

BOCC

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

Chuck Broerman
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El Paso County, CO



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

WHEREAS, the elected offices and departments of El Paso County upon acceptance of the appropriation for their respective elected office and department budgets for 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

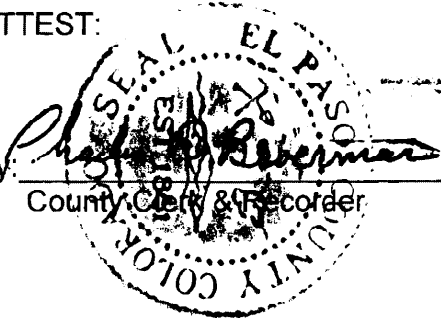
BE IT FURTHER RESOLVED a copy of this Resolution shall be filed with the Colorado Department of Local Affairs, Division of Local Government.

DONE THIS 15th day of November, 2016, at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS
EL PASO COUNTY, COLORADO

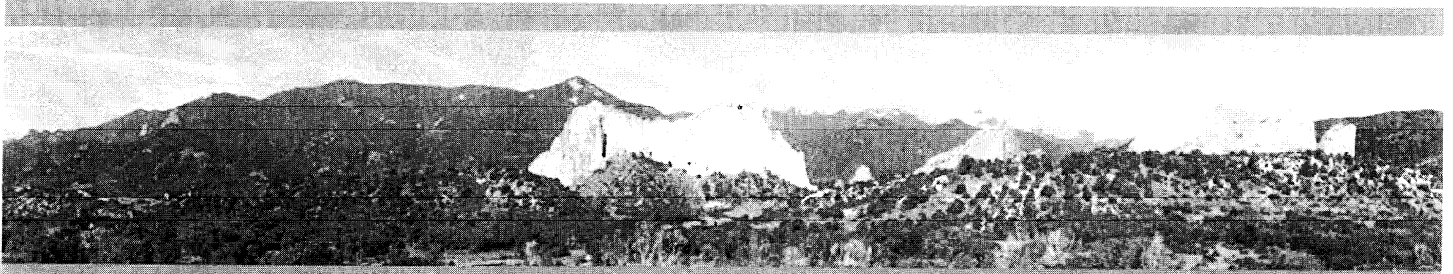
ATTEST:

By: 
County Clerk & Recorder

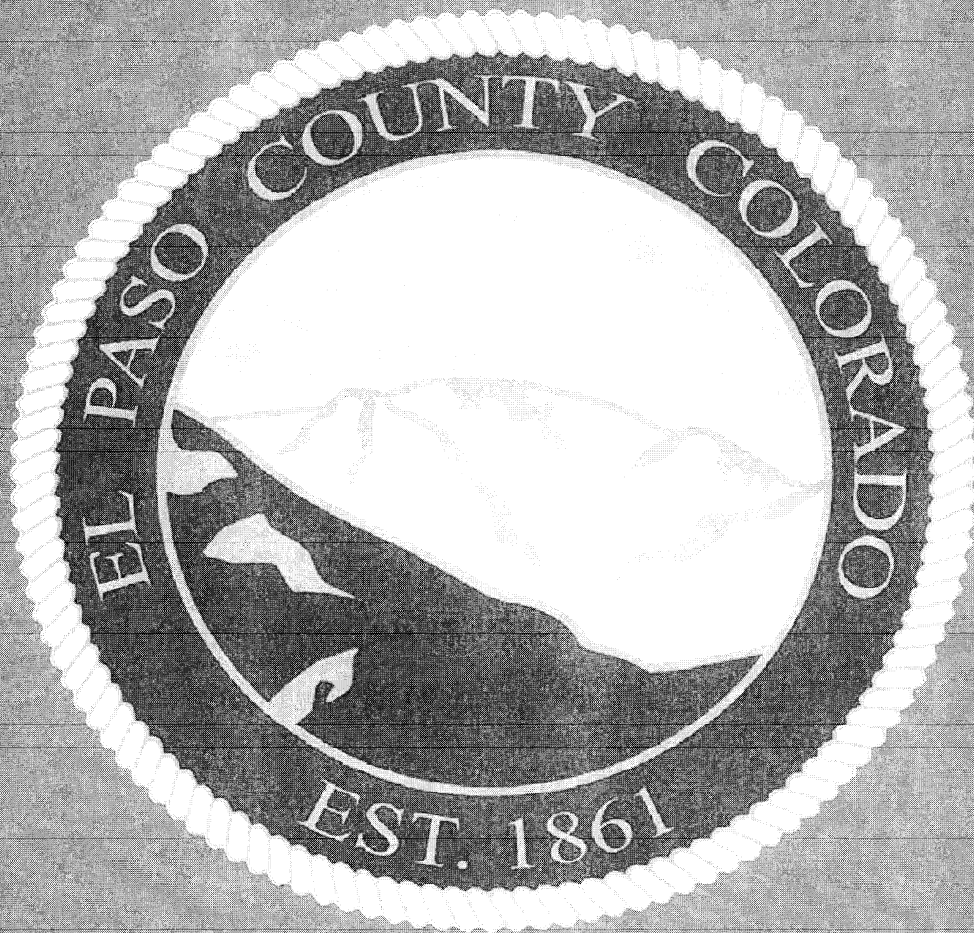


The seal of El Paso County, Colorado, is circular with a double-line border. The outer ring contains the text 'SEAL OF EL PASO COUNTY' at the top and 'COLORADO' at the bottom. The inner ring contains 'EST. 1871'. The center of the seal features a landscape scene with a mountain range, a river, and a sun. The signature of Cheryl A. Bermer is written across the seal.

By: 
Chair



EL PASO COUNTY



2017 ORIGINAL ADOPTED BUDGET

PRESENTED NOVEMBER 15, 2016

"ATTACHMENT A"



**El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget**

Table of Contents

	<u>Page</u>
<u>Section I - Budget Analysis</u>	
2017 Discretionary Revenue to Provide Core Services	1
Chart - Historical Discretionary Revenue - Daily Cost Per Citizen	2
Chart - 2017 Original Adopted Budget - Revenues by Category	3
Chart - 2017 Original Adopted Budget - Expenditures by Category	4
Chart - 2017 Original Adopted Budget - Unrestricted General Fund - Expenditures by Function	5
Chart - 2017 Original Adopted Budget - GF County Administration	6
Chart - Unrestricted General Fund - Annual Cost Per Citizen	7
Chart - 2016 10-County Mill Levy Comparison	8
Chart - 2016 10-County Property Tax Per Citizen Comparison	9
Chart - Property Tax Breakdown - Calculating Property Taxes	10
Chart - 2016 10-County Local Tax Per Citizen Comparison	11
2017 Critical Needs Addressed Through Financial Roadmap	12
2017-2021 Financial Roadmap - BoCC Direction	13
<u>Section II - Budget Changes (from 2016 to 2017)</u>	
Changes to Revenue Budget	14
Changes to Base Budget	15
	16-17
<u>Section III - 2017 Original Adopted Budget</u>	
2017 Original Adopted "Budget at a Glance"	18
2017 Fund Balance Estimates	19
Allocation of Revenues by Major Category	20
Allocation of Expenditures by Major Category	21
	22-23

