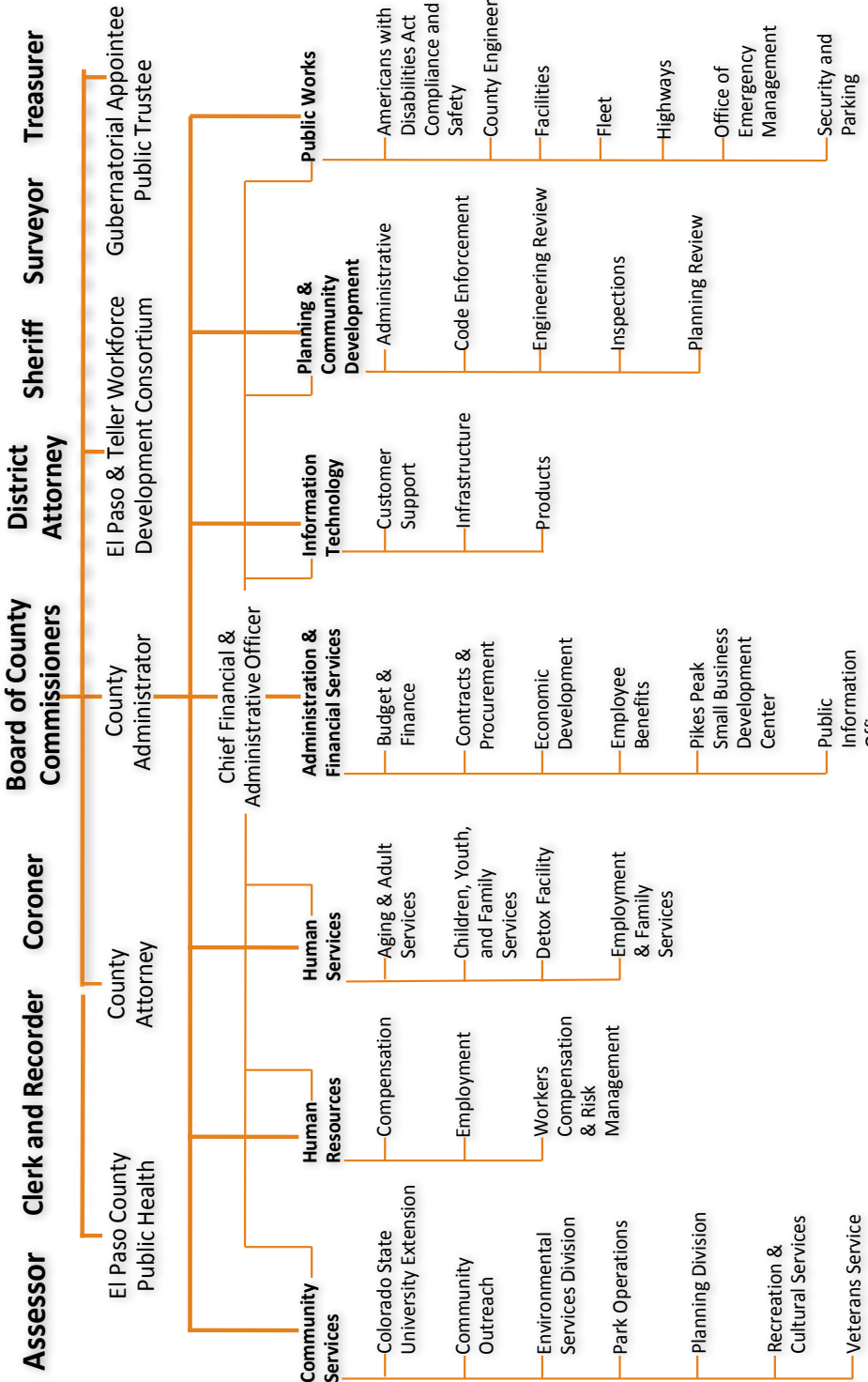
Commissioner District 5 encompasses the majority of the city of Colorado Springs.

Ribbing Cutting at Baptist Road West





Citizens of El Paso County



Lines of Control
Lines of Coordination



II. STRATEGIC PLAN SECTION



5 YEAR STRATEGIC PLAN 2017-2021

COUNTY VISION STATEMENT

El Paso County is recognized as a national model and proven leader in providing excellent citizen services. We reflect our community's values and traditions when serving our citizens and guests. We strive for and embrace partnerships and innovation in developing a sustainable and vibrant regional economy. We deliver efficient, transparent and effective services.

COUNTY MISSION STATEMENT

El Paso County is a regional leader providing valued and necessary community services in the most cost-effective manner.

CORE VALUES

- **Sustainable** - We are committed to financially sustainable, cost-effective County government that provides core services that are valued by our citizens.
- **Engaged** - We engage citizens, other local governments, non-profit organizations, and the business community to collaboratively achieve common goals through trust, respect, example, vision, and commitment.
- **Responsible** - We are responsible for our decisions and actions. We are accountable and transparent.
- **Value** - We value a high standard of excellence and professionalism and take pride in our employees. We invest in our work force.
- **Innovative** - We are an inclusive and innovative community where citizens are engaged and active and assume personal responsibility for themselves, their homes and neighborhoods.
- **Creative** - We are pioneers in creatively providing proactive and responsive customer services that are recognized as models of best practices.
- **Economic Strength** - We encourage economic strength by supporting a strong local economy, removing barriers to business, promoting tourism, retaining local talent in our workforce, and maintaining low taxes.

STRATEGIC PLAN GOALS

El Paso County utilizes a Strategic Plan (plan) as a roadmap to efficient and effective County government. The development of the strategic plan gives the County the opportunity to thoughtfully and methodically engage our countywide elected officials, the Board of County Commissioners, County employees and citizens in a process that results in setting goals, identifying objectives and thinking strategically about how we plan to achieve those goals. The plan identifies both long term and short term priorities and recognizes our commitment to provide quality services, maintain public infrastructure and ensure that we are planning and investing to meet future needs.

El Paso County's Strategic Plan has five primary goals that the Board of County Commissioners is committed to addressing over the next five years that reflects the vision and core mission for El Paso



County. These goals were derived from assessing our current efforts and charting a course to maintain and/or improve desired services for our citizens.

- Goal 1: Maintain and promote a financially sustainable County government that is transparent and effective.
- Goal 2: Continue to enhance the understanding of civic services and promote participation, engagement, and confidence in County government.
- Goal 3: Maintain and improve the County transportation system, facilities, infrastructure, and technology.
- Goal 4: Consistently supports regional economic strength.
- Goal 5: Strive to ensure a safe, secure, resilient and healthy community.

GOAL 1: MAINTAIN AND PROMOTE A FINANCIALLY SUSTAINABLE COUNTY GOVERNMENT THAT IS TRANSPARENT AND EFFECTIVE

Strategy A: Increase innovation, efficiency, and transparency of government services.

Objectives:

1. Enhance financial reporting within all Countywide Elected Offices and Administrative Departments through the implementation of new reporting processes and upgrades to financial reporting systems.
2. Increase the availability of financially based data to the public through the development of new technologies and dashboards.
3. Revise the El Paso County Procurement Policy Manual to enhance compliancy efforts and provide an efficient and more transparent procurement process.
4. Establish an Innovation Team to explore long-range innovative improvements for the delivery of County services.

Strategy B: Invest in human capital by recruiting and retaining employees with competitive compensation, non-monetary incentives, and effectively utilizing volunteer opportunities.

Objectives:

1. Assess opportunities for the County to enhance employee retention through the implementation of competitive benefits, competitive salaries, and enacting programs to promote a healthy work-life balance.
2. Explore opportunities to improve and enhance employee retention by recognizing the County's best practices and identifying areas for potential improvement.
3. Implement an effective training and mentorship program to provide current and future employees with the skills they need to effectively carry out their day-to-day responsibilities.
4. Expand the El Paso County Apprenticeship and Training Program to provide high-quality training by industry professionals.
5. Plan for future vacancies of positions that are crucial for the operations of the County through training and development of staff, supplemented through external recruiting when needed.
6. Reinstate a service award recognition program.
7. Effectively utilize citizen volunteers through the continuation and implementation of citizen volunteer boards and committees and by engaging and encouraging collaboration amongst County residents and local stakeholders.



Strategy C: Define and allocate ongoing funding streams designated for capital investment and operational needs

Objectives:

1. Support sustainable and ongoing funding for public safety needs.
2. Effectively utilize federal grants and other funding opportunities to ensure County residents are able to easily access County services.
3. Continue to strengthen the County's emergency reserve funds.
4. Develop a viable funding strategy to invest in County roads.
5. Collaborate with municipalities and community stakeholders to address the issue of storm water management within the region.

Strategy D: Promote Collaborative Services to increase efficiency and reduce redundancy in the region.

Objectives:

1. Assess the viability of implementing regional law enforcement collaboration of services and infrastructure.
2. Continue to explore consolidation of clerk services with local municipalities and state agencies.
3. Maximize and identify opportunities for collaboration with community stakeholders and other government agencies to maximize purchasing power through combined contracts.
4. Enhance the County's business friendly environment by researching the viability of creating a streamlined Use Tax collection process

Strategy E: Ensure responsible and appropriate use of local tax dollars and utilize federal and state tax dollars while advocating for the reduction of mandates.

Objectives:

1. Through lobbying efforts, advocate on behalf of El Paso County priorities at the state and federal level.
2. Develop a centralized tracking system to monitor, manage, and store County Intergovernmental Agreements (IGA), Memorandums of Understanding (MOU), grants (both state and federal), County resolutions and proclamations, as well as County lease agreements to reduce risk and ensure transparency for County Administrative Departments and County Elected Offices.
3. Utilize the County's ability to apply for funding opportunities to assist the region in collaborative efforts.

GOAL 2: CONTINUE TO ENHANCE THE UNDERSTANDING OF CIVIC SERVICES AND PROMOTE PARTICIPATION, ENGAGEMENT, AND CONFIDENCE IN COUNTY GOVERNMENT

Strategy A: Increase teamwork and improve working relationships with County boards/committees, elected offices, departments, and employees.

Objectives:

1. Initiate quarterly meetings of the County's public information professionals.
2. Continue social media expansion for El Paso County by increasing the average weekly page views on the County website by a minimum of 5% each year.
3. Develop a "Citizens College" type curriculum for County employees and present a minimum of three times each year to enable County employees to be better ambassadors for the County.

Strategy B: Enhance Access to El Paso County services throughout our County.



Objectives:

1. Schedule and promote regular monthly ‘Coffee with the Commissioner’ events or similar small scale meetings to facilitate one-on-one conversations with County leadership, including invitations to key administrative staff and countywide elected officials.
2. Expand the number of citizen services that can be completed online.

Strategy C: Develop and implement a strategic technology infrastructure to engage citizens as stakeholders.

Objectives:

1. Develop, launch, and promote new mobile applications for public use to facilitate direct access to County programs, services, and information.
2. Expand programming on County cable channels to include live broadcasts of public meetings of BoCC, Planning Commission, Parks Advisory Board, and Highway Advisory Commission.
3. Maximize functionality of the County website with overhaul of the County’s “public facing” website to be more citizen focused and to ensure services offered by the County are easily understood.
4. Implement a 311 web-based information system.

Strategy D: Expand community partnerships with other government jurisdictions, nonprofit organizations, educational institutions, business community, and citizens.

Objectives:

1. Create standard presentations for use in educating students and civic groups about County government. Establish a speaker’s bureau of County elected officials, staff, and citizens to present to these groups.
2. Maintain and expand public awareness campaign with community partners.
3. Expand the Citizens College curriculum for online learning and incorporate “field visits” to County facilities.
4. Establish annual Wildfire Community Preparedness events with stakeholders to encourage residents to complete wildfire prevention improvements on their property.

Strategy E: Increase civic awareness and citizen understanding of County responsibilities and services.

Objectives:

1. Increase use of video programming to inform citizens on County services.
2. Enhance transparency by developing a monthly bulletin board linked to County home page reporting relevant county statistics like vehicle and voter registrations, case filings at the District Attorney’s Office, and citizens served by the Department of Human Services.
3. Install digital remotely programmable screens in County facilities with consistently high public usage to provide information on County locations and services.
4. Implement Opt-In procedure to allow and encourage citizens to subscribe to a regularly published e-newsletter.
5. Partner with local media to highlight County programs, services and responsibilities.



GOAL 3: MAINTAIN AND IMPROVE THE COUNTY TRANSPORTATION SYSTEM, FACILITIES, INFRASTRUCTURE, AND TECHNOLOGY

Strategy A: Provide a safe, sustainable, integrated and efficient multi-modal transportation infrastructure system to enhance the region's economy and quality of life.

Objectives:

1. Effectively manage transportation infrastructure by implementing a data-driven asset management process.
2. Exercise responsible financial stewardship and articulate to the public and elected officials the consequences of deferring capital projects and maintenance work, both in terms of accelerated deterioration of infrastructure assets and inflationary cost increases over time.
3. Develop multi-modal transportation infrastructure major maintenance and capital improvement programs.
4. Prioritize infrastructure improvements and repairs based upon the following priorities: protecting life safety, preventing asset damage, preserving mobility, preventing private property damage and preventing environmental damage.
5. Implement best available fleet management technology to identify and enhance operational efficiencies and accountability.
6. Reduce fatalities and injuries by adopting the nationwide philosophy "Toward Zero Deaths".
7. Encourage workforce innovation, ideas, and evaluate performance against strategic goals.
8. Pursue accreditation status through the American Public Works Association to enhance performance, increase productivity, and strengthen employee morale.
9. Support regional efforts to reduce congestion on I-25 (from Monument to Castle Rock), Hwy 24, Hwy 83, and Hwy 94.
10. Support the expansion of public transportation opportunities for County residents.
11. Implement an Automatic Vehicle Location (AVL) fleet management system.
12. Evaluate and upgrade snow removal and ice control equipment, techniques and materials.
13. Improve customer service by combining dispatch services for County Transportation and Security to provide quicker response times and more efficient deployment of staff.
14. Support the Pikes Peak Area Council of Government's Non-Motorized Transportation Plan.
15. Continue with the design and construction of PPRTA "A" List capital projects.

Strategy B: Provide cooperative general technology services through a secure and modern operating infrastructure, current and sustainable software products, innovation, and a qualified professional workforce.

Objectives:

1. Create and implement a comprehensive technology security program to protect County technology assets.
2. Expand fiber optic networks to extend reliable and redundant connectivity to County facilities.
3. Replace unsupported telephone systems with modern VoIP (Voice over Internet Protocol) telephone system.
4. Implement an acceptable use policy for technology systems, devices, and operations.
5. Retire legacy software products and transition operations to sustainable software architectures.
6. Implement sustainable replacement programs for personal computers, software, and technology capital assets.
7. Leverage existing software platforms to enable efficient and interoperable operations.



Strategy C: Provide maintenance and facilities improvements to ensure compliance with policies, programs and regulations; management of space allocation programs; and plans for new construction and renovation of facilities and grounds.

Objectives:

1. Develop a 10-year Facilities Master Plan to address major facility renovations and new facility needs.
2. Develop a 5-year Major Maintenance Plan that will address ongoing building and infrastructure deficiencies in a coordinated and systematic manner.
3. Establish a Facilities technician apprentice program to provide effective training and critical long-term staffing stability for the Facilities Division.
4. Initiate a multi-year Elevator Modernization Program.
5. Collaborate with community stakeholders to develop a public arts master plan.
6. As needed, improve infrastructure to support the construction of the Pikes Peak National Cemetery in El Paso County.

Strategy D: Continue to improve and update the County park system including parks, trails, open space, nature centers, fairgrounds, and services.

Objectives:

1. Develop a master plan, secure funding, and construct Kane Ranch Open Space (Phase 1).
2. Secure funding and construct Falcon Regional Park (Phase 2), County Fairgrounds (Phase 2), and Fountain Creek Regional Park (Phase 2).
3. Update the County Parks Master Plan to address current and future park, trails, open space, and recreational facility needs and forge community consensus and partnerships to complete identified projects.
4. Complete a feasibility study for a northern El Paso County nature center.
5. Secure land ownership or easements, secure funding, and complete the following trail projects: Ute Pass Regional Trail, Jackson Creek Trail, Meridian Ranch Trail, Falcon Vista Trail and Fox Run Trail.
6. Develop a regional open space planning group consisting of representatives from cities, towns, and non-profit organizations to explore collaborating securing open space areas that have unique cultural, environmental and / or natural characteristics.
7. Explore opportunities to provide a dedicated funding source to support the development and maintenance of parks, trails, and open space.
8. Convert Rainbow Falls Recreation Area into a historic site with controlled access and operational hours.
9. Update or create master plans for the following sites: Elephant Rock Open Space, Paint Mines Interpretative Park (west side), Jones Park, and Homestead Ranch Regional Park.
10. Complete an irrigation renovation program that will include replacing outdated irrigation equipment and reducing the amount of irrigated turf areas.
11. Partner with Fort Carson to expand shooting opportunities and shooter education programs at the Cheyenne Mountain Shooting Range.
12. Explore opportunities to provide accessible urban opportunities for CSU Extension programs including day camps, animal activities, youth-related expos, and vertical gardening.
13. Explore the provision of educational programs and the expansion of facilities for remote control flying opportunities.



GOAL 4: CONSISTENTLY SUPPORTS REGIONAL ECONOMIC STRENGTH

Strategy A: Encourage the growth of existing businesses and recruitment of new businesses.

Objectives:

1. Partner with local municipalities to identify contrasting development-related standards and requirements and establish a committee that is tasked with proposing and implementing code changes to increase inter-jurisdictional uniformity.
2. Continue to evaluate and modify the existing regulatory framework and procedures for development in an effort to avoid over-regulation to further promote and enhance a business friendly environment.
3. Develop an economic development policy to determine incentive packages under current statutory authority for appropriate businesses or areas.
4. Support and encourage increased employment opportunities by partnering with economic development organizations in marketing, recruitment, and training efforts for businesses, entrepreneurs and target sector employers.
5. Expand the Colorado Building Farmers program through the El Paso County CSU Extension Office.
6. Support the expansion of emerging industries in the Pikes Peak Region.
7. In partnership with community stakeholders, support the revitalization of existing business districts.

Strategy B: Support and advocate for a strong federal presence and related businesses.

Objectives:

1. Participate in feasibility studies of rail and freight opportunities.
2. Promote the National Cyber security Center.
3. Deploy resources at the Veteran's Service Center to support the needs of the growing county veteran population.

Strategy C: Promote a positive community vision which is attractive to businesses and employees.

Objectives:

1. Support efforts to improve existing public infrastructure and promote increased infrastructure connectivity on a regional scale including but not limited to multi-modal transportation, storm water, and broadband.
2. Coordinate a Community Economic Development Strategy (CEDS).

Strategy D: Expand tourism opportunities and emphasize its impact on the economy.

Objectives:

1. Engage in a regional Tourism Master Plan.
2. Pursue grant opportunities and support community events to promote the region's heritage, unique cultures, scenic beauty, wildlife, arts, sporting activities, and other tourism opportunities.
3. Add Enterprise Zone contribution projects that increase tourism.

Strategy E: Promote a variety of housing options/opportunities and the region's neighborhoods.

Objectives:

1. Increase the usage of existing down payment assistance and first-time homebuyer programs for new construction through education and promotion.
2. Advocate and support the Continuum of Care efforts and work with housing partners to decrease homelessness.



3. Assist in the development of new workforce housing units.
4. Assist in the development of new and rehabilitation of pre-existing housing inventory to increase accessible housing choices.

GOAL 5: STRIVE TO ENSURE A SAFE AND HEALTHY COMMUNITY

Strategy A: Support a high level of public safety to include law enforcement, justice services and prosecution.

Objectives:

1. Increase and improve Pretrial Services core functions, utilizing standards and procedures recommended by the Colorado Association of Pretrial Services and the National Association of Pretrial Services.
2. Develop, implement, and utilize evidenced based decision making tools that aid in the review of community corrections referrals, reduce recidivism rates and increase the effectiveness of alternative sentencing measures.
3. Continue support of the Not One More Child Initiative through training and distribution of child abuse prevention materials to first responders.
4. Increase victim support, protection and notification.
5. Expand alternative justice programs, problem solving courts and measures to include the Colorado Organized Retail Crime Association (CORCA), Human Trafficking, Mental Health, Prescription Fraud, Drug Court, Diversion Services, Veteran's Court and Mediation Services.
6. Seek new and support existing innovative programs which intend to reduce recidivism and length of stay in the El Paso County jail.
7. Ensure compliance with the E-Discovery and E-Filing systems mandated by the State by upgrading servers, storage capacity and Internet connections including archival of criminal justice records.
8. Re-establish the El Paso County Criminal Justice Coordinating Council to enhance communication and coordination of criminal justice service providers and stakeholders.
9. Advocate for the construction of a federal courthouse in El Paso County.
10. Explore, support and implement regional solutions for law enforcement functions encompassing multiple agencies to address vital needs for 911 services, law enforcement training, evidence storage/handling and the crime lab.

Strategy B: Support a high level of community safety and security encompassing emergency management, safe buildings, and partnerships for healthy neighborhoods.

Objectives:

1. Collaborate with the El Paso County Office of Emergency Management, Humane Society of the Pikes Peak Region, Neighborhood Organizations, Home Owner's Associations, and law enforcement to develop an animal emergency disaster plan.
2. Update and implement the County's Emergency Preparedness Plans including the Communication and Recovery components in cooperation with stakeholders.
3. Enhance the hazardous materials identification and education program.
4. Enhance El Paso County Public Health involvement in the transportation, land use, and environmental planning processes.
5. Expand carbon monoxide and radon awareness, outreach and detection.
6. Enhance security measures and employee training at County facilities to assure the safety of County employees and the public.
7. Explore contracting for a child care center for County employees at the Citizens Service Center.



Strategy C: Promote, protect, plan and prepare for public health through active citizen and community partnerships and education.

Objectives:

1. Develop a public outreach campaign to provide information on outdoor air pollution, source of pollutants, and corrective action alternatives.
2. Implement a “Communities That Care” model to assess and implement prevention strategies to reduce youth substance abuse.
3. Convene community partners to implement strategies to reduce teen suicide.
4. Continue to actively support the El Paso County Community Health Improvement Plan.
5. Support community efforts to combat substance abuse.
6. Reduce food borne illness through increased food worker education and expanding compliance efforts of food safety standards at retail food establishments.
7. Increase treatment opportunities for Community Detox clients immediately following release into the community.
8. Support the Tobacco Free Campus pilot program at Citizens Service Center and Centennial Hall.
9. Support the National Stepping Up Initiative to reduce mental illness at the Criminal Justice Center.
10. Actively participate in the Age Friendly Colorado Springs Initiative.

Strategy D: Protect environmental quality including air, land and water.

Objectives:

1. Expand the neighborhood household hazardous waste collection service that will provide collection opportunities throughout the County.
2. Explore the establishment of a regional waste-to-energy system.
3. Continue to work collaboratively with other stakeholders, via the Groundwater Quality Study Committee, to study and protect groundwater quality and identify emerging issues through periodic monitoring, sharing data among stakeholders, and reporting back to the BoCC annually.
4. Through the Conditionally Exempt Small Quantity Generators (CESQG), offer intake of materials from neighboring counties with a fee to recover cost-of-services.
5. Support the El Paso County Regional Resiliency Collaborative to continue efforts for prevention, mitigation and recovery from fire and flooding issues.
6. Participate in efforts to prevent water contamination and if warranted, support mitigation efforts with community stakeholders.

Strategy E: Develop mitigation plans and funding for hazards as identified in the 2015 Hazard Mitigation Plan.

Objectives:

1. Test the public health pandemic disease response plan, including points of distribution and update plan as warranted.
2. Promote Community Wildfire Protection Plans (CWPPs) to address the wildland urban interface for prevention, preparedness, response and recovery as part of the Wildland Fire Mitigation Planning; stressing collaboration with the Sheriff’s Office, Office of Emergency Management, Fire Districts, community and neighborhood organizations, Colorado Division of Fire Prevention and Control, Colorado Division of Homeland Security, the U.S Forest Service, Colorado Department of Natural Resources, and other agencies.

Strategy F: Increase self-sufficiency and reduce reliance on public assistance programs.

Objectives:



1. Expand community partnerships to reduce dependency on Department of Human Services (DHS) services.
2. Assist citizens in addressing employment barriers related to substance abuse, mental health issues and domestic violence.
3. Partner with community organizations to expand re-integration recovery programs for formerly incarcerated individuals to effectively re-enter the workforce.
4. El Paso County will work with community partners to reduce homelessness.

Strategy G: Reduce child abuse, abuse of at-risk youth and adults, elder Abuse, and domestic violence.

Objectives:

1. Increase kinship care placements when children cannot remain at home.
2. Increase caseworker's face-to-face contacts with children in both out-of-home placement and at-home in child protection cases.
3. Increase services for families to prevent the need for Department of Human Services' involvement.
4. Expand outreach to the adult population including seniors and persons with disabilities.
5. Support programs such as the Not One More Child initiative that trains community partners and citizens to recognize and report concerns of abuse, neglect and exploitation of at-risk children and adults.
6. Work with community partners to reduce domestic violence.



III. BUDGET DEVELOPMENT PROCESS SECTION



BUDGET DEVELOPMENT PROCESS

The budget expresses all of our key policy decisions and priorities and aligns with the County's strategic plan. It determines who we tax and how much, and where we choose to spend our money for programs and services in areas such as transportation, public safety, disaster recovery, social services, housing, and economic development. Because resources are not sufficient to address all our critical needs, the budget reflects the priorities of the County's elected representatives.

Making decisions about priorities is part of the give-and-take that drives the annual budget-making process. It is a process that involves the Board of County Commissioners, other elected and appointed officials, and staff. Community organizations and other interested and concerned citizens also play a role.

This guide is designed to help interested citizens understand and participate in the budget process. Additional information on many of the topics discussed in this budget book can be found on our website at www.elpasoco.com.

The budget is where the county's goals and objectives are articulated and implemented in concrete terms.

The Adopted Budget becomes a blueprint for:

- How the county government spends money
- What activities are funded and for how much
- What do we spend on operating and capital expenses for public safety, transportation, parks, and other activities
- How county government pays for activities
- How revenue is raised, whether that be taxes, fees for service or aid from federal and state governments
- Balancing the budget –The Local Government Budget Law of Colorado (C.R.S. §29-1-101 et seq.) requires that county government expenditures cannot exceed total available revenue



2017 BUDGET PREPARATION CALENDAR

The following calendar is a chronology of events for the budget process and the certification of mill levies. Some events are not statutory but reflect good budgeting practices. For details on the applicable statutes listed below, please refer to the Colorado Revised Statutes. Dates can change by direction of the Board of County Commissioners (BoCC).

January 1, 2016	Start of Fiscal Year (Begin planning for 2017 Budget)
January 31, 2016	Certified copy of 2016 Original Adopted Budget filed with Department of Local Affairs (DOLA) [Statutory deadline - January 31, 2016 C.R. S 29-1-113 (1)]
June 1, 2016	Auditor to submit 2015 Audit/Comprehensive Annual Financial Report [Statutory Deadline - June 28, 2016 C.R. S 29-1-606 (a) (1)] (180 days)
September 27, 2016	<u>2017 Budget Hearing #1</u> – (Preliminary Balanced Budget) Statutory Presentation of 2017 Preliminary Balanced Budget [Statutory Deadline - October 16, 2016 C.R. S 29-1-106 (1)] * To include revenues estimates and previously approved changes to expenditures
October 18, 2016	<u>2017 Budget Hearing #2</u> – (Original Adopted Budget) Department/Offices - Critical Needs Presentations
November 3, 2016	<u>2017 Budget Hearing #3</u> – (Original Adopted Budget) BoCC Direction on the 2017 Original Adopted Budget
November 15, 2016	<u>2017 Budget Hearing #4</u> – (Original Adopted Budget) Resolution to Adopt the 2017 Original Adopted Budget [Statutory Deadline – December 15, 2016 C.R. S 29-1-108 (2) and (3)] Resolution to Certify the County Mill Levy [Statutory Deadline – December 15, 2016 C.R. S 39-5-128 (1)] Resolution to Authorize the Treasurer to Transfer between Funds [Statutory Deadline – December 31, 2016 C.R. S 29-1-108 (4)]
December 22, 2016	BoCC to levy taxes and certify mill levies to the State & Assessor (Statutory deadline - December 22, 2016)
January 31, 2017	Certified copy of 2017 Original Adopted Budget filed with DOLA [Statutory deadline - January 31, 2017 C.R. S 29-1-113 (1)]

Basis of Accounting and Budgeting

The modified accrual basis of accounting is used for all governmental fund types. Revenues are recognized in the accounting period in which they become available and measurable. Property tax is reported as a receivable and deferred revenue when the levy is certified, and as a revenue when due for collection in the subsequent year.

The budget is prepared using Generally Accepted Accounting Principles (GAAP) for all funds except that the budget also includes proceeds from long-term financing and capital grants as revenue; expenditures



include capital outlays and bond payments. Depreciation on property and equipment are excluded from the budget.

Fiscal Year

The County's fiscal year is a calendar year (January 1 - December 31) as required by Colorado Statute CRS 29-1-103(1).

BUDGET PROCESS POLICY

El Paso County must follow the requirements of the "Local Government Budget Law of Colorado," Title 29, Article 1, Part 1 (Appendix C of Budget Policy in Appendix A). Additional statutory deadlines for the submittal of the entire budget are due by January 31st of the budget year to the state of Colorado (please refer to Appendix D of Budget Policy in Appendix A from the Colorado Department of Local Affairs (DOLA) for specific deadline dates).

In order to be in compliance with the deadlines and requirements of the Adoption of the Original Adoption Budget (OAB), El Paso County's Budget Policy uses the following basic parameters:

- The proposed budget must be balanced. Specifically, no budget shall provide for expenditures in excess of available revenues and beginning fund balances.
- The budget must be separated into funds. The expenditure data must show the objects of expenditure and anticipated revenue data must show its different sources.
- The budget must show a beginning fund balance, anticipated revenue, expenditures and ending fund balance.
- The Budget Officer must present a Preliminary Balanced Budget (PBB) to the BoCC by October 15th.
- A notice of Budget must be published.
- Any elector of EPC has the right to file or register a protest with the BoCC prior to the time of the adoption of the budget.
- The BoCC must adopt the OAB by December 15th prior to the certification of levies for EPC.
 - The Budget Resolution is the *Resolution to Adopt* the OAB. It must summarize the budget by fund and expenditures and the appropriation must not exceed revenues plus available fund balances.
 - The *Mill Levy Resolution* certifies the mill levy after the *Resolution to Adopt* has been approved.
 - The *Transfer Resolution* authorizes the Treasurer to make transfers between funds.
- The OAB with additional documentation as mandated must be submitted to DOLA by January 31st.

All annual appropriations lapse at the end of the fiscal year as El Paso County can only budget one year at a time and cannot obligate future years; therefore, unexpended funds currently obligated under a project or encumbrance in the current year must be reappropriated into the next budget year via a resolution approved by the BoCC.



Adjustments to the OAB may occur throughout the calendar year and shortly into the subsequent calendar year to account for revenues received in excess of the budget and to authorize expenditure of additional funds. Whenever El Paso County receives unanticipated revenues or revenues not assured at the time of the adoption of the budget and those revenues need to be expended, a supplemental budget appropriation shall be enacted to authorize the expenditure of these unanticipated funds.

The budgetary fiscal structure is established in compliance with GAAP and the Governmental Accounting Standards Board (GASB), which define the fund accounting structure and how to classify governmental activity. El Paso County uses fund accounting to ensure compliance with finance-related legal requirements. Fund accounting is used as a control device to segregate financial resources and ensure segregated resources are only used for their intended purposes. There are three (3) fund types; governmental, proprietary, and fiduciary.

The level at which BoCC must approve a budgetary change. For El Paso County and in compliance with GAAP, this is at the fund level. El Paso County further institutes a managerial level of control where all budgets cannot be overspent at the Business Unit (or cost center) level. While El Paso County will continue to establish budgets at the major category level (personnel, operating, and capital) El Paso County will not institute levels of control at that level.

This is the general process El Paso County follows in adopting the OAB each year. This process may be modified slightly at the direction of the BoCC or request of the Budget Officer as long as all requirements are adhered to. EPC implements different budgeting processes for the various accounting funds based on the legal restrictions of the accounting funds, funding sources, required expenditures, or BoCC direction. This section outlines the budget process based on whether the funds are Restricted, Partially Restricted or Unrestricted.

- **Restricted Funds** are determined based on federal, state, and outside agency compliance requirements. EPC's Restricted Funds are the Road and Bridge Escrow, Conservation Trust Fund, Household Hazardous Waste Fund, School Trust Fund, and Local Improvement Districts.
- **Partially Restricted Funds** are determined based on restrictions as outline above, but are partially funded by sales and use tax, property tax, or specific ownership tax. EPC's Partially Restricted Funds are the Community Investment Project Fund (CIP), Self Insurance Fund, Department of Human Services Fund (DHS), and Road & Bridge Fund.
- **Unrestricted Funds** are the remaining funds in the General Fund that do not fall under a restricted cost center.
 - There are also Restricted, Committed, and Assigned Cost Centers (Business Units) within the General Fund that maintain their own fund balances and are accounted for separately in order to be in compliance with their various restrictions.

In the 2nd and 3rd quarter of the current year, the Budget Division coordinates with departments and offices on their restricted budget estimates for the upcoming FY. This includes all restricted funds and restricted cost centers in the General Fund. The Budget Division also coordinates with departments and offices on their partially restricted budget estimates for the upcoming fiscal year. This process includes all the review and analysis, as outlined for the Restricted Budget Process, but these funds have their own individual process. On-going budgetary changes to these funds are assessed based on legal requirements



and available revenues and fund balance. Changes resulting in increases or decreases to personnel will be assessed for impacts and FTE counts will be updated accordingly.

Budgeting for the General Fund Unrestricted Budget is the core of the budget process, where revenue streams are identified and expenditures are determined by the BoCC. This process begins during the 2nd and 3rd quarter of the year and commences with the adoption of the OAB of the upcoming budget year by December 15th.

The Financial Roadmap is a five year budget projection anticipating the known budgetary impacts through the next five budget years. The Financial Roadmap allows the BoCC, offices, departments, employees and citizens to anticipate the financial direction of El Paso County. This supports strong fiscal management providing time to plan and address potential impacts to El Paso County's financial position for future years. The following priorities are addressed during this process to include the appropriate minimum level of General Fund unrestricted fund balance.

EPC's Fund Balance Policy first priority is to establish a sufficient cash flow for the General Fund.

The appropriate minimum level of General Fund unrestricted fund balance to be maintained is the sum of:

- Historical uncollectable amounts for property taxes averaging 0.5%
- Sales tax for all funds (excluding restricted Public Safety Sales Tax) of 10%
- All other Unrestricted General Fund Revenues of 5%

The General Fund unrestricted fund balance may be used in the following circumstances:

- Revenues received are at least 4% less than budgeted due to economic conditions.
- Federally declared natural disasters within the County.
- Elimination of core (tax related, non-grant) revenue streams, such as:
 - Sales and/or use tax
 - Property tax
 - Clerk and recorder fees
 - Specific ownership tax.
- BoCC determined emergency with one-time costs.
- Fund balance will be used in the order of: committed, assigned, and unassigned.

The General Fund Unrestricted Fund Balance will be replenished using the following methods:

- Adjust the 5YBF so spending is adjusted downward (or economic recovery predicted) and the desired levels of Unrestricted Fund Balance are replenished.
- Natural disaster use is replenished when anticipated reimbursement will be received from state/federal government.
- Fund balance will be replenished in the order of: Committed, Assigned, and Unassigned.

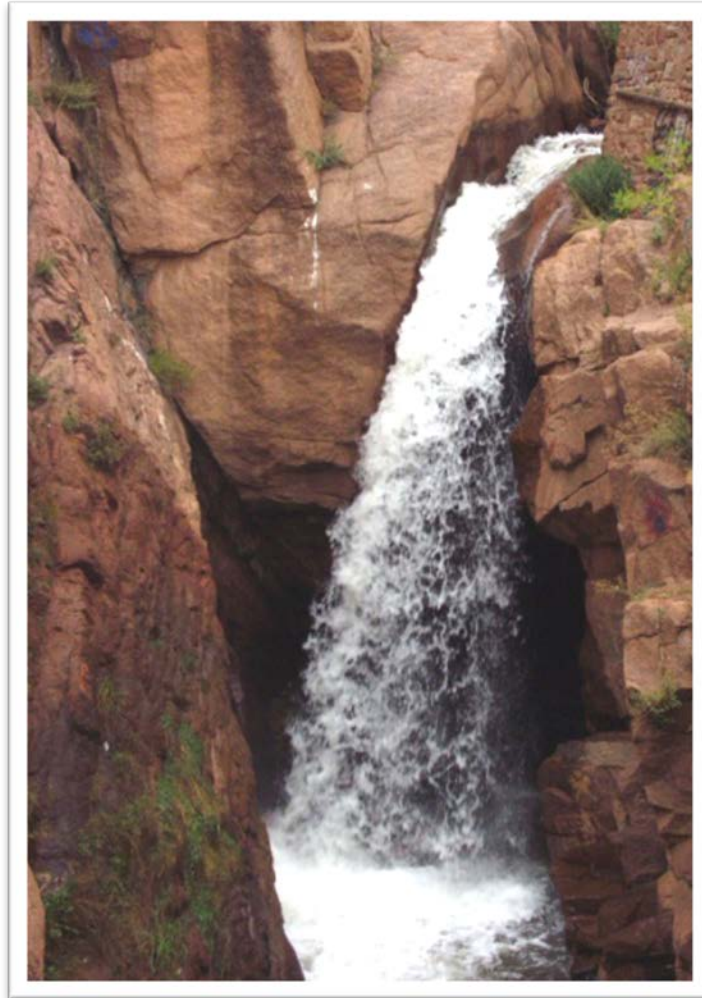
The General Fund unrestricted fund balance will be replenished using the following timeline:

- The amount that needs to be replenished will be adjusted in the 5YBF to be brought to the minimum required level over a maximum of five (5) budget years.



Annually, after reviewing and updating all revenue estimates, the Budget Division will assess the impacts on the Financial Roadmap. Based on these impacts, the Budget Officer will hold meetings with the Countywide elected officials and department directors to discuss revenue impacts and El Paso County's critical needs. During these meetings, objectives of the Strategic Plan are reviewed to ensure alignment with the Financial Roadmap. Through an additional series of meetings, the Budget Officer will update the Financial Roadmap to address changes brought forward. This revised Financial Roadmap is then built into the PBB and presented to BoCC no later than October 15th. The compilation of the Financial Roadmap consists of three phases, Initial Compilation, Strategy Phase and BoCC Deliberations and Directions.

For the complete Budget policy that incorporates Fund Balance policy, please see Appendix A.





IV. FINANCIAL SECTION



COUNTYWIDE BUDGET SUMMARY

2017 COUNTYWIDE BUDGET SUMMARY

The Countywide Budget Summary provides information regarding revenues, expenditures, and fund balances for the Countywide 2017 Original Adopted Budget (all 10 funds combined). The table below summarizes the Countywide 2017 Original Adopted Budget. Compared to the 2016 Original Adopted Budget, revenues are budgeted to increase by 7.12% and expenditures are budgeted to increase by 5.74% overall.

All Funds Summary	2015 Actual	2016 OAB	2017 OAB	Increase/ (Decrease)	Percent Change
UNRESTRICTED REVENUE					
Sales & Use Tax	87,996,700	91,258,360	96,785,392	5,527,032	6.06%
Property Tax	43,759,991	47,762,685	48,684,009	921,324	1.93%
Specific Ownership Tax	1,202,489	5,500,000	5,670,000	170,000	3.09%
Other Taxes	119,294	342,500	356,000	13,500	3.94%
Fees & Charges for Services	1,986,386	1,691,900	1,239,200	(452,700)	-26.76%
Assessor Fees	26,494	23,000	24,850	1,850	8.04%
Clerk & Recorder Fees	10,517,052	9,933,100	10,285,100	352,000	3.54%
Coroner	462,664	445,365	472,000	26,635	5.98%
Planning & Community Development	1,428,305	1,200,000	1,297,989	97,989	8.17%
Sheriff Fees	1,281,021	1,066,000	2,786,000	1,720,000	161.35%
Surveyor Fees	2,310	1,200	1,000	(200)	-16.67%
Treasurer Fees	3,379,012	3,500,000	3,550,000	50,000	1.43%
Public Trustee Fees	335,236	350,000	250,000	(100,000)	-28.57%
Parks & Recreation Fees	551,895	444,800	225,000	(219,800)	-49.42%
Parking Structure Fees	200,774	218,248	234,000	15,752	7.22%
Rent Collections - Outside	43,503	39,025	14,784	(24,241)	-62.12%
Intergovernmental	7,194,294	1,534,851	2,919,409	1,384,558	90.21%
Miscellaneous Revenue	277,276	275,000	695,000	420,000	152.73%
Total Unrestricted Revenue	160,764,696	165,586,034	175,489,733	9,903,699	5.98%
RESTRICTED REVENUE					
Grant/Intergovernmental	84,778,665	77,074,041	81,023,143	3,949,102	5.12%
Public Safety Sales & Use Tax	20,129,945	20,795,609	22,117,113	1,321,504	6.35%
Restricted Fees	1,674,253	1,560,000	5,134,050	3,574,050	229.11%
Restricted Revenue/Spec Own Tax - Fleet	5,012,069	-	-	-	0.00%
Property Taxes-Pass thru BPPT	821,982	892,353	903,998	11,645	1.30%
Highway User Tax	12,333,296	11,750,000	13,400,000	1,650,000	14.04%
Employer Paid Benefits	7,212,462	7,074,233	7,098,283	24,050	0.34%
Internal County Direct Bills	15,594,040	16,235,853	17,243,958	1,008,105	6.21%
Total Restricted Revenue	147,556,712	135,382,089	146,920,545	11,538,456	8.52%
TOTAL REVENUE	308,321,408	300,968,123	322,410,278	21,442,155	7.12%
EXPENDITURES:					
Personnel	103,177,214	110,859,964	120,372,987	9,513,023	8.58%
Operating	49,874,418	58,079,691	52,573,546	(5,506,145)	-9.48%
Capital	1,434,308	2,136,844	3,294,698	1,157,854	54.19%
Total Unrestricted Expenditures	154,485,940	171,076,499	176,241,231	5,164,732	3.02%
Restricted Personnel	72,527,992	60,306,695	82,039,026	21,732,331	36.04%
Restricted Operating	63,700,705	70,875,158	62,693,142	(8,182,016)	-11.54%
Restricted Capital	7,127,336	4,493,349	3,392,475	(1,100,874)	-24.50%
Total Restricted Expenditures	143,356,033	135,675,202	148,124,643	12,449,441	9.18%
Total Expenditures	297,841,973	306,751,701	324,365,874	17,614,173	5.74%
NET EXCESS / (DEFICIENCY) OF FUNDS	10,479,435	(5,783,578)	(1,955,596)	3,827,982	-66.19%



El Paso County 2017 Adopted Budget

2017 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	Solid Waste Mgmt.	LIDS	
UNRESTRICTED REVENUE											
Sales and Use Tax	54,697,039			17,468,834	10,753,455	13,866,064					96,785,392
Property Taxes-Real Property	47,428,545	1,255,464									48,684,009
Specific Ownership Tax	3,870,000	1,800,000									5,670,000
Other Taxes / PILT	275,000	81,000									356,000
Fees & Charges for Svs	584,200	655,000									1,239,200
Assessor Fees	24,850										24,850
Clerk & Recorder Fees	10,285,100										10,285,100
Coroner	472,000										472,000
Planning & Community Development	1,297,989										1,297,989
Sheriff Fees	2,786,000										2,786,000
Surveyor	1,000										1,000
Treasurer Fees	3,550,000										3,550,000
Public Trustee Fees	250,000										250,000
Park & Recreation Fees	225,000										225,000
Parking Structure Fees	234,000										234,000
Rent Collections-Outside	14,784										14,784
Intergovernmental	2,919,409										2,919,409
Miscellaneous Revenue	610,000					85,000					695,000
Unrestricted Revenue	129,524,916	3,791,464	0	17,468,834	10,753,455	13,951,064	0	0	0	0	175,489,733
RESTRICTED REVENUE											
Grant / Intergovernmental	24,612,727			52,798,666	837,634	100,000	1,352,230	100,000	1,081,886	140,000	81,023,143
Public Safety Sales & Use Tax	22,117,113										22,117,113
Restricted Fees	4,432,050	702,000									5,134,050
Property Taxes-Pass thm BPPT			903,998								903,998
Highway User Tax		13,400,000									13,400,000
Employee Paid Benefits						7,098,283					7,098,283
Internal County Direct Bills					4,525,759	12,718,199					17,243,958
Restricted Revenue	51,161,890	14,102,000	903,998	52,798,666	5,363,393	19,916,482	1,352,230	100,000	1,081,886	140,000	146,920,545
Unrestricted Expenditures	180,686,806	17,893,464	903,998	70,267,500	16,116,848	33,867,546	1,352,230	100,000	1,081,886	140,000	322,410,278
Restricted Expenditures	128,761,279	5,515,695	0	17,293,834	10,753,455	13,916,968	0	0	0	0	176,241,231
Personnel	95,537,369	2,867,513		10,570,692		11,397,413					120,372,987
Operating	30,052,531	2,524,863		6,723,142	10,753,455	2,519,555					52,573,546
Capital	3,171,379	123,319		0	0	0					3,294,698
Restricted Personnel	24,565,389	7,331,382	0	32,272,684	5,363,393	16,310,764	1,180,378	100,000	378,430	140,000	82,039,026
Restricted Operating	24,723,414	6,455,329	903,998	20,525,982	5,363,393	3,605,718	171,852	100,000	703,456	140,000	62,693,142
Restricted Capital	3,077,186	315,289	0	0	0	0	0	0	0	0	3,392,475
Restricted Expenditures	52,365,989	14,102,000	903,998	52,798,666	5,363,393	19,916,482	1,352,230	100,000	1,081,886	140,000	148,124,644
Total	181,127,268	19,617,695	903,998	70,092,500	16,116,848	33,833,450	1,352,230	100,000	1,081,886	140,000	324,365,875



2017 Original Adopted Budget - Fund Balance Estimates

	2017		2017		December 31, 2017	
	Estimated	Original	Original	Adopted Budget	Estimated	Estimated
January 1, 2017	Beginning	Adopted Budget	Adopted Budget	Expenditures	Available	Available
Fund Balance	Fund Balance	Revenues	Expenditures	=	Fund Balance	Fund Balance
General Fund -Net-UR	\$8,463,248	\$129,524,916	(\$128,761,279)		\$9,226,885	\$0
Emergency Reserve - General Fund	6,080,265	0	0		6,080,265	0
General Fund -RES	8,671,024	51,161,890	(52,365,989)		7,466,925	0
Total General Fund	\$23,214,537	\$180,686,806	(\$181,127,268)		\$22,774,075	\$0
<u>Restricted Funds</u>						
Road & Bridge Escrow	\$0	\$903,998	(\$903,998)		\$0	\$0
Conservation Trust	\$509,140	\$1,352,230	(\$1,352,230)		\$509,140	\$0
School's Trust	\$141,522	\$100,000	(\$100,000)		\$141,522	\$0
Household Hazardous Waste Management	\$605,541	\$1,081,886	(\$1,081,886)		\$605,541	\$0
Local Improvement Districts-Falcon Vista	\$13,062	\$140,000	(\$140,000)		\$13,062	\$0
<u>Partially Restricted Funds</u>						
Road & Bridge	\$8,157,709	\$17,893,464	(\$19,617,695)		\$6,433,478	\$0
Department of Human Services	\$3,463,253	\$70,267,500	(\$70,092,500)		\$3,638,253	\$0
Community Investment	\$306,282	\$16,116,848	(\$16,116,848)		\$306,282	\$0
Self-Insurance	\$6,965,904	\$33,867,546	(\$33,833,450)		\$7,000,000	\$0
Total	\$43,376,950	\$322,410,278	(\$324,365,875)		\$41,421,353	\$0



2017 COUNTYWIDE REVENUE SUMMARY

The revenues for El Paso County primarily consist of:

- Property Taxes
- Sales Taxes
- Other Taxes
- Intergovernmental Revenues
- Charges for Services (including Licenses & Permits and Fines & Forfeitures)
- Miscellaneous Revenues

The proportion of these revenues vary by fund. For example, Sales Taxes are distributed to the General Fund, Self-Insurance Fund, Community Investment (Capital) Fund and the Human Services Fund; Property Taxes accrue to the General Fund and the Road and Bridge Fund. The Road and Bridge Fund receives significant state allocated intergovernmental revenue in the form of Highway Users Tax Funds (HUTF). Additionally, the Human Services Fund receives intergovernmental revenue from the State and Federal governments for welfare payments. The Household Hazardous Waste Management Fund receives most of its revenue from Charges for Services.

