



***EL PASO COUNTY,  
COLORADO  
2023 ADOPTED BUDGET***







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**El Paso County  
Colorado**

For the Fiscal Year Beginning

**January 01, 2022**

*Christopher P. Morill*

Executive Director



**2023 Adopted Budget  
El Paso County  
Colorado**

Prepared for:

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

Holly Williams, District 1, Commissioner  
Carrie Geitner, District 2, Commissioner  
Stan VanderWerf, District 3, Commissioner  
Longinos Gonzalez, Jr., District 4, Commissioner  
Cami Bremer, District 5, Commissioner

Bret Waters, County Administrator

**With the Cooperation of the 2023 Elected Officials:**

Mark Flutcher, Assessor  
Steve Schleiker, Clerk & Recorder  
Dr. Leon Kelly, Coroner  
Michael Allen, District Attorney  
Joe Roybal, Sheriff  
Richard Mariotti, Surveyor  
Chuck Broerman, Treasurer

Prepared by:

Nikki Simmons, CPA, CPFO, Chief Financial Officer  
Lori Cleaton, CPFO, County Budget Manager  
Samantha Montmeny, Budget Supervisor – Health and Human Services  
Shanna Smith, Budget Supervisor  
Emily Schneps, Senior Budget Analyst  
Nora Todd, Budget Analyst  
Tracey Lopez, Budget Analyst  
April VanRuler, Junior Budget Analyst  
Johnna Cravener, Junior Budget Analyst

200 S. Cascade Ave. Suite 150  
Colorado Springs, Colorado 80903



## Table of Contents



<b>BUDGET MESSAGE</b> .....	<b>1</b>
<b>I. INTRODUCTION SECTION</b> .....	<b>4</b>
<b>INTRODUCTION TO EL PASO COUNTY, COLORADO</b> .....	<b>5</b>
<b>BOARD OF COUNTY COMMISSIONERS</b> .....	<b>9</b>
<b>II. STRATEGIC PLAN SECTION</b> .....	<b>12</b>
<b>STRATEGIC PLAN</b> .....	<b>13</b>
<i>FRAMEWORK</i> .....	14
<i>STRATEGIC PLAN CONTINUED</i> .....	16
<i>COUNTY VISION STATEMENT</i> .....	16
<i>VALUES</i> .....	16
<i>STRATEGIC PLAN OBJECTIVES</i> .....	15
<b>III. BUDGET DEVELOPMENT PROCESS SECTION</b> .....	<b>17</b>
<b>BUDGET DEVELOPMENT PROCESS</b> .....	<b>18</b>
<b>BASIS OF ACCOUNTING AND BUDGETING</b> .....	<b>18</b>
<i>2023 BUDGET PREPARATION CALENDAR</i> ....	19
<i>BUDGET PROCESS POLICY</i> .....	20
<i>OTHER FINANCIAL POLICIES</i> .....	22
<i>SUMMARY OF CHANGES BETWEEN PRELIMINARY AND ADOPTED BUDGET</i> .....	22
<b>IV. FINANCIAL SECTION</b> .....	<b>23</b>
<b>2023 COUNTYWIDE BUDGET SUMMARY</b> ...	<b>24</b>
<i>2023 ORIGINAL ADOPTED BUDGET AT A GLANCE</i> .....	25
<i>DEPARTMENT TO FUND RELATIONSHIP</i> .....	26
<i>FUND BALANCE ESTIMATES</i> .....	28
<i>2023 COUNTYWIDE REVENUE SUMMARY</i> ....	29
<i>ALLOCATION OF REVENUES BY MAJOR CATEGORY</i> .....	31
<i>HISTORY OF THE MILL LEVY</i> .....	34
<i>SALES AND USE TAX REVENUE</i> .....	38

<i>2023 COUNTYWIDE EXPENDITURES SUMMARY</i> .....	40
<i>COUNTYWIDE SUMMARY OF EXPENDITURES</i> .....	42
<i>2023 EXPENDITURE SUMMARY – GENERAL FUND</i> .....	44
<i>ALLOCATION OF EXPENDITURES BY MAJOR CATEGORY</i> .....	48
<i>2023-2027 FINANCIAL FORECAST</i> .....	49
<i>FINANCIAL FORECAST/CRITICAL NEEDS ADDRESSED IN THE 2023 ORIGINAL ADOPTED BUDGET</i> .....	51
<i>GENERAL FUND – UNRESTRICTED</i> .....	52
<i>GENERAL FUND - RESTRICTED</i> .....	53
<b>STAFFING</b> .....	<b>55</b>
<b>BOARD OF COUNTY COMMISSIONERS (BoCC)</b> .....	<b>57</b>
<i>OVERVIEW</i> .....	57
<i>GOVERNING PRINCIPLES</i> .....	58
<b>ASSESSOR’S OFFICE</b> .....	<b>59</b>
<i>OVERVIEW</i> .....	59
<i>2022 ACCOMPLISHMENTS</i> .....	59
<i>2023 OBJECTIVES</i> .....	59
<i>OPERATING INDICATORS</i> .....	60
<i>2023 BUDGET HIGHLIGHTS</i> .....	60
<i>BUDGET SUMMARY</i> .....	60
<b>CLERK AND RECORDER’S OFFICE</b> .....	<b>61</b>
<i>OVERVIEW</i> .....	61
<i>2022 ACCOMPLISHMENTS</i> .....	61
<i>2023 OBJECTIVES &amp; PERFORMANCE MEASURES</i> .....	63
<i>OPERATING INDICATORS</i> .....	63
<i>2023 BUDGET HIGHLIGHTS</i> .....	63
<i>BUDGET SUMMARY</i> .....	64
<b>CORONER’S OFFICE</b> .....	<b>67</b>
<i>OVERVIEW</i> .....	67



<i>OPERATING INDICATORS</i> .....	67	<b>COUNTY ATTORNEY’S OFFICE</b> .....	<b>85</b>
<i>2023 BUDGET HIGHLIGHTS</i> .....	67	<i>OVERVIEW</i> .....	85
<i>BUDGET SUMMARY</i> .....	68	<i>2023 OBJECTIVES &amp; PERFORMANCE</i>	
<b>DISTRICT ATTORNEY’S OFFICE</b> .....	<b>69</b>	<i>MEASURES</i> .....	86
<i>OVERVIEW</i> .....	69	<i>2023 BUDGET HIGHLIGHTS</i> .....	86
<i>2022 ACCOMPLISHMENTS</i> .....	69	<i>BUDGET SUMMARY</i> .....	87
<i>2023 OBJECTIVES &amp; PERFORMANCE</i>		<b>COUNTY ADMINISTRATION</b> .....	<b>88</b>
<i>MEASURES</i> .....	70	<i>OVERVIEW</i> .....	88
<i>2023 BUDGET HIGHLIGHTS</i> .....	71	<i>2023 BUDGET HIGHLIGHTS</i> .....	88
<i>OPERATING INDICATORS</i> .....	71	<i>BUDGET SUMMARY</i> .....	89
<i>BUDGET SUMMARY</i> .....	71	<b>GOVERNMENT AFFAIRS</b> .....	<b>91</b>
<b>SHERIFF’S OFFICE</b> .....	<b>73</b>	<i>OVERVIEW</i> .....	91
<i>OVERVIEW</i> .....	73	<i>2022 ACCOMPLISHMENTS</i> .....	91
<i>2022 ACCOMPLISHMENTS</i> .....	76	<i>2023 OBJECTIVES &amp; PERFORMANCE</i>	
<i>2023 OBJECTIVES &amp; PERFORMANCE</i>		<i>MEASURES</i> .....	92
<i>MEASURES</i> .....	77	<i>2023 BUDGET HIGHLIGHTS</i> .....	92
<i>2023 BUDGET HIGHLIGHTS</i> .....	77	<i>BUDGET SUMMARY</i> .....	93
<i>BUDGET SUMMARY</i> .....	78	<b>PIKES PEAK REGIONAL OFFICE OF</b>	
<b>SURVEYOR’S OFFICE</b> .....	<b>80</b>	<b>EMERGENCY MANAGEMENT</b> .....	<b>94</b>
<i>OVERVIEW</i> .....	80	<i>OVERVIEW</i> .....	94
<i>BUDGET SUMMARY</i> .....	80	<i>2022 ACCOMPLISHMENTS</i> .....	94
<b>TREASURER’S OFFICE</b> .....	<b>81</b>	<i>2023 BUDGET HIGHLIGHTS</i> .....	94
<i>OVERVIEW</i> .....	81	<i>BUDGET SUMMARY</i> .....	95
<i>2022 ACCOMPLISHMENTS</i> .....	81	<b>FINANCIAL SERVICES DEPARTMENT</b> .....	<b>96</b>
<i>OPERATING INDICATORS</i> .....	82	<i>OVERVIEW</i> .....	96
<i>2023 BUDGET HIGHLIGHTS</i> .....	82	<i>DIVISIONS</i> .....	96
<i>BUDGET SUMMARY</i> .....	82	<b>CONTRACTS &amp; PROCUREMENT DIVISION</b>	<b>97</b>
<b>PUBLIC TRUSTEE’S OFFICE</b> .....	<b>83</b>	<i>OVERVIEW</i> .....	97
<i>PURPOSE STATEMENT</i> .....	83	<i>2022 ACCOMPLISHMENTS</i> .....	97
<i>OVERVIEW</i> .....	83	<i>2023 OBJECTIVES &amp; PERFORMANCE</i>	
<i>2022 ACCOMPLISHMENTS</i> .....	83	<i>MEASURES</i> .....	98
<i>OPERATING INDICATORS</i> .....	83	<i>2023 BUDGET HIGHLIGHTS</i> .....	98
<i>BUDGET SUMMARY</i> .....	84	<i>OPERATING INDICATORS</i> .....	99
		<i>BUDGET SUMMARY</i> .....	99



**BUDGET DIVISION.....100**

*OVERVIEW.....100*

    2022 *ACCOMPLISHMENTS.....100*

    2023 *OBJECTIVES & PERFORMANCE MEASURES.....101*

    2023 *BUDGET HIGHLIGHTS.....101*

*OPERATING INDICATORS.....101*

*AMERICAN RESCUE PLAN ACT FUNDING (ARPA).....102*

*BUDGET SUMMARY.....103*

**FINANCE DIVISION .....106**

*OVERVIEW.....106*

    2022 *ACCOMPLISHMENTS.....106*

    2023 *BUDGET HIGHLIGHTS.....107*

*OPERATING INDICATORS.....107*

*BUDGET SUMMARY.....107*

**DIGITAL, STRATEGY & TECHNOLOGY DEPARTMENT.....109**

*OVERVIEW.....109*

    2022 *ACCOMPLISHMENTS.....110*

    2023 *OBJECTIVES & PERFORMANCE MEASURES.....110*

    2023 *BUDGET HIGHLIGHTS.....111*

*BUDGET SUMMARY.....112*

**COMMUNICATIONS DEPARTMENT .....113**

*OVERVIEW.....113*

    2022 *ACCOMPLISHMENTS.....113*

    2023 *OBJECTIVES & PERFORMANCE MEASURES.....114*

    2023 *BUDGET HIGHLIGHTS.....114*

*OPERATING INDICATORS.....115*

*BUDGET SUMMARY.....115*

**FACILITIES & STRATEGIC INFRASTRUCTURE MANAGEMENT DEPARTMENT.....116**

*OVERVIEW.....116*

*DIVISIONS.....116*

**FACILITIES MANAGEMENT .....117**

*OVERVIEW.....117*

    2022 *ACCOMPLISHMENTS.....117*

    2023 *OBJECTIVES & PERFORMANCE MEASURES.....118*

    2023 *BUDGET HIGHLIGHTS.....118*

*BUDGET SUMMARY.....118*

**FACILITIES/CAM.....121**

*BUDGET SUMMARY.....121*

**AMERICAN DISABILITIES ACT (ADA).....122**

*OVERVIEW.....122*

    2023 *OBJECTIVES & PERFORMANCE MEASURES.....122*

*BUDGET SUMMARY.....123*

**COMMUNITY SERVICES DEPARTMENT .124**

*OVERVIEW.....124*

*DIVISIONS.....124*

**PARKS OPERATIONS DIVISION.....125**

*OVERVIEW.....125*

    2022 *ACCOMPLISHMENTS.....125*

    2023 *OBJECTIVES & PERFORMANCE MEASURES.....125*

    2023 *BUDGET HIGHLIGHTS.....125*

*OPERATING INDICATORS.....125*

*BUDGET SUMMARY.....126*

**RECREATION AND CULTURAL SERVICES .....127**

*OVERVIEW.....127*

    2022 *ACCOMPLISHMENTS.....127*

    2023 *OBJECTIVES & PERFORMANCE MEASURES.....127*

*OPERATING INDICATORS.....127*





*BUDGET SUMMARY* ..... 128

*CAPITAL PROJECTS* ..... 129

**COLORADO STATE UNIVERSITY  
EXTENSION ..... 131**

*OVERVIEW* ..... 131

*2022 ACCOMPLISHMENTS* ..... 131

*OPERATING INDICATORS* ..... 131

*BUDGET SUMMARY* ..... 131

**ENVIRONMENTAL SERVICES ..... 132**

*OVERVIEW* ..... 132

*2022 ACCOMPLISHMENTS* ..... 132

*2023 OBJECTIVES & PERFORMANCE  
MEASURES* ..... 132

*2023 BUDGET HIGHLIGHTS* ..... 132

*OPERATING INDICATORS* ..... 132

*BUDGET SUMMARY* ..... 133

**JUSTICE SERVICES DEPARTMENT ..... 134**

*OVERVIEW* ..... 134

*2022 ACCOMPLISHMENTS* ..... 134

*2023 OBJECTIVES & PERFORMANCE  
MEASURES* ..... 135

*OPERATING INDICATORS* ..... 135

*2023 BUDGET HIGHLIGHTS* ..... 136

*BUDGET SUMMARY* ..... 136

**VETERANS SERVICES ..... 138**

*OVERVIEW* ..... 138

*2022 ACCOMPLISHMENTS* ..... 138

*2023 OBJECTIVES & PERFORMANCE  
MEASURES* ..... 138

*OPERATING INDICATORS* ..... 139

*2023 BUDGET HIGHLIGHTS* ..... 139

*BUDGET SUMMARY* ..... 139

**ECONOMIC DEVELOPMENT DEPARTMENT  
..... 140**

*OVERVIEW* ..... 140

*2022 ACCOMPLISHMENTS* ..... 140

*PROJECT HIGHLIGHT* ..... 141

*OPERATING INDICATORS* ..... 143

*2023 BUDGET HIGHLIGHTS* ..... 143

*BUDGET SUMMARY* ..... 143

**PIKES PEAK SMALL BUSINESS  
DEVELOPMENT CENTER ..... 144**

*OVERVIEW* ..... 144

*BUDGET SUMMARY* ..... 144

**PLANNING & COMMUNITY DEVELOPMENT  
DEPARTMENT ..... 145**

*OVERVIEW* ..... 145

*BOARDS AND COMMISSIONS* ..... 146

*2022 ACCOMPLISHMENTS* ..... 147

*OPERATING INDICATORS* ..... 147

*2023 BUDGET HIGHLIGHTS* ..... 147

*BUDGET SUMMARY* ..... 148

**HUMAN RESOURCES & RISK  
MANAGEMENT DEPARTMENT ..... 149**

*OVERVIEW* ..... 149

*2022 ACCOMPLISHMENTS* ..... 150

*2023 OBJECTIVES & PERFORMANCE  
MEASURES* ..... 151

*2023 BUDGET HIGHLIGHTS* ..... 151

*OPERATING INDICATORS* ..... 152

*BUDGET SUMMARY* ..... 153

**PIKES PEAK WORKFORCE CENTER ..... 154**

*OVERVIEW* ..... 154

*PROGRAMS* ..... 155

*2022 ACCOMPLISHMENTS* ..... 155

*2023 OBJECTIVES & PERFORMANCE  
MEASURES* ..... 156

*OPERATING INDICATORS* ..... 156

*BUDGET SUMMARY* ..... 157



**DEPARTMENT OF PUBLIC WORKS ..... 158**  
*OVERVIEW* ..... 158  
*DIVISIONS* ..... 158  
*2023 OBJECTIVES & PERFORMANCE MEASURES* ..... 159

**FLEET MANAGEMENT ..... 161**  
*2022 ACCOMPLISHMENTS* ..... 161  
*2023 OBJECTIVES & PERFORMANCE MEASURES* ..... 161  
*2023 BUDGET HIGHLIGHTS* ..... 161  
*BUDGET SUMMARY* ..... 162

**PUBLIC WORKS – ROAD & BRIDGE FUND 2 ..... 163**  
*OVERVIEW* ..... 163  
*2022 ACCOMPLISHMENTS* ..... 163  
*2023 BUDGET HIGHLIGHTS* ..... 164  
*OPERATING INDICATORS* ..... 164  
*BUDGET SUMMARY* ..... 165  
*CAPITAL PROJECTS* ..... 166

**ROAD & BRIDGE ESCROW FUND 3 ..... 170**  
*OVERVIEW* ..... 170  
*BUDGET SUMMARY* ..... 170

**DEPARTMENT OF HUMAN SERVICES FUND 4 ..... 171**  
*OVERVIEW* ..... 171  
*2022 ACCOMPLISHMENTS* ..... 171  
*2023 OBJECTIVES & PERFORMANCE MEASURES* ..... 175  
*2022 - 2023 FUNDING STRATEGIES* ..... 177  
*2022 - 2023 BUDGET HIGHLIGHTS* ..... 177  
*BUDGET SUMMARY* ..... 177

**CAPITAL IMPROVEMENT FUND 6 AND DEBT ..... 178**  
*OVERVIEW* ..... 178  
*BUDGET SUMMARY* ..... 178

*CAPITAL EXPENDITURES AND OPERATING IMPACTS* ..... 179  
*DEBT – CERTIFICATE OF PARTICIPATION* 179  
*ANNUAL LEASE OBLIGATION SCHEDULES* 181  
*CAPITAL EXPENDITURE PROJECTS FUND 1 AND FUND 2 SUMMARY* ..... 183

**SELF-INSURANCE FUND 12 ..... 185**  
*OVERVIEW* ..... 185  
*BUDGET SUMMARY* ..... 185

**CONSERVATION TRUST FUND 15 ..... 186**  
*OVERVIEW* ..... 186  
*BUDGET SUMMARY* ..... 186

**SCHOOLS TRUST FUND 19 ..... 187**  
*OVERVIEW* ..... 187  
*BUDGET SUMMARY* ..... 187

**HOUSEHOLD HAZARDOUS WASTE MANAGEMENT FUND 22 ..... 188**  
*OVERVIEW* ..... 188  
*OPERATING INDICATORS* ..... 188  
*BUDGET SUMMARY* ..... 188

**LOCAL IMPROVEMENT DISTRICTS FUND 75 ..... 189**  
*OVERVIEW* ..... 189  
*BUDGET SUMMARY* ..... 189

**V. DEMOGRAPHIC & STATISTICAL SECTION ..... 190**  
**STATISTICAL INFORMATION ..... 191**  
**VI. GLOSSARY SECTION ..... 196**  
**GLOSSARY ..... 197**  
**VII. APPENDIX SECTION ..... 206**  
**APPENDIX A ..... 207**  
*BUDGET POLICY* ..... 207



<b>APPENDIX B .....</b>	<b>217</b>
<i>INVESTMENT POLICY .....</i>	<i>217</i>
<b>APPENDIX C .....</b>	<b>227</b>
<i>COLORADO TAXATION LAW .....</i>	<i>227</i>
<b>APPENDIX D .....</b>	<b>232</b>

<i>COLORADO REVISED STATUTES TITLE 39</i>	
<i>TAXATION .....</i>	<i>232</i>
<b>APPENDIX E .....</b>	<b>233</b>
<i>RESOLUTIONS .....</i>	<i>233</i>





## BUDGET MESSAGE

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January 31, 2023

Dear Board of County Commissioners and El Paso County Residents:

El Paso County used a proactive approach to its 2023 budget process, focusing on economic sustainability and strategic investments during unprecedented times. The County uses a robust, collaborative, and transparent multi-year budgetary approach to address critical needs, increased service demands, population growth, and legislative mandates. This budgetary philosophy has served the organization and community well during many trying times, promoted resilience and recovery, and has allowed the County to continue to provide the essential public services needed for our community to thrive.

In 2023, our overall County revenue budget is \$438,727,846, with the most significant increases in revenue in the areas of Sales Tax and State revenue for programs within Human Services and Road & Bridge, as well as for revenue from various General Fund Fees and Charges. Due to the limitations of TABOR, however, our 2023 revenue budget resulted in a slight decrease of 0.6% over the ongoing 2022 budgeted revenues. Included in the 2023 budget is a refund to the taxpayers of Property Tax collections in the total amount of \$30,674,596, to be carried out through a temporary mill levy credit of 3.253 to property owners. In addition, the County issued another temporary mill levy reduction of 0.399 to adjust for the TABOR cap in 2023. This reduction will impact the amount of property tax collected by the County for 2023, which is already the lowest of the ten largest Colorado counties. We anticipate that the County will be over its TABOR cap for the 2022 year, which was just completed, and again in 2023. Based on forecasted economic conditions, we anticipate that the County will no longer be over the cap in 2024. The County's budget and financial forecast anticipate these needs, focus on responsible development, and allow for continued additional expenditures for necessary infrastructure improvements, human capital investment, and increased investment in road infrastructure within these limitations.

For the 2023 budget, the County's primary focus was on critical infrastructure and road needs, investing in human capital, and addressing additional operational needs. The overall 2023 County expenditure budget is a total of \$471,207,937, which is a 6.4% increase over the ongoing 2022 budget. Throughout a transparent and collaborative process with all departments and offices, our 2023 budget addresses over \$49.4 million of our most critical needs, funded primarily through 2022 operational savings.

The 2023 budget allocates the following for critical needs in addition to the base budgets in every area:

- \$16 million additional one-time funding for road projects
- \$1.8 million for road maintenance equipment and staffing to maintain gravel roads
- \$5.6 million for additional infrastructure needs for parks, financial systems, and buildings
- \$16.4 million for 5% cost of living (COLA) increases and 2% for personnel equity adjustments
- \$3.1 million to address additional human capital needs
- \$2.3 million for additional operations and operational support
- \$4.2 million addition to emergency reserves

Investment in road projects and other infrastructure remains a high priority. El Paso County is committed to providing all its users a safe and reliable transportation network and infrastructure. We work collaboratively to identify targeted projects and programs within the County to improve our road



infrastructure's safety, efficiency, and reliability. The investment of \$16 million one-time in 2023's budget will enable us to make significant impacts to our road systems resulting in improvements that will benefit both our residents and visitors to the region. This investment brought the overall Road & Bridge Fund budget for 2023 to \$43.9 million.

In addition, for the 2023 budget, we focused on several other high-priority areas within our current infrastructure that we found to have critical needs. We included \$1.8 million toward a new ERP system and post-election audit system, included \$1.3 million for Parks infrastructure and mitigation, included \$1.7 million for public works infrastructure, and \$1.5 million for assessments and improvements to current facilities.

Additionally, the investment in human capital and service quality continues to be a primary focus for all County departments and offices due to higher than typical personnel turnover and rising costs for retention, hiring, and training new workers over the past few years. This ties to the County's Strategic Plan to improve service quality to our residents. In 2022, County Administration conducted a salary survey to address current personnel needs and ensure we have valid data to recruit and retain high-quality employees. Some of these needs have been addressed in the 2023 budget with an ongoing investment of \$16.4 million. This will allow for a 5% cost of living increase for each employee, and a 2% budget allocation to each department and office for necessary tenure and equity adjustments. In the future, we continue to plan for further investment in our employees to ensure a qualified and engaged workforce dedicated to continuous improvement.

In the 2023 budget year and ongoing, there were also high-priority operational and support needs in several areas. Therefore, we have allocated \$2.5 million to roads and stormwater operations and support, \$1.5 million for additional information technology operations, and \$160 thousand to park operations. We were also able to increase our desired emergency reserves by \$4.2 million to provide a necessary response for any critical unforeseen events.

The County continues to use conservative revenue projections, optimize revenue sources available through state, federal, and other grant opportunities, and review all expenditures to generate underspending to address the backlog of critical budget needs in many of the County's Departments and Offices. Our goals are to establish higher operational and emergency reserves by reserving unanticipated General Fund revenues and General Fund underspending each year, address ongoing personnel and operational needs, and continue to address capital investment needs, including facilities maintenance and infrastructure. The County's budget and financial forecast further outline these goals with both short-term and long-term objectives recognizes our commitment to meeting these current and future needs and allow El Paso County to remain a trusted leader in our growing region. In addition, through a collaborative effort with all departments and offices, all budgetary increases throughout the year and all departmental/office objectives are aligned to the overall goals and direction of the County's Strategic Plan.

The County continues to balance the budget by addressing immediate needs only after a thorough analysis of future impacts. With a focus on long-term sustainability, recommendations to the BoCC will address immediate critical needs while also assessing long-term impacts for the future. Every effort is made to deliver high-quality services to our citizens in a transparent and trustworthy manner, always within the available resources. In this respect, considerable attention will be necessary for the short-term, and long-term, to monitor and address the limitations of our allowable revenue growth under TABOR to fulfill the current and future critical needs of the County and its citizens. El Paso County operates within our allowable revenue sources and works diligently to retain as much funding in emergency reserves and



operational savings as possible. El Paso County is committed to providing sound and viable financial options to continue to improve the County's overall financial condition and fiscal health.

El Paso County received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for its annual budget for 1994-1997, 2006-2007, and 2017-2022. A governmental unit must publish a budget document that meets program criteria as a policy document, a financial plan, operations guide, and communications device to receive this award. This award is valid for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

It is with great appreciation to all those who participated in the budget process, Board of County Commissioners, County Administration, Countywide Elected Officials, Executive Directors, and their support staff and especially the staff of the Financial Services Department, Budget Division, that I submit the 2023 budget.

A handwritten signature in blue ink, appearing to read "Nikki Simmons", followed by a long horizontal line.

Nikki Simmons, CPA, CPFO, Chief Financial Officer





## I. INTRODUCTION SECTION



## INTRODUCTION TO EL PASO COUNTY, COLORADO

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

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

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

### Mandated Services

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

<b>Statistical Profile</b>	<b>Date of Incorporation</b>	November 1, 1861
	<b>Form of Government</b>	County Commissioner
	<b>Est. Population (2023)</b>	756,951
	<b>Land Area</b>	2,158 square miles
	<b>Lane Miles of Roads, Drainage, Bridges and ROW</b>	2,100+



El Paso County is the most populous County in Colorado, estimated to have 756,951 citizens in 2023.

El Paso County's unincorporated population for 2023 is estimated to be more than 209,991 citizens and incorporated to be 546,960. Since the year 2000, El Paso's population has grown by more than 200,000 people. When Colorado became a state in 1876, it had a population of about 100,000. The Centennial State now has more than 5,845,419 residents. The largest city in El Paso County is Colorado Springs, with an estimated population of 496,023.

El Paso County is home to 8 different municipalities: Colorado Springs, Fountain, Manitou Springs, Monument, Palmer Lake, Calhan, Green Mountain Falls and Ramah.





ACCORDING TO THE COUNTY’S 2021 ANNUAL COMPREHENSIVE FINANCIAL REPORT, THE TOP TEN EMPLOYERS IN THE COUNTY ARE:

<b>RANK#</b>	<b>EMPLOYER</b>	<b>% OF COUNTY EMPLOYMENT</b>
<b>1</b>	FORT CARSON	10.16%
<b>2</b>	PETERSON AIR FORCE BASE	3.01%
<b>3</b>	SCHRIEVER AIR FORCE BASE	2.26%
<b>4</b>	UNITED STATES AIR FORCE ACADEMY	2.16%
<b>5</b>	UCHEALTH MEMORIAL HEALTH SERVICES	1.69%
<b>6</b>	THE CHARTER SPECTRUM WEST REGION	1.38%
<b>7</b>	AMAZON	1.36%
<b>8</b>	PENROSE-ST. FRANCIS HEALTH SERVICES/CENTURA HEALTH	1.01%
<b>9</b>	SCHOOL DISTRICT 11 - COLORADO SPRINGS	0.93%
<b>10</b>	SCHOOL DISTRICT 20 – AIR ACADEMY	0.89%



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## BRIEF HISTORY

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

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

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

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

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

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

Collectively, these mission critical military installations support a combined military force of more than 45,000. There are also nearly 100,000 military family members, retirees and veterans who call El Paso County their home.

