



# EL PASO COUNTY



## 2018 ORIGINAL ADOPTED BUDGET

PRESENTED DECEMBER 12, 2017  
"ATTACHMENT A"



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

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## Section I – Budget Analysis





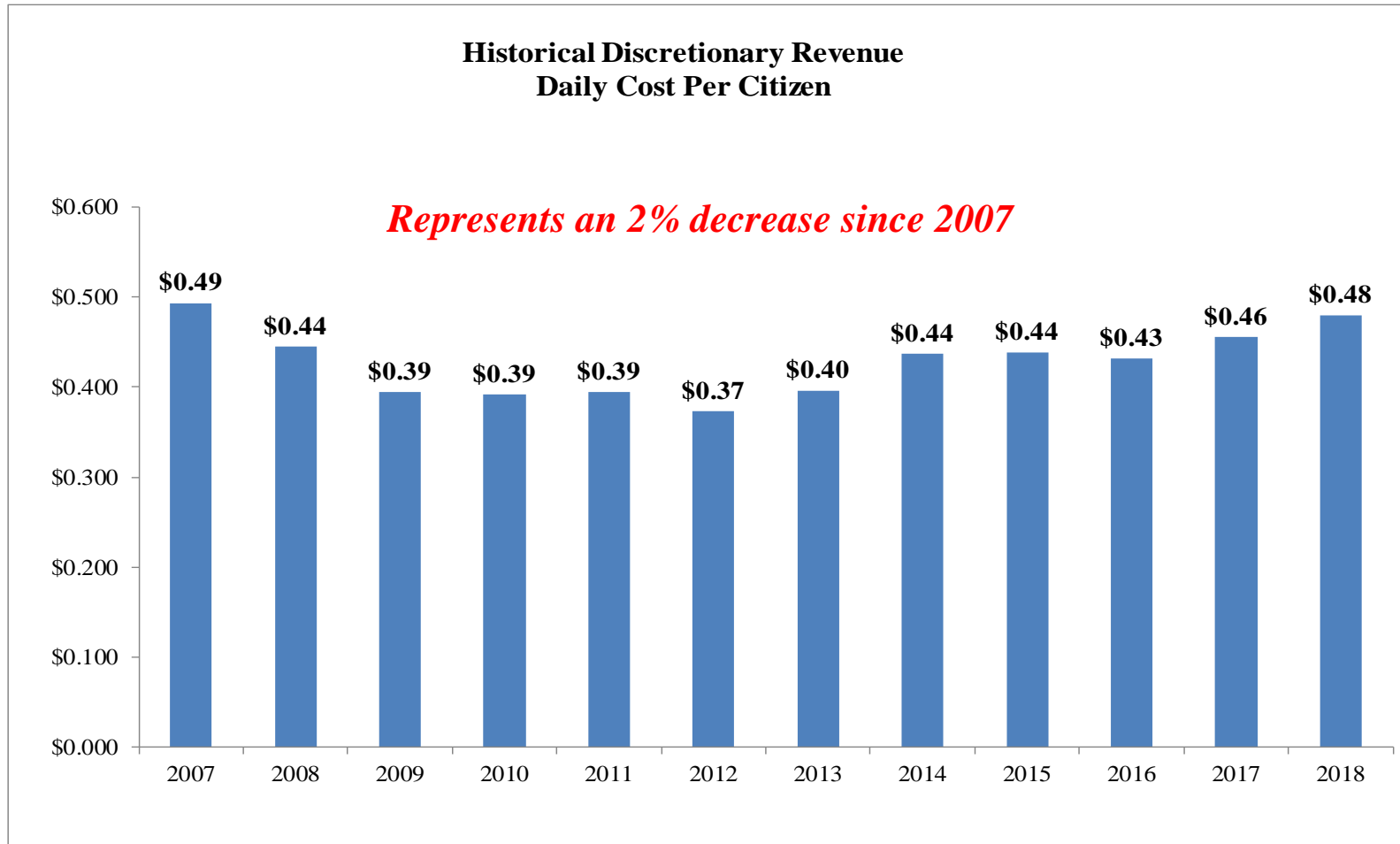
*El Paso County, Colorado  
Administration & Financial Services  
2018 Original Adopted Budget  
Discretionary Revenue to Provide Core Services*

2018 Original Adopted Budget Revenue Sources & Uses	
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
<b><i>Other Legally Restricted Revenue Sources</i></b>	<b><i>\$134,274,669</i></b>
<b>2018 Revenue Sources</b>	<b>\$353,941,061</b>
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)
<b>2018 Discretionary Revenue Sources</b>	<b>\$194,114,897</b>
<b><u>Less: Legally Restricted Uses</u></b>	
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
<b>Less: Legally Restricted Uses</b>	<b>\$69,635,602</b>
<b>2018 Discretionary Revenue to Provide Core Services*</b>	<b>\$124,479,295</b>

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



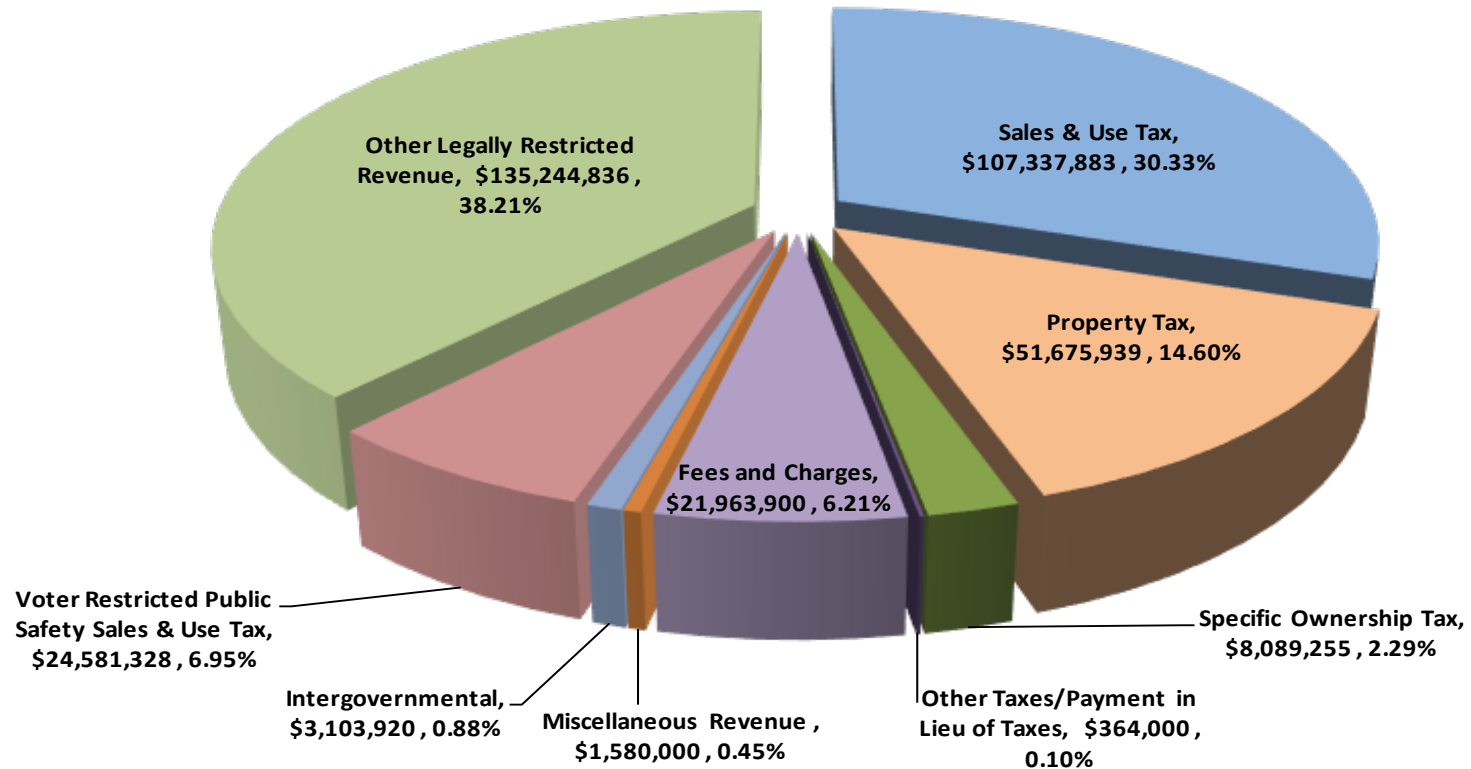
*El Paso County, Colorado*  
*2018 Original Adopted Budget*  
*Historical Discretionary Revenue - Daily Cost per Citizen*  
*Funding Core County Services*





