

RESOLUTION NO. 17-360

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

RESOLUTION TO ADOPT AND APPROPRIATE THE 2018 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 2018 by December 15, 2017; and

WHEREAS, the 2018 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 2018 was submitted by the Deputy County Administrator to the Board of County Commissioners on September 28, 2017, 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 2018 budget has been open for inspection by the public since September 28, 2017; and


WHEREAS, public hearings were held by the Board of County Commissioners on September 28, 2017, November 9, 2017, November 14, 2017, November 16, 2017 and December 5, 2017 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 2018 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 2018 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, \$6,000,000 has been approved on the 2017 Ballot Initiative 1A to be retained for the I-25 "Gap" project and an additional \$1,500,000 will be placed in General Fund Reserve for this same project in anticipation of approval of the Infrastructure for Rebuilding America (INFRA) Grant; and

Chuck Broerman	El Paso County, CO
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WHEREAS, it is the intent of the Board to provide the remaining amount in upcoming budget years as outlined in the INFRA Grant for a total El Paso County support not to exceed \$15,000,000 upon approval of the INFRA Grant; 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

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 2018, 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 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 Benefits 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 2018 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 2018, including 2017 taxes payable in 2018 for the purposes of defraying all necessary expenditures and liabilities for El Paso County for the fiscal year 2018 as summarized in Attachment A, as set forth in said budget.

El Paso County Funds	Appropriated Amount
001 General Unrestricted	\$143,340,947
001 General Restricted	56,407,360
002 Road and Bridge	26,606,606
003 Road and Bridge Escrow	970,167
004 Human Services	76,080,645
006 Community Investment	17,706,587
012 Self Insurance	39,291,152
015 Conservation Trust	1,374,259
019 School Trust Fund	100,000
022 Household Hazardous Waste	1,114,667
075 Falcon Vista LID	140,000

Grand Total

\$363,132,390

BE IT FURTHER RESOLVED that \$1,500,000 of match towards the I-25 "Gap" project will be placed in a reserve in anticipation of the INFRA Grant approval; and

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

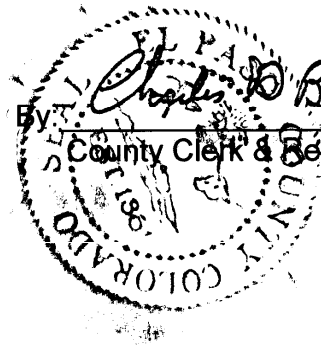
BE IT FURTHER RESOLVED a copy of this Resolution shall be filed with the Colorado Department of Local Affairs, Division of Local Government.

DONE THIS 12th day of December, 2017, at Colorado Springs, Colorado.

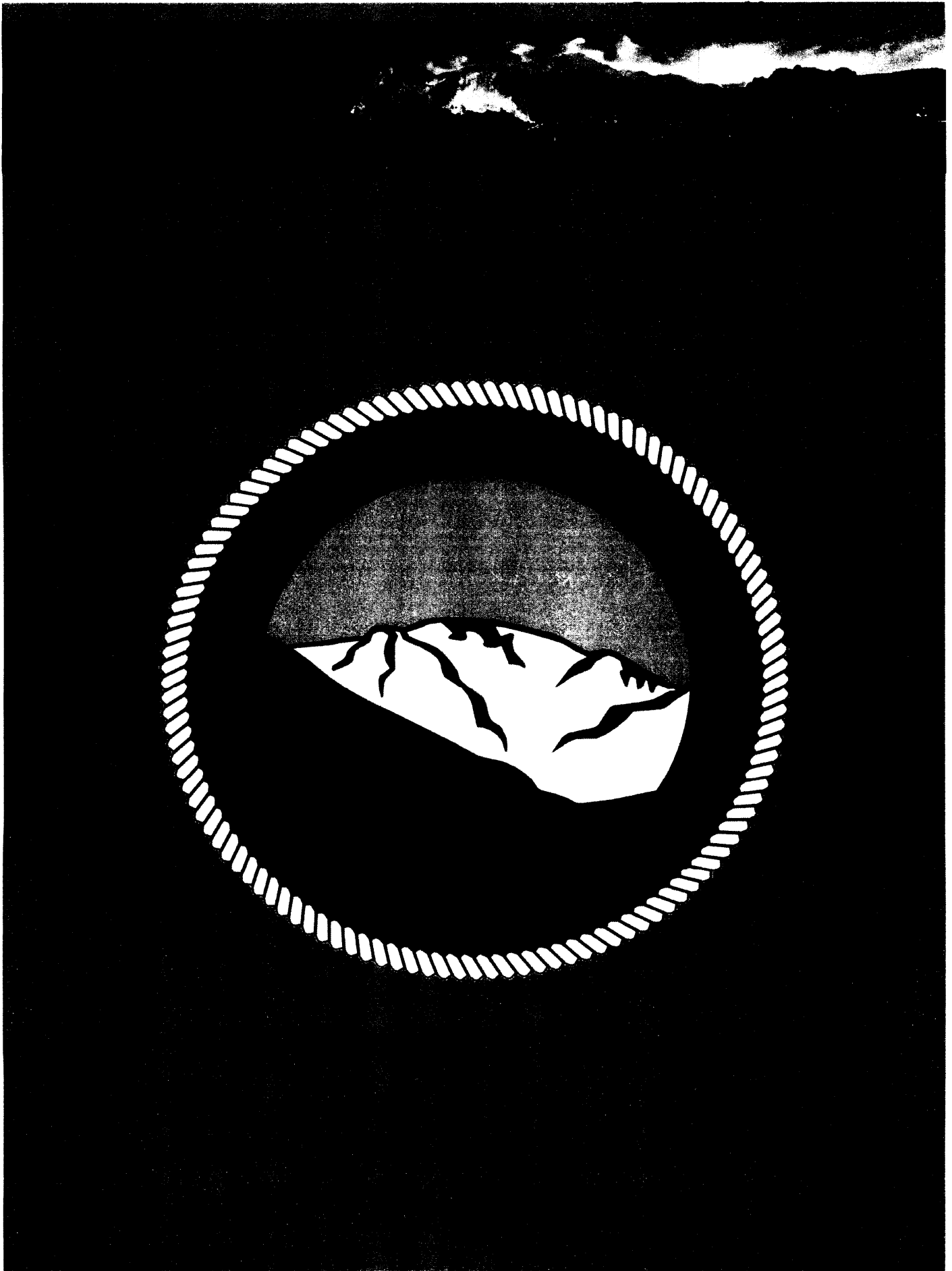
BOARD OF COUNTY COMMISSIONERS
EL PASO COUNTY, COLORADO

ATTEST:

By: Charles D. Broerman
County Clerk & Recorder

The seal of El Paso County, Colorado, is circular with a double border. The outer border contains the text "EL PASO COUNTY" at the top and "COLORADO" at the bottom. The inner border contains the text "1871" at the top and "1876" at the bottom. In the center of the seal is a landscape scene featuring a mountain range, a river, and a sun.