Due to the limitations of Article X, Section 20 of the Colorado Constitution, El Paso County is estimating revenues more conservatively. The calculations required by Article X, Section 20, in reference to "revenue limits" imply the revenue received by a district is the most important factor. Certainly the requirement to refund any revenue received over the "limit" is a major consideration. Revenues must be estimated as closely as possible to their expected values.

The major sources of revenue, Property and Sales Taxes, are discussed in detail in this section. Each individual fund section contains a separate analysis of revenues, which should be carefully examined for the sources of its revenues.



Example of how a citizen’s property tax is calculated in EPC.

Market Value of the home as valued by the El Paso County Assessor's Office

Assessment Rate as determined by the State of Colorado in accordance with Colorado Revised Statute 39-1-104.2 C.R.S. (currently 7.96% of market)

Mill Levy is a tax rate of 1/10 of a cent. A tax rate of 1 mill per thousand means \$1.00 of tax per \$1,000 of assessed value

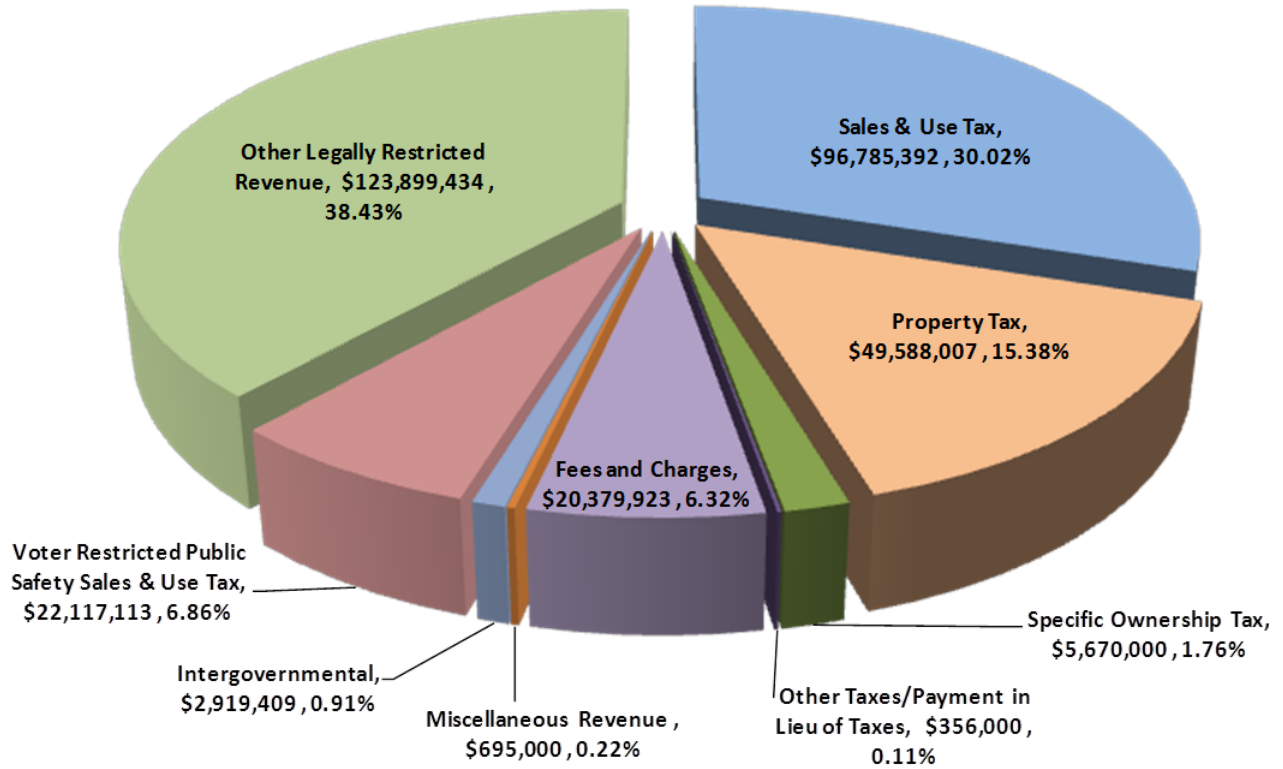
<p>Market Value x Assessment Rate = Assessment Value Assessment Value x Mill Levy = Property Taxes \$300,000 x .0796 = \$23,880 X 57.749 Mills (.057749) = \$1,379.05</p>
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Based on the calculation above, this household would pay \$1,379.05 in total property taxes, of which El Paso County would receive \$183.97 or 13.34% of the total property tax collected.



2017 Original Adopted Budget Revenue By Major Category \$322,410,278





El Paso County 2017 Adopted Budget

Allocation of Revenues by Major Category

Department	2016 Original		2016 Adopted		Voter		Other Taxes	Fees and Charges	Inter-governmental Revenues	Other Revenue/ Misc	Restricted Revenue	2017 Original Adopted Budget
	Sales & Use Tax	Property Tax	Sales & Use Tax	Property Tax	Restricted Sales & Use Tax	Other Taxes						
1 Administrative Services	89,431,793	901,783	3,320,661	0	13,500	49,300	(240,951)	245,000				93,721,086
Security - Parking Structure	218,248					15,752						234,000
Facilities Management	49,025					(24,241)						24,784
Parks & Leisure Services	444,800					(219,800)		16,560				225,000
Veteran Services	2,400											18,960
Planning & Community Development	1,200,000					97,989						1,297,989
Assessor	23,000					1,850						24,850
Clerk & Recorder	9,933,100					352,000		0				10,285,100
Coroner	450,365					26,635						477,000
Sheriff's Office	2,352,500					1,720,000		1,433,949				5,506,449
Surveyor	1,200					(200)						1,000
Treasurer	3,500,000					50,000						3,550,000
Public Trustee	350,000					(100,000)						250,000
Fleet	6,133,843		(248,240)			0		175,000			0	6,721,351
Retirement	6,535,530		651,817			0						7,187,347
1 Net General Fund	120,625,804	901,783	3,724,238	0	13,500	1,969,285	1,384,558	420,000	0	0	0	129,524,916
Facilities CAM and County/City SLA	1,175,110										16,859	1,191,969
Restricted Parks & Environ Svcs	131,250										267,800	399,050
Justice Services/Community Outreach	6,736,538										(337,343)	6,399,195
Useful Public Service	71,000										0	71,000
Restricted Fees	1,560,000										137,000	1,697,000
Clerk & Recorder	1,705,000										560,000	2,265,000
District Attorney	577,748										87,247	664,995
Sheriff's Office	2,774,451										(1,405,165)	1,369,286
Public Safety Sales & Use Tax	20,795,609			1,321,504							0	22,117,113
Economic Development	8,451,973										(558,060)	7,893,913
Pikes Peak Workforce Center	6,596,798										496,571	7,093,369
1 GF - Grants/Restricted	50,575,477	0	1,321,504	0	0	0	0	0	0	0	(735,091)	51,161,890
1 Total General Fund	171,201,281	901,783	3,724,238	1,321,504	13,500	1,969,285	1,384,558	420,000	(735,091)	0	(735,091)	180,686,806
Restricted Funds												
3 Road & Bridge Escrow	892,353					103,361					(91,716)	903,998
15 Conservation Trust	1,325,608										26,622	1,352,230
19 Schools' Trust Fund	100,000										0	100,000
22 Household Hazardous Waste	985,200										96,686	1,081,886
75 Local Improvement Districts-Falcon Vista	115,000										25,000	140,000
Partially Restricted Funds												
2 Road & Bridge	16,339,671			19,541		(502,000)	0				2,352,000	17,893,464
4 Dept of Human Services	62,458,665		400,000								7,408,835	70,267,500
6 Community Investment	18,253,121		(1,048,893)								(1,087,380)	16,116,848
12 Self-Insurance	29,297,224		2,451,687			0				0	2,118,635	33,867,546
Total	300,968,123	1,024,685	5,527,032	1,321,504	13,500	1,467,285	1,384,558	420,000	10,113,591	0	10,113,591	322,410,278



STATE OF COLORADO PROPERTY TAX REVENUE LIMITATIONS

Constitutional

In November 1992, the people of the State of Colorado passed an amendment to the State's Constitution (Article X, Section 20) known as the Taxpayer's Bill of Rights (TABOR), which was effective December 31, 1992. TABOR's intended purpose was to reasonably restrain most of the growth of government by imposing spending and revenue limits on the state and any local government, excluding enterprises.

Provisions of TABOR require, among other things, that:

- Each district shall reserve for use in declared emergencies 3% or more of its fiscal year spending (as defined by TABOR) excluding bonded debt service.
- If revenue from sources not excluded from fiscal year spending exceeds the limits prescribed by TABOR in dollars for that fiscal year, the excess shall be refunded in the next fiscal year unless voters approve a revenue change as an offset.
- Revenue collected, kept, or spent illegally since four full fiscal years before an individual or class action enforcement suit is filed shall be refunded with 10% annual simple interest from the initial conduct.
- With minor exceptions, advance voter approval is required for any new tax, tax rate increase, mill levy above that for the prior year or creation of any multiple fiscal years direct or indirect district debt or other financial obligation without certain cash reserve amounts.

The County believes it complies with the provisions of TABOR. However, many of its provisions will most likely be interpreted by the judicial system and those interpretations could differ from those of the County.

Legislative – 5.5% Property Tax Revenue Limit

This is a limitation on the property tax line item in each local government budget in Colorado. It is called the "Annual Levy Law" [29-1-301, C.R.S.], and requires that levies be lowered to prevent levying more revenue than a:

- 5.5% increase from the prior year, and
- An additional amount for new construction, annexation/inclusions and other new property.

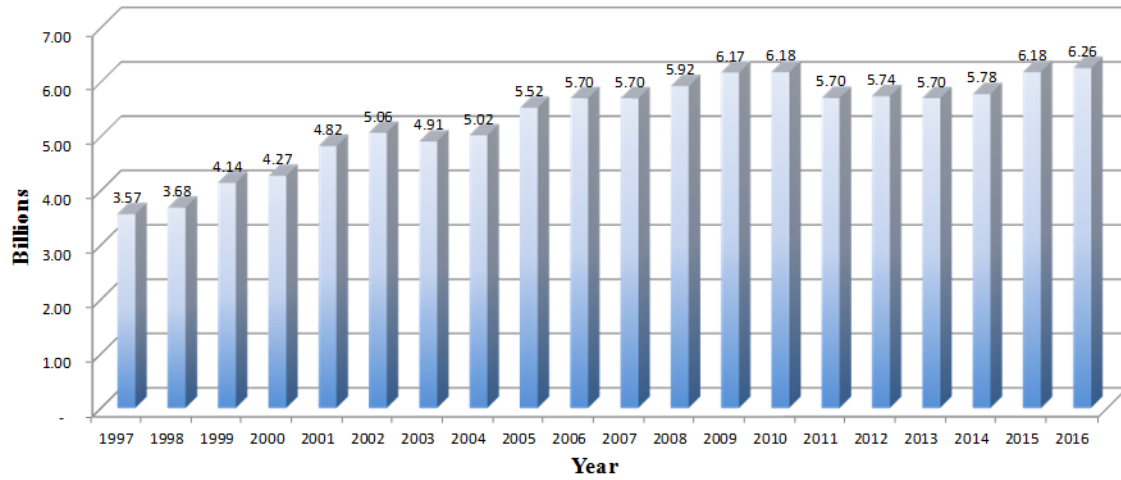
This limitation on levy and revenue reflects the pre-TABOR property tax system, in which levies could be raised in any year to assure property tax as a regular source of revenue.

Circumstances can occur in which the 5.5% revenue limit can force a reduction in the mill levy over the previous year to avoid collecting excess revenue. Under the structure of TABOR, this excess revenue could be collected but would have to be refunded to the extent that actual receipts exceeded the limit. This statute is more restrictive and does not allow for the collection of this revenue.

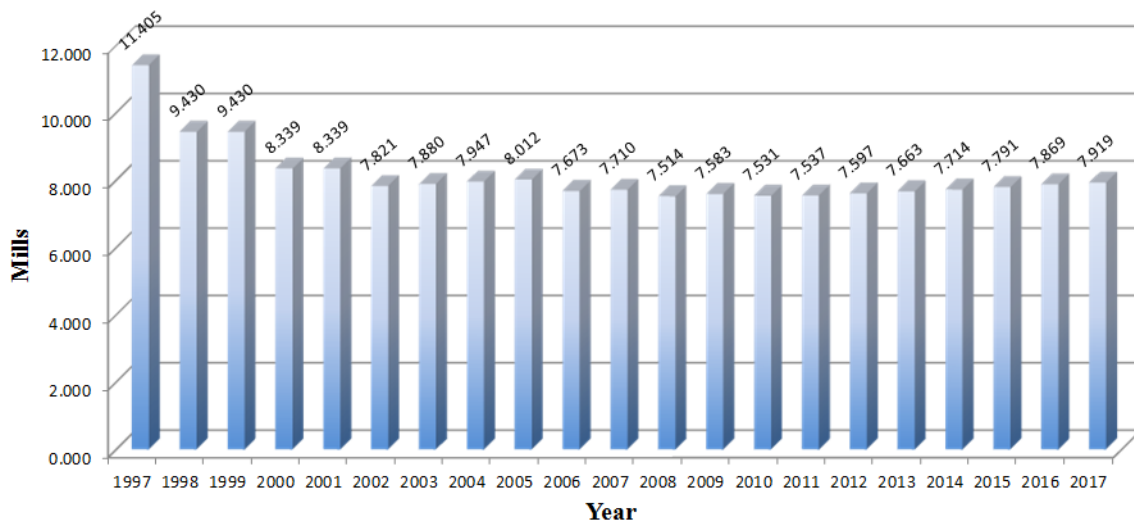
Under most other circumstances, the Constitutional limits imposed by TABOR restrict the ability of all taxing districts to raise taxes without a vote of the people.



County Assessed Value



Mill Levy





HISTORY OF THE MILL LEVY

1988 – The 1988 year reflects a drastic change in the County mill levy due to the reassessment of all property from a 1977 value base year to a 1985 value base year. Also, on January 1, 1988, the 1% County sales tax was implemented. Due to the reassessment increase and the implementation of the 1% County sales tax, the 1988 budget year mill levy decreased from 25.745 to 11.000 mills.

1989 – The mill levy was held at 11.000 mills for budget year 1989. The impacts of the adjustments to the residential rate in 39-1-104.2 C.R.S. decreased the assessment ratio on residential property from 18% of market value to 16% of market value. The County had a reduction in its assessed valuation from \$3,026,357,860 to \$2,876,559,200. This decreased assessed valuation resulted in a reduction of assessed property tax of approximately \$1.6 million. In 1988, the County received approximately \$6 million more than what was budgeted for sales tax. This favorable variance was available for use in 1989 and allowed the County to hold the mill levy at 11.000 mills.

1990 – The mill levy was held at 11.000 mills for budget year 1990. The assessed value went up approximately 3%. The property tax revenue increased \$1 million. The increased property tax along with the use of existing reserves allowed the Board of County Commissioners to hold the mill levy at 11.000 mills.

1991 – The mill levy was held at 11.000 mills for budget year 1991. The assessed value dropped approximately 2.5%, which resulted in a reduction of \$800,000 of property tax revenue from 1990. Departments were asked to reduce their budgets from the 1990 level by 7.5% to avoid excessive use of existing cash reserves. The budget reductions and the use of approximately \$2 million of cash reserves allowed the Board of County Commissioners to hold the mill levy at 11.000 mills for the fourth year.

1992 – The mill levy was adjusted to 12.000 mills for budget year 1992 due to a 14.47% drop in assessed valuation of the County. The assessed value dropped from \$2,892,075,040 in 1990 to \$2,473,437,720 in 1991. Due to the significant reduction in assessed value, the increase in mill levy still resulted in lower property taxes being collected in 1992 than in 1991. In 1991, the County's 11 mills generated \$31,812,826 in property taxes, while in 1992, the County's 12.000 mills generated \$29,681,253. This was a reduction of \$2,131,573 in property taxes.

1993 – The mill levy was maintained at 12.000 mills for the 1993 budget year as required by Article X, Section 20 of the Colorado Constitution. With an assessed valuation of \$2,482,558,210; the property tax revenue estimated for 1993 was \$29,790,698, resulting in a total increase in property tax revenues of \$109,445 or a 0.3% increase.

1994 – The mill levy was continued at 12.000 mills for the 1994 budget year as was required by Article X, Section 20 of the Colorado Constitution. With an assessed valuation of \$2,335,113,500, the property tax revenue estimated for 1994 was \$28,021,360. This resulted in a total decrease in property tax revenues of \$1,769,338 – or a 5.9% decrease. This reduction was primarily the result of the decrease in assessment ratio of residential property from 14.34% to 12.86% and the Board's continued commitment to cost containment.



1995 – The mill levy was continued at 12.000 mills for the 1995 budget year as required by Article X, Section 20 of the Colorado Constitution. With an assessed valuation of \$2,421,036,250, the property tax revenue was estimated at \$28,471,386 for 1995. This resulted in a projected increase in property tax revenues of \$450,026, or 1.6%. The 1995 estimated property tax revenue was about 10% less than what was collected three years prior in 1992.

1996 – The 1996 year brought a reassessment adjustment which resulted in a 13% growth in assessed value for the County. However, to compensate for this increase in assessed value, the County implemented a “temporary mill levy reduction” that reduced the mill levy to 11.405 mills for the 1996 budget year as required by the statutory 5.5% revenue limitation. With an assessed valuation of \$2,743,302,890, the total property tax revenue (including debt service) estimated for 1996 was \$31,287,369.

1997 – The “temporary mill levy reduction” initiated in 1996 was continued for the 1997 budget year. This accounted for the mill levy associated with an advanced refunding required in 1996 but available under that statute in subsequent years providing the 5.5% revenue limit is not exceeded. The mill levy remained at 11.405 mills. With an assessed valuation of \$2,888,529,520 the total property tax revenue (including debt service) estimated for 1997 was \$32,284,806 which resulted in a total increase in property tax revenues of \$997,437, or a 3.2% increase.

1998 – The “temporary mill levy reduction” initiated in 1996 was discontinued for the 1998 budget year. The mill levy was reduced to 9.430 mills. With an assessed valuation of \$3,565,003,700 the total property tax revenue estimated for 1998 was \$33,617,985. This resulted in a total increase in property tax revenues of \$1,333,179, or a 4.1% increase. The BOCC initiated a five-year elimination of the business personal property tax, which resulted in an annual reduction in anticipated taxes over the next five years. For 1998, this reduction was projected to total \$1,122,684. If the total increase in property taxes of \$1,333,179 above is reduced by that amount, the actual total increase is \$210,495 or less than seven-tenths of 1%. Revenue was also reduced by 3,672,023 due to a TABOR refund.

1999 – The mill levy continued at the same level as 1998, at 9.430 mills. With an assessed valuation of \$3,683,646,060 the total property tax revenue estimated for 1999 was \$34,736,782. This resulted in a total increase in property tax revenues of \$1,118,797, or a 3.3 % increase. In the previous year, the BOCC initiated a five-year elimination of the business personal property tax, which results in an annual reduction in anticipated taxes over five years. The impact this year was a reduction in anticipated property tax revenue of \$2,270,229. The effect of this reduction is that the actual estimated property tax revenue for 1999 would be about \$32,466,553. This is a decrease in property tax revenues over what was anticipated for each of the past two years.

2000 – The Board of County Commissioners implemented a “temporary mill levy reduction”, which reduced the mill levy from 9.43 to 8.339. With an assessed value of \$4,143,072,830 the total property tax revenue is estimated at \$34,549,216. The 1999 audit, completed in 2000, concluded the County over collected revenue (as per TABOR limitations) by \$381,483. The County elected to request the voters to allow the Parks Department to use the over collection for Bear Creek Nature Center, which was damaged by a fire in May 2000.



2001 – The Board of County Commissioners retained the “temporary mill levy reduction”, keeping the mill levy at 8.339. During the budget process, the Commissioners unanimously approved a resolution eliminating 100% of the County portion of the business personal property tax. With the total assessed value of \$4,269,635,860; the total property tax revenue was calculated to be \$35,602,394 – less the business personal property tax of \$5,482,981 – leaving a total of \$30,119,413 to be collected.

2002 – The Board of County Commissioners implemented another “temporary mill levy reduction” reducing the mill levy to 7.821. The assessment ratio on residential property also dropped from 9.74% to 9.15%. With an assessed value of \$4,820,730,590; the total property tax revenue was estimated at \$25,383,748 – which excludes the taxpayer refund of \$7,731,564.

2003 – The Board of County Commissioners maintained the mill levy rate of 7.821 then added 0.059 due to abatements of \$296,408 during the year to achieve a mill levy of 7.88. The assessed value more than doubled over the last 10 years eclipsing \$5 billion for the first time for the 2002 assessments. With an assessed value of \$5,064,749,140 the total property tax revenue was estimated at \$34,272,550.

2004 – The Board of County Commissioners maintained the mill levy rate of 7.88 from 2003 then added 0.067 due to abatements of \$329,034 during the year to achieve a mill levy of 7.947. The assessed value dropped slightly to \$4,906,923,820 to generate revenue of approximately \$33,922,989.

2005 – The Board of County Commissioners maintained the mill levy rate of 7.947 from 2004 then added 0.065 due to abatements of \$325,519 during the year to achieve a mill levy of 8.012. The assessed value rose slightly to \$5,016,367,990 to generate revenue of approximately \$35,080,838.

2006 – The Board of County Commissioners reduced the mill levy rate from 8.012 to 7.616. At this time, this was the lowest mill levy El Paso County has had since TABOR was implemented. Due to abatements during 2006, .057 mills were added bringing the 2006 mill levy to 7.673. The assessed value rose to \$5,523,826,270, less the business personal property of \$698,324,100, to generate revenue of approximately \$37,666,560.

2007 – The Board of County Commissioners maintained the mill levy rate of 7.763 from 2006 then added 0.037 due to abatements of \$184,966 during the year to achieve a mill levy of 7.710. The assessed value rose to \$5,698,095,780 to generate revenue of approximately \$38,718,848.

2008 – The Board of County Commissioners reduced the mill levy rate from 7.710 to 7.514. This is now the lowest mill levy El Paso County has had since TABOR was implemented, down 0.102 mills from the reduced mill levy rate in 2006. The assessed value increased slightly to \$5,777,956,400 to generate revenue of approximately \$43,415,564.

2009 – The Board of County Commissioners maintained the mill levy rate of 7.514 from 2008 then added 0.069 mills due to abatements of \$451,029 during the year to achieve a mill levy of 7.583. The assessed value increased to \$5,922,593,250 to generate revenue of approximately \$44,911,025.



2010 – The Board of County Commissioners allocated a mill levy of 7.467 mills plus 0.064 mills due to abatements during the year of \$434,805 for a total of 7.531 mills. The assessed value increased to \$6,173,010,190 to generate revenue of approximately \$46,488,940.

2011 – The Board of County Commissioners maintained the mill levy rate of 7.467 from 2010 then added 0.070 mills due to abatements in the amount of \$473,833 for a total of 7.537 mills. The assessed value slightly increased to \$6,180,356,150 to generate revenue of approximately \$46,581,344.

2012 – The Board of County Commissioners maintained the mill levy rate of 7.537 mills in 2012. Due to abatements during 2012 in the amount of \$379,512, 0.060 mills were added bringing the 2012 mill levy to 7.597. With a reduction in the assessed of \$477,050,810, for a total of \$5,703,305,340, a total of approximately \$43,328,011 in revenue was generated.

2013 – The Board of County Commissioners maintained the mill levy rate of 7.597 then added 0.066 mills due to abatements during the year in the amount of \$381,352 for a total of 7.663 mills. The assessed value rose slightly to \$5,736,061,360 to generate revenue of approximately \$43,955,438.

2014 – The Board of County Commissioners maintained the mill levy rate from 2013 of 7.663. Due to abatements in the amount of \$293,158, 0.051 mills were added during the year, bringing the total mill levy rate to 7.714. With a slight reduction in the assessed value, at a total of \$5,701,116,050, revenue of approximately \$43,978,409 was generated.

2015 – The Board of County Commissioners maintained the mill levy rate of 7.714 then added 0.077 mills due to abatements of \$444,416 during the year, creating a total of 7.791 mills. The assessed value rose to \$5,775,691,780 generating revenue of approximately \$44,998,415.

2016 – The Board of County Commissioners maintained the mill levy rate of 7.791 from 2015 then added 0.078 due to abatements of \$481,974 during the year to achieve a mill levy of 7.869. With an increase in the assessed value of 6,174,735,159, at a total valuation of \$6,180,510,850, approximately \$48,563,323 was generated.

2017 – The Board of County Commissioners maintained the mill levy rate of 7.869 and added 0.050 mills due to abatements in the amount of \$315,662 for a total mill levy of 7.919. The assessed value increased to \$6,255,235,710 and generated revenue of approximately \$49,537,933.



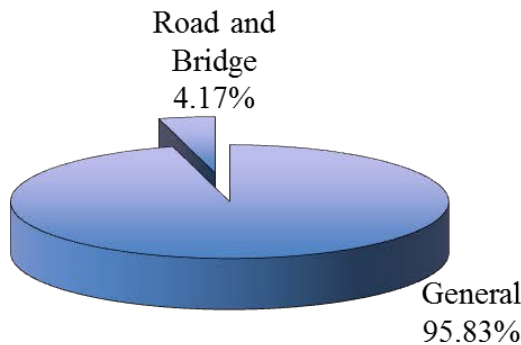
According to Colorado Division of Local Government, El Paso County has the lowest Property Tax per capita compared to all 64 Colorado Counties with a Property Tax per capita of \$66 in 2006. This is followed by Fremont County at \$94 per capita (140% greater than El Paso County), then by Otero County at \$121 per Capita (200% greater than El Paso County).

The amounts grow to as much as \$1,255 per capita in San Juan County with an average Property Tax per capita of all 64 Colorado Counties of \$387 (almost six times El Paso County's Property Tax Per Capita).

MILL LEVY DISTRIBUTION FOR 2017 BUDGET
As approved in the November 2016 mill levy resolution

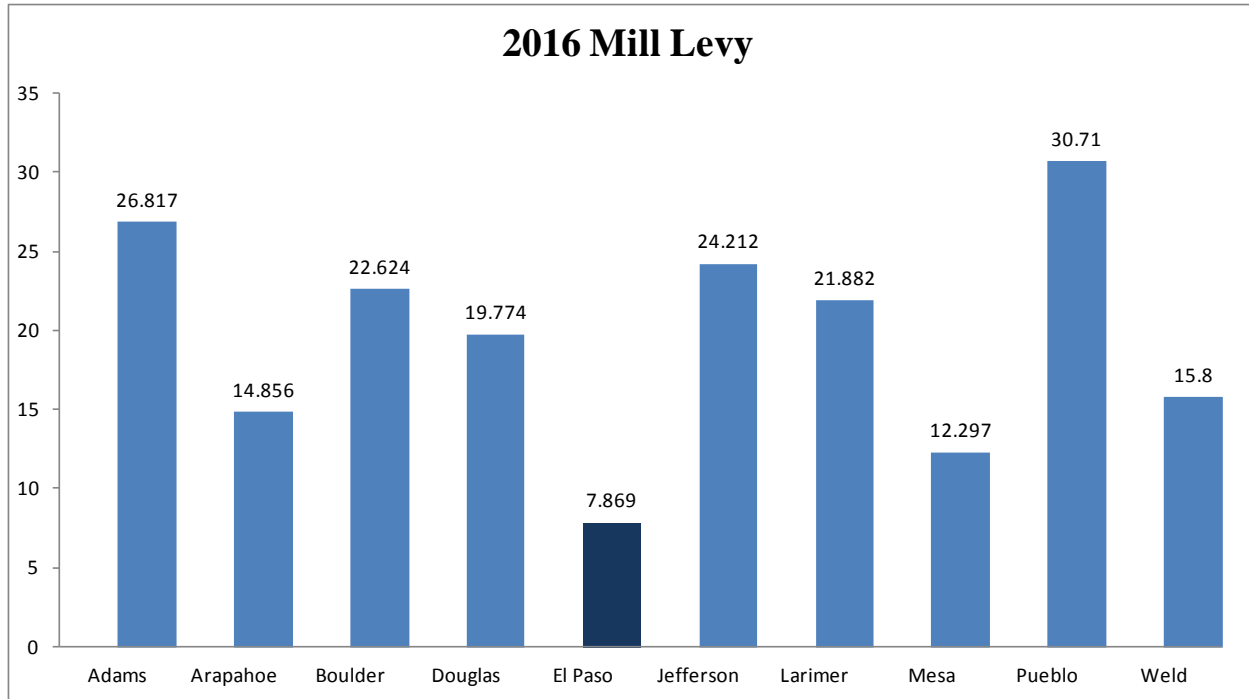
FUND	MILL LEVY	MILL LEVY WITH ABATEMENTS	REAL PROPERTY ASSESSED VALUATION	PROPERTY TAX	SPECIFIC OWNERSHIP
General	7.539	7.589	\$6,255,235,710	\$47,263,064	\$3,870,000
Road and Bridge	.330	.330	\$6,255,235,710	\$2,056,102	\$1,800,000
Total Mill Levy	7.869	7.919		\$49,319,166	\$5,670,000
Cities/Towns share of Business Personal Property Tax				\$635,157	
Total Budgeted Tax Revenue				\$48,684,009	

Mill Levy Distribution



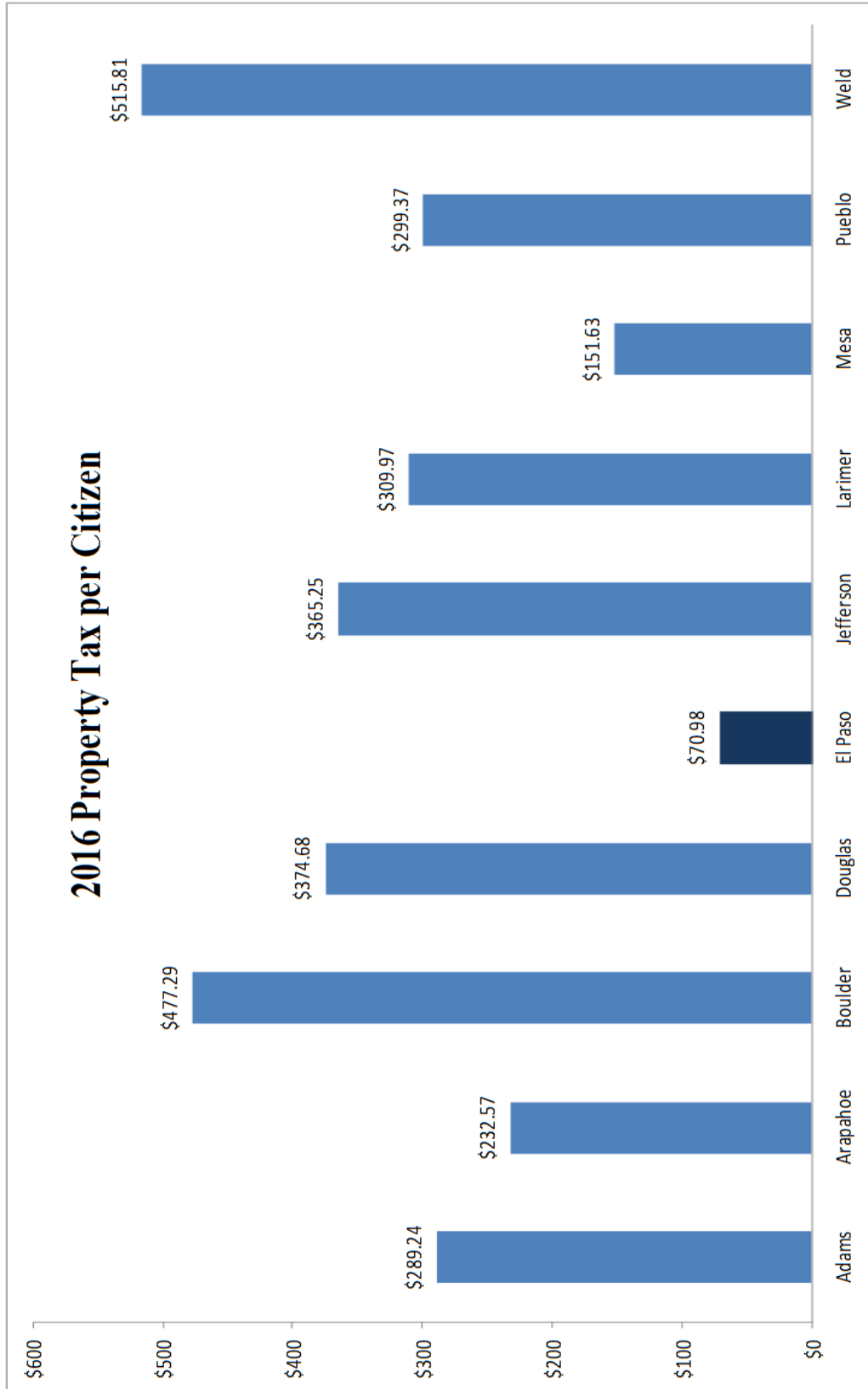


The following three charts are from the 10 County Mill Levy Comparisons. The 10 major counties in Colorado include, Adams, Arapahoe, Boulder, Douglas, El Paso, Jefferson, Larimer, Mesa, Pueblo, and Weld. This is most current data from the 2016 10 County Budget Conference.



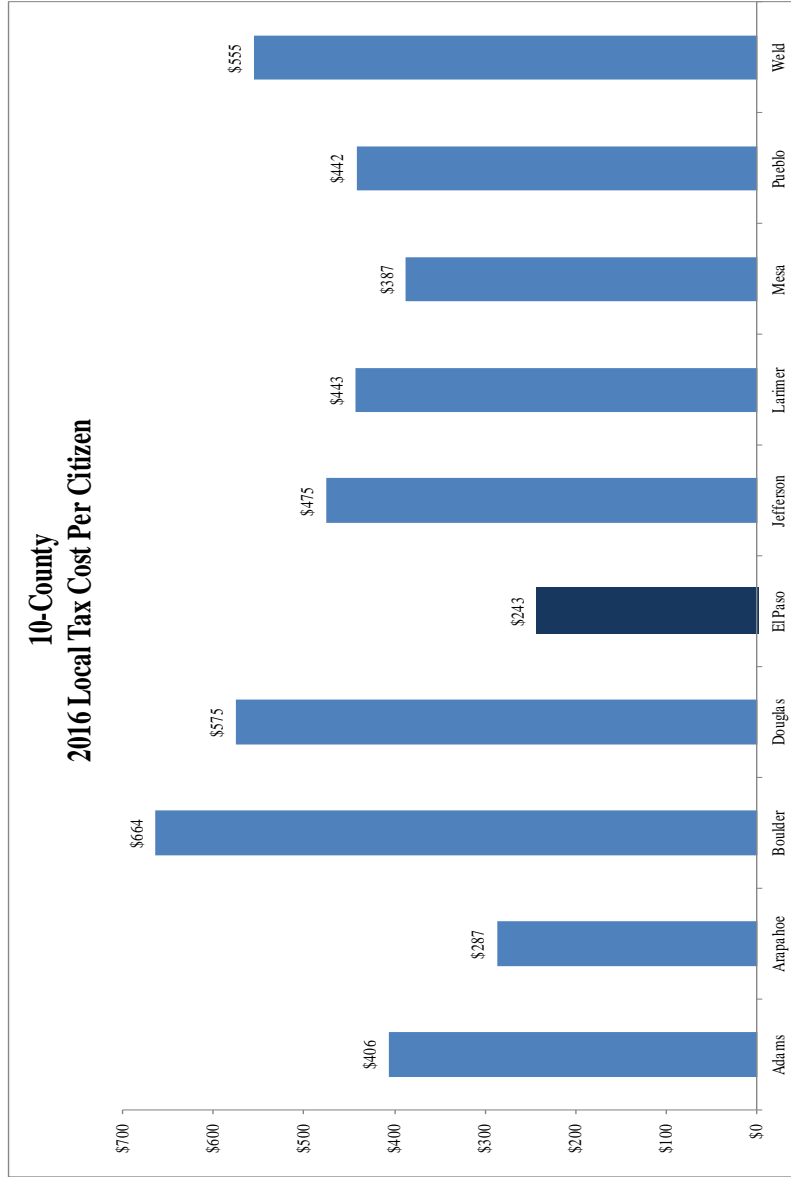


Property Tax Per Citizen 10-County Comparison





Property Tax Per Citizen 10-County Comparison



	Adams	Arapahoe	Boulder	Douglas	El Paso	Jefferson	Larimer	Mesa	Pueblo	Weld
2016										
Sales Tax	\$45,803,000	\$20,776,000	\$51,439,000	\$57,785,000	\$112,314,000	\$46,117,000	\$36,141,000	\$32,822,000	\$18,712,000	\$0
Property Tax	\$142,113,000	\$146,130,000	\$153,626,000	\$124,636,000	\$48,655,000	\$204,002,000	\$103,400,000	\$23,102,000	\$48,974,000	\$153,213,000
Specific Ownership Tax	\$11,717,000	\$9,950,000	\$8,477,000	\$9,001,000	\$5,500,000	\$15,400,000	\$8,169,000	\$3,091,000	\$3,956,000	\$9,000,000
Other Taxes	\$0	\$3,436,000	\$99,000	\$0	\$80,000	\$0	\$0	\$0	\$736,000	\$2,710,000
Budgeted Revenue *	\$199,633,000	\$180,292,000	\$213,641,000	\$191,422,000	\$166,549,000	\$265,519,000	\$147,710,000	\$59,015,000	\$72,358,000	\$164,923,000
Population Estimates**	491,337	628,323	321,872	332,647	685,521	558,532	333,577	152,357	163,591	297,032
Annual Cost Per Citizen	\$406	\$287	\$664	\$575	\$243	\$475	\$443	\$387	\$442	\$555



SALES AND USE TAX REVENUE

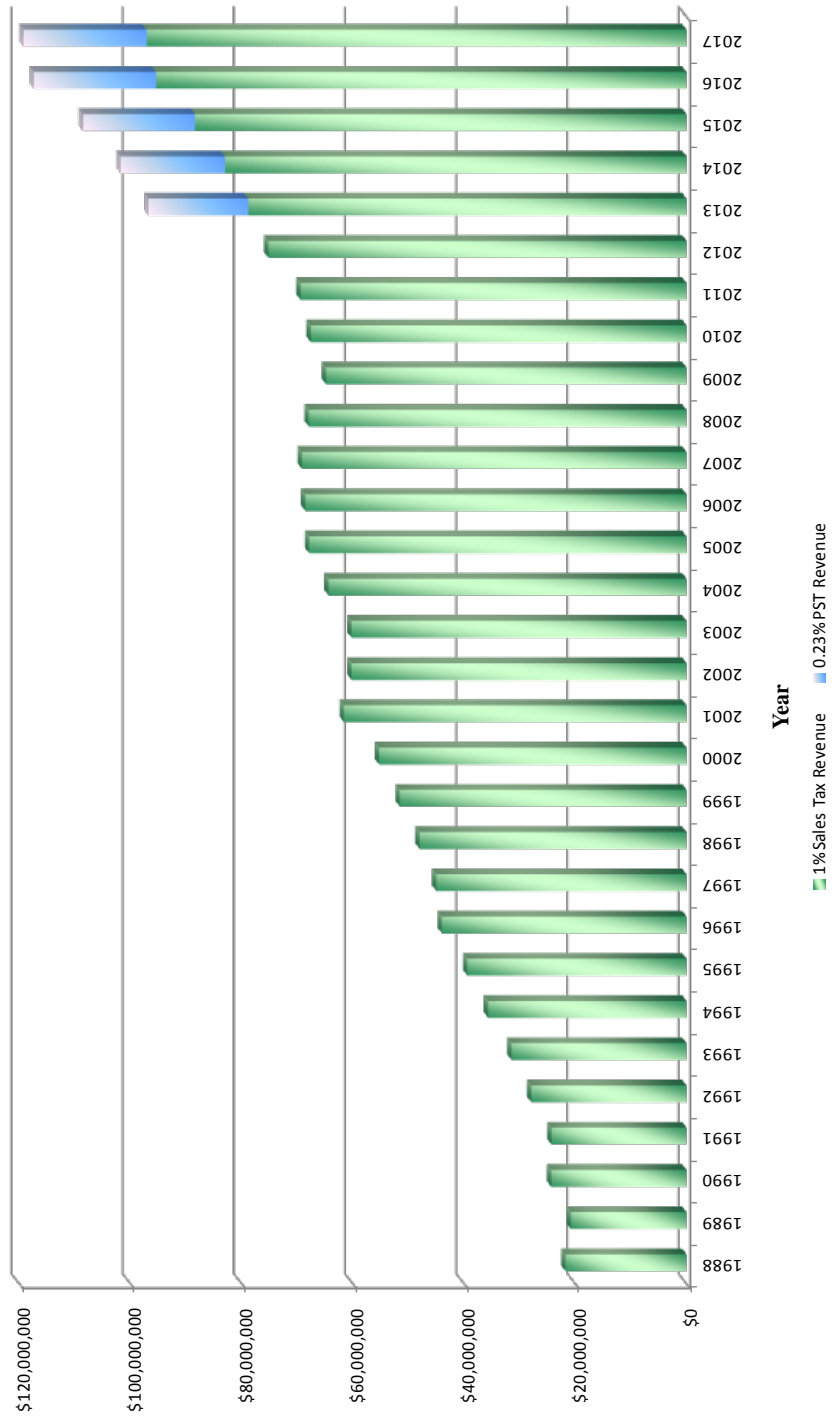
A 1% County sales tax was approved by the voters of El Paso County in November 1987 for implementation in 1988. Generally, the sales tax applies to any sale of tangible personal property made within the County that is not a wholesale sale. The County sales tax follows the same guidelines as the State of Colorado sales tax and is administered by the State.

<u>Year</u>	<u>Source</u>	<u>1% Sales Tax</u>		<u>0.23% PST</u>	
		<u>Revenue</u>	<u>% Change</u>	<u>Revenue</u>	<u>% Change</u>
1988	Audited Revenue	\$21,729,479			
1989	Audited Revenue	\$20,798,312	-4.29%		
1990	Audited Revenue	\$24,329,087	16.98%		
1991	Audited Revenue	\$24,262,489	-0.27%		
1992	Audited Revenue	\$27,907,629	15.02%		
1993	Audited Revenue	\$31,456,823	12.72%		
1994	Audited Revenue	\$35,665,220	13.38%		
1995	Audited Revenue	\$39,425,748	10.54%		
1996	Audited Revenue	\$43,985,887	11.57%		
1997	Audited Revenue	\$44,972,364	2.24%		
1998	Audited Revenue	\$47,998,660	6.73%		
1999	Audited Revenue	\$51,559,581	7.42%		
2000	Audited Revenue	\$55,272,451	7.20%		
2001	Audited Revenue	\$61,593,360	11.44%		
2002	Audited Revenue	\$60,214,529	-2.24%		
2003	Audited Revenue	\$60,234,356	0.03%		
2004	Audited Revenue	\$64,372,866	6.87%		
2005	Audited Revenue	\$67,839,928	5.39%		
2006	Audited Revenue	\$68,520,201	1.00%		
2007	Audited Revenue	\$69,146,880	0.91%		
2008	Audited Revenue	\$67,909,292	-1.79%		
2009	Audited Revenue	\$64,801,587	-4.58%		
2010	Audited Revenue	\$67,563,306	4.26%		
2011	Audited Revenue	\$69,391,335	2.71%		
2012	Audited Revenue	\$75,207,078	8.38%		
2013	Audited Revenue	\$78,839,995	4.83%	\$17,898,721	
2014	Audited Revenue	\$82,987,857	5.26%	\$18,772,586	4.88%
2015	Audited Revenue	\$88,399,212	6.52%	\$20,129,945	7.23%
2016	Projected Revenue	\$95,408,900	7.93%	\$21,955,207	9.07%
2017	Budgeted Revenue	\$97,120,392	1.79%	\$22,117,113	0.74%
Average Year Growth (from inception)			5.45%		5.48%

The average growth per year since inception of the 1% sales tax is 5.45%. However, any future growth of sales and use tax revenue will depend on the local economy's growth and on decisions made at the federal and state level.

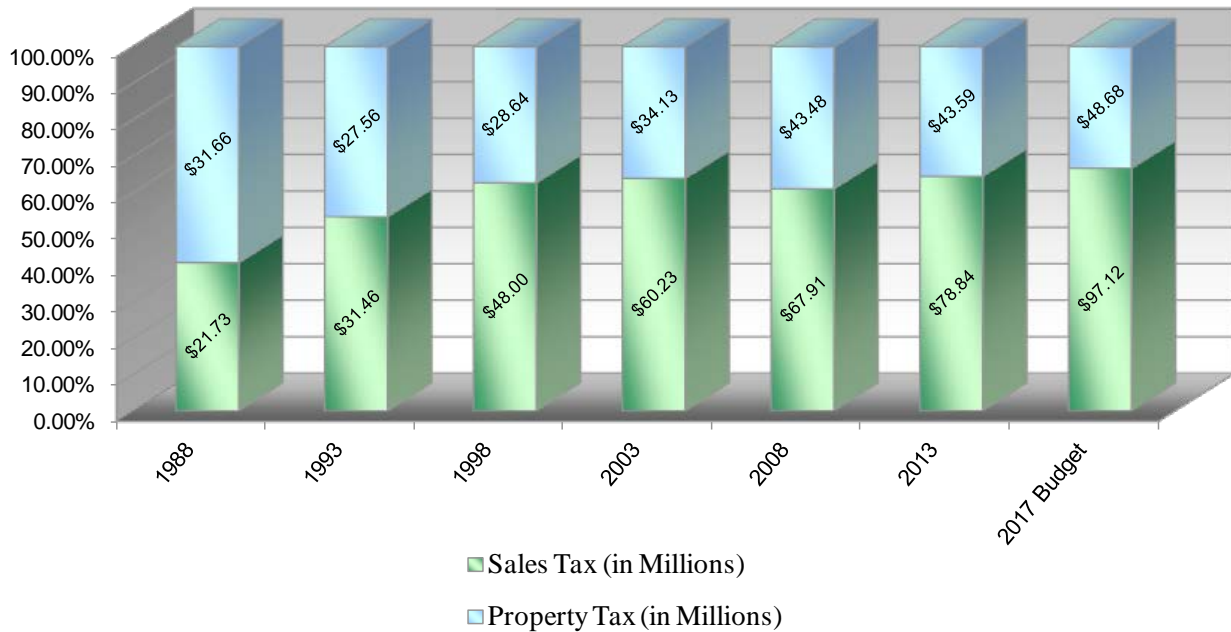


County Sales Tax





In 1987 for budget year 1988, the citizens approved a 1% sales and use tax. At the same time, the BoCC reduced the mill levy from 25.745 to 11.000 mills as an offset to the new sales tax. As the chart articulates, in 1988 the ratio between property tax and sales tax was 59% to 41% respectively. In 2017 the ratio of property tax to sales tax is now 33% to 67% which makes the County more dependent on sales tax and the economic conditions that follow sales tax.