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## CLIMATE, GEOGRAPHY AND ATTRACTIONS

El Paso County encompasses more than 2,158 square miles (slightly more than twice the size of Rhode Island). The County is bordered on the north by Douglas and Elbert Counties, on the west by Teller and Fremont Counties, on the south by Pueblo County and on the east by Elbert and Lincoln Counties. El Paso County’s largest municipality is the City of Colorado Springs. Other municipalities within El Paso County include Manitou Springs, Green Mountain Falls, Fountain, Calhan, Ramah, Monument and Palmer Lake.

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

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

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

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

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



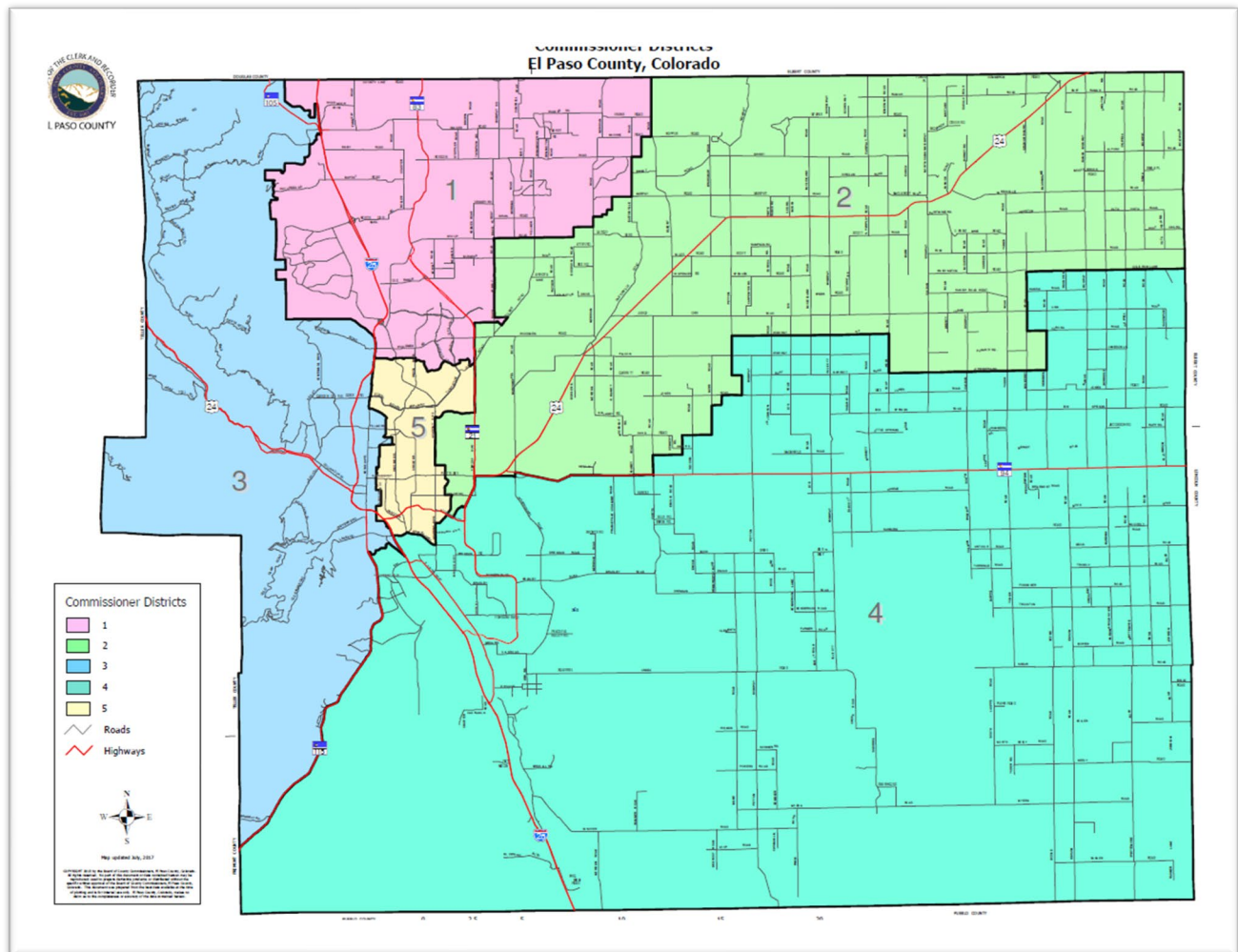


## BOARD OF COUNTY COMMISSIONERS

### Government

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

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

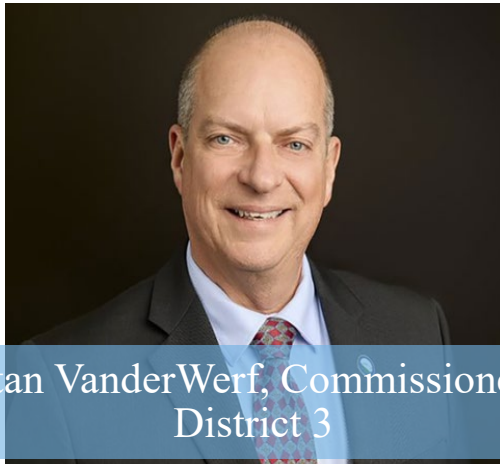




Holly Williams, Commissioner  
District 1



Carrie Geitner, Vice Chair,  
Commissioner District 2



Stan VanderWerf, Commissioner,  
District 3



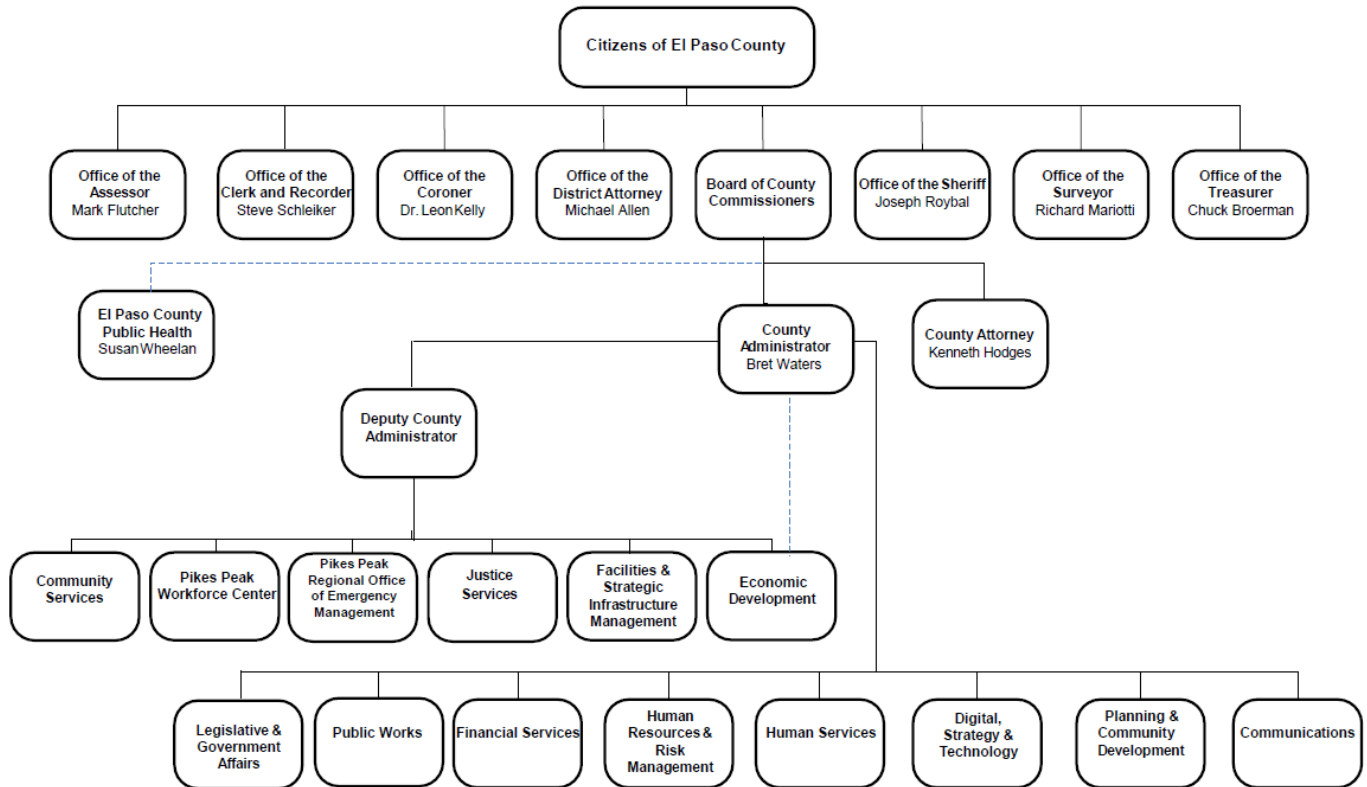
Longinos Gonzalez Jr.,  
Commissioner District 4



Cami Bremer, Chair, Commissioner  
District 5



### El Paso County Organizational Chart



Lines of Control \_\_\_\_\_  
 Lines of Coordination - - - - -

Approved: January 10, 2023



## II. STRATEGIC PLAN SECTION



## STRATEGIC PLAN

# STRATEGIC PLAN FEATURES

Accountability through a dashboard of strategic performance indicators and measures

Flexible framework that adapts to community drivers

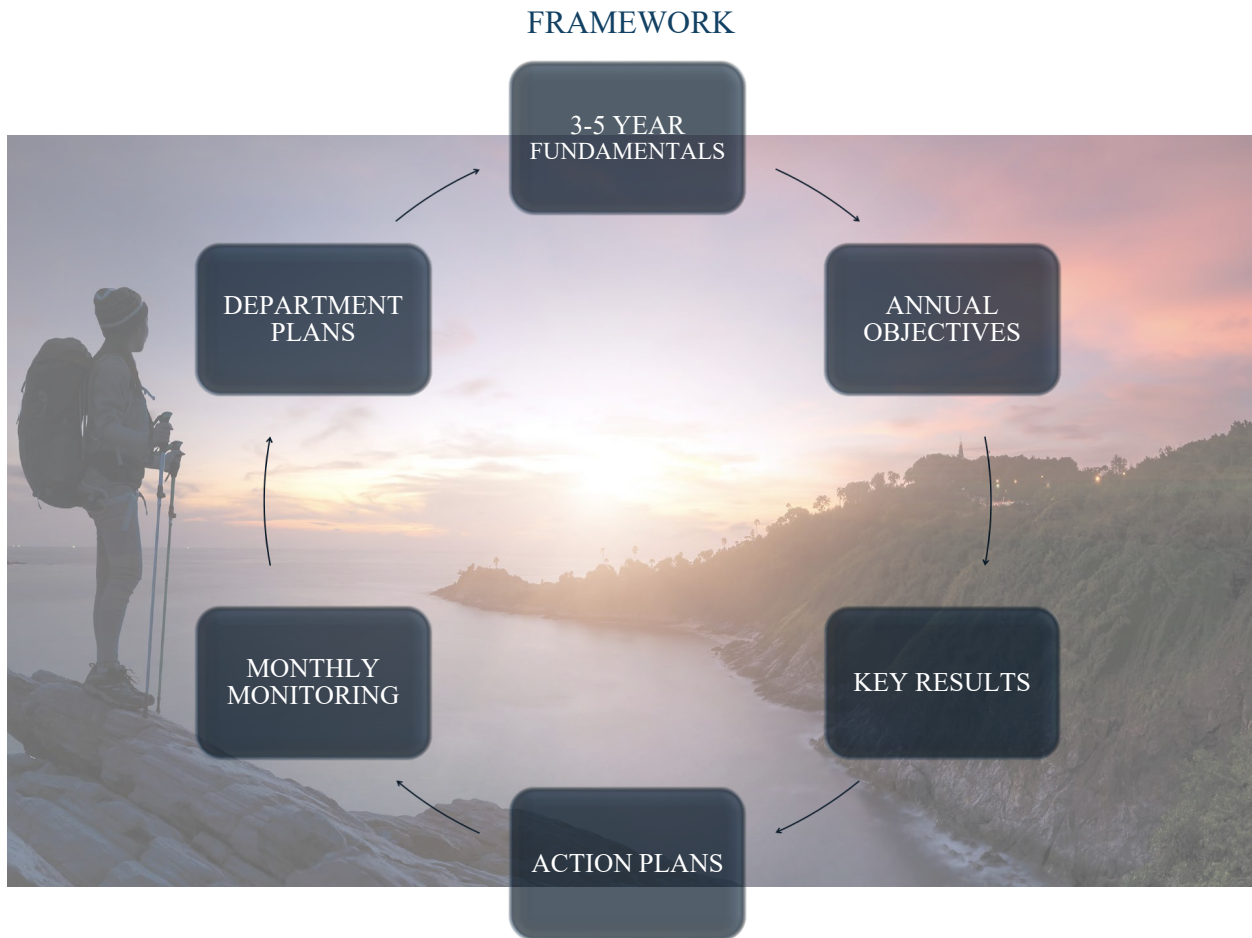
Primary filter for consistent decision making

Connects to annual budgets & performance plans

Available to offices of Countywide elected officials







### 3-5 YEAR FUNDAMENTALS

- Principles, Visions, Purpose, Values

### ANNUAL OBJECTIVES

- 3-5 vital objectives focus efforts in one-year cycles. Supporting committees ensure alignment with investments, technology, and staff performance.
  - Developed by the Strategic Planning Team
  - Oversight through dedicated Objective Sponsors
  - Detailed Objective Action Plans developed and monitored by Action Planning Teams
  - Budget alignment directed by Investment Committee
  - Technological support directed by Strategic Technology Committee
  - Employee integration through Performance Management Committee

### KEY RESULTS

- Performance indicators with starting values and target values that demonstrate progress towards achieving each objective.
  - The primary indicator of performance progress – how are we doing?
  - Objectively leverages data and analytics
  - Public dashboard for residents to track how their tax investments are performing
  - Will show organizational successes and struggles
  - Compels ongoing attention to meet tangible targets



**ACTION PLANS**

- Objective sponsors use action plans to detail specific projects and efforts to meet key results.

**MONTHLY MONITORING**

- County Administrator led monthly strategy review meetings to ensure organizational focus and alignment.

**DEPARTMENT PLANS**

- Departments use the same framework to develop operations strategies. The framework is optionally available to Offices of Countywide Elected Officials.

**CORE PRINCIPLES**

- **1. Low Taxes – Low Costs**  
Our community prefers low taxes and limited government that focuses on providing essential and cost-effective public services.
- **2. Quality Public Services**  
To consistently deliver high-quality services, we standardize, innovate, measure, remove waste, continually improve, collaborate, and tell our story.
- **3. Trust Through Transparency**  
We build community trust by transparently publishing data and analytics on our finances, the condition of infrastructure, and our progress towards strategic objectives.



## STRATEGIC PLAN CONTINUED

### COUNTY VISION STATEMENT

El Paso County will be a trusted regional leader known for excellence in county service delivery.

### PURPOSE

We provide essential public services to the Pikes Peak region in support of our residents, businesses, and communities, enhancing the freedom for all to thrive.

## VALUES

- **1. Service Focused**
  - We make a difference in our community by serving the residents of El Paso County.
- **2. Accountable**
  - We are responsive to community needs. We are good stewards of County resources.
- **3. Collaborative**
  - We foster a county government that works for all. We inspire employees to passionately give their best while leveraging community partnerships for the meaningful benefit of our residents.
- **4. Trustworthy**
  - We listen to our community and act with honesty and respect in our interactions with co-workers and those we serve. We adhere to laws, policies, procedures, and professional standards.
- **5. Transparent**
  - We are open, honest, and respectful in our work and communication.



## STRATEGIC PLAN OBJECTIVES

### Objective 1 - Infrastructure

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- Assess the condition of roadway, stormwater, facility, fleet and park assets and implement strategies to sustainably fund, manage, and improve public-owned infrastructure.

### Objective 2 - Service Quality

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- Improve the quality of County services with a qualified and engaged workforce dedicated to continuous improvement.

### Objective 3 - Community Trust

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- Increase community trust through improved communication and transparency.

### Objective 4 - Health & Safety

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- Develop partnerships to support community efforts to improve the health and safety of residents.



**OBJECTIVE 1: INFRASTRUCTURE**

ASSESS THE CONDITION OF ROADWAY, STORMWATER, FACILITY, FLEET, AND PARK ASSETS AND IMPLEMENT STRATEGIES TO SUSTAINABLY FUND, MANAGE, AND IMPROVE PUBLIC-OWNED INFRASTRUCTURE

1. Complete a comprehensive inventory and condition assessment of public infrastructure in each of the five major asset classes by December 2023.
2. Implement a lifecycle management strategy for each of the five major asset classes utilizing best-practice and industry-standard management practices by December 2023.
3. Publish a public-facing asset scorecard that baselines and tracks the condition of the infrastructure in each of the five major asset classes.

**OBJECTIVE 2: SERVICE QUALITY**

IMPROVE THE QUALITY OF COUNTY SERVICES WITH A QUALIFIED AND ENGAGED WORKFORCE DEDICATED TO CONTINUOUS IMPROVEMENT

1. Develop resident satisfaction metrics and implement strategies to improve the quality of public services through equipping and engaging employees.
2. Analyze attrition rates compared to peer agencies and implement strategies to improve employee retention metrics as compared to historic organizational and community trends.
3. Implement action plans to address critical issues identified by employees in the employee survey.

**OBJECTIVE 3: COMMUNITY TRUST**

INCREASE COMMUNITY TRUST THROUGH IMPROVED COMMUNICATIONS AND TRANSPARENCY

1. Implement external and internal communication strategies by December 2023.
2. Develop a data and analytics practice to inform decisions and publicly track progress towards the performance measures of each strategic objective by December 2023.
3. Evaluate resident satisfaction with their County experiences and develop strategies to continuously improve metrics.

**GOAL 4: HEALTH & SAFETY**

DEVELOP PARTNERSHIPS TO SUPPORT COMMUNITY EFFORTS TO IMPROVE THE HEALTH AND SAFETY OF RESIDENTS

1. Build community coalitions across government, academia, and non-governmental organizations to develop strategies to lessen the occurrence and impact of community degrading social issues, including illicit drug use/death, suicide, housing affordability, and homelessness.
2. Develop a public dashboard and information campaign to illustrate the negative impacts of crucial health and safety issues in our community and the positive results of community coalitions.





### III. BUDGET DEVELOPMENT PROCESS SECTION



## BUDGET DEVELOPMENT PROCESS

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

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

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

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

**The Adopted Budget becomes a blueprint for:**

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

## BASIS OF ACCOUNTING AND BUDGETING

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

The budget is prepared using Generally Accepted Accounting Principles (GAAP) for all funds except that the budget also includes proceeds from long-term financing and capital grants as revenue; expenditures include capital outlays and bond payments. Depreciation on property and equipment are excluded from the budget. On January 1, 2002, the Governmental Accounting Standards Board (GASB) Statement 34 became effective for El Paso County and requires governments to prepare their statements in a format that will enhance the comprehension and usefulness of the financial reports. Governments also need to report capital assets with consideration of depreciation, including infrastructure assets and historical treasures.

### Fiscal Year

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



**2023 BUDGET PREPARATION CALENDAR**

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

<b>January 1, 2022</b>	Start of Fiscal Year (Begin planning for 2023 Budget)
<b>January 31, 2022</b>	Certified copy of 2022 Original Adopted Budget filed with DOLA [ <i>Statutory deadline - January 31, 2022 C.R. S 29-1-113 (1)</i> ]
<b>June 21, 2022</b>	Present to BoCC: Submitted to State - 2021 Audit/Comprehensive Annual Financial Rpt. [ <i>Statutory Deadline - June 30, 2022 C.R. S 29-1-606 (a) (1)</i> ] (180 days)
<b>October 4, 2022</b>	<u>2023 Budget Hearing #1</u> – (Preliminary Balanced Budget) <i>Statutory Presentation of 2023 Preliminary Balanced Budget &amp; County’s Financial Condition</i> [ <i>Statutory Deadline - October 15, 2022 C.R. S 29-1-106 (1)</i> ] * To include revenues estimates and previously approved changes to expenditures
<b>October 18, 2022</b>	<u>2023 Budget Hearings #2</u> – (Original Adopted Budget) <i>Department/Offices - Critical Needs Presentations</i>
<b>October 20, 2022</b>	<u>2023 Budget Hearings #3</u> – (Original Adopted Budget) <i>Department/Offices - Critical Needs Presentations</i> <i>County Controller – Updated Revenue Projections &amp; Five-Year Forecast</i> <i>COG Presentation to BoCC</i>
<b>November 15, 2022</b>	<u>2023 Budget Hearing #4</u> – (Original Adopted Budget) <i>BoCC Direction on the 2023 Original Adopted Budget</i>
<b>December 6, 2022</b>	<u>2023 Budget Hearing #5</u> – (Original Adopted Budget) Resolution to Adopt the 2023 Original Adopted Budget [ <i>Statutory Deadline – December 15, 2022 C.R. S 29-1-108 (2) and 3)</i> ] Resolution to Certify the County Mill Levy [ <i>Statutory Deadline – December 15, 2022 C.R. S 39-5-128 (1)</i> ] Resolution to Authorize the Treasurer to Transfer between Funds [ <i>Statutory Deadline – December 31, 2022 C.R. S 29-1-108 (4)</i> ]
<b>December 22, 2022</b>	BoCC to levy taxes and certify mill levies to the State & Assessor ( <i>Statutory deadline - December 22, 2022</i> )
<b>January 1, 2023</b>	Start of Fiscal Year (Begin planning for 2024 Budget)
<b>January 31, 2023</b>	Certified copy of 2023 Original Adopted Budget filed with DOLA [ <i>Statutory deadline - January 31, 2023 C.R. S 29-1-113 (1)</i> ] & Submit 2023 Budget Book to GFOA



## BUDGET PROCESS POLICY

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

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

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

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

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

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

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



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

### *Restricted Funds*

- Determined based on federal, state, and outside agency compliancy requirements. EPC's Restricted Funds are the Road and Bridge Escrow, Conservation Trust Fund, Household Hazardous Waste Fund, School Trust Fund, and Local Improvement Districts.

### *Partially Restricted Funds*

- Determined based on restrictions as outlined above, but are partially funded by sales and use tax, property tax, or specific ownership tax. EPC's Partially Restricted Funds are the Community Investment Project Fund (CIP), Self-Insurance Fund, Department of Human Services Fund (DHS), and Road & Bridge Fund.

### *Unrestricted Funds*

- Remaining funds in the General Fund that do not fall under a restricted cost center.
  - There are also Restricted, Committed, and Assigned Cost Centers (Business Units) within the General Fund that maintain their own fund balances and are accounted for separately to be in compliance with their various restrictions.

In the 2<sup>nd</sup> and 3<sup>rd</sup> quarter of the current year, the Budget Division coordinates with departments and offices on their restricted budget estimates for the upcoming FY. This includes all restricted funds and restricted cost centers in the General Fund. The Budget Division also coordinates with departments and offices on their partially restricted budget estimates for the upcoming fiscal year. This process includes all the review and analysis, as outlined for the Restricted Budget Process, but these funds have their own individual process. On-going budgetary changes to these funds are assessed based on legal requirements and available revenues and fund balance. Changes resulting in increases or decreases to personnel will be assessed for impacts and FTE counts will be updated accordingly.

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

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

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

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





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

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

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

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

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

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

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

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

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

## OTHER FINANCIAL POLICIES

On February 1, 2019, El Paso County established a Federal Grants Management Manual. The purpose to ensure that The County follows federal guidelines to ensure compliance with the application, receipt, management, and closeout of all federal grants awarded to the County. While this grant manual is intended as a primary resource, it is not intended to replace or supersede any federal guidance on grant administration.

## SUMMARY OF CHANGES BETWEEN PRELIMINARY AND ADOPTED BUDGET

The 2023 Preliminary Balanced Budget (PBB) was presented to the Board of County Commissioners and the Public on October 4, 2022. The preliminary budget presented a total of \$447,947,889 in revenues and \$472,597,250 in expenditures. The 2023 Original Adopted Budget (OAB) was finalized on December 6, 2022, and the final revenues totaled \$438,727,846. The total decrease in revenues from the PBB to the OAB was \$9,220,043 and this change from the preliminary budget was due primarily to the Intergovernmental Agreement (IGA) between Teller and El Paso Counties, creating the Fourth Judicial District Community Corrections Authority. Expenditures from the PBB to the OAB decreased by \$1,389,313 to total \$471,207,937.



#### IV. FINANCIAL SECTION



## 2023 COUNTYWIDE BUDGET SUMMARY

The Countywide Budget Summary provides information regarding revenues, expenditures, and fund balances for the Countywide 2023 Original Adopted Budget (all 10 funds combined). The table below summarizes the Countywide 2023 Original Adopted Budget. Compared to the 2022 Original Adopted Budget, revenues are budgeted to decrease by 14.2%. Expenditures are budgeted to decrease by 29.4% overall. We are projected to spend into fund balance for 2023 for funding of the Tabor refund and funding department critical needs.

