



# EL PASO COUNTY



## 2017 ORIGINAL ADOPTED BUDGET

PRESENTED NOVEMBER 15, 2016  
"ATTACHMENT A"



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

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## Section I – Budget Analysis





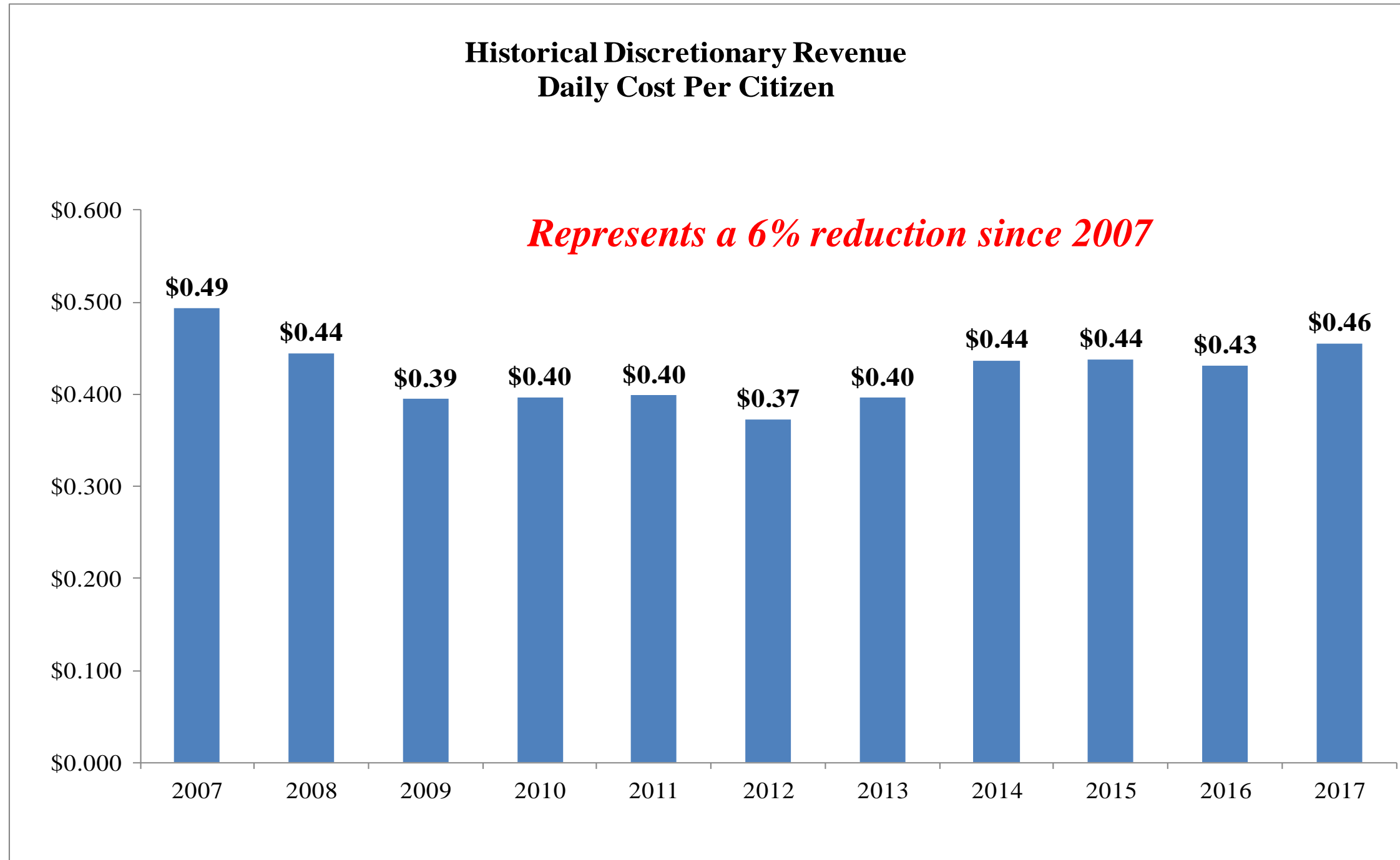
*El Paso County, Colorado  
Administration & Financial Services  
2017 Original Adopted Budget  
Discretionary Revenue to Provide Core Services*

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
<b><i>Other Legally Restricted Revenue Sources</i></b>	<b><i>\$123,899,434</i></b>
<b>2017 Revenues</b>	<b>\$322,410,278</b>
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)
<b>2017 Discretionary Revenue Sources</b>	<b>\$175,489,733</b>
<b><u>Less: Legally Restricted Uses</u></b>	
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
<b>Less: Legally Restricted Uses</b>	<b>\$59,888,515</b>
<b>2017 Discretionary Revenue to Provide Core Services*</b>	<b>\$115,601,218</b>