Section I – Budget Analysis



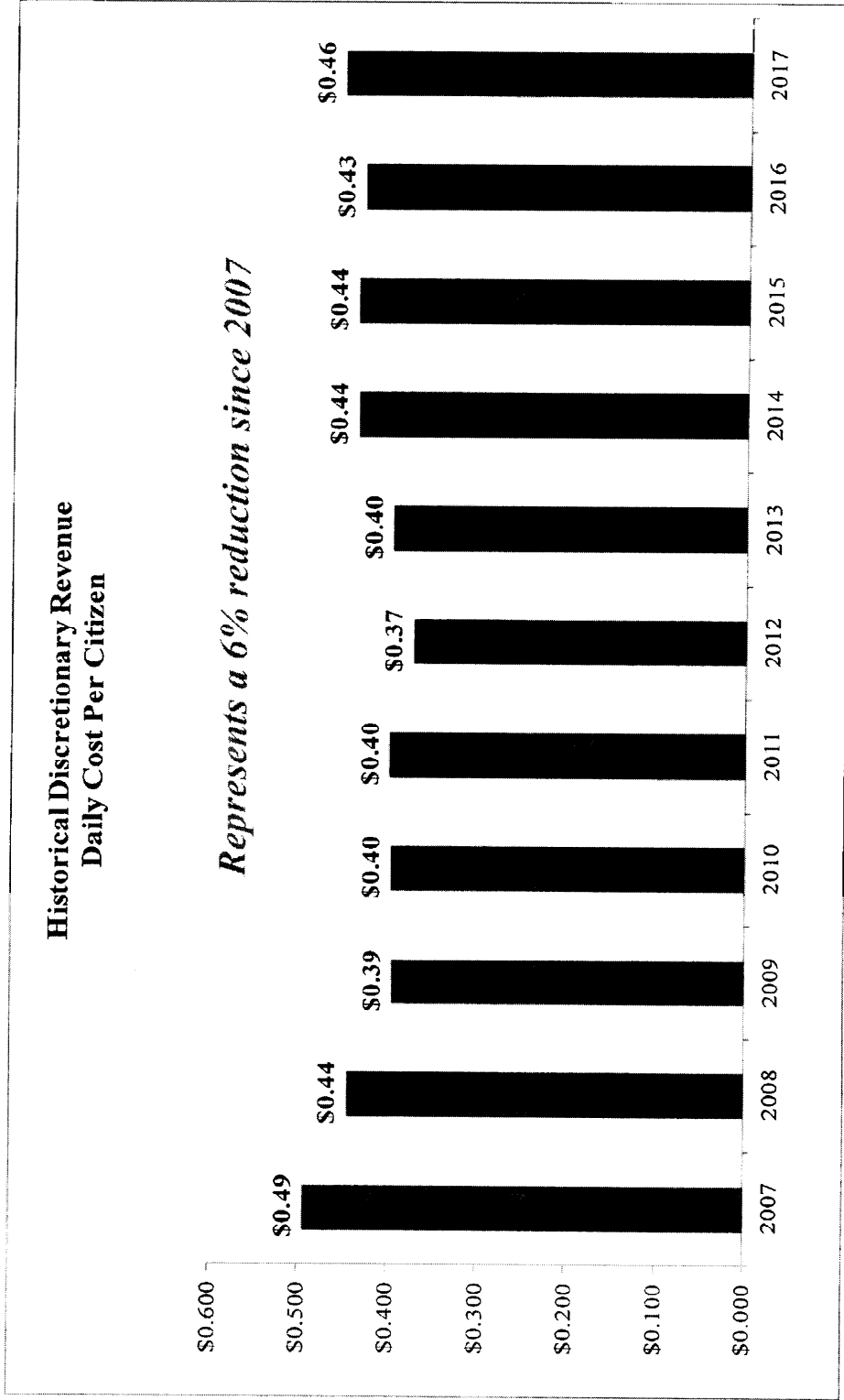
El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget
Discretionary Revenue to Provide Core Services

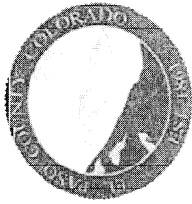
2017 Original Adopted Budget Revenue Sources	
Sales & Use Tax	\$96,785,392
Sales & Use Tax- Voter Restricted for Public Safety	\$22,117,113
Property Tax	49,588,007
Specific Ownership Tax	5,670,000
Other Taxes/Payment in Lieu of Taxes	356,000
Elected Office Revenue (Fees)	17,368,950
Parking & Parks and Recreation Fees	459,000
General and Road & Bridge Fees	2,537,189
Unrestricted Intergovernmental	2,919,409
Rent Revenue/Other Revenue	709,784
Other Legally Restricted Revenue Sources	\$123,899,434
	2017 Revenues
	\$322,410,278
Less: Voter Restricted Public Safety Sales & Use Tax	(\$22,117,113)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$903,998)
Less: Other Legally Restricted Revenue Sources	(\$123,899,434)
	2017 Discretionary Revenue Sources
	\$175,489,733
Less: Legally Restricted Uses	
Road & Bridge/Fleet Operations	\$10,512,815
Dept. of Human Services - Local Required Match	\$17,468,834
Annual Lease Obligation/Major Capital Projects	\$10,753,455
Employee Benefits & Retirement	\$21,153,411
Less: Legally Restricted Uses	\$59,888,515
	2017 Discretionary Revenue to Provide Core Services*
	\$115,601,218

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



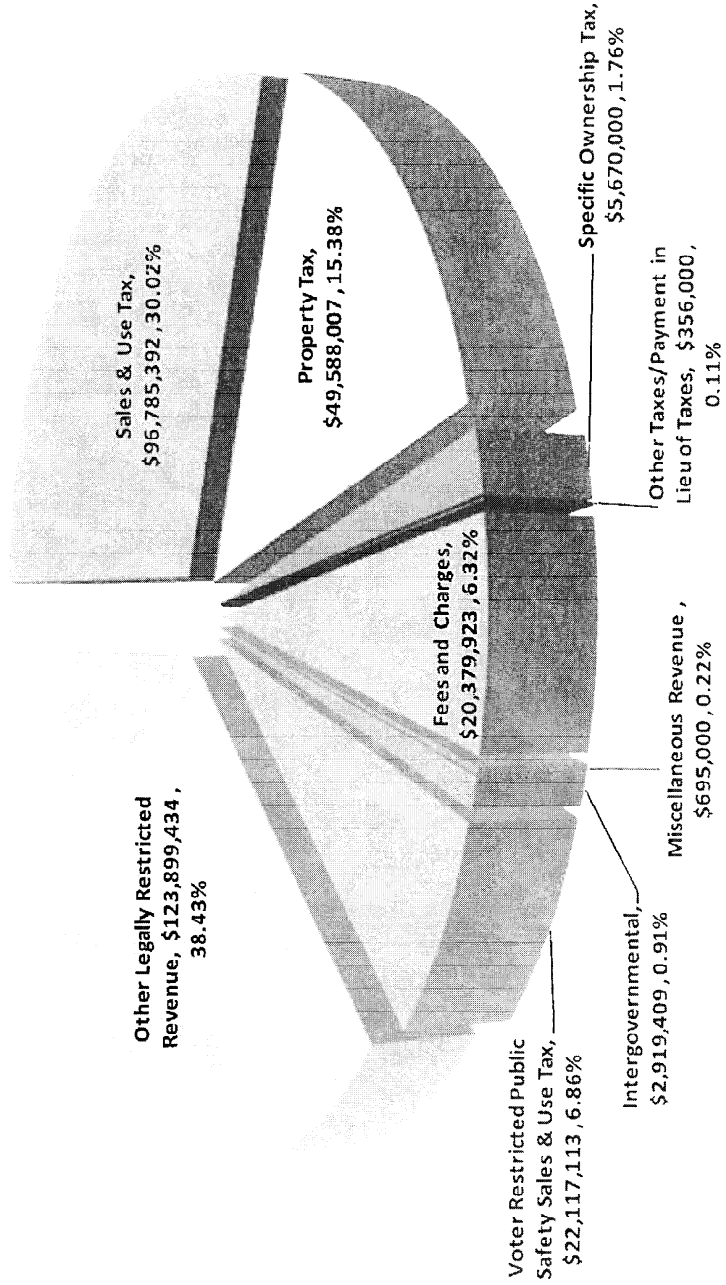
El Paso County, Colorado
2017 Original Adopted Budget
Historical Discretionary Revenue - Daily Cost per Citizen
Funding Core Mandated County Services