2023 COUNTYWIDE BUDGET SUMMARY						
ALL FUNDS SUMMARY	2020 Actual	2021 Actual	2022 OAB	2023 OAB	Increase/ (Decrease)	Percent Change
<b>REVENUES</b>						
<b>UNRESTRICTED REVENUE</b>						
Sales & Use Tax	128,233,684	156,265,458	154,901,978	172,829,680	17,927,702	11.6%
Property Tax	53,575,149	59,824,423	68,826,564	74,448,486	5,621,922	8.2%
Property Taxes-Tabor Refund	-	-	(7,121,757)	(30,679,406)	(23,557,649)	0.0%
Specific Ownership Tax	7,140,998	8,242,254	7,398,487	7,620,442	221,955	3.0%
Other Taxes	402,090	489,461	349,000	364,000	15,000	4.3%
Fees & Charges for Services	1,303,168	1,896,270	1,434,500	1,434,500	-	0.0%
Assessor Fees	23,048	7,432	6,500	9,500	3,000	46.2%
Clerk & Recorder Fees	14,998,366	15,759,079	13,650,000	14,300,000	650,000	4.8%
Coroner	732,640	807,435	685,000	501,500	(183,500)	-26.8%
Planning & Community Development	2,134,914	2,568,390	2,045,500	1,650,250	(395,250)	-19.3%
Sheriff Fees	2,206,468	2,135,429	1,324,000	1,598,000	274,000	20.7%
Surveyor Fees	-	-	2,000	2,500	500	25.0%
Treasurer Fees	4,778,865	4,988,652	5,000,000	5,000,000	-	0.0%
Public Trustee Fees	664,531	674,106	200,000	400,000	200,000	100.0%
Parks & Recreation Fees	234,437	273,629	225,000	245,000	20,000	8.9%
Parking Structure Fees	182,067	237,472	220,000	275,000	55,000	25.0%
Rent Collections - Outside	2,500	2,500	-	-	-	0.0%
Intergovernmental	7,441,846	3,899,750	1,856,400	4,047,900	2,191,500	118.1%
Miscellaneous Revenue	9,078,927	2,197,524	1,305,000	1,805,000	500,000	38.3%
<b>Total Unrestricted Revenue</b>	<b>\$233,133,697</b>	<b>\$260,269,263</b>	<b>\$252,308,172</b>	<b>\$255,852,352</b>	<b>\$3,544,180</b>	<b>1.4%</b>
<b>RESTRICTED REVENUE</b>						
Grant/Intergovernmental	212,384,075	136,923,147	171,939,140	89,631,259	(82,307,881)	-47.9%
Public Safety Sales & Use Tax	29,499,410	35,979,035	35,453,352	39,083,775	3,630,423	10.2%
Aviation Sales Tax	-	-	-	350,000	350,000	100.0%
Restricted Revenue	18,883,288	16,413,445	5,801,000	5,829,800	28,800	0.5%
Property Taxes-Pass thru BPPT	1,003,480	1,020,138	1,307,482	1,325,152	17,670	1.4%
Highway User Tax	12,136,101	13,061,418	13,864,226	14,431,124	566,898	4.1%
Employer Paid Benefits	12,869,208	12,339,048	10,778,363	9,275,656	(1,502,707)	-13.9%
Internal County Direct Bills	20,864,250	19,349,764	19,834,696	22,948,728	3,114,032	15.7%
<b>Total Restricted Revenue</b>	<b>307,639,813</b>	<b>235,085,993</b>	<b>258,978,259</b>	<b>182,875,494</b>	<b>(76,102,765)</b>	<b>-29.4%</b>
<b>TOTAL</b>	<b>\$540,773,510</b>	<b>\$495,355,256</b>	<b>\$511,286,431</b>	<b>\$438,727,846</b>	<b>\$(72,558,585)</b>	<b>-14.2%</b>
<b>EXPENDITURES</b>						
Personnel	129,551,587	124,476,708	163,763,150	183,296,857	19,533,707	11.9%
Operating	59,837,723	62,219,275	84,485,693	98,110,874	13,625,181	16.1%
Capital	10,065,407	7,668,285	6,264,231	7,413,825	1,149,594	18.4%
<b>Total Unrestricted Expenditures</b>	<b>\$199,454,717</b>	<b>\$194,364,268</b>	<b>\$254,513,074</b>	<b>\$288,821,556</b>	<b>\$34,308,481</b>	<b>13.5%</b>
Restricted Personnel	118,449,868	114,259,796	132,041,856	103,821,460	(28,220,396)	-21.4%
Restricted Operating	156,422,395	107,698,144	122,359,442	74,662,527	(47,696,915)	-39.0%
Restricted Capital	21,011,414	5,962,253	4,011,988	3,902,394	(109,594)	-2.7%
<b>Total Restricted Expenditures</b>	<b>\$295,883,677</b>	<b>\$227,920,193</b>	<b>\$258,413,286</b>	<b>\$182,386,381</b>	<b>\$(76,026,905)</b>	<b>-29.4%</b>
<b>TOTAL</b>	<b>\$495,338,394</b>	<b>\$422,284,462</b>	<b>\$512,926,360</b>	<b>\$471,207,937</b>	<b>\$(41,718,424)</b>	<b>-8.1%</b>
<b>NET EXCESS/(DEFICIENCY) OF FUNDS</b>	<b>\$45,435,116</b>	<b>\$73,070,794</b>	<b>\$(1,639,929)</b>	<b>\$(32,480,090)</b>	<b>\$(30,840,161)</b>	



2023 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	Capital Improvement Fund	Self-Insurance Fund	Conservation Trust Fund	Schools Trust	Household Hazardous Waste Mgmt.	LIDS	TOTAL
<b>UNRESTRICTED REVENUE</b>											
Sales and Use Tax	96,277,058	17,450,000		22,473,937	10,674,800	25,953,885					172,829,680
Property Taxes-Real	72,553,756	1,894,730									74,448,486
Property Taxes-Tabor Refund	(30,679,406)										(30,679,406)
Specific Ownership Tax		7,620,442									7,620,442
Other Taxes / PILT	300,000	64,000									364,000
Fees & Charges for Svs	684,500	750,000									1,434,500
Assessor Fees	9,500										9,500
Clerk & Recorder Fees	14,300,000										14,300,000
Coroner	501,500										501,500
Planning & Community Development	1,650,250										1,650,250
Sheriff Fees	1,598,000										1,598,000
Surveyor	2,500										2,500
Treasurer Fees	5,000,000										5,000,000
Public Trustee Fees	400,000										400,000
Park & Recreation Fees	245,000										245,000
Parking Structure Fees	275,000										275,000
Intergovernmental	4,047,900										4,047,900
Miscellaneous Revenue	1,720,000					85,000					1,805,000
<b>Unrestricted Revenue</b>	<b>168,885,558</b>	<b>27,779,172</b>	<b>0</b>	<b>22,473,937</b>	<b>10,674,800</b>	<b>26,038,885</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>255,852,352</b>
<b>RESTRICTED REVENUE</b>											
Grant / Intergovernmental	21,826,248			63,932,977	802,509		1,406,525	313,000	1,275,000	75,000	89,631,259
Public Safety Sales & Use Tax	39,083,775										39,083,775
Aviation Sales Tax	350,000										350,000
Restricted Fees	5,079,800	750,000									5,829,800
Property Taxes and Pass thru BPPT			1,325,152								1,325,152
Highway User Tax		14,431,124									14,431,124
Employee Paid Benefits						9,275,656					9,275,656
Internal County Direct Bills					2,670,325	20,278,403					22,948,728
<b>Restricted Revenue</b>	<b>66,339,823</b>	<b>15,181,124</b>	<b>1,325,152</b>	<b>63,932,977</b>	<b>3,472,834</b>	<b>29,554,059</b>	<b>1,406,525</b>	<b>313,000</b>	<b>1,275,000</b>	<b>75,000</b>	<b>182,875,494</b>
	<b>235,225,381</b>	<b>42,960,296</b>	<b>1,325,152</b>	<b>86,406,914</b>	<b>14,147,634</b>	<b>55,592,944</b>	<b>1,406,525</b>	<b>313,000</b>	<b>1,275,000</b>	<b>75,000</b>	<b>438,727,846</b>
<b>Expenditures</b>											
Personnel	140,124,028	8,934,323		12,663,456		21,575,049					183,296,857
Operating	56,015,759	17,343,246		7,557,981	10,674,800	6,519,088					98,110,874
Capital	4,982,840	2,430,985									7,413,825
<b>Unrestricted Expenditures</b>	<b>201,122,628</b>	<b>28,708,554</b>	<b>0</b>	<b>20,221,437</b>	<b>10,674,800</b>	<b>28,094,137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>288,821,556</b>
Restricted Personnel	34,581,750	4,724,483		40,037,334		22,696,205	1,250,648		531,040		103,821,460
Restricted Operating	28,652,074	9,171,133	1,325,152	23,895,643	3,472,834	6,857,854	155,877	313,000	743,960	75,000	74,662,527
Restricted Capital	2,616,886	1,285,508									3,902,394
<b>Restricted Expenditures</b>	<b>65,850,710</b>	<b>15,181,124</b>	<b>1,325,152</b>	<b>63,932,977</b>	<b>3,472,834</b>	<b>29,554,059</b>	<b>1,406,525</b>	<b>313,000</b>	<b>1,275,000</b>	<b>75,000</b>	<b>182,386,381</b>
	<b>266,973,338</b>	<b>43,889,678</b>	<b>1,325,152</b>	<b>84,154,414</b>	<b>14,147,634</b>	<b>57,648,196</b>	<b>1,406,525</b>	<b>313,000</b>	<b>1,275,000</b>	<b>75,000</b>	<b>471,207,937</b>



DEPARTMENT TO FUND RELATIONSHIP

Department to Fund Relationship - 2023 REVENUES											
Department	General Fund	Road & Bridge	Road & Bridge Escrow	Dept. of Human Services	Community Investment	Self-Insurance	Conservation Trust	Schools' Trust	Household Hazardous Waste	Local Improvement District	Total
<b>REVENUES:</b>											
Assessor	9,500										9,500
Clerk & Recorder	16,980,000										16,980,000
Coroner	505,000										505,000
District Attorney	1,096,211										1,096,211
Sheriff's Office	6,189,350										6,189,350
Public Safety Sales & Use Tax	39,083,775										39,083,775
Aviation Sales Tax	350,000										350,000
Surveyor	2,500										2,500
Treasurer	5,000,000										5,000,000
Public Trustee	400,000										400,000
Administrative Services	144,599,908				14,147,634	55,592,944		313,000			214,653,486
Digital Strategy & Technology	6,000										6,000
Facilities Strategic Infrastructure Mgmt	455,000										455,000
Community Services Department- Parks	826,000										826,000
Conservation Trust							1,406,525				1,406,525
Household Hazardous Waste									1,275,000		1,275,000
Justice Services/Community Outreach	493,800										493,800
Veteran Services	29,400										29,400
Planning & Community Development	1,650,250										1,650,250
Economic Development	9,344,681										9,344,681
Pikes Peak Workforce Center	8,204,006										8,204,006
Department of Public Works		42,960,296	1,325,152								44,285,448
Department of Human Services				86,406,914							86,406,914
Local Improvement District-Falcon Vista										75,000	75,000
<b>TOTAL</b>	<b>235,225,381</b>	<b>42,960,296</b>	<b>1,325,152</b>	<b>86,406,914</b>	<b>14,147,634</b>	<b>55,592,944</b>	<b>1,406,525</b>	<b>313,000</b>	<b>1,275,000</b>	<b>75,000</b>	<b>438,727,846</b>



El Paso County 2023 Adopted Budget

Department to Fund Relationship - 2023 EXPENDITURES											
Department	General Fund	Road & Bridge	Road & Bridge Escrow	Dept. of Human Services	Community Investment	Self-Insurance	Conservation Trust	Schools' Trust	Household Hazardous Waste	Local Improvement District	Total
<b>EXPENDITURES:</b>											
Assessor	4,579,617										4,579,617
Clerk & Recorder	13,358,889										13,358,889
Coroner	3,720,866										3,720,866
County Attorney	1,694,552										1,694,552
District Attorney	21,486,457										21,486,457
Sheriff's Office	61,109,830										61,109,830
Sheriff's Office/Security	3,280,665										3,280,665
Public Safety Sales & Use Tax	38,478,705										38,478,705
Aviation Sales Tax	350,000										350,000
Surveyor	12,220										12,220
Treasurer	1,503,778										1,503,778
<i>Administrative Services</i>											
Board of County Commissioners	1,286,414										1,286,414
Emergency Management	755,673										755,673
Hazmat /ESA	322,938										322,938
Financial Services/Budget & Finance	8,567,954				14,147,634	57,648,196		313,000			80,676,784
Health Department Support	6,281,023										6,281,023
Digital Strategy & Technology	20,107,151										20,107,151
Public Information Office	350,739										350,739
Facilities Strategic Infrastructure Mgmt	13,372,788										13,372,788
Community Services Department -Parks	5,704,643										5,704,643
CSU Administration	293,744										293,744
Environmental Services	432,909										432,909
Conservation Trust							1,406,525				1,406,525
Household Hazardous Waste									1,275,000		1,275,000
Justice Services/Community Outreach	1,647,528										1,647,528
Veteran Services	795,491										795,491
Economic Development	9,422,963										9,422,963
Government Affairs	824,254										824,254
Planning & Community Development	4,299,245										4,299,245
Human Resource/Risk Mgmt	3,308,485										3,308,485
Pikes Peak Workforce Center	8,204,006										8,204,006
Retirement	14,339,588										14,339,588
Department of Public Works	17,080,223	43,889,678	1,325,152								62,295,053
Department of Human Services				84,154,414							84,154,414
Local Improvement Districts-Falcon Vista										75,000	75,000
<b>TOTAL</b>	<b>266,973,338</b>	<b>43,889,678</b>	<b>1,325,152</b>	<b>84,154,414</b>	<b>14,147,634</b>	<b>57,648,196</b>	<b>1,406,525</b>	<b>313,000</b>	<b>1,275,000</b>	<b>75,000</b>	<b>471,207,937</b>





FUND BALANCE ESTIMATES

	January 1, 2023 Estimated	2023 Original	2023 Original	December 31, 2023 Estimated	Estimated	Estimated
	Beginning	+ Adopted Budget	- Adopted Budget	= Available	Restricted	Available
	Fund Balance	Revenues	Expenditures	Fund Balance	Fund Balance	Fund Balance
General Fund -Net-UR Legally Required 3% TABOR Reserve	\$52,753,569	\$195,330,154	(\$201,122,628)	\$46,961,096	\$45,900,062	\$1,061,034
BoCC Emergency Reserve	\$9,785,681	\$0	\$0	\$9,785,681	\$9,785,681	\$0
2021 Est Tabor Overage	\$5,000,000	\$4,230,000	\$0	\$9,230,000	\$9,230,000	\$0
2022 Est Tabor Overage	\$30,674,596	(\$30,674,596)	\$0	\$0	\$0	\$0
General Fund -RES	\$30,000,000	\$0	\$0	\$30,000,000	\$30,000,000	\$0
	\$33,302,214	\$66,339,823	(\$65,850,710)	\$33,791,327	\$33,791,327	\$0
<b>Total General Fund</b>	<b>\$161,516,060</b>	<b>\$235,225,381</b>	<b>(\$266,973,338)</b>	<b>\$129,768,104</b>	<b>\$128,707,070</b>	<b>\$1,061,034</b>
<b>Partially Restricted Funds</b>						
Road & Bridge	\$4,624,482	\$42,960,296	(\$43,889,678)	\$3,695,100	\$3,695,100	\$0
Department of Human Services	\$3,400,239	\$86,406,914	(\$84,154,414)	\$5,652,739	\$5,652,739	\$0
Capital Improvement	\$1,497,344	\$14,147,634	(\$14,147,634)	\$1,497,344	\$1,497,344	\$0
Self-Insurance	\$8,233,014	\$55,592,944	(\$57,648,196)	\$6,177,762	\$6,177,762	\$0
<b>Restricted Funds</b>						
Road & Bridge Escrow	\$0	\$1,325,152	(\$1,325,152)	\$0	\$0	\$0
Conservation Trust	\$932,006	\$1,406,525	(\$1,406,525)	\$932,006	\$932,006	\$0
School's Trust	\$291,551	\$313,000	(\$313,000)	\$291,551	\$291,551	\$0
Household Hazardous Waste Management	\$955,055	\$1,275,000	(\$1,275,000)	\$955,055	\$955,055	\$0
Local Improvement Districts- Falcon Vista	\$49,290	\$75,000	(\$75,000)	\$49,290	\$49,290	\$0
<b>Total</b>	<b>\$181,499,041</b>	<b>\$438,727,846</b>	<b>(\$471,207,937)</b>	<b>\$149,018,951</b>	<b>\$147,957,917</b>	<b>\$1,061,034</b>



## 2023 COUNTYWIDE REVENUE SUMMARY

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The revenues for El Paso County primarily consist of:



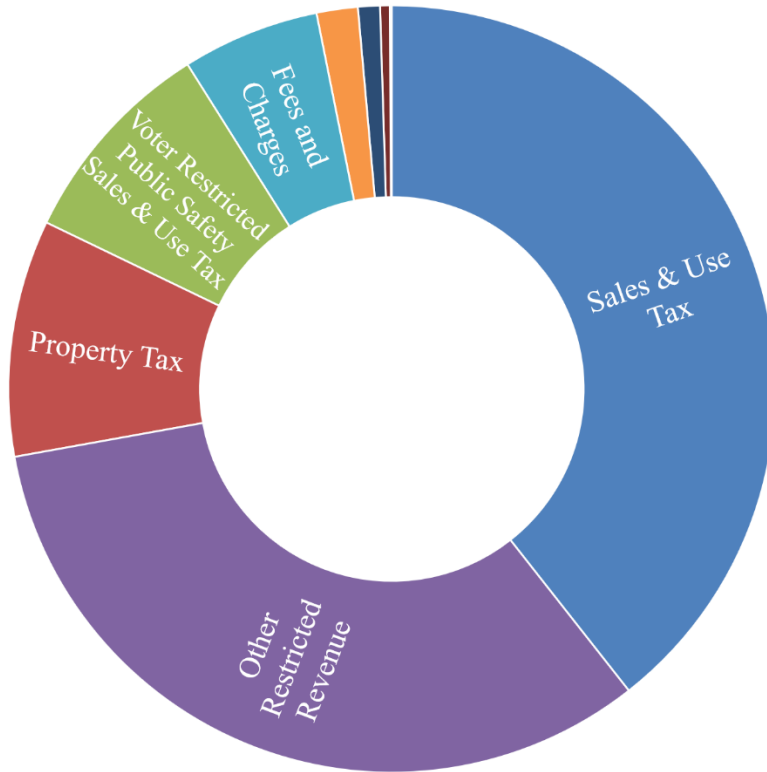
The proportion of these revenues vary by fund. For example, Sales Taxes are distributed to the General Fund, Road & Bridge Fund, Self-Insurance Fund, Community Investment (Capital) Fund and the Human Services Fund; Property Taxes accrue to the General Fund and the Road and Bridge Fund. The Road and Bridge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

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

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



2023 ORIGINAL ADOPTED BUDGET REVENUE BY MAJOR CATEGORY \$438,727,846



Revenue	Amount	% of Total
Sales & Use Tax	\$172,829,680	39.39%
Property Tax	\$43,769,080	9.98%
Voter Restricted Public Safety Sales & Use Tax	\$39,083,775	8.91%
Other Restricted Revenue	\$143,791,719	32.77%
Fees and Charges	\$25,416,250	5.79%
Specific Ownership Tax	\$7,620,442	1.74%
Intergovernmental	\$4,047,900	0.92%
Miscellaneous Revenue	\$1,805,000	0.41%
Other Taxes/Payment in Lieu of Taxes	\$364,000	0.08%
	<b>\$438,727,846</b>	<b>100.00%</b>



El Paso County 2023 Adopted Budget

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	2022 Original Adopted Budget
1	Administrative Services	96,277,058		41,874,350		300,000	678,500	1,975,000	1,720,000		142,824,908
	Facilities - Parking Structure						275,000				275,000
	Parks & Leisure Services						245,000				245,000
	Digital Strategy & Technology						6,000				6,000
	Veteran Services							29,400			29,400
	Planning & Community Development						1,650,250				1,650,250
	Assessor						9,500				9,500
	Clerk & Recorder						14,300,000				14,300,000
	Coroner						501,500	3,500			505,000
	Sheriff's Office						1,598,000	2,040,000			3,638,000
	Surveyor						2,500				2,500
	Treasurer						5,000,000				5,000,000
	Public Trustee						400,000				400,000
1	<b>Net General Fund</b>	<b>96,277,058</b>	<b>0</b>	<b>41,874,350</b>	<b>0</b>	<b>300,000</b>	<b>24,666,250</b>	<b>4,047,900</b>	<b>1,720,000</b>	<b>0</b>	<b>168,885,558</b>
	Restricted Facilities/CSC-CAM									180,000	180,000
	Restricted Parks & Environ Svcs									581,000	581,000
	Justice Services/Community Outreach									450,000	450,000
	Colorado Alt Sentencing Program (CASP)									43,800	43,800
	Admin Restricted- Use Tax, Cable & P-Card									1,775,000	1,775,000
	Clerk & Recorder									2,680,000	2,680,000
	District Attorney-Grants									1,096,211	1,096,211
	Sheriff's Office									2,551,350	2,551,350
	Public Safety Sales & Use Tax		39,083,775								39,083,775
	Aviation Sales Tax		350,000								350,000
	Economic Development									9,344,681	9,344,681
	Pikes Peak Workforce Center									8,204,006	8,204,006
1	<b>GF -Grants/Restricted</b>	<b>0</b>	<b>39,433,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,906,048</b>	<b>66,339,823</b>
1	<b>Total General Fund</b>	<b>96,277,058</b>	<b>39,433,775</b>	<b>41,874,350</b>	<b>0</b>	<b>300,000</b>	<b>24,666,250</b>	<b>4,047,900</b>	<b>1,720,000</b>	<b>26,906,048</b>	<b>235,225,381</b>
<b>Partially Restricted Funds</b>											
2	Road & Bridge	17,450,000		1,894,730	7,620,442	64,000	1,500,000			14,431,124	42,960,296
4	Dept of Human Serv.	22,473,937								63,932,977	86,406,914
6	Capital Improvement	10,674,800								3,472,834	14,147,634
12	Self-Insurance	25,953,885							85,000	29,554,059	55,592,944
<b>Restricted Funds</b>											
3	Road & Bridge Escrow			1,325,152							1,325,152
15	Conservation Trust									1,406,525	1,406,525
19	School's Trust Fund									313,000	313,000
22	Household Hazardous Waste Mgmt.									1,275,000	1,275,000
75	Local Improve. Districts-Falcon Vista									75,000	75,000
		<b>172,829,680</b>	<b>39,433,775</b>	<b>45,094,232</b>	<b>7,620,442</b>	<b>364,000</b>	<b>26,166,250</b>	<b>4,047,900</b>	<b>1,805,000</b>	<b>141,366,567</b>	<b>438,727,846</b>



## STATE OF COLORADO PROPERTY TAX REVENUE LIMITATIONS

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### Constitutional

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

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

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

### Legislative – 5.5% Property Tax Revenue Limit

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

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

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

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

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

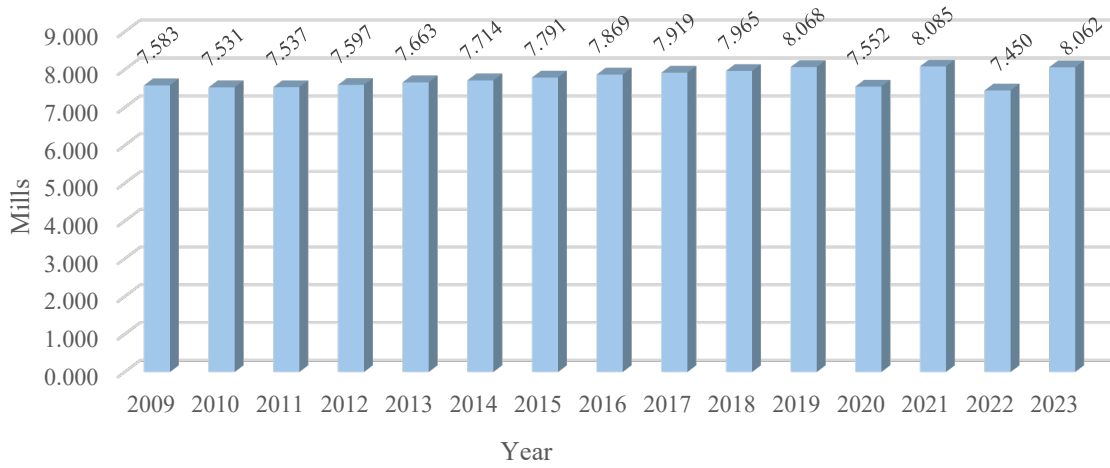
In 2016, El Paso County collected \$14,548,000 in excess revenue which, resulted in the County proposing a ballot measure to the citizens on November 7, 2017. In 2018, El Paso County collected \$4,025,078 in excess revenue, which resulted in the County refunding the total in 2020 to residents that have paid property taxes. In 2019, El Paso collected \$3,113,796 in excess revenue, which resulted in the County refunding the total in 2021 to homeowners and businesses that have paid property taxes. In 2020, El Paso collected \$7,118,793 in excess revenue, which resulted in the County refunding the total in 2022 to residents that have paid property taxes. In 2021, El Paso collected \$30,679,406 in excess revenue, which results in the County refunding the total in 2023 to residents that have paid property taxes. With increased revenues in 2022 and TABOR limitations there will be an expected refund, the total amount will be determined in early 2023.



### County Assessed Value



### Mill Levy







### HISTORY OF THE MILL LEVY

2009	The Board of County Commissioners maintained the mill levy rate of 7.514 from 2008 then added 0.069 mills due to abatements of \$451,029 during the year to achieve a mill levy of 7.583. The assessed value increased to \$5,922,593,250 to generate revenue of approximately \$44,911,025.
2010	The Board of County Commissioners allocated a mill levy of 7.467 mills plus 0.064 mills due to abatements during the year of \$434,805 for a total of 7.531 mills. The assessed value increased to \$6,173,010,190 to generate revenue of approximately \$46,488,940.
2011	The Board of County Commissioners maintained the mill levy rate of 7.467 from 2010 then added 0.070 mills due to abatements in the amount of \$473,833 for a total of 7.537 mills. The assessed value slightly increased to \$6,180,356,150 to generate revenue of approximately \$46,581,344.
2012	The Board of County Commissioners maintained the mill levy rate of 7.537 mills in 2012. Due to abatements during 2012 in the amount of \$379,512, 0.060 mills were added bringing the 2012 mill levy to 7.597. With a reduction in the assessed of \$477,050,810, for a total of \$5,703,305,340, a total of approximately \$43,328,011 in revenue was generated.
2013	The Board of County Commissioners maintained the mill levy rate of 7.597 then added 0.066 mills due to abatements during the year in the amount of \$381,352 for a total of 7.663 mills. The assessed value rose slightly to \$5,736,061,360 to generate revenue of approximately \$43,955,438.
2014	The Board of County Commissioners maintained the mill levy rate from 2013 of 7.663. Due to abatements in the amount of \$293,158, 0.051 mills were added during the year, bringing the total mill levy rate to 7.714. With a slight reduction in the assessed value, at a total of \$5,701,116,050, revenue of approximately \$43,978,409 was generated.
2015	The Board of County Commissioners maintained the mill levy rate of 7.714 then added 0.077 mills due to abatements of \$444,416 during the year, creating a total of 7.791 mills. The assessed value rose to \$5,775,691,780 generating revenue of approximately \$44,998,415.
2016	The Board of County Commissioners maintained the mill levy rate of 7.791 from 2015 then added 0.078 due to abatements of \$481,974 during the year to achieve a mill levy of 7.869. With an increase in the assessed value of 6,174,735,159, at a total valuation of \$6,180,510,850, approximately \$48,563,323 was generated.
2017	The Board of County Commissioners maintained the mill levy rate of 7.869 and added 0.050 mills due to abatements in the amount of \$315,662 for a total mill levy of 7.919. The assessed value increased to \$6,255,235,710 and generated revenue of approximately \$49,537,933.
2018	The Board of County Commissioners maintained the mill levy rate of 7.919 and added 0.046 mills due to abatements in the amount of \$308,204 for a total mill levy of 7.965. The assessed value increased to \$6,661,996,580 and generated revenue of approximately \$53,062,803.