By: [Signature]
President





*El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget*

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Section I – Budget Analysis



*El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget*



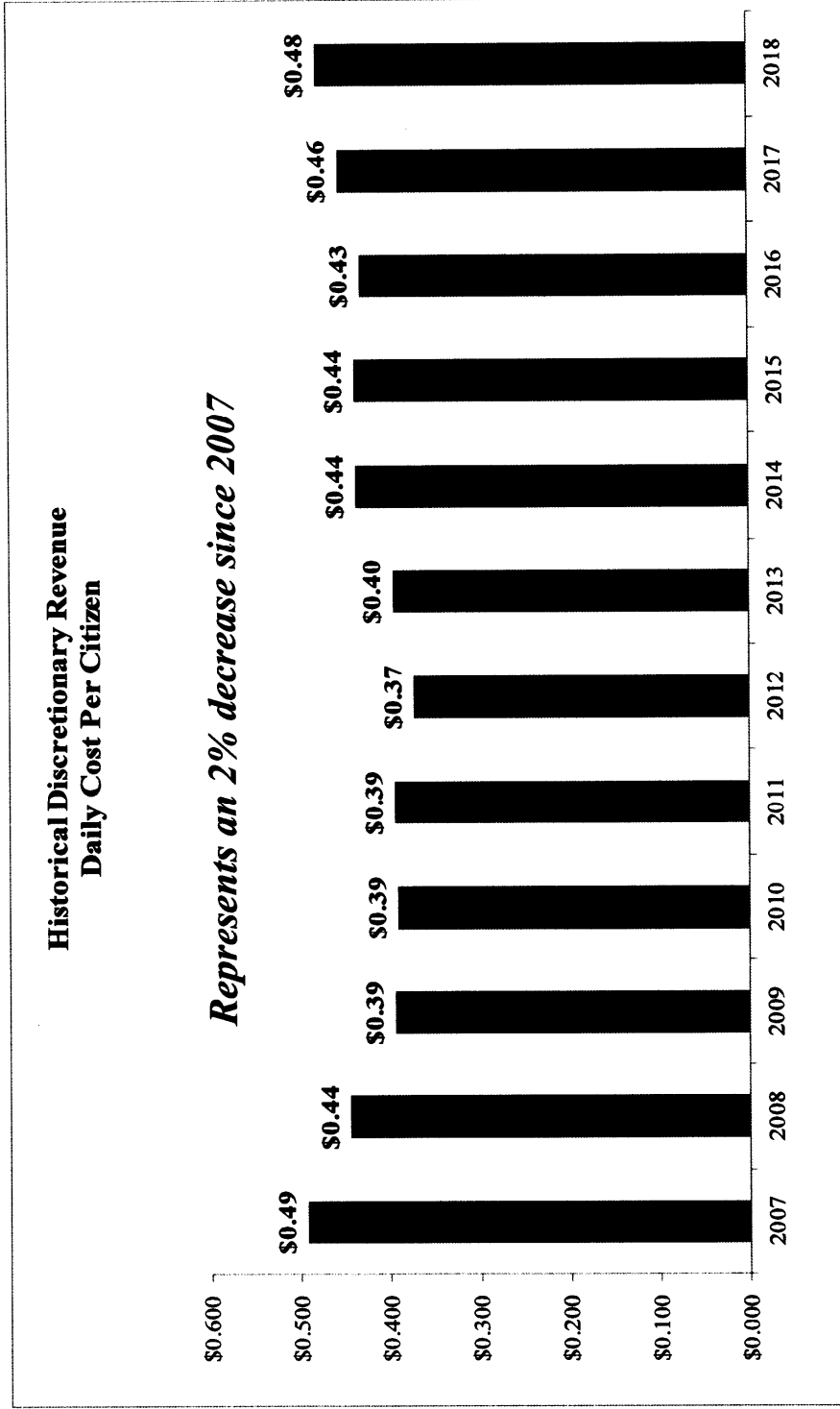
El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget
Discretionary Revenue to Provide Core Services

<u>2018 Original Adopted Budget Revenue Sources & Uses</u>	
Sales & Use Tax	\$107,337,883
Sales & Use Tax- Voter Restricted for Public Safety	\$24,581,328
Property Tax	52,646,106
Specific Ownership Tax	8,089,255
Other Taxes/Payment in Lieu of Taxes	364,000
Elected Office Revenue (Fees)	18,888,500
Parking & Parks and Recreation Fees	530,000
General and Road & Bridge Fees	2,523,400
Unrestricted Intergovernmental	3,103,920
Rent Revenue/Other Revenue	1,602,000
Other Legally Restricted Revenue Sources	\$134,274,669
	2018 Revenue Sources
	\$353,941,061
	Less: Voter Restricted Public Safety Sales & Use Tax
	(\$24,581,328)
	Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns
	(\$970,167)
	Less: Other Legally Restricted Revenue Sources
	(\$134,274,669)
	2018 Discretionary Revenue Sources
	\$194,114,897
	Less: Legally Restricted Uses
	Road & Bridge/Fleet Operations
	\$16,519,815
	Dept. of Human Services - Local Required Match
	\$14,655,563
	Annual Lease Obligation/Major Capital Projects
	\$12,359,950
	Employee Benefits & Retirement
	\$26,100,274
	Less: Legally Restricted Uses
	\$69,635,602
	2018 Discretionary Revenue to Provide Core Services*
	\$124,479,295

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



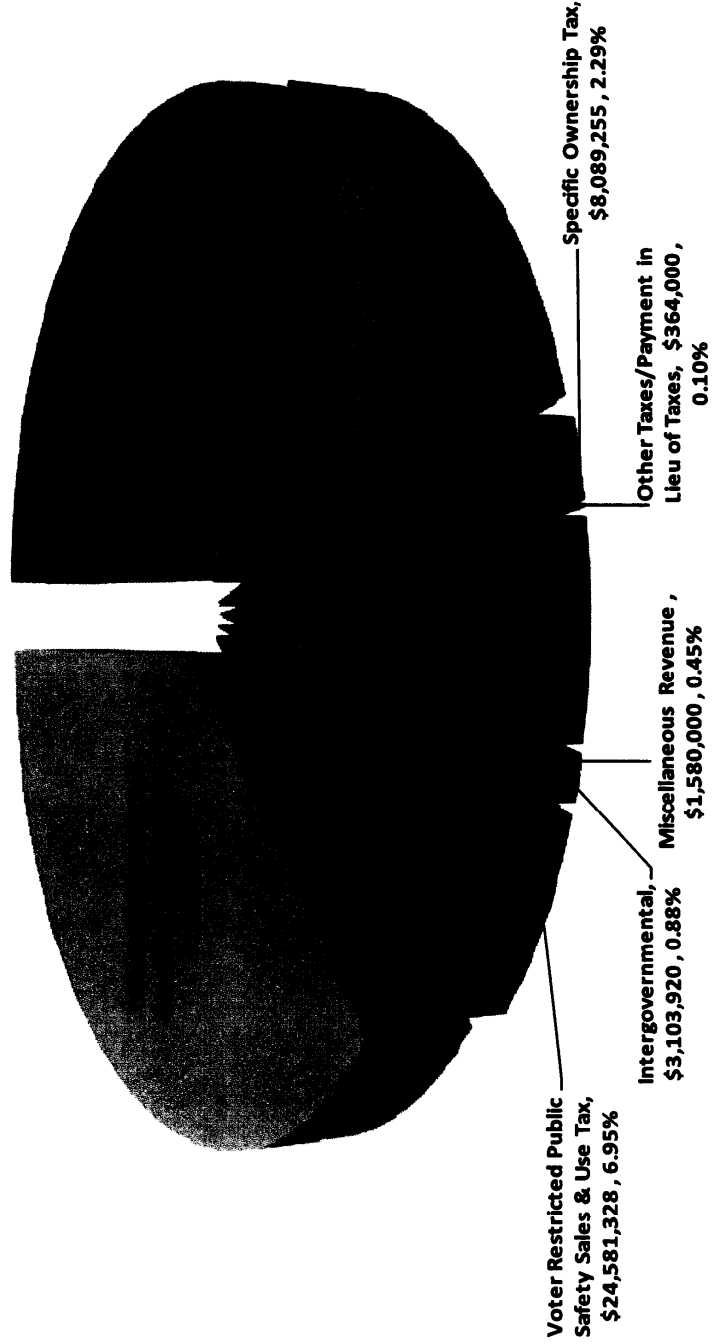
El Paso County, Colorado
2018 Original Adopted Budget
Historical Discretionary Revenue - Daily Cost per Citizen
Funding Core County Services