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

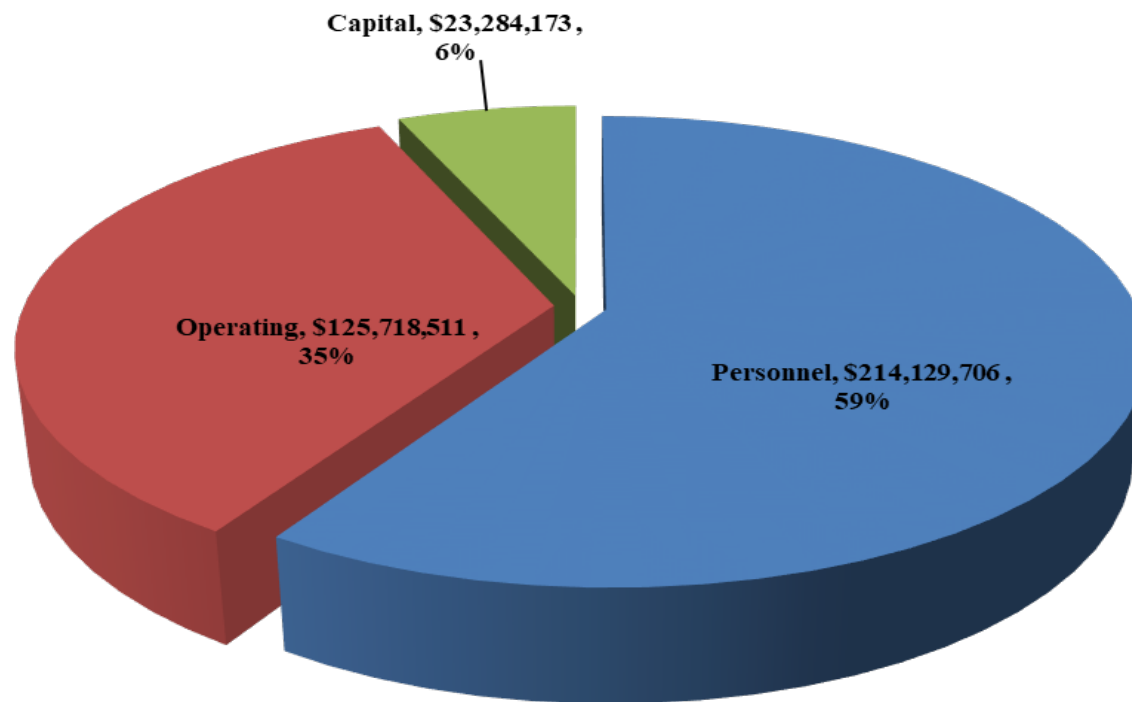
**2018 Original Adopted Budget**  
**Revenue By Major Category \$353,941,061**





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

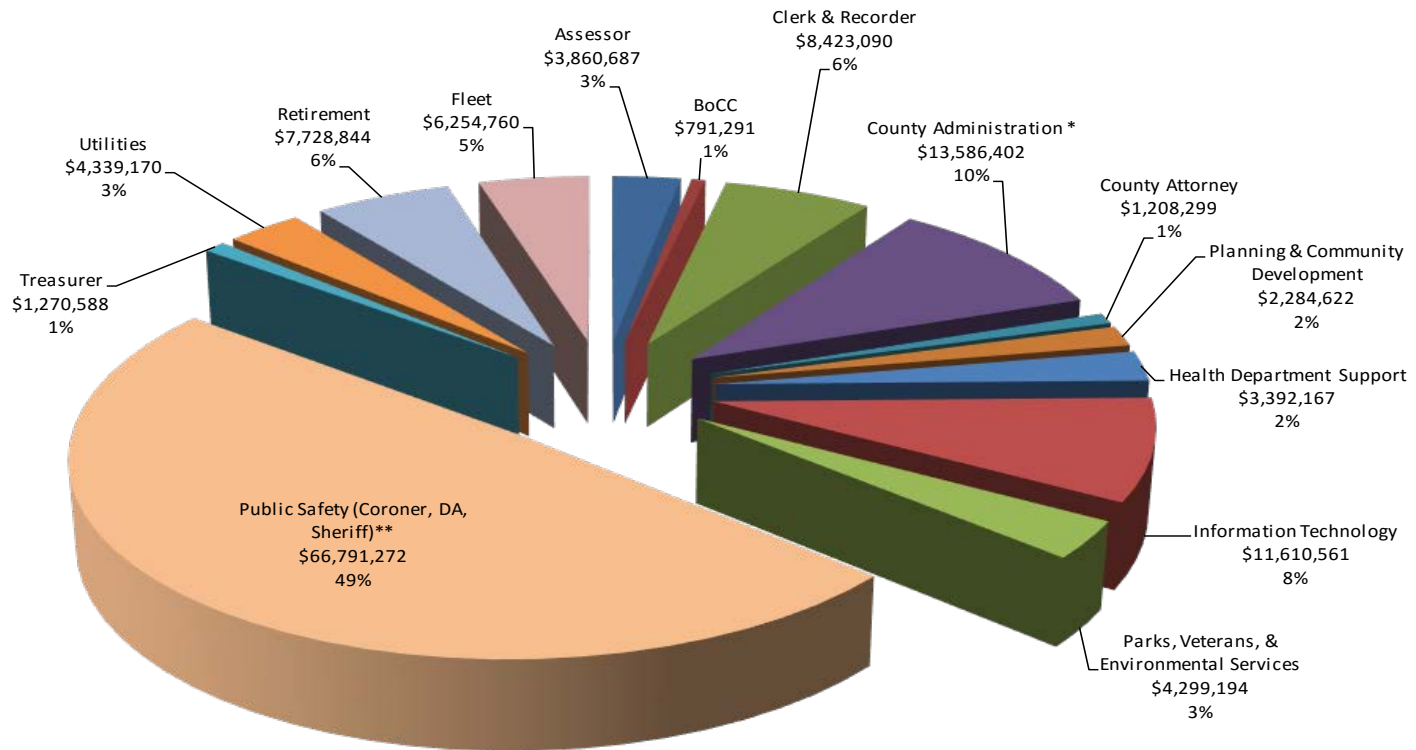
**2018 Original Adopted Budget**  
**Expenditures By Major Category \$363,132,390**