## El Paso County 2023 Adopted Budget

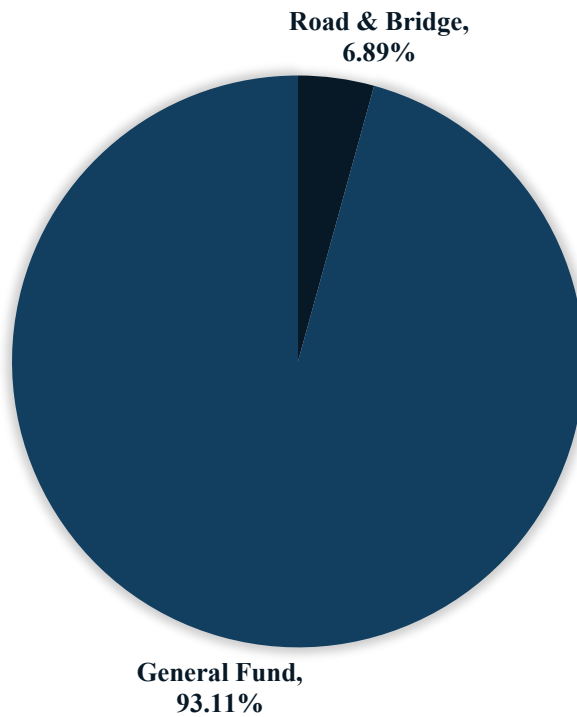
2019	The Board of County Commissioners maintained the mill levy rate of 7.965 and added 0.103 mills due to abatements in the amount of \$701,712 for a total mill levy of 8.068. The assessed value increased to \$6,713,638,415 and generated revenue of approximately \$54,165,635.
2020	The Board of County Commissioners maintained the mill levy rate of 8.068 and added 0.093 mills due to abatements in the amount of \$737,809, less a temporary mill levy reduction of 0.609 mills for a total mill levy of 7.552. In addition, El Paso County is refunding 2018 revenues in excess of the 2018 TABOR limit of \$4,025,078 through a temporary mill levy credit of 0.517 mills, for a total mill levy of 7.035 mills. The assessed value increased to \$7,794,418,898 and generated revenue of approximately \$54,838,373.
2021	The Board of County Commissioners maintained the mill levy rate of 8.161 and added 0.065 mills due to abatements in the amount of \$516,981, less a temporary mill levy reduction of 0.141 mills for a total mill levy of 8.085. In addition, El Paso County is refunding 2019 revenues in excess of the 2019 TABOR limit of \$3,113,796 through a temporary mill levy credit of 0.393 mills, for a total mill levy of 7.692 mills. The assessed value increased to \$7,923,221,917 and generated revenue of approximately \$60,945,423.
2022	The Board of County Commissioners maintained the mill levy rate of 8.226 and added 0.065 mills due to abatements in the amount of \$624,997, less a temporary mill levy reduction of 0.841 mills for a total mill levy of 7.450. In addition, El Paso County is refunding 2020 revenues in excess of the 2020 TABOR limit of \$7,118,793 through a temporary mill levy credit of 0.754 mills, for a total mill levy of 6.696 mills. The assessed value increased to \$9,447,145,464 and generated revenue of approximately \$70,384,772.
2023	The Board of County Commissioners maintained the mill levy rate of 8.291 and added 0.0169 mills due to abatements in the amount of \$1,616,803, less a temporary mill levy reduction of 0.399 mills for a total mill levy of 8.062. In addition, El Paso County is refunding 2021 revenues in excess of the 2021 TABOR limit of \$30,679,406 through a temporary mill levy credit of 3.253 mills, for a total mill levy of 4.809 mills. The assessed value increased to \$9,554,060,880 and generated revenue of approximately \$72,553,756.





**Mill Levy Distribution for 2023 Budget  
As Approved in the December 2022 Mill Levy Resolution**

<b>Fund</b>	<b>Mill Levy</b>	<b>Mill Levy with Abatements</b>	<b>Real Property Assessed Valuation</b>	<b>Property Tax</b>	<b>Specific Ownership</b>
General	7.732	7.901	\$9,431,111,720	\$72,553,756	
Temporary Credit	(3.253)	(3.253)		(\$30,679,406)	
Road & Bridge	0.330	0.330		\$3,096,706	\$7,620,442
<b>Total Mill Levy</b>	<b>4.809</b>	<b>4.978</b>	<b>\$9,431,111,720</b>	<b>\$44,971,056</b>	<b>\$7,620,442</b>
Cities/Towns Share of Business Personal Property Tax				\$7,162,749	
Total Budgeted Tax Revenue				\$37,808,307	





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

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

**Assessment Rate** as determined by the State of Colorado in accordance with Colorado Revised Statute 39-1-104.2 C.R.S. (currently 6.95% 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.

<b>Market Value</b>	<b>x</b>	<b>Assessment Rate</b>	<b>=</b>	<b>Assessment Value</b>
<b>\$500,000</b>	<b>x</b>	<b>.0695</b>	<b>=</b>	<b>\$34,750</b>
			<b>x</b>	<b>59.762 Mills (.059762)</b>
			<b>=</b>	<b>\$2,076.73</b>



School District  
73.72%

El Paso County  
11.91%  
City of Colorado Springs  
6.57%  
Library District  
5.84%

Water Districts  
1.40%  
EPC R&B 0.28%  
City of CS R&B 0.28%

Based on the calculation above, this particular household would pay \$2,076.73 in total property taxes, of which El Paso County would receive \$253.15 or 12.2% of the total property tax collected.



## SALES AND USE TAX REVENUE

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

In November 2012, a 0.23% Public Safety Tax (PST) was approved by the voters. This sales tax was implemented in 2013 to address critical and emergent needs of the El Paso County Sheriff's Office and had a sunset date of January 1, 2021. In November of 2018, the voters renewed the 0.23% PST one year early, for a new sunset date of January 1, 2029.

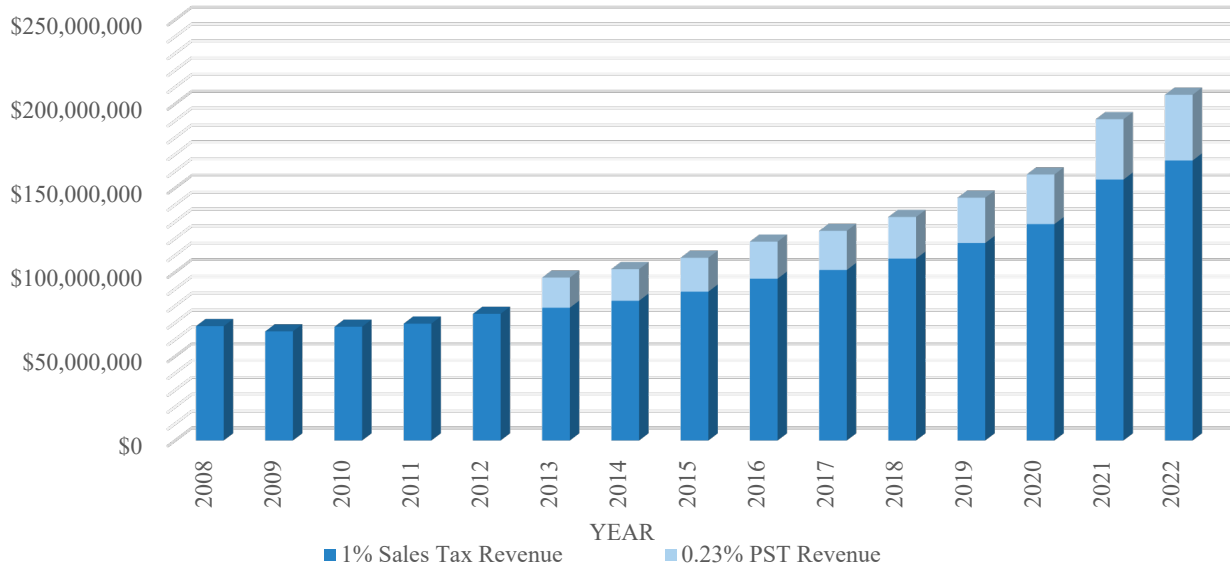
Year	Source	Budget	1% Sales Tax Revenue	Variance from Budget	% Change	Budget	0.23% PST Revenue	Variance from Budget	% Change
2008	Audited Revenue	\$70,800,550	\$67,909,292	(\$2,891,258)	-1.79%				
2009	Audited Revenue	\$67,722,505	\$64,801,587	(\$2,920,918)	-4.58%				
2010	Audited Revenue	\$63,175,655	\$67,563,306	\$4,387,651	4.26%				
2011	Audited Revenue	\$66,998,519	\$69,391,335	\$2,392,816	2.71%				
2012	Audited Revenue	\$70,940,204	\$75,207,078	\$4,266,874	8.38%				
2013	Audited Revenue	\$76,338,428	\$78,839,995	\$2,501,567	4.83%	\$17,872,000	\$17,898,721	\$26,721	
2014	Audited Revenue	\$81,468,510	\$82,987,857	\$1,519,347	5.26%	\$18,340,875	\$18,772,586	\$431,711	4.88%
2015	Audited Revenue	\$86,074,193	\$88,399,212	\$2,325,019	6.52%	\$19,524,630	\$20,108,751	\$584,121	7.12%
2016	Audited Revenue	\$91,598,360	\$96,091,378	\$4,493,018	8.70%	\$20,795,609	\$21,983,927	\$1,188,318	9.33%
2017	Audited Revenue	\$97,120,392	\$101,253,727	\$4,133,335	5.37%	\$22,117,113	\$23,233,265	\$1,116,152	5.68%
2018	Audited Revenue	\$105,534,883	\$107,998,595	\$2,463,712	6.66%	\$24,581,328	\$24,721,021	\$139,693	6.40%
2019	Audited Revenue	\$111,521,649	\$117,286,276	\$5,764,627	8.60%	\$25,741,801	\$26,912,138	\$1,170,337	8.86%
2020	Audited Revenue	\$118,574,196	\$128,477,290	\$9,903,094	9.54%	\$27,158,724	\$29,499,410	\$2,340,686	9.61%
2021	Audited Revenue	\$128,936,234	\$156,766,422	\$27,830,188	22.02%	\$29,565,229	\$36,055,858	\$6,490,629	22.23%
2022	Projected Revenue	\$154,986,979	\$166,287,649	\$11,300,670	6.07%	\$35,453,352	\$39,083,775	\$3,630,423	8.40%
<b>Average Year Growth</b>					<b>6.17%</b>				
						<b>9.17%</b>			

The average growth per year of the 1% sales tax is 6.17%. However, any future growth of sales tax revenue will depend on the local economy's growth.

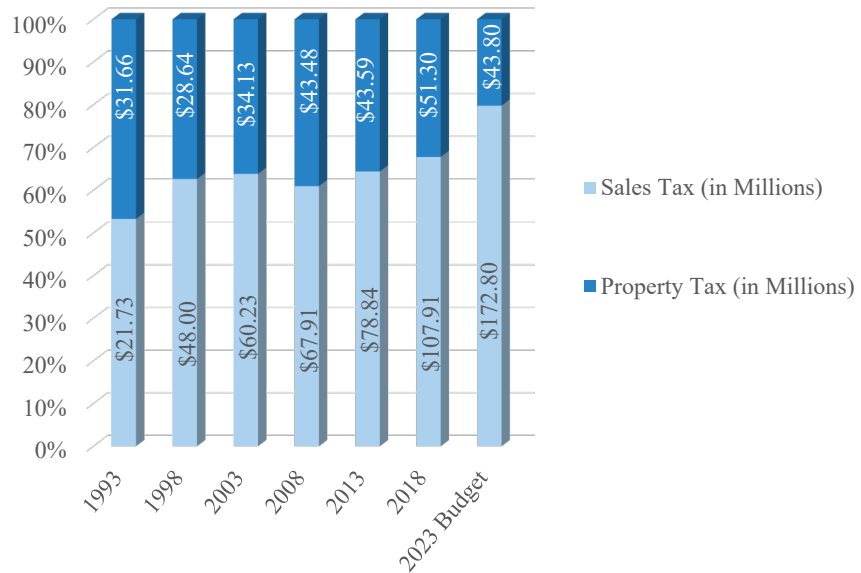




## County Sales Tax



In 1987 for budget year 1988, the citizens approved 1% sales and use tax. At the same time, the BoCC reduced the mill levy from 25.745 to 11.000 mills as an offset to the new sales tax. As the chart articulates, in 1993 the ratio between property tax and sales tax was 53% to 47% respectively. In 2023, the ratio of property tax to sales tax is now 20% to 80% which makes the County more dependent on sales tax and the economic conditions that follow sales tax.





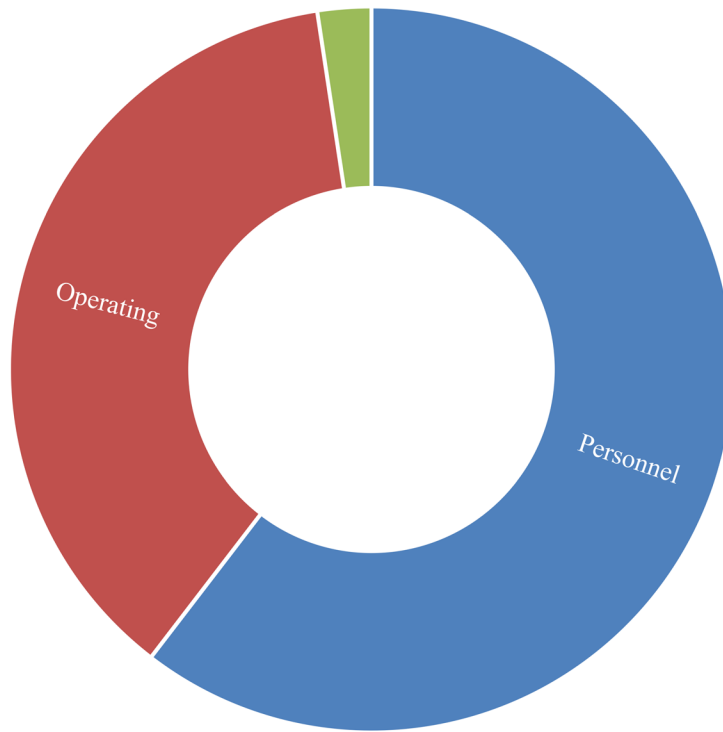


## 2023 COUNTYWIDE EXPENDITURES SUMMARY

The 2023 Original Adopted Budget Countywide expenditures for all funds total \$471,207,937. This represents a decrease of \$41,718,422 or 8.13% compared to the 2022 Original Adopted Budget of \$512,926,360. A significant reason of this decrease is the 2022 ARPA funds not being in the 2023 budget. Critical needs, include continuing investments in Road Infrastructure, Parks Capital Projects to include Fire Mitigation, next steps in the implementation of a new Countywide Enterprise Resource Planning (ERP) System, Countywide compensation adjustments to retain personnel and attract quality staff, continued focus on Countywide Technology infrastructure to include software that promotes security of network, ongoing Countywide facility maintenance, and increases to Planning and Community Development for code enforcement homeless camp clean up.

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

**2023 Original Adopted Budget-Expenditures by Major Category**



<u>Expenditure</u>	<u>Amount</u>	<u>% of Total</u>
Personnel	\$284,696,591	60.42%
Operating	\$175,195,128	37.18%
Capital	\$11,316,219	2.40%
	<b>\$471,207,937</b>	<b>100.00%</b>



## Personnel

- This expenditure category provides for salaries and benefits for all El Paso County employees. As a service organization, El Paso County's largest expenditure is personnel. Personnel expenditures decreased by \$11 million compared to the 2022 Original Adopted Budget. This decrease is mainly due to the 2023 budget not having the 2022 ARPA funds. This includes 2022 Compensation adjustments to retain and attract personnel and a 7% cumulative increase including equity, tenure, and cost of living based on the Financial Forecast.

## Operating

- This expenditure category provides for the day-to-day operational costs of the County. Items included in this category are utility expenses (gas, electricity and water), telephone (phone, fax and internet), operating and office supplies, computers and software/licensing, professional services, employee training, conferences and meetings, lodging and meals and equipment purchases under \$5,000. Operating expenditures decreased by \$31 million compared to the 2022 Original Adopted Budget. This decrease is mainly due to the 2023 budget not having 2022 ARPA funds. There are increased expenditures for 2023, Parks Maintenance, ERP Software/Hardware, Countywide Facility Maintenance needs, and an increase to Planning and Community Development for code enforcement clean up.

## Capital

- This expenditure category is for expenditures resulting in the acquisition of or addition to the County's fixed asset inventory for assets greater than \$5,000 or major capital construction projects, such as those related to buildings, drainage, streets, trails, etc., included in the Capital Improvement Program or Road & Bridge Fund. Capital projects tend to have significant costs and have useful lives of many years. Items included in this category are recurring expenditures for land and land improvements, buildings and buildings improvements, machinery & equipment replacements, communication and computer equipment, and vehicles. Capital expenditures increased by \$1 Million compared to the 2022 Original Adopted Budget. This increase is mainly due to the ongoing Roads and Parks Improvements projects in 2023.





COUNTYWIDE SUMMARY OF EXPENDITURES

SUMMARY ALLOCATION OF EXPENDITURES BY MAJOR CATEGORY					
Fund	Department/Division/Office	2020 Actual	2021 Actual	2022 OAB	2023 OAB
1	<b>GENERAL FUND:</b>				
	Board of County Commissioners - Admin	2,574,234	5,113,438	2,801,612	1,246,105
	Board of Equalization	1,983	12,731	40,309	40,309
	Human Resources/Risk Management	1,696,990	2,027,775	2,448,757	3,308,485
	Financial Services	2,719,803	(878,506)	3,491,678	6,781,389
	Emergency Management	537,705	632,569	716,434	755,673
	Hazmat/ESA	310,275	306,235	302,489	322,937
	Government Affairs	290,898	-	-	824,254
	Public Information Office	333,604	425,480	390,942	350,739
	Economic Development	208,920	319,907	2,286,740	319,694
	Planning and Community Development	2,948,967	2,812,232	3,401,160	4,299,245
	Community Services - Parks	2,223,747	2,774,177	3,295,384	5,127,839
	CSU Administration	244,436	222,525	293,744	293,744
	Environmental Services	371,396	356,947	406,327	432,909
	Justice Services-Pretrial/Court Services	739,856	810,109	979,526	1,153,728
	Veteran Services	506,753	556,187	634,083	795,491
	Facilities Management/Parking/ADA	7,110,420	7,979,173	7,749,316	9,889,142
	Facilities/Utilities	2,600,908	2,755,494	3,003,646	3,303,646
	Information Technology	13,519,699	13,169,953	15,822,757	20,107,151
	County Attorney - General Fund	1,121,999	1,314,717	1,595,743	1,694,552
	Health Department Support	7,992,775	4,444,149	5,027,058	6,281,023
	Clerk and Recorder	10,409,137	8,108,195	9,324,993	10,108,889
	Treasurer	1,320,047	1,275,744	1,401,089	1,503,779
	Assessor	4,203,556	4,084,095	4,248,132	4,579,617
	Coroner	2,577,222	3,304,557	3,343,388	3,720,866
	Surveyor	10,721	10,955	11,380	12,220
	District Attorney	15,988,270	15,227,029	17,268,835	20,390,246
	Sheriff's Office	40,354,294	54,192,555	55,670,172	58,778,480
	Sheriff's Office/Security	1,653,888	1,597,498	2,939,354	3,280,665
	Public Trustee	-	-	-	-
	Public Works	10,320,770	9,884,599	13,799,405	17,080,223
Retirement	7,924,926	10,507,628	11,275,591	14,339,588	
Retirement Admin/Pension Trust	-	-	-	-	
<b>1</b>	<b>Net General Fund</b>	<b>142,818,194</b>	<b>153,348,149</b>	<b>173,970,044</b>	<b>201,122,628</b>
	Restricted Parks and Environmental Services	1,655,754	2,596,620	536,000	581,000
	Facilities County/City SLA/CAM	225,815	180,316	200,000	180,000
	Justice Services/Community Outreach	9,698,486	8,682,632	10,353,026	493,800
	County Attorney - Department of Human Services	-	-	-	-
	Useful Public Services	-	-	-	-
	Clerk and Recorder	2,369,189	2,789,819	3,250,000	3,250,000
	Admin Restricted - Use Tax, Cable and P-Card	906,800	1,250,097	1,782,369	1,782,369
	Corona Virus Aid Relief Economic Security Act (CARES)	115,817,326	9,887,442	-	-
	American Rescue Plan Act Funds	-	(5,280,766)	69,964,918	-
	District Attorney - Grants	1,152,836	1,170,389	747,334	1,096,211
	Sheriff's Office	3,959,874	4,634,358	2,560,000	2,331,350
	Public Safety Sales and Use Tax	28,459,926	31,798,801	34,471,998	38,478,705
	Aviation Sales Tax	-	300,000	-	350,000
	Economic Development	12,962,568	25,012,323	15,165,884	9,103,269
	Pikes Peak Workforce Center	6,137,139	9,426,582	7,415,874	8,204,006
<b>1</b>	<b>Net General Fund Grants/Restricted</b>	<b>183,345,712</b>	<b>92,448,614</b>	<b>146,447,403</b>	<b>65,850,710</b>
<b>1</b>	<b>Total General Fund</b>	<b>326,163,906</b>	<b>245,796,763</b>	<b>320,417,447</b>	<b>266,973,338</b>



SUMMARY ALLOCATION OF EXPENDITURES BY MAJOR CATEGORY-continued					
Fund	Department/Division/Office	2020 Actual	2021 Actual	2022 OAB	2023 OAB
<b>PARTIALLY RESTRICTED FUNDS:</b>					
2	Road and Bridge	22,628,987	26,663,069	38,931,676	43,889,678
4	Department of Human Services	81,738,530	83,168,453	80,850,978	84,154,414
6	Community Investment	14,469,966	14,497,025	14,145,334	14,147,634
12	Self-Insurance	46,693,492	47,931,062	54,244,918	57,648,196
<b>RESTRICTED FUNDS:</b>					
3	Road and Bridge Escrow	995,484	1,028,134	1,307,482	1,325,152
15	Conservation Trust	1,415,784	1,620,964	1,406,525	1,406,525
19	Schools' Trust Fund	26,291	281,811	275,000	313,000
22	Household Hazardous Waste Management	1,320,142	1,211,863	1,272,000	1,275,000
75	Local Improvement Districts - Falcon Vista	75,964	85,319	75,000	75,000
<b>Total All Funds</b>		<b>\$ 495,528,548</b>	<b>\$ 422,284,462</b>	<b>\$ 512,926,360</b>	<b>\$ 471,207,937</b>



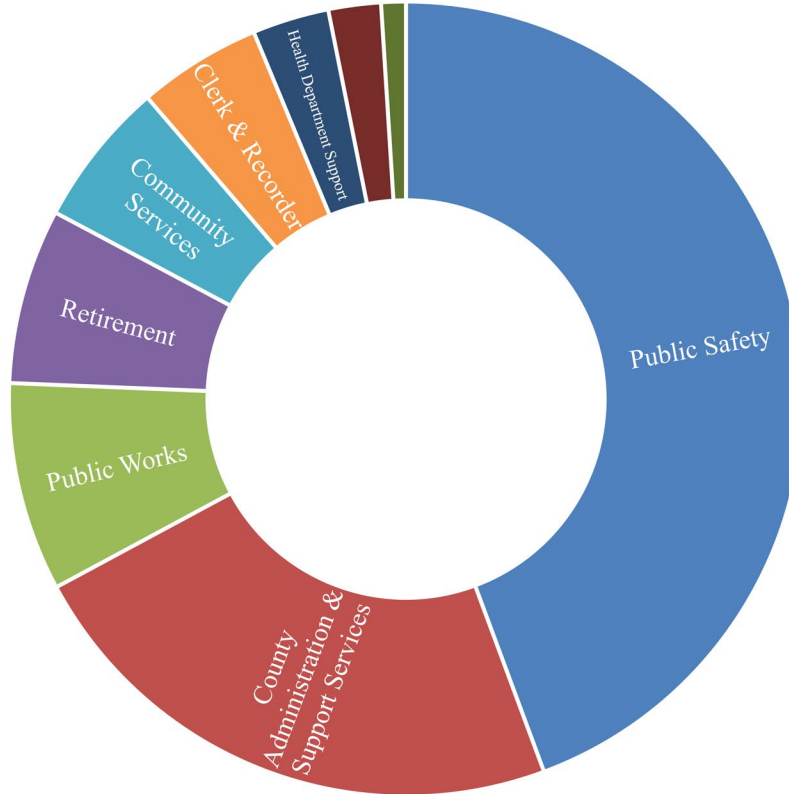




2023 EXPENDITURE SUMMARY – GENERAL FUND

The 2023 Original Adopted Budget General Fund Unrestricted expenditures total \$201million. This represents a decrease of \$27million or 15.61%, compared to the 2022 Original Adopted Budget of \$174million.

2023 Original Adopted Budget -GFUnrestricted Expenditures by Function



<b>General Fund Unrestricted Expenditures</b>	<b>Amount</b>	<b>% of Total</b>
Public Safety	\$89,198,087	44.35%
County Administration & Support Services	\$45,855,416	22.80%
Public Works	\$17,080,223	8.49%
Retirement	\$14,339,588	7.13%
Community Services	\$11,933,691	5.93%
Clerk & Recorder	\$10,108,889	5.03%
Health Department Support	\$6,281,023	3.12%
Planning & Community Development	\$4,299,245	2.14%
Other County Departments	\$2,026,466	1.01%
	<b>\$201,122,628</b>	<b>100.00%</b>



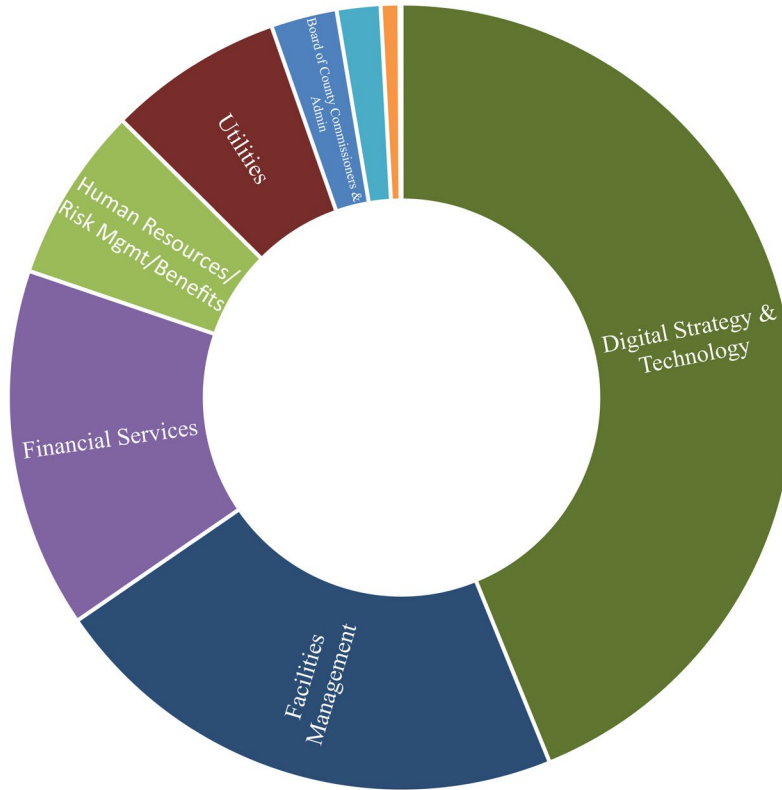
The General Fund includes major functions, as follows:

<b>Public Safety</b>	<i>This function includes the Coroner, District Attorney, Emergency Management &amp; Hazmat/ESA, Justice Services and Sheriff's Office and is the largest of the functions. These expenditures represent the administration of services to protecting the citizens of El Paso County, litigation and performing autopsies. Public Safety increased by \$7.34M or 8.97% compared to the 2022 Original Adopted Budget.</i>
<b>County Admin &amp; Support Services</b>	<i>This function represents the administration support departments which include County Commissioners-Administration, HR/Risk Mgmt./Benefits, Communications, Government Affairs, Facilities, Financial Services and Digital Strategy &amp; Technology. The County Administration and Support Services budget increased \$10.M or 28.27% compared to the 2022 Original Adopted Budget.</i>
<b>Public Works</b>	<i>This function represents the expenditures relating to engineering and providing vehicle and equipment support to ensure safe and operational equipment. Public Works budget increased by \$3.28 million or 23.78% compared to the 2022 Original Adopted Budget mainly due to additional staff for stormwater maintenance, fleet asset management, general maintenance and 7% personnel increase.</i>
<b>Retirement</b>	<i>This function represents the expenditures related to the County's portion of the retirement match. The Retirement budget increased \$3M or 27.17% compared to the 2022 Original Adopted Budget mainly due to an increase in employer contribution.</i>
<b>Community Services</b>	<i>This function represents the expenditures relating to the administration of County Parks and Recreation Facilities, and Environmental Services. This budget increased by \$2.28 million or 23.73% compared to the 2022 Original Adopted Budget mainly due to ongoing park maintenance, north location nature center, fire migration projects and 7% personnel increase.</i>
<b>Clerk &amp; Recorder</b>	<i>This function represents the administration of the Clerk &amp; Recorder's office which includes motor vehicle, elections, recording and driver's licensing. The Clerk &amp; Recorder's budget increased \$784 thousand or 8.41% compared to the 2022 Original Adopted Budget mainly due to purchase of election audit system and personnel equity compensation increase.</i>
<b>Health Department Support</b>	<i>This function represents the expenditures relating to the County's administrative support to the Health Department. Health Department Support's budget increased by \$1.25 million or 24.94% compared to the 2022 Original Adopted Budget to support additional personnel.</i>
<b>Planning &amp; Community Development</b>	<i>This function represents the expenditures relating to the administration of El Paso County Land Development Code. Planning &amp; Community Development's budget increased \$898 thousand or 27.61% compared to the 2022 Original Adopted Budget mainly due to increasing Code Enforcement clean-up cost for homeless camps, additional staff and 7% personnel increase.</i>
<b>Other County Departments</b>	<i>This function represents the expenditures relating to Public Trustee, County Attorney-GF, and Economic Development. The budget decreased \$1.87M or 47.96% compared to the 2022 Original Adopted Budget mainly to due to the 2022 one-time \$2million Housing Authority allocation.</i>