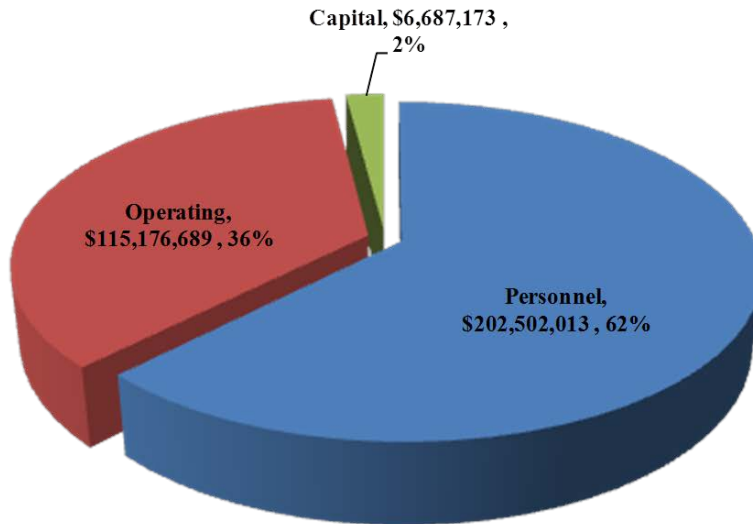


2017 COUNTYWIDE EXPENDITURE SUMMARY

The 2017 Original Adopted Budget Countywide expenditures for all funds total \$324,365,875. This represents an increase of \$17,614,173 or 5.74% compared to the 2016 Original Adopted Budget of \$306,751,701. The increase is mainly attributed to addressing critical needs, which includes a 2% market salary increase, increased funding for Road & Bridge due to increased funding in Highway User Tax, Additional funding for Department of Human Services due to increased funding for Child Welfare and Adult Service Protections and an increase in the Self Insurance Fund due to increased benefits costs.

El Paso County has three major expenditure categories, as follows:

2017 Original Adopted Budget Expenditures By Major Category \$324,365,875



Personnel: This expenditure category provides for salaries and benefits for all El Paso County employees. As a service organization, El Paso County’s largest expenditure is personnel. Personnel expenditures increase by \$31.1 million compared to the 2016 Original Adopted Budget. This increase is mainly due to the 2% market increase, increased benefits costs and 32 additional authorized FTE’s in 2017 compared to 2016 authorized FTE’s.

Operating: This expenditure category provides for the day-to-day operational costs of the County. Items included in this category are utility expenses (gas, electricity and water), telephone (phone, fax and internet, operating and office supplies, computers and software/licensing, professional services, employee training, conferences and meetings, lodging and meals and equipment purchases under \$5,000. Operating expenditures decreased by \$13.6 million compared to the 2016 Original Adopted Budget. This



decrease is mainly due to a one time fire and flood emergency reserve of \$1.2 million. Community Investment projects completed of approximately \$2.0 million and approximately \$5.3 million in Department of Human Services shifted from operating to personnel in 2017.

Capital: This expenditure category is for expenditures resulting in the acquisition of or addition to the County's fixed asset inventory for assets greater than \$5,000 or major capital construction project, such as those related to buildings, drainage, streets, trails, etc., included in the CIP or Road & Bridge Fund. Capital projects tend to have significant costs and have useful lives of many years. Items included in this category are recurring expenditures for: land and land improvements, buildings and buildings improvements, machinery & equipment replacements, communication and computer equipment, and vehicles. Currently we have no significant nonrecurring capital expenditures. Capital expenditures remained relatively flat compared to the 2016 Original Adopted Budget with an increase of \$57 thousand or 0.86%.



El Paso County 2017 Adopted Budget

SUMMARY ALLOCATION OF EXPENDITURES BY MAJOR CATEGORY				
Fund	Department	2015 Actuals	2016 Original Adopted Budget	2017 Original Adopted Budget
1	Board of County Commissioners - Admin	973,553	672,886	786,210
	ADM- Administration Support	756,309	756,309	-
	Board of Equalization	12,911	39,328	39,515
	ADM- HR/Risk Mgmt	511,395	628,145	1,457,051
	ADM- Admin & Fin Svcs/Budget, Finance & PIO	2,076,371	2,188,543	2,470,828
	County Wide Support	2,654,085	5,126,234	1,840,318
	Employee Benefits	232,555	207,100	-
	Procurement & Contracts	443,457	517,701	581,279
	Fire & Flood Emergency Reserve	2,994,070	1,200,000	-
	ADM- Planning & Community Development	2,002,916	1,972,983	2,107,229
	ADM- Community Services - Parks	1,558,099	1,643,025	1,628,021
	CSU Administration	167,222	172,634	175,307
	Environmental Services	379,228	368,134	373,684
	Veteran Services	365,141	527,261	438,382
	ADM- Public Works- Security	1,210,598	1,315,035	1,284,172
	Facilities Management	7,285,674	7,125,505	7,676,388
	ADM- Information Technology	9,348,050	9,065,870	11,324,050
	County Attorney-GF	980,573	1,081,128	1,163,803
	Health Department Support	3,285,804	3,285,804	3,285,804
	Clerk & Recorder	6,502,436	8,760,887	8,178,462
	Treasurer	1,113,365	1,181,188	1,251,929
	Assessor	3,465,741	3,708,799	3,788,545
	Coroner	2,289,749	2,349,958	2,474,619
	Surveyor	8,231	9,129	9,129
	District Attorney	11,761,347	12,309,148	13,689,084
	Sheriff's Office	45,275,644	46,513,636	48,827,274
	Public Trustee	-	-	-
	Fleet	4,877,128	6,133,843	6,722,850
	Retirement	6,412,527	6,540,118	7,187,347
1	Net General Fund	118,944,179	125,400,332	128,761,279
	Restricted Parks & Environ Svcs	638,963	880,000	922,946
	Facilities County/City SLA/CAM	928,831	1,175,110	1,175,110
	Justice Services/Community Outreach	7,803,030	6,736,538	6,470,195
	County Attorney - DHS	38,706	-	-
	Useful Public Service	94,800	71,000	-
	Clerk & Recorder	1,703,316	2,200,000	2,890,000
	Admin Restricted - Use Tax, Cable & P-Card	480,140	1,560,000	1,769,062
	District Attorney-Grants	443,569	577,748	664,995
	Sheriff's Office	3,907,935	2,774,451	1,369,286
	Public Safety Sales & Use Tax	17,288,093	20,795,609	22,117,113
	Economic Development	7,493,422	8,451,973	7,893,913
	Pikes Peak Workforce Center	6,969,362	6,596,798	7,093,369
1	GF - Grants/Restricted	47,790,167	51,819,227	52,365,989
1	Total General Fund	166,734,346	177,219,559	181,127,268



SUMMARY ALLOCATION OF EXPENDITURES BY MAJOR CATEGORY

Restricted Funds

3	Road & Bridge Escrow	821,982	892,353	903,998
15	Conservation Trust	1,465,621	1,325,608	1,352,230
19	Schools' Trust Fund	233,792	100,000	100,000
22	Household Hazardous Waste Mgmt.	983,381	985,200	1,081,886
75	Local Improve. Districts-Falcon Vista	-	115,000	140,000

Partially Restricted Funds

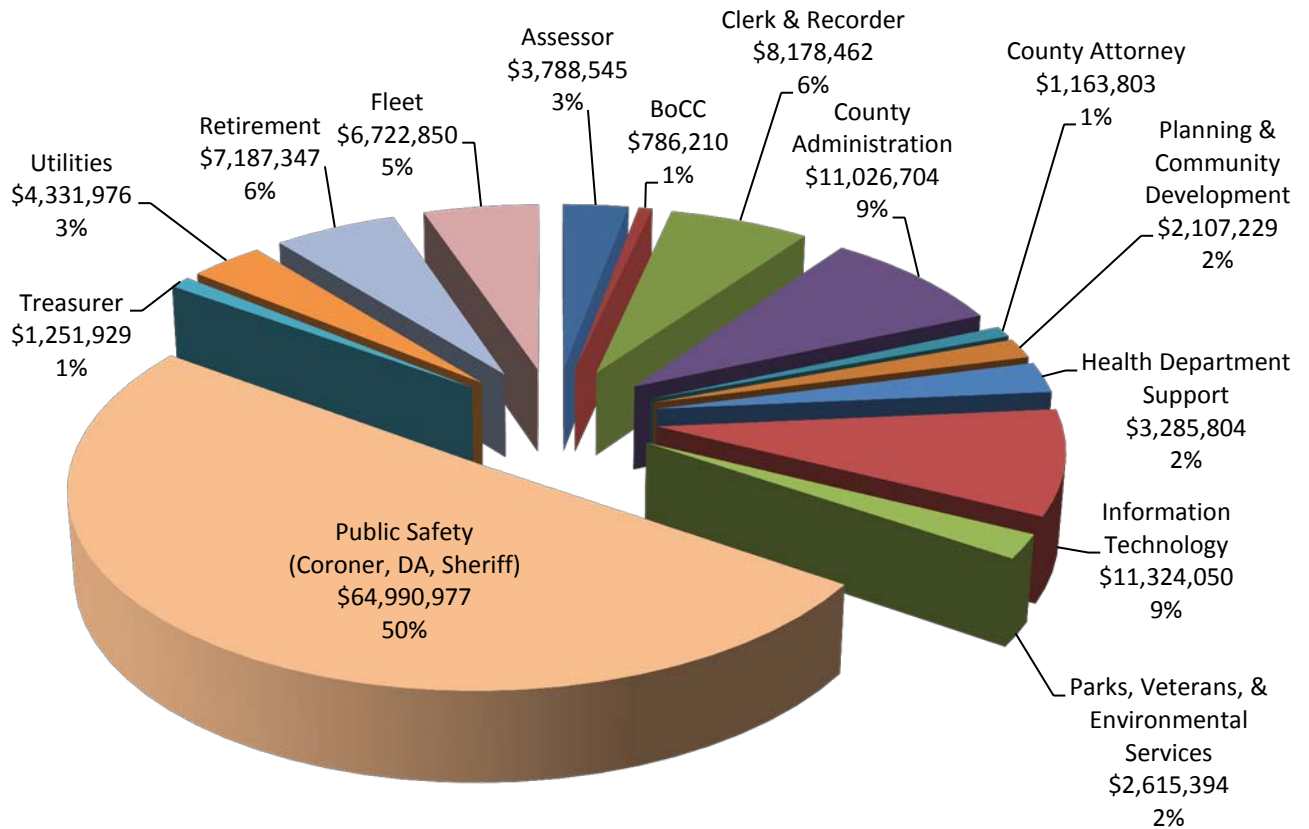
2	Road & Bridge	15,104,078	16,379,237	19,617,695
4	Dept of Human Services	65,848,124	62,308,665	70,092,500
6	Community Investment	16,481,974	18,128,855	16,116,848
12	Self Insurance	30,072,786	29,297,224	33,833,450
		297,746,085	306,751,701	324,365,875



2017 EXPENDITURE SUMMARY – GENERAL FUND ONLY

The 2017 Original Adopted Budget general fund expenditures total \$128.8 million. This represents an increase of \$3.4 million or 2.68% compared to the 2016 Original Adopted Budget of \$125.4 million. This increase is mainly due to addressing the 2017 critical needs totaling \$2.8 million.

**2017 Original Adopted Budget
GF Unrestricted Expenditures By Function \$128,761,279**





The General Fund includes 14 functions, as follows:

Assessor: This function represents the expenditures relating to the administration of El Paso County's property assessment and mapping system. The Assessor's budget increased \$80 thousand or 2.2% compared to the 2016 Original Adopted Budget mainly due to 2% personnel market increase.

Board of County Commissioners: This function represents the expenditures relating to the Board of County Commissioners administration to the citizens of El Paso County. The Board of County Commissioners budget increased \$113 thousand or 16.8% compared to the 2016 Original Adopted Budget mainly due to statutory pay increase for the three newly elected Commissioners.

Clerk & Recorder: This function represents the administration of the Clerk & Recorder's office, which includes motor vehicle, elections, recording and driver's licensing. The Clerk & Recorder' budget decreased \$582 thousand or, 6.7% compared to the 2016 Original Adopted Budget mainly due to one-time Election funding in 2016.

County Administration: This function represents the expenditures relating to administration of finance, budget, economic development, procurement, public information, small business development services, and general county wide costs. County Administration decreased \$3.7 million or 25.3% compared to the 2016 Original Adopted Budget mainly due to allocations of County Support funding to General Fund departments to fund critical needs. Facilities, Security, Human Resources, and Surveyor are also included in this category.

County Attorney: This function represents the expenditures relating to the legal counsel to the Board of County Commissioners, elected officials, and other agencies as authorized by the Board of County Commissioners. The County Attorney's budget increased \$83 thousand or, 7.7% compared to the 2016 Original Adopted Budget mainly due to increase to budget for elimination of direct bills to General Fund departments and 2% personnel market increase.

Fleet: This function represents the expenditures relating to fleet services providing vehicle and equipment support to ensure safe and operational equipment. Fleet's budget increased \$589 thousand or, 9.6% compared to the 2016 Original Adopted Budget for additional personnel and vehicle replacement.

Health Department Support: This function represents the expenditures relating to the County's administrative support to the Health Department. Health Department Support remained flat compared to the 2016 Original Adopted Budget with no change to the budget.

Information Technology: This function represents the expenditures relating to the County's overall information technology support and infrastructure. Information Technology increased \$2.3 million or 24.9% compared to the 2016 Original Adopted Budget mainly due to increase to their budget for elimination of direct bills to other General Fund departments, personnel market increase and an increase for critical needs for the of computer Replacement program.



Parks, Veterans & Environmental Services: The Community Services Department represents the administration of county parks and recreation facilities, veteran services and environmental services. This budget decreased \$96 thousand or 3.5% compared to the 2016 Original Adopted Budget mainly due to 2% personnel market increase and funding of critical needs of additional personnel and parks major maintenance plans.

Planning & Community Development: This function represents the expenditures relating to the administration of El Paso County Land Development Code. Planning & Community Development's budget increased \$134 thousand or 6.1% compared to the 2016 Original Adopted Budget mainly due to 2% personnel market increases and funding of critical needs for a code enforcement program.

Public Safety: This function includes the Coroner, District Attorney and Sheriff's Office and is the largest of the 14 functions. These expenditures represent the administration of protecting the citizens of El Paso County, litigation and performing autopsies. Public Safety increased by \$3.8 million or 6.2% compared to the 2016 Original Adopted Budget mainly due to increased dedicated Sales & Use Tax available funding.

Retirement: This function represents the expenditures related to the County's portion of the 8% retirement match. The Retirement budget increased \$647 thousand, or 9.9% compared to the 2016 Original Adopted Budget mainly due to an additional 29 FTE's in 2017 and the 2% personnel market increase.

Treasurer: This function represents the expenditures relating to the collection and distribution of funds. The Treasurer's budget increased \$71 thousand or 6.0% compared to the 2016 Original Adopted Budget mainly due to a 2% personnel market increase and funding of critical needs.

Utilities: This function represents the expenditures relating to county-wide utility costs for electric, water and gas. Utilities remained relatively flat with a minor decrease of \$11 thousand or 0.3% compared to the 2016 budget.



El Paso County 2017 Adopted Budget

Allocation of Expenditures by Major Category

Fund	Department	2016 Original Adopted Budget	2016 Remove Time AFRs	2017 BoCC Approved One-Time Critical Needs	2017 BoCC Approved On-		2017 Original Adopted Budget
					Going Critical Needs/Other	Budget Moves	
1	Board of County Commissioners - Admin	672,886			113,324		786,210
	Board of Equalization	39,328			187		39,515
	ADM- HR/Risk Mgmt	628,145			828,906		1,457,051
	ADM-Admin & Fin Svcs/Budget, Finance & PIO	2,188,543			282,285		2,470,828
	County Wide Support	5,882,543			(4,042,226)		1,840,317
	Employee Benefits	207,100			(207,100)		0
	Procurement & Contracts	517,701			63,578		581,279
	Fire & Flood Emergency Reserve	1,200,000	(1,200,000)				0
	ADM- Planning & Community Development	1,972,983			134,246		2,107,229
	ADM- Community Services - Parks	1,643,026			(15,005)		1,628,021
	CSU Administration	172,634			2,673		175,307
	Environmental Services	368,134			5,550		373,684
	Veteran Services	527,261			(88,879)		438,382
	ADM- Public Works - Security	1,315,035			(30,863)		1,284,172
	Facilities Management	7,125,505			550,883		7,676,388
	ADM- Information Technology	9,065,870			2,258,180		11,324,050
	County Attorney-GF	1,081,128			82,675		1,163,803
	Health Department Support	3,285,804					3,285,804
	Clerk & Recorder	8,760,887	(900,000)		317,575		8,178,462
	Treasurer	1,181,188			70,741		1,251,929
	Assessor	3,708,799			79,746		3,788,545
	Coroner	2,349,958			124,661		2,474,619
	Surveyor	9,129					9,129
	District Attorney	12,309,148			1,379,936		13,689,084
	Sheriff's Office	46,513,636			2,313,638		48,827,274
	Fleet	6,133,843			589,007		6,722,850
	Retirement	6,540,118			647,229		7,187,347
1	Net General Fund	125,400,332	(2,100,000)	0	5,460,947		128,761,279
	Restricted Parks & Environ Svcs*	880,000			42,946		922,946
	Facilities County/City SLA/CAM*	1,175,110					1,175,110
	Justice Services/Community Outreach *	6,807,538			(337,343)		6,470,195
	County Attorney - DHS*	0					0
	Clerk & Recorder*	2,200,000			690,000		2,890,000
	Admin Restricted - Use Tax, Cable & P-Card*	1,560,000			209,062		1,769,062
	District Attorney*	577,748			87,247		664,995
	Sheriff's Office*	2,774,451			(1,405,165)		1,369,286
	Public Safety Sales & Use Tax*	20,795,609			1,321,504		22,117,113
	Economic Development*	8,451,973			(558,060)		7,893,913
	Pikes Peak Workforce Center*	6,596,798			496,571		7,093,369
1	GF-Grants/Restricted*	51,819,227	0	0	546,762		52,365,989
1	Total General Fund	177,219,559	(2,100,000)	0	6,007,709		181,127,268



Allocation of Expenditures by Major Category

Fund	Department	2016 Original Adopted Budget	2016 Remove One- Time AFRs	2017 BoCC Approved One-Time Critical Needs	2017 BoCC Approved On- Going Critical Needs/Other Budget Moves	2017 Original Adopted Budget
3	Road & Bridge Escrow	892,353			11,645	903,998
15	Conservation Trust	1,325,608			26,622	1,352,230
19	Schools' Trust Fund	100,000				100,000
22	Solid Waste Mgmt.	985,200			96,686	1,081,886
75	Local Improvement Districts-Falcon Vista	115,000			25,000	140,000
Partially Restricted Funds						
2	Road & Bridge	16,379,237			3,238,458	19,617,695
4	Dept of Human Services	62,308,665			7,783,835	70,092,500
6	Community Investment	18,128,855			(2,012,007)	16,116,848
12	Self-Insurance	29,297,224			4,536,226	33,833,450
		306,751,701	(2,100,000)	0	19,714,174	324,365,875



Financial Roadmap 2017-2021

The Financial Roadmap is a five year budget projection anticipating the known budgetary impacts through the next five budget years. The Financial Roadmap allows the BoCC, offices, departments, employees and citizens to anticipate the financial direction of EPC. This supports strong fiscal management providing time to plan and address potential impacts to EPC's financial position for future years.

Annually, after reviewing and updating all revenue estimates, the Budget Division will assess the impacts on the Financial Roadmap. Based on these impacts, the Budget Officer will hold meetings with the Countywide elected officials and department directors to discuss revenue impacts and EPC's critical needs. During these meetings, objectives of the Strategic Plan are reviewed to ensure alignment with the Financial Roadmap. Through an additional series of meetings, the Budget Officer will update the Financial Roadmap to address changes brought forward. This revised Financial Roadmap is then built into the PBB and presented to BoCC no later than October 15th. The compilation of the Financial

Roadmap consists of three phases:

- **Initial Compilation** – priorities are addressed prior to discussions and deliberations.
- **Strategy Phase** – accomplished through several meetings with all departments and offices responsible for providing specific services to EPC citizens or supporting offices and departments.
- **BoCC Deliberations and Direction** – public budget process where budget hearings are held to receive direction from BoCC on how to proceed with the upcoming budget year.

The Financial Roadmap for 2017-2021 aligns with El Paso County's Strategic Goals 2017– 2017 as part of the strategy phase. The goals accomplished in this budget include:

- Goal 1: Maintain and promote a financially sustainable County government that is transparent and effective.
 - Strategy A: Increase innovation, efficiency, and transparency of government services.
 - Strategy B: Invest in human capital by recruiting and retaining employees with competitive compensation, non-monetary incentives, and effectively utilizing volunteer opportunities.
 - Strategy C: Define and allocate ongoing funding streams designated for capital investment and operational needs
 - Strategy E: Ensure responsible and appropriate use of local tax dollars and utilize federal and state tax dollars while advocating for the reduction of mandates.
- Goal 3: Maintain and improve the County transportation system, facilities, infrastructure and technology.
 - Strategy B: Provide cooperative general technology services through a secure and modern operating infrastructure, current and sustainable software products, innovation, and a qualified professional workforce.
 - Strategy C: Provide maintenance and facilities improvements to ensure compliance with policies, programs and regulations; management of space allocation programs; and plans for new construction and renovation of facilities and grounds.



El Paso County 2017 Adopted Budget

- Strategy D: Continue to improve and update the County park system including parks, trails, open space, nature centers, fairgrounds, and services.
- Goal 5: Strive to ensure a safe, secure and healthy community.
 - Strategy D: Protect environmental quality including air, land and water.
 - Strategy E: Develop mitigation plans and funding for hazards as identified in the 2015 Hazard Mitigation Plan.

Financial Roadmap 2017-2021

Dept/Office	Critical Needs	2017	2018	2019	2020	2021
Beginning Operational Savings		0	9,476	153,172	286,375	454,998
Net Change (<i>Sales Tax 4.75% in 2017 & 4.5% years thereafter</i>)		2,092,261	6,621,901	9,084,575	14,070,619	18,487,470
TABOR REFUND			(2,400,000)			
County Wide	Public Safety Tax (Sheriff Equity)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
County Wide	Public Safety Tax (Sheriff Equity)		500,000	500,000	500,000	500,000
County Wide	Public Safety Tax (Sheriff Equity)			500,000	500,000	500,000
County Wide	Adjustment to Midpoint - 1 of 5 (2.00%)	(1,645,435)	(1,645,435)	(1,645,435)	(1,645,435)	(1,645,435)
County Wide	Adjustment to Midpoint - 2 of 5 (2.00%)		(1,645,435)	(1,645,435)	(1,645,435)	(1,645,435)
County Wide	Adjustment to Midpoint - 3 of 5 (4.50%)			(3,702,229)	(3,702,229)	(3,702,229)
County Wide	Adjustment to Midpoint - 4 of 5 (5.75%)				(4,730,626)	(4,730,626)
County Wide	Adjustment to Midpoint - 5 of 5 (2.00%)					(1,645,435)
Clerk & Recorder	Additional FTEs (6) Motor Vehicle	(147,696)	(147,696)	(147,696)	(147,696)	(147,696)
District Attorney	Discovery Deficit	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)
District Attorney	Additional Personnel (4)	(135,549)	(135,549)	(135,549)	(135,549)	(135,549)
Community Services - Parks	Dedicated Forest Management Funds	(25,000)	(50,000)	(125,000)	(175,000)	(175,000)
Community Services - Parks	Invest Major Maintenance Funds	(25,000)	(50,000)	(125,000)	(175,000)	(175,000)
Community Services - Parks	Invest Park Maintenance Positions (4)	(25,000)	(50,000)	(125,000)	(175,000)	(175,000)
Coroner	Full-Time Investigators (2)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Information Technology	Software/Hardware			(350,000)	(350,000)	(350,000)
Public Services - Facilities	Facilities Major Maintenance Plan	(50,000)	(800,000)	(800,000)	(870,000)	(870,000)
Public Services - Facilities	Video System Upgrades	(294,653)	(294,653)	(424,653)	(424,653)	0
Board of County Commissioners	Statutory Pay Increase	(84,581)	(84,581)	(140,968)	(140,968)	(140,968)
County-Wide Elected Officials	Statutory Pay Increase			(114,551)	(114,551)	(114,551)
Pikes Peak Regional Communications	Network Maintenance Increase	(157,279)	(44,079)	(44,079)	(44,079)	(44,079)
District Attorney	Additional Personnel (1)	(64,408)	(64,408)	(64,408)	(64,408)	(64,408)
Public Works - Facilities	Maintenance Techs (3)	0	(90,000)	(135,000)	(135,000)	(135,000)
Public Works - Security	New Security Officers (4)	(48,184)	(96,368)	(96,368)	(96,368)	(96,368)
Community Services - Parks	Parks Capital Improvements	0	0	(750,000)	(750,000)	(750,000)
Ending Operational Savings		9,476	153,172	286,375	454,998	3,819,689



2017 Critical Needs Addressed in the Original Adopted Budget through the 5-Year Financial Roadmap

Department/Office	Critical Need	2017 Critical Needs- On-Going
County Wide	Public Safety Tax (Sheriff Equity)	(1,000,000)
County Wide	Adjustment to Midpoint 1 of 5 (2%)	1,645,435
County Wide	Pikes Peak Reg Comm Network Maint Increase	157,279
Board of County Commissioners	Statutory Pay Increase	84,581
Clerk & Recorder	Additional FTEs (6) Motor Vehicle	147,696
District Attorney	Discovery Deficit	325,000
District Attorney	Additional Personnel (4)	135,549
District Attorney	Additional Personnel (1)	64,408
Community Services - Parks	Dedicated Forest Management Funds	25,000
Community Services - Parks	Major Maintenance Funds	25,000
Community Services - Parks	Park Maintenance Positions (4)	25,000
Coroner	Full-Time Investigators (2)	55,000
Public Works - R&B	Crack Seal Crew (6 Seasonal)	65,000
Public Works - R&B	15 Positions for Highway Division	160,000
Public Works - R&B	Road Maintenance	450,000
Public Works - Fleet	Two Additional Fleet Technicians	52,500
Public Works - Facilities	Facilities Major Maintenance Plan	50,000
Public Works - Facilities	Video System Upgrades	294,653
Public Works - Security	New Security Officers (4)	48,184
Total Addressed Critical Needs		\$2,810,285



GENERAL FUND - UNRESTRICTED

As the County’s major operating fund, the general fund accounts for ordinary operating expenditures financed by property taxes, fees, charges for services, intergovernmental, and other sources. The fund includes all resources and expenditures not legally or properly accounted for in other funds.

General Fund 1- Unrestricted						
Fund	Category	Accounts	2015 Actual	2016 OAB	2016 Revised	2017 OAB
General Fund 1						
Revenues						
	Property Taxes	31100-31199	42,656,875	46,526,762	46,526,762	47,428,545
	Specific Ownership Tax	31200-31299	4,467,380	3,384,252	3,604,252	3,870,000
	Sales Taxes	31300-31399	52,048,176	50,972,801	46,945,121	54,697,039
	Other Taxes	31400-31999	85,930	80,000	80,000	75,000
	Licenses & Permits	32000-32999	672,367	601,100	601,100	906,700
	Intergovernmental	33000-33999	5,994,417	2,931,351	6,588,172	3,734,409
	Charges for Services	34000-34999	17,090,389	15,022,100	15,102,100	15,909,589
	Fines & Forfeitures	35000-35999	636,484	541,000	541,000	589,000
	Miscellaneous Revenue	36000-36999	771,892	566,438	1,175,696	2,164,634
	Other Financing Sources	39000-39999	187,193	-	126,515	150,000
Total General Fund Revenue			124,611,104	120,625,804	121,290,718	129,524,916
Expenditures						
	Personnel	41000-41999	85,885,981	87,658,805	90,500,387	95,184,948
	Supplies	42000-42999	7,089,243	9,418,552	8,206,677	7,994,253
	Purchased Services	43000-43999	24,904,769	24,831,176	29,004,722	28,128,734
	Building Materials	44000-44999	139,526	90,000	90,000	90,000
	Fixed Charges	45000-45999	6,126,946	7,349,713	8,465,375	3,833,231
	Grants, Contributions	46000-46999	22,166	12,000	12,000	12,000
	Intergovernmental	47000-47999	(13,174,932)	(6,586,640)	(11,996,793)	(9,708,613)
	Capital Outlay	48000-48999	7,264,343	2,626,726	8,573,131	3,226,726
	Non-Operating Expense	49000-49999	-	-	-	-
Total General Fund Expenditures			118,258,041	125,400,332	132,855,499	128,761,279
	Estimated Beginning Fund Balance		13,674,966	20,028,029	20,028,029	8,463,248
	Budgeted Changes to Fund Balance		6,353,063	(4,774,528)	(11,564,781)	763,637
	Estimated Ending Fund Balance		20,028,029	15,253,501	8,463,248	9,226,885

Because of larger claims than anticipated in the Self Insurance Fund 12, General Fund transferred \$4.5 million of sales tax to Fund 12 during 2016. EPC anticipates that this will be recovered with underspending and unanticipated revenue and the 2016 ending fund balance will be much higher than \$8.5 million.



GENERAL FUND - RESTRICTED

El Paso County has three levels of restricted fund balances defined as follows:

Assigned Fund Balance – amounts that do not meet the criteria to be classified as restricted or committed but which are intended to be used for specific purposes. Only the Board of County Commissioners or the County Administrator and Budget Officer are authorized to assign amounts for specific purposes.

Committed Fund Balance – amounts that can be used only for specific purposes determined by a formal action of the Board of County Commissioners. The Board of County Commissioners is the highest level of decision-making authority. Commitments may be establish, modified, or rescinded only through resolutions approved by the Board of County Commissioners.

Restricted Fund Balance – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments. When an expenditure is incurred for purposes for which both Restricted and Unrestricted fund balance is available, El Paso County considers Restricted funds to have been spent first. There was no significant change to fund balance greater than 10% for General Fund - Restricted.

General Fund-Assigned, Committed, and Restricted

Fund	Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
General Fund 1- Restricted					
Revenues					
	Property Taxes	-	-	-	-
	Specific Ownership Tax	-	-	-	-
	Sales Taxes	20,430,204	21,055,609	21,055,609	22,377,113
	Other Taxes	-	-	-	-
	Licenses & Permits	1,128,145	1,050,000	1,050,000	1,187,000
	Intergovernmental	17,152,647	17,266,182	21,438,426	17,426,238
	Charges for Services	2,351,549	2,955,707	3,009,836	3,024,250
	Fines & Forfeitures	-	-	-	-
	Miscellaneous Revenue	9,877,186	8,247,979	9,397,178	7,147,289
	Other Financing Sources	-	-	-	-
Total General Fund Revenue		50,939,730	50,575,477	55,951,049	51,161,890
Expenditures					
	Personnel	23,712,954	22,153,305	25,006,117	24,728,444
	Supplies	15,771,226	16,284,584	18,324,141	17,213,932
	Purchased Services	17,064,739	14,069,567	22,894,299	14,047,147
	Building Materials	21,196	33,000	33,000	33,000
	Fixed Charges	6,735,411	1,140,556	7,908,261	7,306,061
	Grants, Contributions	8,158,922	8,832,550	9,434,941	8,310,600
	Intergovernmental	(23,476,369)	(11,094,176)	(24,654,880)	(19,972,276)
	Capital Outlay	488,225	399,841	6,106,516	699,081
	Non-Operating Expense	-	-	-	-
Total General Fund Expenditures		48,476,304	51,819,227	65,052,395	52,365,989
	Estimated Beginning Fund Balance	21,389,209	23,852,635	23,852,635	14,751,289
	Budgeted Changes to Fund Balance	2,463,426	(1,243,750)	(9,101,346)	(1,204,099)
	Estimated Ending Fund Balance	23,852,635	22,608,885	14,751,289	13,547,190



BOARD OF COUNTY COMMISSIONERS (BoCC)



PURPOSE STATEMENT

El Paso County Government is versatile, accessible, and enterprising. We anticipate and respond to a constantly changing environment. Working together, we provide leadership, resources and services, to carry out the will of the people of El Paso County.

OFFICE OVERVIEW

The County Commissioners are constitutional officers elected to four-year terms. The Board of County Commissioners (BoCC), an administrative and policy-making body, has only such powers and authority as are granted by the General Assembly of the Colorado State Legislature.

County government is a political subdivision of state government, created to carry out the will of the state. The County is not an independent governmental entity existing by reason of any sovereign authority. As a political subdivision, the county and its board of commissioners possess only such implied powers as are necessary to carry out expressed powers (Colorado Constitution, Article XIV, Section 6).



Colorado counties with a population of 70,000 or more may have a three or five-member board of commissioners. In 1976 the voters of El Paso County chose to have a board of five commissioners, each elected to represent a district. The districts are equal in population, and the boundaries are established by the board every two years.

The office of county commissioner is a challenging, diverse and complex assignment that encompasses a broad spectrum of issues and responsibilities.

The office of county commissioner is one of several county elected officials. The others are the sheriff, clerk and recorder, treasurer, assessor, coroner and surveyor. The BOCC has no direct authority over the other elected officials, except that the BOCC approves the budget for all of their offices.

As the governing body for El Paso County, the BOCC has myriad responsibilities including, but not limited to:

- Policy-making and legislative functions
- Administering land use regulations
- Advocating for citizens at all levels of government
- Adopting the county budget and ensuring stewardship of county resources
- Establishing the vision and setting the strategic direction for county government activities, programs and infrastructure

GOVERNING PRINCIPLES

We are committed to:

- respectful interactions characterized by honesty, integrity, fairness, mutual support and open communication
- the efficient use of tax dollars through financial planning and sound fiscal management
- citizen input and participation in County Government
- responsible planning for future growth and development
- a work environment that values employee contributions, stimulates innovation, and promotes continuous improvement
- the provision of accurate, timely and useful information
- internal and external cooperation and collaboration in accomplishing identified common goal

2017 BUDGET HIGHLIGHTS

- \$84,581 Commissioner's Statutory Pay Increase
- \$2,920 2% Market Adjustment Pay Increase for County Administration



PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Objective
Board Meetings	72	75	91
Board/Committee/Commission Appointments	98	100	104

BUDGET SUMMARY

Board of County Commissioners 11100- Budget Summary

BOCC- ADMINISTRATION				
Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
No Revenues	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	874,347	655,886	677,950	769,096
Operating and Maintenance	6,752	5,400	6,111	5,364
Charges for Services	12,815	11,600	11,600	11,750
Total Expenditures	\$ 893,914	\$ 672,886	\$ 695,661	\$ 786,210

Clerk to the Board 11103- Budget Summary

BOCC- ADMINISTRATION - RESTRICTED				
Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Property Taxes	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	-	9,364	9,364	9,551
Operating and Maintenance	327	27,464	27,464	27,464
Charges for Services	12,585	2,500	2,500	2,500
Total Expenditures	\$ 12,912	\$ 39,328	\$ 39,328	\$ 39,515

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
FTE Counts (BoCC)	5	5	5	5
FTE Counts (Administration)	2	2	1	1
TOTAL FTES	7	7	6	6



ASSESSOR'S OFFICE



Steve Schleiker, County Assessor

PURPOSE STATEMENT

Our mission is to meet or exceed the statutory requirements, rules, and regulations of the State of Colorado in the administration of El Paso County's property assessment and mapping system that is accurate, fair, and equitable to the citizens and to serve our customers in a courteous and efficient manner that fosters mutual respect and understanding.

OFFICE OVERVIEW

By definition, the Assessor's duties are to "discover, identify and list" property. The records of the Assessor are "Public" and the Assessor is considered to be the "Custodian" of these records. The availability of information regarding Real Property on this site complies with 24-72-203(II) C.R.S., which states: Custodian shall "...Take such measures as are necessary to assist the public in locating any specific public records sought and to ensure public access to the public records without unreasonable delay or unreasonable cost. Such measures may include, without limitation, the availability of viewing stations for public records kept on microfiche; the provision of portable disk copies of computer files; or direct electronic access via on-line bulletin boards or other means."

OFFICE OBJECTIVES

- Provide property owners with current, accurate information in a professional, courteous, and efficient manner, offering the highest level of customer service.
- Provide uniform, fair, and equitable value assessments on all real and personal property within El Paso County.
- Provide parcel mapping and parcel ownership information that is current and accurate.
- Provide other departments, taxing districts, and local government with current, accurate information on which they can base their decisions.



2017 BUDGET HIGHLIGHTS

- \$66,822 2% Market Adjustment Pay Increase

PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Objective
Number of abstracts provided to all taxing entities	277	278	283
Number of telephone calls handled	31,890	32,190	33,000
Number of maps produced for the public	171	164	150
Number of appeals heard by the Assessor	3,969	562	4,500
Number of residences inventoried and measured	1,887	2,113	2,360
Number of property transfers logged	40,897	34,654	36,000

BUDGET SUMMARY

Assessor 14000- Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	26,494	23,000	23,000	24,850
Total Revenues	\$ 26,494	\$ 23,000	\$ 23,000	\$ 24,850
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	3,145,799	3,410,073	3,422,997	3,480,319
Operating and Maintenance	317,058	286,426	366,111	295,926
Charges for Services	2,884	12,300	12,300	12,300
Total Expenditures	\$ 3,465,741	\$ 3,708,799	\$ 3,801,408	\$ 3,788,545

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	53	53	53	53



CLERK AND RECORDER'S OFFICE



Chuck Broerman, Clerk & Recorder

PURPOSE STATEMENT

The Office of the Clerk and Recorder administers County elections, recordings, marriage licenses, property records, motor vehicle transactions, and liquor licensing for unincorporated El Paso County, and serves as the Clerk to the Board of County Commissioners.

The Clerk's Office is run by the elected County Clerk and Recorder. The current Clerk and Recorder is Chuck Broerman. Mr. Broerman's vision is to provide services to citizens faster, better, and less expensively while not sacrificing customer service. To help him carry out that goal, there are seven departments within the office.

OFFICE OVERVIEW

Clerk to the Board: Access information on Board of County Commissioners Meetings: Agendas and Backup Materials, live Internet Audio Stream (see Agendas for Meeting dates and times), and archived audio for each Agenda item.

Election Department: Access voter services such as voter registration and Voter Service and Polling Center or ballot drop box locator; review information on this year's elections including the calendar, sample ballot, voter registration application and results; as well as find information on election judges, student election judges, previous election results, and more.

Motor Vehicle Department: Review samples of the most common types of license plates; locate basic forms and various plate applications; and find information on emissions, insurance, disabled parking privileges, new resident requirements, and more.

Recording Department: Search our grantor/grantee index database, obtain requirements for marriage/civil union licenses, review recording and copy fees and view information about the release of military records.

Communications: Review and answer inquires from the press, public, and other groups; fulfill Colorado Open Records Act requests made to the Clerk's Office; inform the public through outreach and other programs; track Clerk related legislation and potential impact to operations, and more.



Operations: Supports all other departments within the Clerk’s office by maintaining facilities, offering office specific technical support, and ordering supplies; logistical support to open Voter Service and Polling Centers, office locations, and more.

Finance and HR: Track, account, and disperse \$11 million budget and \$113 million of annual revenue; supports all Clerk departments in the hiring and staff development; administers payroll and benefits.

OFFICE OBJECTIVES

- Service Motor Vehicle customers with an average wait-time ≤ 20 minutes
- Expand driver’s license services in 2017
- Provide world-class customer service to all citizens
- Identify additional ways to support those serving in the military
- Leverage best practices and technology to offer services faster and cheaper

2017 BUDGET HIGHLIGHTS

- \$109,114 2% Market Adjustment Pay Increase
- \$147,696 for 3 additional FTE’s
- \$780,000 for election equipment

PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Objective
Documents recorded	141,375	153,608	155,000
Documents processed	176,021	193,279	195,000
Vehicles Registered	545,363	576,719	594,000
Drivers Licenses Issued	80,977	81,963	83,000
Number of precincts	242	242	255
Ballot Combinations	31	63	32
Registered Voters	416,990	461,809	468,676
Jurisdictions for which elections are administered	273	273	273



BUDGET SUMMARY

**Clerk & Recorder - Budget Summary
Unrestricted**

ADMINISTRATION & OPERATIONS 12325, 12334, 12332				
Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Charges for Services	8,913,973	8,238,100	8,108,100	8,605,100
Total Revenues	\$ 8,913,973	\$ 8,238,100	\$ 8,108,100	\$ 8,605,100
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	1,178,409	1,351,838	1,350,544	1,273,154
Operating and Maintenance	97,673	79,746	87,016	77,146
Charges for Services	2,268	6,000	4,450	4,000
Total Expenditures	\$ 1,278,350	\$ 1,437,584	\$ 1,442,010	\$ 1,354,300

MOTOR VEHICLE 12326				
Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Licenses & Permits	647,203	575,000	575,000	880,000
Charges for Services	-	-	80,000	-
Miscellaneous Revenue	250	-	-	-
Total Revenues	\$ 647,453	\$ 575,000	\$ 655,000	\$ 880,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	3,008,643	3,248,804	3,139,792	3,645,056
Operating and Maintenance	525,668	443,719	650,119	458,719
Charges for Services	157,614	98,000	185,000	78,000
Intergovernmental	-	131,244	-	131,244
Total Expenditures	\$ 3,691,925	\$ 3,921,767	\$ 3,974,911	\$ 4,313,019

ELECTIONS 12327				
Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	693,491	850,000	857,350	400,000
Total Revenues	\$ 693,491	\$ 850,000	\$ 857,350	\$ 400,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	525,713	447,527	456,140	529,715
Operating and Maintenance	588,796	672,360	688,592	597,360
Charges for Services	3,302	4,000	4,000	4,000
Intergovernmental	-	1,800,000	1,640,700	900,000
Capital Outlay	-	-	145,000	-
Total Expenditures	\$ 1,117,811	\$ 2,923,887	\$ 2,934,432	\$ 2,031,075



BUDGET SUMMARY

**Clerk & Recorder - Budget Summary
Unrestricted**

RECORDING 12333				
Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
No Revenues	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	424,551	460,949	452,449	471,168
Operating and Maintenance	59,409	69,300	77,800	64,500
Charges for Services	1,490	5,000	5,000	2,000
Intergovernmental	(71,100)	(57,600)	(57,600)	(57,600)
Total Expenditures	\$ 414,350	\$ 477,649	\$ 477,649	\$ 480,068

**Clerk & Recorder - Budget Summary
Restricted**

BOARD APPROVED PROJECTS 12329				
Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Charges for Services	-	-	130,000	140,000
Total Revenues	\$ -	\$ -	\$ 130,000	\$ 140,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	-	-	-	-
Operating and Maintenance	155,134	280,000	280,000	120,000
Capital Outlay	-	20,000	20,000	20,000
Total Expenditures	\$ 155,134	\$ 300,000	\$ 300,000	\$ 140,000

LATE REGISTRATION 12330				
Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Charges for Services	484,630	500,000	500,000	500,000
Total Revenues	\$ 484,630	\$ 500,000	\$ 500,000	\$ 500,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	343,645	118,656	118,656	118,656
Operating and Maintenance	-	446,344	446,344	446,344
Charges for Services	-	35,000	35,000	35,000
Intergovernmental	-	-	-	(130,000)
Capital Outlay	-	100,000	100,000	100,000
Total Expenditures	\$ 343,645	\$ 700,000	\$ 700,000	\$ 570,000



**Clerk & Recorder - Budget Summary
Restricted**

MOTOR VEHICLE - RESTRICTED 12331				
Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Charges for Services	1,573,787	1,475,000	1,475,000	2,025,000
Total Revenues	\$ 1,573,787	\$ 1,475,000	\$ 1,475,000	\$ 2,025,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	1,204,537	840,200	840,200	840,200
Operating and Maintenance	-	359,800	359,800	359,800
Intergovernmental	-	-	-	980,000
Total Expenditures	\$ 1,204,537	\$ 1,200,000	\$ 1,200,000	\$ 2,180,000

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
FTE Counts - Administration & Operations	45	45	45	45
FTE Counts - Motor Vehicle	73	82	85	85
FTE Counts - Elections	10	10	10	10
FTE Counts - Drivers License	8	8	8	8
TOTAL FTES	136	145	148	148



Ribbon Cutting Ceremony for Clerk and Recorder – Fort Carson Office



CORONER'S OFFICE



Dr. Robert C. Bux, County Coroner

PURPOSE STATEMENT

To serve El Paso County through confirming and certifying the cause and manner of death of individuals in a timely and responsible manner.

The Office of the County Coroner is established by the Constitution of the State of Colorado. The Coroner is elected to serve by the citizens of El Paso County. The Coroner's Office is a separate and independent division of the El Paso County Government and is funded through the El Paso County General Fund. El Paso County has the only on site Forensic Toxicology lab in Colorado staffed by three Forensic Toxicologists who routinely perform toxicology studies for many other Colorado Counties.

OFFICE OVERVIEW

The Coroner and staff recognize the tragedy surrounding an untimely death and perform investigations, in part, to assist the grieving family. A complete forensic investigation provides for the expeditious settling of insurance claims and estates, as well the implementation of civil and criminal actions. Questions which seem irrelevant in the initial hours after death can become significant in the following months. The surviving family and general public can have the peace of mind that a complete investigation was done. The Coroner works in cooperation with the law enforcement community, but conducts a separate and unbiased investigation.

Although criminal death investigations constitute a small portion of deaths investigated by the Coroner, these deaths are studied in great detail because of the issues and legal consequences involved. In this way, the criminal justice system is offered the best support. The public health dimension of the Coroner's function is designed to isolate and identify causes of sudden unexpected death. When an infectious agent or poison is implicated in a death, the family and persons recently in physical contact with the deceased are notified in order that they might receive any needed medical treatment.



OFFICE OBJECTIVES

- Ensure continued compliance with the national standards of Forensic Science
- Maintain certification by the National Association of Medical Examiners
- Provide excellent customer service to the citizens of El Paso County

2017 BUDGET HIGHLIGHTS

- \$37,245 2% Market Adjustment Pay Increase
- \$55,000 for FT Investigator

PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Objective
Number of deaths investigated	3,985	4,570	5,255
Number of autopsies performed	1,100	1,160	1,218

BUDGET SUMMARY

Coroner 15000 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	6,900	5,000	5,000	5,000
Charges for Services	462,300	445,000	445,000	472,000
Miscellaneous Revenue	469,564	365	365	-
Total Revenues	\$ 938,764	\$ 450,365	\$ 450,365	\$ 477,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	1,920,747	2,054,424	2,086,840	2,179,085
Operating and Maintenance	257,186	192,034	192,034	227,634
Charges for Services	48,063	103,500	103,500	67,900
Capital Outlay	63,753	-	-	-
Total Expenditures	\$ 2,289,749	\$ 2,349,958	\$ 2,382,374	\$ 2,474,619

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	21	22	23	23



DISTRICT ATTORNEY'S OFFICE



Dan May, District Attorney

PURPOSE STATEMENT

The mission of the 4th Judicial District Attorney's Office is to administer justice, advocate for victims, and partner with law enforcement and citizens of this community in the deterrence and prevention of crime

OFFICE OVERVIEW

Prosecution Departments: District Court, County Court, Special Victims Unit-SVU, Economic Crime Unit, Juvenile Prosecution, Investigations, Domestic Violence Fast Track, Veterans Court and Drug Court

Diversion Programs: Adult Diversion, Juvenile Diversion, Human Trafficking, Neighborhood Justice Center and Prescription Drug Diversion

Victim Witness – Assist victims of crime set through the ordeal of being a crime victim by providing information on the criminal justice system, victim compensation and provide referrals to community agencies and organizations.

Discovery - The information, facts, documents, and other materials the District Attorney's Office will rely upon to prosecute a case. The accused person or defendant in a case has the right to obtain access to this information to prepare their defense.

Restitution – This department speaks to individuals who are victims of any type of crime within the community to include individual people, medical providers, insurance companies, and businesses to provide not only emotional support but to also explain the court process and collection procedures through a financial standpoint. They also collect the appropriate documentation from these community members in support of their restitution claim and create a restitution payout order to submit to the courts. Additionally they provide attorney support and witness testimony as to the validity of the documentation in restitution hearings as needed.