*El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget*

**2018 Original Adopted Budget
Revenue By Major Category \$353,941,061**

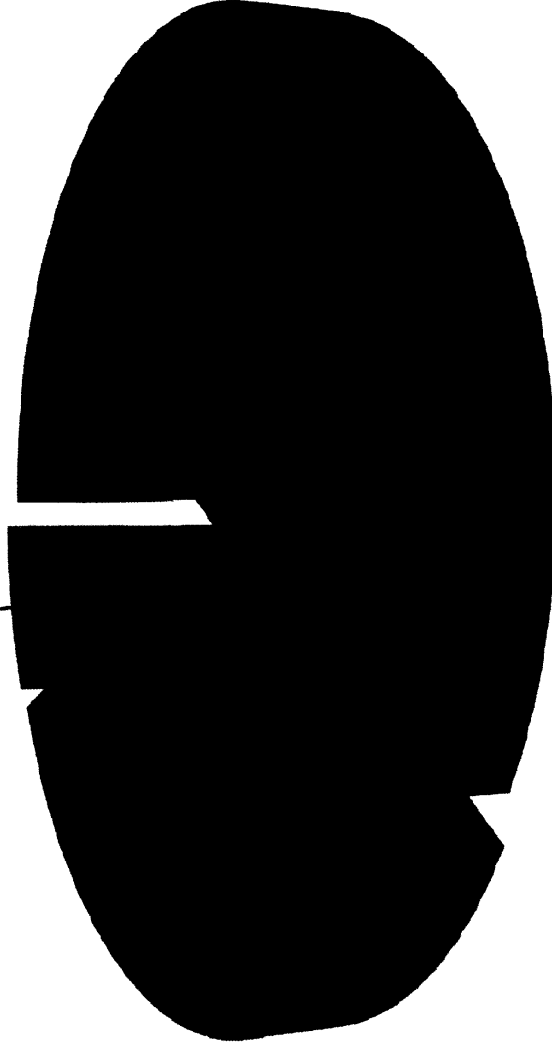




*El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget*

**2018 Original Adopted Budget
Expenditures By Major Category \$363,132,390**

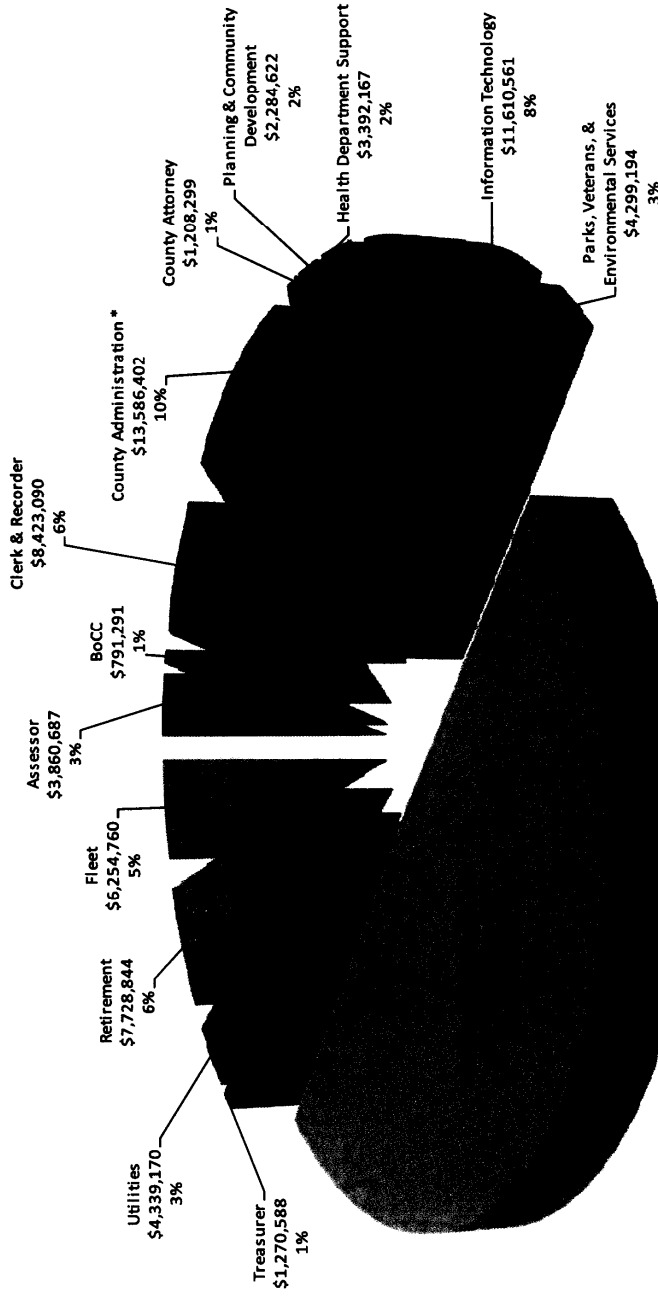
Capital, \$23,284,173,
6%





El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget
Core County Services

2018 Original Adopted Budget
GF Unrestricted Expenditures By Function \$143,340,947



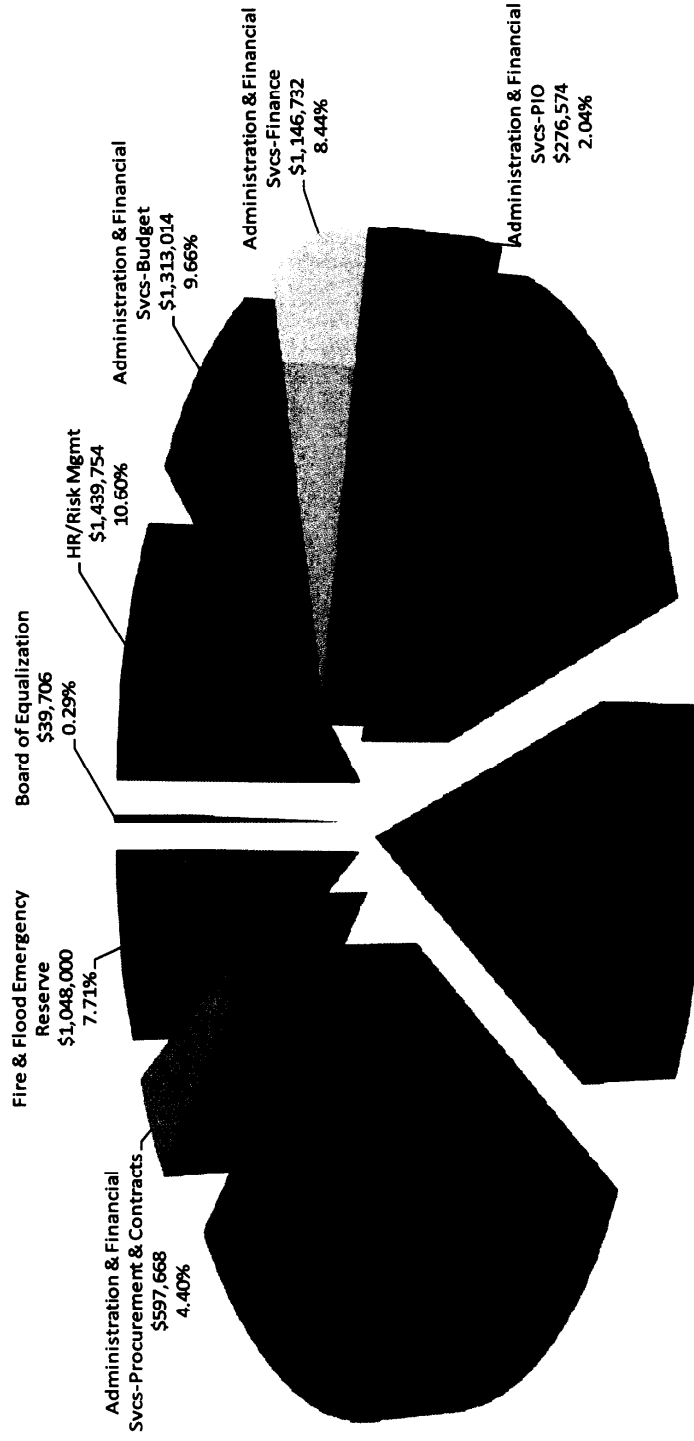
* Please see breakdown of County Administration on Page 6

** Please see breakdown of Public Safety on Page 7



*El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget
Core County Services*

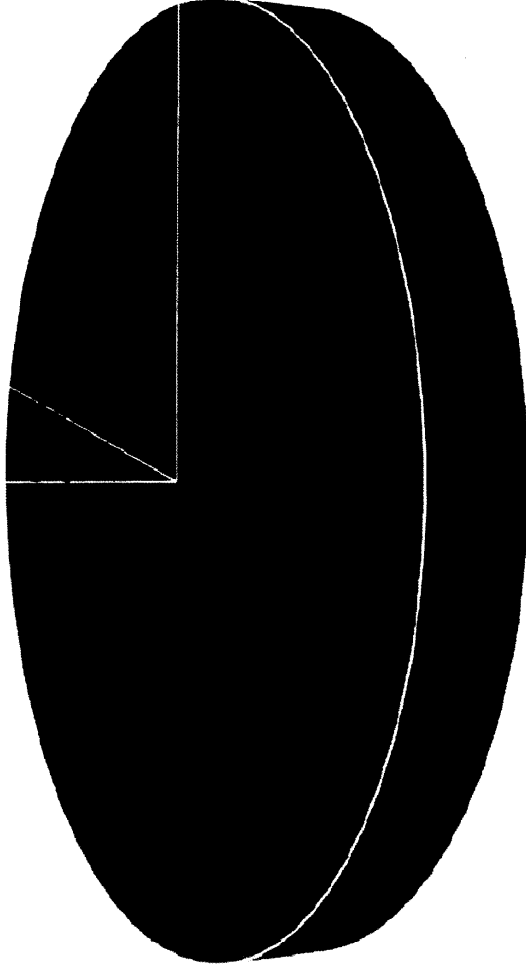
**2018 Original Adopted Budget
GF Unrestricted Expenditures County Administration \$13,586,402**