*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**



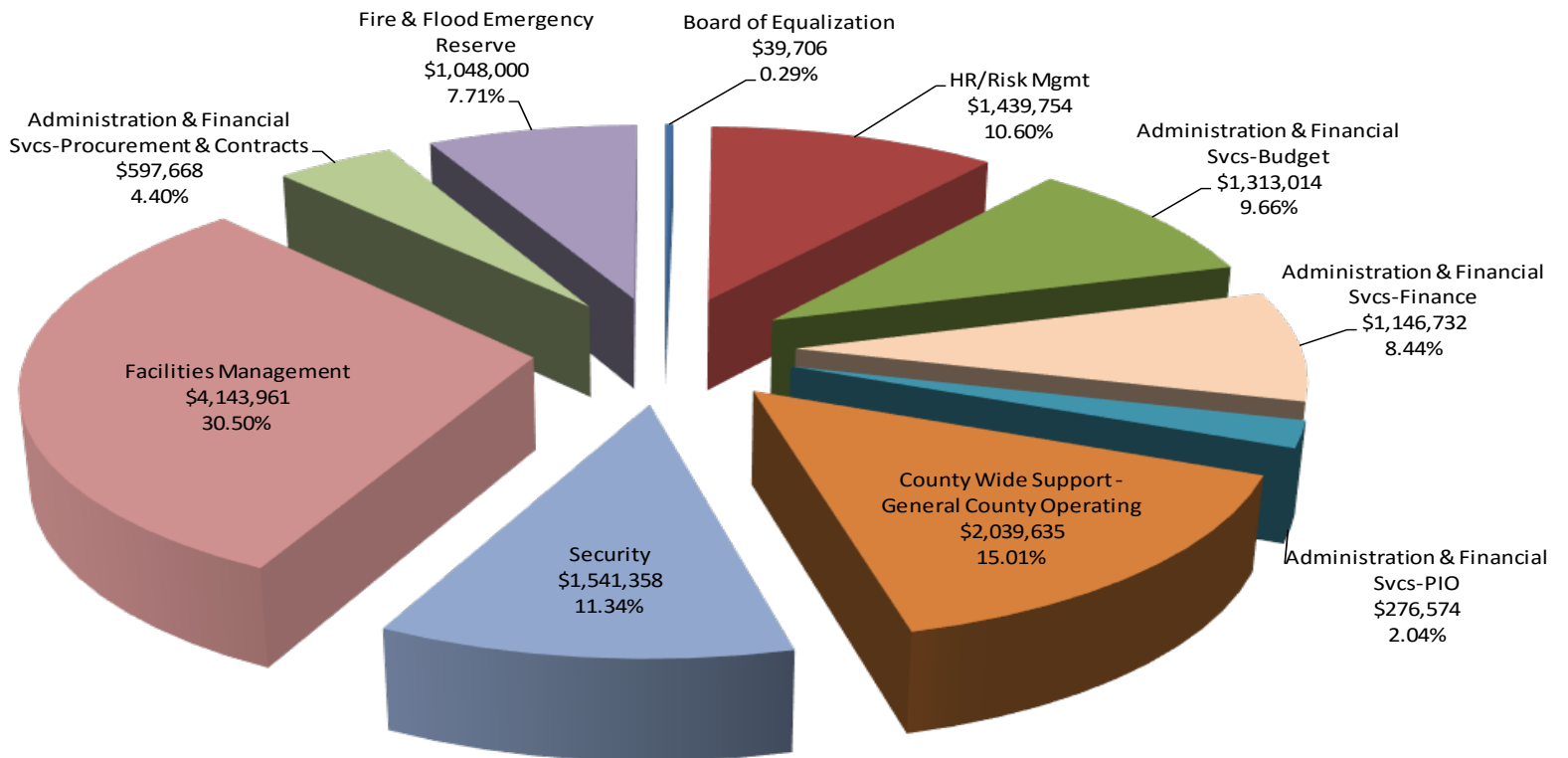
\* Please see breakdown of County Administration on Page 6

\*\* Please see breakdown of Public Safety on Page 7





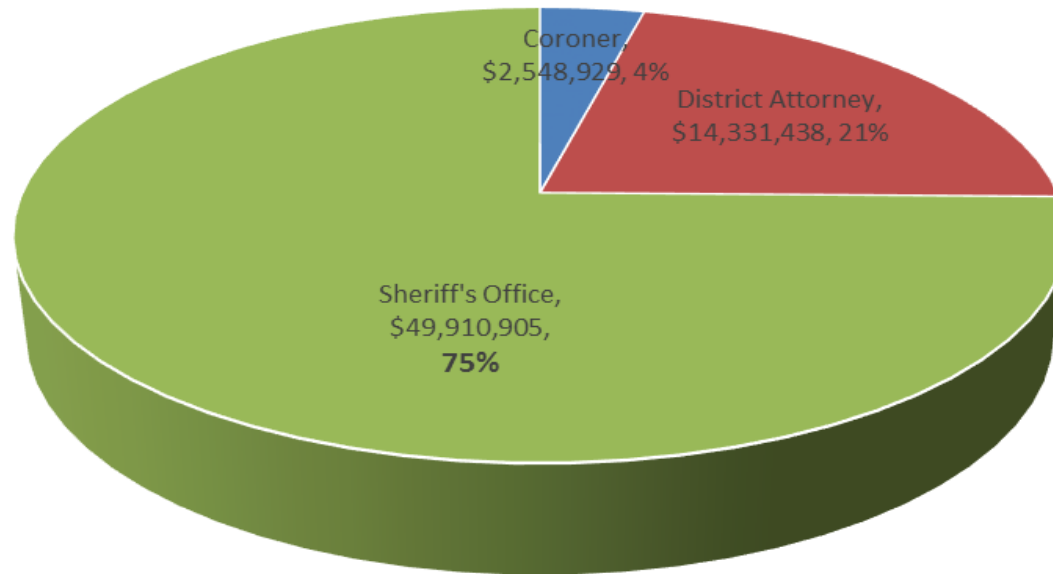
### 2018 Original Adopted Budget GF Unrestricted Expenditures County Administration \$13,586,402