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



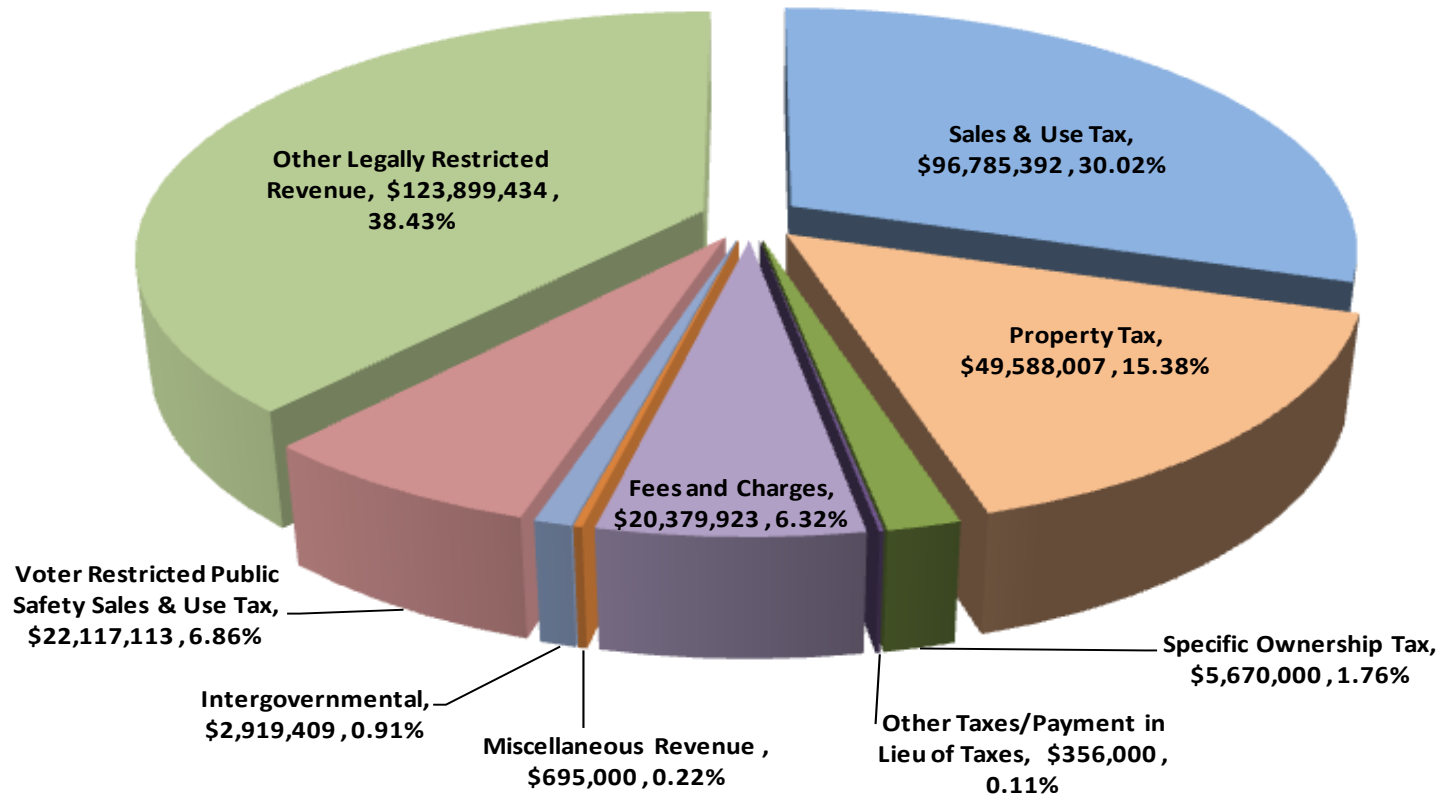
*El Paso County, Colorado*  
*2017 Original Adopted Budget*  
*Historical Discretionary Revenue - Daily Cost per Citizen*  
*Funding Core Mandated County Services*





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

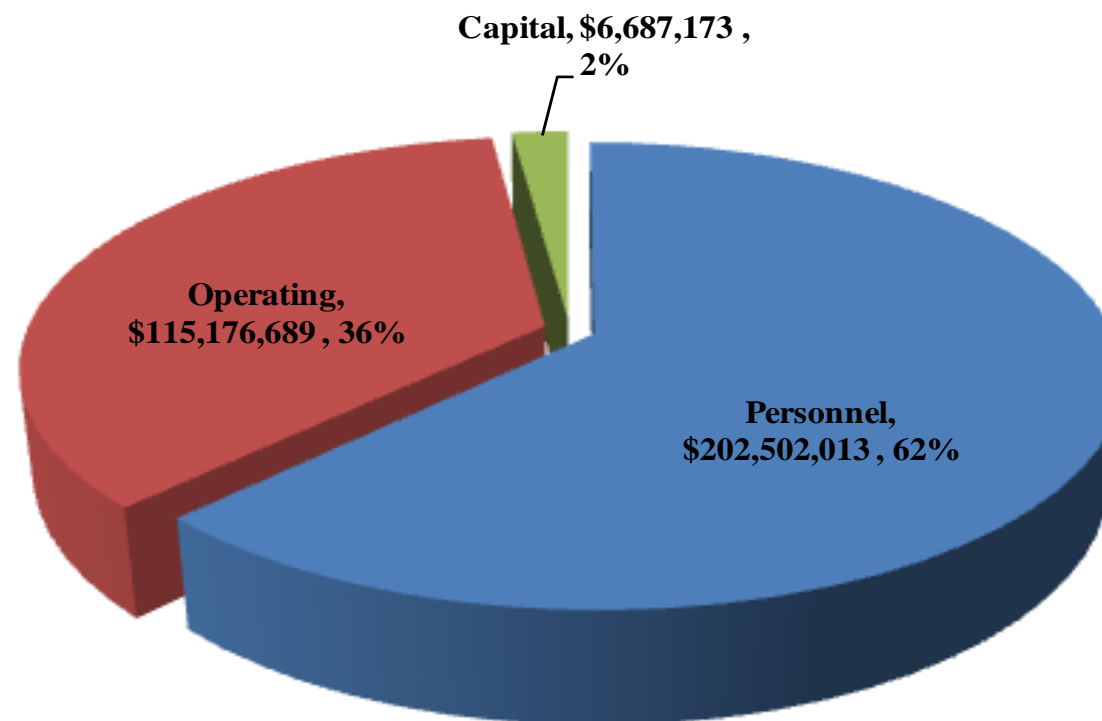
**2017 Original Adopted Budget**  
**Revenue By Major Category \$322,410,278**