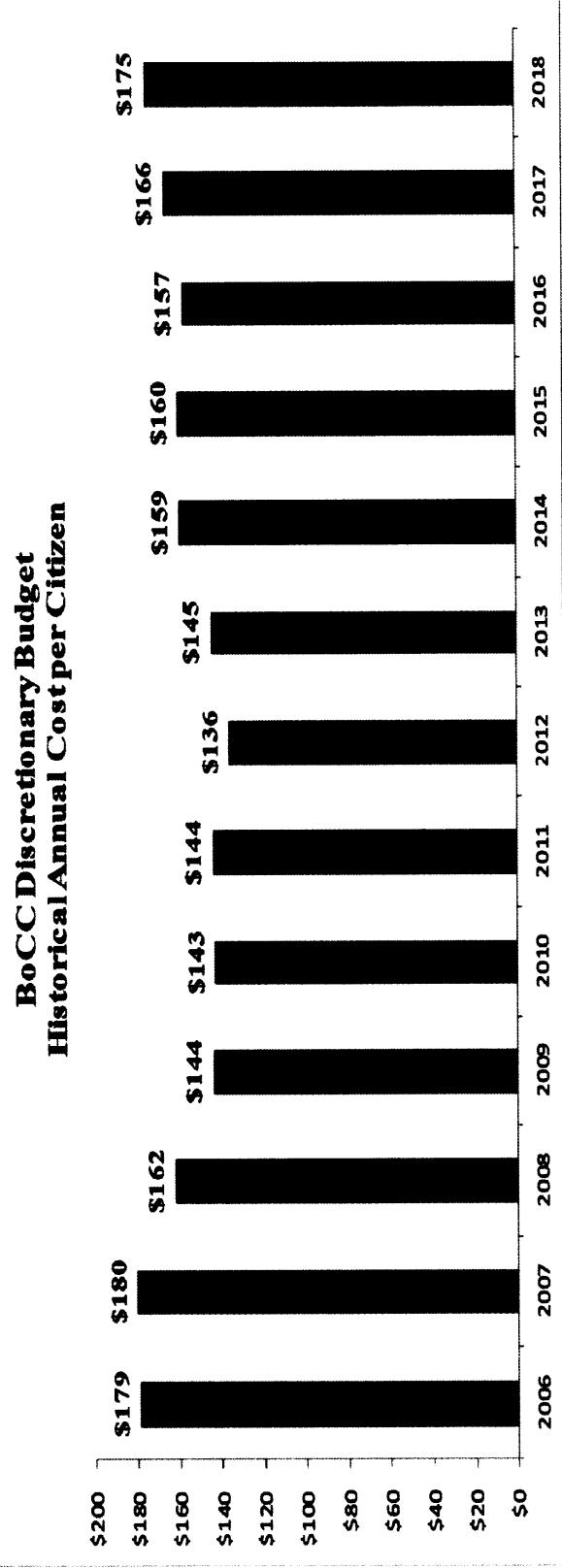


*El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget
Public Safety - Expenditure Budgets*

**2018 Original Adopted Budget
GF Unrestricted Expenditures Public Safety \$66,791,272**

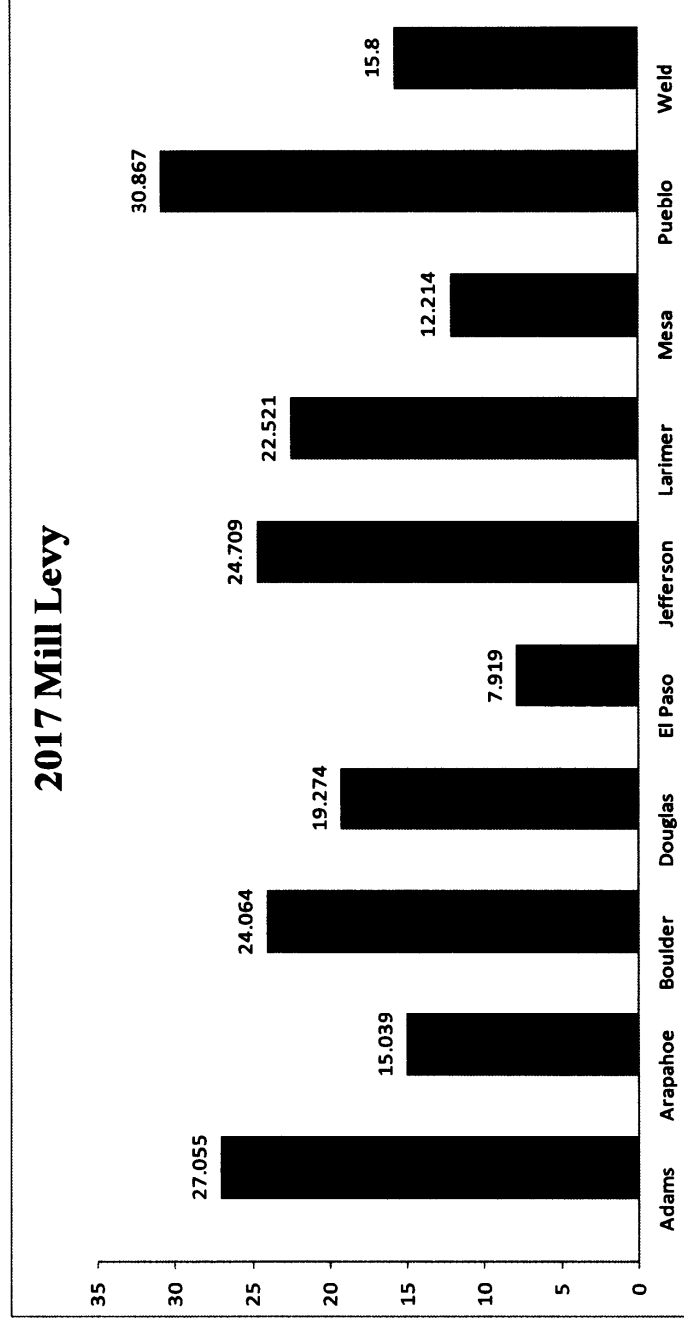


El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget
Unrestricted General Fund - Annual Cost per Citizen
Funding Core County Services



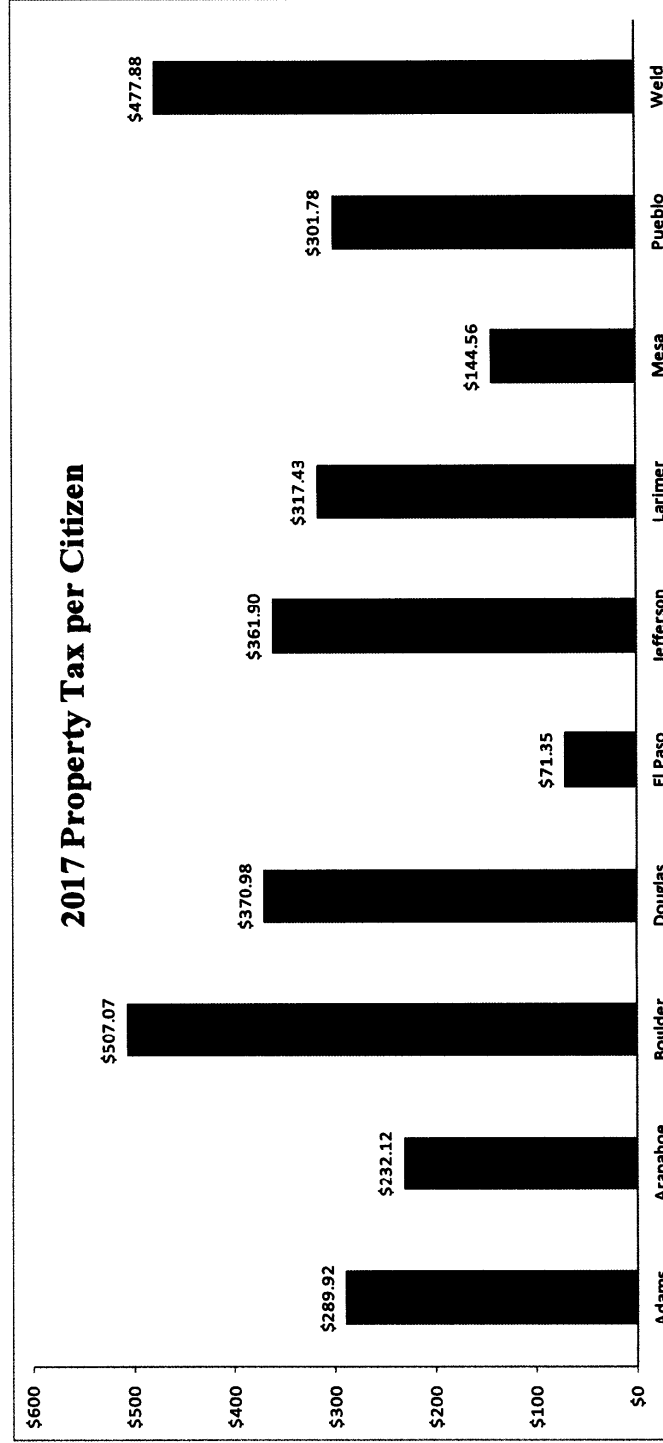
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Discretionary Revenue	104,013,340	105,783,254	96,970,780	87,315,801	88,182,882	91,311,044	87,490,293	94,363,555	108,343,038	107,994,982	107,956,431	115,601,218	124,479,295
Population Estimates*	581,418	587,590	597,249	605,979	624,314	633,942	642,538	652,519	666,500	675,170	685,521	694,967	710,602
Annual Cost Per Person	\$179	\$180	\$162	\$144	\$143	\$144	\$136	\$145	\$159	\$160	\$157	\$166	\$175
Consumer Price Index (CPI)	3.8%	2.2%	3.9%	-0.6%	1.9%	3.7%	1.9%	2.8%	2.9%	1.2%	2.9%	3.1%	(through September)