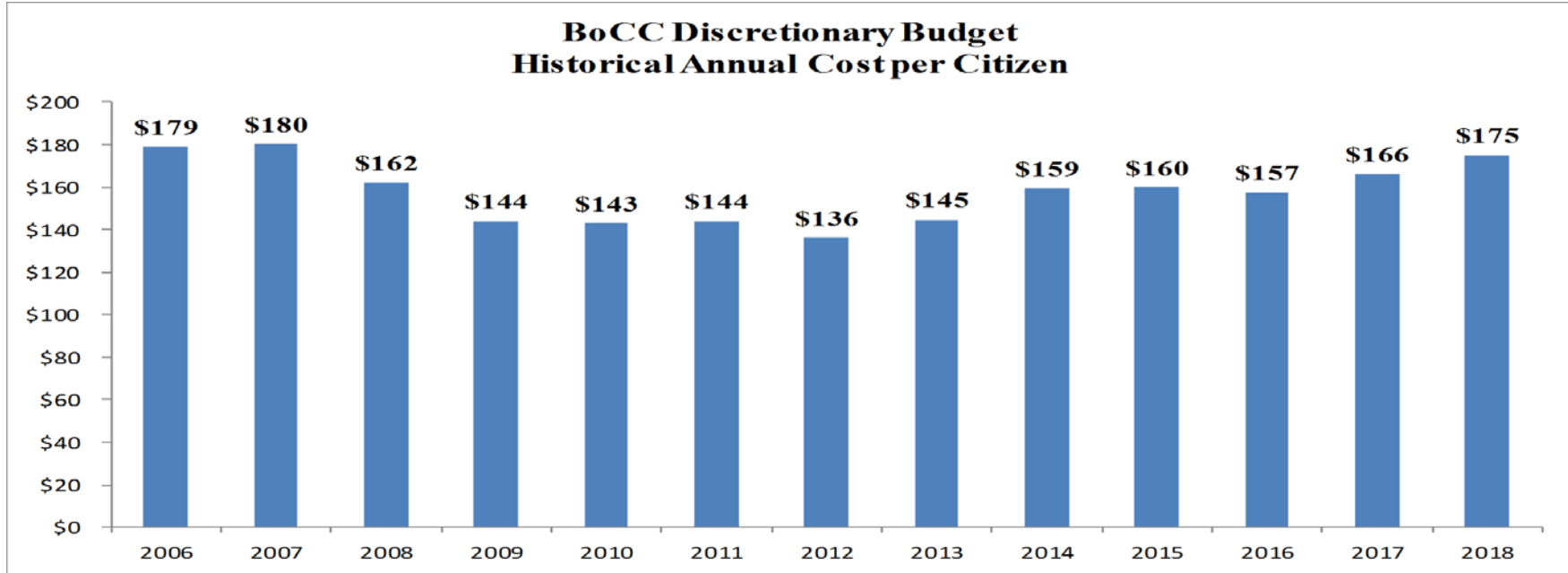
*El Paso County, Colorado*  
*Administration & Financial Services*  
*2018 Original Adopted Budget*  
*Public Safety - Expenditure Budgets*

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





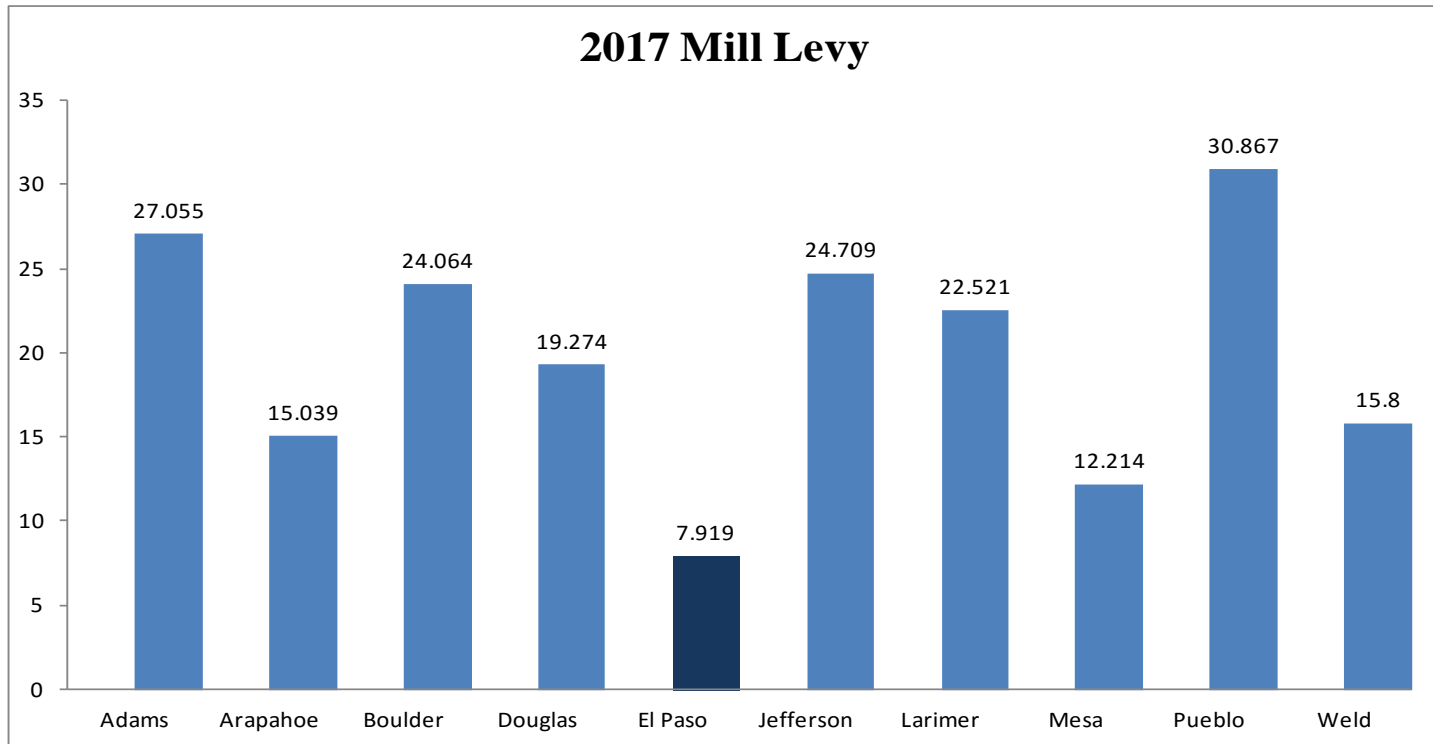
*El Paso County, Colorado  
Administration & Financial Services  
2018 Original Adopted Budget  
Unrestricted General Fund - Annual Cost per Citizen  
Funding Core County Services*