OFFICE OBJECTIVES

- The 4th Judicial District Attorney is the public prosecutor for the citizens of El Paso and Teller Counties. Our main function is to enforce the criminal laws of this state. Law enforcement agencies investigate the crime and the prosecutor decides the resulting charges. A prosecutor's obligation is to seek justice on behalf of the people. Restitution for the victim, potential for the defendant to rehabilitate, and the safety of the community are some of the factors that are considered in making decisions on individual cases.
- There are many other responsibilities assigned to the District Attorney under Colorado law. Our mission is to fulfill these responsibilities, to be the voice of the victim in criminal cases, and to seek justice in all matters coming to this office.
- The prosecutorial functions of the District Attorney's Office are mandated by both the Colorado constitution and statutes. Working within a fiscally conservative budget, our office maintains some of the highest prosecutorial standards in the state. We handle an average of 25,000 to 35,000 cases per year and conduct more trials than any other jurisdiction in the state of Colorado. Ninety-five (95%) percent of our budget is dedicated to personnel. We are fortunate to have an average of 117 volunteers share a common vision and passion for service. The volunteers at the 4th Judicial District Attorney's Office contribute to making positive changes in our community and save the jurisdiction nearly a half-million dollars in wages each year.

2017 BUDGET HIGHLIGHTS

- \$234,113 2% Market Adjustment Pay Increase
- \$325,000 for Discovery Deficit
- \$199,957 for 5 Additional FTE's

PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Objective
Number of felony cases prosecuted	5,567	6,745	5,800
Number of traffic and misdemeanor cases prosecuted	25,831	24,637	24,640
Number of juvenile cases prosecuted	989	1,164	1,100
Number of felony cases tried	165	201	165



BUDGET SUMMARY

UNRESTRICTED				
Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	75,000	0	0	0
Total Revenues	\$ 75,000	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	11,293,080	11,717,101	12,359,665	12,978,688
Operating and Maintenance	468,267	527,047	527,047	652,047
Intergovernmental	0	65,000	65,000	65,000
Total Expenditures	\$ 11,761,347	\$ 12,309,148	\$ 12,951,712	\$ 13,695,735
RESTRICTED				
Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	443,569	577,748	577,748	664,995
Total Revenues	\$ 443,569	\$ 577,748	\$ 577,748	\$ 664,995
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	443,569	577,748	577,748	664,995
Total Expenditures	\$ 443,569	\$ 577,748	\$ 577,748	\$ 664,995

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
FTE Counts (Unrestricted)	203	207	212	212
(Restricted)	12	12	12	12



PUBLIC TRUSTEE'S OFFICE



Thomas S. Mowle, Public Trustee

PURPOSE STATEMENT

In 1894, the Colorado General Assembly established the Office of the Public Trustee in each county of the state to provide for a system of checks and balances between the borrower and the lender. All deeds of trust given to secure indebtedness on real estate shall name as trustee such Public Trustee who acts as an intermediary between the borrower and the lender.

OFFICE OVERVIEW

The El Paso County Public Trustee has been protecting the rights of borrowers, lenders, and lien holders since 1894. The Office of the Public Trustee is fully funded by fees collected for services provided. Any such funds received in excess of operating expenses are turned over to the El Paso County general fund, after ensuring the maintenance of an operational reserve, as required by law.

The El Paso County Public Trustee's office serves the citizens of El Paso County as defined in the Colorado Revised Statutes. The Public Trustee manages the release of deeds of trust and foreclosure of deeds of trust on properties within El Paso County. We administer these processes in a professional manner adhering to the guidelines and timelines set by the Colorado Revised Statutes

OFFICE OBJECTIVES

- Processing all releases of deeds of trust in an accurate, timely fashion in accordance with Colorado law.
- Protecting the rights of borrowers, lenders, and lien holders.
- Providing service and education regarding foreclosure proceedings.

2017 BUDGET HIGHLIGHTS

- There are no significant budget highlights for 2017.



PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Expected
Number of foreclosures	1,470	1,287	1,200
Number of deeds of trust	36,441	39,478	36,000

BUDGET SUMMARY

Public Trustee's Office 19000 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Charges for Services	335,236	350,000	350,000	250,000
Total Revenues	\$ 335,236	\$ 350,000	\$ 350,000	\$ 250,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	394,933	576,453	576,453	417,960
Reimbursement	(394,933)	(576,453)	(576,453)	(417,960)
Total Expenditures	\$ -	\$ -	\$ -	\$ -

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Count	6	6	6	6



SHERIFF'S OFFICE



Bill Elder, County Sheriff

PURPOSE STATEMENT

Our vision is to ensure El Paso County remains the safest and most enjoyable place to live and visit in the state of Colorado. We are committed to holding the highest standard for public safety to achieve a county free of crime and public disorder. Our mission is to provide the citizens of El Paso County effective and efficient public safety services. We deliver them consistently with character, competence, and transparency.

VALUES

- **Honesty:** Our personal and professional behavior will be a model for all to follow. Our actions will match our words. We will have the courage to stand up for our beliefs and do what is right.
- **Loyalty:** We are loyal to our oath to protect the constitutional rights of those we serve by empowering our employees to make decisions that support the letter and spirit of the law.
- **Unity:** We have a united commitment to serve our diverse community with fairness, dignity, and equality. We commit to excellence in all we do.

OFFICE OVERVIEW

The duties and responsibilities of the Sheriff are set forth in Colorado Revised Statutes. As one might imagine, the statutory mandates for the Sheriff are vast and cover a wide range of topics. These include maintain peace and order in El Paso County, provide general law enforcement services to unincorporated areas of the County, operate all jails within the County, serve criminal warrants and civil process throughout the entire County as directed by the District and County Courts, coordinate search and rescue efforts, suppress prairie and forest fires in El Paso County and perform other duties as directed by Colorado State Statutes and the Courts. The Office of the Sheriff is the largest unit of county government and is led by an elected Sheriff.

The office is organizationally divided into five major component programs, called bureaus or offices: the Office of the Sheriff, the Detentions Bureau, the Law Enforcement Bureau, the Support Operations Bureau and the Administration Bureau. Each of these component programs have one or more business



units within them. Each component program has specific and complex operational purposes and have developed organizational strategies and goals to meet these operational purposes. While these organizational strategies and goals are diverse, they are unified under a detailed El Paso County Sheriff's Office Strategic Plan. Following are descriptions of each of the component programs.

Office of the Sheriff:

The Sheriff's Office not only meets all statutory requirements, but exceeds them in many ways and is recognized as a leader within the law enforcement and county detention industries. From an internal functional and organizational structure perspective, the Office of the Sheriff includes the Undersheriff, three (3) Bureau Chiefs (for Law Enforcement, Support Operations and Detention Bureaus), Administrator (Civilian equivalent Bureau Chief for Administrative Services Bureau), Chief of Staff, Staff Psychologist, and Executive Assistant. The Office of the Sheriff functions to unify the operations of this large and diverse office under a common leadership and organizational strategy

Chief of Staff: The Chief of Staff is responsible for advising and consulting the Sheriff, Undersheriff and other Staff members. The Chief of Staff develops, maintains and promotes effective community and inter-governmental relationships between the El Paso County Sheriff's Office and local, state and federal governmental agencies, elected and appointed officials, media outlets, business and community groups.

Executive Assistant: The executive assistant provides administrative support to the Sheriff and other members of the Office of the Sheriff.

Professional Standards Unit: The Professional Standards Unit (PSU) goal is to inspect, audit and investigate Sheriff's Office operations to ensure they meet community expectations and the highest professional and industry standards related to law enforcement, detentions, and criminal justice agencies. Toward that end, the PSU conducts scheduled unit inspections, reviews critical incidents and investigates reports of wrong doing, and substandard performance.

Detentions Bureau:

The Detentions Bureau is the largest component program of the Sheriff's Office. The purpose of the Detentions Bureau is to carry out the statutory responsibility of operating the county's jails. This Bureau is responsible to maintain a safe, secure environment at the Criminal Justice Center (CJC) and the Metro Work Release Facility (MWRP) for those incarcerated. The Detentions Bureau strives to provide opportunities for inmates to obtain the necessary discipline, skills and therapy through a multi-systemic approach including substance abuse and anger management programs, progressive/regressive classification system, and the Reintegration and Recovery Program, to successfully return to their communities once released. The Bureau is overseen by the Undersheriff.

Detention Operations Division: The Detention Operations Division is responsible for operating two sections; Intake and Inmate Services as well as Court Services. The mission of the Intake and Inmate Services Section is to ensure responsibilities are accomplished in accordance with accepted professional standards as prescribed in Colorado Revised Statute (C.R.S.) 17-26-103. In addition, the Section maintains required records and ensures accountability and security of inmate funds and property. The Court Services Section contains (2) units; the Court Unit and the Transport Unit. The Court Unit is responsible



for ensuring public safety, as well as inmate safety, while escorting inmates to the various 44 courtrooms and providing security therein. The Transport Unit moves inmates between the CJC and the courthouse. This Unit is additionally responsible for the transport of inmates throughout the State of Colorado, to include the Department of Corrections and the many counties and cities in Colorado.

Law Enforcement Bureau:

The Sheriff's Office Law Enforcement Bureau is comprised of two divisions, the Investigations Division and Patrol Division, all tasked with carrying out the statutory responsibilities of the Sheriff to enforce the laws in unincorporated El Paso County. The Bureau is overseen by the Undersheriff. The Bureau also has units that serve in a joint capacity with other local law enforcement agencies as well as the regional Deadly Force Investigation Team (DFIT).

Detention Security Division: The El Paso County Sheriff's Office Detention Bureau, Security Division is comprised of a group of approximately 285 dedicated men and women who are proud of their ability to ensure inmates are housed in a safe, secure and constitutionally sound manner. The men and women of the Security Division provide vital services to an approximate daily average jail population of close to 1,500 inmates.

Patrol Division: The Patrol Division's authorization of 98 men and women work to prevent crime by actively patrolling roadways and neighborhoods looking for criminal and traffic crimes, with the intent to discourage violations of the law and failing that, arresting violators so they are unable to reoffend. The Division is divided into three overlapping shifts more commonly known as Day Shift, Swing Shift and Midnight Shift. There are four Sergeants authorized to each Patrol shift. Each shift is assigned a contingent of deputies based on need. Shift I (Midnight Shift) is authorized 25 deputies; Shift II (Day Shift) is authorized 26 deputies and Shift III (Swing Shift) has 28 deputies authorized.

The Patrol Section also includes the Report Authority Unit, Crime Analyst and the Court Liaison/Admin Tech civilian position. The Report Authority Unit assists us by ensuring reports generated by our deputies are completed accurately and in a timely manner. The Crime Analyst supports the Patrol Division and nearly every other area of the Office by providing data, information and criminal intelligence using a wide variety of computer databases, social media and other advanced research methods. The Court Liaison/Admin Technician civilian manages subpoenas and helps to coordinate the scheduled court appearances for deputies, keeps impound records and arranges impound releases, and handles many office related duties, such as ordering and organizing needed reports and supplies.

Investigations Division:

The Investigations Division is staffed by 25 sworn and 10 civilian personnel and provides specialized investigative skills to complex cases that cannot be accomplished by the Patrol Division. The Division has several specialized units, Major Crimes (5), Special Victims Unit (7), Financial Crimes (5), Property Crimes (3), Cold Case (1) and Computer Forensics (1). The division also provides victim advocacy to the citizens of El Paso County who have been the victim of a crime. The Metro Crime lab provides resources for the processing of complex crime scenes and evidence collection. The lab also provides laboratory



services such as latent finger print examination, DNA processing and firearms examination. The Evidence Section provides tracking and storage of all evidence collected by members of the El Paso County Sheriff's Office.

The Metro Vice, Narcotics and Intelligence Unit (VNI) is staffed by 12 sworn personnel and provides specialized investigations of cases involving narcotics, alcohol, firearms and human trafficking. VNI also staffs members assigned to the FBI, ATF and the DEA task forces.

Support Services Division:

The Support Services Bureau has three component divisions: the Emergency Services Division, the Support Operations Division and the Special operations Division. This Bureau contains units that support primarily the law enforcement function, either directly or indirectly. The Bureau is overseen by the Undersheriff.

Emergency Services Division:

The El Paso County Sheriff's office Emergency Services Division is responsible for supporting the statutory requirements of the Sheriff's Office as a relates to wild land fire, which includes coordinating and ensuring forest and prairie fire responses. The Sheriff's Office is also responsible for fire investigations in the unincorporated areas of the County, providing for search and rescue, assisting with the counties hazardous material team response and being actively engaged in providing planning, preparation, and training for any emergency or disaster that affects the County. The El Paso County Emergency Operations Center is also supported by Sheriff's office personnel, as well as several of our affiliated volunteer teams. This Division also coordinates search and rescue efforts, hazardous material response and fire investigations.

Support Operations Division:

The Support Operations Division is comprised of over 60 personnel and is responsible for oversight and management of the Sheriff's Office Communications and Dispatch Section, radio systems management, the Office's fleet management and the training. The Communications Section provides 24-hour 9-1-1 emergency dispatching for the Sheriff's Office, County fire agencies, as well as smaller municipalities. The Training Section is responsible for in-service training for all sworn and non-sworn personnel. Each sworn deputy must complete a minimum of 24 hours of in-service training and civilians complete approximately 10 hours. In addition the Training Section provides one or more peace officer standards and Training (POST) Basic Academy of 22 weeks plus one or more Detentions Deputy Academies of 7 weeks.

Special Operations Division:

The Special Operations Division is responsible for the specialized units designed to enhance the level of law enforcement service of the Sheriff's Office, thus increasing the quality of life of the citizens of El Paso County. Through programs and various services, the Division provides direct interaction between the Sheriff's Office and the citizens of our community, enhancing a partnership that ultimately expands the capability of our crime prevention efforts. It consists of the Traffic Unit, K9 Unit, and the Crime Reduction Unit (CRU). When activated, the Special Weapons and Tactics (SWAT) Team, Crisis



Negotiation Team (CNU), and Explosive Ordnance Disposal Team (EOD) report to the Special Operations Lieutenant. Many of the units have specialized equipment requiring ongoing maintenance and support, such as specialized SWAT vehicles and equipment, EOD vehicles and equipment, and K9 veterinary care and handling costs.

The Community Impact Section is a new section within the Sheriff's Office (created in early 2015) and is responsible for community partnership activities. The section consists of the Civil Unit, Rural Enforcement and Outreach Unit (REO), Community Relations and Outreach Unit (CRO), Community Support Unit (including School Resource Officers), and the Mounted Unit. The section generates annual revenue from Civil Unit process fees. Potential funding from local school districts is pending following grant partnership awards in 2016. Annual expenses for Mounted Unit animal care and feeding are offset by donations.

Administration Services Bureau:

The Administration Bureau is responsible for financial and administrative functions in the Sheriff's Office, including budget and finance functions, human resources, recruiting and background investigations, media, and public information services, criminal justice records services, information technology services, concealed handgun permits and judicial liaison.

Judicial Liaison: The Judicial Liaison is responsible for developing and maintaining effective interagency relationships between the El Paso County Sheriff's Office, Problem Solving Courts, Pretrial Services, the 4th Judicial District Attorney's Office, Public Defender, the Judiciary, the Board of County Commissioners and the public. To provide ongoing analysis of Sheriff's Office business operations for efficacy and efficiency and act in collaboration with other stakeholders in making program decisions.

Fiscal & Compliance Services: Fiscal & Compliance Services encompasses Budget and Finance, Contract Compliance, the Concealed Handgun Program and Extra Duty Services. The Budget and Finance Section is comprised of four (4) major functional areas: Accounting/Finance, Budget, Payroll and Grants Management, which, in conjunction, provide overall quality and integrity of the Sheriff's Office financial management and control system.

Media Relations Manager / Public Information Office (PIO): The Media Relations Manager is responsible for the professional, creative, and technical work involved in the dissemination of information regarding the El Paso County Sheriff's Office, both externally and internally. External communication takes on a variety of forms, but primarily consists of media releases prepared by the Public Information Officer or information contained within the Sheriff's Office website and social media channels. Internal communication is also multi-faceted and its importance cannot be overstated. With an agency as large as the Sheriff's Office, ensuring employees are well informed of matters concerning the Office is vital.

Administrative Services: This section is responsible for recruiting sworn personnel, background investigations and initial hiring processes and upkeep of personnel records. The Background Investigators' responsibility is to conduct and coordinate pre-employment background investigations with the Human Resources Unit has the mission of all personnel administration, to include testing, boarding,



and in-processing of all newly hired personnel, processing internal transfers, promotions, and payroll. The Records Unit is responsible for typing and organizing case files prepared by deputies. Case reports are prepared from audio files and other media and prepared for transmittal to the District Attorney or other agencies for prosecution or further investigation. This Unit also maintains the files of case reports and other criminal justice data and processes the release of case reports to authorized individuals.

Information Technology Section (IT): The IT Section is comprised of seven individuals working as a coordinated team to provide all facets of IT support to the Office. Our Mission: Provide the technology tools and support required by the Sheriff’s Office to meet its primary mission. We are genuinely dedicated to professionalism, excellence, and competence. We believe in rapid response, open communication, and teamwork.

DEPARTMENT OBJECTIVES

Office of the Sheriff:

Leadership and Cultural Climate

- Goal # 1: Develop a formal organizational strategy.
- Goal # 2: Establish a vision, mission, set of core values and philosophy of policing.
- Goal # 3: Develop supervisory training, empowerment, and leadership.
- Goal # 4: Continue evaluations of the organization chart and organizational alignment.

Communication

- Goal # 1: Develop, enhance, and/or formalize communications.
- Goal # 2: Establish a “Sheriff’s Advisory Council.”

Strategic Planning and Operations

- Goal # 1: Conduct the strategic identification of future needs and a thorough review of regionalization opportunities.
- Goal # 2: Establish a clear and unambiguous sexual harassment policy and include training for all.
- Goal # 3: Review current disciplinary policies and practices; develop a written philosophy of discipline and guidelines for the determination of appropriate discipline.
- Goal # 4: Consider and discuss other issues of importance – possible amendments to EPSO Policy #501- Use of Force and Policy #504- Critical Incident Review Board.
- Goal # 5: Commit to, create, and maintain a comprehensive early intervention system.
- Goal #6: Significantly enhance the data collection, storage and analytical capabilities of the Professional Standards Unit and position it to report directly to the Sheriff or Undersheriff. The Unit should also receive sufficient permanent administrative assistance.

Trust

- Goal # 1: Rebuild Trust (On-Going)

Detentions Operations Division:

Strategic Planning and Operations

- Goal # 1: Monitor and evaluate the use of force.
- Goal # 2: Develop a public awareness program.
- Goal # 3: Evaluate the inmate property storage process and system.
- Goal # 4: Expand the inmate classification / threat identification system.



- Goal # 5: Evaluate the definition and accounting for inmates with mental health issues.
- Goal # 6: Develop a plan of action and response to a perpetrator purposely introducing and attempting to use dangerous weapons in the Detention Facility.
- Goal # 7: Evaluate the pre-trial release program.
- Goal # 8: Increase the Court and Transport handicap vehicle fleet by December 31, 2016.
- Goal # 9: Replace the Court and Transport high-mileage vehicles by December 31, 2017.
- Goal # 10: Replace and/or update the Court Services radio system by December 31, 2016.
- Goal # 11: Adopt and revise policies, procedures and practices that mitigate the risk of sexual abuse and harassment in our facility, and to keep us compliant with nationally recognized guidelines.
- Goal # 12: Create public awareness of the Detention Investigations Team (DIT) and their role in providing a safe facility to increase confidence in the internal security operation.

Detentions Security Division:

Strategic Planning and Operations

- Goal # 1: Initiate kitchen facility upgrades.
- Goal # 2: Evaluate the unescorted visitors and security policy.
- Goal # 3: Reduce Recidivism in El Paso County.
- Goal # 4: Improve Safety within the Criminal Justice Center (CJC).
- Goal # 5: Miscellaneous / Facilities Upkeep.

Leadership and Cultural Climate

- Goal # 1: Develop Patrol Training/Career Development Curriculum.

Patrol Division:

Strategic Planning and Operations

- Goal # 1: Conduct a comprehensive review of “take home” cars.
- Goal # 2: Consider off-site locations to minimize travel time and costs to headquarters.
- Goal # 3: Conduct a comprehensive redistricting audit of patrol.
- Goal # 4: Establish a formal investigations case management accountability system for criminal investigations.
- Goal # 5: Increased training regarding state supported, “home grown” and “lone wolf” terrorist threats; philosophy, tactics and techniques, tools.
- Goal # 6: Ensure each Patrol Division unit is equipped with a trauma kit and each member of the Patrol.
- Goal # 7: Crisis Intervention Training (CIT) and an EPSO representative on Metro Crisis Response Team.
- Goal # 8: Implementation of Naloxone (NARCAN) program for all patrol personnel.
- Goal # 9: Patrol Division will explore specialized enforcement operations.

Trust

- Goal # 1: Assess Special Assignments – Establish a fair process for all those available; establish & adhere to specific periods of time for deployment to them.

Leadership and Cultural Climate

- Goal # 1: Additional training beyond annual In-service training topics.
- Goal # 2: Leadership and mentorship training for first line supervisors and deputies.



Investigation Division:

Strategic Planning and Operations

- Goal # 1: Complete basic training levels for all personnel.
- Goal # 2: Shift Responsibility of Purchases.

Emergency Services Division:

Strategic Planning and Operations

- Goal # 1: Establish effective regionalization and collaboration efforts in El Paso County.
- Goal # 2: Maintain and Increase fiscal responsibility for the office.

Leadership and Cultural Climate

- Goal # 1: Create and implement effective leadership development.

Support Operations Division:

Strategic Planning and Operations

- Goal # 1: Establish effective regionalization and collaboration.
- Goal # 2: Maintain and increase fiscal responsibility.

Leadership and Cultural Climate

- Goal # 1: Create and implement effective leadership development.

Special Operations Division:

Strategic Planning and Operations

- Goal # 1: Establish effective regionalization and collaboration.
- Goal # 2: Maintain and increase fiscal responsibility.

Leadership and Cultural Climate

- Goal #1: Create and implement effective leadership development.

Administration Services Bureau:

- Goal # 1: Review pay equity and time compensation.
- Goal # 2: Continue evaluation of the organizational chart and organizational alignment. (On-Going)
- Goal # 3: Monitor the performance appraisal process.
- Goal # 4: Adopt a single point of data capture for law enforcement records.
- Goal # 5: Conduct business process analysis / re-engineering.
- Goal # 6: Consider and discuss other issues of importance – Operating as a “Learning Organization”.
- Goal # 7: Update process for calculating current incarceration costs.
- Goal # 8: Explore opportunities for interagency and public/private partnerships.
- Goal # 9: Institute a competitive bid process for the food service contract.
- Goal # 10: Institute a competitive bid process for the commissary services contract.
- Goal # 11: Institute a competitive bid process for the inmate telephone services contract.
- Goal # 12: Review the detentions medical services contract for opportunities for cost savings.
- Goal # 13: Replace / upgrade the Jail Management System.
- Goal # 14: Enhance image storage capacity.
- Goal # 15: Assess the spending sources and processes for Detox.



- Goal # 16: Institute a competitive bid process for the medical services contract.

2017 BUDGET HIGHLIGHTS

- \$791,307 2% Market Adjustment Pay Increase

PERFORMANCE MEASURES

PERFORMANCE MEASURES - Sheriff General Fund			
	2015 Actual	2016 Estimated	2017 Objective
Average daily population - Metro & CJC	1,547	1,627	1,643
Initial inmate classifications	17,535	17,414	17,009
Total attendance, Inmate programs - CJC	41,849	43,507	34,310
Number of commitments	23,472	20,848	19,746
Number of releases	21,009	20,812	15,914
Number of prisoner transports	31,534	32,779	30,112

BUDGET SUMMARY

Sheriff General Fund (181xx) - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	1,973,470	1,636,500	1,636,500	3,020,449
Charges for Services	678,425	675,000	675,000	1,095,000
Fines & Forfeitures	43,322	40,000	40,000	40,000
Miscellaneous Revenue	4,016	1,000	3,925	1,351,000
Other Financing Sources	20,605	-	76,859	-
Total Revenues	\$ 2,719,837	\$ 2,352,500	\$ 2,432,284	\$ 5,506,449
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	38,689,454	38,878,473	39,605,694	40,997,324
Operating and Maintenance	6,170,670	6,833,341	7,770,190	10,286,350
Charges for Services	193,383	186,100	186,100	38,600
Grants, Contributions	10,166	-	-	-
Intergovernmental	(81,152)	115,722	115,722	(2,495,000)
Capital Outlay	293,123	500,000	493,134	-
Total Expenditures	\$ 45,275,644	\$ 46,513,636	\$ 48,170,840	\$ 48,827,274



Sheriff Public Safety Tax (11050 and 182xx) Restricted- Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Sales Taxes	20,129,945	20,795,609	20,795,609	22,117,113
Total Revenues	\$ 20,129,945	\$ 20,795,609	\$ 20,795,609	\$ 22,117,113
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	13,558,323	13,717,068	13,717,068	16,287,227
Operating and Maintenance	3,475,194	-	6,911,565	2,580,348
Charges for Services	3,731,037	-	7,390,065	6,002,386
Intergovernmental	(3,500,638)	7,078,540	(6,701,590)	(2,752,848)
Capital Outlay	24,177	-	42,151	-
Total Expenditures	\$ 17,288,093	\$ 20,795,608	\$ 21,359,259	\$ 22,117,113

BUDGET SUMMARY

Sheriff Restricted (180xx) - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	1,914,361	877,994	2,961,858	600,000
Charges for Services	916,066	724,675	758,115	-
Miscellaneous Revenue	2,269,907	1,171,782	1,202,922	-
Total Revenues	\$ 5,100,334	\$ 2,774,451	\$ 4,922,895	\$ 600,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	2,267,633	1,047,683	2,600,352	719,286
Operating and Maintenance	1,391,122	1,971,768	4,188,339	650,000
Charges for Services	483,114	-	14,000	-
Grants, Contributions	32,818	-	33,141	-
Intergovernmental	(299,969)	(245,000)	(245,000)	-
Capital Outlay	33,218	-	1,498,731	-
Total Expenditures	\$ 3,907,935	\$ 2,774,451	\$ 8,089,563	\$ 1,369,286

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
General Fund	612	610	573	585
Public Safety Tax	131	192	192	192
Grants - Restricted	23	23	23	23
Total FTE COUNT	766	825	788	800



SURVEYOR'S OFFICE



Lawrence Burnett, County Surveyor

PURPOSE STATEMENT

Provide the authorized services to the Public at no increase in taxes.

OFFICE OVERVIEW

Represent the County in disputes over County boundaries and notify the County Attorney of unsettled boundary disputes; file all surveys. Position is financed by the Board of County Commissioners. When authorized, may conduct surveys of County boundaries, accept maps of surveys within the County for filing, and examine all maps and plats before recording with the County Clerk and Recorder. May establish disputed boundaries when applied for or at the appointment by the courts and may appoint deputies as assistants to discharge their duties faithfully and impartially.

OFFICE OBJECTIVES

- There are no current year objectives to report for the Surveyor's Office.

2017 BUDGET HIGHLIGHTS

- There are no significant budget highlights for 2017.

PERFORMANCE MEASURES

- There are no performance measures to report for the Surveyor's Office.



BUDGET SUMMARY

Surveyor 16000- Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Charges for Services	2,310	1,200	1,200	1,000
Total Revenues	\$ 2,310	\$ 1,200	\$ 1,200	\$ 1,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	5,921	6,129	6,129	6,129
Operating and Maintenance	2,310	3,000	3,000	3,000
Total Expenditures	\$ 8,231	\$ 9,129	\$ 9,129	\$ 9,129

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Count	-	-	-	-



TREASURER'S OFFICE



Mark Lowderman, County Treasurer

PURPOSE STATEMENT

"Our goal is to serve the citizens of El Paso County in the most timely, cost-efficient, and secure manner possible, while treating you with courtesy and respect."

OFFICE OVERVIEW

The primary function of the County Treasurer's Office is the collection and distribution of funds. The Treasurer serves as the banker and investment officer for all County funds, which includes receipt, management, investment, and disbursement of those funds. Priority is given to safety, liquidity, term and yield of the investment, with emphasis on the economic stability of the community.

Ad Valorem Tax Collection: All taxes collected by the Treasurer are apportioned and credited to the State, County, Cities and Towns, School Districts and Special Districts within El Paso County in accordance with the established mill levies, and Colorado Revised Statutes. Penalty interest collected on taxes is apportioned and credited in the same manner.

Enforcement of Delinquent Taxes and Special Assessments: The Treasurer conducts an annual tax sale of delinquent real estate, special assessments, and manufactured home taxes. The enforcement of business personal property taxes is by distraint, seizure and sale of such property.

Distribution of Specific Ownership Tax: The Treasurer is responsible for disbursing specific ownership taxes collected by the Clerk and Recorder to the State, County, Cities and Towns, School Districts and Special Districts within El Paso County in addition to ad valorem taxes.



OFFICE OBJECTIVES

- Collection and distribution of property taxes in compliance with Colorado Statutes.
- The collection of unpaid property taxes and special assessments is the responsibility of the Treasurer.
- Real property and manufactured home unpaid taxes are enforced through the annual tax lien sale with the Treasurer becoming the agent through which the lien is paid.
- Personal property tax enforcement is accomplished by seizing and selling the property when necessary.

2017 BUDGET HIGHLIGHTS

- \$17,236 2% Market Adjustment Pay Increase

PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Objective
Annual Tax Statements	235,276	250,490	243,692
Delinquent Tax Statements	12,263	12,682	12,785
Property Tax Payments Processed	410,328	415,032	411,690
Tax roll-changes (statements)	903	1,175	1,113
Non-property tax revenue transactions	39,761	26,899	33,704
Tax Liens Sold-manufactured housing	51	113	70
Tax Liens Sold-real estate	1,951	1,718	1,849
Tax Liens redeemed	2,153	1,865	2,157
Tax Deeds issued	20	35	24
Certificates of Taxes Due Reports	33,293	39,247	33,395
County warrants paid	12,642	13,860	13,238

BUDGET SUMMARY

Treasurer 13000- Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Charges for Services	3,245,617	3,450,000	3,450,000	3,500,000
Miscellaneous Revenue	133,394	50,000	50,000	50,000
Total Revenues	\$ 3,379,012	\$ 3,500,000	\$ 3,500,000	\$ 3,550,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	934,917	952,838	956,341	1,009,769
Operating and Maintenance	178,094	177,650	177,650	241,460
Charges for Services	353	700	700	700
Intergovernmental	-	50,000	50,000	-
Total Expenditures	\$ 1,113,365	\$ 1,181,188	\$ 1,184,691	\$ 1,251,929



FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Count	19	19	19	19





COUNTY ATTORNEY'S OFFICE



Amy Folsom, County Attorney

PURPOSE STATEMENT

The County Attorney's Office serves as legal counsel to the Board of County Commissioners, elected officials, departments, and other agencies as authorized by the Board of County Commissioners. The Office of the County Attorney is authorized pursuant to Article XIV § 8 of the Colorado Constitution and C.R.S. § 30-111-118.

OFFICE OVERVIEW

County Attorney – General Fund

State law requires the Office of the County Attorney to primarily represent the interests of the Board of County Commissioners, its various administrative departments, and appointed advisory boards. Although not required by law to do so, the Office of the County Attorney also represents the interests of other elected or appointed officials when those interests are compatible with those of the County and no other legal representation is available.

Since 1986, the Office of the County Attorney has assumed the responsibility for representing the County in all public liability and tort actions as a result of the County being self-insured. Likewise, the Office of the County Attorney represents the County, its departments or other elected officials in a variety of other civil matters.

County Attorney – Department of Human Services

The County Attorney Office's Human Services Division provides legal advice, opinions, and representation to the El Paso County Department of Human Services in dependency and neglect cases, as well as processing public and attorney requests for access to said agency's files. These services include temporary shelter hearings, adjudicatory trials, dispositional hearings, permanency planning and permanent custody hearings, parental rights termination trials, guardianships, emergency protective



hearings and jury trials. The Division also provides representation in adult protective matters, involuntary mental health commitment proceedings, and drug and alcohol commitment matters. In addition, the Division provides on-going training in matters relating to courtroom procedure, presentation of evidence, substantive areas of the Children's Code, and changes in pertinent state and federal law to personnel of the Department of Human Services.

OFFICE OBJECTIVES

- To provide legal services in a timely, efficient, and effective manner to all clients of the Office of the County Attorney.
- To vigorously defend litigation brought on behalf of or against the County and to utilize in-house resources to the greatest degree possible to ensure taxpayer dollars are effectively utilized.
- To coordinate litigation and claims with the Risk Management Department in order to reduce fees, costs, and potential judgments.
- To provide input and representation on behalf of the County before legislative bodies.
- To inform County elected officials and departments regarding legal issues impacting the County and encourage proactive use of resources to assist in positive resolution of situations impacting the County.

2017 BUDGET HIGHLIGHTS

- \$19,914 2% Market Adjustment Pay Increase



BUDGET SUMMARY

County Attorney General Fund 11625 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	794,743	998,899	986,391	1,014,412
Operating and Maintenance	186,146	78,729	147,291	147,291
Charges for Services	1,559	3,500	2,100	2,100
Intergovernmental	(1,875)	-	-	-
Total Expenditures	\$ 980,573	\$ 1,081,128	\$ 1,135,782	\$ 1,163,803

County Attorney DHS 11626 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	(2,831)	-	(849)	-
Operating and Maintenance	103,205	53,788	59,348	122,005
Charges for Services	17,794	69,981	63,506	18,000
Intergovernmental	(79,463)	(123,769)	(122,005)	(140,005)
Total Expenditures	\$ 38,705	\$ -	\$ -	\$ -

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
FTE Counts - General Fund	10	11	11	11
FTE Counts - DHS	21	23	23	23
TOTAL FTES	31	34	34	34



COUNTY ADMINISTRATION



Henry Yankowski, County Administrator

BUDGET SUMMARY

Countywide Support 11000 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Property Tax	42,656,875	46,526,762	46,526,762	47,428,545
Specific Ownership Tax	-	-	220,000	-
Sales Taxes	52,048,176	48,223,210	46,945,121	52,195,688
Other Taxes	85,930	80,000	80,000	75,000
Licenses & Permits	24,564	25,600	25,600	26,500
Intergovernmental	363,027	422,451	422,451	200,000
Charges for Services	18,975	6,600	6,600	2,000
Fines & Forfeitures	593,162	501,000	501,000	549,000
Miscellaneous Revenue	236,137	180,000	180,000	425,000
Total Revenues	\$ 96,026,846	\$ 95,965,623	\$ 94,907,534	\$ 100,901,733
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	-	-	-	-
Operating and Maintenance	-	-	-	-
Charges for Services	-	-	-	-
Intergovernmental	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -



Countywide Support - BoCC Restricted 11001 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
No Revenues	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	-	-	387,864	-
Total Expenditures	\$ -	\$ -	\$ 387,864	\$ -

Countywide Support - County Administrative Support 11101 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
No Revenues	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Operating and Maintenance	743,732	766,149	756,309	756,309
Grants, Contributions	92,215	-	236,765	-
Intergovernmental	-	(9,840)	-	-

Countywide Financial Support 11425 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
No Revenues	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	-	-	-	-
Operating and Maintenance	214,503	261,552	300,607	261,552
Charges for Services	192,588	335,900	338,892	335,900
Intergovernmental	(58,033)	(240,000)	(240,000)	(234,871)
Total Expenditures	\$ 349,058	\$ 357,452	\$ 399,499	\$ 362,581



Countywide Support - Administrative Budget Support 11502/11503- Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
No Revenues	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	981,336	225,000	931,073	1,158,433
Operating and Maintenance	1,320,035	3,605,177	3,383,588	3,235,997
Charges for Services	2,301,531	2,098,151	3,112,181	3,189,553
Intergovernmental	(2,907,384)	(1,159,545)	(6,391,210)	(6,987,251)
Capital Outlay	-	-	50,000	50,000
Total Expenditures	\$ 1,695,519	\$ 4,768,783	\$ 1,085,632	\$ 646,732





ADMINISTRATION & FINANCIAL SERVICES



Nicola Sapp, Chief Financial & Administrative Officer

PURPOSE STATEMENT

The Administration and Financial Services Department provides monitoring and oversight over financial functions including budget, finance, purchasing, contracting, economic development, payroll, and employee benefits. It provides financial and operational strategies for maintaining strong fiscal health of the County. The department provides budgetary, financial and purchasing support and guidance to the County's Department and Offices so informed decisions can be made. The department supports the County in making strategic and informed decisions which allow for efficient, transparent, and effective services to be delivered to County residents. In addition, the department is responsible for public information and other special projects.

DEPARTMENT OVERVIEW

The Administration and Financial Services Department continues to "prepare for the worst economic conditions, but hope for the best." We will continue to balance the budget by addressing immediate needs only after thorough analysis of future impacts.

DIVISIONS INCLUDE

Benefits & Medical Services
Budget
Economic Development
Finance
Procurement & Contracts
Public Information Office
Pikes Peak Small Business Development Center



EMPLOYEE BENEFITS & MEDICAL SERVICES

PURPOSE STATEMENT

Communicate benefits information to employees, retirees and their dependents. Represent employees, retirees, and dependents in their efforts to resolve benefit problems with benefit claims. Provide health and fitness programs and activities that improve employee health and promote well-being.

Our mission is to provide comprehensive benefits, services and programs to eligible employees, retirees, and their dependents; assure the County's competitiveness with other employers to attract and retain employees; maximize cost effectiveness; and assure optimal health and productivity of employees.

DIVISION OVERVIEW

El Paso County Employee Benefits Division provides benefit services to all County departments. At El Paso County, the Employee Benefits Division coordinates opportunities for our employees to have access to County Health Centers, obtain extensive knowledge of benefits and ensure overall safety and happiness.

DIVISION OBJECTIVES

- Work with Information Technology to enhance report transmittals
- Implement FMLA/ADA software programs to assist with tracking for non-KRONOS employees

2017 BUDGET HIGHLIGHTS

- Effective mid-year 2016 and continuing in 2017, this business unit is reimbursed 100% from the Self Insurance Fund so that costs are accurately spread to the entire county.

PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Objective
Number of FMLA claims	347	546	875
Number of ADA claims	14	48	75
Number of ST Disability claims	83	102	125



BUDGET SUMMARY

Benefits & Medical Services 11360 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Licenses & Permits	600	500	500	200
Total Revenues	\$ 600	\$ 500	\$ 500	\$ 200
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	353,236	343,959	387,205	416,390
Personnel Reimbursement	(198,547)	(132,036)	(387,205)	(416,390)
Operating and Maintenance	73,423	38,300	77,533	97,660
Charges for Services	5,977	1,877	1,877	2,000
Intergovernmental	(1,533)	(45,000)	(69,410)	(99,660)
Total Expenditures	\$ 232,555	\$ 207,100	\$ 10,000	\$ -

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
TOTAL FTE COUNT	23	6	6	7





BUDGET DIVISION

PURPOSE STATEMENT

The Budget Division’s purpose is to oversee, analyze and provide information for the County’s revenue sources, spending, and budgets, in accordance with Colorado Revised Statutes and budgetary law, with complete transparency for its citizens.

DIVISION OVERVIEW

The Budget Division prepares and presents to the Board of County Commissioners, a complete, balanced, financial budget for the ensuing fiscal year. In addition, the Budget Division is responsible for managing and monitoring the County budget throughout the year, for preparing financial and management analysis and reports for Elected Offices, Department Directors and the BoCC, and for ensuring compliance with Colorado Revised Statutes and budget law.

DIVISION OBJECTIVES

- Provide a career path within the Budget Division to encourage cross-training, growth, recruitment and retention.
- Implement and utilize new reporting software to streamline and automate reporting of financial and budgetary data.
- Implement and utilize new interactive website software to provide information to all website users and transparency of financial and budget information.
- Submittal of the 2017 Budget Book to GFOA.
- Document all processes and establish timelines for all functions.

2017 BUDGET HIGHLIGHTS

\$22,130 2% Market Adjustment Pay Increase

PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Objective
Budget Entries Processed	4,111	2,248	2,172



BUDGET SUMMARY

UNRESTRICTED

Budget Administration 11500 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
No Revenues	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	863,568	960,503	1,144,934	1,113,423
Operating and Maintenance	51,976	42,700	42,700	54,500
Charges for Services	11,815	10,000	10,000	7,500
Intergovernmental	(15,133)	(15,000)	-	-
Total Expenditures	\$ 912,226	\$ 998,203	\$ 1,197,634	\$ 1,175,423

RESTRICTED

EPC Use Tax Collection (Restricted) 11506 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Use Tax Admin Fee	300,259	260,000	260,000	260,000
Total Revenues	\$ 300,259	\$ 260,000	\$ 260,000	\$ 260,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	197,134	197,134	197,134	197,134
Operating and Maintenance	1,694	28,758	51,064	28,758
Charges for Services	114,789	34,108	34,108	34,108
Total Expenditures	\$ 313,617	\$ 260,000	\$ 282,306	\$ 260,000

Medical Marijuana (Restricted) 11507 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Licenses & Permits	26,920	-	-	-
Total Revenues	\$ 26,920	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
No Expenditures	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -



Emergency Response (Restricted) 11510 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	2,645,563	-	3,600,361	-
Miscellaneous Revenue	0	-	451,333	-
Total Revenues	\$ 2,645,563	\$ -	\$ 4,051,694	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	222,772	-	192,212	-
Operating and Maintenance	774,022	1,200,000	2,779,192	-
Charges for Services	1,130,891	-	-	-
Intergovernmental	(442,913)	-	-	-
Capital Outlay	1,309,299	-	2,698,025	-
Total Expenditures	\$ 2,994,070	\$ 1,200,000	\$ 5,669,429	\$ -

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Budget Administration	15	16	16	20
Emergency Response	3	-	-	-
TOTAL FTES	18	16	16	20





ECONOMIC DEVELOPMENT

PURPOSE STATEMENT

Consistently support regional economic strength.

DIVISION OVERVIEW

The Economic Development Division oversees business, housing and community initiatives throughout El Paso County by providing incentives to encourage and stimulate economic growth and other community opportunities utilizing the Enterprise Zone, Community Development Block Grant program, Housing Authority Trust Fund, private activity bonds and other resources.

DIVISION OBJECTIVES

- Encourage employers to invest in their businesses
- Promote redevelopment in distressed areas
- Increase visitors and spending
- Decrease homelessness/improve conditions for the homeless
- Increase affordable and accessible housing
- Promote home ownership

2017 BUDGET HIGHLIGHTS

- 2% Market Adjustment Pay Increase

PERFORMANCE MEASURES

- Increase the number of businesses pre-certifying for Enterprise Zone credits over the previous year
- Utilize capital campaign Enterprise Zone projects to bring new visitors to the Zones
- Allocate private activity bonds for non-profits that increase tourism, employment and housing
- Fund public facilities, infrastructure projects and public services in distressed areas
- Provide funding for homeless prevention, shelter providers, adequate/safe housing and down payment assistance

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Objective
Businesses Certified (Enterprise Zone)	246	224	250
Contributions to Zone Projects	3,003	3171	3000
Enterprise Zone Projects	60	61	57
Active Affordable Housing Programs/Projects	123	115	120
Community Development Block Grant Projects	16	13	15



BUDGET SUMMARY

Economic Development 120900,120910 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	984,518	1,392,052	1,392,052	1,404,599
Charges for Services	216,951	228,430	228,430	215,250
Ezone Contributions	5,913,679	6,526,570	6,526,570	5,934,750
Total Revenues	\$ 7,115,148	\$ 8,147,052	\$ 8,147,052	\$ 7,554,599
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	114,177	-	-	-
Operating and Maintenance	695,806	513,719	513,719	481,456
Grants, Contributions	6,777,616	7,633,333	7,633,333	7,073,143
Intergovernmental	(434,556)	-	-	-
Total Expenditures	\$ 7,153,044	\$ 8,147,052	\$ 8,147,052	\$ 7,554,599

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Count	5	6	6	6





FINANCE DIVISION

PURPOSE STATEMENT

The El Paso County Finance Division provides financial oversight for all County finance functions. The Division is responsible for general ledger accounting, accounts payable, accounts receivable and payroll for the County. The Division coordinates all financial audits, including the annual external audit and all audits of federal awards. Preparation of the Comprehensive Annual Financial Report (CAFR) is a major project of the Division each year.

DIVISION OVERVIEW

The Finance Division is responsible for the processing and payment of bills encumbered by County departments, processing the receipt of County revenues, preparation of the Comprehensive Annual Financial Report (CAFR), coordinating the annual County audit, processing of payroll, monitoring various fund reserves and other general functions associated with establishing and monitoring the County's financial accounts, including the Health and Human Services Team.

DIVISION OBJECTIVES

- Implement and utilize new reporting software to streamline and automate reporting of financial data.
- Prepare the CAFR in compliance with GFOA and GASB requirements. We strive to achieve the GFOA Certificate of Achievement for Excellence in Financial Reporting each year.
- Support the County in processing all payables timely and accurately.
- Complete the audit and CAFR timely, meeting State of Colorado, GFOA and SEC deadlines.

2017 BUDGET HIGHLIGHTS

- \$19,643 2% Market Adjustment Pay Increase

PERFORMANCE MEASURES

PERFORMANCE MEASURES				
		2015 Actual	2016 Estimated	2017 Objective
Payroll Serviced		66,782	63,199	64,990
Journal entires processed		72,637	71,438	70,258
Processed Payment Requests		77,429	79,584	81,543



BUDGET SUMMARY

UNRESTRICTED

Finance Administration 11450 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
No Revenues	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	857,288	882,892	851,136	1,007,553
Operating and Maintenance	97,621	72,120	72,120	73,120
Charges for Services	10,995	12,000	12,000	11,000
Intergovernmental	(62,554)	(41,244)	-	-
Total Expenditures	\$ 903,350	\$ 925,768	\$ 935,256	\$ 1,091,673

Health Administration 11675 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
No Revenues	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Operating and Maintenance	3,285,804	3,285,804	3,285,804	3,285,804
Total Expenditures	\$ 3,285,804	\$ 3,285,804	\$ 3,285,804	\$ 3,285,804

RESTRICTED

Finance Clearing (Restricted) 11452 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
No Revenues	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	0	0	0	0
Operating and Maintenance	15,583,685	15,150,000	15,150,000	15,150,000
Charges for Services	99,943	85,000	85,000	85,000
Intergovernmental	(15,683,628)	(15,235,000)	(15,235,000)	(15,235,000)
Total Expenditures	\$ -	\$ -	\$ -	\$ -



Finance - Insurance Clearing (Restricted) 11453 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
No Revenues	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	(536)	-	-	-
Total Expenditures	\$ (536)	\$ -	\$ -	\$ -

P Card Program (Restricted) 11455 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	245,849	250,000	250,000	250,000
Total Revenues	\$ 245,849	\$ 250,000	\$ 250,000	\$ 250,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	126,785	118,081	177,988	186,220
Operating and Maintenance	297	127,919	68,012	59,780
Charges for Services	4,000	4,000	4,000	4,000
Total Expenditures	\$ 131,082	\$ 250,000	\$ 250,000	\$ 250,000

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
FTE Counts	47	47	47	50
TOTAL FTES				



PROCUREMENT & CONTRACTS DIVISION

PURPOSE STATEMENT

The Procurement & Contracts Division will provide the highest level of quality of purchasing service to the County through collaboration, cooperation, creativity, and professional expertise. It is our vision to continually streamline and simplify our procedures by efficient use of technology. We strive to be the standard of any organization whose philosophies and practices reflect the highest ethical level of conduct to achieve and maintain the public's trust.

The Procurement & Contracts Division's mission is to facilitate the procurement process for all County departments in a responsible, responsive and flexible manner, and to work in an evolving system that is defined by and reflects management direction, customer/staff partnerships, Board of County Commissioners (BOCC) leadership and organization values and quality.

DIVISION OVERVIEW

The Board of County Commissioners (BOCC) of El Paso County established the Purchasing Department in 1978, renaming it the Procurement & Contracts Department in 1999 to better identify with the advancement of the purchasing profession. With consolidation efforts over the years, it is now a major division within Administration and Finance Services Department.

El Paso County purchases over \$106 million worth of commodities, services and equipment annually. Purchases range from commodities to construction equipment, vehicles, professional services, and complex construction projects. It is the responsibility of this division to procure goods and services for all County departments/offices while ensuring that taxpayers receive the maximum dollar value for each tax dollar spent.