**2023 Original Adopted Budget - GF Unrestricted Expenditures  
Breakdown of Country Administration & Support Services**



<b><u>General Fund Unrestricted County Admin &amp; Support</u></b>	<b><u>Amount</u></b>	<b><u>% of Total</u></b>
Board of County Commissioners & Admin	\$1,246,105	2.72%
Board of Equitization	\$40,309	0.09%
Human Resources/Risk Mgmt./Benefits	\$3,308,485	7.22%
Financial Services	\$6,785,585	14.80%
Government Affairs	\$824,254	1.80%
Communications	\$350,739	0.76%
Facilities Management	\$9,889,142	21.57%
Utilities	\$3,303,646	7.20%
Digital Strategy & Technology	\$20,107,151	43.85%
	<b>\$45,855,416</b>	<b>100.00%</b>



The Breakdown of Country Administration & Support Services as follows:

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<b>Board of County Commissioners &amp; Admin &amp; Board of Equilization</b>	<i>This function includes the expenditures relating to the Board of County Commissioners administration to the citizens of El Paso County. The Board of County Commissioners budget decreased by \$1.55million or 54.73% compared to 2022.</i>
<b>Human Resource/Risk Management/Benefits</b>	<i>This function represents the expenditures related to the County's management of personnel issues, employee benefits and risk management for the County. The Human Resources and Risk Management budget increased by \$860 thousand or 7.22% compared to the 2022 Original Adopted Budget mainly due to ongoing recruitment software cost, electronic reference check services, additional staff needs, and personnel equity compensation increase.</i>
<b>Financial Services</b>	<i>This function represents the expenditures related to Budget, Finance, Employee Benefits, Contracts &amp; Procurement, and Countywide Support. The Financial Services budget increased by \$3.2 million compared to the 2022 Original Adopted Budget mainly due to personnel equity compensation and 7% personnel cost of living, equity and tenure increase.</i>
<b>Government Affairs</b>	<i>This function is new as of 2022 and represents the expenditures relating to government affairs which exists to advocate on behalf of the organization at both the state and federal levels.</i>
<b>Communications</b>	<i>This function represents the expenditures related to service to County staff, volunteers, community partners and citizens at large by providing timely and accurate information. This budget decreased by \$40 thousand or 10.28% compared to the 2022 Original Adopted Budget mainly due to reorganization of staff and creation of Government Affairs Department.</i>
<b>Facilities Management</b>	<i>This function represents the expenditures relating to all County building and maintenance and includes American Disabilities Act functions. Facilities increased \$2.1 million or 27.61% compared to 2022 Original Adopted Budget. This is mainly due to the need for infrastructure maintenance and repairs to multiple County buildings, increasing janitorial costs and 7% personnel increase.</i>
<b>Utilities</b>	<i>This function represents the expenditures relating to Countywide utility costs for electric, water and gas. The Utilities budget increased \$300 Thousand or 9.9% compared to the 2022 Original Adopted Budget. This is mainly due to increasing costs of gas, water and electric.</i>
<b>Digital Strategy &amp; Technology</b>	<i>This function represents the expenditures relating to the County's overall Digital, Strategy &amp; Technology support, and infrastructure. The Digital, Strategy &amp; Technology budget increased by \$4.2 Million or 27.08% compared to the 2022 Original Adopted Budget mainly due to new Countywide ERP software, Multiple Factor Authentication Security System upgrade, and 7% personnel increase.</i>

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ALLOCATION OF EXPENDITURES BY MAJOR CATEGORY

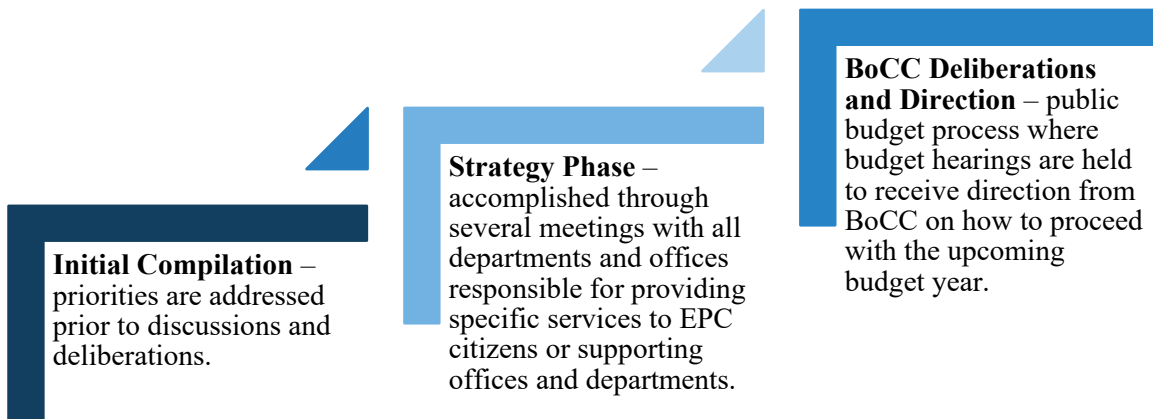
Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2023 Original Adopted Budget
1	Board of County Commissioners - Admin	1,181,339	64,766			1,246,105
	Board of Equalization	10,345	29,964			40,309
	Human Resources/Risk Mgmt/Benefits	2,665,341	653,947		(10,803)	3,308,485
	Financial Services	9,210,746	8,246,947		(10,672,108)	6,785,585
	Emergency Management	647,753	107,920			755,673
	Hazmat/ESA	345,518	54,080		(76,660)	322,938
	Government Affairs	497,554	326,700		0	824,254
	Communications Office	412,741	42,475		(104,477)	350,739
	Economic Development	498,935	20,750		(199,991)	319,694
	Planning & Community Development	3,740,809	520,608	40,000	(2,172)	4,299,245
	Community Services - Parks	2,244,150	1,338,970	1,750,000	(209,477)	5,123,643
	CSU Administration		293,744			293,744
	Environmental Services	336,259	96,650			432,909
	Justice Services - Pretrial/Court Services	1,045,732	107,996			1,153,728
	Veteran Services	721,868	73,623			795,491
	Facilities Management/Parking/ADA	4,223,904	6,394,572	1,044,653	(1,773,987)	9,889,142
	Facilities/Utilities		3,303,646			3,303,646
	Digital Strategy & Technology	7,116,797	15,541,582	150,000	(2,701,228)	20,107,151
	County Attorney-GF	1,716,755	174,391		(196,594)	1,694,552
	Health Department Support		6,281,023			6,281,023
	Clerk & Recorder	8,546,452	2,586,492	47,000	(1,071,055)	10,108,889
	Treasurer	1,311,112	192,666			1,503,778
	Assessor	4,329,092	250,525			4,579,617
	Coroner	3,425,332	295,534			3,720,866
	Surveyor	9,220	3,000			12,220
	District Attorney	20,649,071	783,492		(1,042,317)	20,390,246
	Sheriff's Office	52,002,033	10,510,121		(3,733,674)	58,778,480
	Sheriff's Office/Security	2,922,769	357,896			3,280,665
	Public Trustee	422,000	0		(422,000)	0
	Public Works - GF	5,697,063	9,431,973	1,951,187		17,080,223
	Retirement	16,333,364	3,153,331		(5,147,107)	14,339,588
	Retirement Admin/Pension Trust	300,834	0		(300,834)	0
	<b>1</b>	<b>Net General Fund</b>	<b>152,564,888</b>	<b>71,239,384</b>	<b>4,982,840</b>	<b>(27,664,483)</b>
	Restricted Parks & Environ Svcs	104,252	476,748			581,000
	Restricted Facilities/CSC-CAM		180,000			180,000
	Justice Services/Community Outreach	428,280	65,520			493,800
	County Attorney - DHS	1,591,195	147,751		(1,738,946)	0
	Clerk & Recorder	70,000	2,640,300	539,700		3,250,000
	Admin Restricted - Use Tax, Cable & P-Card	1,033,015	749,354			1,782,369
	District Attorney-Grants	1,096,211				1,096,211
	Sheriff's Office	1,350,000	981,350			2,331,350
	Public Safety Sales & Use Tax	25,558,307	10,843,212	2,077,186		38,478,705
	Aviation Sales Tax		350,000			350,000
	Economic Development	581,588	8,521,681			9,103,269
	Pikes Peak Workforce Center	4,399,746	3,804,260			8,204,006
<b>1</b>	<b>GF - Grants/Restricted</b>	<b>36,212,594</b>	<b>28,760,176</b>	<b>2,616,886</b>	<b>(1,738,946)</b>	<b>65,850,710</b>
<b>1</b>	<b>Total General Fund</b>	<b>188,777,482</b>	<b>99,999,560</b>	<b>7,599,726</b>	<b>(29,403,429)</b>	<b>266,973,338</b>
<b>Partially Restricted Funds</b>						
2	Road & Bridge	13,658,806	26,604,379	3,716,493	(90,000)	43,889,678
4	Dept of Human Services	52,700,790	31,453,624			84,154,414
6	Capital Improvement		14,147,634			14,147,634
12	Self-Insurance	44,271,254	13,376,942			57,648,196
<b>Restricted Funds</b>						
3	Road & Bridge Escrow		1,325,152			1,325,152
15	Conservation Trust	1,250,648	155,877			1,406,525
19	Schools' Trust Fund		313,000			313,000
22	Household Hazardous Waste Mgmt.	531,040	743,960			1,275,000
75	Local Improve. Districts-Falcon Vista		75,000			75,000
		<b>301,190,020</b>	<b>188,195,128</b>	<b>11,316,219</b>	<b>(29,493,429)</b>	<b>471,207,937</b>



## 2023-2027 FINANCIAL FORECAST

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

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





The Financial Forecast for 2023-2027 aligns with El Paso County's Strategic Plan 2022-2023 as part of the strategy phase. The objectives accomplished in this budget include:

### **Infrastructure**

**Assess the Condition of Roadway, Stormwater, Facility, Fleet, and Park Assets and Implement Strategies to Sustainably Fund, Manage, and Improve Public-Owned Infrastructure**

### **Service Quality**

**Improve the Quality of County Services With a Qualified and Engaged Workforce Dedicated to Continuous Improvement**

### **Community Trust**

**Increase Community Trust Through Improved Communications and Transparency**

### **Health & Safety**

**Develop Partnerships to Support Community Efforts to Improve the Health and Safety of Residents**



**FINANCIAL FORECAST/CRITICAL NEEDS ADDRESSED IN THE 2023 ORIGINAL ADOPTED BUDGET**

Dept/Office	Critical Needs	2023	2024	2025	2026	2027
	Beginning Operational Savings	13,745,351	1,061,034	4,766,417	5,725,774	4,652,682
	<b>Net Revenues-Expenditures &amp; Other Sources/Uses</b>	<b>36,743,082</b>	<b>45,292,321</b>	<b>47,606,936</b>	<b>48,376,421</b>	<b>53,892,803</b>
BoCC	Commissioners Statutory Pay Increase w/FICA, Retirement	(26,681)	(26,681)	(50,524)	(50,524)	(50,524)
BoCC	Fountain Creek Watershed District Increase	-	(24,286)	(24,286)	(24,286)	(24,286)
Countywide	Upgraded ERP System/Time Tracking/HCM	(1,500,000)	(2,500,000)	(2,000,000)	(1,000,000)	(1,000,000)
Countywide	Addition to Reserves	(4,230,000)	(3,000,000)	(3,000,000)	(3,000,000)	(3,000,000)
Countywide	2023 Pay Adjustments (5% COLA, 2% Equity & Comp Study Adjustments)	(16,423,895)	(16,423,895)	(16,423,895)	(16,423,895)	(16,423,895)
Countywide	Countywide Elected Officials Statutory Pay Increase w/FICA, Retirement	(71,178)	(71,178)	(71,178)	(71,178)	(71,178)
DPW	Roads	(16,000,000)	-	-	-	-
	Operating Increase (printing, mailing of notices of value)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
ASR	Post-Election Audit System	(227,303)	(84,543)	(84,543)	(84,543)	(84,543)
CAR	Parks Operations Division - Eastern EPC Park Maintenance	(160,000)	(160,000)	(160,000)	(160,000)	(160,000)
CSD/Parks	Parks Capital - Northern Nature Center	(1,000,000)	-	-	-	-
CSD/Parks	Parks Wildfire Mitigation - Pineries, Black Forest Regional Park, Fountain Creek	(250,000)	-	-	-	-
DAO	Salary/OT For Unfunded Mandate Requiring Weekend/Holiday Advisement Duty-Statute	(210,757)	(210,757)	(210,757)	(210,757)	(210,757)
DAO	DAO Wellness Program/Contract- Licensed Therapist/Counselor	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
DPW	MWII/Blades (3 FTEs)/ 4 Motor Graders	(1,826,757)	(266,757)	(266,757)	(266,757)	(266,757)
DPW	Akers Pond Construction	(1,500,000)	-	-	-	-
DPW	Replace/Upgrade Gates at Mark Dabbling, Calhan & Black Forest Yards	(120,000)	-	-	-	-
DPW	Stormwater Maintenance Crew (2 FTEs)/Engineer Pickup & Crew Truck	(342,335)	(268,705)	(268,705)	(268,705)	(268,705)
DPW	Increased Fuel Costs	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
DST	Microsoft Office 365 Enterprise Agreement Increase	(111,476)	(111,476)	(111,476)	(111,476)	(111,476)
DST	IT Operational Support	(1,813,802)	(993,802)	(993,802)	(993,802)	(993,802)
DST	District Attorney IT Upgrade Needs	(150,000)	-	-	-	-
FSIM	CSC Elevator #3 and #4 Modernization	(1,000,000)	-	-	-	-
FSIM	Infrastructure Assessment	(250,000)	-	-	-	-
FSIM	Increased Custodial Costs	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
FSIM	Courthouse Facility Optimization Study	(180,000)	-	-	-	-
HRM	Senior Human Resources Business Partner (HRBP) (1 FTE)	(134,679)	(131,679)	(131,679)	(131,679)	(131,679)
HRM	Talent Acquisition Specialists (2 FTEs)	(213,953)	(209,953)	(209,953)	(209,953)	(209,953)
HRM	HR Acuity Software	(50,000)	(35,000)	(35,000)	(35,000)	(35,000)
HRM	Electronic Reference Check Service	(27,000)	(25,000)	(25,000)	(25,000)	(25,000)
JSD/VSA	Appeals Specialist (1 FTE)	(84,029)	(83,580)	(83,580)	(83,580)	(83,580)
OEM	2023 Temporary position/Emergency Management Accreditation Program (EMAP)	(18,766)	-	-	-	-
PCD	Planner I - III (2 FTEs)	(244,788)	(234,788)	(234,788)	(234,788)	(234,788)
PCD	Contract cleanup of homeless camps (On-going)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
PCD	Contract cleanup of homeless camps (One-time)	(65,674)	(250,000)	(250,000)	(250,000)	(250,000)
PCD	Additional Code Enforcement Cleanup (1 FTE)	(134,326)	(89,326)	(89,326)	(89,326)	(89,326)
PCD	Additional Code Enforcement Cleanup	(50,000)	-	-	-	-
	<b>Ending Operational Savings</b>	<b>1,061,034</b>	<b>4,766,417</b>	<b>5,725,774</b>	<b>4,652,682</b>	<b>5,218,000</b>





**GENERAL FUND – UNRESTRICTED**

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

	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
<b>REVENUES</b>	Property Taxes	52,070,938	58,241,847	59,807,730	59,807,730	41,874,350
	Specific Ownership Tax	-	-	-	-	-
	Sales Taxes	80,111,768	101,716,613	85,499,721	85,499,721	96,277,058
	Other Taxes	58,558	157,666	85,000	85,000	100,000
	Licenses & Permits	526,136	527,272	528,500	528,500	527,500
	Intergovernmental	9,397,544	5,229,842	2,696,400	2,755,212	5,167,900
	Charges for Services	22,793,828	25,035,633	22,170,500	21,770,500	21,986,250
	Fines & Forfeitures	744,794	597,024	577,500	577,500	600,000
	Miscellaneous Revenue	2,918,589	1,406,376	1,571,000	1,579,000	2,192,500
	Other Financing Sources	6,831,066	874,126	175,000	261,642	160,000
	<b>Total</b>	<b>\$175,453,221</b>	<b>\$193,786,398</b>	<b>\$173,111,351</b>	<b>\$172,864,805</b>	<b>\$168,885,558</b>
<b>EXPENDITURES</b>						
	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	100,072,857	94,837,754	119,958,859	124,285,856	138,879,238
	Supplies	9,959,794	9,751,662	6,799,077	7,498,627	7,337,740
	Purchased Services	32,201,493	30,756,717	46,418,953	53,079,532	52,640,773
	Building Materials	21,731	21,667	28,000	28,000	28,000
	Fixed Charges	2,081,378	2,747,739	1,953,797	2,032,213	1,933,841
	Grants, Contributions	1,517,380	3,761,349	2,072,000	2,072,000	71,880
	Intergovernmental	(12,967,544)	(13,688,758)	(8,981,888)	(11,398,519)	(9,379,231)
	Capital Outlay	9,916,630	7,358,466	5,721,246	15,751,178	9,610,387
<b>Total</b>	<b>\$142,803,719</b>	<b>\$135,546,597</b>	<b>\$173,970,044</b>	<b>\$193,348,887</b>	<b>\$201,122,628</b>	
<b>FUND BALANCE</b>	Estimated Beginning Fund Balance	44,597,389	\$77,246,890	\$135,486,692	\$135,486,692	\$115,002,610
	Budgeted Changes to Fund Balance	32,649,501	58,239,802	(858,693)	(20,484,082)	(32,237,070)
	<b>Estimated Ending Fund Balance</b>	<b>\$77,246,890</b>	<b>\$135,486,692</b>	<b>\$134,627,999</b>	<b>\$115,002,610</b>	<b>\$82,765,540</b>

There is a 28% reduction in the unrestricted fund balance due to the Tabor overage refund (temporary tax credit to property owners).



## GENERAL FUND - RESTRICTED

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

### Assigned Fund Balance

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

### Committed Fund Balance

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

### Restricted Fund Balance

- Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments. When an expenditure is incurred for purposes for which both Restricted and Unrestricted fund balance is available, El Paso County considers Restricted funds to have been spent first.



GENERAL FUND 1 - RESTRICTED

GENERAL FUND 1 - RESTRICTED						
REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Sales Taxes	29,625,929	36,311,271	35,453,352	35,453,352	39,433,775
	Licenses & Permits	1,411,244	1,132,434	1,100,000	1,100,000	1,100,000
	Intergovernmental	139,460,613	60,160,314	91,369,974	154,250,647	13,054,898
	Charges for Services	4,952,067	5,891,179	4,463,000	5,143,000	4,243,800
	Miscellaneous Revenue	13,826,227	12,967,712	14,626,050	14,908,954	8,507,350
	<b>Total</b>	<b>\$189,276,080</b>	<b>\$116,462,911</b>	<b>\$147,012,376</b>	<b>\$210,855,953</b>	<b>\$66,339,823</b>
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	51,432,081	46,796,501	36,823,867	51,058,350	39,295,012
	Supplies	24,758,971	20,107,251	22,173,194	27,834,979	23,463,026
	Purchased Services	31,768,438	28,125,423	17,411,055	41,565,682	8,775,487
	Building Materials	774	-	-	-	-
	Fixed Charges	17,057,583	18,682,263	10,619,292	33,021,568	12,081,141
	ARPA Funds	-	-	69,964,918	49,964,918	-
	Grants, Contributions	71,770,802	25,919,869	15,397,212	28,620,927	9,572,272
	Intergovernmental	(33,900,392)	(34,584,230)	(27,314,135)	(29,533,408)	(28,777,465)
	Capital Outlay	20,471,929	5,203,089	1,372,000	4,913,758	1,441,237
	<b>Total</b>	<b>\$183,360,187</b>	<b>\$110,250,166</b>	<b>\$146,447,403</b>	<b>\$207,446,774</b>	<b>\$65,850,710</b>
FUND BALANCE	Estimated Beginning Fund Balance	\$27,442,759	\$33,358,652	\$39,571,396	\$39,571,396	\$42,980,575
	Budgeted Changes to Fund Balance	5,915,893	6,212,744	564,973	3,409,179	489,113
	<b>Estimated Ending Fund Balance</b>	<b>\$33,358,652</b>	<b>\$39,571,396</b>	<b>\$40,136,369</b>	<b>\$42,980,575</b>	<b>\$43,469,688</b>

There was no significant change to fund balance greater than 10% for General Fund – Restricted.



STAFFING

Department/Division/Office	2020 Authorized	2021 Authorized	2022 Authorized	2022 Adj +/-	2023 Authorized
<b>Elected Offices</b>					
County Commissioners	5	5	5		5
County Assessor	53	53	53		53
County Clerk & Recorder - Operations	24	24	24		24
Motor Vehicle	90	90	90		90
Elections	10	10	10		10
Driver's Licenses	9	9	9		9
Recording	11	11	11		11
Clerk to the Board	3	3	3		3
County Coroner	26	26	26		26
County Sheriff – Operations	196	196	196		196
Detentions	381	381	381		381
Fountain Dispatch	12	12	12		12
Work Release	8	8	8		8
Gateway	5	5	5		5
Concealed Handgun Program	6	6	6		6
800 MHz	2	2	2		2
Reintegration and Recovery (Unres w/ Benefits)	3	3	3		3
Restricted – PR Bond	-	-	-		-
Restricted – VALE/VOCA	3	3	3		3
Restricted – Co Responder Grant	1	1	1		1
Restricted – Public Safety Tax	174	174	174		174
Unrestricted General Fund – Frozen	11	11	11		11
Security	37	43	43	4	47
County Treasurer	19	18	18		18
Public - Trustee	3	4	4		4
County Attorney – General Fund	14	16	18		18
Department of Human Services	30	32	34	2	36
District – EPC Funded	219	226	231		231
Teller County Funded	4	4	4		4
Grant Funded	8	10	10		10
<b>BoCC Administration</b>	2	2	5	-2	3
Government Affairs	0	0	0	5	5
Interagency Relations	7	7	-		0
Office of Emergency Management (OEM)	10	10	10		10
<b>Human Resources &amp; Risk Management Department</b>	24	27	32		40
Employee Benefits/Medical Services	7	7	7		7
<b>Planning &amp; Community Development Department</b>	30	30	37	3	40
<b>Department of Human Services Financial Services Department</b>	617	642	647	15	662



El Paso County 2023 Adopted Budget

Budget	14	15	16	1	17
Finance	53	53	53	-1	44
Contracts and Procurement	10	10	12		12
<b>Public Information Office Department</b>	10	10	12	-1	11
<b>Digital, Strategy &amp; Technology Department</b>	77	77	82	-3	79
<b>Economic Development Department</b>					
Economic Development	6	6	7		7
Small Business Development Center	3	4	4		4
<b>Facilities &amp; Strategic Infrastructure Mgmt. Department</b>					
Facilities	51	55	55		55
Parking	5	5	5		5
American Disability Act (ADA)	2	2	2		2
<b>Community Services Department (CSD)</b>					
Parks and Community Resources	26	26	25		25
Park Special Events – Fair	2	2	2		2
Environmental Services	5	5	5		5
Parks – Restricted Conservation Trust	16	16	16		16
Household Hazardous Waste	5	5	5		5
<b>Justice Services Department</b>	3	3	3	1	4
Criminal Justice Planner	1	1	2	1	3
PR Bond Program	11	12	18	-1	17
Veterans Services	9	9	10	1	11
<b>Department of Public Works (DPW)</b>					
Fleet Services	36	36	36		36
Road and Bridge	212	182	190	-3	187
Engineering	-	38	43		43
<b>Other</b>					
Health and Environment	158	180	228	-27	201
Pikes Peak Workforce Center	41	48	53	-8	45
Pension Trust/Retirement	3	3	3		3
<b>Total FTEs</b>	<b>2,823</b>	<b>2,914</b>	<b>3,020</b>	<b>-13</b>	<b>3,007</b>

Added Department of Health Services temporary grant fund positions. Removed unfilled positions from Health and Environment originally funded from Covid that were no longer needed.



## BOARD OF COUNTY COMMISSIONERS (BoCC)

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### PURPOSE STATEMENT

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

### OVERVIEW

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

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

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

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

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

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

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





## GOVERNING PRINCIPLES

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We are committed to:

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





## ASSESSOR’S OFFICE

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### PURPOSE STATEMENT

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

### OVERVIEW

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

### 2022 ACCOMPLISHMENTS

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**Completed:**

- Due to the COVID19 Pandemic the El Paso County Assessor’s Office completed one of the most challenging 2021 & 2022 property reappraisals.
- Incorporated a new on-line appeal system for all El Paso County property owners. This new system streamlined the appeal process for our property owners and allowed the Assessor’s Office to be more effective and efficient.
- Completed over 65 new development valuation perspectives for investors and developers locally and nationally.

**Ongoing:**

- Studying the effects of the COVID19 Pandemic and Executive Orders having on non-residential property values.
- The El Paso County Assessor’s Office is continuing work on their Computer Assisted Mass Appraisal (CAMA) software platform, which will replace an archaic platform that has been in use for over 20 + years.
- As the largest and most populous county, ensuring to meet all expectations and concerns for the citizens of El Paso County.

### 2023 OBJECTIVES

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- Go live with new Computer Assisted Mass Appraisal software program.
- 2023 is a Reappraisal Year, which refers to the mandatory year in which all property must be valued or reappraised for property tax purposes.



**OPERATING INDICATORS**

**2022 El Paso County Assessor’s Office Statistics:**

- 297,272 Active Schedules
- 63,370 Permits Received by Pikes Peak Regional Building (PPRBD)
- 135 County & Custom Maps Produced
- 189 Subdivision Plats
- 53,456 (Unique Deeds)

**2023 BUDGET HIGHLIGHTS**

- \$267,668 7% Personnel Increase
- \$477 Personnel Equity Compensation
- \$13,340 Statutory Elected official Salary Increase
- \$50,000 Additional Operating for Printing and Mailing

**BUDGET SUMMARY**

**ASSESSOR'S OFFICE - 14000**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Miscellaneous Revenue	23,048	7,432	6,500	6,500	9,500
<b>Total</b>	<b>\$23,048</b>	<b>\$7,432</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$9,500</b>	
EXPENDITURES	Category	2020 Actual	2020 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	3,947,742	3,746,374	3,939,294	3,939,459	4,220,779
	Operating and Maintenance	250,002	333,718	301,838	355,073	351,838
	Charges for Services	5,812	4,003	7,000	7,000	7,000
	Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$4,203,556</b>	<b>\$4,084,095</b>	<b>\$4,248,132</b>	<b>\$4,301,532</b>	<b>\$4,579,617</b>	



## CLERK AND RECORDER'S OFFICE

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### PURPOSE STATEMENT

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

### OVERVIEW

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Department vision is to provide services to citizens faster, better, and less expensively while not sacrificing customer service. To help carry out that goal, there are seven departments within the office.