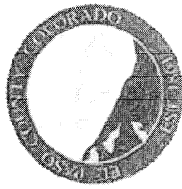




*El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget*

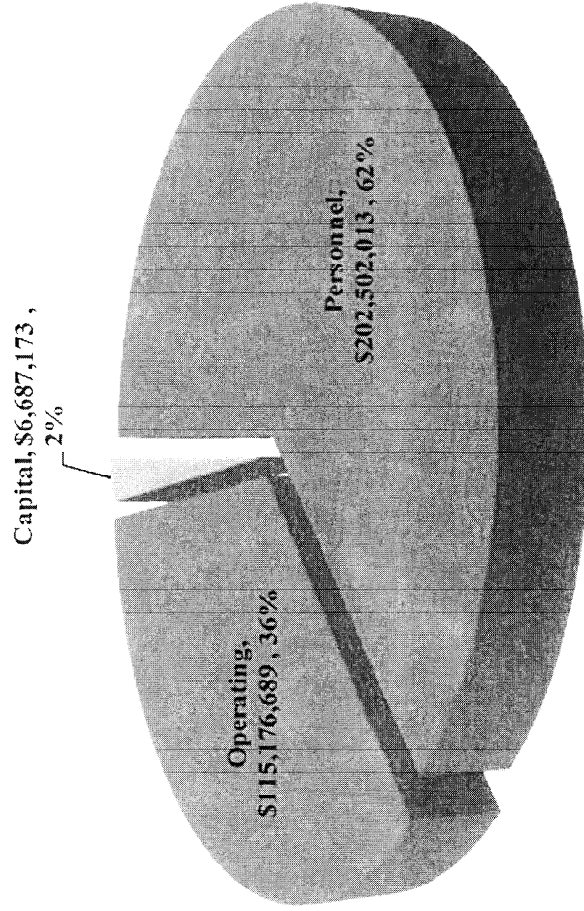
**2017 Original Adopted Budget
Revenue By Major Category \$322,410,278**





*El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget*

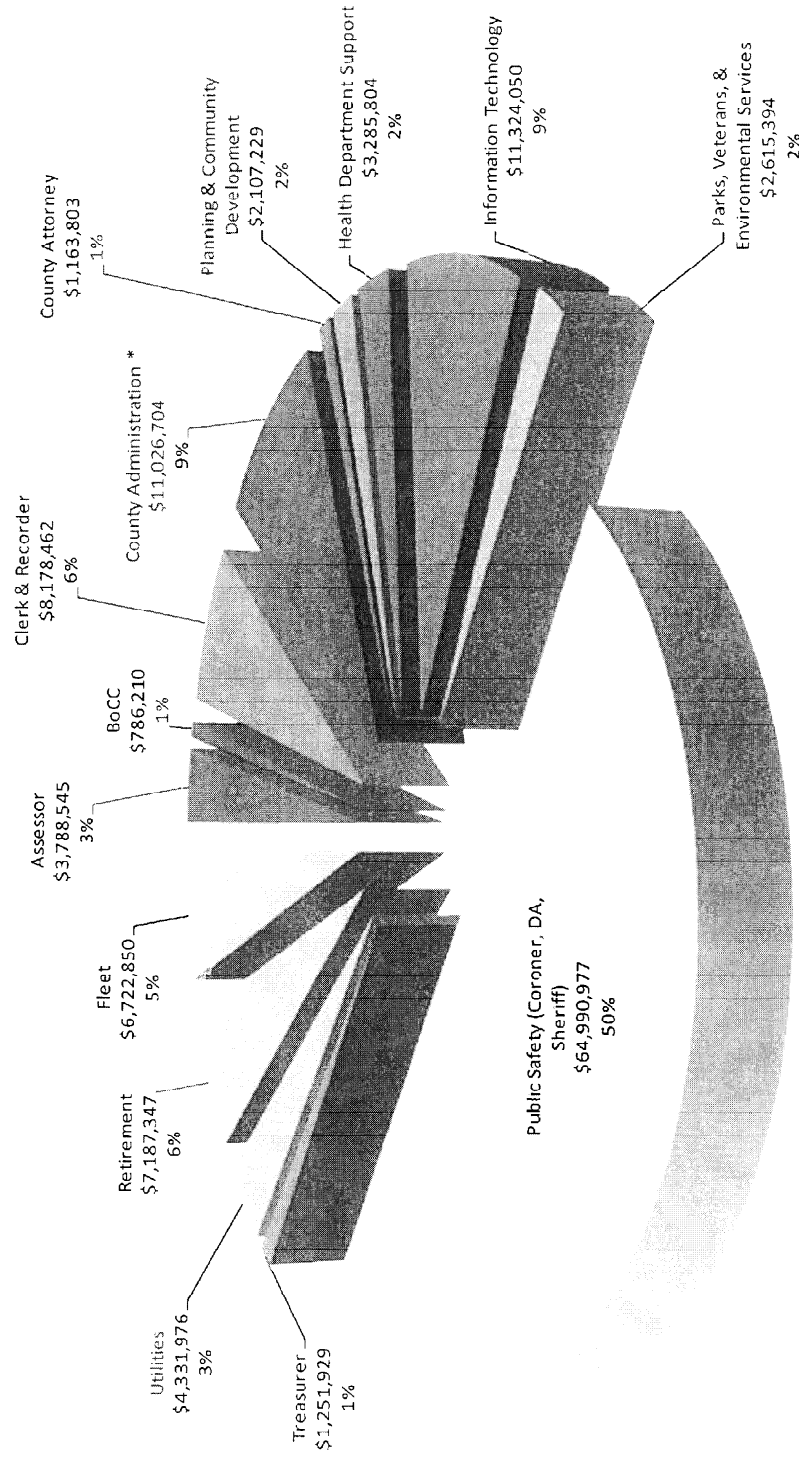
**2017 Original Adopted Budget
Expenditures By Major Category \$324,365,875**





*El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget
Core Mandated County Services*