	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	89,182,882	91,311,044	87,490,293	94,363,555	106,343,038	107,994,992	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)	3.6%	2.2%	3.9%	-0.6%	1.9%	3.7%	1.9%	2.8%	2.8%	1.2%	2.8%	3.1% (through September)	

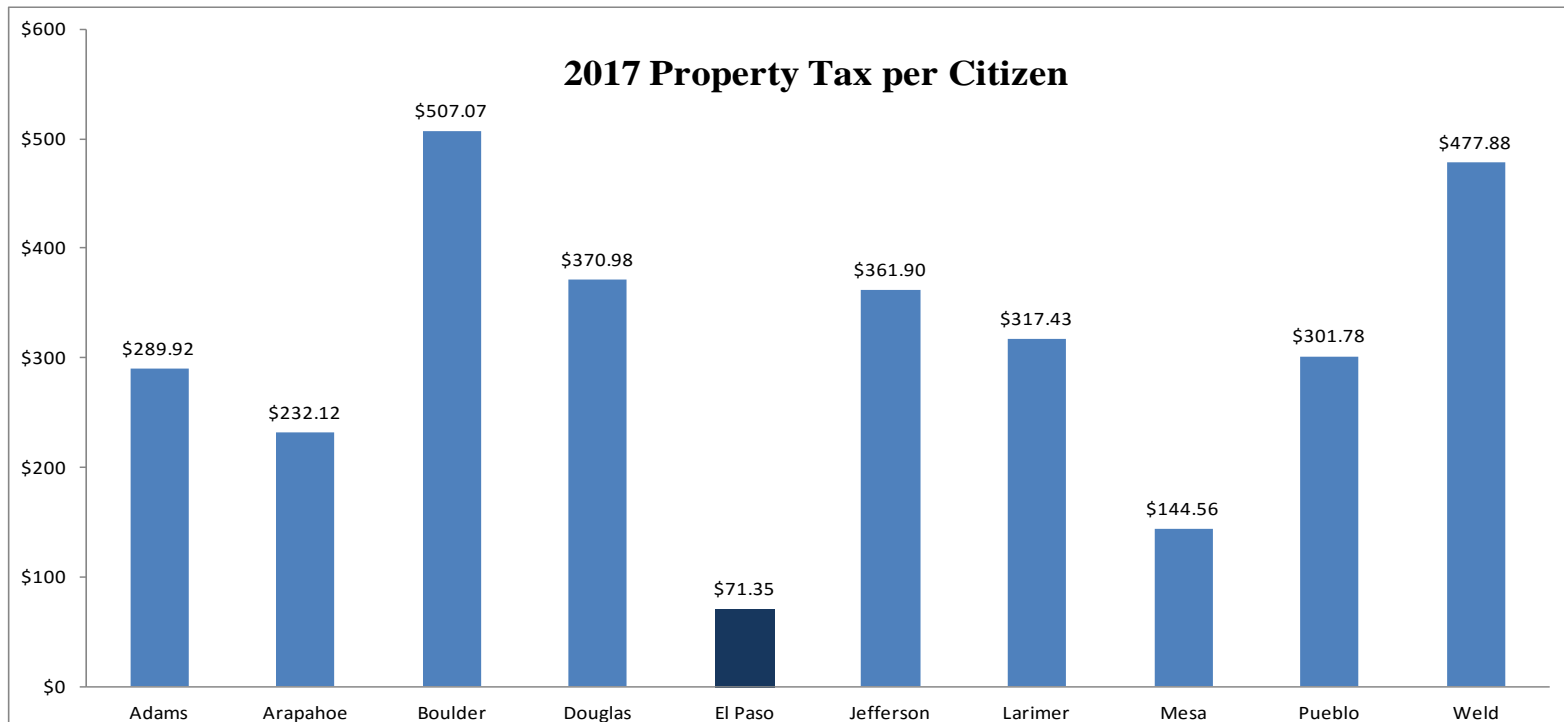


*El Paso County, Colorado*  
*Administration & Financial Services*  
*2018 Original Adopted Budget*  
*Mill Levy 10-County Comparison*





*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

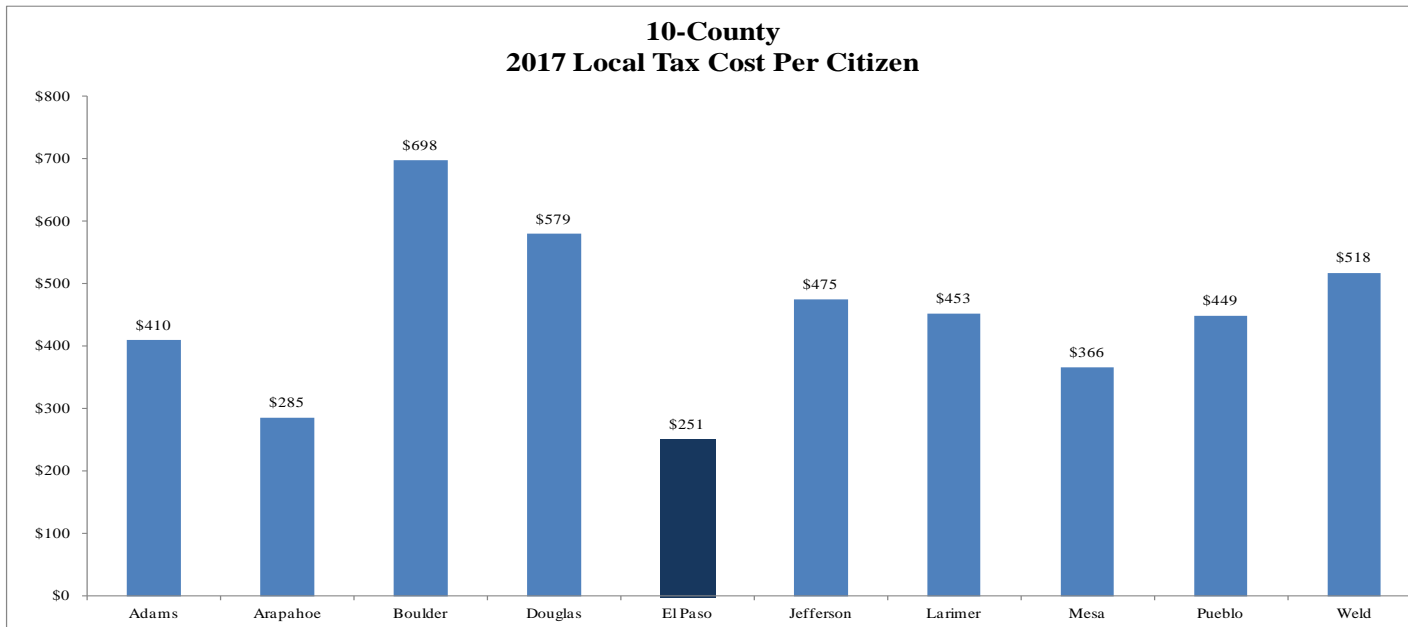
$$\begin{aligned} \text{Market Value} \times \text{Assessment Rate} &= \text{Assessment Value} \\ \text{Assessment Value} \times \text{Mill Levy} &= \text{Property Taxes} \\ \$250,000 \times .072 &= \$18,000 \times 58.019 \text{ Mills } (.058019) = \$1,044.34 \end{aligned}$$