Solicitations: Procedures have been established for soliciting quotes, bids and proposals from qualified contractors, vendors and service firms. Quotes are obtained for goods or services having a value of less than \$25,000. Bids (Invitation for Bids) and proposals (Request for Proposals) are issued through this department for construction projects, goods or services exceeding \$25,000.

DIVISION OBJECTIVES

- To maintain NIGP (National Institute of Governmental Purchasing) accreditation by continuously monitoring our policies and procedures to ensure open, fair, and competitive solicitations in accordance with nationally recognized procurement standards.
- To continue an on-going training program with all County departments/offices to ensure proper procurement procedures are followed. Introduce formal contract administration training.
- To utilize technology in preparing, maintaining and sharing solicitation information for the benefit of the business and public sectors.
- To dispose of surplus items, and equipment in an environmentally safe and ecological responsible manner.



- To encourage minority vendors to participate in all solicitations.
- To encourage staff to pursue continuing education and maintain certifications to ensure that the legal and professional aspects of procurement are always current and progressive.

2017 BUDGET HIGHLIGHTS

- \$11,048 2% Market Adjustment Pay Increase

PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Objective
Purchase Orders Issued	995	1114	1055
Purchase Orders Issued (millions)	\$ 116.7	\$ 120.4	\$ 119
Surplus Sales (thousands)	\$ 227	\$ 246	\$ 237

BUDGET SUMMARY

Procurement 11325 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
No Revenues	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	431,016	499,729	522,487	563,307
Operating and Maintenance	10,441	10,100	34,000	10,100
Charges for Services	2,000	2,200	2,800	2,200
Intergovernmental	-	5,672	1,172	5,672
Total Expenditures	\$ 443,457	\$ 517,701	\$ 560,459	\$ 581,279

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Count	7	9	9	9



PUBLIC INFORMATION OFFICE

PURPOSE STATEMENT

To provide timely and accurate information and support to all Elected Offices, Elected Officials, County Departments and the public

DIVISION OVERVIEW

The Public Information Office serves County staff, volunteers, community partners and citizens at large by providing timely and accurate information and administrative support related to the statutory duties of Elected Offices and Officials, in addition to the County's varied public service and outreach initiatives. Communication support functions include the creation and maintenance of multi-media educational materials and publications, media relations, website resources, Colorado Open Records Act (CORA) requests related to County operations, and a variety of special events and forums focused on citizens' interests and participation in County government.

DIVISION OBJECTIVES

- Provide timely and accurate information to the public
- Provide administrative support to Elected Offices and Officials
- Maintain County website and multi-media educational materials
- Provide timely and accurate information as requested for Colorado Open Records Act (CORA)

2017 BUDGET HIGHLIGHTS

- \$4,704 2% Market Adjustment Pay Increase

PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Objective
Number of News Releases	368	379	385
Number of Social Media Releases	989	1,254	1,280



BUDGET SUMMARY

UNRESTRICTED

Public Information Office 11505 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	90	-	-	-
Total Revenues	\$ 90	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	230,139	234,597	234,597	239,301
Operating and Maintenance	34,123	32,475	32,475	32,475
Charges for Services	-	-	-	-
Intergovernmental	(3,468)	(2,500)	-	-
Total Expenditures	\$ 260,795	\$ 264,572	\$ 267,072	\$ 271,776

RESTRICTED

PIO Cable TV (Restricted) 11508 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Licenses & Permits	1,101,225	1,050,000	1,050,000	1,187,000
Total Revenues	\$ 1,101,225	\$ 1,050,000	\$ 1,050,000	\$ 1,187,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	429,727	695,159	694,096	604,981
Operating and Maintenance	151,556	75,000	116,465	75,000
Charges for Services	202,316	0	0	0
Intergovernmental	(230,000)	0	(20,574)	0
Capital Outlay	145,189	279,841	711,616	579,081
Total Expenditures	\$ 698,788	\$ 1,050,000	\$ 1,501,603	\$ 1,259,062

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Budget Public Information Office	5	5	5	6
PIO Cable TV	4	4	4	5
TOTAL FTES	9	9	9	11



PIKES PEAK SMALL BUSINESS DEVELOPMENT CENTER

PURPOSE STATEMENT

The Pikes Peak Small Business Development Center's (SBDC) purpose is to be the number one statewide business resource for entrepreneurs in Colorado and to help existing and new businesses grow and prosper. In addition, the Pikes Peak SBDC's mission is to be an effective, efficient, highly regarded resource partner, integrating and furthering the vision of the SBDC network and supporting partners and hosts including El Paso County, University of Colorado, Colorado Springs - College of Business, the City of Colorado Springs, the Small Business Administration by providing one on one business consulting and training to business startups and ongoing businesses in El Paso, Teller and Park Counties.

DIVISION OVERVIEW

The Pikes Peak Small Business Development Center offers business consulting and training that maximizes the economic potential of entrepreneurs within the Pikes Peak region. Our mission is to help existing and new businesses grow and prosper. Our goal at the Small Business Development Center is to help emerging and existing entrepreneurs gain control of their business operations. We provide free guidance and consulting in all aspects of funding and developing small business. We strive to help grow and start businesses. While we cannot eliminate risk, we work to minimize it by helping clients write comprehensive business plans, conduct financial forecasts, strategize marketing tactics, apply for funding, and improve operations.

DIVISION OBJECTIVES

The objective of the Small Business Development Center is to foster the successful growth and development of small businesses that result in a positive economic impact.

2017 BUDGET HIGHLIGHTS

- 2% Market Adjustment Pay Increase

PERFORMANCE MEASURES

Our performance is measured by the success of our clients. Goals are set each year by the local center in collaboration with our State Lead Center located at the Office of Economic Development and International Trade. It is important that we meet or exceed the following goals. If these goals are not met, there is normally a good reason explained in a letter to the Lead Center. The Lead Center also recognizes changes to meeting goals in the host letter sent each year. Examples of events that could change the meeting of goals include, the disasters our region experienced from 2012-2014. The Pikes Peak SBDC changed programming quickly to assist businesses in need. Some goals were met while others were exceeded.



PERFORMANCE MEASURES - CONTINUED

For 2017 the Performance Measures or Impact goals are:

- Target Demographics: 110
- Emerging Industries: 36
- Counseling Satisfaction: 90%
- Long Term Clients: 59
- Existing Business %: 60%
- Client Count: 400
- Training Satisfaction %: 90%
- Event Attendance: 600
- Training Count: 70
- Program Income: 4000
- Jobs Created: 77
- Jobs Retained: 66
- Business Starts: 15
- Capital Infusion: \$2,964,377
- Increased Sales: \$500,000
- Increased Contracts: \$165,000

BUDGET SUMMARY

Pikes Peak Small Business Development Center 120935 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	189,217	154,860	252,593	155,000
Charges for Services	16,193	10,000	10,000	13,000
Miscellaneous Revenue	150,975	140,061	140,061	171,314
Total Revenues	\$ 356,385	\$ 304,921	\$ 402,654	\$ 339,314
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	187,231	201,337	201,337	241,965
Operating and Maintenance	100,840	79,080	176,813	67,514
Charges for Services	52,307	24,504	24,504	29,835
Total Expenditures	\$ 340,378	\$ 304,921	\$ 402,654	\$ 339,314

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Count	2	3	3	3



COMMUNITY SERVICES DEPARTMENT



Tim Wolken, Director

PURPOSE STATEMENT

The Community Services Department strives to provide excellent quality of life services that are valued by our residents.

DEPARTMENT OVERVIEW

The Department's primary focus is to provide external community services for El Paso County citizens. The Department consists of 61 full-time employees and approximately 30 seasonal staff members. The Department's annual budget is approximately \$11.8 million with approximately 79% of the funding provided by third party funding sources (non-tax). Department operations are supplemented with citizens generously providing more than 30,000 volunteer hours per year.

DIVISIONS INCLUDE

Operations
Planning
Recreation and Cultural Services
CSU Extension
Environmental Services
Veteran Services
Community Outreach



PARKS OPERATIONS DIVISION & PLANNING DIVISION

DIVISION OVERVIEW

Park Operations: The Park Operations Division manages 8,000 acres of park land and open space, 105 miles of trails, and a variety of recreation facilities. We make every effort to provide safe, clean and green facilities for our residents to enjoy. We also provide ground maintenance for all County office buildings.

Planning: The Planning Division provides planning, landscape architecture and project management services. The Division's responsibilities are parks, trails and open space planning in support of the annual Capital Improvement Program and support of long range and strategic County planning programs, including water quality and water supply studies, Fountain Creek Watershed, Flood Control and Greenway District activities, regional planning studies, and sustainability initiatives.

DIVISION OBJECTIVES

- Complete an irrigation renovation plan that will include replacing outdated irrigation equipment and reducing the amount of irrigated turf areas
- Convert Rainbow Falls Recreation Area into a Historic Site with controlled access and operational hours to address vandalism concerns
- Develop individual park operation plans for each regional park
- Convert the current park security position into a park ranger position
- Review the current Grinnell Boulevard maintenance agreement with our partners to determine if the agreement provides the necessary resources to adequately maintain the boulevard
- Complete roof replacements for the Oak Meadows and Pine Meadows restrooms at Fox Run Regional Park
- Complete a Culturally Modified Tree (CMT) Project at Pinerias Open Space
- Complete the purchase of Elephant Rock Open Space
- Complete the Kane Ranch Open Space master plan
- Develop a regional open space planning group consisting of representatives from cities, towns, and non-profit organizations
- Continue with the Groundwater Quality Study Committee efforts
- Complete a Rock Island Regional Trailhead facility expansion plan
- Develop a Park Planning Criteria Manual
- Update the Urban Park Grant Program policies and procedures
- Complete the Black Forest Regional Park restoration project
- Complete a variety of FEMA funded repair projects
- Complete the Pinerias Open Space improvement projects
- Complete the Rainbow Falls Historic Site improvement projects
- Complete the Front Range Trail Project
- Continue with Fountain Creek Regional Park improvements
- Construct the Ute Pass Regional Trail from Ute Pass Elementary School to Winnemucca Road
- Complete the Widefield Community Park improvement project
- Complete New Santa Fe Regional Park Trail upgrades



2017 BUDGET HIGHLIGHTS

- \$44,226 2% Market Adjustment Pay Increase
- \$25,000 in Park Maintenance Positions
- \$25,000 in Dedicated Forest Management
- \$25,000 in Major Maintenance Improvements

PERFORMANCE MEASURES

- Achieve 2,000 park reservations
- Achieve a 4 rating on County Parks facility use customer evaluations
- Achieve 20,000 volunteer hours within County Parks
- Coordinate the completion of identified capital improvement projects
- Support for the Park Operations Division in maintenance and improvement of parks, trails and open space facilities
- Provide project management of the County-led groundwater study and support for protection programs such as the Colorado Rural Water Authority (CRWA) Source Water Protection Program





BUDGET SUMMARY

Parks Unrestricted 11225, 11227, 11228 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	15,000	15,000	18,000	15,000
Charges for Services	175,254	145,000	145,000	180,000
Miscellaneous Revenue	32,031	30,000	30,000	30,000
Total Revenues	\$ 222,285	\$ 190,000	\$ 193,000	\$ 225,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	1,041,961	1,073,486	1,098,097	1,202,299
Operating and Maintenance	235,237	254,383	394,094	473,311
Charges for Services	34,067	6,900	16,450	8,655
Intergovernmental	(127,424)	35,311	(237,835)	(56,244)
Capital Outlay	53,260	-	242,496	-
Total Expenditures	\$ 1,237,101	\$ 1,370,080	\$ 1,513,302	\$ 1,628,021

Parks Restricted 11235, 11236, 11238, 11239 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	274,822	-	1,219,522	-
Charges for Services	372,823	130,000	130,000	140,000
Miscellaneous Revenue	154,176	1,250	79,421	1,250
Total Revenues	\$ 801,821	\$ 131,250	\$ 1,428,943	\$ 141,250
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Operating and Maintenance	488,528	880,000	1,376,667	650,000
Charges for Services	-	-	10,400	-
Grants, Contributions	-	-	343,913	-
Intergovernmental	(172,865)	-	-	-
Capital Outlay	285,642	-	3,455,118	-
Total Expenditures	\$ 601,305	\$ 880,000	\$ 5,186,098	\$ 650,000

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	16	19	19	21



RECREATION AND CULTURAL SERVICES

DIVISION OVERVIEW

The Recreation and Cultural Services Division provides cultural and educational opportunities at two nationally recognized nature centers providing over 1,000 environmental education and recreation programs, an eight day financially sustainable County Fair that attracts over 25,000 participants and celebrates our County's heritage and culture, and a variety of recreational programs and outdoor opportunities at County Parks, Fairgrounds, and facilities.

DIVISION OBJECTIVES

- Replace and refurbish the exhibits at Bear Creek Nature Center.
- Install a Cultural History Exhibit at Fountain Creek Nature Center.
- Complete the 2017 County Fair objectives identified in a SWOT (strengths, weaknesses, opportunities, and threats) analysis.
- Implement the National Recreation and Park Association's 'Wildlife Explorers' program for the Salvation Army's Red Shield after-school program.
- Conduct a 25th anniversary celebration at Fountain Creek Nature Center, established in 1992.
- Develop a Junior Docent Program for teens at El Paso County nature centers and implement during the summer, 2017.
- Design and implement a strategic plan for volunteer recruitment.
- Coordinate a Pollinator festival at Bear Creek Nature Center.
- Implement a program to sell water-wise perennial xeric garden kit.

2017 BUDGET HIGHLIGHTS

- 2% Market Adjustment Pay Increase

PERFORMANCE MEASURES

- Generate \$40,000 of third party funding to support EPC general fund for Nature Center Operations.
- Generate \$10,000 in Fairgrounds (non-fair) programming revenue from a varied program schedule.
- Generate \$10,000 in facility rental revenue at the County Fairgrounds.
- Oversee the development of 1,000 recreation and cultural service programs involving 23,000 participants.
- Secure a 4.5 average on program evaluations.
- Achieve 25,000 participants and \$230,000 in gross revenue for the 2017 County Fair.
- Achieve the designated annual revenue goals for the Friends of El Paso County Nature Centers.
- Generate \$40,000 from Fairgrounds Corporation activities to support the County Fair, Fairgrounds, and 4-H.



BUDGET SUMMARY

Parks Special Events Unrestricted 11237 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Charges for Services	277,129	240,000	240,000	243,000
Miscellaneous Revenue	53,531	14,800	164,800	14,800
Total Revenues	\$ 330,660	\$ 254,800	\$ 404,800	\$ 257,800
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	86,728	90,252	96,252	96,252
Operating and Maintenance	221,546	166,894	286,083	161,894
Charges for Services	16,599	15,800	15,490	14,800
Intergovernmental	(133,247)	-	-	-
Capital Outlay	129,372	-	-	-
Total Expenditures	\$ 320,999	\$ 272,946	\$ 397,825	\$ 272,946

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	1	2	2	2



Quillan Edwards, 2016 El Paso County Fair Queen



COLORADO STATE UNIVERSITY EXTENSION

DIVISION OVERVIEW

Colorado State University Extension in El Paso County is the bridge between the research-based knowledge developed on the campus of Colorado State University and local citizens. Citizens of all ages and backgrounds learn skills in nutrition promoting better health, and skills in agriculture, youth development, and natural resources enhancing the quality of life, both allowing citizens to be more self-sufficient.

DIVISION OBJECTIVES

- Expand community education program opportunities at the 2017 County Fair through static and participatory events.
- Deliver the Colorado Building Farmers series which will include a series of classes focused on business planning and development for agriculture related businesses. Enrollees will leave the program with a business plan reviewed by peers and local business professionals and an understanding of marketing, recordkeeping, risk management and regulations and distribution system.
- Explore opportunities to provide accessible urban opportunities for CSU Extension programs including day camps, animal activities, youth-related expos, and vertical gardening.
- Deliver food safety education classes to decrease food borne illness and increase food security Certify Cottage Food producers and educate consumers about the Cottage Food Act..
- Implement prevention strategies for youth through 4-H youth development programming targeting urban and rural youth in low income schools in partnership with AmeriCorps.
- Train landscape professionals and homeowners in pesticide alternatives, and best management practices to reduce unnecessary and improper pesticide use in urban environments.

2017 BUDGET HIGHLIGHTS

- \$1,904 2% Market Adjustment Pay Increase

PERFORMANCE MEASURES

- Involve 450 youth participants in 4-H programs
- Offer 30 food preservation / food safety programs
- Train 200 volunteers to assist with Extension classes / programs



BUDGET SUMMARY

CSU Extension 11250- Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	-	-	5,000	-
Total Revenues	\$ -	\$ -	\$ 5,000	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	99,600	94,378	95,147	97,542
Operating and Maintenance	63,836	74,056	96,056	73,965
Charges for Services	3,785	4,200	4,200	3,800
Intergovernmental	-	-	(17,000)	-
Total Expenditures	\$ 167,222	\$ 172,634	\$ 178,403	\$ 175,307

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	3	3	3	3





ENVIRONMENTAL SERVICES

DIVISION OVERVIEW

The Environmental Services Division of the El Paso County Community Services Department encompasses Environmental Compliance, Forestry and Noxious Weeds, Household Hazardous Waste, and Natural Resources. El Paso County embraces our responsibility for environmental stewardship by our commitment to initiating innovative, desirable, and sustainable practices in all environmental disciplines.

DIVISION OBJECTIVES

- Continue the neighborhood household hazardous waste collection service to provide opportunities throughout the County.
- Overhaul the household recyclables program to address program effectiveness, efficiencies and objectives.
- Institute an “express lane” for the House Hold Waste Facility to better serve the customer with smaller amounts of waste.
- Through the Conditionally Exempt Small Quantity Generators (CESQG), offer intake of materials from neighboring counties with a fee to recover cost-of-services.
- Investigate the cost of an electronic sign to provide accurate and updated information for the public.
- Partner with the Park Operations Division to apply for a Colorado Department of Agriculture grant to fund the mapping, control and treatment of noxious weeds in County parks, trails, and open space.
- Update the El Paso County Noxious Weed Management Plan.
- Perform an audit of the Akers maintenance facilities to identify any environmental compliance and management system gaps and present corrective action recommendations.

2017 BUDGET HIGHLIGHTS

- \$5,550 2% Market Adjustment Pay Increase

PERFORMANCE MEASURES

- Achieve an evaluation score of 4.0 or above from Household Hazardous Waste Facility users
- Notify a minimum of 800 citizens regarding noxious weeds
- Maintain zero compliance violations from State of Colorado environmental regulatory agencies
- Achieve 25,000 users at the Household Hazardous Waste Facility



BUDGET SUMMARY

Environmental Services 11195 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	10,000	0	7,500	0
Total Revenues	\$ 10,000	\$ -	\$ 7,500	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	269,997	276,568	260,568	265,700
Operating and Maintenance	101,455	90,566	114,066	106,984
Charges for Services	910	1,000	1,000	1,000
Intergovernmental	(794)	0	0	0
Total Expenditures	\$ 371,568	\$ 368,134	\$ 375,634	\$ 373,684

Environmental Services Restricted 11197- Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	-	-	236,051	-
Charges for Services	-	-	20,689	-
Total Revenues	\$ -	\$ -	\$ 256,740	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Charges for Services	-	-	259,542	-
Total Expenditures	\$ -	\$ -	\$ 259,542	\$ -

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	5	5	5	5



VETERANS SERVICES

DIVISION OVERVIEW

El Paso County Veterans Service Office is responsible for assisting residents who served honorably in the United States Army, Air Force, Coast Guard, Navy, Marine Corps or any other armed service with advise to veterans, their dependents, and their survivors concerning any Veteran Affairs benefits which such person may be, or may have been, entitled to receive under the laws of the United States or the State of Colorado.

DIVISION OBJECTIVES

- Recoup the remaining costs of the El Paso County Veteran Monument at Bear Creek Regional Park by selling pavers.
- Expand social media efforts to inform veterans, dependents, and the community of veteran’s interests.
- Establish an annual Veteran of the Year Awards program that is presented at the Veteran’s Monument at Bear Creek Regional Park.
- Explore expanding the Department of Veteran Affairs work-study program to the Mt. Carmel facility to provide support for the Associate Veteran Service Officer.
- Provide Department of Veteran Affairs benefits information workshops at the Mt. Carmel Center of Excellence.

2017 BUDGET HIGHLIGHTS

- \$7,989 2% Market Adjustment Pay Increase

PERFORMANCE MEASURES

- Average a 4.0 or above on customer service evaluations forms
- Average 675 office visits monthly
- Average 70 claims (21-526EZ) per month

PERFORMANCE MEASURES			
	2015 Acutal	2016 Estimated	2017 Objective
Number of Office Visits	7,969	8,545	8,100
Number of outreach events/briefings	86	95	90



BUDGET SUMMARY

Veteran Services Unrestricted 11575- Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	10,716	2,400	18,960	18,960
Miscellaneous Revenue	2,335	-	-	-
Total Revenues	\$ 13,051	\$ 2,400	\$ 18,960	\$ 18,960
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	343,035	512,555	383,608	384,764
Operating and Maintenance	22,106	14,706	53,285	49,418
Charges for Services	-	-	3,500	4,200
Total Expenditures	\$ 365,141	\$ 527,261	\$ 440,393	\$ 438,382

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	6	7	7	7





COMMUNITY OUTREACH DIVISION

DIVISION OVERVIEW

The Community Outreach Division is responsible for Grant Services, Community Outreach Services, and Justice Services (Community Corrections and Pretrial Services). Grant Services is dedicated to assisting County staff through advocating, seeking, developing, securing and managing grants. Community Outreach Services provide awareness, sponsorship, fundraising, and volunteer opportunities to support the sustainability of programs and facility development of our County Parks, Trails, and Open Spaces, Nature Centers and other facilities. Community Corrections provides a cost effective alternative to prison for appropriate offenders while ensuring public safety. The Pretrial Services Program supports community safety efforts by providing accurate information to the judicial system for pretrial release decisions and structured supervision of defendants while on pretrial status.

DIVISION OBJECTIVES

- Coordinate 25,000 volunteer hours to assist with Community Service Department functions.
- Raise \$200,000 in third party funding support for CSD programs / services.
- Standardize the Administrative Procedures within Justice Services programs.
- Develop and implement a Justice Services Internship program.
- Complete a program assessment to help ensure that Pretrial Services is meeting national standards, improve policies and procedures, and improve pretrial efficiency and effectiveness.
- Develop, implement and utilize evidence-based decision making tools to improve program outcomes.
- Encourage the growth of Friends Groups for our parks through capacity building, and reinforcement and support.

2017 BUDGET HIGHLIGHTS

- No 2017 budget highlights

PERFORMANCE MEASURES

- Secure 25,000 volunteer hours
- Raise \$200,000 from third party funding sources to support CSD programs and facilities
- Secure five “Partners in the Park” in 2017
- Successfully support 1,400 individuals released on PR Bond with an 80% or greater public safety and/or appearance rate



BUDGET SUMMARY

Community Corrections/Justice Services Restricted 11275 & 11276 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	4,749,913	6,649,936	6,649,936	6,322,195
Total Revenues	\$ 4,749,913	\$ 6,649,936	\$ 6,649,936	\$ 6,322,195
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	80,054	181,731	156,831	195,802
Operating and Maintenance	6,368,256	6,449,364	6,467,467	6,126,393
Charges for Services	191	18,841	758	-
Capital Outlay	-	-	24,900	-
Total Expenditures	\$ 6,448,502	\$ 6,649,936	\$ 6,649,956	\$ 6,322,195

PreTrial Services Restricted 11277 -Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Charges for Services	68,859	86,602	86,602	77,000
Total Revenues	\$ 68,859	\$ 86,602	\$ 86,602	\$ 77,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	73,034	60,052	51,059	51,913
Operating and Maintenance	7,191	26,550	26,530	25,087
Total Expenditures	\$ 80,225	\$ 86,602	\$ 77,589	\$ 77,000

Alternative Sentencing Restricted 11279- Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Charges for Services	-	-	71,000	71,000
Total Revenues	\$ -	\$ -	\$ 71,000	\$ 71,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	-	-	65,000	65,000
Grants, Contributions	-	-	23,000	6,000
Total Expenditures	\$ -	\$ -	\$ 88,000	\$ 71,000

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Community Corrections	1	1	1	1
PreTrial Services	1	1	1	1
Alternative Sentencing	0	0	0	0
Total FTEs	2	2	2	2



DETOX

This function is funded by the General Fund, but reports to Department of Human Services.

PURPOSE STATEMENT

The mission of the El Paso County Community Detoxification Facility is to provide a safe and effective continuum of care for citizens in need of substance abuse and addiction treatment services in El Paso County. Through a collaborative approach, assessment, safe detoxification, and encouragement for treatment are emphasized.

DIVISION OVERVIEW

The El Paso County Social Detoxification Program is a unique partnership between El Paso County, the El Paso County Department of Human Services, Aspen Pointe, Penrose Hospital and Memorial Hospital. The program averages 4,800 client admissions per year. Staffs at Detox are trained Certified Addiction or Addiction Counselors and provide services to include withdrawal management, assessment, discharge planning and connection to treatment providers if requested. In addition, El Paso County's Detox Program provides on-site case management that works with clients to address their individual needs regarding housing, substance use disorder treatment, and health care.

DIVISION OBJECTIVES

-
- Provide a safe and effective means for detoxification treatment
 - Maintain a fiscally responsible collaborative partnership for ongoing treatment services
 - Reduce the nature of chronic substance abuse through effective care and treatment
 - Reduce the impact on emergency service providers by offering an appropriate alternative for care and treatment
 - Reduce recidivism by 30%
 - Increase the number of clients voluntarily discharging to treatment

2017 BUDGET HIGHLIGHTS

-
- The El Paso County Community Detoxification Facility's budget is created throughout the year by various resolutions once funding amounts have been finalized with our funding partners.
 - 2017 funding is anticipated to be similar as 2016.
 - Once the Budget for 2017 is created we are anticipating including a 2% increase to employee's salaries.

PERFORMANCE MEASURES

-
- Increase the number of Detox clients transitioning directly into treatment by 15%.



BUDGET SUMMARY

Detox Restricted 11274- Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	383,809	-	384,000	-
Miscellaneous Revenue	950,515	-	1,039,888	-
Total Revenues	\$ 1,334,324	\$ -	1,423,888	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	1,238,401	-	1,327,872	-
Operating and Maintenance	592,151	-	515,473	-
Charges for Services	-	-	144,984	-
Intergovernmental	(556,248)	-	(564,441)	-
Total Expenditures	\$ 1,274,304	\$ -	1,423,888	\$ -

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	19	19	19	19



HUMAN RESOURCES



Andrea McGee, Director

PURPOSE STATEMENT

To serve the citizens of El Paso County by building and supporting a strong, stable workforce fostering an environment of integrity, transparency and dedication to fulfilling and anticipating the needs of the County.

DEPARTMENT OVERVIEW

Human Resources: Recruitment, employee relations and employment law. Serve as the official custodian of all personnel records and also handle unemployment, Family Medical Leave Act (FMLA) and Fair Labor Standards Act (FLSA) compliance and American Disabilities' Act (ADA) accommodations. This group also handles new hire trainings, background checks and employment verifications.

Compensation: Determines salary and job classifications and participates in salary and position surveys.

Workers Compensation: Handles work related injuries or injuries that occur on the job and helps El Paso County employee process medical claims.

Risk Management: Risk Management must plan for the negative consequences of any decision, omission, process, or action by using whatever means feasible to control the chance of financial loss, and by managing and minimizing all financial losses that do occur. The section specifically directs the administration of all self-insurance and insurance programs, liability, property losses, accident investigations, claims subrogation, loss prevention, and litigation management.



DEPARTMENT OBJECTIVES

- Create a comprehensive training program for managers and supervisors.
- Revitalize the County Internship Program in cooperation with the Community Services Department.
- Update the County-wide job descriptions to address new FLSA standards taking effect in 2017.
- Improve the performance evaluation system.

2017 BUDGET HIGHLIGHTS

- \$24,717 2% Market Adjustment Pay Increase
- Budget increase \$500,000 due to eliminating internal back-billing and 2 FTEs

PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Expected
Employment			
Number of applications processed	27,195	28,844	28,020
Worker's Compensation			
Number of claims	173	147	160
Cost of Claims (thousands)	\$ 986	\$ 1,100	\$ 1,043
Risk Management			
Number of safety training seminars	4	4	4
Number of personal safety & awareness consultaions	10	0	5
Number of wellness programs	137	102	120
Number of new employee orientations	23	23	23
Number of saftey training/meetings	50	422	236
Number of wellness publications/website information	64	104	84
Number of saftey publications/website information	4	7	6
Nubmer of risk management	10	25	18
Self-Insurance			
Number of lawsuits/notices of claims	97	68	83
Costs (thousands)	\$ 195.00	\$ 88.00	\$ 141.50
Number of property claims	59	167	113
Costs (thousands)	\$ 151	\$ 138	\$ 145
Number of liabilty claims	38	35	37
Costs (thousands)	\$ 333,821	\$ 103,661	\$ 218,741



BUDGET SUMMARY

Human Resources 11120 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	119	-	-	-
Total Revenues	\$ 119	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	470,919	481,048	737,140	1,259,954
Operating and Maintenance	132,552	192,391	282,391	192,391
Charges for Services	3,192	4,706	4,706	4,706
Intergovernmental	(95,268)	(50,000)	(50,000)	-
Total Expenditures	\$ 511,395	\$ 628,145	\$ 974,237	\$ 1,457,051

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016 OAB	2016 Revised	2017
Total FTE Counts	0	17	19	19



INFORMATION TECHNOLOGY DEPARTMENT



Jeff Eckhart, Director

PURPOSE STATEMENT

The Information Technology (IT) Department delivers cooperative and responsive general technology services through, 1) a highly qualified and engaged professional workforce, 2) quality customer support, 3) current and sustainable software products, and 4) a secure and modern operating infrastructure.

DEPARTMENT OVERVIEW

Customer Service: Customer Service is responsible for delivering high quality technology services to employees, Elected Officials, and citizens. The IT Call Center logs and responds to internal requests for IT services and support. Requests include new technology purchase quotes, troubleshooting, breakages, outages, password resets and related technology service interruptions.

The field support operation provides on-site troubleshooting across a wide range of technology hardware and software including computers, monitors, peripherals, email, Microsoft Office products, printers and scanners. The field support team deploys new technology and supports the relocation of employees among various County facilities. Field support is responsible for mobile device deployments and troubleshooting.

Customer Service is responsible for drafting, negotiating, and monitoring operating agreements to satisfy compliance requirements and clarity of roles/responsibilities in cooperation with technology support staff in other County Offices and Departments.

Product Management: Product Management leverages IT infrastructure to deliver centralized software systems and services to County Department and Office operations.

The Enterprise Resource Planning System is a high-value, centrally managed, consolidated repository for financial, human resource, and asset management functions including accounts payable, accounts



receivable, employee benefit administration, budget, inventory, payroll, procurement, time & attendance and work orders.

Commercial software packages provide shared use of a single system among many users in Offices and Departments. Widely used software packages include document management, geographic information system, web content management, workflow / business process management, and the Employee portal.

The software development team creates and maintains custom software to meet unique business process needs when a viable commercial product is not available. Custom software assets include the primary operational and transactional systems for the Offices of the Assessor, Treasurer, and County Attorney.

ERP = Enterprise Resource Planning. ERP is a primary countywide transactional system used for Financials, Budget, Payroll, HR, Benefits Administration, Asset Management, Work Orders, and Inventory. We use Oracle JD Edwards for our ERP needs.

GIS = Geographic Information System. This is a unified computerized mapping and spatial analysis system used by both IT staff and County Office and Department GIS staff (ASR, CAR, etc.). We use GIS products from vendor ESRI.

DM = Document Management. This central repository is used to archive and retrieve official County Office & Department electronic documents. We use DM products from OpenText (eDocs) and Oracle (WebCenter Content).

Web = County owned and operated websites and the content management software used in their maintenance. Our primary external website is hosted on Microsoft SharePoint. Our primary internal website is hosted on Oracle WebCenter Portal.

General Infrastructure: The infrastructure program area includes the foundation elements of Information Technology product and service delivery.

Two County owned and operated data centers enable centralized compute, storage, database, and operational continuity functions.

A unified network connects County operations through a County owned fiber optic network and in-building networking assets.

Telephones, voicemail, email, high speed Internet access, and Wi-Fi are delivered to County Offices, Departments, and employees by the IT Infrastructure program.



DEPARTMENT OBJECTIVES

- Launch a comprehensive cyber security program to improve the protection of County technology assets
- Lead the debut of an integrated citizen engagement / modern 3-1-1 program
- Facilitate the overhaul of the County website
- Launch a renewed IT Customer Service program
- Design and implement a collaborative innovation initiative
- Develop and implement IT employee engagement, recruiting, and retention initiatives
- Upgrade the Citizen Service Center data center fire suppression to industry standards and improve partnership opportunities with local governments
- Develop and implement a Countywide acceptable use policy for technology systems, devices, and operations
- Replace the end-of-life Clerk to the Board Agenda Management System with a sustainable alternative
- Develop and monitor key performance indicators to analyze and improve Department performance related to planning, budgeting, operational efficiency, and strategic plan alignment

2017 BUDGET HIGHLIGHTS

- \$100,698 2% Market Adjustment Pay Increase
- \$200,000 Hardware & Software

PERFORMANCE MEASURES

- No current performance measure, goal of 2017 is to develop key performance indicators



BUDGET SUMMARY

Information Technology 11551 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	-	-	22,050	-
Charges for Services	5,598	1,200	1,200	6,500
Miscellaneous Revenue	1,738	-	-	-
Total Revenues	\$ 7,335	\$ 1,200	\$ 23,250	\$ 6,500
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	4,076,543	4,743,689	4,783,857	5,249,172
Operating and Maintenance	7,226,487	6,455,764	6,002,553	6,038,167
Charges for Services	12,246	16,417	16,417	26,417
Intergovernmental	(2,511,920)	(2,300,000)	(1,496,373)	(439,706)
Capital Outlay	544,694	150,000	2,091,911	450,000
Total Expenditures	\$ 9,348,050	\$ 9,065,870	\$ 11,398,365	\$ 11,324,050

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	72	75	75	74



PLANNING & COMMUNITY DEVELOPMENT



Craig Dossey, Director

PURPOSE STATEMENT

Planning and Community Development (PCD) reviews all new development proposals within the unincorporated area, as well as reviewing associated construction and building permits, for compliance with the zoning, subdivision, and engineering requirements required by state and local laws. PCD staff authorizes building and other permits, reviews construction and drainage plans, inspects public improvements, administers the County's 1041 permit process, and monitors properties for compliance with zoning and ordinance provisions, while processing land use applications as staff to the El Paso County Planning Commission, Board of Adjustment, Board of County Commissioners, and various committees. Staff works with citizens to develop and maintain the County's Master Plan, consisting of a County-wide Policy Plan as well as more focused small area comprehensive plans and specific topical elements such as the Transportation Plan. PCD staff also coordinates with other county departments and neighboring jurisdictions on local and regional planning issues.

DEPARTMENT DESCRIPTION

Land Development Code Administration

PCD is responsible for administering the El Paso County Land Development Code. Administration of the Code includes rendering formal land use interpretations, establishing application requirements, providing technical advice, reviewing applications, providing Code enforcement, issuing administrative permits, and interpreting associated maps and data.

Project Management and Planning Review

Review of zoning, subdivision, and other land use applications by the PCD is performed by a team of technical experts. One half of the team of experts is comprised of the Planning/Project Management staff. Generally, the Planning/Project Management staff review land use applications for compliance with the El Paso County Land Development Code and for general conformance with the El Paso County Master Plan. The staff typically focuses on issues such as water supply, wastewater treatment, use-to-use



relationships, landscaping, lighting, parking, signage, and other siting, design, and functional aspects of development. In addition, staff members within the Planning/Project Management group serve as the primary point of contact for the general public and the development community on all land use applications and are tasked with guiding applications through the County's land use application review process.

Engineering Review

The other half of the team of technical experts providing land use application review services within the PCD is the Engineering group. The Engineering group staff review land use application for compliance with the El Paso County Engineering Criteria Manual and Drainage Criteria Manual, as well as select portions of the Land Development Code. The staff typically focuses on ensuring that the drainage and traffic impacts associated with development can and will be appropriately mitigated. Through this process, the Engineering group plays a key role in ensuring that all public improvements (roads, bridges, detention ponds, etc.) constructed in associated with new development are designed and constructed in accordance with the County's regulations.

Construction Inspections

Following the Engineering group's technical review and the County Engineer's approval of the construction plans for public improvements, the Construction Inspections group works with developers to ensure that all improvements are constructed per the approved plans. The Inspections group provides County oversight on the implementation of grading and erosion control Best Management Practices and on the construction of public infrastructure, such as public roads and drainage facilities. The Inspections group also works closely with the Administrative Services staff to receive, process, and release financial assurances provided by developers which are required to ensure completion of all necessary improvements.

Code Enforcement

The PCD Code Enforcement staff enforces the El Paso County Land Development Code. Depending upon the type of code violation, code enforcement officers contact violators who have been reported by neighbors or have been seen by the Code Enforcement Officer while conducting in-the-field inspections. The PCD Code Enforcement Officers are also responsible for the review of advertising sign permits and inspection of required site improvements prior to authorization of Certificates of Occupancy.

Administrative Services

The PCD Administrative Services staff provides support to all the other groups within the department and function as the initial point of contact at the front counter. The Administrative Services staff also perform detailed review of minor land use applications such as residential site plans, temporary use permits, and other similar applications.



BOARDS AND COMMISSIONS

Planning Commission

The PCD provides technical and administrative support to the El Paso County Planning Commission. The Planning Commission is a volunteer board comprise of citizens appointed by the Board of County Commissioners. The Board of County Commissioners and the Planning Commission are responsible for directing future growth and development within the unincorporated areas of the County. In most cases, the Planning Commission is tasked with making recommendations on subdivision, rezoning, and land use applications prior to final action by the Board of County Commissioners. The Planning Commission has final action authority over a limited number of applications, including Location Approvals and amendments to the El Paso County Master Plan.

Board of Adjustment

The El Paso County Board of Adjustment is a volunteer citizen board appointed by the Board of County Commissioners and established by resolution pursuant to State Statutes. The Board of Adjustment is responsible for hearing and taking final action on appeals of general relief decisions and dimensional variance applications. The Board may grant or deny variance requests pursuant to the requirements and procedures of the Land Development Code relating to the special physical requirements of the property.

DEPARTMENT OBJECTIVES

- Continue to provide the general public and the development community with accurate and complete zoning, subdivision, and land use information.
- Routinely process amendment to the El Paso County Land Development Code to ensure that the County's land use regulations are up-to-date and that the regulations reflect the goals and policies of the County.
- Increase efficiency in processing all land use, rezoning, and subdivision applications.
- Continue to function as the primary agency responsible for administering the County's Transportation Impact Fee Program.
- Increase the Department's level of participation on intergovernmental and regional groups and committees, particularly as they relate to issues such as transportation, drainage, water supply, wastewater treatment, and land use compatibility.
- Maintain current staff levels, particularly in the areas of code enforcement and construction inspections.



2017 BUDGET HIGHLIGHTS

- \$36,742 2% Market Adjustment Pay Increase
- Budget increase of \$70,000

PERFORMANCE MEASURES

- No current performance measure, goal of 2017 is to develop key performance indicators

BUDGET SUMMARY

Planning and Community Development 11525 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Charges for Services	1,428,305	1,200,000	1,200,000	1,297,989
Total Revenues	\$ 1,428,305	\$ 1,200,000	\$ 1,200,000	\$ 1,297,989
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	1,762,569	1,772,149	1,772,149	1,870,295
Operating and Maintenance	192,298	177,194	241,044	188,294
Charges for Services	50,260	21,640	21,640	21,640
Grants, Contributions	12,000	12,000	12,000	12,000
Intergovernmental	(14,211)	(10,000)	(10,000)	15,000
Total Expenditures	\$ 2,002,916	\$ 1,972,983	\$ 2,036,833	\$ 2,107,229

FULL TIME EMPLOYEE (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	23	25	25	27





PIKES PEAK WORKFORCE CENTER



Charlie Whelan, CEO

PURPOSE STATEMENT

The Pikes Peak Workforce Center connects vital business with work-ready job seekers and employer-driven services.

Our work supports the El Paso County mission and vision by linking business and education to provide a highly-skilled workforce that drives economic development efforts to attract primary employers to El Paso County directly increasing community prosperity for all who live here.

- Promote the economic vitality of the Pikes Peak Region.
- Remain agile at responding to the emerging needs of a diverse and growing workforce.
- Positively change lives of job seekers through proven training and employment opportunities.
- Remain a valued employer partner that contributes to the bottom line.
- Remain a model for the responsible use of federal funds and a leader in workforce development, organizational effectiveness, and collaborative partnerships.
- Continue to be a great place to work!

DIVISION OVERVIEW

The Pikes Peak Workforce Center served over 43,000 clients including more than 10,000 veterans and over a 1,000 young adults in our last program year. Support was provided through career counseling, job seeker workshops, career center and computer lab support, and at more than 265 hiring events and our regional job fairs.

The Pikes Peak Workforce Center (PPWFC) is certified by the El Paso and Teller County Consortium and the Pikes Peak Workforce Development Board to operate a One-Stop delivery system, and execute the Board's strategy for meeting the challenges outlined below. The term One-Stop delivery system refers to the Workforce Innovation and Opportunity (WIOA) of 2014 and its amendments to the Wagner-Peyser Act for labor exchange services. WIOA is landmark legislation that is designed to strengthen and improve



our nation's public workforce system and help get Americans, including youth and those with significant barriers to employment, into high-quality jobs and careers and help employers hire and retain skilled workers.

WIOA brings together, in strategic coordination, the core programs of Federal investment in skill development: 1) employment and training services for adults, dislocated workers, and youth and Wagner-Peyser employment services administered by the Department of Labor (DOL) through formula grants to states; and 2) adult education and literacy programs and Vocational Rehabilitation state grant programs that assist individuals with disabilities in obtaining employment administered by the Department of Education (DoED).

PROGRAMS

The Pikes Peak Workforce Center offers three programs funded through WIOA: Adult, Dislocated Workers and Youth.

The *Adult and Dislocated Worker Programs* are designed to provide high quality employment and training services to assist eligible individuals in finding and qualifying for meaningful employment and to help employers find the skilled workforce they need to compete and succeed in business.

The goal of *WIOA Youth Program* is to improve the long-term job prospects of young adults, ages 16 – 24, facing barriers to employment or education by providing career guidance, basic skills, work readiness skills, occupational skills training, and citizenship skills.

DIVISION OBJECTIVES

- To develop a skilled workforce, empowered to compete in the global economy.
- To create and maintain an environment that attracts, retains, and values a skilled and dynamic workforce.
- To identify regional trends, proactively support employers, ensure success of existing programs, and link all activities to accurate supporting data.
- To advocate use of labor market information available through multiple platforms to include ConnectingColorado.com.
- To partner with and motivate the education system to be more responsive to business needs.
- To embrace the use of technology to accomplish organizational goals to include increased accessibility.
- To increase employer awareness, satisfaction, and partnership with the Pikes Peak Workforce Center.

2017 BUDGET HIGHLIGHTS

- Budget increase of \$500,000 for Additional Programs and Grants



PERFORMANCE MEASURES

Green = 100% of neg level **Blue = 80-99% of neg level** **Red = 80% of neg level**

Wage Record Based Standards
 Latest Wage Data: 3/31/2016

Adult Measures	Actual	Standard	% of Standard
Entered Employment Rate	78.82%	66.66%	118.24%
Retention Rate	90.05%	80.90%	111.31%
Average Earnings	\$18,453.64	\$14,598.79	126.41%
Dislocated Worker Measures	Actual	Standard	% of Standard
Entered Employment Rate	82.52%	66.37%	124.33%
Retention Rate	89.80%	83.27%	107.84%
Average Earnings	\$21,266.31	\$16,758.69	126.90%
Youth Measures	Actual	Standard	% of Standard
Placement Rate	63.28%	59.32%	106.68%
Attainment of Youth Degree/Certificate	42.27%	62.00%	68.18%
Literacy/Numeracy Gains	23.29%	41.00%	56.80%
Wagner-Peyser	Actual	Standard	% of Standard
Entered Employment Rate	61.29%	48.00%	127.69%
Retention Rate	79.75%	74.00%	107.77%
Average Earnings	\$15,471.00	\$14,250.00	108.57%



BUDGET SUMMARY

Pikes Peak Workforce Center - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	6,969,362	6,596,798	6,596,798	7,093,369
Total Revenues	\$ 6,969,362	\$ 6,596,798	\$ 6,596,798	\$ 7,093,369
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	2,801,560	3,254,520	3,267,841	3,314,878
Operating and Maintenance	1,285,189	1,497,744	1,518,851	1,670,652
Charges for Services	1,723,144	645,317	645,317	876,382
Grants, Contributions	1,256,273	1,199,217	1,164,789	1,231,457
Intergovernmental	(96,803)	-	-	-
Total Expenditures	\$ 6,969,362	\$ 6,596,798	\$ 6,596,798	\$ 7,093,369

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	51	51	51	52



DEPARTMENT OF PUBLIC WORKS



Jim Reid, Director

PURPOSE STATEMENT

The Department of Public Works (DPW) mission is to protect taxpayer's investments in transportation, buildings, fleet, and to protect the public and our employees with secure county assets and parking and a more resilient community, through cooperation and competence in emergency management services with integrity and dedication to excellence.

DEPARTMENT OVERVIEW

DPW consists of a wide variety of responsibilities and duties. The department is responsible for road and stormwater construction, operations and maintenance, fleet purchasing and repair for all departments (except Sheriff's patrol vehicles), facilities operations and maintenance for County and City of Colorado Springs buildings, security and parking, and emergency management.

DIVISIONS INCLUDE

Facilities
Fleet
Office of Emergency Management
Security & Parking
Road & Bridge (Fund 2)



FACILITIES MANAGEMENT

PURPOSE STATEMENT

Our vision is to anticipate and plan for the changing needs of our customers and employees thru commitment to professionalism and teamwork.

Facilities Management is a service organization working together to provide functional, safe, and clean facilities for El Paso County citizens and employees.

DIVISION OVERVIEW

Facilities Management maintains over 130 County-owned or leased buildings totaling more than 3.1 million square feet of space. It also provides janitorial service, pest management and environmental remediation. They also maintain over 132 City of Colorado Springs-owned buildings totaling more than 1.5 million square feet of space, and provide engineering services under the terms of a Service Level Agreement (SLA) approved annually by both City and County.