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

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

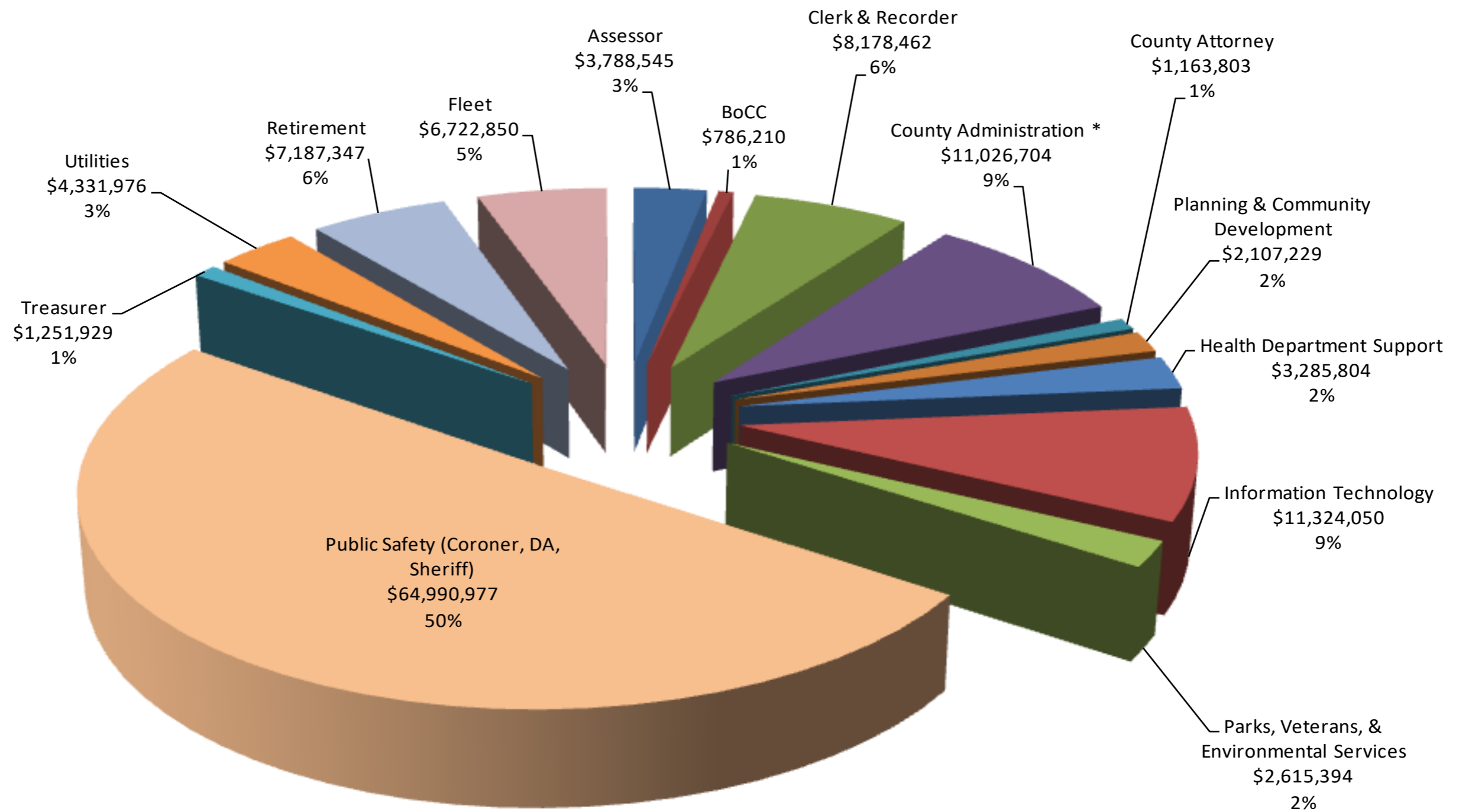






*El Paso County, Colorado*  
*Administration & Financial Services*  
*2017 Original Adopted Budget*  
*Core Mandated County Services*