***El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget
Mill Levy 10-County Comparison***





***El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget
Property Tax Per Citizen 10-County Comparison***

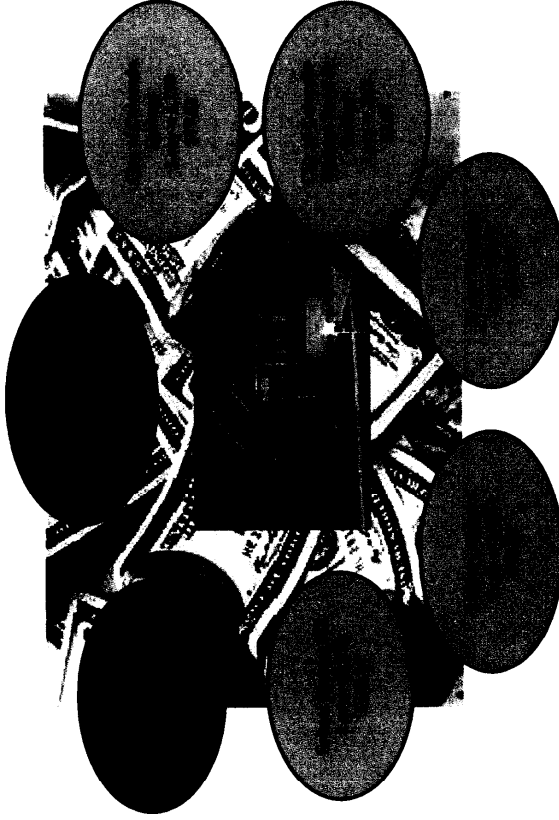




El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget
Property Tax Statement Breakdown - Calculating Property Taxes

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 7.20% 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

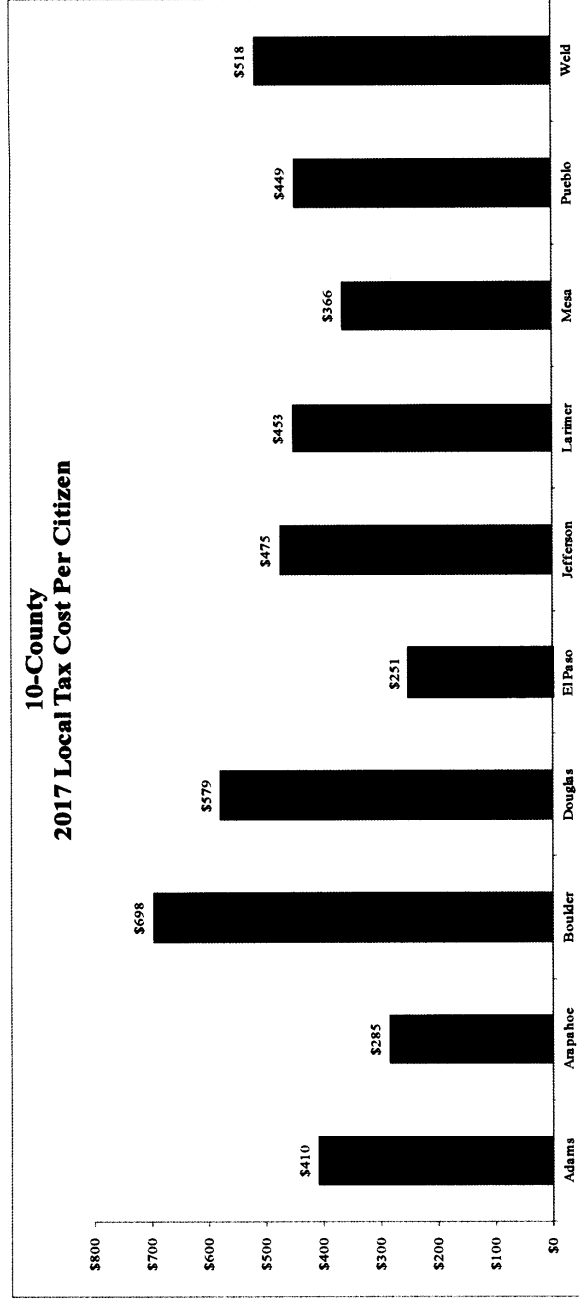
$$\begin{aligned} \text{Market Value} \times \text{Assessment Rate} &= \text{Assessment Value} \\ \text{Assessment Value} \times \text{Mill Levy} &= \text{Property Taxes} \\ \$250,000 \times .072 &= \$18,000 \times 58.019 \text{ Mills } (.058019) = \$1,044.34 \end{aligned}$$



Based on the calculation above, this household would pay \$1,044.34 in total property taxes, of which El Paso County would receive \$140.40 or 13.44% of the total property tax collected.



El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget
Local Tax Cost Per Citizen 10-County Comparison



	Adams	Arapahoe	Boulder	Douglas	El Paso	Jefferson	Larimer	Mesa	Pueblo	Weld
2017										
Sales Tax	\$47,794,000	\$20,776,000	\$52,938,000	\$60,300,000	\$119,163,000	\$49,238,000	\$37,679,000	\$31,167,000	\$19,140,000	\$0
Property Tax	\$144,436,000	\$149,212,000	\$163,392,000	\$124,234,000	\$49,588,000	\$209,212,000	\$108,000,000	\$22,342,000	\$50,073,000	\$141,947,000
Specific Ownership Tax	\$11,785,000	\$9,980,000	\$8,541,000	\$9,502,000	\$5,670,000	\$16,369,000	\$8,285,000	\$2,982,000	\$3,955,000	\$9,600,000
Other Taxes	\$0	\$3,437,000	\$71,000	\$0	\$75,000	\$0	\$0	\$0	\$1,313,000	\$2,230,000
Budgeted Revenue *	\$204,015,000	\$183,405,000	\$224,942,000	\$194,036,000	\$174,496,000	\$274,819,000	\$153,964,000	\$56,491,000	\$74,481,000	\$153,777,000
Population Estimates**	498,187	642,824	322,226	334,879	694,967	578,101	340,228	154,350	165,926	297,032
Annual Cost Per Citizen	\$410	\$285	\$698	\$579	\$251	\$475	\$453	\$366	\$449	\$518

*2017 Budgeted Data from 2017 10-County Data Book
 **Estimated Population From Department of Local Affairs



El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget
2018 Critical Needs Addressed in the OAB Through the 5-Year Financial Roadmap

Department/Office	Critical Need	Critical Needs - On-Calls	Critical Needs - On-Time	TOTAL NEEDS
Invest in Parks Capital	TABOR Retention		1,500,000	1,500,000
Invest in Fire/Flood Recovery	TABOR Retention		1,048,000	1,048,000
Invest in High Impact Road Infrastructure	TABOR Retention - I-25 Gap		6,000,000	6,000,000
Invest in High Impact Road Infrastructure	TABOR Retention - Road Projects		6,000,000	6,000,000
Invest in High Impact Road Infrastructure	Additional Reserve - Match for I-25 Grant		1,500,000	1,500,000
Invest in High Impact Road Infrastructure	Additional on-going	1,000,000		1,000,000
County Wide - Invest in Human Capital	Adjustment to Midpoint (2 of 5 - 86%)	1,420,193		1,420,193
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%)	2,251,831		2,251,831
Public Works - Facilities	Facilities Major Maintenance Plan	750,000		750,000
Sheriff's Office	Marijuana Enforcement	100,000		100,000
Public Health	Combat Communicable Diseases/Contingency Plan		25,000	25,000
Community Services	Criminal Justice Planner	70,000		70,000
Community Services	Pretrial Services	300,000		300,000
				0
				0
		5,892,024	16,073,000	21,965,024