DIVISION OBJECTIVES

- Building Lock upgrade for County Facilities
- Security upgrades for County Elected Offices
- Heating, Ventilating, and Air Conditioning (HVAC) computer upgrades
- Repair Court House Building roof after damaging winds
- Led lighting upgrades at County Facilities
- Free Cooling System at Citizens Service Center

2017 BUDGET HIGHLIGHTS

- \$42,596 2% Market Adjustment Pay Increase
- \$50,000 Facilities Major Maintenance Plan
- \$294,653 Video System Upgrades



PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Objective
Number of Buildings Maintained	130	129	129
Number of City Buildings	132	132	132
Square Feet Total Maintained	3,134,227	3,131,918	3,131,918

BUDGET SUMMARY

Facilities Management 11200 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	50,726	49,025	49,025	24,784
Total Revenues	\$ 50,726	\$ 49,025	\$ 49,025	\$ 24,784
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	2,052,704	2,056,835	2,070,469	2,111,984
Operating and Maintenance	2,377,760	2,237,932	2,292,671	2,187,932
Charges for Services	6,899	1,000	1,000	1,000
Intergovernmental	(464,565)	(100,000)	(350,000)	(350,000)
Capital Outlay	113,500	-	-	-
Total Expenditures	\$ 4,086,298	\$ 4,195,767	\$ 4,014,140	\$ 3,950,916

County Mail Room 11202 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	48,363	87,331	54,036	55,117
Operating and Maintenance	16,831	45,056	45,056	45,056
Intergovernmental	(8,863)	(66,295)	(33,000)	(33,000)
Total Expenditures	\$ 56,332	\$ 66,092	\$ 66,092	\$ 67,173



County Utilities 11203 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	2,604	-	-	-
Total Revenues	\$ 2,604	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	-	-	-	-
Operating and Maintenance	2,986,982	3,283,646	3,283,646	3,283,646
Intergovernmental	(384,104)	(420,000)	(420,000)	(420,000)
Total Expenditures	\$ 2,602,877	\$ 2,863,646	\$ 2,863,646	\$ 2,863,646

FMD Postage Clearing 11204 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Operating and Maintenance	600,000	650,000	650,000	650,000
Intergovernmental	(600,000)	(650,000)	(650,000)	(650,000)
Total Expenditures	\$ -	\$ -	\$ -	\$ -

FMD Major Maintenance 11205 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Operating and Maintenance	196,897	-	430,000	344,653
Intergovernmental	(145,162)	-	-	450,000
Capital Outlay	-	-	220,000	-
Total Expenditures	\$ 51,734	\$ -	\$ 650,000	\$ 794,653



FMD - Board Approved Projects 11206 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Operating and Maintenance	488,432	-	-	-
Total Expenditures	\$ 488,432	\$ -	\$ -	\$ -

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Facilities Management	36	36	36	36
County Mail Room	2	2	2	2
TOTAL FTES	38	38	38	38



FACILITIES/CAM

(CITIZEN SERVICE CENTER COMMON AREA MAINTENANCE)

BUDGET SUMMARY

Citizen Service Center Common Area Maintenance (Restricted) 11209 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Miscellaneous Revenue	192,085	158,316	158,316	175,175
Total Revenues	\$ 192,085	\$ 158,316	\$ 158,316	\$ 175,175
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	5	127,141	-	127,141
Operating and Maintenance	1,275,617	1,420,524	1,305,050	1,420,524
Charges for Services	206,775	206,050	206,050	206,050
Intergovernmental	(1,449,432)	(1,595,399)	(1,593,258)	(1,595,399)
Capital Outlay	-	-	250,000	-
Total Expenditures	\$ 32,964	\$ 158,316	\$ 167,842	\$ 158,316

FACILITIES CITY/COUNTY SERVICE LEVEL AGREEMENT

BUDGET SUMMARY

City CS Building Maintenance (Restricted) 11208 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	1,016,794	1,016,794	1,016,794	1,016,794
Total Revenues	\$ 1,016,794	\$ 1,016,794	\$ 1,016,794	\$ 1,016,794
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	892,127	1,016,794	1,016,794	1,016,794
Operating and Maintenance	271,030	296,812	296,812	296,812
Charges for Services	-	500	500	500
Intergovernmental	(267,290)	(297,312)	(297,312)	(297,312)
Total Expenditures	\$ 895,867	\$ 1,016,794	\$ 1,016,794	\$ 1,016,794

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Count	15	15	15	15



FLEET MANAGEMENT

PURPOSE STATEMENT

Provide safe, operational, vehicles and equipment to County Departments and Offices. Fleet Management consists of thirty-four full time employees at three Maintenance Garages, and 12 Fuel Sites. Fleet maintains 1,197 vehicles and equipment worth \$46 million ranging from landscaping, snow removal, specialized, agricultural and construction equipment and medium/heavy trucks and trailers owned by El Paso County. Assets are spread over 22 County Departments and Offices.

DIVISION OBJECTIVES

- Develop specifications for vehicles and equipment to meet the form, fit, and function of the requestor.
- Maintain all assigned assets with a proactive preventive maintenance program, repair services and mobile fuel.
- Implementation of Fleet Telematics to provide an electronic vehicle inspection process and real time management of fleet. Improves fleet availability.
- Reduce overall age of fleet from current average age of 14+ years.

2017 BUDGET HIGHLIGHTS

- \$36,507 2% Market Adjustment Pay Increase
- \$52,500 for 2 additional FTE's
- Increase for additional equipment

PERFORMANCE MEASURES

- Maintain overall readiness at or above 80%
- Maintain critical equipment readiness at or above 90%
-

BUDGET SUMMARY

Fleet 120030, 40203 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	5,012,069	6,133,843	3,433,908	6,721,351
Total Revenues	\$ 5,012,069	\$ 6,133,843	\$ 3,433,908	\$ 6,721,351
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	1,673,412	1,739,081	1,842,500	1,877,393
Operating and Maintenance	2,072,552	2,418,036	1,916,786	2,118,731
Charges for Services	1,930,788	4,394,762	4,396,012	-
Intergovernmental	(5,556,966)	(4,394,762)	(4,394,762)	-
Capital Outlay	4,757,341	1,976,726	2,632,565	2,726,726
Total Expenditures	\$ 4,877,128	\$ 6,133,843	\$ 6,393,101	\$ 6,722,850



FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Count	32	33	33	34





OFFICE OF EMERGENCY MANAGEMENT

PURPOSE STATEMENT

“Building a ready, responsive and resilient El Paso County.”

Serve the citizens of El Paso County by building a more resilient community, through cooperation and competence in emergency management services with integrity and dedication to excellence.

DIVISION OVERVIEW

The El Paso County Office of Emergency Management (OEM) is a branch of the Department of Public Works of the County. It provides coordination and direction of activities relating to disaster prevention, preparedness, response and recovery to protect the lives of the citizens in our community. OEM is committed to providing comprehensive emergency preparedness, response, and recovery directed by the El Paso County Board of Commissioners.

DIVISION OBJECTIVES

- **Readiness**
Preparation for emergencies considers all potential hazards, natural or human-caused. Our planning process anticipates future disasters and develops a cooperative process to prevent and mitigate hazards and to organize local actions when a disaster occurs. Training and exercise activities promote collaboration among all levels of government and local organizations to help unite our community and strengthen our abilities to serve to the community.
- **Response**
The Emergency Operations Center (EOC) is a core resource that supports disaster response operations in El Paso County. It is a central coordination point for all emergency support functions, communication, and public information in a disaster. The EOC is also a hub for incident accountability, recordkeeping, reporting, and financial functions for large-scale emergencies.
- **Recovery**
Mitigating the impact of a disaster and coordinating efforts to restore the community is another primary focus of the OEM. Recovery is the longest phase of a disaster. It includes the rapid restoration of public infrastructure such as roads, bridges, and drainages to a useable condition. Then, long-term reconstruction work builds in resiliency to allow the infrastructure to withstand other disasters.
- **Hazardous Materials**
OEM is the Designated Emergency Response Authority (DERA) for unincorporated El Paso County. The DERA is responsible for Hazardous Materials response, training, incident planning and reporting. This includes monitoring Tier II reporting by facilities using hazardous materials and participation in the Local Emergency Planning Committee (LEPC) with local industry and community stakeholders.



2017 BUDGET HIGHLIGHTS

- Emergency Management Planner position to be hired.
- Maintenance of Year over Year (YOY) total budgetary goals.
- Continued support of the County’s Continuity of Government (COG) planning.
- Continued support for system partner’s disaster preparedness capabilities.
- Continued support for community disaster preparation.

PERFORMANCE MEASURES

Key Performance Indicators Are:

- Total Number of Exercises/Workshops Performed for 2017 – Target = 5
- ESF Training = 2017 target, 3 trainings per quarter
- Emergency Management Accreditation Program = Complete Application by May 2017
- Complete Recovery Plan – December 2017
- Complete Continuity of Government Plan – February 2017

BUDGET SUMMARY

Office of Emergency Management 11060 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Intergovernmental	40,000	-	-	-
Total Revenues	\$ 40,000	\$ -	\$ -	\$ -
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	448,168	-	633,616	658,433
Personnel Reimbursement	(687,166)	-	(633,616)	(658,433)
Operating and Maintenance	104,405	-	153,864	141,712
Charges for Services	5,200	-	-	(141,712)
Intergovernmental	(98,477)	-	(153,864)	-
Total Expenditures	\$ (227,869)	\$ -	\$ -	\$ -

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Count	7	7	7	7



SECURITY DIVISION

PURPOSE STATEMENT

Provide safe and positive citizen interactions with our county Government.

Vigorously protect El Paso County Assets, and provide professional parking services.

DIVISION OVERVIEW

Created in 1978, the Security Division provides security, key control, management and security of parking structures. Security operates on a general fund budget of \$1.4 million. Staffing consists of 37 FTEs in 2016. Security Officers are first responders and are on scene before law enforcement, and continue to assist until the incident is resolved. A professional and adequately staffed security program is vital to the safety and welfare of County employees and visitors.

DIVISION OBJECTIVES

- Protective Services – Security officers protect people, facilities, assets, information, access control, and patrol services.
- Professional Services – Conduct risk assessments, evaluate physical protection systems, inspect security and fire systems, conduct investigations, manage the emergency response and evacuation plan, manage key control and camera systems, and provide security training.
- Parking Operations – Manage the operation of County owned parking lots and garages. Oversee the efficient use of parking spaces, collection and accounting of parking revenue, and enforcement of parking regulations.

2017 BUDGET HIGHLIGHTS

- \$20,976 2% Market Adjustment Pay Increase
- \$128,184 for 4 additional FTE's

PERFORMANCE MEASURES

- Screening at the Terry R. Harris Judicial Building is a critical service. In 2015, 11 Security Officers monitored 833,472 people and confiscated 8,304 weapons.
- At Citizen Service Center (CSC) in 2015, eight Officers monitored an estimated 920,286 customers, which equates to over 2,200 customers per officer per week (over 115,000 a year).
- At the four parking structures owned by the County, eight Officers monitored 887,812 vehicles, which equates to almost 111,000 vehicles per officer in one year.



BUDGET SUMMARY

Security 11175 - Budget Summary

Revenues				
Revenues By Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Charges for Services	4,035	-	-	-
Miscellaneous Revenue	200,835	218,248	218,248	234,000
Total Revenues	\$ 204,871	\$ 218,248	\$ 218,248	\$ 234,000
Expenditures				
Expenditures by Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Personnel	1,007,868	984,367	1,135,472	1,177,898
Operating and Maintenance	295,508	216,911	377,315	216,911
Charges for Services	1,486	1,560	1,560	1,560
Intergovernmental	(94,263)	112,197	(112,197)	(112,197)
Total Expenditures	\$ 1,210,598	\$ 1,315,035	\$ 1,402,150	\$ 1,284,172

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Count	34	37	37	41





PUBLIC WORKS - ROAD & BRIDGE FUND 2

PURPOSE STATEMENT

Manage the County's transportation network. Protect the taxpayer's investment in the infrastructure system that transports people and goods (the road network) and storm-water (the drainage system).

FUND OVERVIEW

Managed by Department of Public Works (DPW) Road and Bridge is comprised of two main divisions. Engineering Division's Traffic Engineering, Design, Construction Management, Real Estate and Infrastructure Planning Sections handle all aspects of the transportation and storm water systems from policy and standards to planning to contract project execution. This includes Pike Peak Rural Transportation Authority (PPRTA) projects, other locally funded projects and federally funded projects, surveying, Geographic Information System (GIS) asset management, National Pollutant Discharge Elimination Systems (NPDES) permit compliance and obtaining grant funding.

The Highway Division handles in-house maintenance and repair of County roads and bridges, drainage, signs and signals, and right-of-way. The Highway Division builds and maintains about 4,360 lane miles of roads and bridges in unincorporated El Paso County. Responsibility includes 266 bridges, about 109,000 linear feet of drainage ditch, over 382,000 feet of drainage pipe, over 24 miles of guardrail, almost 29,000 traffic control signs, 50 traffic signals, 39 warning flashers, 130 streetlights and over 22,000 acres of right-of-way. Maintenance of the infrastructure system is the basic method used to keep it safe, reliable and efficient. Staff completes nearly 3,000 Customer Service Requests on an annual basis. On average, the top Customer Service Requests are for grading of gravel roads, potholes and patching on paved roads, sign and signal requests, and drainage problems. Operations such as snow removal, ice control, flood repairs and other emergency response are also conducted to keep the road network and drainage system in good working order. Snow removal plays a major part of highway work related activities during the months of October-May.

FUND OBJECTIVES

- Complete all graveling, chip sealing and dust abatement programs on schedule and within budget
- Provide the best maintenance programs and safest roads with available resources as possible

2017 BUDGET HIGHLIGHTS

- 2% Market Adjustment Pay Increase
- \$160,000 3 Highway Division FTE's
- \$65,000 6 Crack Seal Seasonal FTE's
- \$450,000 Road Maintenance



PERFORMANCE MEASURES

- Complete 70% of customer service requests for Highway Division within 90 days

PERFORMANCE MEASURES				
		2015 Actual	2016 Estimated	2017 Objective
Miles of Road Graveled		66	9.13	15
Cross Pans Constructed		28	27	24
Curb & Gutter Constructed		28,459	41,322	39,587
LF od Sidewalk Constructed		-	46,071	43,754
Pedestrian Curb Ramps Constructed		-	92	106
Miles of Road Paved		19	44.28	43.06
Chip Surface Treatment Miles		-	43.43	30.57
Dust Control Applied Miles		123	78.58	78
Paved Roads		1,073	1,112	1,112
Gravel Roads		1,045	1,050	1,050

BUDGET SUMMARY – CHANGE IN FUND BALANCE

Road and Bridge Fund 2

Fund	Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Road and Bridge Fund 2					
Revenues					
	Property Taxes	1,146,027.0	1,235,923.0	1,235,923.0	1,255,464.0
	Specific Ownership Tax	1,202,489.0	2,115,748.0	1,895,748.0	1,800,000.0
	Other Taxes	(2,128.3)	-	-	-
	Intergovernmental	13,518,688.9	12,533,000.0	15,800,566.0	14,183,000.0
	Charges for Services	573,436.0	448,000.0	448,000.0	648,000.0
	Miscellaneous Revenue	2,713,834.8	7,000.0	1,267,437.0	7,000.0
	Other Financing Sources	16,256.7	-	-	-
Total Fund Revenue		\$ 19,168,604	\$ 16,339,671	\$ 20,647,674	\$ 17,893,464
Expenditures					
	Personnel	8,460,225	9,589,717	9,589,717	10,288,895
	Supplies	2,626,899	2,512,312	2,559,812	2,649,842
	Purchased Services	2,817,908	2,783,981	8,088,621	2,966,731
	Building Materials	995,017	777,700	738,850	727,700
	Fixed Charges	596,545	296,919	287,097	296,919
	Intergovernmental	(717,872)	(90,000)	(311,975)	2,199,000
	Capital Outlay	325,356	488,608	3,134,750	488,608
Total Fund Expenditures		\$ 15,104,078	\$ 16,359,237	\$ 24,086,872	\$ 19,617,695
	Estimated Beginning Fund Balance	7,532,381	11,596,907	11,596,907	8,157,709
	Budgeted Changes to Fund Balance	4,064,526	(19,566)	(3,439,198)	(1,724,231)
	Estimated Ending Fund Balance	\$ 11,596,907	\$ 11,577,341	\$ 8,157,709	\$ 6,433,478

Road and Bridge fund balance is anticipated to decrease by approximately 21%. This is due to spending into fund balance in 2017 of approximately \$1.7 million for expenditures related to Board approved road projects.



FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	175	172	172	181





ROAD & BRIDGE ESCROW FUND 3

FUND OVERVIEW

This Fund's purpose is to hold a portion of the property tax for distribution as the share back to municipalities. State law requires that if a county road and bridge fund is funded by property taxes then the county must 'share back' half of its property tax collection to the cities and towns within the county.

The Escrow amount is determined by the Business Property (multiplied by a percentage of the mill levy) and the Real Property. The sum of these two amounts gives you the Escrow amount. This is the amount that is shared back to the following cities and towns listed below.

Colorado Springs, Manitou Springs, Green Mountain Falls, Calhan, Fountain, Palmer Lake, Monument, and Ramah

BUDGET SUMMARY – CHANGE IN FUND BALANCE

Road and Bridge Escrow Fund 3

Fund	Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Road and Bridge Escrow Fund 3					
Revenues					
	Property Taxes	821,982	892,353	892,353	903,998
Total Fund Revenue		\$ 821,982	\$ 892,353	\$ 892,353	\$ 903,998
Expenditures					
	Tax Collection Expense	8,252	91,716	91,716	93,773
	Disbursement to Other Cities & Towns	813,730	800,637	800,637	810,225
Total Fund Expenditures		\$ 821,982	\$ 892,353	\$ 892,353	\$ 903,998
Estimated Beginning Fund Balance		-	-	-	-
Budgeted Changes to Fund Balance		-	-	-	-
Estimated Ending Fund Balance		\$ -	\$ -	\$ -	\$ -

There was no significant change to fund balance greater than 10% for Road and Bridge Escrow Fund.



DEPARTMENT OF HUMAN SERVICES FUND 4



Julie Krow, Executive Director

PURPOSE STATEMENT

The mission of the El Paso County Department of Human Services is to strengthen families, to assure safety, to promote self-sufficiency, and to improve the quality of life in our community.

FUND OVERVIEW

We strive to protect our most vulnerable citizens while giving them efficient access to the services provided by local, state and federal governments. We aim to keep families together and help them to become self-sufficient. We work closely with community organizations to stretch the safety net we provide even further. The Quality Assurance Program helps ensure quality services for all persons who come in contact with El Paso County Department of Human Services. It is our commitment to continually improve those services. In 2016, Discover Goodwill presented the Board of El Paso County Commissioners with the Discover Goodwill Award. This award was given for the longstanding and collaborative partnership with Discover Goodwill and is the highest honor given out by Discover Goodwill.

FUND OBJECTIVES

- **Adoption:** Based on the belief that every child needs a safe, nurturing, and caring family, the El Paso County Department of Human Services and fellow community agencies are strongly committed to finding permanent homes for waiting children. In addition, El Paso County's Adoption Unit and Child Placement Agencies (CPAs) currently provide placement for foster care, group home care, treatment or adoption for county children.
- **Assistance Programs:** Our assistance programs are broken down into two major areas - Family Programs and Adult Programs. Though many of the programs are common to both areas, the rules governing eligibility, services provided and the application process vary.



- Family Programs: Food Assistance, Family Medical, Temporary Assistance for Needy Families (TANF), and Child Care
- Adult Programs: Adult Financial and Long Term Care, Adult Medical Programs and Burial Assistance
- **Center on Fathering:** The Center on Fathering opened in June 1995 and offers a continuum of services designed to meet the needs of fathers in our community: Education/Training, Support Groups, Outreach, and Resource/Referral.
- **Child and Adult Protective Services:** El Paso County Department of Human Services works with doctors, hospitals, law enforcement officials, schools, and others to identify maltreatment, abuse and/or neglect. All referrals are confidential and Colorado Law protects people from liability if they make a report in good faith. Reports may be made anonymously as well.
 - **Child Protective Intake Services** assesses and checks into all child abuse and/or neglect allegations. Specific protocols are followed for each report. Services are directed toward alleviating danger in order to protect children, and if possible, keep the family intact. A 24-hour child abuse hotline is available for reporting child abuse and/or neglect situations. In 2016, more than 15,000 reports of abuse or neglect were made in El Paso County, which was more than any other county in the state of Colorado.
 - **Child Protective Ongoing Services** provide home-based services to families who have allegations of physical abuse, neglect or are at high risk for these factors. These families are assessed, and then referred by Child Welfare Intake if they need continued services to protect children and rehabilitate families. Services include: individual, group, or family therapy; parenting classes; domestic violence treatment; drug/alcohol treatment; crisis intervention; and life skills training. When children cannot be maintained or reunited with their parents within a reasonable time, efforts are dedicated to provide alternative living arrangements that are most beneficial to the child which preserve emotional kinship, identity, and continuity. Approximately 900 families receive services from Ongoing Protective each year.
 - **Adult Protective Services** focuses on at-risk adults who are elderly or disabled and in danger of abuse, neglect or financial exploitation. Professional staff assesses the need for protection and directly intervene if necessary. Assistance is available in obtaining medical care, community resources, mental health referrals or living arrangements. If anyone suspects an adult is being abused, exploited, or neglected, and they are a mandated reporter, they should call local Law Enforcement. Non-mandated reports, information, and resource inquires can be made to Adult Protective Services.
- **Child Support:** The Child Support Enforcement Program is authorized and defined by statute Title IV–D of the Social Security Act. The legal duty to support a minor child belongs to both parents, even if the custodial parent is capable of caring for the child single-handedly. Child support is awarded to provide for the child's basic needs and to allow the child to share in the standard of living of both parents. The non-custodial parent may be either the mother or the father. El Paso County Child Support Services can assist parents with establishing paternity, locating an absent parent, obtaining financial and medical support for their child or children, and enforcement of the child support order. Child Support Services works with both the custodial and



non-custodial parent. Parents who are unemployed or underemployed may be eligible for assistance and support through the Parent Opportunity Program.

- **Elder Abuse Prevention:** The El Paso County Pikes Peak Elder Abuse Coalition was created to empower and educate our community, older adults and caregivers. Our main functions are to provide information on services, policies and trainings for preventing elder abuse. Elder abuse appears in many different forms, including physical abuse, emotional abuse, undue influence, sexual abuse or exploitation, financial exploitation, denial of critical care and self-neglect. Starting July 2014 certain professionals must report physical abuse, sexual abuse, caretaker neglect, and exploitation of at-risk elders. In July of 2016 the reporting of mistreatment of at-risk adults with an intellectual and developmental disability is also included in mandatory reporting.
- **Foster Care:** El Paso County Department of Human Services contracts with several Child Placement Agencies that provide placement for foster care, group home care, treatment or adoption for county children.
- **Fountain Valley Senior Center:** Senior Services, under the Department of Human Services, is dedicated to enhancing the quality of life for older adults by providing County-wide leadership, direct services as needed, information and referral, networking, advocacy and collaboration for adult protection. The department serves as a focal point where older adults receive valuable services and participate in activities which enhance dignity, support independence and self-sufficiency, and encourage involvement in the community keeping the quality of life at optimum levels and avoiding premature institutionalization.
- **Low-Income Energy Assistance Program (LEAP):** LEAP is a federally funded program that helps eligible hard working Colorado families, seniors and individuals pay a portion of their winter home heating costs. It is not intended to pay the entire cost of home heating, but rather to help alleviate some of the burden associated with the colder months.
- **The Not One More Child:** The Not One More Child Coalition was created in January of 2012 by former El Paso County Commissioner Sallie Clark and 4th Judicial District Attorney Dan May with the goal of not seeing one more child in El Paso County die as a result of abuse or neglect. Representatives from more than 40 organizations in El Paso County are a part of the coalition.
- **Quality Assurance:** The Quality Assurance Program was developed to monitor our actions and ensure excellence in customer service. The customers of our services provide the best guidance in determining how to better serve them. To help us do this we need to hear how we can be most responsive to needs and concerns. Our intent is to provide consumer-oriented program development, customer service and the promotion of excellence in all aspects of service as a public service agency.



2017 BUDGET HIGHLIGHTS

- 2% increase for employee salaries
- Personnel increased to support increased FTE's

PERFORMANCE MEASURES

- The Department of Human Services' performance is measured by the Colorado Department of Human Services using C-Stat measurements. More information regarding C-Stat can be found on the Colorado Department of Human Services Performance Management Division website: <https://sites.google.com/a/state.co.us/performance-management/>
- Below is a small highlight of El Paso County's C-Stat measurements.
- EPC-DHS has exceeded the C-Stat goals in every category for the past two years.

Measurement	Nov-15 Average	Nov-16 Average	Goal
Timeliness of New Adult Financial Applications	98.8%	99.7%	95.0%
Timeliness of Redetermination of Adult Financial Applications	98.1%	99.2%	95.0%
Timeliness of New Colorado Works Applications (TANF)	99.8%	100.0%	95.0%
Timeliness of Redetermination Colorado Works Applications (TANF)	97.5%	99.5%	95.0%
Timeliness of New Food Assistance application	98.5%	99.4%	95.0%
Timeliness of Expedited Food Assistance applications	96.1%	98.3%	95.0%
Timeliness of Redetermination Food Assistance Applications	95.5%	99.3%	95.0%
Adult Protective Services Timeliness of Initial Response to New Reports	99.3%	99.8%	98.0%
Adult Protective Services Timeliness of Initial Assessments	92.8%	96.4%	90.0%
Adult Protective Services Timeliness of Investigations	93.0%	96.2%	90.0%
Timeliness of Initial Response to Abuse Neglect Assessments	**N/A	92.5%	90.0%
Compliance with the Statutory Requirement Related to Timeliness of Assessment Closure	**N/A	92.5%	90.0%
**N/A - Measurement in 2015 was figured differently than 2016.			



BUDGET SUMMARY – CHANGE IN FUND BALANCE

Department of Human Services Fund

Fund	Category	Accounts	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Department of Human Services Fund 4						
Revenues						
	Intergovernmental		50,254,018	45,204,065	54,567,400	52,612,900
	Taxes		16,697,101	17,068,834	17,068,834	17,468,834
	Charges for Services		152,915	155,766	155,766	155,766
	Contributions		43,569	30,000	30,000	30,000
Total Fund Revenue			\$ 67,147,604	\$ 62,458,665	\$ 71,822,000	\$ 70,267,500
Expenditures						
	Personnel		37,602,573	35,802,000	36,835,835	42,797,598
	Operating and Maintenance		15,348,599	12,081,784	17,611,634	13,308,720
	Charges for Services		2,466,070	1,553,045	2,348,045	1,553,045
	Grants, Contributions		11,609,285	14,962,347	15,752,697	14,664,848
	Intergovernmental		(1,394,388)	(2,340,511)	(1,401,211)	(2,331,711)
	Capital Outlay		215,986	250,000	250,000	100,000
Total Fund Expenditures			\$ 65,848,124	\$ 62,308,665	\$ 71,397,000	\$ 70,092,500
Estimated Beginning Fund Balance			1,738,773	3,038,253	3,038,253	3,463,253
Budgeted Changes to Fund Balance			1,299,480	150,000	425,000	175,000
Estimated Ending Fund Balance			\$ 3,038,253	\$ 3,188,253	\$ 3,463,253	\$ 3,638,253

There was no significant change to fund balance greater than 10% for Department of Human Services Fund.

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	481	493	512	512



COMMUNITY INVESTMENT (CAPITAL) FUND 6

FUND OVERVIEW

The Community Investment Fund is the County’s Capital Project Fund. This fund accounts for financial resources to be used for the acquisition or construction of major capital projects other than those financed by proprietary funds, as well as payments on the County’s annual lease obligations. \$15.4 million of the \$15.9 million fund balance is held in escrow, restricted externally to be used only for payment on our annual lease obligations. The Capital Project Fund balance decreased 2015 in primarily due to being required to keep less money in debt service reserves as the County pays principal payments on the outstanding Certificate of Participation.

BUDGET SUMMARY – CHANGE IN FUND BALANCE

Community Investment Fund 6

Fund	Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Community Investment Fund 6					
Revenues					
	Sales Taxes	10,845,584	11,802,348	11,330,028	10,753,455
	Intergovernmental	5,369,542	-	5,473,093	5,363,393
	Other Financing Sources	-	6,450,773	-	-
Total Fund Revenue		\$ 16,215,127	\$ 18,253,121	\$ 16,803,121	\$ 16,116,848
Expenditures					
	Purchased Services	14,094	1,580,000	30,000	20,000
	Principal & Interest	16,467,880	16,548,855	16,663,980	16,096,848
Total Fund Expenditures		\$ 16,481,974	\$ 18,128,855	\$ 16,693,980	\$ 16,116,848
Estimated Beginning Fund Balance		463,988	197,141	197,141	\$ 306,282
Budgeted Changes to Fund Balance		(266,847)	124,266	109,141	-
Estimated Ending Fund Balance		\$ 197,141	\$ 321,407	\$ 306,282	\$ 306,282

There was no significant change to fund balance greater than 10% for Community Investment Fund.



DEBT – CERTIFICATE OF PARTICIPATION

El Paso County does not have any debt, as defined by Colorado statutes. Currently, the County has no significant nonrecurring capital expenditures or major capital projects. The Financial Road map shows ongoing capital expenditures, which include Information Technology hardware/software, and Facilities Major Maintenance Plan and Video System upgrades. EPC does not issue debt without voter approval as outlined in Tabor (section 54.1.1 of Budget Policy). EPC does have annual lease obligations, and are outlined below.

Certificate of Participation (COP): A financing instrument representing a share in a pledged revenue stream, usually lease payments made by the issuer (County) that are subject to annual appropriation. The Certificate entitles the holder to receive a share, or participation, in the lease payments relating to the acquisition or construction of specific equipment, land, or facilities. Interest payments are due June 1 and December 1. Principal payments are due December 1.

Following are the outstanding COP's for EPC:

During 2004, the County, through the El Paso County Facilities Corporation, issued \$6.97 million in Certificates of Participation, Series 2004, which were dated June 15, 2004. The 2004 certificates carry interest rates ranging from 3.00% to 4.60% and mature December 1, 2004, through December 1, 2018, for CUP.

During 2007, the County, through the El Paso County Facilities Corporation, issued \$77.8 million in Certificates of Participation, Series 2007A, which were dated March 15, 2007. The 2007A certificates carry interest rates ranging from 4.00% to 5.50% and mature December 1, 2007, through December 1, 2029 for Judicial Complex and parking structure.

During 2008, the County, through the El Paso County Facilities Corporation, issued \$2.5 million in Certificates of Participation, Series 2008, which were dated December 15, 2008. The 2008 certificates carry interest rates ranging from 4.00% to 6.50% and mature December 1, 2011 through December 1, 2029 for Department of Human Services.

During 2010, the County, through the El Paso County Facilities Corporation, issued \$55.93 million in Certificates of Participation, Series 2010, which were dated September 30, 2010. The 2010A was for \$47,545,000 and the Series 2010B was for \$8,380,000. The 2010A certificates carry interest rates ranging from 3.59% to 5.81% and mature December 1, 2017, through December 1, 2036. The 2010B certificates carry interest rates ranging from 2.25% to 5.00% and mature December 1, 2011 through December 1, 2016 for County Strategic Moves.

During 2011, the County, through the El Paso County Facilities Corporation, issued \$32.82 million Refunding Certificates of Participation series 2011A, which were dated July 20, 2011 and refund the Certificates of Participation Series 2002B. The 2011A certificates carry interest rates ranging from 2.75% to 5.25% and mature December 1, 2011 through December 1, 2027 for the Criminal Justice Center. The refunded Certificates Series 2002B will become due and payable, in accordance with their terms, until



El Paso County 2017 Adopted Budget

December 1, 2012 at which time all of the remaining 2002B Certificates shall mature or be redeemed at a redemption price.

During 2012, the County, through the El Paso County Facilities Corporation, issued \$12.01million in Certificates of Participation Series 2012, which were dated December 15, 2012. The Series 2012 Certificates carry interest rates ranging from 3.00% to 5.00% and mature December 21, 2023. This refinanced 2003 and Coroner equipment.

During 2016, the County, through the El Paso County Facilities Corporation, issued \$23.25 million in Certificates of Participation Series 2016, which were dated June 7, 2016. The Series 2016 Certificates carry interest rates ranging from 2.00% to 3.00%, and mature December 1, 2029. This refinanced 2007A .



Citizen's Service Center (CSC)



El Paso County 2017 Adopted Budget

El Paso County, Colorado
 Administration and Financial Services
 Budget Compilation - Community Investment Fund
 Annual Lease Obligation Schedule

	Series 2004 - CUP			Series 2007A - Judicial Complex/Parking			Series 2008 -DHS			Series 2010 - Strategic Moves		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
06/01/16		40,640		1,337,125				62,182		1,324,812		
12/01/16	575,000	40,640	656,280	3,215,000	863,175	5,415,300	95,000	62,182	219,364	1,525,000	1,324,812	4,174,625
06/01/17	600,000	27,990	655,980	3,375,000	782,800	4,940,600	100,000	59,759	219,519	1,605,000	1,286,687	4,178,375
06/01/18		14,490		698,425				57,109		1,257,878		
12/01/18	630,000	14,490	658,980	2,115,000	698,425	3,511,850	105,000	57,109	219,219	1,640,000	1,257,878	4,155,755
06/01/19				655,050				54,222		1,224,832		
12/01/19				2,200,000	655,050	3,510,100	110,000	54,222	218,444	1,685,000	1,224,832	4,134,663
06/01/20				611,050				50,853		1,189,194		
12/01/20				2,285,000	611,050	3,507,100	120,000	50,853	221,706	1,730,000	1,189,194	4,108,388
06/01/21				565,350				47,178		1,151,739		
12/01/21				2,375,000	565,350	3,505,700	125,000	47,178	219,356	1,780,000	1,151,739	4,083,479
06/01/22				511,913				43,350		1,105,637		
12/01/22				2,485,000	511,913	3,508,825	135,000	43,350	221,700	1,835,000	1,105,637	4,046,275
06/01/23				456,000				39,216		1,058,111		
12/01/23				2,595,000	456,000	3,507,000	145,000	39,216	223,431	1,900,000	1,058,111	4,016,222
06/01/24				397,613				34,775		1,008,901		
12/01/24				2,715,000	397,613	3,510,225	150,000	34,775	219,550	1,965,000	1,008,901	3,982,802
06/01/25				336,525				29,900		958,007		
12/01/25				2,840,000	336,525	3,513,050	160,000	29,900	219,800	2,030,000	958,007	3,946,014
06/01/26				272,625				24,700		905,430		
12/01/26				2,965,000	272,625	3,510,250	170,000	24,700	219,400	2,100,000	905,430	3,910,861
06/01/27				205,913				19,175		844,425		
12/01/27				3,095,000	205,913	3,506,825	185,000	19,175	223,350	2,180,000	844,425	3,868,851
06/01/28				140,144				13,163		781,096		
12/01/28				3,230,000	140,144	3,510,288	195,000	13,163	221,325	2,265,000	781,096	3,827,193
06/01/29				71,506				6,825		715,298		
12/01/29				3,365,000	71,506	3,508,013	210,000	6,825	223,650	2,345,000	715,298	3,775,596
06/01/30										647,176		
12/01/30										2,440,000	647,176	3,734,352
06/01/31										576,294		
12/01/31										2,525,000	576,294	3,677,588
06/01/32										503,700		
12/01/32										2,625,000	503,700	3,632,400
06/01/33										428,231		
12/01/33										2,720,000	428,231	3,576,463
06/01/34										350,031		
12/01/34										2,825,000	350,031	3,525,063
06/01/35										268,813		
12/01/35										2,925,000	268,813	3,462,625
06/01/36										184,719		
12/01/36										6,425,000	184,719	6,794,438
	1,805,000	166,240	1,971,240	38,855,000	13,610,125	52,465,125	2,905,500	1,084,814	3,089,814	49,070,000	35,542,021	84,612,021



El Paso County 2017 Adopted Budget

*El Paso County, Colorado
Administration and Financial Services
Budget Compilation - Community Investment Fund
Annual Lease Obligation Schedule*

	Series 2011 - CJC			Series 2012 Refi of 2003 and COR			Series 2016 Refi of 2007A		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2016									
06/01/16		621,938			208,600				
12/01/16	1,815,000	621,938	3,058,875	985,000	208,600	1,402,200	0	242,803	242,803
2017									
06/01/17		596,981			188,900				
12/01/17	1,855,000	596,981	3,048,963	1,025,000	188,900	1,402,800	0	251,175	502,350
2018									
06/01/18		550,606			168,400				
12/01/18	1,950,000	550,606	3,051,213	1,070,000	168,400	1,406,800	1,730,000	251,175	2,232,350
2019									
06/01/19		501,856			147,000				
12/01/19	2,055,000	501,856	3,058,713	1,115,000	147,000	1,409,000	1,765,000	233,875	2,232,750
2020									
06/01/20		471,031			119,125				
12/01/20	2,115,000	471,031	3,057,063	1,170,000	119,125	1,408,250	1,805,000	216,225	2,237,450
2021									
06/01/21		418,156			89,875				
12/01/21	2,210,000	418,156	3,046,313	1,225,000	89,875	1,404,750	1,840,000	198,175	2,236,350
2022									
06/01/22		361,525			65,375				
12/01/22	2,320,000	361,525	3,043,050	1,275,000	65,375	1,405,750	1,870,000	179,775	2,229,550
2023									
06/01/23		300,625			33,500				
12/01/23	2,440,000	300,625	3,041,250	1,340,000	33,500	1,407,000	1,915,000	161,075	2,237,150
2024									
06/01/24		245,575							
12/01/24	2,555,000	245,575	3,046,150				1,950,000	141,925	2,233,850
2025									
06/01/25		194,475							
12/01/25	2,655,000	194,475	3,043,950				1,990,000	122,425	2,234,850
2026									
06/01/26		141,375							
12/01/26	2,760,000	141,375	3,042,750				2,025,000	102,525	2,230,050
2027									
06/01/27		72,375							
12/01/27	2,895,000	72,375	3,039,750				2,070,000	82,275	2,234,550
2028									
06/01/28									
12/01/28							2,115,000	58,988	2,232,975
2029									
06/01/29									
12/01/29							2,170,000	32,550	2,235,100
2030									
06/01/30									
12/01/30									
2031									
06/01/31									
12/01/31									
2032									
06/01/32									
12/01/32									
2033									
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12/01/33									
2034									
06/01/34									
12/01/34									
2035									
06/01/35									
12/01/35									
2036									
06/01/36									
12/01/36									
	27,625,000	8,953,038	36,578,038	9,205,000	2,041,550	11,246,550	23,245,000	4,307,128	27,552,128



SELF-INSURANCE FUND 12

FUND OVERVIEW

El Paso County is essentially self-insured, The Self-Insurance Fund was established to account for the accumulation and allocation of costs associated with insurance claims and administration costs. This is an Internal Service Fund that accounts for the operations that provide services to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

BUDGET SUMMARY – CHANGE IN FUND BALANCE

Self Insurance Fund 12

Fund	Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Self Insurance Fund 12					
Revenues					
	Sales Taxes	8,381,391	11,414,377	15,914,377	13,866,064
	Intergovernmental	108,146	-	100,000	100,000
	Charges for Services	18,169,469	17,797,847	17,697,847	19,816,482
	Miscellaneous Revenue	37,860	-	-	-
	Other Financing Sources	66,814	85,000	85,000	85,000
Total Fund Revenue		\$ 26,763,680	\$ 29,297,224	\$ 33,797,224	\$ 33,867,546
Expenditures					
	Personnel	18,492,368	18,422,876	22,922,876	22,195,840
	Supplies	5,986,921	5,000,000	5,000,000	5,500,000
	Purchased Services	2,617,486	2,390,640	2,390,640	2,378,500
	Fixed Charges	1,359,422	1,240,128	1,240,128	1,373,660
	Grants, Contributions	1,471,426	2,243,580	2,243,580	2,385,450
	Capital Outlay	145,162	-	-	-
Total Fund Expenditures		\$ 30,072,786	\$ 29,297,224	\$ 33,797,224	\$ 33,833,450
	Estimated Beginning Fund Balance	10,275,010	6,965,904	6,965,904	6,965,904
	Budgeted Changes to Fund Balance	(3,309,106)	-	-	34,096
	Estimated Ending Fund Balance	\$ 6,965,904	\$ 6,965,904	\$ 6,965,904	\$ 7,000,000

During 2016, claims came in higher than anticipated so General Fund transferred \$4.5 million of sales tax to this fund so that the ending fund balance stay at the desired \$7 million range.



CONSERVATION TRUST FUND 15

FUND OVERVIEW

As part of the Community Services Department, Conservation Trust Funds (CTF) are the portion of Lottery proceeds constitutionally mandated to be distributed to local governments, based on population, for acquiring and maintaining parks, open space and recreational facilities. CTF is distributed quarterly on a per capita basis. This is a Special Revenue Fund that accounts for the proceeds of specific revenues other than for major capital projects that are legally restricted to expenditures for specified purposes.

BUDGET SUMMARY – CHANGE IN FUND BALANCE

Conservation Trust Fund 15

Fund	Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Conservation Trust Fund 15					
Revenues					
	Intergovernmental	1,286,580	1,324,608	1,324,608	1,351,230
	Miscellaneous Revenue	307	1,000	1,000	1,000
Total Fund Revenue		\$ 1,286,887	\$ 1,325,608	\$ 1,325,608	\$ 1,352,230
Expenditures					
	Personnel	1,164,587	1,159,208	1,137,153	1,180,378
	Supplies	162,438	141,400	153,060	136,400
	Purchased Services	39,572	25,000	33,692	35,000
	Fixed Charges	452	-	1,703	452
	Capital Outlay	98,571	-	90,000	-
Total Fund Expenditures		\$ 1,465,621	\$ 1,325,608	\$ 1,415,608	\$ 1,352,230
Estimated Beginning Fund Balance		777,873	599,139	599,139	509,139
Budgeted Changes to Fund Balance		(178,734)	-	(90,000)	-
Estimated Ending Fund Balance		\$ 599,139	\$ 599,139	\$ 509,139	\$ 509,139

There was no significant change to fund balance greater than 10% for Conservation Trust Fund.

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	16	16	16	16



SCHOOLS TRUST FUND 19

FUND OVERVIEW

The School Trust Fund is used to account for resources from developers of new subdivisions and the distribution of the resources to local school districts. This is a Private Purpose Trust Fund which accounts for resources collected from developers of new subdivisions to provide for the purchase and development of additional parks and for distribution to school districts.

BUDGET SUMMARY – CHANGE IN FUND BALANCE

School Trust Fund 19

Fund	Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
School Fees Trust Fund 19					
	Intergovernmental	128,757	100,000	100,000	100,000
Total Fund Revenue		\$ 128,757	\$ 100,000	\$ 100,000	\$ 100,000
	Disbursement to Other Agencies	233,792	100,000	100,000	100,000
Total Fund Expenditures		\$ 233,792	\$ 100,000	\$ 100,000	\$ 100,000
Estimated Beginning Fund Balance		246,557	141,522	141,522	141,522
Budgeted Changes to Fund Balance		(105,035)	-	-	-
Estimated Ending Fund Balance		\$ 141,522	\$ 141,522	\$ 141,522	\$ 141,522

There was no significant change to fund balance greater than 10% for Schools Trust Fund.



HOUSEHOLD HAZARDOUS WASTE MANAGEMENT FUND 22

FUND OVERVIEW

As part of the Community Services Department, The Household Hazardous Waste Management Fund has been established by the Board of County Commissioners to collect tipping fees at privately owned landfills within the County. The funds are appropriated to pay for operational service information and equipment needed for solid waste disposal site within the County. This is an Enterprise Fund that accounts for activities for which a fee is charged to external users for good and services.

PERFORMANCE MEASURES

PERFORMANCE MEASURES			
	2015 Actual	2016 Estimated	2017 Objectives
Household chemical waste programs	18	16	16
Yard waste collection programs/days	88	86	86
Black Forest wildfire mitigation mulch programs	154	1	1

BUDGET SUMMARY – CHANGE IN FUND BALANCE

Household Hazardous Waste Management Fund 22

Fund	Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Fund 22					
Revenues					
	Charges for Services	1,050,929	938,020	938,020	1,033,000
	Miscellaneous Revenue	61,493	47,180	47,180	48,886
Total Fund Revenue		\$ 1,112,422	\$ 985,200	\$ 985,200	\$ 1,081,886
Expenditures					
	Personnel	386,519	451,529	427,729	418,959
	Supplies	22,593	34,200	29,200	34,200
	Purchased Services	460,142	395,452	529,441	524,708
	Building Materials	-	1,500	-	1,500
	Fixed Charges	90,128	102,519	103,019	102,519
	Capital Outlay	23,999	-	80,912	-
Total Fund Expenditures		\$ 983,381	\$ 985,200	\$ 1,170,301	\$ 1,081,886
	Estimated Beginning Fund Balance	670,601	799,642	790,642	605,541
	Budgeted Changes to Fund Balance	129,041	-	(185,101)	-
	Estimated Ending Fund Balance	\$ 799,642	\$ 799,642	\$ 605,541	\$ 605,541

There was no significant change to fund balance greater than 10% for Household Hazardous Waste Management Fund.

FULL TIME EMPLOYEE POSITIONS (FTEs) SUMMARY

FTE INFORMATION				
	2015	2016	2016 Revised	2017
Total FTE Counts	4	4	4	4



LOCAL IMPROVEMENT DISTRICTS FUNDS 74 & 75

FUND OVERVIEW

The Local Improvement District Funds are Agency Funds that are custodial in nature and do not present results of operations or have a measurement focus. These funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds.

Rancho Colorado Agency Fund- was established in 2004, bonds were issued to finance infrastructure improvements such as roads, drainage facilities, and water/sanitation facilities. This fund closed out in 2016.

Falcon Vista Acquisition Fund- was established in 2008, and bonds were issued to finance acquisitions, construction, and installation of certain public improvement districts within Falcon Vista subdivision.

BUDGET SUMMARY – CHANGE IN FUND BALANCE

Rancho Colorado LID Fund 74

Fund	Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Rancho Colorado LID Fund 74					
Revenues					
	Intergovernmental		15,000	15,000	-
	Miscellaneous Revenue	1	-	-	-
Total Fund Revenue		\$ 1	\$ 15,000	\$ 15,000	\$ -
Expenditures					
	Disbursements to Other Agencies	-	15,000	15,000	-
Total Fund Expenditures		\$ -	\$ 15,000	\$ 15,000	\$ -
	Estimated Beginning Fund Balance	89	90	90	90
	Budgeted Changes to Fund Balance	1	-	-	-
	Estimated Ending Fund Balance	\$ 90	\$ 90	\$ 90	\$ 90

Falcon Vista Acquisition LID Fund 75

Fund	Category	2015 Actual	2016 OAB	2016 Revised	2017 OAB
Falcon Vista Acquisition LID Fund 75					
Revenues					
	Intergovernmental	0	100,000	100,000	140,000
	Miscellaneous Revenue	1	0	0	0
Total Fund Revenue		\$ 1	\$ 100,000	\$ 100,000	\$ 140,000
Expenditures					
	Collection Fee	0	5,000	5,000	5,000
	Bond Principal & Interest	0	95,000	185,000	135,000
Total Fund Expenditures		\$ -	\$ 100,000	\$ 190,000	\$ 140,000
	Estimated Beginning Fund Balance	102,971	102,972	102,972	12,972
	Budgeted Changes to Fund Balance	1	0	(90,000)	0
	Estimated Ending Fund Balance	\$ 102,972	\$ 102,972	\$ 12,972	\$ 12,972

Fund 74 closed out in 2016, and Fund 75 there was no significant change to fund balance.