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

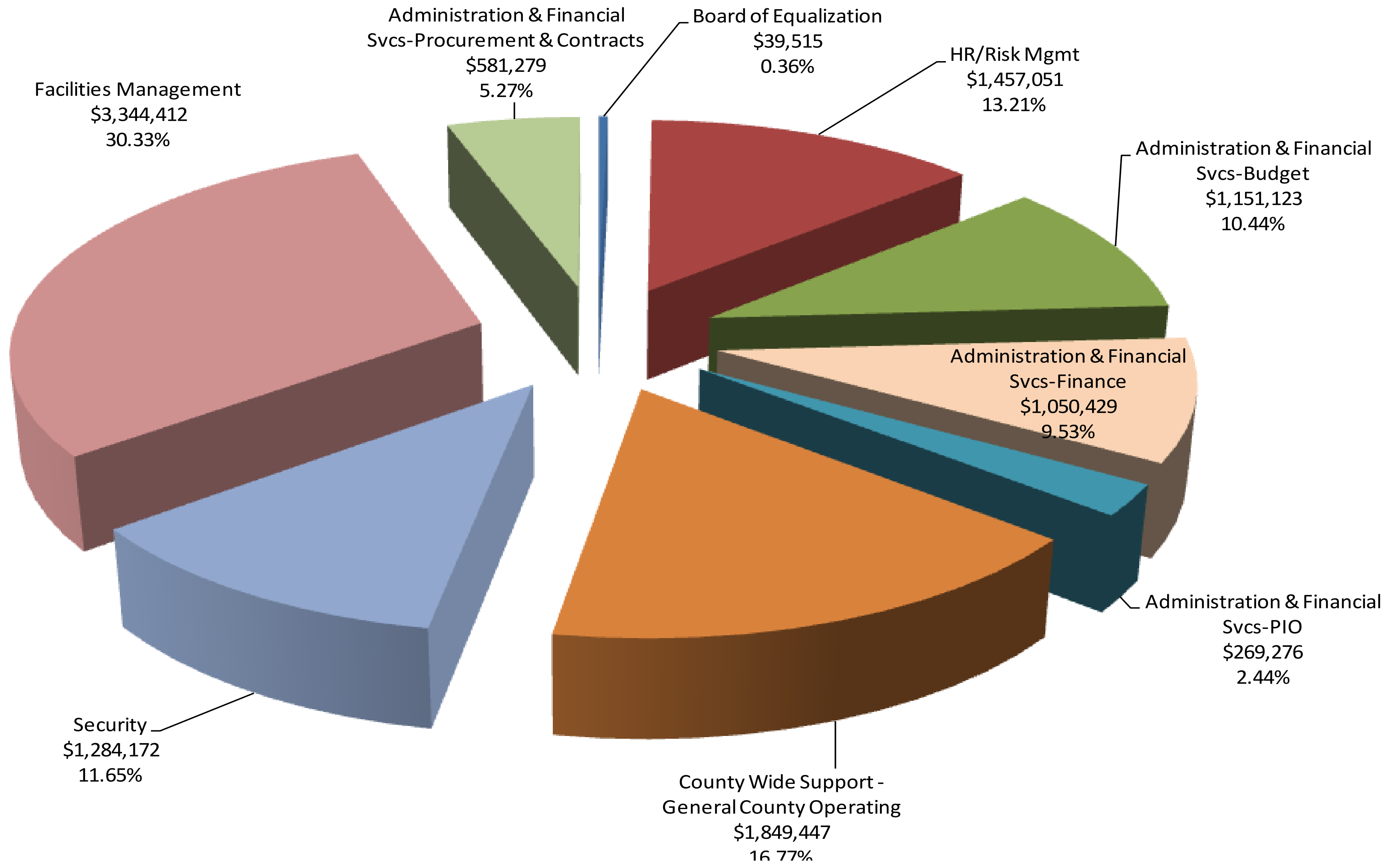


\* Please see breakdown of County Administration on Page 6



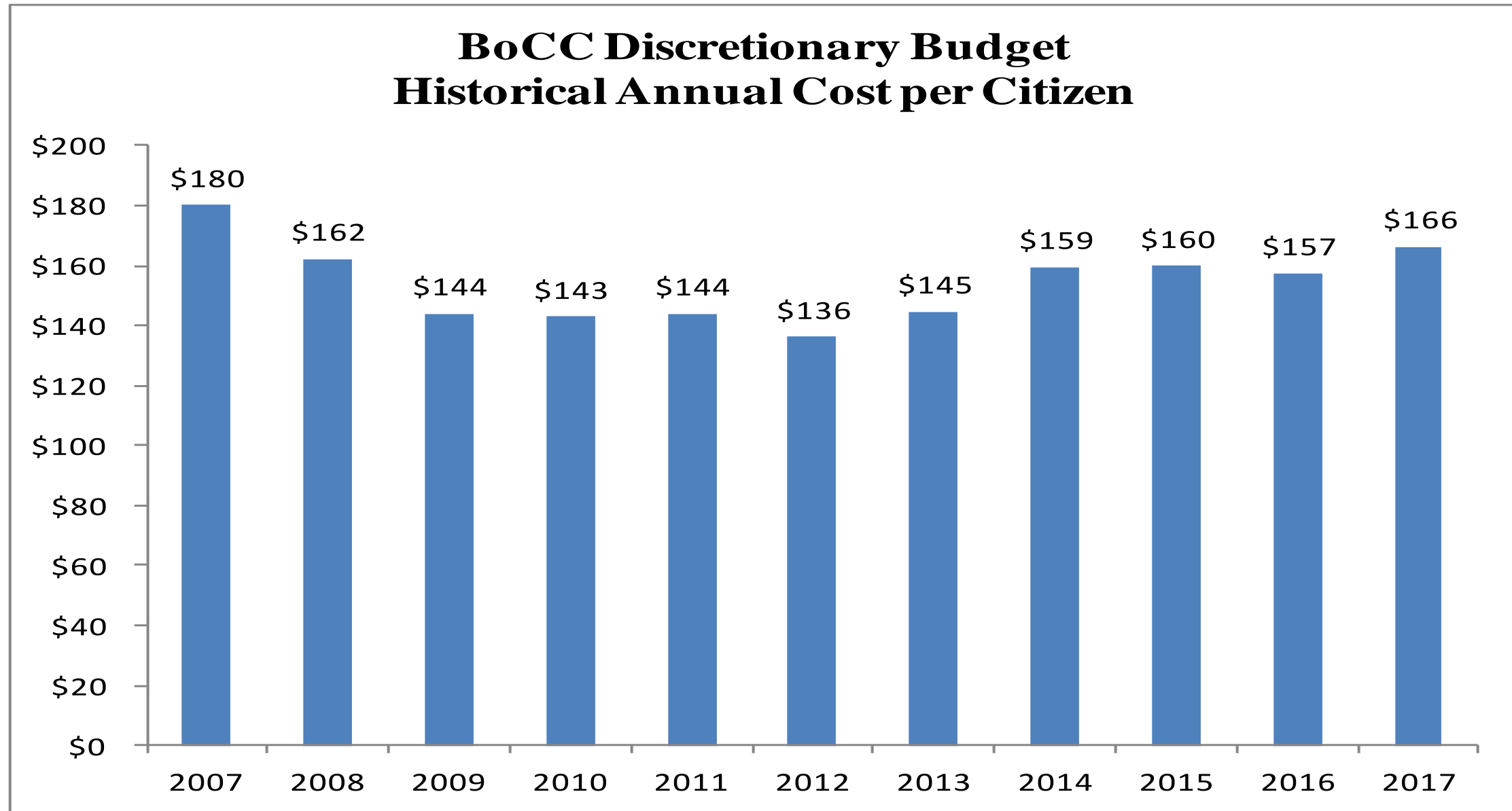


**2017 Original Adopted Budget**  
**GF Unrestricted Expenditures County Administration \$11,026,704**





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