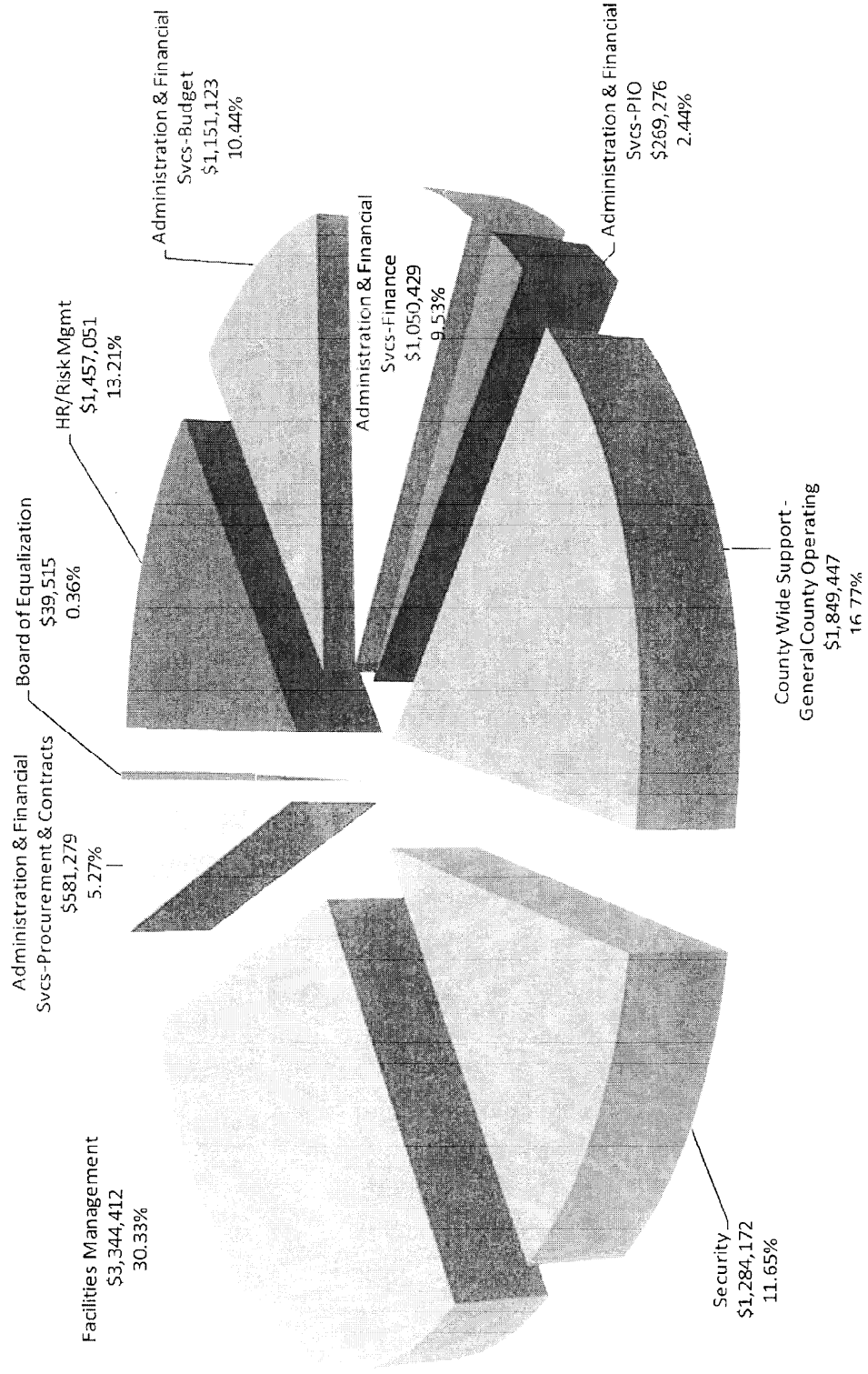
**2017 Original Adopted Budget
GF Unrestricted Expenditures By Function \$128,761,279**



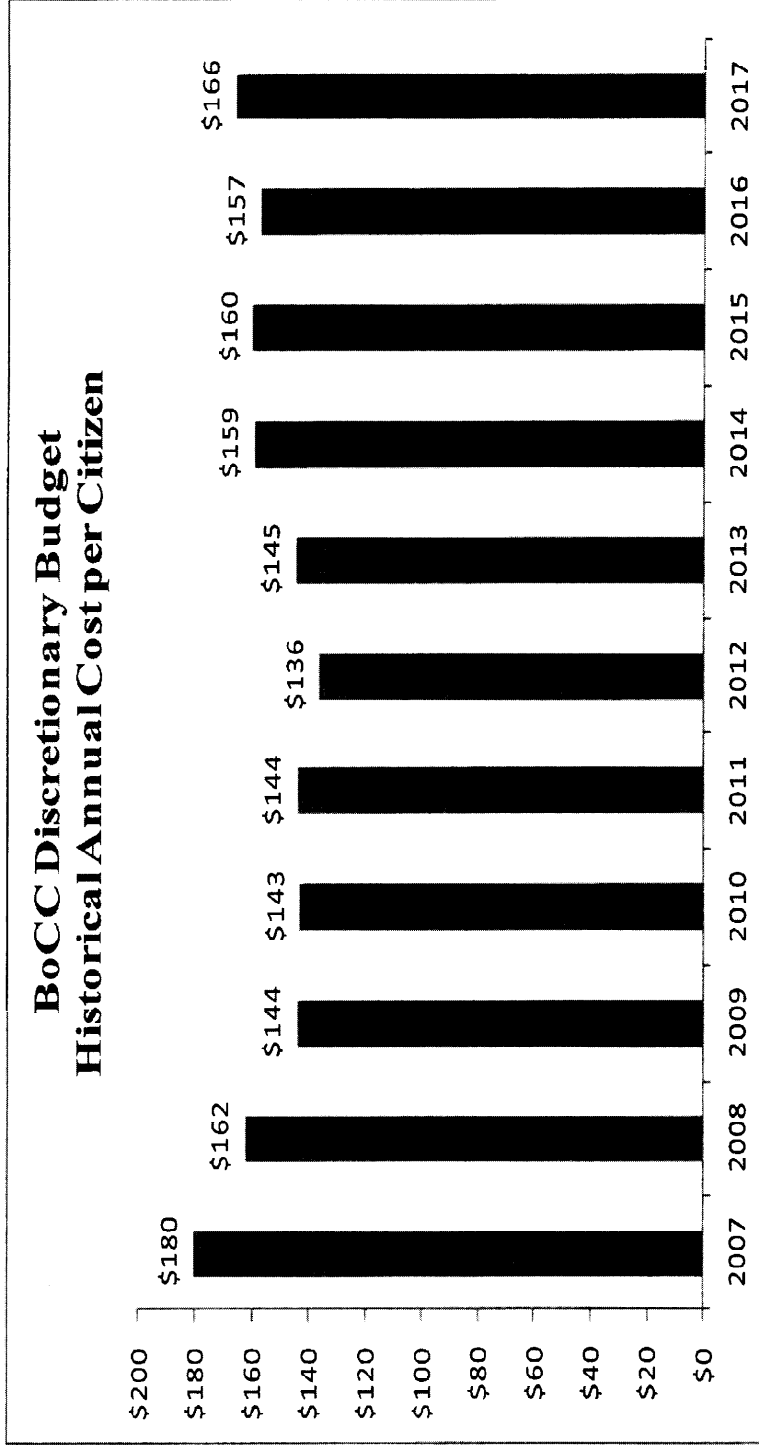
* Please see breakdown of County Administration on Page 6