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
<b>2017</b>										
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
<b>Budgeted Revenue *</b>	<b>\$204,015,000</b>	<b>\$183,405,000</b>	<b>\$224,942,000</b>	<b>\$194,036,000</b>	<b>\$174,496,000</b>	<b>\$274,819,000</b>	<b>\$153,964,000</b>	<b>\$56,491,000</b>	<b>\$74,481,000</b>	<b>\$153,777,000</b>
Population Estimates**	498,187	642,824	322,226	334,879	694,967	578,101	340,228	154,550	165,926	297,032
<b>Annual Cost Per Citizen</b>	<b>\$410</b>	<b>\$285</b>	<b>\$698</b>	<b>\$579</b>	<b>\$251</b>	<b>\$475</b>	<b>\$453</b>	<b>\$366</b>	<b>\$449</b>	<b>\$518</b>

\*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*

<b>Department/Office</b>	<b>Critical Need</b>	<b>Critical Needs- On-Going</b>	<b>Critical Needs-One-Time</b>	<b>TOTAL NEEDS</b>
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**

<b>RESERVE STRATEGY</b>					
	<b>2018 Budget (Excess from 2017)</b>	<b>2019 Budget (Excess from 2018)</b>	<b>2020 Budget (Excess from 2019)</b>	<b>2021 Budget (Excess from 2020)</b>	<b>2022 Budget (Excess from 2021)</b>
<b>Rolling Balance</b>	<b>500,000</b>	<b>2,828,972</b>	<b>5,328,972</b>	<b>7,828,972</b>	<b>10,328,972</b>
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
<b>Rolling Reserve Balance</b>	<b>2,828,972</b>	<b>5,328,972</b>	<b>7,828,972</b>	<b>10,328,972</b>	<b>12,828,972</b>

<b>OPERATIONAL STRATEGY</b>						
<b>Dept/Office</b>	<b>Critical Needs</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Beginning Operational Savings</b>		<b>5,207,020</b>	<b>0</b>	<b>251,344</b>	<b>(182,674)</b>	<b>(216,949)</b>
<b>Net Change</b>		<b>17,086,976</b>	<b>17,967,345</b>	<b>21,840,935</b>	<b>31,002,587</b>	<b>40,244,877</b>
Invest in Parks Capital	TABOR Retention	(1,500,000)				
Invest in Fire/Flood Recovery	TABOR Retention	(1,048,000)				
Invest in High Impact Road Infrastructure	TABOR Retention - I-25 Gap	(6,000,000)				
Invest in High Impact Road Infrastructure	TABOR Retention - Road Projects	(6,000,000)				
Invest in High Impact Road Infrastructure	Additional Reserve - Match for I-25 Grant	(1,500,000)				
Invest in High Impact Road Infrastructure	Additional On-Going (2016 Increase of \$2.3)	(1,000,000)	(8,000,000)	(8,500,000)	(12,500,000)	(13,700,000)
Additional Emergency Reserve Contribution		(328,972)	0	0	0	0
County Wide - Invest in Human Capital	Adjustment to Midpoint - 2 of 5 (86%)	(1,420,193)	(1,420,193)	(1,420,193)	(1,420,193)	(1,420,193)
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%)	(2,251,831)	(2,251,831)	(2,251,831)	(2,251,831)	(2,251,831)
County Wide - Invest in Human Capital	Adjustment to Midpoint - 3 of 5 (91.2%)		(1,442,765)	(1,442,765)	(1,442,765)	(1,442,765)
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%)		(2,325,274)	(2,325,274)	(2,325,274)	(2,325,274)
County Wide - Invest in Human Capital	Adjustment to Midpoint - 4 of 5 (95.6%)			(1,508,317)	(1,508,317)	(1,508,317)
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%)			(2,400,635)	(2,400,635)	(2,400,635)
County Wide - Invest in Human Capital	Adjustment to Midpoint - 5 of 5 (99.5%)				(1,463,095)	(1,500,000)
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%)				(2,478,815)	(2,478,815)
Board of County Commissioners	Statutory Pay Increase		(56,387)	(56,387)	(56,387)	(56,387)
County-Wide Elected Officials	Statutory Pay Increase		(114,551)	(114,551)	(114,551)	(114,551)
Community Services - Parks	Dedicated Forest Management Funds		(100,000)	(150,000)	(150,000)	(150,000)
Community Services - Parks	Major Maintenance Funds		(100,000)	(150,000)	(150,000)	(150,000)
Community Services - Parks	Park Maintenance Positions (4)		(100,000)	(150,000)	(150,000)	(150,000)
Information Technology	Software/Hardware		(350,000)	(350,000)	(350,000)	(350,000)
Public Works - Facilities	Facilities Major Maintenance Plan	(750,000)	(750,000)	(750,000)	(820,000)	(820,000)
Public Works - Facilities	Maintenance Techs (3)		(135,000)	(135,000)	(135,000)	(135,000)
Community Services - Parks	Parks Capital Improvements				(750,000)	(750,000)
Sheriff's Office	Marijuana Enforcement	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Public Health	Combat Communicable Diseases/Contingency Planning	(25,000)				
Community Services	Criminal Justice Planner	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Community Services	Pretrial Services Program	(300,000)	(400,000)	(400,000)	(400,000)	(400,000)
<b>Ending Operational Savings</b>		<b>0</b>	<b>251,344</b>	<b>(182,674)</b>	<b>(216,949)</b>	<b>7,754,159</b>

Section II – Budget Changes  
(from 2017 to 2018)