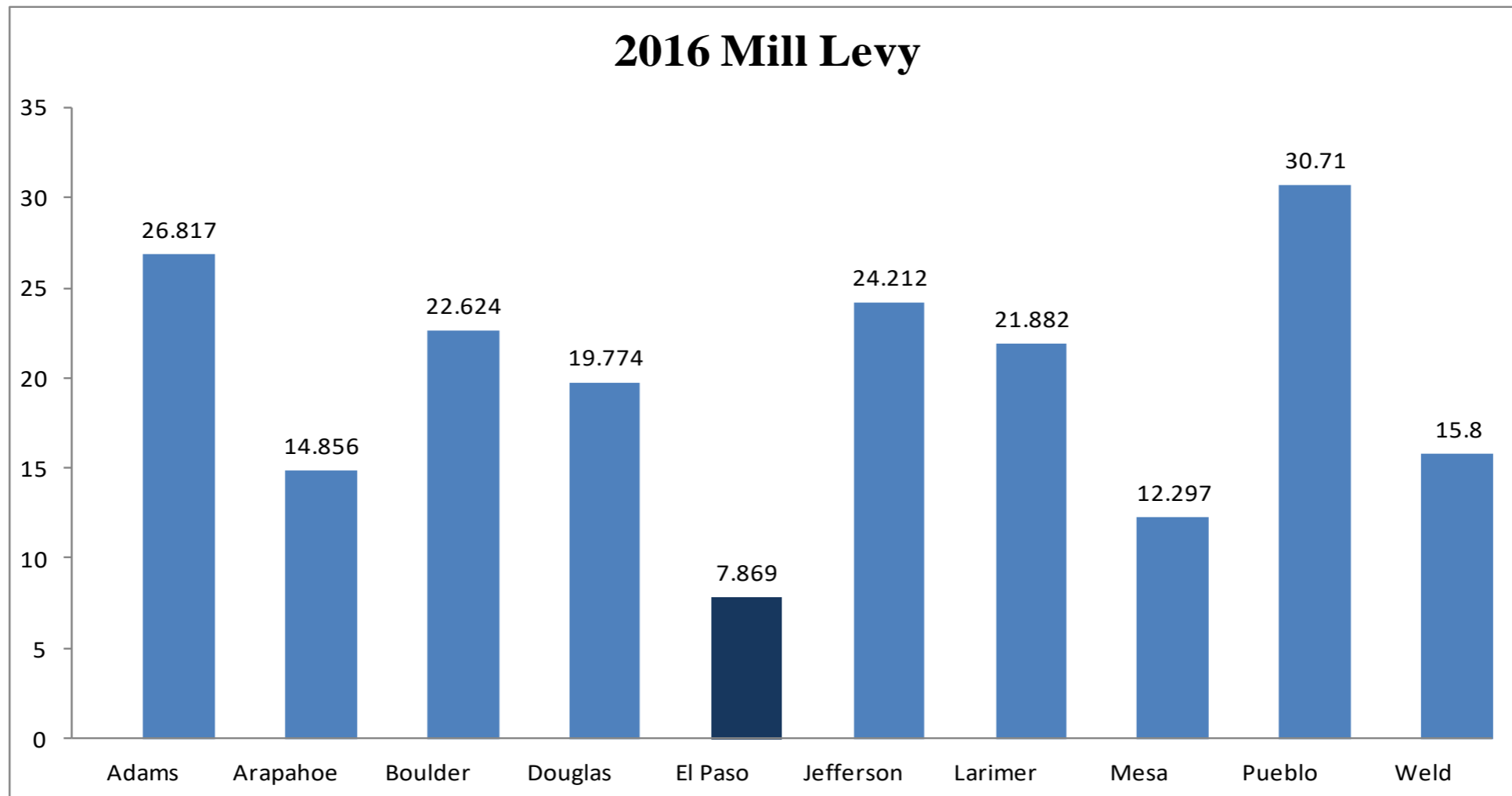


	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Discretionary Revenue	105,783,254	96,970,780	87,315,801	89,182,882	91,311,044	87,490,293	94,363,555	106,343,038	107,994,992	107,956,431	115,601,218
Population Estimates*	587,590	597,249	605,979	624,314	633,942	642,538	652,519	666,500	675,170	685,521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