2017 Original Adopted Budget GF Unrestricted Expenditures County Administration \$11,026,704



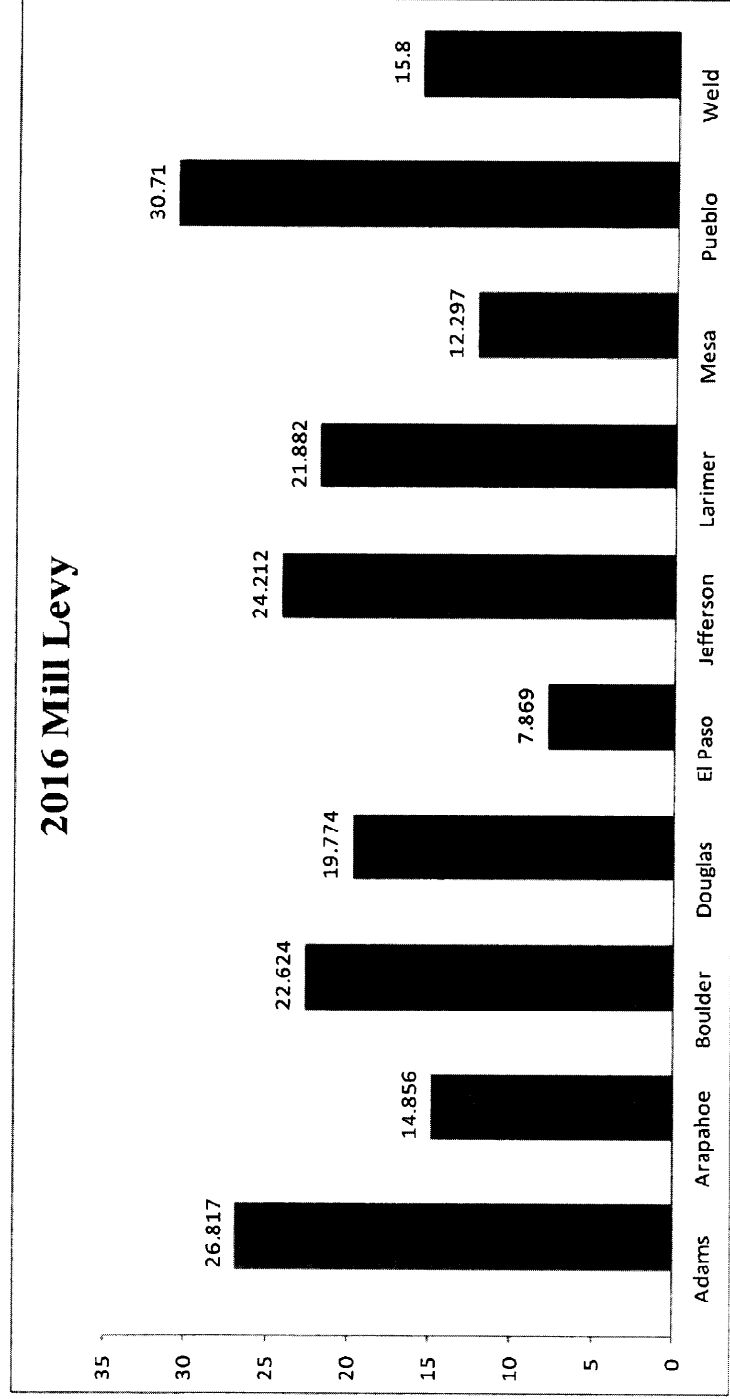
El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget
Unrestricted General Fund - Annual Cost per Citizen
Funding Core Mandated County Services



	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Discretionary Revenue	105,783,254	96,970,780	87,315,801	89,182,882	91,311,044	87,490,293	94,363,555	106,343,038	107,994,992	107,956,431	115,601,218
Population Estimates*	587,590	597,249	605,979	624,314	633,942	642,538	652,519	666,500	675,170	685,521	694,967
Annual Cost Per Person	\$180	\$162	\$144	\$143	\$144	\$136	\$145	\$159	\$160	\$157	\$166

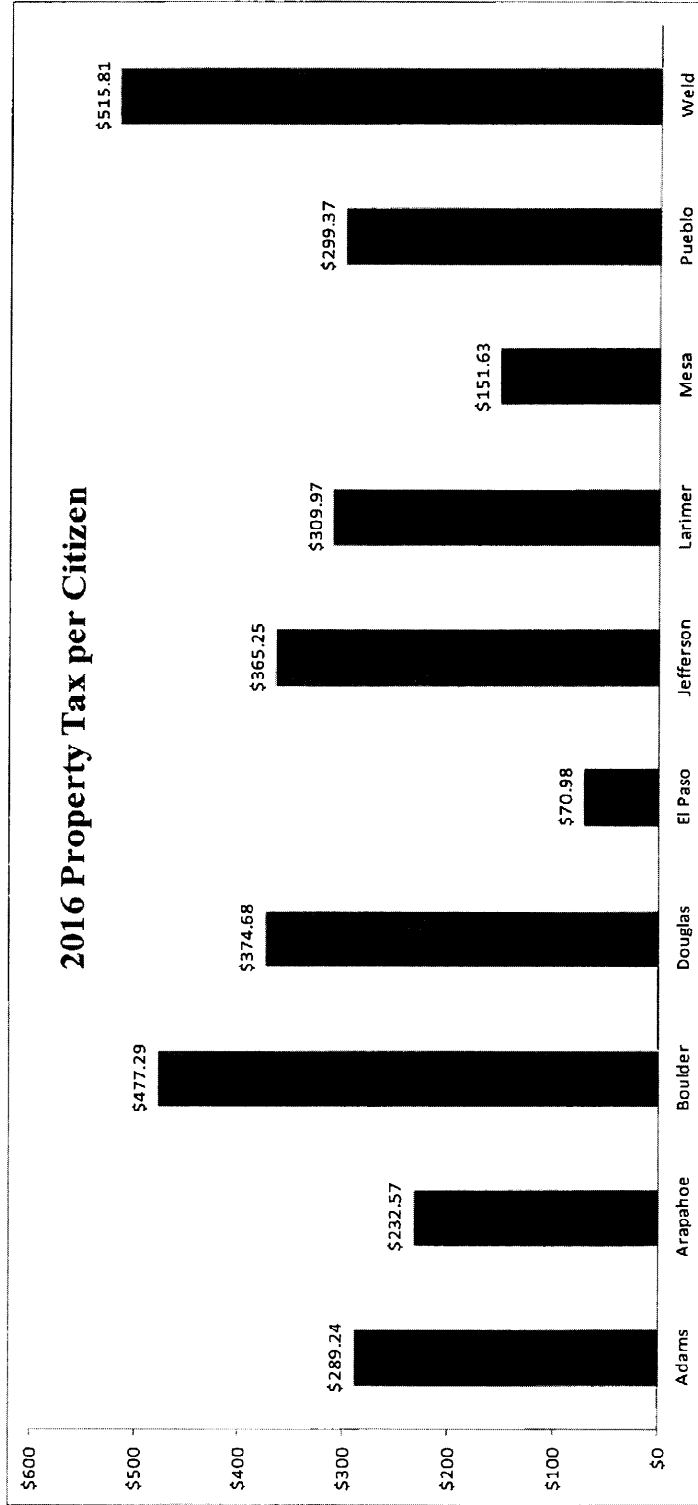
*Estimated Population From Department of Local Affairs

***El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget
Mill Levy 10-County Comparison***





***El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget
Property Tax Per Citizen 10-County Comparison***





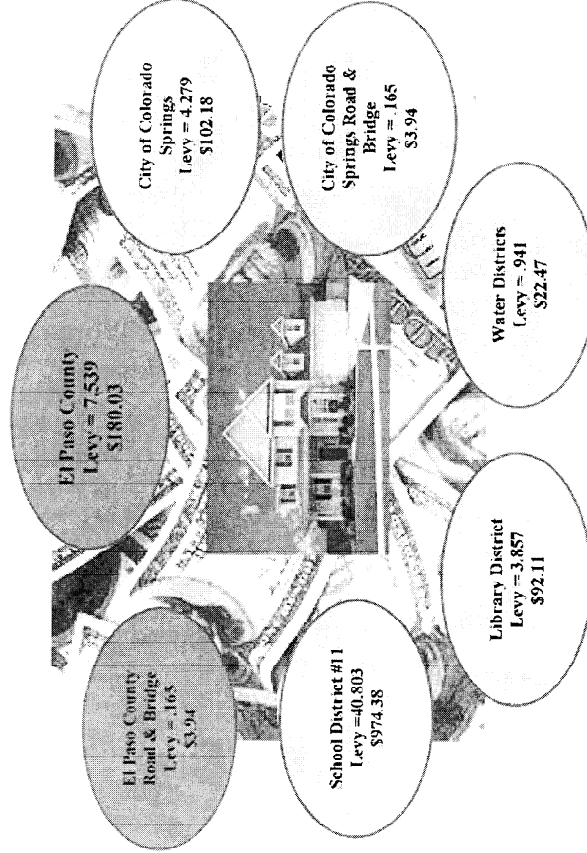
*El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget
Property Tax Statement Breakdown - Calculating Property Taxes*