V. DEMOGRAPHIC SECTION



STAFFING

Full-time Equivalent Positions (FTEs)	2015	2016	2016 Adj +/-	2017
	Authorized	Authorized		Authorized
Elected Offices				
County Commissioners	5	5		5
County Assessor	53	53		53
County Clerk & Recorder -Operations	45	45		45
Motor Vehicle	73	82	3	85
Elections	10	10		10
Driver's Licenses	8	8		8
County Coroner	21	22	1	23
County Sheriff -Operations	245	243	(10)	233
Detentions	354	354	(14)	340
Fountain Dispatch	-	-	12	12
Work Release	8	8		8
Gateway	5	5	(1)	4
Concealed Handgun Program	5	5		5
800 MHz	1	1	(1)	-
Reintegration & Recovery (Unres w/ Benefits)	2	2	2	4
Restricted PR Bond	1	1	(1)	-
Restricted- VOCA	2	2		2
Restricted - Public Safety Tax	131	192		192
Unrestricted GF - Frozen	12	12	(12)	-
County Treasurer	19	19		19
Public Trustee	6	6		6
County Attorney -General Fund	10	11		11
Dept. of Human Services	21	23		23
District Attorney - EPC Funded	203	207	5	212
Teller County Funded	4	4		4
Grant Funded	8	8		8
BoCC Administration	2	2	(1)	1
Administration- Human Resources	-	17	2	19
Administration- Planning and Community Development	23	25	2	27
Administration- Department of Human Services				
Human Services -General	480	492	19	511
Senior Services	1	1		1
Restricted- Detox	19	19		19
Administration- Financial Services				
Budget	15	16	4	20
Finance	47	47	3	50
Public Communications	9	9	2	11
Economic Development	5	6		6
Small Business Development Center	2	3		3
Benefits/Medical Services	23	6	1	7
Procurements & Contracts	7	9		9
Fire & Flood Recovery	3	4	(4)	-
Administration- Information Technology	72	75	(1)	74



El Paso County 2017 Adopted Budget

Full-time Equivalent Positions (FTEs) -Continued	2015 Authorized	2016 Authorized	2016 Adj +/-	2017 Authorized
Administration- Community Services				
Parks & Community Resources	16	19	1	21
Parks Special Events - Fair	1	2		2
Environmental Services	5	5		5
Justice Services/Community Corrections	1	2		2
PR Bond Program	-	-	1	1
CSU Extension	3	3		3
Veterans Services	6	7		7
Parks- Restricted Conservation Trust	16	16		16
Household Hazardous Waste	4	4		4
Administration- Public Works				
Facilities	53	53		53
Fleet Services	32	33	1	34
Security	34	37	4	41
Road & Bridge	169	172	9	181
Office of Emergency Management (OEM)	7	7		7
Other				
Health and Environment	137	138	4	142
Pikes Peak Workforce Center	51	51	1	52
Pension Trust/Retirement	2	2		2
TOTAL FTEs	2497	2610	32	2643

Department FTE additions totaled 77; however moves between departments and reductions totaling 45 also occurred making the overall FTE increase 32 as identified in the table above. The major additions are as follows:

- Department of Human Services had an increase of 19 FTE’s for additional case workers
- Road and Bridge had an increase of 9 FTE’s for Crack Seal and Highway personnel
- Clerk and Recorder had an increase of 3 FTE’s for Motor Vehicle personnel
- District Attorney had an increase of 5 FTE’s to address their critical needs for personnel
- Security added 4 FTE’s
- Parks added 1 FTE and converted 2 Part-time to 1 Fulltime



STATISTICAL INFORMATION

El Paso County Demographic and Economic Indicators

Median Household Income (in 2015 dollars)	\$58,206
Median Value of Owner –Occupied Housing Units 2011-2015	\$218,300
Households 2011-2015	245,287
High School Graduate or Higher, percent of age 25+ 2011-2015	93.8%
Bachelor’s Degree or Higher, percent of age 25+ 2011-2015	35.9%
Total Employer Establishments 2014	16,292
Total Employment 2014	224,066
Mean Travel Time to Work (minutes) age 16+ 2011-2015	22.2

Source: Unites States Census Bureau

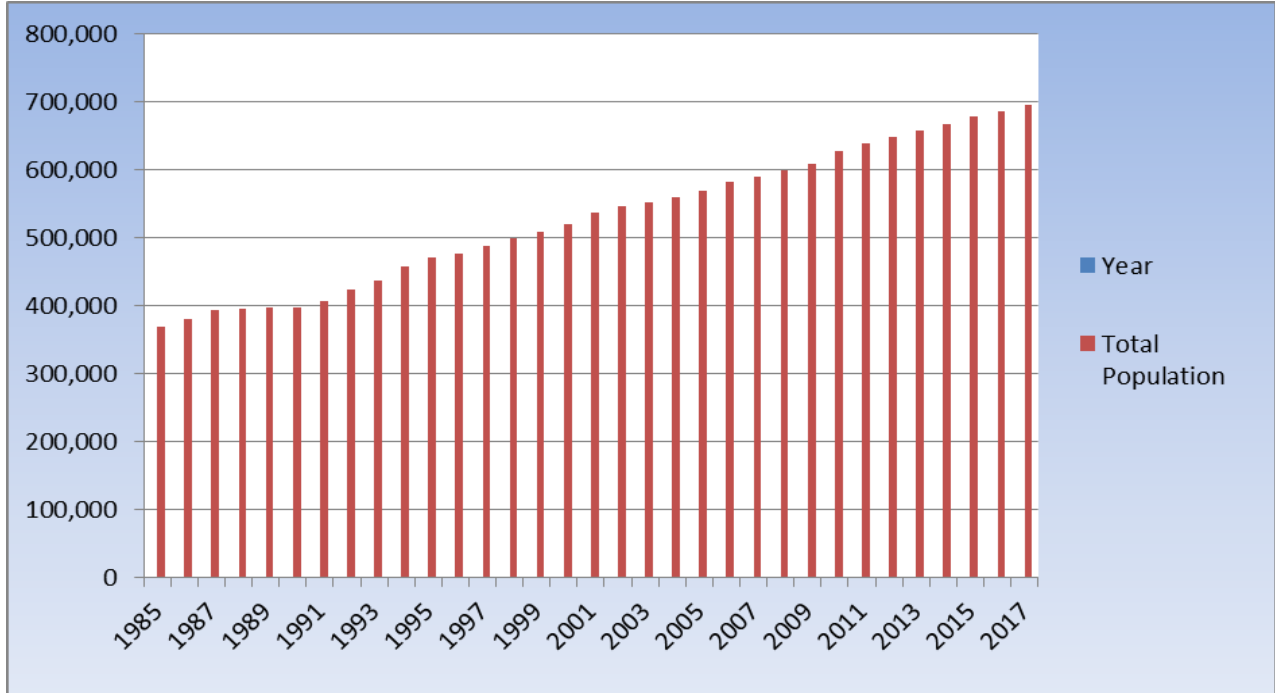
El Paso County Demographics

Race	2015	2016	2017
American Indian	7,968	8,105	8,247
Asian	27,460	28,586	29,770
African American	43,492	44,366	45,279
Hispanic	110,144	113,855	117,747
White	485,563	489,664	493,920
Total	674,627	684,576	694,963

Source: Colorado Department of Local Affairs



El Paso County Population Estimates 1985 to 2017



Source: Colorado Department of Local Affairs

El Paso County - Labor Force Participation by Age 2010-2017

AGE	2010	2011	2012	2013	2014	2015	2016	2017
16 to 19	15,169	15,590	15,364	14,954	14,583	14,096	14,074	14,064
20 to 24	27,540	27,808	29,171	31,192	33,970	35,534	36,745	36,905
25 to 34	60,332	61,933	63,260	64,230	65,230	66,272	67,492	69,683
35 to 44	63,641	62,583	62,065	61,799	62,088	62,595	63,006	64,038
45 to 54	77,622	77,337	76,208	74,948	73,936	72,415	71,267	69,770
55 to 64	46,704	48,865	50,485	52,214	54,179	56,384	58,293	59,982
65 and over	11,026	11,869	13,091	14,306	15,479	16,711	17,964	19,110

Source: Colorado Department of Local Affairs



**Components of Change in Population – El Paso County
2005-2015**

YEAR	Total Population	Births	Deaths	Net Migration	Natural Increase
2005	569,322	8,543	3,252	5,576	5,291
2006	582,502	8,624	3,430	7,986	5,194
2007	588,772	8,921	3,354	703	5,567
2008	599,060	9,043	3,464	4,709	5,579
2009	608,518	8,587	3,513	4,384	5,074
2010	627,232	9,002	3,526	13,238	5,476
2011	638,619	9,231	3,650	5,806	5,581
2012	647,758	9,156	3,781	3,764	5,375
2013	657,413	9,086	3,940	4,509	5,146
2014	665,792	9,181	4,055	3,253	5,126
2015	677,022	9,435	4,149	5,944	5,286

Migration is one of the three ways that a population can change, along with births and deaths.

Net migration is the difference between the number of people coming to the County and the number of people leaving the County, and is positive when more people come than leave, and negative otherwise.

Source: Colorado Department of Local Affairs

El Paso County and Municipalities Population 2010-2015

Area name	July 2010	July 2011	July 2012	July 2013	July 2014	July 2015	ABS Change 2010-2015	Ann. Avg Pct Change 2010-15
COLORADO STATE	5,050,332	5,120,686	5,193,097	5,272,677	5,356,626	5,456,584	406,252	1.6%
EL PASO COUNTY	627,232	638,619	647,758	657,413	665,792	677,022	49,790	1.5%
Calhan	780	798	804	808	809	829	49	1.2%
Colorado Springs	420,716	428,112	433,748	439,340	444,708	451,585	30,869	1.4%
Fountain	25,888	26,577	27,208	28,056	28,488	28,968	3,080	2.3%
Green Mtn. Falls (Part)	780	801	807	816	820	823	43	1.1%
Manitou Springs	5,001	5,135	5,204	5,287	5,354	5,446	445	1.7%
Monument	5,539	5,690	5,769	5,864	5,958	6,072	533	1.9%
Palmer Lake	2,423	2,489	2,521	2,564	2,601	2,647	224	1.8%
Ramah	123	126	126	127	127	127	4	0.6%
Unincorp. Area	165,982	168,891	171,571	174,551	176,927	180,525	14,543	1.7%

Source: Colorado Department of Local Affairs



VI. GLOSSARY SECTION



GLOSSARY

A

Abatement: A term referring to the refund of previously paid property taxes due to over valuation of property.

Accounting Period: A period at the end of which and for which financial statements are prepared (typically a month or a year).

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

Accrual: An accounting method that reports income when earned and expenses when incurred.

Activity: A specific service performed by one or more units of government.

Actual - Actual refers to the expenditures and/or revenues that are actually realized; as opposed to those that are forecasted or budgeted.

Ad Valorem: According to value.

Adopted Budget: Refers to the budget amounts originally approved by the Board of County Commissioners at the beginning of the budget year and the budget document, which consolidates all beginning-of-the-year operating appropriations.

Agency: A governmental or quasi-governmental unit which provides services to residents of the county but is not part of the county government, per se. An agency may be linked to county government by an intergovernmental agreement or may be formed pursuant to an intergovernmental agreement.

Agenda Item (BoCC) – Any item scheduled to be reviewed/approved by the BoCC at a scheduled meeting.

Allocations: A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities or objects.

Amended Budget: Budget which includes changes to the Adopted Budget that are approved by the Board of County Commissioners and transfers within the authority of management.

Appropriated Reserves: The amount of fund balance used to supplement revenues required to fund appropriated expenditures.

Appropriated Budget: The expenditure authority created by the Appropriation Ordinance and related estimated revenues. The Appropriated Budget would include all reserves, transfers, allocations, and other legally authorized legislative changes.



Appropriation: The legal authorization granted by the Board of County Commissioners which allows the departments, offices and agencies of the county to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Resolution: The appropriation resolution is the means whereby the Board of County Commissioners enacts the appropriation, making it legal. The act of adopting the budget does not include legal authority to spend. In order to spend an appropriation resolution must also be approved outlining the expenditures proposed in the adopted budget.

Assess: To establish an official property value for taxation.

Assessed Valuation: A valuation set upon real estate and/or other property as a basis for levying taxes.

Asset: A resource owned or controlled by the county, which has monetary value. An asset is either current or fixed. A current asset is typically consumed within one year, such as cash, accounts receivable, and inventories. A fixed asset provides benefit for more than one year, such as equipment, buildings, and open space properties.

Audit: A methodical examination conducted by a private accounting firm, of the utilization of the county's resources. An audit tests the accounting system to determine the extent to which internal accounting controls are both available and being used. The audit concludes with a written report of findings called the Auditor's Opinion.

Authorized Position: A position (job, FTE) authorized by the Board of County Commissioners as part of the annual adopted budget.

B

Balanced Budget: A budget where current operating expenditures do not exceed current operating revenues plus unreserved and available fund balance for each individual fund subject to appropriation. Per state statute, the county is required to adopt a balanced budget each year.

Base Budget: An estimate of funding to continue existing programs at current levels of service prepared by each department or office during the budget development process.

Basis of Accounting: A term used to refer to when revenues, expenditures, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements.

Benchmarking: Comparing desired performance and results against a relative standard.

Board of County Commissioners (BoCC): the board is composed of a five-member group of publicly elected officials. They are the main policy makers and financial stewards of the county.

Budget: An annual policy document, financial plan, operations guide, and communications device, containing estimated revenues and expenditures. The budget, once adopted by the Board of County Commissioners, is the legal basis for expenditures in the budget year.

Budget Calendar: A timetable showing when particular tasks must be completed in order for the



Board of County Commissioners to adopt the annual budget before the beginning of the next fiscal year.

Budget Development Process: The annual cycle in which the county prepares the annual budget for adoption.

Budget Message: written overview of the budget addressed to the Board of County Commissioners. The budget message contains an explanation of principal budget items, significant changes from the previous fiscal year, summaries of major issues impacting the budget, and challenges facing the county.

Budgetary Basis: The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: generally accepted accounting principles (GAAP), cash, or modified accrual.

Budgetary Control: The control or management of a government in accordance with an approved budget to monitor and control expenditures within the limitations of approved appropriations and available revenues.

C

Capital Budget: A plan of proposed capital expenditures for buildings, drainage, parks, streets, trails, etc. and their funding sources. The capital budget is enacted as part of the county's annual budget. Remaining project balances are carried over into future years, if needed, until project completion.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the county's fixed asset inventory.

Capital Lease: An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.

Capital Outlay: Those purchases of \$5,000 or more, which become a new fixed asset of the county.

Capital Project: A major capital construction project, such as those related to buildings, drainage, streets, trails, etc., included in the CIP or Road & Bridge Fund. Capital projects tend to have significant costs and have useful lives of many years.

Certificate of Participation (COP): A financing instrument representing a share in a pledged revenue stream, usually lease payments made by the issuer (County) that are subject to annual appropriation. The certificate entitles the holder to receive a share, or participation, in the lease payments relating to the acquisition or construction of specific equipment, land, or facilities.

Committed Fund Balance: amount that can be used for specific purposes determined by formal action of the Board of County Commissioners. Commitments may be established, modified, or rescinded, only through resolutions approved by the BoCC.

Community Development Block Grant (CDBG): A U.S. Department of Housing and Urban Development grant program. The program was first enacted in 1974 to provide funds to state and



local agencies to support housing, economic development, health and human services, and planning and administration.

Community Investment Project Fund (CIP): A fund created to account for the revenues and expenditures related to capital projects. Also referred to the Capital Fund.

Community Services Block Grant (CSBG): A U.S. Department of Health and Human Services grant program. The program was first enacted in 1981 to provide funds to state and local agencies to support efforts that reduce poverty, revitalize low-income communities, and lead to self-sufficiency among low-income families and individuals.

Comprehensive Annual Financial Report (CAFR): An annual financial report issued by state and local governments. The CAFR has three parts: an introductory section, a financial section, and a statistical section. CAFR requirements are largely shaped by the Governmental Accounting Standards Board (GASB), which is the authoritative source for governmental Generally Accepted Accounting Principles (GAAP).

Contingency: A possible future event or condition arising from causes unknown or at present indeterminable.

Charges for Services Expenditures: Charges for services include various contracted services (professional consulting, auditing, advertising, legal, printing, security, delivery, vehicle repair and maintenance, and building rental).

Charges for Services Revenue: A revenue category comprised of revenue generated from services the county provides to residents and other entities. Services that are charged for include motor vehicle registrations, document recording, insurance, Sheriff Academy, County Fair, Coroner Autopsies, and District Attorney Services.

Colorado Local Government Budget Law: In preparing an annual budget, all Colorado counties must follow the provisions of Title 29, Article 1, Part 1 of the Colorado Revised Statutes, which defines the legal requirements for budget format, content, and cover; budget hearing and adoption; appropriation resolution/ordinance; filing the budget; and changing the budget.

Contingency: An appropriation of funds to cover unforeseen events or emergencies that may occur during the year. TABOR requires this fund to have an amount equal to three percent of non-Federal expenditures.

Cost Allocation Plan: Identification, accumulation and distribution of costs relative to the provision of those services, along with the methods used.

Cost Center: A responsibility center within the government organization.

D

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services. A government's debts can include bonds, leases, and notes. Debt instruments are used to finance projects with high capital costs and long useful lives.



Deficit: The excess of expenditures and other financing uses over revenues and other financing sources during an accounting period.

Department: An organizational unit within the county government that is under the direction of non-elected county management staff.

Depreciation: A financial mechanism to allocate the cost of a capital item over its service life. A decrease in an asset's value due to wear and tear, decay, or decline in price. Through this process, the entire cost on an asset is ultimately charged off as an expense over its service life.

Designated Fund Balance (Reserves): Portions of fund balance that are set aside for a specific purpose and which are, therefore, not available for general appropriation (except for that specific purpose).

E

Earmarked Funds: Funds dedicated for a specific program or purpose, such as state or federal grants earmarked for particular types of projects or programs.

Elected Official: An official elected by El Paso County voters to manage an elected county office.

Emergency: An emergency is defined as 1) an act of God, 2) public enemy, or 3) something which could not have been reasonably foreseen at the time of the adoption in the budget. For the purpose of TABOR, this is further restricted to exclude economic conditions, or revenue shortfalls.

Encumbrance: Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Expenditure: A decrease in net financial resources due to payments made by the county for goods or services, such as personnel, supplies, and equipment.

F

Fiduciary Fund: A fund consisting of resources received and held by the county as trustee or as an agent for other governmental units, private organizations, or individuals, to be expended or invested in accordance with the conditions of the trust.

Fiscal Year: A period of any 12 consecutive months to which the budget applies. El Paso County's fiscal year is January 1 through December 31.

Fixed Asset: As required by the State of Colorado, all items that are in use more than one year and valued at a level approved by a local government (at El Paso County the amount is \$5,000) should be recorded as a fixed asset of the entity.

Full Time Equivalent (FTE): Numeric equivalent of one person occupying one employment position for one year (equivalent of 2,080 hours or 52 forty-hour weeks).

Full Time Employee (FTE): In EPC, only Full Time benefit eligible positions are considered FTE's. No part-time or temporary are part of this count.



Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

G

General Fund: A fund used to account for all transactions of a governmental unit which are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time.

Governmental Accounting Standards Board (GASB): is the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States.

Government Finance Officers Association (GFOA): professional association of state, provincial and local finance officers in the United States and Canada.

Governmental Funds: Funds generally used to account for tax-supported activities. Examples of governmental funds are the general fund and capital projects fund.

Governmental Services Expenditures: Governmental services include grants made to other institutions, economic incentives, and sales tax share back payments to cities.

Grant: A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but it is sometimes also for general purposes.

H

Highway User Tax Fund (HUTF): The major source of state revenue for CDOT is the Highway Users Tax Fund (HUTF). Almost three-fourths of the HUTF is funded through Colorado's motor fuel tax, which is 22 cents per gallon of gasoline and 20.5 cents per gallon of diesel fuel. The remaining funding is collected through motor vehicle registration fees, surcharges, license fees, and traffic citation fines. Under the HUTF state law, transportation revenue is split between CDOT, counties, and cities.

I

Inflation: As defined by Colorado TABOR, it is the percentage change in the Denver/Boulder



Bureau of Labor Statistics' consumer price index for all items, all urban consumers, or its successor index.

Infrastructure: Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.

Intergovernmental Agreement (IGA): A signed agreement between two or more governmental units, and approved by their governing bodies, that provides for the exchange of goods or services between the governments.

Intergovernmental Revenue: A revenue category comprised of intergovernmental and grant funds received from federal and state governments and other jurisdictions for designated purposes.

Intergovernmental Expenditures: Grants, entitlements and cost reimbursements from the county to other local governments, entities, authorities, or organizations.

Investments: Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals or lease payments.

L

Lease-Purchase Agreements: Contractual agreements which are termed "leases," but which in substance amount to purchase contracts for equipment, land or buildings.

Level of Service: Used generally to define existing or current services, programs, activities and/or facilities provided by a government to its citizens. Level of service in any given department or office may be increased, decreased, or remain constant, depending upon needs, alternatives, productivity, and available resources. To continue a given level of service into future years assumes that objectives, goals, quantity and quality of the service will remain unchanged.

Levy: To impose taxes, special assessments, or user fees for the support of governmental activities (verb). The total amount of taxes, special assessments, or user fees imposed by a government (noun).

Liability: A debt or other legal obligation arising out of a transaction in the past which must be liquidated, renewed, or refunded at some future date.

Local Growth: A TABOR definition for a non-school district where a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements and additions to, minus deletions from taxable real property. This is also referred to as net new construction.

M

Mandated Services: Services that the state or federal governments require the county to perform for which no revenue or partial revenue is provided to the county.

Mill Levy: The rate of property taxation. A mill is one-tenth of a cent (\$.001). A mill levy is expressed as one dollar per one thousand dollars of assessed valuation.

Miscellaneous Revenue: A revenue category comprised of items that do not easily fit into one of the



other defined revenue categories. Miscellaneous revenue includes insurance recovery of losses, bank charges, contributions and donations, rents received for use of county buildings, telecomm reimbursements, gain/loss on sale of investments, and proceeds from sale of assets.

Memorandum of Understanding (MOU): bilateral or multilateral agreement between two or more parties.

Maintenance of Effort (MOE): A requirement placed on many federally funded grant programs to demonstrate that the level of state and local funding remains constant from year to year.

N

Net Property Tax: The gross amount of property tax minus the budgeted non-collection amount. The anticipated received amount is the working amount of property tax revenue used in the budgeting process.

Net Working Capital: Current assets less current liabilities.

NonSpendable Fund Balance: amounts that cannot be spent either because they are in nonspendable from or because they are legally or contractually required to be maintained intact.

O

Object Account: As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures).

Office: Offices are generally managed by elected county officials.

Operations & Maintenance (O&M) Expenditures: O&M expenditures include utility expenses (gas, electricity, water, and telephone), operating and office supplies, employee training and education, computers and software licensing, and minor equipment.

Operating Budget: Budget that accounts for the costs of carrying on activities that do not meet the criteria for capitalization.

Operating Capital: Vehicle, equipment or furniture costing more than \$5,000 with a life of more than one year.

Other Financing Sources: Financial resource increases not typically classified as revenues in compliance with GAAP to avoid the distortion of revenue trends, but are other resources used to fund government purchases and services. Resources such as the issuance of debt, lease proceeds, interfund transfers, proceeds from the sale of assets, insurance proceeds and payments on demand bonds reported as fund liabilities are coded to a separate area of the financial statements.

Other Financing Uses: Financial outlays not typically classified as expenditures for GAAP purposes, but represent decreases in current financial resources to fund certain activities such as issuance discounts on long-term debt, refunding transactions, interfund transfers and the reclassification so demand bonds as a fund liability. These transactions are reported on a separate area of the financial statements to avoid distorting expenditure trends.



P

Personnel Expenditures: One of six major categories of expenditures used in the El Paso County budgetary system. Personnel expenditures include all salaries and benefit costs for full-time, part-time, and temporary employees of the county.

Program: Specific (or like group) activities or organizational units directed at attaining specific purposes or objectives.

Program Based Budget: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object.

Property Tax: An annual tax levied on all real and personal property, based on assessed valuation and the mill levy, in compliance with state and local statutes. An El Paso County resident's total property taxes paid are comprised of county, municipal, school district, and other special district portions.

Proposed Budget: A budget recommended by the Financial and Administrative Officer (the Budget Officer) to the Board of County Commissioners.

Public Hearing: A meeting to which El Paso County residents are invited for purposes of providing input and comments.

R

Reimbursement: Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm or corporation.

Requested Budget: A budget submitted by each department or office which identifies needs or desires for the following year.

Reserves: An unappropriated source of funding that can be utilized to meet unexpected budgetary needs.

Resolution: A special or temporary order of the Board of County Commissioners usually requiring more legal formality than an ordinance or statute.

Restricted Fund Balance: Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Revenue: An item or source of income, such as income from taxes, fees, grants, and interest earnings.

S

Sales Tax: A tax based on the sales price of retail goods and services. The buyer pays the tax at the time of the sale, and the outlet remits it to the state or other taxing authority. Total sales tax paid by a buyer represents shares that are remitted to the State of Colorado, the county, any applicable municipality, and other special districts.



Special District (Use tax): An independent unit of local government organized to perform a single or related number of governmental functions. Special districts usually have the power to incur debt and to levy taxes. Special districts include recreation districts, fire protection districts, local improvement districts, water and sanitation districts, etc.

Special Revenue Fund (SRF): A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Specific Ownership Taxes: Specific ownership tax is a property or ad valorem tax levied in addition to sales (or use) taxes on a motor vehicle and is paid annually when a vehicle is registered within the county.

T

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Taxpayer Bill of Rights (TABOR): An amendment to the Colorado Constitution that establishes limits on revenue growth for State political subdivisions.

Transfers: 1) Interfund transfers: are internal transactions only and do not represent actual outflow from the county. They represent one fund sending cash to another fund. Interfund transfers done without regard to repayment or an equivalent exchange of value. 2) Interdepartmental Transfers: are transfers between departments. If within the same fund, they are intrafund transfers and eliminated for financial reporting, but not budgetary reporting.

U

Unassigned Fund Balance: Amounts that are available for any purpose; these amounts are reported only in the general fund.

Unincorporated El Paso County: Those portions of the county that are not part of any incorporated municipality.

Unrestricted Fund Balance : total of committed, assigned, and unassigned balances

W

Working Capital: Also known as net working capital, is a financial measurement that shows the operating liquidity available to a business. It is calculated as current assets minus current liabilities.



VII. APPENDIX SECTION



APPENDIX A

BUDGET POLICY

<u>Document:</u> AFS-2016-P01	<u>Title:</u> Budget Process Policy	<u>BoCC Approval:</u> June 28, 2016
<u>Effective Date:</u> June 28, 2016	<u>Reviewed By:</u> Sherri Cassidy, County Controller Lori Cleaton, Budget Manager Nikki Simmons, Finance Manager	<u>Reassessment:</u> Annually
<u>Standard:</u> Local Government Budget Law of Colorado Revised Statutes (C.R.S. §29-1-101 through 115)	<u>Approved By:</u> Nicola Sapp, Chief Financial and Administrative Officer	<u>Administration</u> <u>Approval:</u> June 13, 2016

Mandate: The El Paso County Board of County Commissioners (BoCC) has the authority and responsibility to adopt and oversee implementation of a budget approving the use of public funds for the operation of all County functions. In preparing its budget, El Paso County (EPC) follows the provisions of the Local Government Budget Law of Colorado and all budgets are adopted on a basis consistent with U.S. Generally Accepted Accounting Principles (GAAP). The State law requires the adoption of an annual budget by all Colorado counties. Colorado state law (C.R.S Title 29) specifies requirements that must be followed in budgeting.

Purpose: This policy replaces budgetary and financial related resolutions, 05-345, 09-453, and 15-513, and is designed to provide the public, BoCC, appointed and elected officials and department directors with an understanding of the EPC Annual Budget Process and the associated governing statutes and regulations.

Scope: All EPC employees, officials, and agents are required to adhere to all statutory requirements and use this policy when administering the annual budget process. EPC functions on a calendar year (CY) for its financial reporting which begins January 1st and ends December 31st. Additionally EPC receives other sources of funds, which operate on varying fiscal years (FY). For example, the state of Colorado’s FY is July 1st to June 30th and the Federal FY is October 1st to September 30th. This must be taken into account when determining the EPC budget.



Responsibilities: Per C.R.S 29-1-104, the BoCC is required to designate or appoint a person to prepare the budget and submit it to the BoCC. This person is designated as the “Budget Officer”. The Preliminary Balanced Budget (PBB) must be presented to the BoCC no later than October 15th of each year by the Budget Officer for EPC. The Budget Officer will work with all elected and appointed officials and department heads on behalf of the BoCC to prepare the proposed budget.

1.0 **Statutory Deadlines and Requirements** – EPC must follow the requirements of the "Local Government Budget Law of Colorado," Title 29, Article 1, Part 1 (Appendix C). Additional statutory deadlines for the submittal of the entire budget are due by January 31st of the budget year to the state of Colorado (please refer to Appendix D from the Colorado Department of Local Affairs (DOLA) for specific deadline dates).

2.0 **Adoption of the Original Adopted Budget (OAB)** – In order to be in compliance with the deadlines and requirements, EPC’s Budget Policy uses the following basic parameters.

- 2.1 The proposed budget must be balanced. Specifically, no budget shall provide for expenditures in excess of available revenues and beginning fund balances.
- 2.2 The budget must be separated into funds. The expenditure data must show the objects of expenditure and anticipated revenue data must show its different sources.
- 2.3 The budget must show a beginning fund balance, anticipated revenue, expenditures and ending fund balance.
- 2.4 The Budget Officer must present a Preliminary Balanced Budget (PBB) to the BoCC by October 15th.
- 2.5 A notice of Budget must be published.
- 2.6 Any elector of EPC has the right to file or register a protest with the BoCC prior to the time of the adoption of the budget.
- 2.7 The BoCC must adopt the OAB by December 15th prior to the certification of levies for EPC.
 - 2.7.1 The Budget Resolution is the *Resolution to Adopt* the OAB. It must summarize the budget by fund and expenditures and the appropriation must not exceed revenues plus available fund balances.
 - 2.7.2 The *Mill Levy Resolution* certifies the mill levy after the *Resolution to Adopt* has been approved.
 - 2.7.3 The *Transfer Resolution* authorizes the Treasurer to make transfers between funds.
- 2.8 The OAB with additional documentation as mandated must be submitted to DOLA by January 31st.

3.0 **Supplemental Changes to the Original Adopted Budget (OAB and Base Budget)** - All annual appropriations lapse at the end of the fiscal year.

- 3.1 EPC can only budget one year at a time and cannot obligate future years; therefore, unexpended funds currently obligated under a project or encumbrance in the current



year must be reappropriated into the next budget year via a resolution approved by the BoCC.

- 3.2 Adjustments to the OAB may occur throughout the calendar year and shortly into the subsequent calendar year to account for revenues received in excess of the budget and to authorize expenditure of additional funds. Whenever EPC receives unanticipated revenues or revenues not assured at the time of the adoption of the budget and those revenues need to be expended, a supplemental budget appropriation shall be enacted to authorize the expenditure of these unanticipated funds.

4.0 **Budgetary Fiscal Structure** – the budgetary fiscal structure is established in compliance with GAAP and the Governmental Accounting Standards Board (GASB), which define the fund accounting structure and how to classify governmental activity.

- 4.1 Fund Accounting – EPC uses fund accounting to ensure compliance with finance-related legal requirements. Fund accounting is used as a control device to segregate financial resources and ensure segregated resources are only used for their intended purposes. There are three (3) fund types; governmental, proprietary, and fiduciary.

4.1.1 Governmental Funds – Are used to account for tax-supported activities. There are five (5) different types of governmental funds: the general fund, special revenue funds, debt services funds, capital projects funds, and permanent funds. The County currently has no debt service funds or permanent funds.

4.1.1.1 General Fund – used to account for all financial resources except those required to be accounted for in another fund and typically serves as the chief operating fund of EPC. This fund is used to account for general purpose activities of EPC supported by taxes and other non-dedicated revenues such as license fees, user charges and intergovernmental revenues.

4.1.1.2 Special Revenue Funds – used to account for the proceeds of specific revenue sources (other than for major capital projects) and are legally restricted expenditures for specified purposes. Examples of these funds include: Road and Bridge Fund, Road and Bridge Escrow Fund, Human Services Fund, and Conservation Trust Fund.

4.1.1.3 Capital Projects Fund – used to account for financial resources used for the acquisition or construction of major capital facilities or capital projects and replacement (other than those financed by proprietary funds and trust funds). This fund also accounts for all annual lease obligations entered into by EPC. This is the Community Investment Project (CIP) Fund.

4.1.2 Proprietary Funds – focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two (2) types of proprietary funds: enterprise funds and internal service funds.

4.1.2.1 Enterprise Funds – used to report an activity for which a fee is charged to external users for goods or services. Enterprise funds are used for



accounting purposes and not for Taxpayer Bill of Rights (TABOR) purposes and include: the Household Hazardous Waste Fund.

4.1.2.2 Internal Service Funds – used to report any activity providing goods or services to other funds, departments, or agencies of the primary government, its component units, or other governments on a “cost reimbursement” basis and include: the Self Insurance Fund (SIF).

4.1.3 Fiduciary Funds – used to report assets held in a trustee or agency capacity for others and cannot be used to support EPC’s own programs. The fiduciary fund category includes pensions (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

4.1.3.1 Pension Trust Funds – used to report resources required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, postemployment benefit plans, or other employee benefit plans. EPC is not required to budget for these funds and must only budget for the annual contribution to this fund, which is housed in the General Fund.

4.1.3.2 Private-Purpose Trust Funds – used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments. They include the School Trust Fund.

4.1.3.3 Agency Funds – used to report resources held by EPC in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. EPC only has to budget for the activity in Local Improvement District Funds.

5.0 **Level of Budgetary Control** – the level at which BoCC must approve a budgetary change. For EPC and in compliance with GAAP, this is at the fund level. EPC further institutes a managerial level of control where all budgets cannot be overspent at the Business Unit (or cost center) level. While EPC will continue to establish budgets at the major category level (personnel, operating, and capital) EPC will not institute levels of control at that level.

5.1 Additional Levels of Control

5.1.1 The BoCC shall have the right to adopt a budget with more specific levels of control as necessary to ensure expenditures are used for the intended purposes. All board approved projects, major projects with total anticipated costs of over \$100,000, all grants, and any capital projects at the level required by the federal guidelines or greater (currently \$5,000) requires an assigned project number within EPC’s financial management system.

5.1.2 The official budgetary and accounting system for EPC is the JD Edwards/Oracle Financial Management System. All departments and offices utilize this system



to account for all budgetary tracking and reporting for both internal and external purposes.

- 5.1.3 All levels of budgetary and managerial control will be monitored and enforced by Administration and Financial Services (AFS) throughout each fiscal year to assure compliance with this Policy and BoCC direction and/or action. This includes the daily monitoring and budgetary enforcement. In addition, the independent auditors review and audit these transactions to ensure compliance with policies.

5.2 **Budget Process** – This is the general process EPC follows in adopting the OAB each year. This process may be modified slightly at the direction of the BoCC or request of the Budget Officer as long as all requirements are adhered to. EPC implements different budgeting processes for the various accounting funds based on the legal restrictions of the accounting funds, funding sources, required expenditures, or BoCC direction. This section outlines the budget process based on whether the funds are Restricted, Partially Restricted or Unrestricted.

5.2.1 **Restricted Funds** are determined based on federal, state, and outside agency compliancy requirements. EPC's Restricted Funds are the Road and Bridge Escrow, Conservation Trust Fund, Household Hazardous Waste Fund, School Trust Fund, and Local Improvement Districts.

5.2.2 **Partially Restricted Funds** are determined based on restrictions as outline above, but are partially funded by sales and use tax, property tax, or specific ownership tax. EPC's Partially Restricted Funds are the Community Investment Project Fund (CIP), Self Insurance Fund, Department of Human Services Fund (DHS), and Road & Bridge Fund.

5.2.3 **Unrestricted Funds** are the remaining funds in the General Fund that do not fall under a restricted cost center.

5.2.3.1 There are also Restricted, Committed, and Assigned Cost Centers (Business Units) within the General Fund that maintain their own fund balances and are accounted for separately in order to be in compliance with their various restrictions.

5.3 **Restricted Funds Process** – In the 2nd and 3rd quarter of the current year, the Budget Division coordinates with departments and offices on their restricted budget estimates for the upcoming FY. This includes all restricted funds and restricted cost centers in the General Fund. This process includes:

5.3.1 Reviewing current year activity.

5.3.2 Reviewing pending legislation that will impact the upcoming budget year.

5.3.3 Analyzing three (3) year trending to assess deviations in trends impacting the upcoming budget year.

5.3.4 Assessing operational changes or one-time projects that need to be addressed in the upcoming budget year to include: the increase of Full Time Employees (FTEs), as long as on-going restricted funds support the personnel.



- 5.3.5 Analyzing cash flow requirements.
- 5.3.6 Results of analysis and assessments determine the budget for the upcoming year and FTE authorizations are established for revenues, expenditures, and fund balances.
- 5.3.7 These budgets are included in the PBB and also adopted as part of the OAB.
- 5.4 **Partially Restricted Funds Process** – In the 2nd and 3rd quarter of the current year, the Budget Division coordinates with departments and offices on their partially restricted budget estimates for the upcoming fiscal year. This process includes all the review and analysis, as outlined for the Restricted Budget Process, but these funds have their own individual process. On-going budgetary changes to these funds are assessed based on legal requirements and available revenues and fund balance. Changes resulting in increases or decreases to personnel will be assessed for impacts and FTE counts will be updated accordingly.
 - 5.4.1 **The Community Investment Project (CIP) Fund's** budget is closely monitored by federal bond raters and state agencies to ensure adequate budget is allocated to make the annual lease obligation payments per EPC's required payment schedule. EPC's first priority is to allocate sufficient sales and use tax or property tax to the CIP Fund to make the annual payments. EPC also ensures the restricted funding sources within this fund are being optimized and expended in compliance with their restricted purposes. The required amount of sales and use tax or property tax is allocated prior to any other budget obligation being met.
 - 5.4.1.1 Bond raters require EPC have a Debt Policy. EPC has not historically maintained a Debt Policy because EPC has not had any General Obligation Debt since 1985. This section serves as EPC's Debt Policy.
 - 5.4.1.2 EPC does not issue debt without voter approval as outlined in TABOR. EPC does currently have annual lease obligations, such as Certificates of Participation (COP's) and Capital Leases.
 - 5.4.2 The **Self Insurance Fund** budget houses all of EPC's self-funded activities to include: all insurance policies, providing risk management, workers compensation, unemployment, and healthcare benefits. The El Paso County Health Plan Trust is a major component of this fund. Health care benefits consist of medical, dental, disability, life, wellness programs, flexible spending accounts (FSA), and health savings accounts (HSA). EPC is legally required to insure its facilities and officers. EPC is also legally required, by the Affordable Care Act (ACA), to offer medical benefits to its employees, retirees, and elected officials. EPC relies on a benefit consultant to advise of any changes in federal legislative impacts and to provide an estimate of health claims for the upcoming budget year. Based on the consultant's options, the Health Plan Trust Board (HPTB) approves the healthcare plan for the upcoming budget year. The appropriate allocation of restricted funds and



sales and use tax or property tax is used to fund the anticipated claim expenditures for the upcoming budget year.

5.4.3 The **Department of Human Services Fund** must abide by numerous federal and state compliance requirements. These requirements are used to define the amount of legally required EPC match for mandated programs. EPC allocates the appropriate allocation of restricted funds and sales and use tax or property tax to be in compliance with the required match of funds.

5.4.4 The **Road and Bridge Fund** has many federal and state compliance requirements related to the restricted funds received. The allocation of property tax and specific ownership tax ensures compliance with the Maintenance of Effort (MOE) as required by the Pikes Peak Rural Transportation Authority (PPRTA).

5.5 **General Fund Unrestricted Budget Process** – Budgeting for the General Fund Unrestricted Budget is the core of the budget process, where revenue streams are identified and expenditures are determined by the BoCC. This process begins during the 2nd and 3rd quarter of the year and commences with the adoption of the OAB of the upcoming budget year by December 15th.

5.5.1 **Revenue Estimates** – core revenues streams are analyzed to determine sustainability and the projected receipts for the upcoming year. Analysis includes, but is not limited to:

5.5.1.1 Reviewing current year activity.

5.5.1.2 Analyzing a minimum of three (3) years trending to assess deviations in trends impacting the upcoming budget year.

5.5.1.3 Recognizing economic impacts.

5.5.1.4 Assessing BoCC actions affecting anticipated revenue collections.

5.5.1.5 Identifying or anticipating state or federal allocation changes.

5.5.1.6 Identifying or anticipating grants resources including those from state, federal, or private sources.

5.5.1.7 Sales and use tax is EPC's largest revenue stream and supports most of its operations. Significant analysis, trending, and economic assessment are completed when determining the projected sales and use tax collections for the upcoming budget year.

5.5.1.8 Projected property tax collections are determined by completing a mill levy calculation to determine the allowable mill levy and revenue collections under the Tax Payers Bill of Rights (TABOR). This is based on information provided by the Assessor; the Preliminary Certification of Valuation and estimated assessed value for EPC. TABOR contemplates a yearly calculation based on inflation and annual growth, but property values are assessed only in even/odd years. Therefore, the EPC mill levy in any given year may need to be temporarily reduced in order to



ensure allowable revenue collections under TABOR. In this circumstance, EPC will institute a temporary mill levy reduction pursuant to C.R.S 39-1-111.5 to preserve the established mill levy rate and avoid long term detrimental impacts to services caused by the ratchet down effect.

5.5.2 **Budget Moves within the Base Budget** – The offices and departments have managerial discretion to adjust the budgets of individual expenditure line items within the base budget, which results in a zero net impact to the budget. All budget moves are coordinated with, and processed by, the Budget Division.

5.5.2.1 On-going budget moves between the major categories of personnel, operating and capital can be submitted to address changing operational needs or where cost efficiencies can be captured.

5.5.2.2 When an on-going budget move results in an increase in County personnel or new positions, the adjustments will only be processed upon authorization of Human Resources (HR) regarding job description and appropriate pay scale. FTE counts and Position Control Numbers (PCNs) will be adjusted to reflect increases and decreases in personnel.

5.5.3 **Updating the Five (5) Year Budget Forecast/Financial Roadmap (5YBF)** – The Financial Roadmap is a five year budget projection anticipating the known budgetary impacts through the next five budget years. The Financial Roadmap allows the BoCC, offices, departments, employees and citizens to anticipate the financial direction of EPC. This supports strong fiscal management providing time to plan and address potential impacts to EPC’s financial position for future years.

Annually, after reviewing and updating all revenue estimates, the Budget Division will assess the impacts on the Financial Roadmap. Based on these impacts, the Budget Officer will hold meetings with the Countywide elected officials and department directors to discuss revenue impacts and EPC’s critical needs. During these meetings, objectives of the Strategic Plan are reviewed to ensure alignment with the Financial Roadmap. Through an additional series of meetings, the Budget Officer will update the Financial Roadmap to address changes brought forward. This revised Financial Roadmap is then built into the PBB and presented to BoCC no later than October 15th. The compilation of the Financial Roadmap consists of three phases:

5.5.3.1 **Initial Compilation** – priorities are addressed prior to discussions and deliberations.

5.5.3.2 **Strategy Phase** – accomplished through several meetings with all departments and offices responsible for providing specific services to EPC citizens or supporting offices and departments.



5.5.3.3 **BoCC Deliberations and Direction** – public budget process where budget hearings are held to receive direction from BoCC on how to proceed with the upcoming budget year.

5.5.4 **Initial Compilation** of the Financial Roadmap – the following priorities are addressed during this process:

5.5.4.1 The first priority is to establish a sufficient cash flow for the General Fund and to ensure compliancy with EPC’s Fund Balance Policy written in compliance with GASB. The BoCC has established the following:

5.5.4.1.1 The appropriate minimum level of General Fund unrestricted fund balance to be maintained is the sum of:

- Historical uncollectable amounts for property taxes averaging 0.5%
- Sales tax for all funds (excluding restricted Public Safety Sales Tax) of 10%
- All other Unrestricted General Fund Revenues of 5%

5.5.4.1.2 The General Fund unrestricted fund balance may be used in the following circumstances:

- Revenues received are at least 4% less than budgeted due to economic conditions.
- Federally declared natural disasters within the County.
- Elimination of core (tax related, non-grant) revenue streams, such as:
 - Sales and/or use tax
 - Property tax
 - Clerk and recorder fees
 - Specific ownership tax.
- BoCC determined emergency with one-time costs.
- Fund balance will be used in the order of: committed, assigned, and unassigned.

5.5.4.1.3 The General Fund Unrestricted Fund Balance will be replenished using the following methods:

- Adjust the 5YBF so spending is adjusted downward (or economic recovery predicted) and the desired levels of Unrestricted Fund Balance is replenished.
- Natural disaster use is replenished when anticipated reimbursement will be received from state/federal government.
- Fund balance will be replenished in the order of: Committed, Assigned, and Unassigned.



- 5.5.4.1.4 The General Fund unrestricted fund balance will be replenished using the following timeline:
 - The amount that needs to be replenished will be adjusted in the 5YBF to be brought to the minimum required level over a maximum of five (5) budget years.
 - 5.5.4.1.5 The highest level of decision making authority to establish, modify and rescind Committed Funds is the BoCC by resolution.
 - 5.5.4.1.6 The officials authorized to Assign funds for specific purposes are the BoCC or the County Administrator and Budget Officer.
 - 5.5.4.2 The Second Priority is to ensure adequate reserves are in place to address any potential emergencies in a given budget year. This will allow EPC to successfully navigate one-time emergency issues, as well as most unanticipated significant reductions in core revenue streams. An appropriate level of reserve can be established in the General Fund Fund Balance or can be appropriated in the current budget as a line item, but cannot be expended without official approval by a majority of the BoCC. This reserve will provide EPC will the ability to respond quickly and appropriately. It also allows time to address long term impacts so the unforeseen emergencies do not result in unnecessary budget reductions or freezes.
 - 5.5.4.3 The third priority is to ensure an appropriate reserve is established to address a projected TABOR refund in the upcoming budget year if the TABOR calculation projects a refund.
 - 5.5.4.4 The fourth priority is to ensure an appropriate budget level exists to cover anticipated utility costs for the upcoming budget year based on the utility rate increases/decreases and ensuring all energy savings programs are implemented.
 - 5.5.4.5 The fifth priority is to ensure the El Paso County Retirement Plan's (EPCRP) annual distributions have an appropriate level of County contributions flowing in. This is done through a reimbursement of the EPCRP's administrative costs with an amount not to exceed \$600,000 from General Fund sources. This will not be accomplished through an increase in retirement plan contribution percentage increases or to address the actuarially projected unfunded deficit in its entirety. The actuarially identified deficit will need to be addressed through the "strategy phase" of the Financial Roadmap compilation process.
- 5.6 **Strategy Phase** of the Financial Roadmap – Through various meetings and discussions with the offices and departments, the following items will be discussed and built into the 5YBF:



- 5.6.1 Personnel Adjustments – EPC is a service based organization and our largest asset is human capital (employees who provide services to EPC citizens). Therefore, any necessary personnel adjustments based on inequities identified through an outside third party comprehensive compensation study, will be captured in the Financial Roadmap. Other personnel adjustments may be captured in the Financial Roadmap, such as pay for performance (PFP), cost of living adjustment (COLA), and equity adjustments.
- 5.6.2 New Positions – as needed and requested by offices or departments as a result of increased service needs and where the base budget cannot absorb the cost.
- 5.6.3 Increases in Operational Costs – as needed based on increases in costs of services, contracted costs, commodities, and or legislative or statutory changes resulting in a higher cost of services.
- 5.6.4 Increases in Maintenance and Replacement Programs – when needed to provide county-wide support services to offices/departments in the most cost effective manner.
- 5.6.5 Needed Capital projects – capital projects that need to be addressed and do not fall within a major maintenance or replacement program must be coordinated with the following:
 - 5.6.5.1 All Capital Project needs must be coordinated with the appropriate supporting department such as Public Works, Community Services Department (CSD), Procurement and Information Technology (I.T.). Additionally, all projects and purchases must follow all procurement processes and policies.
- 5.6.6 After all strategy and deliberations have commenced, the Financial Roadmap will be built into the PBB and presented to BoCC to include projections and changes to the prior year Financial Roadmap, on or before the statutory deadline of October 15th.
- 5.7 **BoCC Deliberations and Direction- Original Adopted Budget Process** – the process between the presentation of the PBB and the adoption of the OAB on or before December 15th.
 - 5.7.1 After presentation of the PBB to the BoCC, the Budget Officer will present the Financial Roadmap to a citizen committee to review the parameters of the Financial Roadmap and receive input from that group.
 - 5.7.2 Additional budget hearings (BoCC meetings) will be held as needed:
 - 5.7.2.1 Presentations from elected officials and department directors are given to support any changes or continuations of critical needs identified (included or not included) in the Financial Roadmap.
 - 5.7.2.2 Citizen committee input of the Financial Roadmap.
 - 5.7.2.3 Citizen discussion.



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- 5.7.2.4 BoCC discussion of the proposed Financial Roadmap and impacts of budget presentations.
- 5.7.2.5 BoCC will provide direction to the County Budget Officer on how to proceed with the OAB (final budget).
- 5.7.2.6 Adoption of the OAB, Mill Levy Resolution and Transfer Resolution on or before December 15th.



APPENDIX B

INVESTMENT POLICY

EI Paso County -Authorized Investments

The table below provides only a summary of the authorized investments of the County as compared to Colorado Revised Statutes (CRS) 24-75-601 et. seq. For a detailed description of the investment parameters that govern the County's investments, please see the "Suitable and Authorized Investments" section of the Investment Policy.