## El Paso County, Colorado

### Changes to Revenue Budget from 2017 to 2018

Department	2017 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	2018 Original Adopted Budget
<b>1</b> Administrative Services	<b>107,629,784</b>	7,338,901		2,927,155	1,838,439	25,000	(12,200)	300,000	(5,125,000)		<b>114,922,079</b>
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
<b>1</b> <b>Net General Fund</b>	<b>129,524,916</b>	<b>7,338,901</b>	<b>0</b>	<b>2,927,155</b>	<b>1,838,439</b>	<b>25,000</b>	<b>1,738,977</b>	<b>184,511</b>	<b>(5,115,000)</b>	<b>0</b>	<b>138,462,899</b>
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									1,246,895	2,616,181
Public Safety Sales & Use Tax	22,117,113		2,464,215							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
<b>1</b> <b>GF -Grants/Restricted</b>	<b>51,161,890</b>	<b>0</b>	<b>2,464,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,892,326</b>	<b>55,518,431</b>
<b>1</b> <b>Total General Fund</b>	<b>180,686,806</b>	<b>7,338,901</b>	<b>2,464,215</b>	<b>2,927,155</b>	<b>1,838,439</b>	<b>25,000</b>	<b>1,738,977</b>	<b>184,511</b>	<b>(5,115,000)</b>	<b>1,892,326</b>	<b>193,981,330</b>
<b>Restricted Funds</b>											
<b>3</b> <b>Road &amp; Bridge Escrow</b>	<b>903,998</b>			<b>66,169</b>							<b>970,167</b>
<b>15</b> <b>Conservation Trust</b>	<b>1,352,230</b>									<b>22,029</b>	<b>1,374,259</b>
<b>19</b> <b>Schools' Trust Fund</b>	<b>100,000</b>										<b>100,000</b>
<b>22</b> <b>Household Hazardous Waste</b>	<b>1,081,886</b>									<b>32,781</b>	<b>1,114,667</b>
<b>75</b> <b>Local Improvement Districts-Falcon Vista</b>	<b>140,000</b>									<b>0</b>	<b>140,000</b>
<b>Partially Restricted Funds</b>											
<b>2</b> <b>Road &amp; Bridge</b>	<b>17,893,464</b>			<b>64,775</b>	<b>580,816</b>	<b>(17,000)</b>	<b>(155,000)</b>		<b>6,000,000</b>	<b>298,000</b>	<b>24,665,055</b>
<b>4</b> <b>Dept of Human Services</b>	<b>70,267,500</b>	<b>(2,813,271)</b>								<b>5,401,416</b>	<b>72,855,645</b>
<b>6</b> <b>Community Investment</b>	<b>16,116,848</b>	<b>1,606,495</b>								<b>(16,756)</b>	<b>17,706,587</b>
<b>12</b> <b>Self-Insurance</b>	<b>33,867,546</b>	<b>4,420,366</b>								<b>2,745,439</b>	<b>41,033,351</b>
	<b>322,410,278</b>	<b>10,552,491</b>	<b>2,464,215</b>	<b>3,058,099</b>	<b>2,419,255</b>	<b>8,000</b>	<b>1,583,977</b>	<b>184,511</b>	<b>885,000</b>	<b>10,375,235</b>	<b>353,941,061</b>

## 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	786,210			5,081	791,291
	Board of Equalization	39,515			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	<b>Net General Fund</b>	<b>128,761,279</b>	<b>0</b>	<b>10,073,000</b>	<b>4,506,668</b>	<b>143,340,947</b>

## 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		2018 BoCC Approved On-Going Critical Needs/Other Budget Moves	2018 Original Adopted Budget
				Approved One-Time Critical Needs			
	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
	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
<b>1</b>	<b>GF -Grants/Restricted*</b>	<b>52,365,989</b>	<b>0</b>	<b>0</b>		<b>4,041,371</b>	<b>56,407,360</b>
<b>1</b>	<b>Total General Fund</b>	<b>181,127,268</b>	<b>0</b>	<b>10,073,000</b>		<b>8,548,039</b>	<b>199,748,307</b>
<b>Restricted Funds</b>							
<b>3</b>	<b>Road &amp; Bridge Escrow</b>	<b>903,998</b>				<b>66,169</b>	<b>970,167</b>
<b>15</b>	<b>Conservation Trust</b>	<b>1,352,230</b>				<b>22,029</b>	<b>1,374,259</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>1,081,886</b>				<b>32,781</b>	<b>1,114,667</b>
<b>75</b>	<b>Local Improvement Districts-Falcon Vista</b>	<b>140,000</b>				<b>0</b>	<b>140,000</b>
<b>Partially Restricted Funds</b>							
<b>2</b>	<b>Road &amp; Bridge</b>	<b>19,617,695</b>		<b>6,000,000</b>		<b>988,911</b>	<b>26,606,606</b>
<b>4</b>	<b>Dept of Human Services</b>	<b>70,092,500</b>				<b>5,988,145</b>	<b>76,080,645</b>
<b>6</b>	<b>Community Investment</b>	<b>16,116,848</b>				<b>1,589,739</b>	<b>17,706,587</b>
<b>12</b>	<b>Self-Insurance</b>	<b>33,833,450</b>				<b>5,457,702</b>	<b>39,291,152</b>
		<b>324,365,875</b>	<b>0</b>	<b>16,073,000</b>		<b>22,693,515</b>	<b>363,132,390</b>

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*	
	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>UNRESTRICTED REVENUE</b>											
Sales and Use Tax	62,035,940			14,655,563	12,359,950	18,286,430					107,337,883
Property Taxes-Real Property	50,355,700	1,320,239									51,675,939
Specific Ownership Tax	5,708,439	2,380,816									8,089,255
Other Taxes / PILT	300,000	64,000									364,000
Fees & Charges for Svs	579,000	500,000									1,079,000
Assessor Fees	21,000										21,000
Clerk & Recorder Fees	11,630,000										11,630,000
Coroner	472,500										472,500
Planning & Community Development	1,451,400										1,451,400
Sheriff Fees	2,713,000										2,713,000
Surveyor	1,000										1,000
Treasurer Fees	3,850,000										3,850,000
Public Trustee Fees	201,000										201,000
Park & Recreation Fees	325,000										325,000
Parking Structure Fees	205,000										205,000
Rent Collections-Outside	15,000										15,000
Intergovernmental	3,103,920										3,103,920
Miscellaneous Revenue	1,495,000					85,000					1,580,000
Transfer Out - Road & Bridge	(6,000,000)	6,000,000									0
<b>Unrestricted Revenue</b>	<b>138,462,899</b>	<b>10,265,055</b>	<b>0</b>	<b>14,655,563</b>	<b>12,359,950</b>	<b>18,371,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>194,114,897</b>
<b>RESTRICTED REVENUE</b>											
Grant / Intergovernmental	25,882,553			58,200,082	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										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						9,843,722					9,843,722
Internal County Direct Bills					4,509,003	12,718,199					17,227,202
<b>Restricted Revenue</b>	<b>55,518,431</b>	<b>14,400,000</b>	<b>970,167</b>	<b>58,200,082</b>	<b>5,346,637</b>	<b>22,661,921</b>	<b>1,374,259</b>	<b>100,000</b>	<b>1,114,667</b>	<b>140,000</b>	<b>159,826,164</b>
	<b>193,981,330</b>	<b>24,665,055</b>	<b>970,167</b>	<b>72,855,645</b>	<b>17,706,587</b>	<b>41,033,351</b>	<b>1,374,259</b>	<b>100,000</b>	<b>1,114,667</b>	<b>140,000</b>	<b>353,941,061</b>
<b>Expenditures</b>											
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	3,435,631									16,154,010
<b>Unrestricted Expenditures</b>	<b>143,340,947</b>	<b>12,206,606</b>	<b>0</b>	<b>17,880,563</b>	<b>12,359,950</b>	<b>16,629,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,417,297</b>
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
<b>Restricted Expenditures</b>	<b>56,407,360</b>	<b>14,400,000</b>	<b>970,167</b>	<b>58,200,082</b>	<b>5,346,637</b>	<b>22,661,921</b>	<b>1,374,259</b>	<b>100,000</b>	<b>1,114,667</b>	<b>140,000</b>	<b>160,715,093</b>
	<b>199,748,307</b>	<b>26,606,606</b>	<b>970,167</b>	<b>76,080,645</b>	<b>17,706,587</b>	<b>39,291,152</b>	<b>1,374,259</b>	<b>100,000</b>	<b>1,114,667</b>	<b>140,000</b>	<b>363,132,390</b>