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

$$\text{Market Value} \times \text{Assessment Rate} = \text{Assessment Value}$$

$$\text{Assessment Value} \times \text{Mill Levy} = \text{Property Taxes}$$

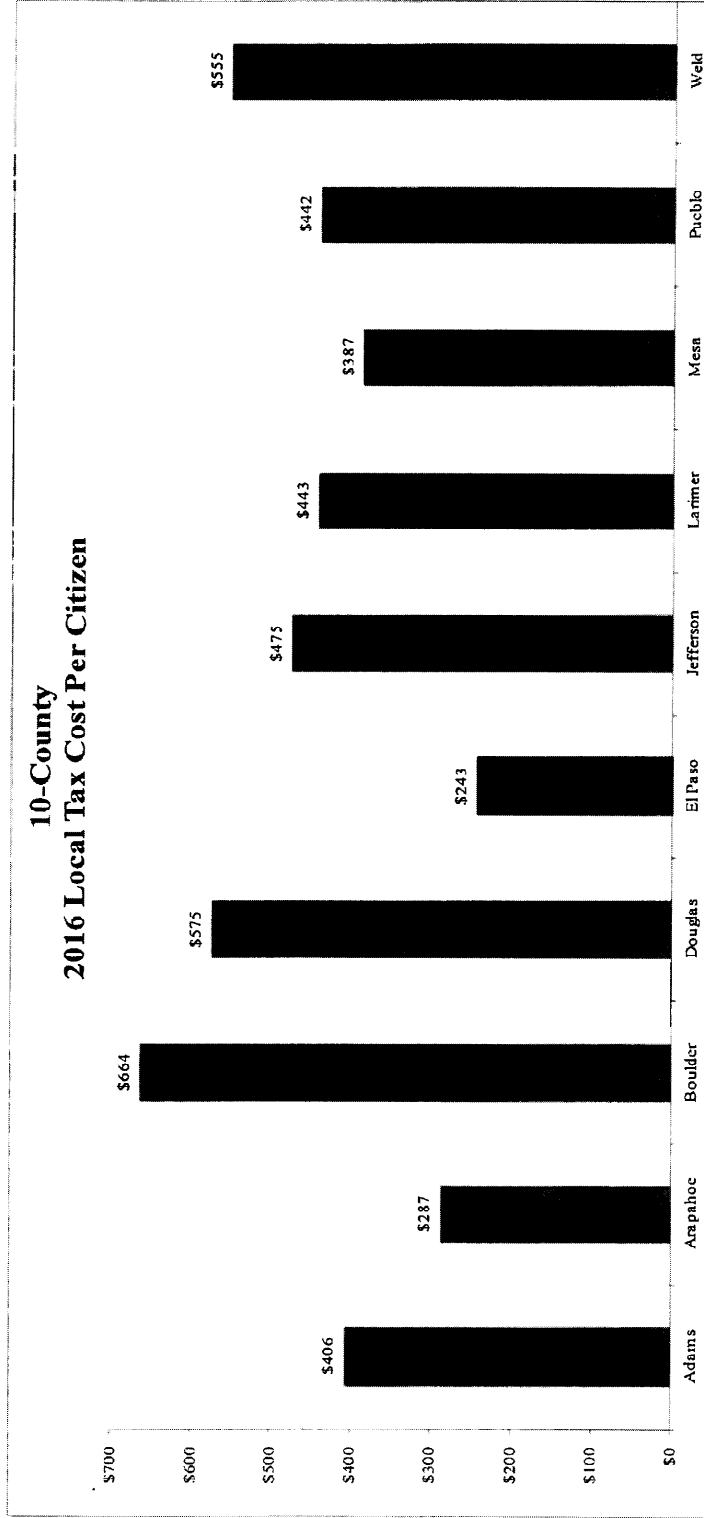
$$\$2,000,000 \times 0.0796 = \$23,880 \quad \mathbf{X} \quad 57.749 \text{ MMBs } (057749) = \mathbf{\$1,379.05}$$



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.



El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget
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	\$3,500,000	\$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

*2016 Budgeted Data from 2016 10-County Data Book
 **Estimated Population From Department of Local Affairs



El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget

2017 Critical Needs Addressed in the OAB 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
Clerk & Recorder	Additional FTEs (6) Motor Vehicle	147,696
District Attorney	Discovery Deficit	325,000
District Attorney	Additional Personnel (4)	135,549
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	Invest 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
Board of County Commissioners	Statutory Pay Increase	84,581
District Attorney	Additional Personnel (1)	64,408
Public Works - Security	New Security Officers (4)	48,184
Total Addressed Critical Needs		2,881,855



**El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget
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 (Sales Tax 4.75% in 2017 & 4.5% years thereafter)		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	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%)		(1,645,435)	(1,645,435)	(1,645,435)	(1,645,435)
County Wide	Adjustment to Midpoint - 4 of 5 (5.75%)		(3,702,229)	(3,702,229)	(3,702,229)	(3,702,229)
County Wide	Adjustment to Midpoint - 5 of 5 (2.00%)				(4,730,626)	(4,730,626)
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					
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					
Pikes Peak Regional Communications	Network Maintenance Increase	(157,279)	(44,079)	(114,551)	(114,551)	(114,551)
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
Clerk & Recorder	Additional FTEs (2) Drivers Licenses 2017	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Clerk & Recorder	Election Equipment (\$780,000 OT)	(780,000)	0	0	0	0
Public Works - R&B	Paving	(11,800,000)	(8,800,000)	(8,800,000)	(8,800,000)	(8,800,000)

**Section II – Budget Changes
(from 2016 to 2017)**



*El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget*

El Paso County, Colorado

Changes to Revenue Budget from 2016 to 2017

Department	2016		Voter					2017			
	Original Adopted Budget	Original Adopted Budget	Sales & Use Tax	Restricted Use Tax	Property Tax	Specific Ownership Tax	Other Taxes	Fees and Charges	Inter- governmental Revenues	Other Revenue/ Misc	Restricted Revenue
1 Administrative Services	89,431,793	3,320,661	901,783	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)					225,000
Veteran Services	2,400					97,989	16,560				18,960
Planning & Community Development	1,200,000					1,850					1,297,989
Assessor	23,000					352,000					24,850
Clerk & Recorder	9,933,100					26,635	0				10,285,100
Coroner	450,365					1,720,000	1,433,949				477,000
Sheriff's Office	2,352,500					(200)					5,506,449
Surveyor	1,200					50,000					1,000
Treasurer	3,500,000					(100,000)					3,550,000
Public Trustee	350,000					175,000	175,000				250,000
Fleet	6,133,843	(248,240)	485,748	0	0					0	6,721,351
Retirement	6,535,530	651,817									7,187,347
1 Net General Fund	120,625,804	3,724,238	901,783	0	13,500	1,969,285	1,384,558	420,000	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									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	(735,091)	51,161,890
1 Total General Fund	171,201,281	3,724,238	901,783	0	13,500	1,969,285	1,384,558	420,000	(735,091)	(735,091)	180,686,806
Restricted Funds											
3 Road & Bridge Escrow	892,353		103,361								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	(315,748)	0	(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				2,118,635	33,867,546
Total	300,968,123	5,527,032	1,321,504	1,024,685	170,000	1,467,285	1,384,558	420,000	(735,091)	10,113,591	322,410,278