\*Estimated Population From Department of Local Affairs

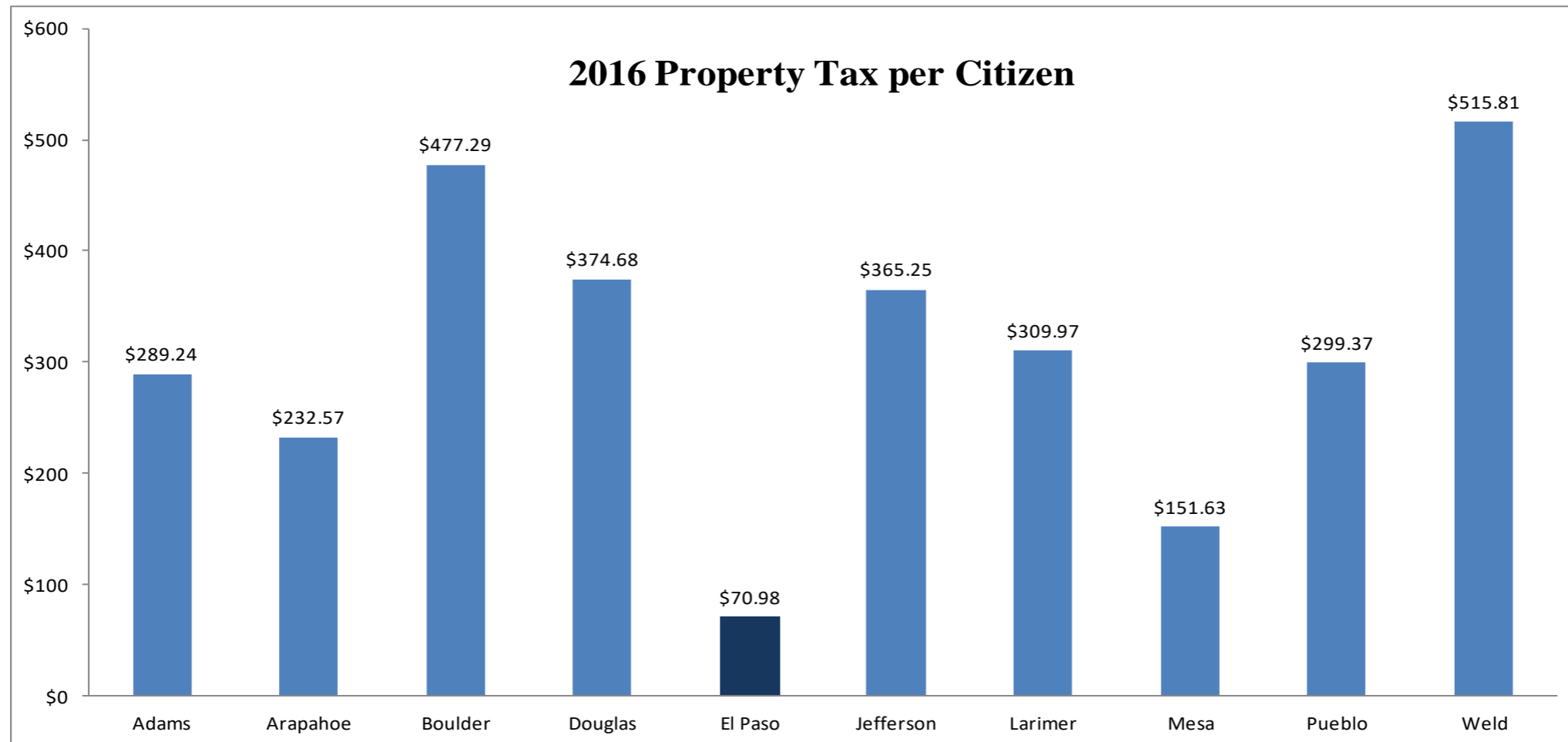


*El Paso County, Colorado*  
*Administration & Financial Services*  
*2017 Original Adopted Budget*  
*Mill Levy 10-County Comparison*





*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

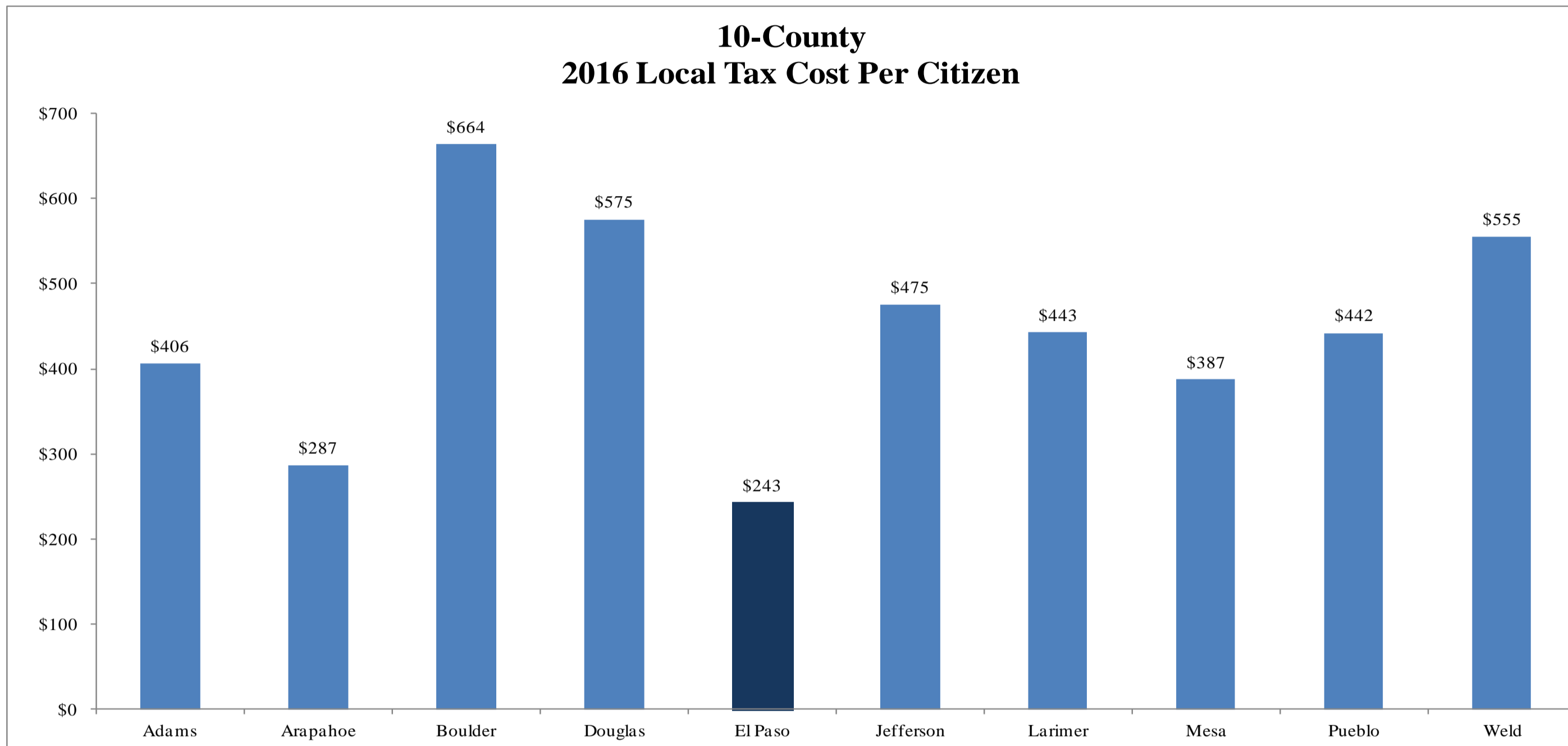
$$\begin{aligned} \text{Market Value} \times \text{Assessment Rate} &= \text{Assessment Value} \\ \text{Assessment Value} \times \text{Mill Levy} &= \text{Property Taxes} \\ \$300,000 \times .0796 &= \$23,880 \times 57.749 \text{ Mills } (.057749) = \$1,379.05 \end{aligned}$$



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
<b>2016</b>										
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	\$3,936,000	\$9,000,000
Other Taxes	\$0	\$3,436,000	\$99,000	\$0	\$80,000	\$0	\$0	\$0	\$736,000	\$2,710,000
<b>Budgeted Revenue *</b>	<b>\$199,633,000</b>	<b>\$180,292,000</b>	<b>\$213,641,000</b>	<b>\$191,422,000</b>	<b>\$166,549,000</b>	<b>\$265,519,000</b>	<b>\$147,710,000</b>	<b>\$59,015,000</b>	<b>\$72,358,000</b>	<b>\$164,923,000</b>
Population Estimates**	491,337	628,323	321,872	332,647	685,521	558,532	333,577	152,357	163,591	297,032
<b>Annual Cost Per Citizen</b>	<b>\$406</b>	<b>\$287</b>	<b>\$664</b>	<b>\$575</b>	<b>\$243</b>	<b>\$475</b>	<b>\$443</b>	<b>\$387</b>	<b>\$442</b>	<b>\$555</b>