**El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget
Financial Roadmap 2018-2022**

RESERVE STRATEGY						
	2018 Budget (Excess from 2017)	2019 Budget (Excess from 2018)	2020 Budget (Excess from 2019)	2021 Budget (Excess from 2020)	2022 Budget (Excess from 2021)	
Rolling Balance	500,000	2,828,972	5,328,972	7,828,972	10,328,972	
General Fund Underspending	2,000,000	1,250,000	1,250,000	1,250,000	1,250,000	
General Fund Unanticipated Revenue	328,972	1,250,000	1,250,000	1,250,000	1,250,000	
Rolling Reserve Balance	2,828,972	5,328,972	7,828,972	10,328,972	12,828,972	

OPERATIONAL STRATEGY						
Dept/Office	2018	2019	2020	2021	2022	
Beginning Operational Savings	5,207,020	0	251,344	(182,674)	(216,949)	
Net Change	17,086,976	17,967,345	21,840,935	31,002,587	40,244,877	
Invest in Public Capital	0	0	0	0	0	
Invest in Broadband Recovery	0	0	0	0	0	
County Wide - Invest in Human Capital	(1,420,193)	(1,420,193)	(1,420,193)	(1,420,193)	(1,420,193)	
County Wide - Invest in Human Capital	(2,251,831)	(2,251,831)	(2,251,831)	(2,251,831)	(2,251,831)	
County Wide - Invest in Human Capital	(1,442,765)	(1,442,765)	(1,442,765)	(1,442,765)	(1,442,765)	
County Wide - Invest in Human Capital	(2,325,274)	(2,325,274)	(2,325,274)	(2,325,274)	(2,325,274)	
County Wide - Invest in Human Capital	(1,508,317)	(1,508,317)	(1,508,317)	(1,508,317)	(1,508,317)	
County Wide - Invest in Human Capital	(2,400,635)	(2,400,635)	(2,400,635)	(2,400,635)	(2,400,635)	
County Wide - Invest in Human Capital	(1,463,095)	(1,463,095)	(1,463,095)	(1,463,095)	(1,500,000)	
County Wide - Invest in Human Capital	(2,478,815)	(2,478,815)	(2,478,815)	(2,478,815)	(2,478,815)	
Board of County Commissioners	(56,387)	(56,387)	(56,387)	(56,387)	(56,387)	
County-Wide Elected Officials	(114,551)	(114,551)	(114,551)	(114,551)	(114,551)	
Community Services - Parks	(100,000)	(100,000)	(150,000)	(150,000)	(150,000)	
Community Services - Parks	(100,000)	(100,000)	(150,000)	(150,000)	(150,000)	
Community Services - Parks	(100,000)	(100,000)	(150,000)	(150,000)	(150,000)	
Information Technology	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)	
Public Works - Facilities	(750,000)	(750,000)	(750,000)	(820,000)	(820,000)	
Public Works - Facilities	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	
Community Services - Parks	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	
Sheriff's Office	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	
Public Health	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)	
Community Services	(300,000)	(300,000)	(400,000)	(400,000)	(400,000)	
Community Services	0	251,344	(182,674)	(216,949)	7,754,159	
Ending Operational Savings						

**Section II – Budget Changes
(from 2017 to 2018)**



**El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget**

El Paso County, Colorado

Changes to Revenue Budget from 2017 to 2018

	Department	2017					2018				
		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
1	Administrative Services	107,629,784	7,338,901	2,927,155	1,838,439	25,000	(12,200)	300,000	(5,125,000)		114,922,079
	Security - Parking Structure	234,000					(29,000)				205,000
	Facilities Management	24,784					216		10,000		35,000
	Parks & Leisure Services	225,000					100,000				325,000
	Information Technology	0					7,000				7,000
	Veteran Services	18,960						4,440			23,400
	Planning & Community Development	1,297,989					153,411				1,451,400
	Assessor	24,850					(3,850)				21,000
	Clerk & Recorder	10,285,100					1,344,900				11,630,000
	Coroner	477,000					500				477,500
	Sheriff's Office	5,506,449					(73,000)	(119,929)			5,313,520
	Surveyor	1,000									1,000
	Treasurer	3,550,000					300,000				3,850,000
	Public Trustee	250,000					(49,000)				201,000
1	Net General Fund	129,524,916	7,338,901	0	2,927,155	1,838,439	1,738,977	184,511	(5,115,000)	0	138,462,899
	Facilities CAM and County/City SLA	1,191,969								63,206	1,255,175
	Restricted Parks & Environ Svcs	399,050								(5,000)	394,050
	Justice Services/Community Outreach	6,399,195								337,587	6,736,782
	Useful Public Service	71,000								0	71,000
	Restricted Fees	1,697,000								347,500	2,044,500
	Clerk & Recorder	2,265,000								280,000	2,545,000
	District Attorney	664,995								58,709	723,704
	Sheriff's Office	1,369,286		2,464,215						1,246,895	2,616,181
	Public Safety Sales & Use Tax	22,117,113								0	24,581,328
	Economic Development	7,893,913								400,284	8,294,197
	Pikes Peak Workforce Center	7,093,369								(836,855)	6,256,514
1	GF -Grants/Restricted	51,161,890	0	2,464,215	0	0	0	0	0	1,892,326	55,518,431
1	Total General Fund	180,686,806	7,338,901	2,927,155	1,838,439	25,000	1,738,977	184,511	(5,115,000)	1,892,326	193,981,330
Restricted Funds											
3	Road & Bridge Escrow	903,998									970,167
15	Conservation Trust	1,352,230								22,029	1,374,259
19	Schools' Trust Fund	100,000									100,000
22	Household Hazardous Waste	1,081,886								32,781	1,114,667
75	Local Improvement Districts-Falcon Vista	140,000								0	140,000
Partially Restricted Funds											
2	Road & Bridge	17,893,464							6,000,000	298,000	24,665,055
4	Dept of Human Services	70,267,500	(2,813,271)							5,401,416	72,855,645
6	Community Investment	16,116,848	1,606,495							(16,756)	17,706,587
12	Self-Insurance	33,867,546	4,420,366							2,745,439	41,033,351
	Total	322,410,278	10,552,491	2,464,215	3,058,099	8,000	1,583,977	184,511	885,000	10,375,235	353,941,061

El Paso County, Colorado

Changes to Base Budget from 2017 to 2018

Fund	Department	2017 Original Adopted Budget	2017 Remove One-Time AFRs	2018 BoCC Approved One-Time Critical Needs	2018 BoCC Approved On-Going Critical Needs/Other Budget Moves	2018 Original Adopted Budget
1	Board of County Commissioners - Admin				5,081	
	Board of Equalization				191	39,706
	Tabor Retention - I-25 Gap			6,000,000		6,000,000
	Reserve for I-25 Gap Grant Match			1,500,000		1,500,000
	ADM- HR/Risk Mgmt	1,457,051			(17,297)	1,439,754
	ADM-Admin & Fin Svcs/Budget, Finance & PIO	2,470,828			265,492	2,736,320
	County Wide Support	1,840,317			190,189	2,030,506
	Employee Benefits	0				0
	Procurement & Contracts	581,279			16,389	597,668
	Fire & Flood Emergency Reserve	0		1,048,000		1,048,000
	ADM- Planning & Community Development	2,107,229			177,393	2,284,622
	ADM- Community Services - Parks	1,628,021			161,632	1,789,653
	CSU Administration	175,307			1,951	177,258
	Environmental Services	373,684			5,308	378,992
	Veteran Services	438,382			14,909	453,291
	Tabor Retention - Parks Projects	0		1,500,000		1,500,000
	ADM- Public Works- Security	1,284,172			257,186	1,541,358
	Facilities Management	7,676,388			806,743	8,483,131
	ADM- Information Technology	11,324,050			286,511	11,610,561
	County Attorney-GF	1,163,803			44,496	1,208,299
	Health Department Support	3,285,804		25,000	81,363	3,392,167
	Clerk & Recorder	8,178,462			244,628	8,423,090
	Treasurer	1,251,929			18,659	1,270,588
	Assessor	3,788,545			72,142	3,860,687
	Coroner	2,474,619			74,310	2,548,929
	Surveyor	9,129				9,129
	District Attorney	13,689,084			642,354	14,331,438
	Sheriff's Office	48,827,274			1,083,631	49,910,905
	Fleet	6,722,850			(468,090)	6,254,760
	Retirement	7,187,347			541,497	7,728,844
1	Net General Fund	128,761,279	0	10,073,000	4,506,668	143,340,947