El Paso County, Colorado

Changes to Base Budget from 2016 to 2017

Fund	Department	2016		2017 BoCC		2017 BoCC Approved	
		Original Adopted Budget	Remove One-Time AFRs	Approved One-Time Critical Needs	On-Going Critical Needs/Other Budget Moves	2017 Original Adopted Budget	2017 Original Adopted Budget
1	Board of County Commissioners - Admin	672,886			113,324	786,210	786,210
	Board of Equalization	39,328			187	39,515	39,515
	ADM- HR/Risk Mgmt	628,145			828,906	1,457,051	1,457,051
	ADM-Admin & Fin Svcs/Budget, Finance & PIO	2,188,543			282,285	2,470,828	2,470,828
	County Wide Support	5,882,543			(4,042,226)	1,840,317	1,840,317
	Employee Benefits	207,100			(207,100)	0	0
	Procurement & Contracts	517,701			63,578	581,279	581,279
	Fire & Flood Emergency Reserve	1,200,000	(1,200,000)			0	0
	ADM- Planning & Community Development	1,972,983			134,246	2,107,229	2,107,229
	ADM- Community Services - Parks	1,643,026			(15,005)	1,628,021	1,628,021
	CSU Administration	172,634			2,673	175,307	175,307
	Environmental Services	368,134			5,550	373,684	373,684
	Veteran Services	527,261			(88,879)	438,382	438,382
	ADM- Public Works- Security	1,315,035			(30,863)	1,284,172	1,284,172
	Facilities Management	7,125,505			550,883	7,676,388	7,676,388
	ADM- Information Technology	9,065,870			2,258,180	11,324,050	11,324,050
	County Attorney-GF	1,081,128			82,675	1,163,803	1,163,803
	Health Department Support	3,285,804				3,285,804	3,285,804
	Clerk & Recorder	8,760,887	(900,000)		317,575	8,178,462	8,178,462
	Treasurer	1,181,188			70,741	1,251,929	1,251,929
	Assessor	3,708,799			79,746	3,788,545	3,788,545
	Coroner	2,349,958			124,661	2,474,619	2,474,619
	Surveyor	9,129				9,129	9,129
	District Attorney	12,309,148			1,379,936	13,689,084	13,689,084
	Sheriff's Office	46,513,636			2,313,638	48,827,274	48,827,274
	Fleet	6,133,843			589,007	6,722,850	6,722,850
	Retirement	6,540,118			647,229	7,187,347	7,187,347
1	Net General Fund	125,400,332	(2,100,000)	0	5,460,947	128,761,279	128,761,279

El Paso County, Colorado

Changes to Base Budget from 2016 to 2017

Fund	Department	2016 Original		2016 Remove		2017 BoCC		2017 BoCC Approved	
		Adopted Budget	One-Time AFRs	Approved One-Time	Critical Needs	Needs/Other Budget	Moves	2017 Original	Adopted Budget
	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	0	546,762		52,365,989	
1	Total General Fund	177,219,559	(2,100,000)	0	0	6,007,709		181,127,268	
Restricted Funds									
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	Household Hazardous 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	0	19,714,174		324,365,875	

Section III – 2017 Original Adopted Budget

El Paso County, Colorado

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	Household Hazardous 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	903,998								5,134,050
Property Taxes-Pass thru BPPT		13,400,000									13,400,000
Highway User Tax						7,098,283					7,098,283
Employee Paid Benefits					4,525,759	12,718,199					17,243,958
Internal County Direct Bills											
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	146,970,545
Unrestricted Revenue	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
Expenditures											
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						3,294,698
Unrestricted Expenditures	128,761,279	5,515,695	0	17,293,834	10,753,455	13,916,968	0	0	0	0	176,241,231
Restricted Personnel	24,565,389	7,531,382		32,272,684		16,310,764	1,180,378		378,430		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						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
Unrestricted Expenditures	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

* Restricted Funds



El Paso County, Colorado
Administration & Financial Services
2017 Original Adopted Budget - Fund Balance Estimates

	January 1, 2017	2017	2017	December 31, 2017	Estimated Available Fund Balance
	Estimated Beginning Fund Balance	+ Adopted Budget Revenues	- Adopted Budget Expenditures	=	Estimated Available Fund Balance
General Fund -Net-UR	\$8,463,248	\$129,524,916	(\$128,761,279)		\$9,226,885
Emergency Reserve* - General Fund	6,080,265	0	0		6,080,265
General Fund -RES*	8,671,024	51,161,890	(\$2,365,989)		7,466,925
Total General Fund	\$23,214,537	\$180,686,806	(\$181,127,268)		\$22,774,075
Restricted Funds					
Road & Bridge Escrow	\$0	\$903,998	(\$903,998)		\$0
Conservation Trust	\$509,140	\$1,352,230	(\$1,352,230)		\$509,140
School's Trust	\$141,522	\$100,000	(\$100,000)		\$141,522
Household Hazardous Waste Management	\$605,541	\$1,081,886	(\$1,081,886)		\$605,541
Local Improvement Districts-Falcon Vista	\$13,062	\$140,000	(\$140,000)		\$13,062
Partially Restricted Funds					
Road & Bridge	\$8,157,709	\$17,893,464	(\$19,617,695)		\$6,433,478
Department of Human Services	\$3,463,253	\$70,267,500	(\$70,092,500)		\$3,638,253
Community Investment	\$306,282	\$16,116,848	(\$16,116,848)		\$306,282
Self-Insurance	\$6,965,904	\$33,867,546	(\$33,833,450)		\$7,000,000
Total	\$43,376,950	\$322,410,278	(\$324,365,875)		\$41,421,353

El Paso County, Colorado

Fund	Department	Allocation of Revenues by Major Categories										2017 Original Adopted Budget
		Tax Sales & Use	Property Tax	Tax	Tax	Taxes	Charges	Intergovernmental Revenues	Other Revenue	Restricted Revenue	2017 Original Adopted Budget	
1	Administrative Services	45,008,341	0	47,428,545	0	275,000	584,200	0	425,000	0	93,721,086	
	Security- Parking Structure	0	0	0	0	234,000	0	0	0	0	234,000	
	Facilities Management	0	0	0	0	14,784	0	0	10,000	0	24,784	
	Parks & Leisure Services	0	0	0	0	225,000	0	0	0	0	225,000	
	Veteran Services	0	0	0	0	0	18,960	0	0	0	18,960	
	Planning & Community Development	0	0	0	0	1,297,989	0	0	0	0	1,297,989	
	Assessor	0	0	0	0	24,850	0	0	0	0	24,850	
	Clerk & Recorder	0	0	0	0	10,285,100	0	0	0	0	10,285,100	
	Coroner	0	0	0	0	472,000	5,000	0	0	0	477,000	
	Sheriff's Office	0	0	0	0	2,786,000	2,720,449	0	0	0	5,506,449	
	Surveyor	0	0	0	0	1,000	0	0	0	0	1,000	
	Treasurer	0	0	0	0	3,550,000	0	0	0	0	3,550,000	
	Public Trustee	0	0	0	0	250,000	0	0	0	0	250,000	
	Fleet	2,501,351	0	0	3,870,000	0	175,000	175,000	0	0	6,721,351	
	Retirement	7,187,347	0	0	0	0	0	0	0	0	7,187,347	
1	Net General Fund	54,697,039	0	47,428,545	3,870,000	275,000	19,724,923	2,919,409	610,000	0	129,524,916	
	Facilities: CAM and County/City S/LA	0	0	0	0	0	0	0	0	1,191,969	1,191,969	
	Restricted Parks & Environ Svcs	0	0	0	0	0	0	0	0	399,050	399,050	
	Justice Services/Community Outreach	0	0	0	0	0	0	0	0	6,399,195	6,399,195	
	Useful Public Service	0	0	0	0	0	0	0	0	71,000	71,000	
	Restricted Fees	0	0	0	0	0	0	0	0	1,697,000	1,697,000	
	Clerk & Recorder	0	0	0	0	0	0	0	0	2,265,000	2,265,000	
	District Attorney-Grants	0	0	0	0	0	0	0	0	664,995	664,995	
	Sheriff's Office	0	0	0	0	0	0	0	0	1,369,286	1,369,286	
	Public Safety Sales & Use Tax	0	22,117,113	0	0	0	0	0	0	0	22,117,113	
	Economic Development	0	0	0	0	0	0	0	0	7,893,913	7,893,913	
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	7,093,369	7,093,369	
1	GF -Grants/Restricted	0	22,117,113	0	0	0	0	0	0	29,044,777	51,161,890	
1	Total General Fund	54,697,039	22,117,113	47,428,545	3,870,000	275,000	19,724,923	2,919,409	610,000	29,044,777	180,686,806	
Restricted Funds												
3	Road & Bridge Escrow	0	0	903,998	0	0	0	0	0	0	903,998	
15	Conservation Trust	0	0	0	0	0	0	0	0	1,352,230	1,352,230	
19	School's Trust Fund	0	0	0	0	0	0	0	0	100,000	100,000	
22	Household Hazardous Waste Mgmt.	0	0	0	0	0	0	0	0	1,081,886	1,081,886	
75	Local Improve. Districts-Falcon Vista	0	0	0	0	0	0	0	0	140,000	140,000	
Partially Restricted Funds												
2	Road & Bridge	0	0	1,255,464	1,800,000	81,000	655,000	0	0	14,102,000	17,893,464	
4	Dept of Human Serv.	17,468,834	0	0	0	0	0	0	0	52,798,666	70,267,500	
6	Community Investment	10,753,455	0	0	0	0	0	0	0	5,363,393	16,116,848	
12	Self-Insurance	13,866,064	0	0	0	0	0	0	85,000	19,916,482	33,867,546	
		96,785,392	22,117,113	49,588,007	5,670,000	356,000	20,379,923	2,919,409	695,000	123,899,434	322,410,278	