\*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*

<b>Department/Office</b>	<b>Critical Need</b>	<b>2017 Critical Needs- On-Going</b>
County Wide	Public Safety Tax (Sheriff Equity)	<b>(1,000,000)</b>
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
<b>Total Addressed Critical Needs</b>		<b>\$2,810,285</b>





**El Paso County, Colorado**  
**Administration & Financial Services**  
**2017 Original Adopted Budget**  
**Financial Roadmap 2017-2021**

Dept/Office	Critical Needs	2017	2018	2019	2020	2021
<b>Beginning Operational Savings</b>		0	9,476	153,172	286,375	454,998
<b>Net Change (Sales Tax 4.75% in 2017 &amp; 4.5% years thereafter)</b>		2,092,261	6,621,901	9,084,575	14,070,619	18,487,470
<b>TABOR REFUND</b>			(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)
<b>Ending Operational Savings</b>		<b>9,476</b>	<b>153,172</b>	<b>286,375</b>	<b>454,998</b>	<b>3,819,689</b>
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)	(8,300,000)

Section II – Budget Changes  
(from 2016 to 2017)



## El Paso County, Colorado Changes to Revenue Budget from 2016 to 2017

Department		2016 Original Adopted Budget	Sales & Use Tax	Voter Restricted Sales & Use Tax	Property Tax	Specific Ownership Tax	Other Taxes	Fees and Charges	Inter- governmental Revenues	Other Revenue/ Misc	Restricted Revenue	2017 Original Adopted Budget
<b>1</b>	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							16,560			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				10,285,100
	Coroner	450,365						26,635	0			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)			485,748	0	0	175,000	175,000	0	6,721,351
	Retirement	6,535,530	651,817									7,187,347
<b>1</b>	<b>Net General Fund</b>	<b>120,625,804</b>	<b>3,724,238</b>	<b>0</b>	<b>901,783</b>	<b>485,748</b>	<b>13,500</b>	<b>1,969,285</b>	<b>1,384,558</b>	<b>420,000</b>	<b>0</b>	<b>129,524,916</b>
	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
<b>1</b>	<b>GF -Grants/Restricted</b>	<b>50,575,477</b>	<b>0</b>	<b>1,321,504</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(735,091)</b>	<b>51,161,890</b>
<b>1</b>	<b>Total General Fund</b>	<b>171,201,281</b>	<b>3,724,238</b>	<b>1,321,504</b>	<b>901,783</b>	<b>485,748</b>	<b>13,500</b>	<b>1,969,285</b>	<b>1,384,558</b>	<b>420,000</b>	<b>(735,091)</b>	<b>180,686,806</b>
<b>Restricted Funds</b>												
<b>3</b>	<b>Road &amp; Bridge Escrow</b>	<b>892,353</b>			<b>103,361</b>						<b>(91,716)</b>	<b>903,998</b>
<b>15</b>	<b>Conservation Trust</b>	<b>1,325,608</b>									<b>26,622</b>	<b>1,352,230</b>
<b>19</b>	<b>Schools' Trust Fund</b>	<b>100,000</b>									<b>0</b>	<b>100,000</b>
<b>22</b>	<b>Household Hazardous Waste</b>	<b>985,200</b>									<b>96,686</b>	<b>1,081,886</b>
<b>75</b>	<b>Local Improvement Districts-Falcon Vista</b>	<b>115,000</b>									<b>25,000</b>	<b>140,000</b>
<b>Partially Restricted Funds</b>												
<b>2</b>	<b>Road &amp; Bridge</b>	<b>16,339,671</b>			<b>19,541</b>	<b>(315,748)</b>	<b>0</b>	<b>(502,000)</b>	<b>0</b>		<b>2,352,000</b>	<b>17,893,464</b>
<b>4</b>	<b>Dept of Human Services</b>	<b>62,458,665</b>	<b>400,000</b>								<b>7,408,835</b>	<b>70,267,500</b>
<b>6</b>	<b>Community Investment</b>	<b>18,253,121</b>	<b>(1,048,893)</b>								<b>(1,087,380)</b>	<b>16,116,848</b>
<b>12</b>	<b>Self-Insurance</b>	<b>29,297,224</b>	<b>2,451,687</b>					<b>0</b>		<b>0</b>	<b>2,118,635</b>	<b>33,867,546</b>
		<b>300,968,123</b>	<b>5,527,032</b>	<b>1,321,504</b>	<b>1,024,685</b>	<b>170,000</b>	<b>13,500</b>	<b>1,467,285</b>	<b>1,384,558</b>	<b>420,000</b>	<b>10,113,591</b>	<b>322,410,278</b>

## El Paso County, Colorado Changes to Base Budget from 2016 to 2017

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
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	<b>Net General Fund</b>	<b>125,400,332</b>	<b>(2,100,000)</b>	<b>0</b>	<b>5,460,947</b>	<b>128,761,279</b>

## El Paso County, Colorado Changes to Base Budget from 2016 to 2017

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
	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
<b>1</b>	<b>GF -Grants/Restricted*</b>	<b>51,819,227</b>	<b>0</b>	<b>0</b>	<b>546,762</b>	<b>52,365,989</b>
<b>1</b>	<b>Total General Fund</b>	<b>177,219,559</b>	<b>(2,100,000)</b>	<b>0</b>	<b>6,007,709</b>	<b>181,127,268</b>
<b>Restricted Funds</b>						
<b>3</b>	<b>Road &amp; Bridge Escrow</b>	<b>892,353</b>			<b>11,645</b>	<b>903,998</b>
<b>15</b>	<b>Conservation Trust</b>	<b>1,325,608</b>			<b>26,622</b>	<b>1,352,230</b>
<b>19</b>	<b>Schools' Trust Fund</b>	<b>100,000</b>				<b>100,000</b>
<b>22</b>	<b>Household Hazardous Waste Mgmt.</b>	<b>985,200</b>			<b>96,686</b>	<b>1,081,886</b>
<b>75</b>	<b>Local Improvement Districts-Falcon Vista</b>	<b>115,000</b>			<b>25,000</b>	<b>140,000</b>
<b>Partially Restricted Funds</b>						
<b>2</b>	<b>Road &amp; Bridge</b>	<b>16,379,237</b>			<b>3,238,458</b>	<b>19,617,695</b>
<b>4</b>	<b>Dept of Human Services</b>	<b>62,308,665</b>			<b>7,783,835</b>	<b>70,092,500</b>
<b>6</b>	<b>Community Investment</b>	<b>18,128,855</b>			<b>(2,012,007)</b>	<b>16,116,848</b>
<b>12</b>	<b>Self-Insurance</b>	<b>29,297,224</b>			<b>4,536,226</b>	<b>33,833,450</b>
		<b>306,751,701</b>	<b>(2,100,000)</b>	<b>0</b>	<b>19,714,174</b>	<b>324,365,875</b>