**Clerk to the Board:** The Clerk to the Board records the proceedings and decisions of the Board of County Commissioners, as well as prepares the agenda and maintains minutes for the meetings. The Clerk to the Board is also the contact for liquor and medical marijuana licensing matters for unincorporated El Paso County, and for property tax appeals to the Board of Equalization.

**Election Department:** Elections oversees and administers elections for El Paso County. The award-winning department maintains the voter registration system for the County, prepares and mails ballots, hosts Voter Service and Polling Centers, and provides accurate results for elections. Elections may also administer elections for special districts as requested.

**Motor Vehicle Department:** The Motor Vehicle Department helps citizens register their vehicles, process registration renewals, renew driver's licenses, and prints plates and placards. El Paso County has four offices – including one on Fort Carson – and is the only County in the state to offer Saturday services, as well as three 24/7 registration renewal kiosks.

**Recording Department:** Recording is responsible for recording, indexing, copying, and preserving permanent public documents – primarily real estate records. The Recording Department is also responsible for issuing marriage and civil union licenses in El Paso County.

**Communications:** Reviews and answers inquiries from the press, public, and other groups; fulfills Colorado Open Records Act requests made to the Clerk's Office; informs the public through outreach and other programs; tracks Clerk related legislation and potential impact to operations, and more.

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

**Finance:** Tracks, accounts for, and disperses revenue.

### 2022 ACCOMPLISHMENTS

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**Complete:**

Elections:

- Enhanced physical security for staff and Election Judges
- Live monitoring of ballot drop boxes during the election cycle
- Piloted a Signature Verification program for the General Election
- Administered four requested recounts successfully for the Primary Election



- Administered 37 Voter Service and Polling Centers throughout the county for the General Election
- Two staff members completed the CERA National Certification coursework
- Spanish translation of the General Election Ballot to assist Spanish speaking voters
- Implemented multiple election integrity and transparency measures for both the Primary and General Elections
  - Clerk was the recipient of the Guardian of Democracy Award for our work defending El Paso County Election Processes
    - Implementation of ClearAudit Comparison Audit
    - Implementation of a Ballot Audit Tool
    - Provided Cast Vote Records and ballot images free of charge to the public
    - Responded to approximately 75 Colorado Open Records requests
    - Hosted tours, town halls and information presentations

Motor Vehicle:

- Updated and improved department training model
  - Incorporated State of Colorado Learning Management for vehicle Title and Registration
- Added a self-service Motor Vehicle Kiosk, bringing the total number up to 11 for El Paso County
- Implemented a new customer-facing telephone system
- Reached a sustainable backlog level for Motor Vehicle services
- Implemented cross-training opportunities throughout the department

Recording:

- Manually entered Marriage index into Recording System (years 1858-1920)
- Manually Importing Marriage Images into Recording System (years 1858-1970)

**Ongoing:**

Elections:

- Develop a Best Practices working document to be updated after each Election
- Continue work on list maintenance and accurate voter records
- Evaluate potential legislation and SOS Rules and their impact
- Continuing staff education through the State and CERA
- Cross training staff in different areas

Motor Vehicle:

- Employee recruitment and retention within the Motor Vehicle Department

Recording:

- Continue to edit Real Estate microfilm images to prep for importing into Recording System
- Have microfilm processed images available to staff and customers



### 2023 OBJECTIVES & PERFORMANCE MEASURES

Elections:

- Enhancement of the Voter Registration Database by utilizing third-party address information
- Integration of Clear Ballot to verify election results
- Live monitoring of all ballot drop boxes during an election cycle
- Implementation of increased physical security enhancements

Recording:

- Verify expired Financing Statements at the CAR Distribution Center (from 1970’s) are archived and imaged.
- Verify Federal Tax Liens stored at the CAR Distribution Center are archived and imaged.
- Create an RFP for implementation of a new Recording System

Motor Vehicle:

- Implementation of new partnership with third-party titling vendors at participating dealerships.

Clerk to the Board:

- Implementation of an online payment system for Liquor, Marijuana, and Special Event licenses
- Enrolled in the International Institute of Municipal Clerks (IIMC), Certified Municipal Clerk (CMC) Program, to become Certified Municipal Clerk

### OPERATING INDICATORS

	2021 Actual	2022 Estimated	2023 Projected
Documents recorded	237,107	165,000	174,000
Documents processed	294,812	225,500	239,000
Vehicles Registered	711,564	720,000	730,400
Drivers Licenses Issued	9,624	11,645	13,000
Voter Service and Polling Centers	11	37	11
Registered Voters	474,886	467,724	520,000
Earned TV Media (dollar amount)	\$159,381	\$190,285	\$125,000
Documents processed - Agenda Items	954	950	950
Documents Processed Liquor	143	144	140
Documents Processed Medical Marijuana	2	2	2
Documents Processed BOE	789	297	442
Documents Processed Binding Arbitration	3	0	1

### 2023 BUDGET HIGHLIGHTS

- \$480,203 7% Personnel Increase
- \$63,230 Personnel Equity Compensation
- \$13,340 Statutory Elected official Salary Increase
- \$227,303 Election Audit System





**BUDGET SUMMARY**

**CLERK & RECORDER'S OFFICE - UNRESTRICTED  
ADMINISTRATION & OPERATIONS - 12325, 12332, 12334**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	12,929,893	14,370,700	12,500,000	12,500,000	13,000,000
<b>Total</b>	<b>\$12,929,893</b>	<b>\$14,370,700</b>	<b>\$12,500,000</b>	<b>\$12,500,000</b>	<b>\$13,000,000</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	1,260,308	1,245,369	1,515,936	1,530,077	1,589,362
Operating & Maintenance	125,212	123,9348	85,474	85,474	85,474	
Charges for Services	2,900	2,880	3,000	3,000	3,000	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>\$1,388,421</b>	<b>\$1,372,198</b>	<b>\$1,604,410</b>	<b>\$1,618,551</b>	<b>\$1,677,836</b>	

**MOTOR VEHICLE - 12326, 12328**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Licenses & Permits	496,468	500,207	500,000	500,000	500,000
Miscellaneous Revenue	246	-	-	-	-	
<b>Total</b>	<b>\$496,714</b>	<b>\$500,207</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	3,499,252	3,355,314	4,264,564	4,270,366	4,582,178
Operating & Maintenance	932,255	1,004,677	612,951	612,951	692,951	
Charges for Services	174,875	213,692	190,000	190,000	190,000	
Intergovernmental	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>\$ 4,597,382</b>	<b>\$4,573,683</b>	<b>\$5,067,515</b>	<b>\$5,073,317</b>	<b>\$5,465,129</b>	



**ELECTIONS - 12327**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	2,366,542	1,049,469	650,000	650,000	800,000
<b>Total</b>	<b>\$2,366,542</b>	<b>\$1,049,469</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$800,000</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	1,407,814	655,624	632,076	1,131,896	6767,134
Operating & Maintenance	2,520,283	1,117,276	575,516	1,920,006	802,819	
Charges for Services	11,116	9,107	4,000	4,000	4,000	
Intergovernmental	-	(125)	900,000	-	900,000	
Capital Outlay	9,137	-	-	165,000	-	
<b>Total</b>	<b>\$3,948,350</b>	<b>\$1,781,881</b>	<b>\$2,111,592</b>	<b>\$3,220,902</b>	<b>\$2,382,953</b>	

**RECORDING - 12333**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	436,010	325,937	508,876	510,819	550,371
Operating & Maintenance	38,745	53,919	30,600	30,600	30,600	
Charges for Services	228	577	2,000	2,000	2,000	
Intergovernmental	-	-	-	-	-	
<b>Total</b>	<b>\$474,984</b>	<b>\$380,433</b>	<b>\$541,476</b>	<b>\$543,419</b>	<b>\$582,971</b>	

**CLERK & RECORDER'S OFFICE - RESTRICTED  
BOARD APPROVED PROJECTS - 12329**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	213,726	234,257	200,000	200,000	200,000
<b>Total</b>	<b>\$217,226</b>	<b>\$234,257</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	53,366	133,203	70,000	70,000	70,000
Operating & Maintenance	87,579	77,092	125,000	125,000	125,000	
Capital Outlay	-	-	55,000	55,000	55,000	
<b>Total</b>	<b>\$140,945</b>	<b>\$228,877</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	



**LATE REGISTRATION - 12330**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	581,340	812,604	600,000	600,000	600,000
<b>Total</b>	<b>\$581,340</b>	<b>\$812,604</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$600,000</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	467,806	825,734	845,844	845,844	845,844
Operating & Maintenance	-	-	50,000	50,000	50,000	
Charges for Services	335,000	35,000	35,000	35,000	35,000	
Intergovernmental	-	-	-	-	-	
Capital Outlay	-	-	69,156	69,156	69,156	
<b>Total</b>	<b>\$802,806</b>	<b>\$860,734</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	

**MOTOR VEHICLE RESTRICTED - 12331**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	1,733,231	1,929,483	1,880,000	1,880,000	1,880,000
<b>Total</b>	<b>\$1,733,231</b>	<b>\$1,929,483</b>	<b>\$1,880,000</b>	<b>\$1,880,000</b>	<b>\$1,880,000</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	1,273,249	1,563,309	1,626,815	1,626,815	1,799,900
Operating & Maintenance	152,189	136,900	373,185	373,185	200,100	
Intergovernmental	-	-	-	-	-	
<b>Total</b>	<b>\$1,425,438</b>	<b>\$1,700,208</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	





## CORONER’S OFFICE

### PURPOSE STATEMENT

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

### OVERVIEW

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

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

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

### OPERATING INDICATORS

	2021 Actual	2022 Estimated	2023 Projected
Number of Deaths Investigated	7,000	7,025	7,100
Number of Autopsies Performed	1,444	1,450	1,475

### 2023 BUDGET HIGHLIGHTS

- \$210,871 7% Personnel Increase
- \$13,340 Statutory Elected official Salary Increase
- \$130,713 Personnel Equity Compensation



**BUDGET SUMMARY**

**CORONER'S OFFICE - 15000**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	3,838	2,389	2,000	2,000	3,500
Charges for Services	732,640	807,435	685,000	685,000	551,500	
Miscellaneous Revenue	-	-	-	-	-	
<b>Total</b>	<b>\$736,478</b>	<b>\$809,824</b>	<b>\$687,000</b>	<b>\$687,000</b>	<b>\$555,000</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	2,186,929	2,649,518	3,047,854	3,115,655	3,425,332
Operating and Maintenance	387,419	551,798	291,134	420,047	291,134	
Charges for Services	2,874	4,711	4,400	4,400	4,400	
Capital Outlay	-	98,530	-	220,000	-	
<b>Total</b>	<b>\$2,577,222</b>	<b>\$3,304,557</b>	<b>\$3,343,388</b>	<b>\$3,760,102</b>	<b>\$3,720,866</b>	





## DISTRICT ATTORNEY'S OFFICE

### PURPOSE STATEMENT

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

“The time is always right, to do what is right.” Martin Luther King, Jr.

### OVERVIEW

The 4th Judicial District Attorney's Office covers El Paso and Teller Counties and receives case investigation reports from 22 area law enforcement agencies.

**Prosecution Departments:** District Court prosecuting felony level offenses in 20 District Court divisions, County Court prosecuting misdemeanor and traffic offenses in 11 County Court divisions, Juvenile Prosecution Unit prosecuting juvenile offenders in 4 Juvenile District Court divisions, Special Victims Unit prosecuting sex offenses and elder abuse offenses, Economic Crime Unit prosecuting organized crime and financial crimes, Investigations Unit, Felony Intake, Diversion, Appellate Unit, and the Victim Witness Unit. The DA's office also works closely with 4 specialty court programs including DUI Court, Domestic Violence Court, the Veterans Trauma Court, and Recovery Court.

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

**Victim Advocate Unit:** Advocates work closely with victims of crime as cases progress through the court system and serve as a source of information for victim compensation and referrals to community agencies and organizations.

**Discovery:** The Discovery Unit processes case information to include reports, videos, BWC, audio recordings, forensic reports, and all other reports generated during a criminal investigation and makes those materials available to defendant's charged with criminal offenses.

**Restitution:** The Restitution Team works closely with victims of crime, medical providers, insurance companies, and businesses to collect and submit accurate and thorough reports and requests for restitution in criminal cases. This team also provides support to prosecuting attorneys by providing witness testimony during restitution hearings.

**Victims Compensation:** The Crime Victim Compensation Act of Colorado was enacted on July 1, 1982 to help victims of crime pay for losses incurred as a result of criminal behavior. Funds are collected from costs paid by convicted defendants. The Crime Victim Compensation Board is made up of three members who are appointed by the District Attorney. This board reviews applications from victims and interviews victims towards approving or denying requests for compensation according to the Victim Compensation Act.

### 2022 ACCOMPLISHMENTS

Completed:

- Filed 40 homicide cases as of November 14, 2022.
- Prosecuted 18 separate homicide cases through trial as of November 1, 2022.





- Prosecuted more than 157 felony jury trials totaling 524 days in trial as of November 15, 2022.
- Collected \$5,469,806 in restitution for victims of crime for fiscal year ending June 30, 2022.
- Awarded \$1,162,066 in victim’s compensation to victims of crime for fiscal year ending June 30, 2022.

Ongoing:

- Trials are ongoing through 2023.
- Restitution will continue to be ordered for victims of crime.
- Victim’s Compensation will continue to award compensation to victims of crime.

2023 OBJECTIVES & PERFORMANCE MEASURES

2. SERVICE QUALITY	
Goal: Advocate for Victims while enhancing community safety. Will measure services to victims and offenders	
2022	2023
Actual through 11/14/2022	Target
<ul style="list-style-type: none"> <li>•Victim Services: 6,955 VRA Cases</li> <li>•Restitution: collected \$5,469,806 in restitution for victims of crime</li> <li>•Victims Compensation: awarded \$1,162,066 in victim’s compensation to victims of crime</li> <li>•Diversion: NJC 395 cases; Juvenile Diversion 192 cases; Adult Diversion 30 cases</li> <li>•Veterans Trauma Court 54 participants are currently in the program; 31 participants were admitted in 2022 and 30 participants graduated in 2022</li> </ul>	<ul style="list-style-type: none"> <li>•Victim Services: 7,500 VRA Cases</li> <li>•Restitution: collect \$6,000,000 in restitution for victims of crime</li> <li>•Victims Compensation: awarded \$1,300,000 in victim’s compensation to victims of crime</li> <li>•Diversion: NJC 450 cases; Juvenile Diversion 250 cases; Adult Diversion 60 cases</li> <li>•Veterans Trauma Court 15% growth in 2023</li> </ul>

3. COMMUNITY TRUST	
Goal: Implementation of Intelligence Driven Prosecution Unit for transparency to our community	
2022	2023
Actual	Target
<ul style="list-style-type: none"> <li>4 current public facing dashboards:               <ul style="list-style-type: none"> <li>•Cases Filed with Charge</li> <li>•Cases Filed with 5 Yr. Trends                   <ul style="list-style-type: none"> <li>•2022 Trials</li> <li>•Case Indicators</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Projected public facing dashboards:               <ul style="list-style-type: none"> <li>•Violent Crime</li> <li>•Property Crime</li> </ul> </li> <li>•Specific Crime Type: Motor Vehicle Theft               <ul style="list-style-type: none"> <li>•Case Life: File to Dispo Times</li> <li>•Sentencing by Top Charge</li> </ul> </li> <li>•Disposition by Charge and Reason               <ul style="list-style-type: none"> <li>•Cases No Filed and Reason</li> </ul> </li> </ul>



<b>4. HEALTH &amp; SAFETY</b>	
<b>Goal: Administer Justice for the deterrence of crime</b>	
<b>2022</b>	<b>2023</b>
<b>Actual through 11/14/2022</b>	<b>Target</b>
•District Court: 157 CR/JD Trials •County Court: 188 M/T Trials •Special Victims Unit: 14 Trials •Cases rejected for filing: 990	<i><b>Administer Justice for the deterrence of crime:</b></i> •District Court: 200 CR/JD Trials •County Court: 220 M/T Trials •Special Victims Unit: 20 Trials •Cases rejected for filing: 1,000

### 2023 BUDGET HIGHLIGHTS

- \$1,298,688 7% Personnel Increase
- \$210,757 Overtime for Unfunded Mandate
- \$60,000 Wellness Program
- \$1,136,786 Personnel Equity Compensation

### OPERATING INDICATORS

	2021 Actual	2022 Estimated	2023 Projected
Number of Felony Cases Prosecuted	6,955	6,000	6,500
Number of Traffic and Misdemeanor Cases Prosecuted	22,994	19,300	20,000
Number of Juvenile Cases Prosecuted	984	880	800
Number of Felony Cases Tried	115	180	200

### BUDGET SUMMARY

#### ADMINISTRATION & OPERATIONS - 17001

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	15,402,620	14,728,702	16,517,788	17,210,471	19,613,199
	Operating and Maintenance	585,650	498,327	751,047	901,047	777,047
	Intergovernmental	-	-	-	-	-
	Total	\$15,988,270	\$15,227,029	\$17,268,835	\$18,111,518	\$20,390,246



**DISTRICT ATTORNEY'S OFFICE - RESTRICTED  
GRANTS - 17002**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	1,103,180	1,169,257	747,334	1,057,535	1,096,211
	<b>Total</b>	<b>\$1,103,180</b>	<b>\$1,169,257</b>	<b>\$747,334</b>	<b>\$1,057,535</b>	<b>\$1,096,211</b>

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	1,152,836	1,170,389	747,334	1,057,535	1,096,211
	<b>Total</b>	<b>\$1,152,836</b>	<b>\$1,170,389</b>	<b>\$747,334</b>	<b>\$1,057,535</b>	<b>\$1,096,211</b>





## SHERIFF'S OFFICE

### PURPOSE STATEMENT

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

Our Values:

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

### OVERVIEW

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

The Office is organizationally divided into four major component programs called bureaus or offices: The Office of the Sheriff, the Detention Bureau, the Law Enforcement Bureau, and the Administrative Management Bureau. Each of these component programs have one or more business units within them. Each component program has specific and complex operational purposes and has developed organizational strategies and goals to meet these operational purposes. While these organizational strategies and goals are diverse, they are unified under a detailed El Paso County Sheriff's Office Strategic Plan. Following are descriptions of each of the component programs.

**Office of the Sheriff:** The Office of the Sheriff not only meets all statutory requirements but exceeds them in many ways and is recognized as a leader within the law enforcement and County detention industries. From an internal functional and organizational structure perspective, the Office of the Sheriff includes the Undersheriff, three (3) Bureau Chiefs, County Attorney, Fiscal & Compliance, Information Technology, and Executive Assistant. The Office of the Sheriff functions to unify the operations of this large and diverse office under a common leadership and organizational strategy

**Fiscal & Compliance Services:** Fiscal & Compliance Services encompasses Budget and Finance, Contract Compliance, and the Fleet Division. The Budget and Finance Section is comprised of five (5) major functional areas: Accounting/Finance, Budget, Compliance, and Grants Management, which, in conjunction, provide overall quality and integrity of the Sheriff's Office financial management, internal controls system and uniform needs.



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

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

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

Detention Operations Division: The Detention Operations Division is responsible for operating two sections; Intake and Release as well as Court Services. The mission of the Intake and Release Section is to ensure responsibilities are accomplished in accordance with accepted professional standards as prescribed in Colorado Revised Statute (C.R.S.) 17-26-103. In addition, the Section maintains required records and ensures accountability and security of inmate funds and property. The Court Services Section contains (2) units, the Court Unit, and the Transport Unit. The Court Unit is responsible for ensuring public safety, as well as inmate safety, while escorting inmates to the various 44 courtrooms within the El Paso County Combined Courts and providing security therein. The Transport Unit moves inmates between the CJC and the courthouse. This Unit is additionally responsible for the transport of inmates throughout the State of Colorado, to include the Department of Corrections and the many Counties and cities in Colorado.

Detention Security Division: The Detention Security Division ensures inmates are housed in a safe, secure, and constitutionally sound manner. The men and women of the Security Division provide vital services to an approximate daily average jail population of close to 1,300 inmates.

Detention Support Division: The Detention Support Division ensures inmates receive counseling and training programs which allow them to successfully transition back into our community. This division is also responsible for monitoring food and medical contracts, as well as managing detention related projects.

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

Patrol Division: The Patrol Division works to prevent crime by actively patrolling roadways and neighborhoods looking for criminal and traffic crimes, with the intent to discourage violations of the law and failing that, arresting violators so they are unable to reoffend. The Division is divided into three overlapping shifts more commonly known as Day Shift, Swing Shift and Midnight Shift.

Investigations Division: The Investigations Division provides specialized investigative skills to complex cases that cannot be accomplished by the Patrol Division. The Division has several specialized units, Major Crimes, Special Victims Unit, Financial Crimes, Property Crimes, Cold Case, and Computer Forensics. The division also provides victim advocacy to the citizens of El Paso County who have been the victim of a crime. The Metro Crime lab provides resources for the processing of complex crime scenes and evidence collection. The lab also provides laboratory services such as latent fingerprint examination, DNA processing and firearms examination.



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

**Law Enforcement Support Division:** The Law Enforcement Support Division is responsible for the specialized units designed to enhance the level of law enforcement service of the Sheriff's Office, thus increasing the quality of life of the citizens of El Paso County. Through programs and various services, the Division provides direct interaction between the Sheriff's Office and the citizens of our community, enhancing a partnership that ultimately expands the capability of our crime prevention efforts. It consists of the Traffic Unit, the Special Weapons and Tactics (SWAT) Team, Crisis Negotiation Team (CNU), and Explosive Ordnance Disposal Team (EOD). Also included are the Rural Enforcement and Outreach Unit (REO), School Resource Officers, and the Mounted Unit. Many of the units have specialized equipment requiring ongoing maintenance and support, such as specialized SWAT and EOD vehicles and equipment.

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

**County Security Section:** The County Security Section provides security and screening at the Terry R. Harris Judicial Building, security and monitoring of the Citizen Service Center, key control, management, and security of over 20 other County owned buildings to include four (4) County owned parking structures.

**Administrative Management Bureau:** The Sheriff's Office Administrative Management Bureau is comprised of three divisions, the Administrative Services Division, Professional Standards Division, and the Administrative Support Division. They are responsible for administrative functions in the Sheriff's Office, including human resources, recruiting and background investigations, media, and public information services, Staff Psychologist, Internal Affairs, criminal justice records services, and concealed handgun permits.

**Administrative Services Division:** This section is responsible for recruiting sworn personnel, background investigations and initial hiring processes and upkeep of personnel records. The Background Investigators' responsibility is to conduct and coordinate pre-employment background investigations with the Human Resources Unit which has the mission of all personnel administration, to include testing, boarding, and in-processing of all newly hired personnel, processing internal transfers, promotions. The Training Section is responsible for in-service training for all sworn and professional personnel. Each sworn deputy must complete a minimum of 24 hours of in-service training and civilians complete approximately 10 hours. In addition, the Training Section provides one or more Peace Officer Standards and Training (POST) Basic Academy of 26 weeks plus one or more Detentions Deputy Academies of 11 weeks.

**Administrative Support Division:** The Division is responsible for oversight and management of the Sheriff's Office Communications and Dispatch Section, Records section, and Concealed Handgun Permits program.

The Communications Section provides 24-hour 9-1-1 emergency dispatching for the Sheriff's Office, County fire agencies, as well as smaller municipalities.

The Records Unit is responsible for typing and organizing case files prepared by deputies. Case reports are prepared from audio files and other media and prepared for transmittal to the District Attorney or other agencies for





prosecution or further investigation. This Unit also maintains the files of case reports and other criminal justice data and processes the release of case reports to authorized individuals.

The Concealed Handgun Permit Program is responsible for issuance of Concealed Handgun Permits and renewals for El Paso County. Their responsibilities include processing applications, completing local background checks, and fingerprinting the applicants.

Professional Standards Division: The Professional Standards Division includes Internal Affairs, Evidence, Accreditation, Media Services, Community Relations, and the Public Information Office. The Division establishes a framework to increase public trust through increased accountability and transparency. With this commitment, we hope to make our community safer by encouraging voluntary compliance with state and local laws rather than compliance through fear of punishment. Building positive relationships with all members of our community is a key component of creating a trusting atmosphere and every element of this Bureau will be involved with this effort.

Accreditation Unit: The Accreditation Unit provides documentation to several organizations to show compliance with several national organizations. The Accreditation Unit compiles proofs for the National Commission for Correctional Healthcare (NCCHC), the American Correctional Association (ACA) and the Commission on Accreditation for Law Enforcement (CALEA). NCCHC establishes standards for health services in correctional facilities. ACA represents fundamental correctional practices that ensure staff and inmate safety and security, and CALEA provides public safety agencies with an opportunity to voluntarily meet an established set of professional standards based on best practices nationwide in the law enforcement arena.

Community Relations and Outreach Unit: The Community Relations and Outreach unit (CRO) fosters positive police community relations. They perform successfully by building partnerships in the community which facilitate on-going and proactive communication and mutual understanding with citizens, business, and community-based organizations and faith-based leadership. They strive to establish communication with community leaders, provide transparency, disseminate accurate information, and form partnerships with other law enforcement agencies. The goal is to help strengthen the agency mission through problem solving and relationship development. They meet the goals by engaging, informing, listening, and learning from the community which they serve and protect.

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

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## 2022 ACCOMPLISHMENTS

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### **Office of the Sheriff**

- Continued proactive engagement in legislative priorities and actions through the Legislative Liaison.
- EPSO supported the expansion of County pre-trial services.
- Completed a PC refresh throughout the Office
- Completed the Rifle Replacement Project. This consisted of 225 FN15 Patrol Rifles.
- Expansion of the BWC Program throughout the Office

### **Detention Bureau**

- Established an In-house extradition program.





- Upgraded the Officer’s Dining Room (ODR) in the jail
- Purchased upgraded and additional Radios in the jail for a 1 to 1 Ratio of Radios to Deputies.
- Expansion of Mental Health care for the inmate through the Jail Based Behavioral Services (JBBS) Grant funded Program and with the addition of the Therapeutic Response Unit and Stabilization Team (Trust)

**Law Enforcement Bureau**

- Provided Loaded Bearing Vests (LBV) with Rifle Rated Armor to the Bureau
- Continued with plans on the Falcon Substation which will provide County services to the Falcon Community.
- Created a Community Service Specialist Unit, (CSS). This unit performs public relations, technical, clerical and law enforcement functions not requiring a sworn deputy.

**Administrative Management Bureau**

- Received Triple Crown Accreditation. Accreditation with NCCHC, ACA and CALEA.
- Graduated 4 Academies:1 POST and 3 Non-Certified, resulting in 73 new Deputy Sheriffs. Currently there are 16 recruits in the Academy who will graduate in January 2023.
- Facilities at the Cheyenne Mountain Shooting Complex are being expanded and upgraded. A target system is being installed on Range 2, bathroom trailer was delivered, and a covered parking structure was assembled.
- An outdoor break area was constructed at the Sheriff’s Training Facility.
- Evidence Incinerator was purchased and delivered. The land is currently being developed for a permanent structure to house this piece of equipment. This purchase will allow for on-site evidence destruction.
- Completed over 160 community events in 2022 YTD.
- Partnership with DHS Christmas for Kids for EPSO to adopt families in need for Christmas.
- Citizen's Academy with 29 graduates.
- 31 Honor Guard Missions completed.
- Currently in 2022, EPSO is on track to process over 10,095 Concealed Handgun Permits applications both new and renewal.
- Current active CHP Permits is 53,053 – El Paso County still maintain the highest number of active CHPs in the state of Colorado.

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**2023 OBJECTIVES & PERFORMANCE MEASURES**

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With a newly elected Sheriff starting in January of 2023, more defined objectives and goals will be established during the first quarter of his term.