El Paso County, Colorado

Changes to Base Budget from 2017 to 2018

Fund	Department	2017 Original Adopted Budget	2017 Remove One-Time AFRs	2018 BoCC Approved One-Time Critical Needs	2018 BoCC Approved		
					On-Going Critical Needs/Other Budget Moves	2018 Original Adopted Budget	
	Restricted Parks & Environ Svcs*	922,946			131,454	1,054,400	
	Facilities County/City SLA/CAM*	1,175,110			80,065	1,255,175	
	Justice Services/Community Outreach *	6,470,195			337,587	6,807,782	
	County Attorney - DHS*				0	0	
	Clerk & Recorder*	2,890,000			400,000	3,290,000	
	Admin Restricted - Use Tax, Cable & P-Card*	1,769,062			275,438	2,044,500	
	District Attorney*	664,995			58,709	723,704	
	Sheriff's Office*	1,369,286			906,895	2,276,181	
	Public Safety Sales & Use Tax*	22,117,113			2,287,794	24,404,907	
	Economic Development*	7,893,913			400,284	8,294,197	
	Pikes Peak Workforce Center*	7,093,369			(836,855)	6,256,514	
1	GF -Grants/Restricted*	52,365,989	0	0	4,041,371	56,407,360	
1	Total General Fund	181,127,268	0	10,073,000	8,548,039	199,748,307	
Restricted Funds							
3	Road & Bridge Escrow	903,998			66,169	970,167	
15	Conservation Trust	1,352,230			22,029	1,374,259	
19	Schools' Trust Fund	100,000				100,000	
22	Household Hazardous Waste Mgmt.	1,081,886			32,781	1,114,667	
75	Local Improvement Districts-Falcon Vista	140,000			0	140,000	
Partially Restricted Funds							
2	Road & Bridge	19,617,695		6,000,000	988,911	26,606,606	
4	Dept of Human Services	70,092,500			5,988,145	76,080,645	
6	Community Investment	16,116,848			1,589,739	17,706,587	
12	Self-Insurance	33,833,450			5,457,702	39,291,152	
		324,365,875	0	16,073,000	22,693,515	363,132,390	

Section III – 2018 Original Adopted Budget



El Paso County, Colorado 2018 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				14,655,563	12,359,950	18,286,430					107,337,883
Sales and Use Tax	62,035,940										51,675,939
Property Taxes-Real Property	50,355,700	1,320,239									8,089,255
Specific Ownership Tax	5,708,439	2,380,816									364,000
Other Taxes / PILT	300,000	64,000									1,079,000
Fees & Charges for Svs	579,000	500,000									21,000
Assessor Fees	21,000										11,630,000
Clerk & Recorder Fees	11,630,000										472,500
Coroner	472,500										1,451,400
Planning & Community Development	1,451,400										2,713,000
Sheriff Fees	2,713,000										1,000
Surveyor	1,000										3,850,000
Treasurer Fees	3,850,000										201,000
Public Trustee Fees	201,000										325,000
Park & Recreation Fees	325,000										205,000
Parking Structure Fees	205,000										15,000
Rent Collections-Outside	15,000										3,103,920
Intergovernmental	3,103,920					85,000					1,580,000
Miscellaneous Revenue	1,495,000										0
Transfer Out - Road & Bridge	(6,000,000)	6,000,000									0
Unrestricted Revenue	138,462,899	10,265,055	0	14,655,563	12,359,950	18,371,430	0	0	0	0	194,114,897
RESTRICTED REVENUE											
Grant / Intergovernmental	25,882,553				837,634	100,000	1,374,259	100,000	1,114,667	140,000	87,749,195
Public Safety Sales & Use Tax	24,581,328			58,200,082							24,581,328
Restricted Fees	5,054,550	702,000									5,756,550
Property Taxes-Pass thru BPPT			970,167								970,167
Highway User Tax		13,698,000									13,698,000
Employee Paid Benefits					4,509,003	9,843,722					9,843,722
Internal County Direct Bills						12,718,199					17,227,202
Restricted Revenue	55,518,431	14,400,000	970,167	58,200,082	5,346,637	22,661,921	1,374,259	100,000	1,114,667	140,000	159,826,164
Total Revenue	193,981,330	24,665,055	970,167	72,855,645	17,706,587	41,033,351	1,374,259	100,000	1,114,667	140,000	353,941,061
Expenditures											
Personnel	98,718,689	4,897,712		10,699,814		13,157,568					127,473,783
Operating	31,903,879	3,873,262		7,180,749	12,359,950	3,471,663					58,789,503
Capital	12,718,379	3,453,631									16,154,010
Unrestricted Expenditures	143,340,947	12,206,606	0	17,880,563	12,359,950	16,629,231	0	0	0	0	202,417,297
Restricted Personnel	26,466,583	5,777,778		34,827,207		17,930,822	1,217,407		436,126		86,655,922
Restricted Operating	26,863,591	4,569,246	970,167	23,372,875	5,346,637	4,731,099	156,852	100,000	678,541	140,000	66,929,008
Restricted Capital	3,077,186	4,052,977									7,130,163
Restricted Expenditures	56,407,360	14,400,000	970,167	58,200,082	5,346,637	22,661,921	1,374,259	100,000	1,114,667	140,000	160,715,093
Total Expenditures	199,748,307	26,606,606	970,167	76,080,645	17,706,587	39,291,152	1,374,259	100,000	1,114,667	140,000	363,132,390

* Restricted Funds



El Paso County, Colorado
Administration & Financial Services
2018 Original Adopted Budget - Fund Balance Estimates

	January 1, 2018		2018		2018		December 31, 2018	
	Estimated	Original	Original	Original	Original	Estimated	Estimated	Estimated
	Beginning	Adopted Budget	Adopted Budget	Adopted Budget	Expenditures	Available	Available	Available
	Fund Balance	+ Revenues	- Revenues	+ Expenditures	=	Fund Balance	Fund Balance	Fund Balance
General Fund -Net-UR	\$12,463,113	\$138,462,899	\$0	(\$143,340,947)		\$7,585,066	\$7,585,066	\$0
Legally Required TABOR Reserve	6,993,930	0	0	0		6,993,930	6,993,930	0
BoCC Emergency Reserve	2,828,972	0	0	0		2,828,972	2,828,972	0
General Fund -RES*	15,613,626	55,518,431	55,518,431	(56,407,360)		14,724,697	14,724,697	0
Total General Fund	\$37,899,641	\$193,981,330	\$193,981,330	(\$199,748,307)		\$32,132,665	\$32,132,665	\$0
Restricted Funds								
Road & Bridge Escrow	\$0	\$970,167	\$970,167	(\$970,167)		\$0	\$0	\$0
Conservation Trust	\$475,375	\$1,374,259	\$1,374,259	(\$1,374,259)		\$475,375	\$475,375	\$0
School's Trust	\$115,158	\$100,000	\$100,000	(\$100,000)		\$115,158	\$115,158	\$0
Household Hazardous Waste Management	\$781,681	\$1,114,667	\$1,114,667	(\$1,114,667)		\$781,681	\$781,681	\$0
Local Improvement Districts-Falcon Vista	\$78,952	\$140,000	\$140,000	(\$140,000)		\$78,952	\$78,952	\$0
Partially Restricted Funds								
Road & Bridge	\$9,563,055	\$24,665,055	\$24,665,055	(\$26,606,606)		\$7,621,504	\$7,621,504	\$0
Department of Human Services	\$3,483,196	\$72,855,645	\$72,855,645	(\$76,080,645)		\$258,196	\$258,196	\$0
Community Investment	\$456,790	\$17,706,587	\$17,706,587	(\$17,706,587)		\$456,790	\$456,790	\$0
Self-Insurance	\$9,189,767	\$41,033,351	\$41,033,351	(\$39,291,152)		\$10,931,966	\$10,931,966	\$0
Total	\$62,043,615	\$353,941,061	\$353,941,061	(\$363,132,390)		\$52,852,287	\$52,852,287	\$0