## Section III – 2017 Original Adopted Budget



*El Paso County, Colorado  
Administration & Financial Services  
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*	
	General Fund	Road & Bridge	Road & Bridge Escrow	DHS Fund	Community Investment Fund	Self-Insurance Fund	Conservation Trust Fund	Schools Trust	Household Hazardous Waste Mgmt.	LIDS	TOTAL
<b><u>UNRESTRICTED REVENUE</u></b>											
Sales and Use Tax	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 Svcs	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
<b>Unrestricted Revenue</b>	<b>129,524,916</b>	<b>3,791,464</b>	<b>0</b>	<b>17,468,834</b>	<b>10,753,455</b>	<b>13,951,064</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,489,733</b>
<b><u>RESTRICTED REVENUE</u></b>											
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 thru 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
<b>Restricted Revenue</b>	<b>51,161,890</b>	<b>14,102,000</b>	<b>903,998</b>	<b>52,798,666</b>	<b>5,363,393</b>	<b>19,916,482</b>	<b>1,352,230</b>	<b>100,000</b>	<b>1,081,886</b>	<b>140,000</b>	<b>146,920,545</b>
	<b>180,686,806</b>	<b>17,893,464</b>	<b>903,998</b>	<b>70,267,500</b>	<b>16,116,848</b>	<b>33,867,546</b>	<b>1,352,230</b>	<b>100,000</b>	<b>1,081,886</b>	<b>140,000</b>	<b>322,410,278</b>
<b><u>Expenditures</u></b>											
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
<b>Unrestricted Expenditures</b>	<b>128,761,279</b>	<b>5,515,695</b>	<b>0</b>	<b>17,293,834</b>	<b>10,753,455</b>	<b>13,916,968</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,241,231</b>
Restricted Personnel	24,565,389	7,331,382		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
<b>Restricted Expenditures</b>	<b>52,365,989</b>	<b>14,102,000</b>	<b>903,998</b>	<b>52,798,666</b>	<b>5,363,393</b>	<b>19,916,482</b>	<b>1,352,230</b>	<b>100,000</b>	<b>1,081,886</b>	<b>140,000</b>	<b>148,124,644</b>
	<b>181,127,268</b>	<b>19,617,695</b>	<b>903,998</b>	<b>70,092,500</b>	<b>16,116,848</b>	<b>33,833,450</b>	<b>1,352,230</b>	<b>100,000</b>	<b>1,081,886</b>	<b>140,000</b>	<b>324,365,875</b>

\* Restricted Funds





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

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

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

Fund	Department	Sales & Use Tax	Restricted Sales & Use Tax	Property Tax	Specific Ownership Tax	Other Taxes	Fees and Charges	Intergovernmental Revenues	Other Revenue	Restricted Revenue	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	0	234,000	0	0	0	234,000
	Facilities Management	0	0	0	0	0	14,784	0	10,000	0	24,784
	Parks & Leisure Services	0	0	0	0	0	225,000	0	0	0	225,000
	Veteran Services	0	0	0	0	0	0	18,960	0	0	18,960
	Planning & Community Development	0	0	0	0	0	1,297,989	0	0	0	1,297,989
	Assessor	0	0	0	0	0	24,850	0	0	0	24,850
	Clerk & Recorder	0	0	0	0	0	10,285,100	0	0	0	10,285,100
	Coroner	0	0	0	0	0	472,000	5,000	0	0	477,000
	Sheriff's Office	0	0	0	0	0	2,786,000	2,720,449	0	0	5,506,449
	Surveyor	0	0	0	0	0	1,000	0	0	0	1,000
	Treasurer	0	0	0	0	0	3,550,000	0	0	0	3,550,000
	Public Trustee	0	0	0	0	0	250,000	0	0	0	250,000
	Fleet	2,501,351	0	0	3,870,000	0	0	175,000	175,000	0	6,721,351
	Retirement	7,187,347	0	0	0	0	0	0	0	0	7,187,347
<b>1</b>	<b>Net General Fund</b>	<b>54,697,039</b>	<b>0</b>	<b>47,428,545</b>	<b>3,870,000</b>	<b>275,000</b>	<b>19,724,923</b>	<b>2,919,409</b>	<b>610,000</b>	<b>0</b>	<b>129,524,916</b>
	Facilities CAM and County/City SLA	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
<b>1</b>	<b>GF -Grants/Restricted</b>	<b>0</b>	<b>22,117,113</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,044,777</b>	<b>51,161,890</b>
<b>1</b>	<b>Total General Fund</b>	<b>54,697,039</b>	<b>22,117,113</b>	<b>47,428,545</b>	<b>3,870,000</b>	<b>275,000</b>	<b>19,724,923</b>	<b>2,919,409</b>	<b>610,000</b>	<b>29,044,777</b>	<b>180,686,806</b>
<b>Restricted Funds</b>											
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
<b>Partially Restricted Funds</b>											
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
		<b>96,785,392</b>	<b>22,117,113</b>	<b>49,588,007</b>	<b>5,670,000</b>	<b>356,000</b>	<b>20,379,923</b>	<b>2,919,409</b>	<b>695,000</b>	<b>123,899,434</b>	<b>322,410,278</b>

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

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

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

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