\* 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	Estimated
	Estimated	+	Original	-	Original	=	Estimated		Restricted	Available
	Fund Balance		Adopted Budget		Adopted Budget		Fund Balance		Fund Balance	Fund Balance
			Revenues		Expenditures					
General Fund -Net-UR	\$12,463,113		\$138,462,899		(\$143,340,947)		\$7,585,066		\$7,585,066	\$0
Legally Required TABOR Reserve	6,993,930		0		0		6,993,930		6,993,930	0
BoCC Emergency Reserve	2,828,972		0		0		2,828,972		2,828,972	0
General Fund -RES*	15,613,626		55,518,431		(56,407,360)		14,724,697		14,724,697	0
<b>Total General Fund</b>	<b>\$37,899,641</b>		<b>\$193,981,330</b>		<b>(\$199,748,307)</b>		<b>\$32,132,665</b>		<b>\$32,132,665</b>	<b>\$0</b>
<b><u>Restricted Funds</u></b>										
Road & Bridge Escrow	\$0		\$970,167		(\$970,167)		\$0		\$0	\$0
Conservation Trust	\$475,375		\$1,374,259		(\$1,374,259)		\$475,375		\$475,375	\$0
School's Trust	\$115,158		\$100,000		(\$100,000)		\$115,158		\$115,158	\$0
Household Hazardous Waste Management	\$781,681		\$1,114,667		(\$1,114,667)		\$781,681		\$781,681	\$0
Local Improvement Districts-Falcon Vista	\$78,952		\$140,000		(\$140,000)		\$78,952		\$78,952	\$0
<b><u>Partially Restricted Funds</u></b>										
Road & Bridge	\$9,563,055		\$24,665,055		(\$26,606,606)		\$7,621,504		\$7,621,504	\$0
Department of Human Services	\$3,483,196		\$72,855,645		(\$76,080,645)		\$258,196		\$258,196	\$0
Community Investment	\$456,790		\$17,706,587		(\$17,706,587)		\$456,790		\$456,790	\$0
Self-Insurance	\$9,189,767		\$41,033,351		(\$39,291,152)		\$10,931,966		\$10,931,966	\$0
<b>Total</b>	<b>\$62,043,615</b>		<b>\$353,941,061</b>		<b>(\$363,132,390)</b>		<b>\$52,852,287</b>		<b>\$52,852,287</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	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	<b>Net General Fund</b>	<b>62,035,940</b>	<b>0</b>	<b>50,355,700</b>	<b>5,708,439</b>	<b>300,000</b>	<b>21,463,900</b>	<b>3,103,920</b>	<b>(4,505,000)</b>	<b>0</b>	<b>138,462,899</b>
	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	0	0	0	0	0	0	0	2,616,181	2,616,181
	Public Safety Sales & Use Tax	0	24,581,328	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	<b>GF -Grants/Restricted</b>	<b>0</b>	<b>24,581,328</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,937,103</b>	<b>55,518,431</b>
1	<b>Total General Fund</b>	<b>62,035,940</b>	<b>24,581,328</b>	<b>50,355,700</b>	<b>5,708,439</b>	<b>300,000</b>	<b>21,463,900</b>	<b>3,103,920</b>	<b>(4,505,000)</b>	<b>30,937,103</b>	<b>193,981,330</b>
<b>Restricted Funds</b>											
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
<b>Partially Restricted Funds</b>											
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
		<b>107,337,883</b>	<b>24,581,328</b>	<b>52,646,106</b>	<b>8,089,255</b>	<b>364,000</b>	<b>21,963,900</b>	<b>3,103,920</b>	<b>1,580,000</b>	<b>134,274,669</b>	<b>353,941,061</b>

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

Fund	Department	Personnel		Operating	Capital	Operating		2018 Original Adopted Budget
		Personnel	Intergovernmental Reimbursements			Intergovernmental Reimbursements	Reimbursements	
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		
<b>1 Net General Fund</b>		<b>114,780,940</b>	<b>(16,062,251)</b>	<b>38,338,611</b>	<b>12,718,379</b>	<b>(6,434,732)</b>	<b>143,340,947</b>	

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

Fund	Department	Personnel		Operating	Capital	Operating Intergovernmental Reimbursements	2018 Original Adopted Budget
		Personnel	Intergovernmental Reimbursements				
	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
<b>1</b>	<b>GF - Grants/Restricted</b>	<b>28,097,427</b>	<b>(1,630,844)</b>	<b>27,011,342</b>	<b>3,077,186</b>	<b>(147,751)</b>	<b>56,407,360</b>
<b>1</b>	<b>Total General Fund</b>	<b>142,878,367</b>	<b>(17,693,095)</b>	<b>65,349,953</b>	<b>15,795,565</b>	<b>(6,582,483)</b>	<b>199,748,307</b>
<b><u>Restricted Funds</u></b>							
<b>3</b>	<b>Road &amp; Bridge Escrow</b>	<b>0</b>	<b>0</b>	<b>970,167</b>	<b>0</b>	<b>0</b>	<b>970,167</b>
<b>15</b>	<b>Conservation Trust</b>	<b>1,217,407</b>	<b>0</b>	<b>156,852</b>	<b>0</b>	<b>0</b>	<b>1,374,259</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>436,126</b>	<b>0</b>	<b>678,541</b>	<b>0</b>	<b>0</b>	<b>1,114,667</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><u>Partially Restricted Funds</u></b>							
<b>2</b>	<b>Road &amp; Bridge</b>	<b>10,675,490</b>	<b>0</b>	<b>8,532,508</b>	<b>7,488,608</b>	<b>(90,000)</b>	<b>26,606,606</b>
<b>4</b>	<b>Dept of Human Services</b>	<b>45,527,021</b>	<b>0</b>	<b>30,553,624</b>	<b>0</b>	<b>0</b>	<b>76,080,645</b>
<b>6</b>	<b>Community Investment</b>	<b>0</b>	<b>0</b>	<b>17,706,587</b>	<b>0</b>	<b>0</b>	<b>17,706,587</b>
<b>12</b>	<b>Self Insurance</b>	<b>31,088,390</b>	<b>0</b>	<b>8,202,762</b>	<b>0</b>	<b>0</b>	<b>39,291,152</b>
		<b>231,822,801</b>	<b>(17,693,095)</b>	<b>132,390,994</b>	<b>23,284,173</b>	<b>(6,672,483)</b>	<b>363,132,390</b>