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**2023 BUDGET HIGHLIGHTS**

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- \$3,091,331 7% Sheriff Personnel Increase
- \$341,311 7% Security Personnel Increase
- \$16,977 Statutory Elected Official Salary Increase



**BUDGET SUMMARY**

**SECURITY - 11175**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
<b>Total</b>		\$-	\$-	\$-	\$-	\$-

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	1,199,085	974,835	2,018,722	1,843,722	2,231,598
Operating and Maintenance	453,509	621,478	808,132	983,132	909,067	
Charges for Services	1,293	1,186	37,500	37,500	40,000	
Intergovernmental	-	-	-	-	-	
Capital Outlay	-	-	75,000	75,000	100,000	
<b>Total</b>		\$1,653,888	\$1,597,498	\$2,939,354	\$2,939,354	\$3,280,665

**SHERIFF'S OFFICE - GENERAL FUND - 181xx, 18000, 18015, 18026**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	2,809,172	2,828,607	1,800,000	1,800,000	2,220,000
Charges for Services	1,001,320	1,282,265	1,067,000	1,067,000	1,160,000	
Fines & Forfeitures	14,834	16,830	17,500	17,500	20,000	
Miscellaneous Revenue	543,920	201,425	164,500	172,800	228,000	
Other Financing Sources	25,501	58,694	25,000	117,982	10,000	
<b>Total</b>		\$4,394,747	\$4,387,820	\$3,074,000	\$3,175,282	\$3,638,000

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	36,067,488	49,085,534	44,040,581	44,048,881	46,809,942
Operating and Maintenance	5,631,865	5,917,466	12,550,295	12,621,948	13,165,130	
Charges for Services	245,586	580,169	-	-	-	
Grants & Contributions	2,980	4,806	10,000	10,000	9,880	
Intergovernmental	(1,922,830)	(1,477,379)	(930,704)	(930,704)	(1,206,472)	
Capital Outlay	314,731	81,959	-	92,982	-	
<b>Total</b>		\$40,339,820	\$54,192,555	\$55,670,172	\$55,843,107	\$58,778,480



**SHERIFF'S OFFICE - PUBLIC SAFETY TAX - 11050 & 182xx**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Sales Taxes	29,499,410	35,979,035	35,453,352	35,453,352	39,083,775
<b>Total</b>	<b>\$29,499,410</b>	<b>\$35,979,035</b>	<b>\$35,453,352</b>	<b>\$35,453,352</b>	<b>\$39,083,775</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	14,258,133	16,279,329	25,192,446	25,192,446	27,599,955
Operating and Maintenance	12,247,379	12,666,016	7,150,234	7,871,926	8,575,159	
Charges for Services	14,201,793	15,519,472	9,478,108	11,691,929	10,902,340	
Intergovernmental	(12,741,078)	(14,573,383)	(8,279,553)	(10,493,374)	(9,598,749)	
Capital Outlay	493,700	1,907,366	930,763	2,422,892	1,000,000	
<b>Total</b>	<b>\$28,459,926</b>	<b>\$31,798,801</b>	<b>\$34,471,998</b>	<b>\$36,685,819</b>	<b>\$38,478,705</b>	

**SHERIFF'S OFFICE - RESTRICTED - 180xx (excluding 18000, 18015 & 18026)**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	4,215,459	4,463,635	1,500,000	8,616,277	1,400,000
Charges for Services	338,229	358,494	350,000	350,000	350,000	
Miscellaneous Revenue	1,189,430	1,332,939	930,000	934,353	801,350	
<b>Total</b>	<b>\$5,743,118</b>	<b>\$6,155,068</b>	<b>\$2,780,000</b>	<b>\$9,900,630</b>	<b>\$2,551,350</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	1,975,640	2,137,511	1,500,000	4,809,576	1,400,000
Operating and Maintenance	1,800,295	2,111,046	1,060,000	7,077,410	931,350	
Charges for Services	107,316	95,739	-	105,000	-	
Grants & Contributions	27,871	34,778	-	27,856	-	
Intergovernmental	(44,006)	(97,047)	-	-	-	
Capital Outlay	107,233	352,332	-	880,248	-	
<b>Total Expenditures</b>	<b>\$3,974,348</b>	<b>\$4,634,358</b>	<b>\$2,560,000</b>	<b>\$12,900,090</b>	<b>\$2,331,350</b>	



## SURVEYOR'S OFFICE

### PURPOSE STATEMENT

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

### OVERVIEW

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

### BUDGET SUMMARY

#### SURVEYOR'S OFFICE - 16000

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	2,390	2,870	2,000	2,000	2,500
<b>Total</b>	<b>\$2,390</b>	<b>\$2,870</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,500</b>	
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	7,616	7,851	8,380	8,380	9,220
Operating and Maintenance	2,390	2,870	3,000	3,000	3,000	
<b>Total</b>	<b>\$10,006</b>	<b>\$10,721</b>	<b>\$11,380</b>	<b>\$11,380</b>	<b>\$12,220</b>	



## TREASURER'S OFFICE

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### PURPOSE STATEMENT

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

### OVERVIEW

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

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

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

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

### 2022 ACCOMPLISHMENTS

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**Completed:**

- Finalize RFP process for a computer system conversion to streamline payment and disbursement processes.

**Ongoing:**

- Finalize the migration of the Treasurer's Department Tax Collection system to Harris Govern NextGen system.
- Perform an operational review of our business processes with the migration to the NextGen tax collection system to take advantage of its efficiencies in operation, reconciliation, controls, and training.



**OPERATING INDICATORS**

	2021 Actual	2022 Estimated	2023 Projected
Annual Tax Statements	268,346	270,195	277,135
Delinquent Tax Statements	12,667	13,195	13,000
Property Tax Payments Processed	444,952	449,352	455,000
Tax roll-changes (statements)	670	534	600
Non-property tax revenue transactions	58,114	33,413	50,000
Tax Liens Sold-manufactured housing	170	135	100
Tax Liens Sold-real estate	2,304	1,911	2,000
Tax Liens redeemed	2,432	1,578	2,200
Tax Deeds issued	15	10	10
Certificates of Taxes Due Reports	55,641	31,928	55,000
County warrants paid	8,409	6,557	4,500

**2023 BUDGET HIGHLIGHTS**

- \$73,415 7% Personnel Increase
- \$15,934 Personnel Equity Compensation
- \$13,340 Statutory Elected official Salary Increase

**BUDGET SUMMARY**

**TREASURER'S OFFICE - 13000**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	4,778,865	4,988,652	4,020,000	4,020,000	4,920,000
Miscellaneous Revenue	199,210	155,988	80,000	80,000	80,000	
<b>Total</b>	<b>\$4,978,075</b>	<b>\$5,144,639</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	<b>\$5,000,000</b>	
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	1,108,194	1,039,864	1,157,789	1,161,619	1,1234,208
	Operating and Maintenance	211,709	235,322	242,600	242,600	268,871
	Charges for Services	144	557	700	700	700
	Capital Outlay	-	-	-	-	-
	<b>Total</b>	<b>\$1,320,047</b>	<b>\$1,275,744</b>	<b>\$1,401,089</b>	<b>\$1,404,919</b>	<b>\$1,503,779</b>



## PUBLIC TRUSTEE’S OFFICE

Prior to July 1, 2020, the El Paso County Public Trustee was a position appointed to a four-year term by the Governor of Colorado. In 2019, the Treasurer was sworn in as El Paso County’s Public Trustee by the Colorado Governor. The Treasurer’s appointment was an acceleration of an already planned merger pursuant to Colorado House Bill 19-1295 passed by legislation. The enactment of House Bill 19-1295 consolidated the El Paso County Public Trustee operations into El Paso County’s Treasurer’s Office.

### PURPOSE STATEMENT

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

### OVERVIEW

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

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

### 2022 ACCOMPLISHMENTS

**Completed:**

- Implemented the Online Foreclosure Sale.

**Ongoing:**

- Continue Processing of Release of Deeds of Trust in a timely manner.
- Continue Processing foreclosures as defined in Colorado Revised Statutes.
- Training current and new employees.
- Work with El Paso IT to improve the use within the County’s platform of the foreclosure software, Government Technology Systems.

### OPERATING INDICATORS

	2021 Actual	2022 Estimated	2023 Projected
Number of Foreclosures	144	670	750
Number of Deeds of Trust	75,424	38,425	35,000

The number of foreclosures in 2022 has increased however it is still below the average of foreclosures that were filed before COVID 19. The average number of foreclosures filed from 2015-2019 was 1110. Many economists are not predicting a big increase in foreclosures for the year 2023 because the types of loans borrowers have which are fixed-rate mortgages well below 5 percent. With house prices dropping, the foreclosure market might increase in 2024 if a borrower needs to sell. In addition, if mortgage rates continue to rise the buyer demand will be lower and defaults will increase.





Regarding release of deed of trust revenue, the amount will continue to decrease if interest rates rise, and borrowers cannot purchase or refinance. The 2023 projection is less than the average of 41,000 for the years 2016-2019.

**BUDGET SUMMARY**

**PUBLIC TRUSTEE'S OFFICE - 19000**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	664,531	674,106	200,000	200,000	400,000
<b>Total</b>	<b>\$664,531</b>	<b>\$674,106</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$400,000</b>	
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	(316,486)	(385,594)	(388,442)	(390,128)	(392,965)
Intergovernmental	316,486	385,594	388,442	390,128	392,965	
<b>Total</b>	<b>\$ -</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$ -</b>	



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## COUNTY ATTORNEY’S OFFICE

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### PURPOSE STATEMENT

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

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### OVERVIEW

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State law requires the Office of the County Attorney to primarily represent the interests of the Board of County Commissioners, its various administrative departments, and appointed advisory boards.

Although not required by law to do so, the Office of the County Attorney also represents the interests of other elected or appointed officials when those interests are compatible with those of the County and no other legal representation is available.

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

#### County Attorney – Department of Human Services

The County Attorney Office's Human Services Division provides legal advice, opinions, and representation to the El Paso County Department of Human Services in dependency and neglect cases, as well as processing public and attorney requests for access to said agency's files. These services include temporary shelter hearings, adjudicatory trials, dispositional hearings, permanency planning and permanent custody hearings, parental rights termination trials, guardianships, emergency protective hearings and jury trials. The Division also provides representation in adult protective matters, involuntary mental health commitment proceedings, and drug and alcohol commitment matters. In addition, the Division provides on-going training in matters relating to courtroom procedure, presentation of evidence, substantive areas of the Children's Code, and changes in pertinent state and federal law to personnel of the Department of Human Services.



2023 OBJECTIVES & PERFORMANCE MEASURES

<b>2. SERVICE QUALITY</b>		
<b>Goal: Equip County Administration and Elected Offices with training to improve or maintain high service quality within the law</b>		
<b>2022</b>		<b>2023</b>
<b>Actual</b>		<b>Target</b>
Harassment training video complete; routine training with EPSO Monthly training provided to DHS Caseworkers		OML/CORA training programs complete in first quarter, 2023; evaluate need for additional formal legal training in Countywide Offices by end of second quarter, 2023; Monthly DHS training is ongoing and updated routinely.
<b>Goal: Provide clear and relevant legal advice in written memorandum form accessible for future use</b>		
<b>2022</b>		<b>2023</b>
<b>Actual</b>		<b>Target</b>
Written memos are prepared as time permits		Memo database will be established; non-litigation attorneys will routinely provide written legal advice memos, categorized as internal vs. client use
<b>Goal: Protect limited public funds by Vigorously representing the County in litigation</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
Implement Filevine for LIT to ensure best practices in LIT staffing	Implementation underway	6-9-12 Month Phase Launch

<b>4. HEALTH &amp; SAFETY</b>		
<b>Goal: Represent DHS in protecting the County's most vulnerable citizens</b>		
<b>2022</b>		<b>2023</b>
<b>Actual</b>		<b>Target</b>
Provided legal services to DHS in child protection, adult protection, and delinquency.		Continue to maintain high quality legal representation in the face of the largest caseload in the State - measured by client feedback.

2023 BUDGET HIGHLIGHTS

- \$100,902 7% Personnel Increase
- \$7,907 Personnel Equity Compensation



**BUDGET SUMMARY**

**COUNTY ATTORNEY'S OFFICE  
GENERAL FUND - 11625**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
Total	\$-	\$-	\$-	\$-	\$-	\$-

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	1,041,274	1,184,606	1,436,270	1,439,006	1,545,079
Operating and Maintenance	76,103	127,411	155,973	155,973	145,973	
Charges for Services	4,622	2,701	3,500	3,500	3,500	
Intergovernmental	-	-	-	-	-	
Total	\$1,121,999	\$1,314,717	\$1,595,743	\$1,598,479	\$1,694,552	

**DEPARTMENT OF HUMAN SERVICES - 11626**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
Total	\$-	\$-	\$-	\$-	\$-	\$-

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	2,620,013	3,258,725	3,257,775	3,257,775	3,768,639
Operating and Maintenance	213,334	114,607	139,300	139,300	133,300	
Charges for Services	17,723	13,903	20,000	20,000	10,000	
Intergovernmental	(2,851,070)	(3,387,235)	(3,417,075)	(3,417,075)	(3,911,939)	
Total	\$-	\$-	\$-	\$-	\$-	



## COUNTY ADMINISTRATION

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### PURPOSE STATEMENT

The mission of the County Administration Office is to oversee those departments which provide beneficial, efficient, and effective service to residents, businesses, visitors, volunteers, and employees of El Paso County.

### OVERVIEW

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County Administration consists of the following departments, functions, budgets, and the respective executive and management staff of each described operational department: Financial Services, Digital, Strategy & Technology, Public Information, Facilities and Strategic Infrastructure Management, Community Services, Economic Development, Planning and Community Development, Human Resources and Risk Management, Pikes Peak Workforce, Department of Public Works, Justice Services, Pikes Peak Office of Emergency Management, and Human Services.

### 2023 BUDGET HIGHLIGHTS

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- \$26,751 7% Personnel increase





**BUDGET SUMMARY**

**COUNTY ADMINISTRATION  
COUNTYWIDE SUPPORT - 11000**

	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
<b>REVENUES</b>	Property Taxes	52,070,938	58,241,847	59,807,730	59,807,730	41,874,350
	Specific Ownership Tax	-	-	-	-	-
	Sales Taxes	80,111,768	101,716,613	85,499,721	85,499,721	96,277,058
	Other Taxes	58,558	157,666	85,000	85,000	100,000
	Licenses & Permits	28,068	25,665	28,500	28,500	27,500
	Intergovernmental	266,689	261,110	200,000	200,000	200,000
	Charges for Services	26,810	23,460	13,000	13,000	21,000
	Fines & Forfeitures	729,960	580,132	560,000	560,000	580,000
	Miscellaneous Revenue	1,878,357	747,699	1,050,000	1,050,000	1,550,000
	Other Financing Sources	6,458,517	725,823	-	-	-
	<b>Total</b>	<b>\$141,629,666</b>	<b>\$162,480,014</b>	<b>\$147,243,951</b>	<b>\$147,243,951</b>	<b>\$140,629,908</b>
	<b>EXPENDITURES</b>	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised
No Expenditures		-	-	-	-	-
<b>Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**BOARD OF COUNTY COMMISSIONERS - 11100**

	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
<b>REVENUES</b>	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	1,069,441	1,366,970	1,284,498	1,211,872	1,228,991
	Operating and Maintenance	4,793	4,325	17,114	17,114	17,114
	Intergovernmental	-	-	1,500,000	-	-
	<b>Total</b>	<b>\$2,574,234</b>	<b>\$5,113,438</b>	<b>\$2,801,612</b>	<b>\$1,228,986</b>	<b>\$1,246,105</b>





**CLERK TO THE BOARD - 11103**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
Total	\$ -	\$ -	-	\$ -	\$ -	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	-	-	-	-	-
Operating and Maintenance	1,983	12,731	37,809	37,809	37,809	
Charges for Services	-	-	2,500	2,500	2,500	
Total	\$1,983	\$12,731	\$40,309	\$40,309	\$40,309	



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## GOVERNMENT AFFAIRS

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### PURPOSE STATEMENT

Initiate proactive solutions to complex legal and policy roadblocks that hinder the effective delivery of services to El Paso County residents.

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### OVERVIEW

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As a political subdivision of the State of Colorado, El Paso County is statutorily obligated to implement legislation and offer services as directed by the Colorado General Assembly and signed into law by the Governor. County services are also impacted by various rule changes, directives, and federal laws. Considering this, the Government Affairs team exists to advocate on behalf of the organization at both the state and federal levels. The team also educates policymakers who ultimately impact the County’s service effectiveness.

Furthermore, Government Affairs supports the Board of County Commissioners and residents through a comprehensive constituent services program that serves as something of an ombudsman for those seeking assistance from the organization. The team also provides executive-level administrative support for the Board of County Commissioners, the County Administrator, and the Deputy County Administrator.

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### 2022 ACCOMPLISHMENTS

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- Advised and helped craft bi-partisan policy solution to combat human trafficking passed by the General Assembly
- Statewide leader opposing Senate Bill 22-230
- Tracked 345 legislative proposals
- Wrote 119 pages of original analysis
- Created and disseminated 26 letters of support or opposition, and coordinated 13 legislative hearings
- Established the Constituent Services program



2023 OBJECTIVES & PERFORMANCE MEASURES

<b>2. SERVICE QUALITY</b>	
<b>Goal: Track 350 pieces of legislation and create 10 original documents that educate policymakers on relevant issues.</b>	
<b>2023</b>	
<b>Target</b>	
350	
<b>Goal: Process 25 proclamation and recognition requests on behalf of outside organizations</b>	
<b>2023</b>	
<b>Target</b>	
25	
<b>Goal: Coordinate 275 Commissioner calendar events during 2023</b>	
<b>2022</b>	<b>2023</b>
<b>Actual</b>	<b>Target</b>
250	275

<b>3. COMMUNITY TRUST</b>	
<b>Goal: Launch "Customer Relationship Management" tool to track and manage citizen outreach. Collect and analyze resulting data.</b>	
<b>2023</b>	
<b>Target</b>	
March/April 2023	
<b>Goal: Complete &amp; closeout 150 number of constituent service requests</b>	
<b>2023</b>	
<b>Target</b>	
150 (matches the number of requests processed by the City of Colorado Springs)	

<b>4. HEALTH &amp; SAFETY</b>	
<b>Goal: Create and secure passage of anti-human trafficking ordinance as authorized by House Bill 22-1300</b>	
<b>2023</b>	
<b>Target</b>	
Passage of ordinance as agreed upon by stakeholders and Commissioners	

2023 BUDGET HIGHLIGHTS

- \$32,589 7% Personnel Increase
- \$6,305 Personnel Equity Compensation



## BUDGET SUMMARY

### GOVERNMENT AFFAIRS -11140

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
<b>Total</b>		\$-	\$-	\$-	\$-	\$-

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	-	-	-	307,956	497,554
Operating and Maintenance	-	-	-	326,700	326,700	
Grants & Contributions	-	-	-	-	-	
<b>Total</b>		\$-	\$-	\$-	\$634,656	\$824,254





## PIKES PEAK REGIONAL OFFICE OF EMERGENCY MANAGEMENT

### PURPOSE STATEMENT

The mission of Pikes Peak Regional Office of Emergency Management is to build resilience for the whole community through risk reduction, education, emergency coordination, and disaster recovery.

### OVERVIEW

The Pikes Peak Regional Office of Emergency Management (PPROEM) reports directly to the El Paso County Administrator and the City of Colorado Springs Chief of Staff Office. It provides coordination and direction of activities relating to disaster prevention, preparedness, response, and recovery to protect the lives of the citizens in our community. PPROEM is committed to providing comprehensive emergency and disaster preparedness, response, and recovery directed by the El Paso County Board of Commissioners and the Colorado Springs Mayor.

### 2022 ACCOMPLISHMENTS

1. The primary facility at Mark Dabling is fully functional with County and City networks, integrated office areas, and an upgraded Emergency Coordination Center.
2. The advanced Emergency Coordination Center (ECC) is fully developed and has been successfully activated to respond to multiple inclement weather events, and for multiple wild-land fire support.
3. ECC Partner staffing training, level one, has been completed over the last year. Next year PPROEM will conduct ECC section specific training to further build capability for ECC activations.
4. PPROEM has conducted monthly radio interviews on preparedness, numerous special event booths, and public education opportunities throughout the area.
5. The PPROEM Citizens Emergency Response Team (CERT) has supported pandemic mitigation activities, public emergency and disaster preparedness education events, CERT training, and has supported all the training and exercises PPROEM has engaged in.
6. Responder and citizen preparedness: multi-agency, multi-disciplinary table-top evacuation exercise, and a full-scale evacuation and preparedness exercise, have been completed in 2022 to address collaboration in a large-scale incident with participation from multiple agencies and from resident citizens.
7. In 2021 PPROEM has conducted multiple training and exercise activities. These include a Rockrimmon evacuation exercise, a Colorado Springs Airport Table-top exercise, County/City summer and winter weather preparation workshops, and an Emergency Coordination Center functional exercise.
8. 100% of the 35 PPROEM regional plans have been written: collaborated, consolidated, integrated, and are in effect.

### 2023 BUDGET HIGHLIGHTS

- \$60,432 7% Personnel Increase
- \$6,490 Personnel Equity Compensation
- \$18,766 temp OEM EMAP position



**BUDGET SUMMARY**

**OFFICE OF EMERGENCY MANAGEMENT - 11060**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Licenses & Permits	-	-	-	-	-
Intergovernmental	72,985	-	-	-	-	
<b>Total</b>	<b>\$72,785</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	511,297	554,954	608,514	609,769	654,987
Operating and Maintenance	126,643	68,280	97,920	97,920	90,686	
Charges for Services	9,277	9,336	10,000	10,000	10,000	
Intergovernmental	(109,513)	-	-	-	-	
<b>Total</b>	<b>\$537,705</b>	<b>\$632,569</b>	<b>\$716,434</b>	<b>\$717,689</b>	<b>\$755,673</b>	

**HAZMAT - ESA - 11061**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Licenses & Permits	1,600	1,400	-	-	-
<b>Total</b>	<b>\$1,600</b>	<b>\$1,400</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	264,990	253,340	248,409	249,400	268,857
Operating and Maintenance	45,285	52,895	54,080	54,080	54,080	
<b>Total</b>	<b>\$310,275</b>	<b>\$306,235</b>	<b>\$302,489</b>	<b>\$303,480</b>	<b>\$322,937</b>	



## FINANCIAL SERVICES DEPARTMENT

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### PURPOSE STATEMENT

The Financial Services Department is responsible for the fiscal integrity of El Paso County. We are dedicated to the delivery of innovative, effective, and efficient customer service to all Departments and Offices and to ensure the public that their funds are being used in the most cost-effective manner. The Department oversees public funds starting with the budgeting process, through the procurement of goods and services, to the final reporting and auditing phase. Our department also ensures that benefits are provided to our employees in a fair and cost-effective manner.

### OVERVIEW

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The Financial Services Department includes the Divisions of Contracts & Procurement, Budget, and Finance. The Department holds monthly to quarterly meetings with each individual Office and Department throughout the County to ensure funds are being expended properly and that no unanticipated needs are developing. The Department also communicates all financial data monthly to the Board of County Commissioners to keep them apprised of the County's financial condition. Other responsibilities of the Department include compliance with Federal, State and Local laws plus regulatory rules and regulations such as GASB, GAAP, GFOA, ACA, HIPAA, UGG, NIGP, UPPCC, etc.

### DIVISIONS

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- Contracts & Procurement
- Budget
- Finance







## CONTRACTS & PROCUREMENT DIVISION

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### PURPOSE STATEMENT

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

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

### OVERVIEW

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The Board of County Commissioners (BoCC) of El Paso County established the Purchasing Department in 1978. It was renamed to the Contracts & Procurement Division to better identify with the function and advancement of the acquisition profession. With consolidation efforts over the years, it is now a major division within the Financial Services Department.

El Paso County purchases over \$100 million worth of commodities, services, and equipment annually. Purchases range from commodities to construction equipment, vehicles, professional services, and complex construction projects. It is the responsibility of this division to procure goods and services for all County departments/offices while ensuring all legal and funding requirements are met and that taxpayers receive the maximum dollar value for each tax dollar spent.

Solicitations: Procedures have been established for soliciting quotes, bids and proposals from qualified contractors, vendors, and service firms. Quotes are obtained for goods or services having a value between \$5,000 and \$40,000. Quotes and/ or Formal solicitations may be issued for purchases between \$40,000 and \$150,000. Bids (Invitation for Bids) and proposals (Request for Proposals) are formally advertised and issued through this division for construction projects, goods or services exceeding \$150,000.

### 2022 ACCOMPLISHMENTS

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#### Completed:

- Updated the solicitation templates and contracts
- Cross-training of staff
- 80% digital files
- Standardized Procurement solicitation and contract folders for easier access
- Increased the number of solicitations that were issued

#### Ongoing:

- Revision of Contracts and Procurement Policies
- Training and promoting online solicitations and documentation via BidNet Contract Module, RFx Module, and Bid Evaluation



- JDE Procurement and Contract module
- Cross-training of staff
- Department Procurement training
- Procurement Liaison training
- Continue to include solicitations on County website for transparency

2023 OBJECTIVES & PERFORMANCE MEASURES

1. INFRASTRUCTURE		
<i>Goal: Ensure the Contracts and Procurement Division is putting out adequate solicitations to obtain services and goods to serve and maintain our roadways, parks, fleet and facilities.</i>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
100%	100%	100%
2. SERVICE QUALITY		
<i>Goal: Ensure that the Contracts and Procurement Division is providing exceptional services to the County Departments and Offices.</i>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
100%	100%	100%
3. COMMUNITY TRUST		
<i>Goal: Ensure all solicitations are posted on the County's website.</i>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
100%	100%	100%
<i>Goal: Post a list of solicitations and their completion dates on the County's website.</i>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
50%	0%	50%
4. HEALTH & SAFETY		
<i>Goal: Ensure we are supporting our Public Safety and Emergency Operations in their endeavors.</i>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
100%	100%	100%

2023 BUDGET HIGHLIGHTS

- \$61,809 7% Personnel Increase
- \$13,426 Personnel Equity Compensation



OPERATING INDICATORS

	2021 Actual	2022 Estimated	2023 Projected
Purchase Orders Issued	1,279	961	1,058
Purchase Orders Issued	\$86,594,805	\$129,397,449	\$142,337,194
Surplus Sales	\$187,377	\$363,011	\$381,161



BUDGET SUMMARY

PROCUREMENT & CONTRACTS - 11325

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
Total	\$-	\$-	\$-	\$-	\$-	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	644,605	652,341	870,591	875,238	945,826
Operating and Maintenance	11,747	39,769	23,200	46,425	23,200	
Charges for Services	2,473	2,174	2,600	2,600	2,600	
Intergovernmental	-	-	7,172	3,572	7,172	
Capital Outlay	-	-	-	-	-	
Total	\$658,825	\$694,285	\$903,563	\$927,835	\$978,798	



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## BUDGET DIVISION

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### PURPOSE STATEMENT

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

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### OVERVIEW

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

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### 2022 ACCOMPLISHMENTS

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Completed:

- Awarded the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the 2022 El Paso County Budget Book.
- Awarded the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the 2022 El Paso County Public Health Department’s Budget Book.
- Increased El Paso County’s Emergency Reserve beyond desired goal of \$5 Million to \$9.23 Million.

Ongoing:

- Submittal of the 2023 El Paso County Budget Book to GFOA for the Distinguished Budget Presentation Award.
- Submittal of the 2023 El Paso County Public Health Budget Book to GFOA for the Distinguished Budget Presentation Award.