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	2018 Original Adopted Budget
1	Administrative Services	62,035,940	0	50,355,700	5,708,439	300,000	572,000	475,000	(4,525,000)	0	114,922,079
	Security- Parking Structure	0	0	0	0	0	205,000	0	0	0	205,000
	Facilities Management	0	0	0	0	0	15,000	0	20,000	0	35,000
	Parks & Leisure Services	0	0	0	0	0	325,000	0	0	0	325,000
	Information Technology	0	0	0	0	0	7,000	0	0	0	7,000
	Veteran Services	0	0	0	0	0	0	23,400	0	0	23,400
	Planning & Community Development	0	0	0	0	0	1,451,400	0	0	0	1,451,400
	Assessor	0	0	0	0	0	21,000	0	0	0	21,000
	Clerk & Recorder	0	0	0	0	0	11,630,000	0	0	0	11,630,000
	Coroner	0	0	0	0	0	472,500	5,000	0	0	477,500
	Sheriff's Office	0	0	0	0	0	2,713,000	2,600,520	0	0	5,313,520
	Surveyor	0	0	0	0	0	1,000	0	0	0	1,000
	Treasurer	0	0	0	0	0	3,850,000	0	0	0	3,850,000
	Public Trustee	0	0	0	0	0	201,000	0	0	0	201,000
1	Net General Fund	62,035,940	0	50,355,700	5,708,439	300,000	21,463,900	3,103,920	(4,505,000)	0	138,462,899
	Facilities CAM and County/City SLA	0	0	0	0	0	0	0	0	1,255,175	1,255,175
	Restricted Parks & Environ Svcs	0	0	0	0	0	0	0	0	394,050	394,050
	Justice Services/Community Outreach	0	0	0	0	0	0	0	0	6,736,782	6,736,782
	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	2,044,500	2,044,500
	Clerk & Recorder	0	0	0	0	0	0	0	0	2,545,000	2,545,000
	District Attorney-Grants	0	0	0	0	0	0	0	0	723,704	723,704
	Sheriff's Office	0	24,581,328	0	0	0	0	0	0	2,616,181	2,616,181
	Public Safety Sales & Use Tax	0	0	0	0	0	0	0	0	0	24,581,328
	Economic Development	0	0	0	0	0	0	0	0	8,294,197	8,294,197
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	6,256,514	6,256,514
1	GF -Grants/Restricted	0	24,581,328	0	0	0	0	0	0	30,937,103	55,518,431
1	Total General Fund	62,035,940	24,581,328	50,355,700	5,708,439	300,000	21,463,900	3,103,920	(4,505,000)	30,937,103	193,981,330
Restricted Funds											
3	Road & Bridge Escrow	0	0	970,167	0	0	0	0	0	0	970,167
15	Conservation Trust	0	0	0	0	0	0	0	0	1,374,259	1,374,259
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	1,114,667	1,114,667
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	1,320,239	2,380,816	64,000	500,000	0	6,000,000	14,400,000	24,665,055
4	Dept of Human Serv.	14,655,563	0	0	0	0	0	0	0	58,200,082	72,855,645
6	Community Investment	12,359,950	0	0	0	0	0	0	0	5,346,637	17,706,587
12	Self-Insurance	18,286,430	0	0	0	0	0	0	85,000	22,661,921	41,033,351
	Total	107,337,883	24,581,328	52,646,106	8,089,255	364,000	21,963,900	3,103,920	1,580,000	134,274,669	353,941,061

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel			Operating			2018 Original		
		Personnel	Intergovernmental Reimbursements	Operating	Capital	Intergovernmental Reimbursements	Adopted Budget			
1	Board of County Commissioners - Admin	726,525	0	64,766	0	0	791,291			
	Board of Equalization	9,742	0	29,964	0	0	39,706			
	Tabor Retention - I-25 Gap				6,000,000		6,000,000			
	Reserve for I-25 Gap Grant Match				1,500,000		1,500,000			
	ADM- HR/Risk Mgmt	1,139,783	(4,529)	304,500	0	0	1,439,754			
	ADM- Admin & Fin Svcs/Budget, Finance & PIO	5,308,607	(2,679,663)	166,120	0	(58,744)	2,736,320			
	County Wide Support	3,333,862	(1,000,000)	1,436,754	0	(1,740,110)	2,030,506			
	Employee Benefits	349,698	(349,698)	40,177	0	(40,177)	0			
	Procurement & Contracts	638,049	(60,153)	19,772	0	0	597,668			
	Fire & Flood Emergency Reserve	0	0	1,048,000	0	0	1,048,000			
	ADM- Planning & Community Development	2,061,860	(2,172)	224,934	0	0	2,284,622			
	ADM- Community Services - Parks	1,515,124	(130,748)	481,966	0	(76,689)	1,789,653			
	CSU Administration	128,208	(17,000)	66,050	0	0	177,258			
	Environmental Services	282,342	0	96,650	0	0	378,992			
	Veteran Services	426,117	0	27,174	0	0	453,291			
	Tabor Retention - Parks Projects	0	0	0	1,500,000	0	1,500,000			
	ADM- Public Works- Security	2,081,456	(573,570)	145,669	0	(112,197)	1,541,358			
	Facilities Management	2,579,190	(51,326)	7,258,329	294,653	(1,597,715)	8,483,131			
	ADM- Information Technology	5,597,612	(396,497)	8,559,446	150,000	(2,300,000)	11,610,561			
	County Attorney-GF	1,227,253	(188,345)	169,391	0	0	1,208,299			
	Health Department Support	0	0	3,392,167	0	0	3,392,167			
	Clerk & Recorder	7,008,177	(983,856)	2,409,369	47,000	(57,600)	8,423,090			
	Treasurer	1,077,922	0	192,666	0	0	1,270,588			
	Assessor	3,660,162	0	200,525	0	0	3,860,687			
	Coroner	2,253,395	0	295,534	0	0	2,548,929			
	Surveyor	6,129	0	3,000	0	0	9,129			
	District Attorney	14,846,708	(1,042,317)	527,047	0	0	14,331,438			
	Sheriff's Office	44,582,510	(3,733,674)	9,062,069	0	0	49,910,905			
	Public Trustee	422,000	(422,000)	0	0	0	0			
	Fleet	1,961,462	0	1,066,572	3,226,726	0	6,254,760			
	Retirement	11,305,459	(4,175,115)	1,050,000	0	(451,500)	7,728,844			
	Retirement Admin/Pension Trust	251,588	(251,588)	0	0	0	0			
1	Net General Fund	114,780,940	(16,062,251)	38,338,611	12,718,379	(6,434,732)	143,340,947			

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel			Operating			2018 Original		
		Personnel	Intergovernmental Reimbursements	Operating	Capital	Operating Reimbursements	Adopted Budget			
	Restricted Parks & Environ Svcs	96,252	0	958,148	0	0	1,054,400			
	Facilities County/City SLA/CAM	1,158,969	0	96,206	0	0	1,255,175			
	Justice Services/Community Outreach	363,106	(39,649)	6,484,325	0	0	6,807,782			
	County Attorney - DHS	1,591,195	(1,591,195)	147,751	0	(147,751)	0			
	Clerk & Recorder	70,000	0	2,220,000	1,000,000	0	3,290,000			
	Admin Restricted - Use Tax, Cable & P-Card	316,147	0	1,728,353	0	0	2,044,500			
	District Attorney-Grants	723,704	0	0	0	0	723,704			
	Sheriff's Office	1,326,181	0	950,000	0	0	2,276,181			
	Public Safety Sales & Use Tax	18,828,616	0	3,499,105	2,077,186	0	24,404,907			
	Economic Development	368,462	0	7,925,735	0	0	8,294,197			
	Pikes Peak Workforce Center	3,254,795	0	3,001,719	0	0	6,256,514			
1	GF - Grants/Restricted	28,097,427	(1,630,844)	27,011,342	3,077,186	(147,751)	56,407,360			
1	Total General Fund	142,878,367	(17,693,095)	65,349,953	15,795,565	(6,582,483)	199,748,307			
Restricted Funds										
3	Road & Bridge Escrow	0	0	970,167	0	0	970,167			
15	Conservation Trust	1,217,407	0	156,852	0	0	1,374,259			
19	Schools' Trust Fund	0	0	100,000	0	0	100,000			
22	Household Hazardous Waste Mgmt.	436,126	0	678,541	0	0	1,114,667			
75	Local Improve. Districts-Falcon Vista	0	0	140,000	0	0	140,000			
Partially Restricted Funds										
2	Road & Bridge	10,675,490	0	8,532,508	7,488,608	(90,000)	26,606,606			
4	Dept of Human Services	45,527,021	0	30,553,624	0	0	76,080,645			
6	Community Investment	0	0	17,706,587	0	0	17,706,587			
12	Self Insurance	31,088,390	0	8,202,762	0	0	39,291,152			
		231,822,801	(17,693,095)	132,390,994	23,284,173	(6,672,483)	363,132,390			