Existing Investment Policy Adopted January, 2005 Authorized Investments					Recommended Investment Policy Changes Proposed for Adoption October 2014 Authorized Investments			
Security Type	Max % Portfolio	Max % Issuer	Max Maturity	Rating Requirements	Max % Portfolio	Max % Issuer	Max Maturity	Rating Requirements
Bank Deposits	None Stated	None Stated	None Stated	PDPA Collateral	N/A	N/A	N/A	FDIC/PDPA Collateral ¹
Certificates of Deposit	None Stated	None Stated	None	None Stated	5%	2%	1 year	FDIC/PDPA Collateral ¹
Local Government Investment Pools	None Stated	None Stated	N/A	Defers to CRS	100%	50%	N/A	AAAm
Money Market Funds	None Stated	None Stated	N/A	Defers to CRS	100%	50%	N/A	AAAm
U.S. Treasuries	None Stated	None Stated	5 years	N/A	100%	100%	5 years	N/A
Federal Instrumentalities	None Stated	None Stated	5 years	N/A	85%	35%	5 years	AA by two Rating Agencies ²
Commercial Paper	None Stated	None Stated	Defers to CRS	Defers to CRS	30%	5%	270 days	A-1 by two Rating Agencies ²
Corporate Bonds					35%	5%	3 years	AA- by two Rating Agencies ²
Municipal Bonds of a Colorado Issuer					20% ³	5% ³	5 years	A by two Rating Agencies ²
Municipal Bonds of a Non-Colorado Issuer					20% ³	5% ³	5 years	AA by two Rating Agencies ²
Municipal Bonds, School District Certificates of Participation					20% ³	5% ³	5 years	A by two Rating Agencies ²
Bankers Acceptances					20%	5%	180 days	A-1 by two Rating Agencies ²
Repurchase Agreements and Reverse Repurchase Agreements					50%	10%	180 days	N/A
Negotiable Certificates of Deposit					30%	5%	3 years	A1/P1/F1

¹Bauer Financial ratings required for deposits fully insured by the FDIC or subject to PDPA collateral requirements.

²"Rating Agencies" include any Nationally Recognized Statistical Rating Organizations. ³The aggregate exposure to municipal bonds may not exceed 20% of the portfolio, and no more than 5% of the portfolio may be invested with a single issuer.

Note: The Portfolio will be limited to an aggregate exposure of 50% for the following investment types: Municipal Bonds, Corporate Bonds, Commercial Paper, Time Certificates of Deposit, Negotiable Certificates of Deposit and Bankers Acceptances.



Investment Policy for El Paso County October 2014

I. Introduction

The intent of the Investment Policy (the "Policy") of El Paso County (the "County") is to define the parameters within which funds are to be managed. In methods, procedures and practices, the Policy formalizes a framework within which the County's investment activities must be exercised in order to ensure effective and judicious fiscal and investment management of El Paso County's funds. The guidelines herein are intended to be broad enough to allow the Treasurer's Office to function properly within the parameters of its stated responsibility and authority, yet specific enough to provide flexibility while adequately safeguarding the investment assets.

The County Treasurer (the "Treasurer") is not compelled by state law to purchase security investments with the County's funds; however, the County may earn additional revenue through a security investment portfolio. While the Treasurer acts as the County banker for all County revenues, there is also an on-going function of collecting and disbursing property tax revenues for all taxing entities and special districts in the County. Short-term investment practices that maximize investment of the "pass through" revenues, in addition to the County's operating revenues, can provide additional revenue ensuring the public of fiscal responsibility.

II. Governing Authority

The investment program shall be operated in conformance with federal, state, and other legal requirements, as well as in accordance with Colorado Revised Statutes. These include C.R.S. 24-75-601, (et seq) Funds-Legal Investments; C.R.S. 30-10-708 Deposit of funds in banks and savings and loan associations; C.R.S. 11-10.5-101, (et seq) Public Deposit Protection Act; C.R.S. 24-75-603 Depositories; and C.R.S. 24-75-702 Local governments-authority to pool surplus funds.

III. Scope

This Policy applies to activities of El Paso County with regard to investing the financial assets of all funds under the control of the Treasurer's Office, including County government funds and "pass through" revenues. The covered funds, and any new funds created by the County, unless specifically exempted by this Policy, are defined in the County's Comprehensive Annual Financial Report.

Except for funds in certain restricted and special funds, the County shall commingle its funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

IV. General Objectives

The primary objectives, in priority order, of investment activities shall be:

1. Safety



Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The goal will be to mitigate credit risk and interest rate risk.

2. Liquidity

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

3. Return (Yield)

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints of safety and liquidity needs.

V. Standards of Care

1. Prudence The standard of prudence to be used shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Per C.R.S. 24-75-601.4, the Treasurer, or his designee, acting in accordance with written procedures and this Investment Policy and exercising due diligence shall be relieved of liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

The "prudent person" standard states that,

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

2. Ethics and Conflicts of Interest

Employees involved in the investment process shall refrain from personal activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial investment decisions. Employees shall disclose any material interests in financial institutions with which they conduct business and recuse themselves from participation in investments with that financial institution. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of El Paso County.

3. Delegation of Authority and Responsibilities

Investment Officer

The responsibility for conducting investment transactions resides with the Treasurer. No person shall engage in any banking or investment transactions except as approved by the Treasurer.

The Treasurer may designate responsibility for the operation of the investment program to specific staff members, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this Investment Policy.



All participants in the investment process shall seek to act responsibly as custodians of the public trust. The Treasurer or designee may not engage in an investment transaction except as provided under the terms of this Policy and supporting procedures.

Investment Adviser

El Paso County may engage the services of one or more external investment managers to assist in the management of the County's investment portfolio in a manner consistent with the County's objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940.

VI. Authorized Financial Institutions, Depositories, and Broker/Dealers

1. Authorized Financial Institutions, Depositories, and Broker/Dealers

The Treasurer will maintain a list of financial institutions and depositories authorized to provide investment services per C.R.S. 30-10-708. In addition, a list will be maintained of approved security broker/dealers selected by conducting a process of due diligence. Selection of financial institutions and broker/dealers authorized to engage in transactions with El Paso County shall be at the sole discretion of the Treasurer.

The County shall only purchase securities from authorized firms on the Treasurer's approved list of broker/dealers. To be eligible, a firm must meet at least one of the following criteria:

1. be recognized as a Primary Dealer by the Federal Reserve Bank of New York, or have a Primary Dealer within their holding company structure;
2. report voluntarily to the Federal Reserve Bank of New York; or
3. qualify under Securities and Exchange Commission (SEC) Rule 15c-3 (Uniform Net Capital Rule).

Broker/dealers will be selected by the Treasurer on the basis of their expertise in public cash management and their ability to provide services for the County's account.

3 10114 Approved broker/dealers are subject to the provisions of the Colorado Revised Statutes, including but not limited to C.R.S. 24-75-601.

The County may engage the services of one or more professional investment advisory firms to assist in the management of its portfolio. Such investment advisors may purchase and sell investment securities in accordance with this Policy and may utilize their own approved list of broker/dealers; however, the list shall comply with the criteria listed above and shall be provided to the County on an annual basis.

In the event that the County does not utilize an external investment advisor, each authorized broker/dealer shall be required to submit and annually update a County approved Broker/Dealer Information Request form which includes the firm's most recent financial statements and the Treasurer shall maintain a file of these forms. Such broker/dealers must attest in writing that they have received a copy of this Policy.

The County may purchase Commercial Paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in the Suitable and Authorized Investments section of this Policy.



All financial institutions who desire to become depositories must supply the following:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines;
- Evidence of FDIC membership;
- Proof of state registration;
- Evidence of adequate insurance coverage; and must
- Qualify as depository of public funds in the State of Colorado, C.R.S. 24-75-603, (et seq)

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the Treasurer's Office.

3. Competitive Transactions

A. The Treasurer or designee will obtain competitive bid information on all investment instruments purchased or sold on the secondary market. A competitive bid can be executed through a bidding process involving at least three separate brokers/financial institutions or through the use of a nationally recognized trading platform.

B. If the County hires an investment adviser to provide investment management services, the adviser must provide documentation of competitive pricing execution on each transaction. The investment adviser will retain documentation and provide upon request.

C. If El Paso County is offered a security for which there is no readily available competitive offering on the same specific issue, than the Treasurer shall document quotations for comparable or alternative securities. When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities as the same original issue price.

VII. Safekeeping and Custody

1. Delivery vs. Payment

All trades of marketable securities will be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in El Paso County's safekeeping institution prior to the release of funds.

2. Third-Party Safekeeping

Investment securities purchased for the County will be delivered by either book entry or physical delivery and held in third party safekeeping by a Federal Reserve member financial institution designated as the County's custodian. The Treasurer shall approve one or more banks to provide safekeeping and custodial services for the County. To be eligible for designation, a bank shall meet the criteria described in Section VI. Authorized Financial Institutions, Depositories, and Broker/Dealers of this Investment Policy. The County shall execute a written Safekeeping Agreement with each custodian bank, prior to utilizing that bank's safekeeping services.

Custodian banks will be selected on the basis of their ability to provide services for the County's account and the competitive pricing of their safekeeping related services.



It is the intent of the County that all purchased securities be perfected in the name of the County. Sufficient evidence to title shall be consistent with modern investment, banking, and commercial practices.

All investment securities purchased by the County will be delivered by book entry and will be held in third-party safekeeping by a County approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All fed wireable book entry securities owned by the County shall be evidenced by a safekeeping receipt, issued to the County by the custodian bank stating that the securities are held in the Federal Reserve System in a "customer account" for the custodian bank which names the County as "customer."

All non-fed wireable securities shall be held by the custodian bank's correspondent bank or the bank's participant account with the Depository Trust Company (DTC) and the custodian bank shall issue a safekeeping receipt to the County evidencing that the securities are held by the correspondent bank or the DTC for the County.

3. Internal Controls

The Treasurer shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed by the independent auditor who audits the County. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees of El Paso County.

VIII. Suitable and Authorized Investments

I. Investment Types and Credit Guidelines

Consistent with CRS 24-75-601, (et seq) Funds-Legal Investments, the following investments will be permitted by this Policy. If additional types of securities are approved for investment of public funds by state statute, they will not be eligible for investment by El Paso County until this Investment Policy has been amended and approved. Eligible types of securities include:

- **U.S. Treasury Obligations:** Treasury Bills, Treasury Notes, Treasury Bonds and Treasury Strips or those for which the full faith and credit of the United States are pledged for the payment of principal and interest with maturities not exceeding five years from the date of trade settlement. There is no limit on the amount of the portfolio that may be invested in U.S. Treasury Obligations.
- **Federal Agency and Instrumentality Securities:** Obligations, participations or other instruments of any Federal agency, instrumentality or United States government-sponsored enterprise, including those issued or fully guaranteed as to principal and interest by Federal agencies, instrumentalities or United States government sponsored enterprises. Such securities shall be rated at least AA or the equivalent at the time of purchase by at least two Nationally Recognized Statistical Rating Organizations (NRSROs) and have maturities not exceeding five years from the date of trade settlement. No more than 85% of the portfolio may be invested in Federal agency and instrumentality securities, and no more than 35% may be invested in anyone issuer. Subordinated debt may not be purchased.



Authorized Federal Instrumentalities include, but may not be limited to:

- Federal Home Loan Bank
 - Federal Home Loan Mortgage Corporation
 - Federal National Mortgage Association
 - Federal Fann Credit Bank
 - International Bank for Reconstruction and Development (World Bank)
-
- Time Certificates of Deposits (CDs): Non-negotiable CDs with maturities less than one year and in FDIC insured state or nationally chartered banks or savings banks. CDs exceeding the FDIC insured amounts shall be collateralized in accordance with the Colorado Public Deposit Protection Act C.R.S. 11-10.5-101, (et seq). No more than 5% of the portfolio may be invested in time certificates of deposit, and no more than 2% of the portfolio may be invested in CDs of a single institution.
 - Negotiable Certificates of Deposit: Negotiable certificates of deposit denominated in U.S. dollars, issued by a bank that is organized and operating within the United States, that matures within three years from the date of trade settlement and that at the time of purchase has either a) a long-term rating in one of the two highest categories by a NRSRO, or b) short-term ratings not less than A1, P1, or F 1 by any NRSRO. No more than 30% of the portfolio may be invested in negotiable certificates of deposit, and no more than 5% of the portfolio may be invested with a single issuer.
 - Corporate Bonds: with any United States denominated corporation organized and operating within the United States with a net worth in excess of \$250 million. The debt must be rated at least AA-or the equivalent by at least two NRSROs. The maximum maturity of such securities shall not exceed three years from the date of trade settlement. No more than 35% of the portfolio may be invested in corporate bonds, and no more than 5% may be invested with a single corporation.
 - Municipal Bonds: General Obligations and Revenue Obligations of state or local governments. Such obligations of Colorado (or any political subdivision, institution, department, agency, instrumentality, or authority of the state) shall be rated at least A or the equivalent at the time of purchase by at least two NRSROs. Such obligations of any other governmental entity shall be rated at least AA or the equivalent at the time of purchase by at least two NRSROs.

In addition, certificates of participation or other security evidencing rights in payments to be made by a school district under a lease, lease-purchase agreement, or similar agreement if the security carries at least two ratings by NRSROs and each rating is at least A or the equivalent at the time of purchase.

All Municipal Bonds shall have a final maturity not exceeding five years from the date of trade settlement. The County shall limit its combined investment in such securities to no more than 25% of the total portfolio and 5% per issuer.

- Commercial Paper: with maturities not exceeding 270 days from the date of trade settlement that is rated at least A-or the equivalent at the time of purchase by at least two NRSROs. If the commercial paper issuer has a senior debt outstanding, the senior debt must be rated by each service that publishes a rating on the issuer of at least A or the equivalent. Furthermore, the



issuer's commercial paper program's size shall not exceed \$200 million. No more than 30% of the portfolio may be invested in commercial paper, and no more than 5% may be invested with a single issuer.

- Eligible Bankers Acceptances: with maturities not exceeding 180 days from the date of trade settlement and issued by FDIC insured state or national banks with combined capital and surplus of at least \$250 million. Bankers Acceptance shall be rated at least A-or the equivalent at the time of purchase by at least two NRSROs. If the issuing bank has senior long-term debt, it shall be rated at the time of purchase A or the equivalent. No more than 20% of the portfolio may be invested in bankers acceptances, and no more than 5% may be invested with a single institution.
- Local Government Investment Pools ("LGIP"): authorized under C.R.S. 24-7S702, that 1) are "no-load" (i.e. no commission or fee shall be charged on purchases or sales of shares); 2) have constant net asset value per share of \$1 .00; 3) limit assets of the fund to securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent. There is no limit on the amount of the portfolio that may be invested in LGIPs, however, no single LGIP may constitute more than 50% of the portfolio.
- Money Market Mutual Funds: registered under the Investment Company Act of 1940 and are authorized under C.R.S. 24-7S-601 that 1) are "no-load (i.e. no commission or fee shall be charged on purchases or sales of shares); 2) have constant net asset value per share of \$1.00; 3) limit assets of the fund to securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent. There is no limit on the amount of the portfolio that may be invested in money market mutual funds; however, no single fund may constitute more than 50% of the portfolio.
- Repurchase Agreements and Reverse Repurchase Agreements: Agreements between a seller and a buyer whereby the seller agrees to repurchase the securities at an agreed upon price and usually at a stated time. Such securities subject to these agreements must have a coupon rate that is fixed from the time of settlement until its maturity date, and must be marketable. The title to or a perfected security interest in such securities, along with any necessary transfer documents, must be transferred to the County or to a custodian acting on behalf of the County. Such securities must actually be delivered to a third-party custodian or third-party trustee for safekeeping on behalf of the County. The collateral securities of repurchase agreements must be collateralized at no less than 102% and marked-to-market no less frequently than weekly. Eligible securities consist of only those referenced above (U.S. Treasury obligations and GSEs). Maximum maturity of such securities shall not exceed one year from the date of trade settlement. No more than 50% of the portfolio may be invested in repurchase agreements and reverse repurchase agreements, and no more than 5% may be invested with a single counterparty.
- Deposits in State or Nationally Chartered Depository Institutions: such depositories must be participants in the State's Public Deposit Protection Act (PDPA) collateralization program as defined in C.R.S. 11-10.S-103, whereby, the bank must pledge its own securities. Demand Deposit, Savings, and Money Market accounts have no final maturity; therefore, can remain on deposit as long as the financial institution retains a Bauer Financial rating of two stars for deposits fully insured by the FDIC or three stars for deposits subject to PDPA.



Securities that have been downgraded below the minimum ratings described herein may be sold or held at the County's discretion. The portfolio will be brought back into compliance with Investment Policy guidelines as soon as is practical.

Any investment currently held that does not meet the current guidelines of this Policy shall be exempted from the requirements of this Policy. At maturity or liquidation, such monies shall be reinvested only as provided by this Policy.

2. Collateralization

As required by state statute, C.R.S. 11-10.5-101, (et seq) Public Deposit Protection Act, full collateralization will be required on all demand deposit accounts, including checking accounts, savings accounts, money-market deposits, and negotiable and non-negotiable certificates of deposit.

IX. Investment Parameters

1. Mitigating credit risk in the portfolio

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. El Paso County shall mitigate credit risk by diversifying the investment portfolio through:

- Limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
- Limiting investment in securities that have higher credit risks,
- Investing in securities with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LOIPs) or money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

2. Mitigating market risk in the portfolio

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. El Paso County recognizes that, over time, longer-term/core portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. El Paso County shall mitigate risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. El Paso County further recognizes that certain types of securities, including variable rate securities, securities with principal pay downs prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. El Paso County, therefore, adopts the following strategies to control and mitigate its exposure to market risk:

- Liquidity funds will be held in investment instruments maturing within one year at the time of purchase;
- Longer term/core funds will be defined as funds in excess of liquidity requirements. The investments in this portion of the portfolio will have maturities between 1 day and 5 years and will be invested in higher quality and liquid securities.

X. Performance Standards/Evaluation

El Paso County's portfolio is managed with the objective of obtaining a market rate of return, commensurate with identified risk constraints and cash flow characteristics. Because the composition of the portfolio fluctuates depending on market and credit conditions, various indices may be used to monitor investment performance.



Preservation of capital and maintenance of sufficient liquidity will be considered prior to attainment of market return performance. Given these considerations, the County's portfolio goal should be to provide a net yield that is equal to or better than those attained by the selected indices over interest rate cycles. Return comparisons of the portfolio to the market benchmark will be calculated on a monthly basis. When comparing the performance of the County's portfolio, all fees and expenses involved with managing the portfolio shall be included in the computation of the portfolio's rate of return.

XI. Reporting Disclosure

The Treasurer's Office shall prepare a quarterly management summary that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the past quarter. This management summary will ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will include, at a minimum, the following:

- An asset listing showing par value, cost and accurate and complete market value of each security, type of investment, issuer, and interest rate;
- Average maturity of the portfolio and modified duration of the portfolio;
- Maturity distribution of the portfolio;
- Average portfolio credit quality;
- Time-weighted total rate of return for the portfolio for the prior three months, twelve months, year to date, and since inception compared to the Benchmark Index returns for the same period;
- Average weighted yield to maturity of portfolio on investments as compared to applicable Benchmarks

Distribution by type of investment. *Annual reports*

A. A comprehensive annual report shall be presented in conjunction with the Investment Policy review. This report shall include comparisons of El Paso County's return to the selected benchmarks, shall suggest policies and improvements that might enhance the investment program, and shall include an investment plan for the coming year.

XII. Approval of Investment Policy

This Policy shall be reviewed at least annually within 120 days of the end of the fiscal year to ensure its applicability to the overall objectives of preservation of principal, liquidity and return, its consistency with current law, and its relevance with financial and economic trends.

Any changes to this Policy must be approved by the Treasurer as well as the individuals charged with maintaining internal controls. The Investment Policy shall be adopted by the Board of County Commissioners of El Paso County.
Bankers Acceptances.



Suitable and Authorized Investments Summary

The table below provides only a summary of the authorized investments of the County. For a detailed description of the investment parameters that govern the County's investments, please see the "Suitable and Authorized Investments" section of this Policy.

Security Type	Maximum Portfolio %	Maximum Issuer %	Maturity Restrictions	Rating Restrictions
U.S. Treasuries	100%	100%	5 years	N/A
Federal Agencies and Instrumentalities	85%	35%	5 years	AA by 2 NRSROs
Time Deposit/CD	5%	2%	1 year	N/A
Negotiable CDs	30%	5%	3 Years	A1/P1/F1
Corporate Bonds	35%	5%	3 years	AA- by 2 NRSROs
Municipal Bonds of a Colorado Issuer	25%*	5%*	5 years	A by 2 NRSROs
Municipal Bonds of a Non-Colorado Issuer	25%*	5%*	5 years	AA by 2 NRSROs
Municipal Bonds, School District Certificates of Participation	25%*	5%*	5 years	A by 2 NRSROs
Commercial Paper	30%	5%	270 days	A-1 by 2 NRSROs
Banker Acceptances	20%	5%	180 days	A-1 by 2 NRSROs
Repurchase Agreements and Reverse Repurchase Agreements	50%	5%	180 days	N/A
Local Government Investment Pools	100%	50%	N/A	AAA _m
Money Market Funds	100%	50%	N/A	AAA _m
Bank Deposits	100%	50%	N/A	2 stars for FDIC/3 stars for PDPA**

*The aggregate exposure to municipal bonds may not exceed 25% of the Portfolio, and no more than 5% of the Portfolio may be invested with a single issuer.

** Bauer Financial ratings required for deposits fully insured by the FDIC or subject to PDPA col lateral requirements.

Note: The Portfolio will be limited to an aggregate exposure of 50% for the following investment types: Municipal Bonds, Corporate Bonds, Commercial Paper, Time Certificates of Deposit, Negotiable Certificates of Deposit and Bankers Acceptances. **Unassigned/Undesignated/Unrestricted Fund Balance** – all other amounts not classified as Nonspendable, Restricted, Committed, or Assigned.



APPENDIX C

TITLE 29 GOVERNMENT - LOCAL

ARTICLE 1 Budget and Services

PART 1

LOCAL GOVERNMENT BUDGET LAW OF COLORADO

29-1-101. Short title. This part 1 shall be known and may be cited as the "Local Government Budget Law of Colorado".

29-1-102. Definitions. As used in this part 1, unless the context otherwise requires:

(1) "Appropriation" means the authorization by ordinance or resolution of a spending limit for expenditures and obligations for specific purposes.

(2) "Basis of budgetary accounting" means any one of the following methods of measurement of timing when revenue and other financing sources and expenditures and other financing uses are recognized for budget purposes:

(a) Cash basis (when cash is received and disbursed);

(b) Modified accrual basis (when revenue and other financing sources are due and available and when obligations or liabilities are incurred for expenditures and other financing uses, except for certain stated items such as, but not limited to, prepaids, inventories of consumable goods, and interest payable in a future fiscal year); or

(c) Encumbrance basis (the modified accrual basis, but including the recognition of encumbrances).

(3) "Budget" means the complete estimated financial plan of the local government.

(4) "Budget year" means the ensuing fiscal year.

(5) "Certified" means a written statement by a member of the governing body or a person appointed by the governing body that the document being filed is a true and accurate copy of the action taken by the governing body.

(6) "Division" means the division of local government in the department of local affairs.

(7) "Encumbrance" means a commitment related to unperformed contracts for goods or services.

(8) "Expenditure" means any use of financial resources of the local government consistent with its basis of accounting for budget purposes for the provision or acquisition of goods and services for operations, debt service, capital outlay, transfers, or other financial uses.

(9) "Fiscal year" means the period commencing January 1 and ending December 31; except Colorado Revised Statutes - Revised 3/03 7-48 that "fiscal year" may mean the federal fiscal year for water conservancy districts which have contracts with the federal government.

(10) "Fund" means a fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein are recorded and segregated to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations.

(11) "Fund balance" means the balance of total resources available for subsequent years' budgets consistent with the basis of accounting elected for budget purposes.

(12) "Governing body" means a board, council, or other elected or appointed body in which the legislative powers of the local government are vested.

(13) "Local government" means any authority, county, municipality, city and county, district, or other political subdivision of the state of Colorado; any institution, department, agency, or authority of any of the foregoing; and any other entity, organization, or corporation formed by intergovernmental agreement or other contract between or among any of the foregoing. The office of the county public trustee shall be deemed an agency of the county for the



purposes of this part 1. "Local government" does not include the Colorado educational and cultural facilities authority, the university of Colorado hospital authority, the Colorado student obligation bond authority, the Colorado health facilities authority, the Colorado housing and finance authority, the Colorado agricultural development authority, the Colorado sheep and wool authority, the Colorado beef council authority, the Colorado horse development authority, the fire and police pension association, any public entity insurance or investment pool formed pursuant to state law, any county or municipal housing authority, any association of political subdivisions formed pursuant to section 29-1-401, or any home rule city or town, home rule city and county, cities and towns operating under a territorial charter, school district, or junior college district.

(14) "Object of expenditure" means the classification of fund data by character of expenditure. "Object of expenditure" includes, but is not limited to, personal services, purchased services, debt service, supplies, capital outlay, grants, and transfers.

(15) "Objection" means a written or oral protest filed by an elector of the local government.

(16) "Revenue" means all resources available to finance expenditures.

(17) "Spending agency", as designated by the local government, means any office, unit, department, board, commission, or institution which is responsible for any particular expenditures or revenues.

29-1-103. Budgets required. (1) Each local government shall adopt an annual budget. To the extent that the financial activities of any local government are fully reported in the budget or budgets of a parent local government or governments, a separate budget is not required. Such budget shall present a complete financial plan by fund and by spending agency within each fund for the budget year and shall set forth the following:

(a) All proposed expenditures for administration, operations, maintenance, debt service, and capital projects to be undertaken or executed by any spending agency during the budget year;

(b) Anticipated revenues for the budget year;

(c) Estimated beginning and ending fund balances;

(d) The corresponding actual figures for the prior fiscal year and estimated figures projected through the end of the current fiscal year, including disclosure of all beginning and ending fund balances, consistent with the basis of accounting used to prepare the budget;

(e) A written budget message describing the important features of the proposed budget, including a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year; and

(f) Explanatory schedules or statements classifying the expenditures by object and the revenues by source.

(2) No budget adopted pursuant to this section shall provide for expenditures in excess of available revenues and beginning fund balances.

(3) (a) The general assembly finds and declares that the use of lease-purchase agreements by local governments creates financial obligations of those governments and that the disclosure of such obligations is in the public interest and is a matter of statewide concern.

(b) In addition to the governmental entities included in the definition of "local government" in section 29-1-102, the provisions of this subsection (3) shall apply to every home rule city, home rule city and county, school district, and junior college district.

(c) As used in this subsection (3), "lease-purchase agreement" means any installment purchase agreement for the purchase of real or personal property which requires payments during more than one fiscal year or any agreement for the lease or rental of real or personal property which requires payments during more than one fiscal year and under which title to the property is transferred at the end of the term for nominal or no additional consideration.

(d) (I) The budget adopted by every local government shall separately set forth each of the following:

(A) The total amount to be expended during the ensuing fiscal year for payment obligations under all lease-purchase agreements involving real property;



(B) The total maximum payment liability of the local government under all lease-purchase agreements involving real property over the entire terms of such agreements, including all optional renewal terms;

(C) The total amount to be expended during the ensuing fiscal year for payment obligations under all lease-purchase agreements other than those involving real property;

(D) The total maximum payment liability of the local government under all lease-purchase agreements other than those involving real property over the entire terms of such agreements, including all optional renewal terms.

(II) Each budget required to be filed pursuant to section 29-1-113 shall include a supplemental schedule that contains the information described in this paragraph (d).

(e) (I) No local government shall enter into any lease-purchase agreement whose duration, including all optional renewal terms, exceeds the weighted average useful life of the assets being financed. In the case of a lease-purchase agreement involving both real property and other property, the lease-purchase agreement shall provide that the real property involved shall be amortized over a period not to exceed its weighted average useful life and the other property shall be separately amortized over a period not to exceed its weighted average useful life. This provision shall not prevent a local government from releasing property from a lease-purchase agreement pursuant to an amortization schedule reflecting the times when individual pieces of property have been amortized.

(II) Nothing contained in this paragraph (e) shall be construed to apply to any lease-purchase agreement entered into prior to April 9, 1990.

29-1-104. By whom budget prepared. The governing body of each local government shall designate or appoint a person to prepare the budget and submit the same to the governing body.

29-1-105. Budget estimates. On or before a date to be determined by the governing body of each local government, all spending agencies shall prepare and submit to the person appointed to prepare the budget estimates of their expenditure requirements and their estimated revenues for the budget year, and, in connection therewith, the spending agency shall submit the corresponding actual figures for the last completed fiscal year and the estimated figures projected through the end of the current fiscal year and an explanatory schedule or statement classifying the expenditures by object and the revenues by source. In addition to the other information required by this section, every office, department, board, commission, and other spending agency of any local government shall prepare and submit to the person appointed to prepare the budget the information required by section 29-1-103 (3) (d). No later than October 15 of each year, the person appointed to prepare the budget shall submit such budget to the governing body.

29-1-106. Notice of budget. (1) Upon receipt of the proposed budget, the governing body shall cause to be published a notice containing the following information:

(a) The date and time of the hearing at which the adoption of the proposed budget will be considered;

(b) A statement that the proposed budget is available for inspection by the public at a designated public office located within the boundaries of the local government, or, if no public office is located within such boundaries, the nearest public office where the budget is available; and

(c) A statement that any interested elector of the local government may file any objections to the proposed budget at any time prior to the final adoption of the budget by the governing body.

(2) If the governing body has submitted or intends to submit a request for increased property tax revenues to the division pursuant to section 29-1-302 (1), the amount of the increased property tax revenues resulting from such request shall be stated in such notice or in a subsequent notice in the manner provided in subsection (3) of this section.

(3) (a) For any local government whose proposed budget is more than fifty thousand dollars, the notice required by subsection (1) of this section shall be published one time in a newspaper having general circulation in the local government.



(b) Any local government whose proposed budget is fifty thousand dollars or less shall cause copies of the notice required by subsection (1) of this section to be posted in three public places within the jurisdiction of such local government in lieu of such publication.

29-1-107. Objections to budget. Any elector of the local government has the right to file or register his protest with the governing body prior to the time of the adoption of the budget.

29-1-108. Adoption of budget - appropriations - failure to adopt. (1) The governing body of the local government shall hold a hearing to consider the adoption of the proposed budget, at which time objections of the electors of the local government shall be considered. The governing body shall revise, alter, increase, or decrease the items as it deems necessary in view of the needs of the various spending agencies and the anticipated revenue of the local government. Adoption of the proposed budget shall be effective only upon an affirmative vote of a majority of the members of the governing body.

(2) Before the mill levy is certified pursuant to section 39-1-111 or 39-5-128, C.R.S., the governing body shall enact an ordinance or resolution adopting the budget and making appropriations for the budget year. The amounts appropriated shall not exceed the expenditures specified in the budget. Appropriations shall be made by fund or by spending agencies within a fund, as determined by the governing body. Changes to the adopted budget or appropriation shall be made in accordance with the provisions of section 29-1-109.

(3) If the governing body fails to adopt a budget before certification of the mill levy as provided for in subsection (2) of this section, then ninety percent of the amounts appropriated in the current fiscal year for operation and maintenance expenses shall be deemed reappropriated for the purposes specified in such last appropriation ordinance or resolution.

(4) If the appropriations for the budget year have not been made by December 31 of the current fiscal year, then ninety percent of the amount appropriated in the current fiscal year for operation and maintenance expenses shall be deemed reappropriated for the budget year.

(5) Notwithstanding any other provision of law, the adoption of the budget, the appropriation of funds, and the certification of the mill levy shall be effective upon adoption.

(6) All unexpended appropriations, or unencumbered appropriations if the encumbrance basis of budgetary accounting is adopted, expire at the end of the fiscal year.

29-1-109. Changes to budget - transfers - supplemental appropriations. (1) (a) If, after adopting the budget and making appropriations, the governing body of a local government deems it necessary, it may transfer appropriated moneys between funds or between spending agencies within a fund, as determined by the original appropriation level, in accordance with the procedures established in subsection (2) of this section.

(b) If, after adoption of the budget, the local government receives unanticipated revenues or revenues not assured at the time of the adoption of the budget from any source other than the local government's property tax mill levy, the governing body may authorize the expenditure of such funds by enacting a supplemental budget and appropriation.

(c) In the event that revenues are lower than anticipated in the adopted budget, the governing body may adopt a revised appropriation ordinance or resolution as provided in section 29-1-108.

(2) (a) Any transfer, supplemental appropriation, or revised appropriation made pursuant to this section shall be made only by ordinance or resolution which complies with the notice provisions of section 29-1-106.

(b) For transfers, such ordinance or resolution shall set forth in full the amounts to be transferred and shall be documented in detail in the minutes of the meeting of the governing body. A certified copy of such ordinance or resolution shall be transmitted immediately to the affected spending agencies and the officer or employee of the local government whose duty it is to draw warrants or orders for the payment of money and to keep the record of expenditures as required by section 29-1-114. A certified copy of such ordinance or resolution shall be filed with the division.

(c) For supplemental budgets and appropriations, such ordinance or resolution shall set forth in full the source and amount of such revenue, the purpose for which such revenues are being budgeted and appropriated, and the fund or



spending agency which shall make such supplemental expenditure. A certified copy of such ordinance or resolution shall be filed with the division.

29-1-110. Expenditures not to exceed appropriation. (1) During the fiscal year, no officer, employee, or other spending agency shall expend or contract to expend any money, or incur any liability, or enter into any contract which, by its terms, involves the expenditures of money in excess of the amounts appropriated. Any contract, verbal or written, made in violation of this section shall be void, and no moneys belonging to a local government shall be paid on such contract.

(2) Multiple-year contracts may be entered into where allowed by law or if subject to annual appropriation.

29-1-111. Contingencies. In cases of emergency which could not have been reasonably foreseen at the time of adoption of the budget, the governing body may authorize the expenditure of funds in excess of the appropriation by ordinance or resolution duly adopted by a majority vote of such governing body at a public meeting. Such ordinance or resolution shall set forth the facts concerning such emergency and shall be documented in detail in the minutes of the meeting of such governing body at which such ordinance or resolution was adopted. A certified copy of such ordinance or resolution shall be filed with the division.

29-1-112. Payment for contingencies. In case of an emergency and the passage of an ordinance or resolution authorizing additional expenditures in excess of the appropriation as provided in section 29-1-111 and if there is money available for such excess expenditure in some other fund or spending agency which will not be needed for expenditures during the balance of the fiscal year, the governing body shall transfer the available money from such fund to the fund from which the excess expenditures are to be paid. If available money which can be so transferred is not sufficient to meet the authorized excess expenditure, then the governing body may obtain a temporary loan to provide for such excess expenditures. The total amount of the temporary loan shall not exceed the amount which can be raised by a two-mill levy on the total assessed valuation of the taxable property within the limits of the local government of such governing body.

29-1-113. Filing of budget. (1) No later than thirty days following the beginning of the fiscal year of the budget adopted pursuant to section 29-1-108, the governing body shall cause a certified copy of such budget, including the budget message, to be filed in the office of the division. Copies of such budget and of ordinances or resolutions authorizing expenditures or the transfer of funds shall be filed with the officer or employee of the local government whose duty it is to disburse moneys or issue orders for the payment of money.

(2) Notwithstanding the provisions of section 29-1-102 (13), budgets shall be filed with the division by home rule cities, cities and counties, and towns and cities operating under a territorial charter for the purpose of information and research.

(3) If the governing body of a local government fails to file a certified copy of the budget with the division as required by this section, the division, after notice to the affected local government, may notify any county treasurer holding moneys of the local government generated pursuant to the taxing authority of such local government and authorize the county treasurer to prohibit release of any such moneys until the local government complies with the provisions of this section.

29-1-114. Record of expenditures. The officer or employee of the local government whose duty it is to disburse moneys or issue orders for the payment of money shall keep in his office a record showing the amounts authorized by the appropriation and the expenditures drawn against the same and also a record of the transfer of moneys from one fund to another and of any authorized additional expenditures as provided in section 29-1-111. Such record shall be kept so that it will show at all times the unexpended balance in each of the appropriated funds or spending agencies. Such officer or employee shall report on such record as may be required by the governing body. No such officer or employee shall disburse any moneys or issue orders for the payment of money in excess of the amount available as shown by said record or report.



El Paso County 2017 Adopted Budget

29-1-115. Violation is malfeasance - removal. Any member of the governing body of any local government or any officer, employee, or agent of any spending agency who knowingly or willfully fails to perform any of the duties imposed upon him by this part 1 or who knowingly and willfully violates any of its provisions is guilty of malfeasance in office, and, upon conviction thereof, the court shall enter judgment that such officer so convicted shall be removed from office. Any elector of the local government may file an affidavit regarding suspected malfeasance with the district attorney, who shall investigate the allegations and prosecute the violation if sufficient cause is found. It is the duty of the court rendering any such judgment to cause immediate notice of such removal to be given to the proper officer of the local government so that the vacancy thus caused may be filled.



APPENDIX D

COLORADO REVISED STATUTES TITLE 39 TAXATION ARTICLE 1 GENERAL PROVISIONS

39-1-111.5. Temporary property tax credits and temporary mill levy rate reductions

- (1) In order to effect a refund for any of the purposes set forth in [section 20 of article X of the state constitution](#), any local government may approve and certify a temporary property tax credit or temporary mill levy rate reduction as set forth in this section. The procedures set forth in this section shall be deemed to be a reasonable method for effecting refunds in accordance with [section 20 of article X of the state constitution](#).
- (2) Concurrent with the certification of its levy to the board of county commissioners as required pursuant to [section 39-5-128 \(1\)](#), any local government may certify a refund in the form of a temporary property tax credit or temporary mill levy rate reduction. The certification shall include the local government's gross mill levy, the temporary property tax credit or temporary mill levy rate reduction expressed in mill levy equivalents, and the net mill levy, which shall be the gross mill levy less the temporary property tax credit or temporary mill levy rate reduction.
- (3) Concurrent with certification to the assessor of all mill levies by the board of county commissioners or other body authorized by law to levy taxes in accordance with [section 39-1-111 \(2\)](#), the board of county commissioners shall certify any other local government's temporary property tax credit or temporary mill levy rate reduction and any temporary property tax credit or temporary mill levy rate reduction for the county or city and county itself, itemized as set forth in subsection (2) of this section.
- (4) Concurrent with the delivery to the treasurer of the tax warrant by the assessor in accordance with [section 39-5-129](#), the assessor shall, in addition to all other information required to be set forth in the tax warrant, itemize in the manner set forth in subsection (2) of this section any duly certified temporary property tax credit or temporary mill levy rate reduction.
- (5) Upon receipt of any tax warrant reflecting a temporary property tax credit or temporary mill levy rate reduction for any local government, the treasurer shall be responsible for collecting taxes on behalf of such local government based upon such local government's net adjusted mill levy. In addition to any other information required by [section 39-10-103](#), the tax statement shall indicate by footnote which, if any, local government mill levies contained therein reflect a temporary property tax credit or temporary mill levy rate reduction for the purpose of effecting a refund in accordance with [section 20 of article X of the state constitution](#).

HISTORY: Source: L. 93: Entire section added, p. 1686, § 1, effective June 6.



APPENDIX E

RESOLUTION NO. 16-410

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

RESOLUTION TO ADOPT AND APPROPRIATE THE 2017 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 2017 by December 15, 2016; and

WHEREAS, the 2017 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 2017 was submitted by the Chief Financial and Administrative Officer to the Board of County Commissioners on September 27, 2016, 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 2017 budget has been open for inspection by the public since September 27, 2016; and

WHEREAS, public hearings were held by the Board of County Commissioners on September 27, 2016, October 18, 2016, and November 3, 2016 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 2017 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 2017 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 and Household Hazardous Waste Fund from backup provided by the Administration and Financial Services Department to allocate money for these seven funds that have been budgeted in the County cost centers; and

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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 2017, will be required to follow all El Paso County Policy and Procedures as adopted by the Board of County Commissioners; and

WHEREAS, all Board Approved Projects, major projects with total anticipated costs over \$100,000 and all grants are required to be tracked with project numbers or CSR numbers in the County's JD Edwards Financial Management System; 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 2017 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 Policies 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 Administration and Financial Services Policies & Procedures, and any others adopted by the Board or procedures set in place by County Administration.
- C. All Board Approved Projects, major projects with total anticipated costs over \$100,000 and all grants are required to be tracked with project numbers or CSR numbers in the County's JD Edwards Financial Management System.
- D. Revenues in excess of expenditures as defined by the Taxpayer's Bill of Rights (TABOR) become reserves.
- E. 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.



F. 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 Administration and Financial Services Department no later than April 30 of each year.

G. 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 2017, including 2016 taxes payable in 2017 for the purposes of defraying all necessary expenditures and liabilities for El Paso County for the fiscal year 2017 as summarized in Attachment A, as set forth in said budget.

El Paso County Funds	Appropriated Amount
001 General Unrestricted	\$128,761,279
001 General Restricted	52,365,989
002 Road and Bridge	19,617,695
003 Road and Bridge Escrow	903,998
004 Human Services	70,092,500
006 Community Investment	16,116,848
012 Self Insurance	33,833,450
015 Conservation Trust	1,352,230
019 School Trust Fund	100,000
022 Household Hazardous Waste	1,081,886
075 Falcon Vista	140,000
Grand Total	\$324,365,875

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 and Household Hazardous Waste Fund from backup provided by the Administration and Financial Services Department, Finance Division, to allocate money for these seven 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.



El Paso County 2017 Adopted Budget

Resolution No. 16-410
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DONE THIS 15th day of November, 2016, at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS
EL PASO COUNTY, COLORADO

ATTEST:

By: 
County Clerk & Recorder



By: 
Chair



RESOLUTION NO. 16-411

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

RESOLUTION ESTABLISHING AND APPROVING CERTIFICATION OF EL PASO COUNTY'S MILL LEVY FOR THE 2016 PROPERTY TAXES PAYABLE IN 2017 AND ALLOCATING REVENUES FROM SUCH PROPERTY TAXES, THE SPECIFIC OWNERSHIP TAX, AND THE SALES AND USE TAX AMONG THE COUNTY'S VARIOUS FUNDS

WHEREAS, the El Paso County Assessor has certified the value of all taxable property in the County of El Paso for the year 2016 (for taxes to be collected in the year 2017) in the total amount of \$6,255,235,710; and

WHEREAS, the Board of County Commissioners, pursuant to a local tax policy adopted by Resolution 00-133, foregoes, as authorized under Article X, Section 20 of the Colorado Constitution, also known as the Taxpayer's Bill of Rights (TABOR), the collection of property tax revenues generated from business personal property by giving a credit to the business personal property accounts for the portion of the business personal property tax to which El Paso County would otherwise be entitled; and

WHEREAS, the Board of County Commissioners, pursuant to said Section 39-1-111, desires to establish the amount of property tax revenues to be collected from levies against the valuation of all taxable property located in El Paso County; and

WHEREAS, the Board of County Commissioners, in compliance with TABOR, establishes the amount of property tax revenues to be collected that will not exceed the maximum amount of property tax revenues the County is allowed to receive under Section 7 (c) of the TABOR amendment; and

WHEREAS, § 39-10-114, C.R.S. authorizes the County to recover revenues lost through abatements, said amounts to El Paso County being 0.050 mills in the amount of \$315,662; and

WHEREAS, the Board of County Commissioners has the discretion to allocate the levy of 7.869 mills plus 0.050 mills from abatements for a total of 7.919 mills among the various funds of the County, which funds for the year 2017 are the General Fund, the Road and Bridge Fund, and the Road and Bridge Escrow Fund; and

WHEREAS, in addition to revenues collected from the levy upon all such taxable property in the amount of \$49,319,166 the Board of County Commissioners desires to allocate to the various County funds those revenues anticipated to be collected by El Paso County from the Specific Ownership Tax, which revenues for the year 2017 are anticipated in the amount of \$5,670,000; and

WHEREAS, the Board of County Commissioners desires to allocate all Sales and Use Tax collected by the Clerk & Recorder and the Use Tax collected by the Regional Building Department for El Paso County to the General Fund; and





Resolution No. 16-411
Page 2

WHEREAS, the Board of County Commissioners desires to allocate all sales tax collected by the State of Colorado, Department of Revenue to the General Fund, Human Services Fund, Community Investment Fund and Self-Insurance Fund per the revenue budget; and

WHEREAS, pursuant to said Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of El Paso County, Colorado, hereby adopts the following for Fiscal Year 2017:

Section 1: There is hereby certified to the El Paso County Assessor a levy for the year 2016 payable in 2017 of 7.919 mills upon the total valuation of all taxable property located in El Paso County; and

Section 2: The abatement mill of 0.050 in the amount of \$315,662 shall be posted against collections for the General Fund; and

Section 3: The levy shall be certified to the El Paso County Assessor for the various funds of the County as follows:

General Fund	7.589
<u>Road & Bridge and Escrow Fund</u>	<u>0.330</u>
Total	7.919 mills

Section 4: In the event that the tax levy produces more revenue than would be allowed under section 7 (c) of the TABOR amendment, any excess funds shall be segregated in a special account and shall not be appropriated or expended without voter approval.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of County Commissioners of El Paso County, Colorado, hereby allocates to the various County funds those revenues anticipated to be collected by El Paso County from the Specific Ownership Tax:

Road & Bridge Fund	\$1,800,000
General Fund	\$3,870,000

Any collection of the Specific Ownership Tax above \$5,670,000 shall be placed in the General Fund.

NOW, THEREFORE, BE IT FURTHER RESOLVED that pursuant to Section 30-1-102, C.R.S., 2001, the County Treasurer is authorized to charge a fee of 1.5% against all property tax revenues collected for the County with the exception of the Road and Bridge Escrow Fund which is charged 1%.

NOW, THEREFORE, BE IT FURTHER RESOLVED pursuant to said Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.



El Paso County 2017 Adopted Budget

Resolution No. 16-411
Page 3

DONE THIS 15th day of November, 2016, at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS
OF EL PASO COUNTY, COLORADO

ATTEST:

By: Chad D. Roseman
Deputy County Clerk

A circular seal for El Paso County, Colorado. The outer ring contains the text "EL PASO COUNTY COLORADO". The inner circle features a landscape with a mountain, a river, and a sun. The seal is partially obscured by the signature and text of the Deputy County Clerk.

By: [Signature]
Chair



RESOLUTION NO. 16-412

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

RESOLUTION TO AUTHORIZE THE COUNTY TREASURER TO MAKE TRANSFERS
AS ANTICIPATED IN THE 2017 BUDGET ADOPTION

WHEREAS, the Board of County Commissioners adopts the annual budget pursuant to the Colorado Local Government Budget Law, Part 1, Article 1 of Section 29, C.R.S.; and

WHEREAS, included in the 2017 budget are planned transfers representing direct bills or use of one time funds between funds, including the General, Road and Bridge, Human Services, Community Investment, Self Insurance, Conservation Trust and Household Hazardous Waste; as well as supplemental appropriations from fund balance.

NOW, THEREFORE, BE IT RESOLVED that the County Treasurer is authorized to make such transfers between funds not to exceed the following amounts:

El Paso County Funds	Appropriated Amount
001 General Unrestricted	\$128,761,279
001 General Restricted	52,365,989
002 Road and Bridge	19,617,695
004 Human Services	70,092,500
006 Community Investment	16,116,848
012 Self Insurance	33,833,450
015 Conservation Trust	1,352,230
022 Household Hazardous Waste	1,081,886

NOW, THEREFORE, BE IT FURTHER RESOLVED that the County Treasurer is authorized to make transfers between funds, including the General, Road and Bridge, Human Services, Community Investment, Self Insurance, Conservation Trust and Household Hazardous Waste funds as budgeted and between any other funds as budget adjustments occur throughout the year with notification from Administration and Financial Services.

DONE THIS 15th day of November, 2016, at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS
OF EL PASO COUNTY, COLORADO

ATTEST:

By: Chuck Broerman
County Clerk and Recorder



By: Sylvia Clark
Chair

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El Paso County, CO



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