El Paso County, Colorado

Allocation of Expenditures by Major Category

Fund	Department	Personnel			Operating			Operating			2017 Original Adopted Budget
		Personnel	Intergovernmental Reimbursements	Operating	Capital	Intergovernmental Reimbursements	Operating	Capital	Intergovernmental Reimbursements		
1	Board of County Commissioners - Admin	721,444	0	64,766	0	0	0	0	0	786,210	
	Board of Equalization	9,551	0	29,964	0	0	0	0	0	39,515	
	ADM- HR/Risk Mgmt	1,309,954	0	147,097	0	0	0	0	0	1,457,051	
	ADM- Admin & Fin Svcs/Budget, Finance & PIO	5,056,121	(2,692,670)	166,120	0	(58,744)	0	(58,744)	0	2,470,828	
	County Wide Support	3,243,674	(1,000,000)	1,336,754	0	(1,740,110)	0	(1,740,110)	0	1,840,318	
	Employee Benefits	341,370	(341,370)	40,177	0	(40,177)	0	(40,177)	0	0	
	Procurement & Contracts	620,438	(58,931)	19,772	0	0	0	0	0	581,279	
	ADM- Planning & Community Development	1,872,424	(2,129)	236,934	0	0	0	0	0	2,107,229	
	ADM- Community Services - Parks	1,142,006	(45,021)	609,036	0	(78,000)	0	(78,000)	0	1,628,021	
	CSU Administration	126,257	(17,000)	66,050	0	0	0	0	0	175,307	
	Environmental Services	277,034	0	96,650	0	0	0	0	0	373,684	
	Veteran Services	411,208	0	27,174	0	0	0	0	0	438,382	
	ADM- Public Works- Security	1,827,871	(562,171)	130,669	0	(112,197)	0	(112,197)	0	1,284,172	
	Facilities Management	2,522,447	(51,326)	6,508,329	294,653	(1,597,715)	294,653	(1,597,715)	294,653	7,676,388	
	ADM- Information Technology	5,524,327	(388,723)	8,338,446	150,000	(2,300,000)	150,000	(2,300,000)	0	11,324,050	
	County Attorney-GF	1,174,757	(180,345)	169,391	0	0	0	0	0	1,163,803	
	Health Department Support	0	0	3,285,804	0	0	0	0	0	3,285,804	
	Clerk & Recorder	6,810,549	(983,856)	2,409,369	0	(57,600)	0	(57,600)	0	8,178,462	
	Treasurer	1,059,263	0	192,666	0	0	0	0	0	1,251,929	
	Assessor	3,588,020	0	200,525	0	0	0	0	0	3,788,545	
	Coroner	2,179,085	0	295,534	0	0	0	0	0	2,474,619	
	Surveyor	6,129	0	3,000	0	0	0	0	0	9,129	
	District Attorney	14,204,354	(1,042,317)	527,047	0	0	0	0	0	13,689,084	
	Sheriff's Office	43,098,879	(3,233,674)	8,962,069	0	0	0	0	0	48,827,274	
	Public Trustee	417,960	(417,960)	0	0	0	0	0	0	0	
	Fleet	1,822,393	0	2,173,731	2,726,726	0	2,726,726	0	0	6,722,850	
	Retirement	10,348,634	(3,161,287)	0	0	0	0	0	0	7,187,347	
	Retirement Admin/Pension Trust	251,588	(251,588)	0	0	0	0	0	0	0	
1	Net General Fund	109,967,737	(14,430,368)	36,037,074	3,171,379	(5,984,543)	3,171,379	(5,984,543)	0	128,761,279	

El Paso County, Colorado

Allocation of Expenditures by Major Category

Fund	Department	Personnel		Personnel Intergovernmental		Operating	Capital	Operating Intergovernmental		2017 Original Adopted Budget
		Personnel	Intergovernmental Reimbursements	Reimbursements	Reimbursements			Reimbursements	Reimbursements	
	Restricted Parks & Environ Svcs	96,252	0	826,694	0	0	0	0	922,946	
	Facilities County/City SLA/CAM	1,158,969	0	16,141	0	0	0	0	1,175,110	
	Justice Services/Community Outreach	260,837	(30,656)	6,240,014	0	0	0	0	6,470,195	
	County Attorney - DHS	1,591,195	(1,591,195)	147,751	0	(147,751)	0	0	0	
	Clerk & Recorder	70,000	0	1,820,000	1,000,000	0	0	0	2,890,000	
	Admin Restricted - Use Tax, Cable & P-Card	316,147	0	1,452,915	0	0	0	0	1,769,062	
	District Attorney-Grants	664,995	0	0	0	0	0	0	664,995	
	Sheriff's Office	719,286	0	650,000	0	0	0	0	1,369,286	
	Public Safety Sales & Use Tax	17,334,669	0	2,705,258	2,077,186	0	0	0	22,117,113	
	Economic Development	368,462	0	7,525,451	0	0	0	0	7,893,913	
	Pikes Peak Workforce Center	3,606,428	0	3,486,941	0	0	0	0	7,093,369	
1	GF - Grants/Restricted	26,187,240	(1,621,851)	24,871,165	3,077,186	(147,751)	0	(147,751)	52,365,989	
1	Total General Fund	136,154,976	(16,052,218)	60,908,239	6,248,565	(6,132,294)	0	(6,132,294)	181,127,268	
Restricted Funds										
3	Road & Bridge Escrow	0	0	903,998	0	0	0	0	903,998	
15	Conservation Trust	1,180,378	0	171,852	0	0	0	0	1,352,230	
19	Schools' Trust Fund	0	0	100,000	0	0	0	0	100,000	
22	Household Hazardous Waste Mgmt.	378,430	0	703,456	0	0	0	0	1,081,886	
75	Local Improve. Districts-Falcon Vista	0	0	140,000	0	0	0	0	140,000	
Partially Restricted Funds										
2	Road & Bridge	10,288,895	0	8,980,192	438,608	(90,000)	0	(90,000)	19,617,695	
4	Dept of Human Services	42,843,375	0	27,249,125	0	0	0	0	70,092,500	
6	Community Investment	0	0	16,116,848	0	0	0	0	16,116,848	
12	Self Insurance	27,708,177	0	6,125,273	0	0	0	0	33,833,450	
		218,554,231	(16,052,218)	121,398,983	6,687,173	(6,222,294)	0	(6,222,294)	324,365,875	