2023 OBJECTIVES & PERFORMANCE MEASURES

<b>3. COMMUNITY TRUST</b>		
<b>Goal: Promote transparency to facilitate community trust by submitting annual EPC budget book to GFOA and receiving Distinguished Budget Presentation Award</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
<i>Achieving the GFOA - Distinguished Budget Presentation Award</i>	Received Award for 2022 Budget Book	Receive Award for 2023 Budget Book
<b>Goal: Promote transparency to facilitate community trust by submitting annual Public Health budget book to GFOA and receiving Distinguished Budget Presentation Award</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
<i>Achieving the GFOA - Distinguished Budget Presentation Award</i>	Received Award for the 2022 Public Health Budget Book	Receive Award for the 2023 Public Health Budget Book

2023 BUDGET HIGHLIGHTS

- \$50,778 7% Personnel Increase
- \$18,231 Personnel Equity Compensation

OPERATING INDICATORS

	2021 Actual	2022 Estimated	2023 Projected
Budget Entries Processed	1,963	1,898	1,832



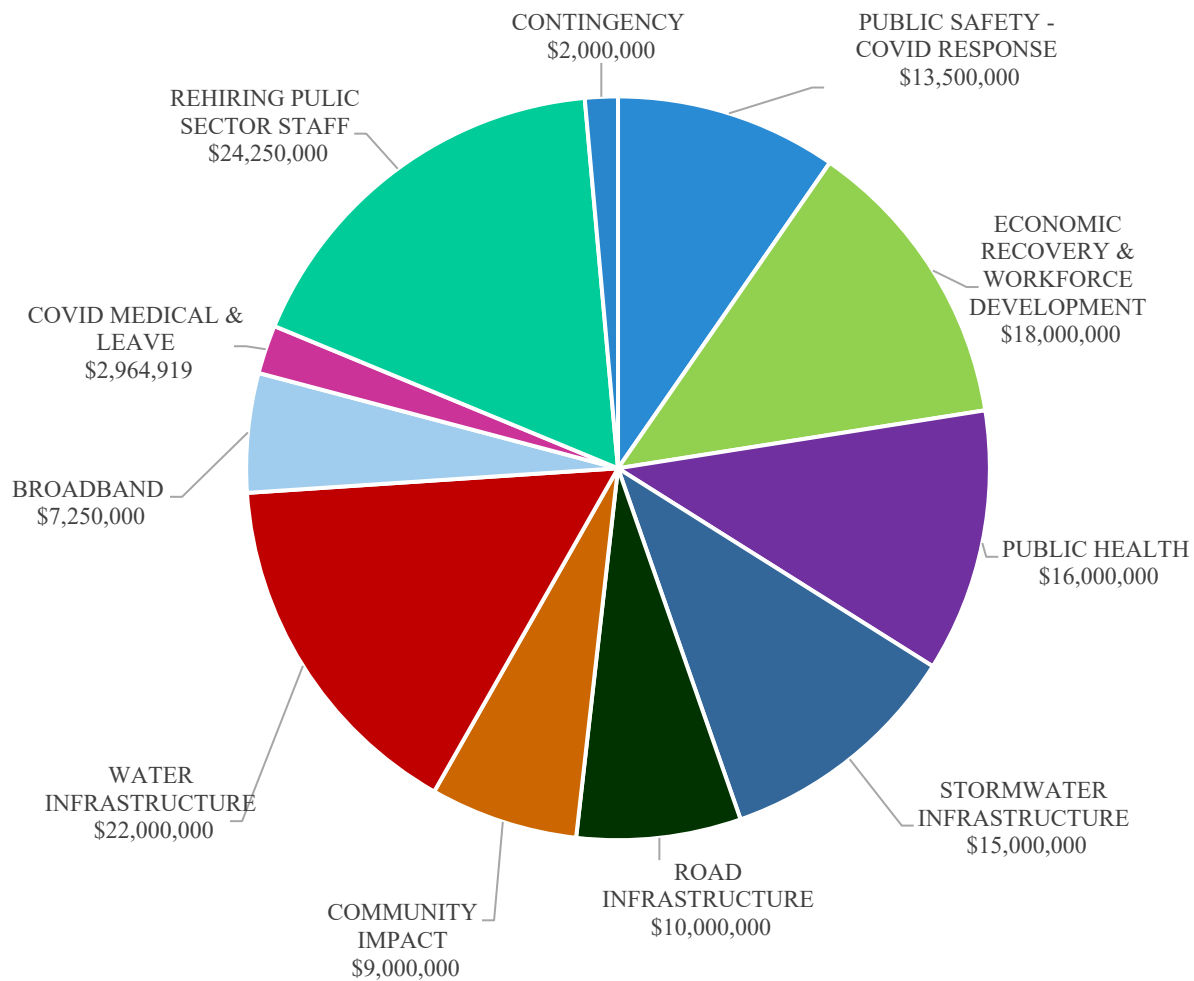
### AMERICAN RESCUE PLAN ACT FUNDING (ARPA)

The Board of County Commissioners is proud to use funds available from the American Rescue Plan Act (“ARPA”) to continue responding to the negative impacts of the pandemic and to support regional recovery. The Board understands that the best way to allocate these funds is by adhering to all federal requirements, with a strategic focus on positively impacting as many residents as possible, and after a fair and collaborative process.

The El Paso County direct allocation of funding includes \$139,964,919 million in recovery assistance. These funds will be used wisely to help those that need it most: the businesses and industries impacted by closures and capacity mandates, the first responders and public health workers who keep our community safe, the organizations working with our citizens to recover from the negative effects of the pandemic, and to invest in the infrastructure strained by new demands.

The County’s Response Recovery Resiliency Plan fully complies with the U.S. Treasury Department’s Final Rule. The Board will obligate all funds before December 31, 2024 and will expend all funds by December 31, 2026.

### AMERICAN RESCUE PLAN ACT TOTAL ALLOCATION





**BUDGET SUMMARY**

**COUNTYWIDE ADMINISTRATION SUPPORT- 11101**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues		-	-	-	-
Total		\$-	\$-	\$-	\$-	\$-

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Operating and Maintenance	991,086	1,002,026	1,112,309	1,112,309	1,112,309
Grants & Contributions	14,400	14,400	12,000	12,000	12,000	
Total	\$1,005,486	\$1,016,426	\$1,124,309	\$1,124,309	\$1,124,309	

**COUNTYWIDE FINANCIAL SUPPORT - 11425**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues		-	-	-	-
Total		\$-	\$-	\$-	\$-	\$-

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Operating and Maintenance	213,318	195,606	242,752	242,752	242,752
Charges for Services	122,910	172,163	164,829	164,829	164,829	
Intergovernmental	(49,736)	(42,749)	(45,000)	(45,000)	(45,000)	
Total	\$286,492	\$325,020	\$362,581	\$362,581	\$362,581	

**COUNTYWIDE ADMINISTRATION BUDGET SUPPORT - 11502/11503**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental		-	-	-	-
Total		\$-	\$-	\$-	\$-	\$1,900,000

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	467,275	563,173	1,112,695	1,094,798	2,818,823
Operating and Maintenance	2,027,008	2,478,042	5,549,762	5,450,739	5,557,010	
Charges for Services	1,317,201	1,374,950	1,356,253	1,356,253	1,356,253	
Grants & Contributions	-	-	50,000	50,000	50,000	
Intergovernmental	(8,789,619)	(10,309,304)	(8,896,535)	(8,896,535)	(7,647,466)	
Capital Outlay	156,880	22,898	-	-	-	
Total	\$(4,821,255)	\$(5,870,241)	\$(827,825)	\$(944,745)	\$2,134,620	





**BUDGET DIVISION - UNRESTRICTED  
ADMINISTRATION - 11500**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
<b>Total</b>		\$-	\$-	\$-	\$-	\$-

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	457,196	476,767	699,470	705,780	768,479
Operating and Maintenance	51,995	99,038	30,300	30,300	30,300	
Charges for Services	2,839	3,210	7,500	7,500	7,500	
<b>Total</b>		\$512,031	\$579,014	\$737,270	\$743,580	\$806,279

**BUDGET DIVISION - RESTRICTED  
EPC USE TAX COLLECTION - 11506**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	389,591	415,123	375,000	375,000	375,000
<b>Total</b>		\$389,591	\$415,123	\$375,000	\$375,000	\$375,000

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	209,700	213,900	312,134	312,134	312,134
Operating and Maintenance	100	-	28,758	28,758	28,758	
Charges for Services	46,249	55,534	34,108	34,108	34,108	
<b>Total</b>		\$256,049	\$269,434	\$375,000	\$375,000	\$375,000

**BUDGET - RESTRICTED  
CABLE TV - 11508**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Licenses & Permits	1,411,244	1,132,434	1,100,000	1,100,000	1,100,000
Miscellaneous Revenue	-	-	-	-	-	
<b>Total</b>		\$1,411,244	\$1,132,434	\$1,100,000	\$1,100,000	\$1,100,000

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	564,828	501,241	604,981	696,872	696,872
Operating and Maintenance	22,165	30,096	177,938	549,931	86,047	
Intergovernmental	-	-	-	-	-	
Capital Outlay	-	-	317,081	325,347	317,081	
<b>Total</b>		\$586,993	\$531,337	\$1,100,000	\$1,572,150	\$1,100,000



**EMERGENCY RESPONSE - 11510**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	3,760,917	1,035,690	-	-	-
Miscellaneous Revenue	-	-	-	-	-	
<b>Total</b>	<b>\$3,760,917</b>	<b>\$1,035,690</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Operating and Maintenance	1,017,544	3,675	-	-	-
Charges for Services	-	168,395	-	-	-	
Grants & Contributions	-	-	-	-	-	
Intergovernmental	(390)	-	-	-	-	
Capital Outlay	3,031,613	1,177,549	-	-	-	
<b>Total</b>	<b>\$4,048,767</b>	<b>\$1,349,619</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	

**CARES ACT FUNDING - 11511**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	115,817,326	9,887,442	-	-	-
<b>Total</b>	<b>\$115,817,326</b>	<b>\$9,887,442</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	27,226,082	8,483,769	-	-	-
Operating and Maintenance	10,980,909	223,414	-	-	-	
Charges for Services	579,080	(10,816)	-	-	-	
Grants & Contributions	58,904,428	784,130	-	-	-	
Intergovernmental	-	(168,395)	-	-	-	
Capital Outlay	18,126,827	575,341	-	-	-	
<b>Total</b>	<b>\$115,817,326</b>	<b>\$9,887,442</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	

**AMERICAN RESCUE ACT FUNDING - 11514**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	-	24,209,067	69,964,918	115,720,770	-
<b>Total</b>	<b>\$-</b>	<b>\$24,209,067</b>	<b>\$69,964,918</b>	<b>\$115,720,770</b>	<b>\$-</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	-	10,515,967	-	10,493,584	-
Operating and Maintenance	-	1,343,589	-	22,041,876	-	
Charges for Services	-	1,120,391	-	20,055,000	-	
Grants & Contributions	-	11,229,121	-	12,887,900	-	
Intergovernmental	-	-	69,964,918	49,964,918	-	
Capital Outlay	-	-	-	90,584	-	
<b>Total</b>	<b>\$-</b>	<b>\$24,209,067</b>	<b>\$69,964,918</b>	<b>\$115,533,862</b>	<b>\$-</b>	



## FINANCE DIVISION

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### PURPOSE STATEMENT

The purpose of the Finance Division is to provide oversight of all County spending to ensure accurate financial reporting.

### OVERVIEW

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The Finance Division is responsible for the processing and payment of bills encumbered by County departments, processing the receipt of County revenues, preparation of the Annual Comprehensive Financial Report, investigating fraudulently obtained County or State funds, recovering funds due to the County, coordinating the annual County audit, processing of payroll, monitoring various fund reserves and other general functions associated with establishing and monitoring the County's financial accounts, including the Public Health and Human Services Department.

### 2022 ACCOMPLISHMENTS

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#### Completed:

- Received the GFOA Award for Excellence in Financial Reporting for the County's 2020 Annual Comprehensive Financial Report (ACFR).
- Received the GFOA Award for Excellence in Financial Reporting for Public Health's 2020 Annual Comprehensive Financial Report.
- Received the Award for Outstanding Achievement in Popular Annual Financial Reporting for the County's 2020 Popular Annual Financial Report (PAFR).
- Finalized County employee's ability to receive W-2's electronically versus through the mail.
- Finalized County employee's ability to update their W-4 online.

#### Ongoing:

- Submitted the 2021 ACFR for both the County and Public Health to GFOA for recognition for the Award for Excellence in Financial Reporting. The 2021 ACFRs was completed in 2022. Awaiting notification of the award.
- Submitted the 2021 Popular Annual Financial Report (PAFR) for both the County and Public Health to GFOA for recognition of the Popular Annual Financial Reporting Award. The 2021 PAFR was completed in 2022. Awaiting notification of the award.



**2023 BUDGET HIGHLIGHTS**

- \$84,370 7% Personnel increase
- \$98,652 Personnel Equity Compensation

**OPERATING INDICATORS**

	2021 Actual	2022 Estimated	2023 Projected
Payroll Serviced	72,669	75,477	73,800
Journal Entries Processed	118,837	98,154	106,150
Processed Payment Requests	45,279	41,712	37,296

**BUDGET SUMMARY**

**FINANCE DIVISION - UNRESTRICTED  
ADMINISTRATION - 11450**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
Total	\$-	\$-	\$-	\$-	\$-	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	954,936	956,926	1,115,211	1,149,360	1,298,233
Operating and Maintenance	67,564	64,134	73,569	73,569	73,569	
Charges for Services	11,957	11,311	8,000	8,000	8,000	
Intergovernmental	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	
Total	\$1,029,457	\$1,027,371	\$1,191,780	\$1,225,929	\$1,374,802	



**FINANCE DIVISION - RESTRICTED  
FINANCE CLEARING - 11452**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
<b>Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Operating and Maintenance	18,612,852	17,205,450	16,650,000	16,650,000	16,650,000
Charges for Services	93,581	55,982	85,000	85,000	85,000	
Intergovernmental	(18,891,389)	(17,063,619)	(16,735,000)	(16,735,000)	(16,735,000)	
<b>Total</b>	<b>\$(184,956)</b>	<b>\$197,813</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	

**P-CARD PROGRAM - 11455**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Miscellaneous Revenue	250,150	301,208	300,000	300,000	300,000
<b>Total</b>	<b>\$250,150</b>	<b>\$301,208</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	240,016	242,816	241,273	241,273	241,273
Operating and Maintenance	3,697	3,697	60,996	60,996	60,996	
Charges for Services	5,000	5,000	5,100	5,100	5,100	
<b>Total</b>	<b>\$248,713</b>	<b>\$251,513</b>	<b>\$307,369</b>	<b>\$307,369</b>	<b>\$307,369</b>	

**HEALTH ADMINISTRATION - 11675**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
<b>Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Operating and Maintenance	7,992,775	4,444,149	5,027,058	5,066,083	6,281,023
<b>Total</b>	<b>\$7,992,775</b>	<b>\$4,444,149</b>	<b>\$5,027,058</b>	<b>\$5,066,083</b>	<b>\$6,281,023</b>	



## DIGITAL, STRATEGY & TECHNOLOGY DEPARTMENT

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### PURPOSE STATEMENT

The Digital, Strategy & Technology Department exists to deliver services that propel our customers' success and is charged with three areas of focus:

Digital

We provide capabilities to transform government services from conventional in-person experiences into digital channels that meet the needs of a digital society. Transformation methods include data and analytics, project management, and research and development.

Strategy

We lead development and monitoring of the County's strategic plan including coordination of plan execution to ensure alignment of investment strategies, performance plans, and measurable key results.

Technology

We deliver business services and technical capabilities needed to run the business of local government, including applications, technology infrastructure and operations, information security, and product management.

### OVERVIEW

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**Infrastructure and Operations:** The infrastructure and operations program ensure the reliability and efficiency of products delivered by the department.

**Information Security:** The information security program focuses on the confidentiality, integrity, and availability of data and services.

**Enterprise:** The enterprise services team oversees two County owned and operated data centers that enable centralized computing, storage, database, and operational continuity functions.

**Network:** The network team oversees a unified network connecting County facilities and personnel through a fiber optic network and in-building networking assets, delivering telephones, voicemail, email, high-speed Internet access, and Wi-Fi to County Offices, Departments, and employees.

**Customer Service:** Customer Service supports employees, Elected Officials, and citizens in their use of and access to technology products and services.

**Applications:** The applications program ensures maximum customer value from the technology products portfolio.

**Product Management:** Product Management works directly with customers and vendors to maximize product value, prioritize enhancements, manage contracts, escalate issues with vendors, and equip users.

**Enterprise Resource Planning:** The enterprise resource planning system is a centrally managed, consolidated repository for financial, human resource, and asset management functions including accounts payable, accounts receivable, employee benefit administration, budget, inventory, payroll, procurement, time & attendance, and work orders.

**Geographic Information System (GIS):** The geographic information system is a unified mapping and geospatial analysis system.



**Document Management:** This central repository is used to archive and retrieve official county office and department electronic documents.

**Web:** Supports county-owned and operated websites and the content management software used in their maintenance.

**Data and Analytics:** The data and analytics program leverages data science and analysis capabilities to arrive at deeper understandings of data and performance thereby enhancing decision-support capabilities.

**Operational Excellence:** The operational excellence program applies lean techniques to improve the flow of value to customers and ensure continuous improvement.

### 2022 ACCOMPLISHMENTS

**Completed:**

- Pioneered data-informed decision-making with natural language and other data analyses to gain insight and make better-informed decisions and equipped customer partners with next generation capabilities, tools, and technologies to do the same.
- Piloted the newly adopted countywide strategic planning framework, now in year 3.
- Launched a highly successful recruiting campaign to tout County culture, benefits, and teamwork as key reasons to join our team.
- Formed a partnership with an industry-leading managed security services provider, expanding our threat management capabilities and enabling 24x7x365 threat monitoring.

**Ongoing:**

- Implementing new multi-factor authentication capabilities countywide to improve information security
- Improving the resiliency of business-critical services
- Improving data security
- Modernizing legacy business applications
- Enabling countywide strategic planning efforts with framework, data and analytics, and facilitation services

### 2023 OBJECTIVES & PERFORMANCE MEASURES

1. INFRASTRUCTURE	
<b>Goal:</b> Implement a data and analytics practice including digital performance dashboards by December 31, 2023	
	<b>2023</b>
	<b>Target</b>
Practice implemented and dashboards published	





<b>2. SERVICE QUALITY</b>			
<b>Goal:</b> Increase the technology infrastructure and operations maturity score from a baseline of 1 to a target of 2 by December 31, 2023.			
<b>2022</b>		<b>2023</b>	
<b>Target</b>	<b>Actual</b>	<b>Target</b>	
2	1.7	3	
<b>Goal:</b> Implement a data and analytics practice including digital performance dashboards by December 31, 2023			
<b>2023</b>			
<b>Target</b>			
Practice implemented and dashboards published			

<b>3. COMMUNITY TRUST</b>			
<b>Goal:</b> Create a digital government transformation including key performance indicators by December 31, 2023.			
<b>2022</b>		<b>2023</b>	
<b>Target</b>	<b>Actual</b>	<b>Target</b>	
Strategy completed	Strategy in process	Strategy approved	

<b>4. HEALTH &amp; SAFETY</b>			
<b>Goal:</b> Implement a data and analytics practice including digital performance dashboards by December 31, 2023			
<b>2023</b>			
<b>Target</b>			
Practice implemented and dashboards published			

**2023 BUDGET HIGHLIGHTS**

- \$502,793 7% Personnel Increase
- \$203,293 Personnel Equity Compensation
- \$1.5M Countywide ERP Software
- \$1.5M Countywide Technology needs
- \$150,000 District Attorney
- \$428,308 Office 365 Increase Licenses and Multiple Factor Security



**BUDGET SUMMARY**

**DIGITAL, STRATEGY AND TECHNOLOGY - 11551**

<b>REVENUES</b>	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	3,605	3,897	6,000	6,000	6,000
Miscellaneous Revenue	200	175	-	-	-	
<b>Total</b>	<b>\$3,805</b>	<b>\$4,071</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	
<b>EXPENDITURES</b>	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	6,321,163	6,015,713	7,036,471	7,106,842	7,758,473
	Operating and Maintenance	6,177,681	6,552,871	7,111,781	9,818,967	10,530,089
	Charges for Services	-	-	8,000	8,000	8,000
	Intergovernmental	(175,916)	(175,916)	(170,000)	(175,916)	(25,916)
	Capital Outlay	1,196,771	777,286	1,836,505	3,202,537	1,836,505
	<b>Total</b>	<b>\$13,519,699</b>	<b>\$13,169,953</b>	<b>\$15,822,757</b>	<b>\$19,960,430</b>	<b>\$20,107,151</b>



## COMMUNICATIONS DEPARTMENT

### PURPOSE STATEMENT

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

### OVERVIEW

The Communications Department serves County staff, volunteers, community partners and citizens at large by providing timely and accurate information and administrative support related to the statutory duties of Elected Offices and Officials, in addition to the County's varied public service and outreach initiatives. Communication support functions include the creation and maintenance of multi-media educational materials and publications, media relations, website resources, Colorado Open Records Act (CORA) requests related to County operations, and a variety of special events and forums focused on citizens' interests and participation in County government. In 2022, the Public Information Office was divided into two departments: Communications and Government Affairs. This separation has allowed us to focus on communication and outreach, and to increase our influence and presence in the State Legislature and the community.

### 2022 ACCOMPLISHMENTS

Completed:

- Launched Tough Jobs, a new county channel series highlighting offices and departments throughout El Paso County.
- Completed a manual for employee procedures regarding the Colorado Open Records Act, which includes over 100 pages of training and professional development content.
- Launched a new online Proclamation Request Form and website for internal departments, offices, community partners, and stakeholders to recognize extraordinary achievements, milestones, or events to raise awareness about in the community.
- Developed and implemented a brand guide that establishes clear standards for how our marks can be used and interpreted, reflecting our character, and intended purpose.
- Launched Beyond the Dais, a new podcast focusing on those working to make El Paso County a great place to live, work and visit. The podcast features local government officials and leaders in the community discussing important issues.
- Expanded El Paso County's presence on social media by using Nextdoor, LinkedIn, and TikTok.
- Marketed the annual fair using new and innovative techniques that were successful in drawing in a large number of attendees.
- Launched an internal newsletter to keep employees informed of what is happening throughout the organization.
- Assisted the Government Affairs Department in launching Commissioner Connect, a new and interactive way for citizens to interact with commissioners and stay up to date on the progress of citizen connect submissions.
- Communications and Audio/Visual teams successfully put together an impressive annual State of the Region with state-of-the-art videos and content.
- Launched an American Rescue Plan Act (ARPA) website focused on the successes of organizations in the community that received funding.



- Developed 60 seconds employee spotlight highlighting staff to internal and external audiences.

Ongoing:

- Launching an external newsletter called The Courier to keep the community and partners informed of what is happening throughout the organization.
- Media training for elected officials and senior staff to deliver consistent public messaging while expanding the pool of spokespersons.
- Enhance external website for usability and accessibility.

2023 OBJECTIVES & PERFORMANCE MEASURES

<b>1. INFRASTRUCTURE</b>
<b>Goal: Utilize internal and external communications platforms to drive traffic to public facing asset scorecard.</b>
<b>2023</b>
<b>Target</b>
Disseminate 3 Quarterly Communications

<b>2. SERVICE QUALITY</b>
<b>Goal: Equip and engage employees through information distributed in the internal newsletter.</b>
<b>2023</b>
<b>Target</b>
Disseminate internal newsletter weekly.
<b>Goal: As determined by action plan, the communications department will support action items.</b>
<b>2023</b>
<b>Target</b>
TBD/as needed

<b>3. COMMUNITY TRUST</b>
<b>Goal: Continue communications through external and internal platforms.</b>
<b>2023</b>
<b>Target</b>
Weekly internal newsletter and monthly external newsletter

2023 BUDGET HIGHLIGHTS

- \$26,980 7% Personnel Increase
- \$15,551 Personnel Equity Compensation



### OPERATING INDICATORS

	2021 Actual	2022 Estimated	2023 Projected
Number of News Releases	201	200	200
Number of Social Media	1240	1260	1300

### BUDGET SUMMARY

#### COMMUNICATIONS DEPARTMENT - UNRESTRICTED PIO - 11505

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Miscellaneous Revenue	25,000	4,181	-	-	-
<b>Total</b>	<b>\$ 25,000</b>	<b>\$4,181</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	266,101	375,799	358,467	328,695	318,264
Operating and Maintenance	67,840	49,980	32,475	32,475	32,475	
Intergovernmental	(338)	(300)	-	-	-	
<b>Total</b>	<b>\$333,604</b>	<b>\$425,480</b>	<b>\$390,942</b>	<b>\$361,170</b>	<b>\$350,739</b>	





## FACILITIES & STRATEGIC INFRASTRUCTURE MANAGEMENT DEPARTMENT

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### PURPOSE STATEMENT

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

Facilities Management is an internal service organization that works with all El Paso County Elected Offices and Departments to provide functional, safe, and clean facilities for El Paso County citizens and employees.

### OVERVIEW

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Facilities & Strategic Infrastructure Management consists of a wide variety of responsibilities and duties and includes the following divisions: Facilities Management, Parking, and Americans with Disabilities Act (ADA). The department ensures operations and maintenance for all County Facilities, County real estate transactions (outside of road and bridge projects), maintenance for Health Department facilities, and compliance with Title II of the Americans with Disabilities Act (ADA).

### DIVISIONS

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Facilities Management  
Parking  
American Disabilities Act (ADA)



## FACILITIES MANAGEMENT

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### OVERVIEW

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Facilities Management maintains over 130 County-owned or leased buildings totaling more than 3.1 million square feet of space. It also provides janitorial service, pest management and environmental remediation.

### 2022 ACCOMPLISHMENTS

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#### Completed:

- Remodel ADA showers at Criminal Justice Center (CJC)
- Completed ADA restroom upgrades in the Courthouse, OTS, DMV East, and DAs Buildings
- Completed ADA parking upgrade – Bear Creek Park
- Air Handler Unit (AHU) upgrades at the Office of the Sheriff
- Upgrade from pneumatic to electronic actuators at the Office of the Sheriff
- Elevator modernization at Judicial Building (courthouse), elevators #10 and 11
- Emergency Direct Digital Control (DDC) upgrades at Judicial Building (courthouse)
- Improved signage at Sahwatch and Costilla garages for employees and citizens
- Implemented a new tracking program that measures the cost savings of work that is completed by “in-house” talent, rather than contracting work out, where applicable
- Completed all the Flush Valve conversions in CJC
- Completed LED upgrades in Costilla Parking Garage
- Started the hot water pipe replacement project for the South Tower at the Courthouse
- Auditorium lighting upgrade at Centennial Hall
- Alley pavement and curb and gutter replacement at Pikes Peak Center
- Repair stucco and paint exterior of the building at Technical Support Building (TSB)
- Security camera system upgrades in both Sahwatch and Costilla Garages
- Replace porcelain sinks with stainless steel sinks at Criminal Justice Center
- Enterprise Buildings Integrator (EBI) migration to new HVAC system

#### Ongoing:

- Replace ADA shower seats at Criminal Justice Center
- DDC upgrades/modernization at the Office of the Sheriff
- Elevator modernization at Judicial Building, elevators #8 and #9
- Elevator modernization at County Professional Building, elevators #1 and #2
- Elevator modernization at Sahwatch Garage, north elevator
- Elevator modernization at Criminal Justice Center
- Elevator modernization at Citizen’s Service Center (CSC)
- Roof repairs/replacements
- Upgrades to flush valve controllers at Criminal Justice Center
- Repair CSC Garage top deck concrete and seal
- Replace emergency generators at Coroner’s Office, Office of Emergency Management, and the Sheriff’s Evidence Building
- DDC upgrades at CSC
- Parks HQ HVAC update
- Replace porcelain toilets in Mods A-D at CJC
- Building exterior repairs/sealing at Emergency Services Authority Building





- Safety improvements/energy efficiencies

**2023 OBJECTIVES & PERFORMANCE MEASURES**

- Continued focus on energy efficiencies for County facilities (e.g., LED lighting, modernization of all automated building control systems, utilities, etc.)
- Implement energy efficiency policy
- Ensure all new construction projects meet County goals pertaining to energy efficiencies
- Assist County Security and County Digital, Strategy, and Technology in updating county-wide mass communication/alert system.
- El Paso County Infrastructure Study
- Courthouse Space and Usage Study
- Initiate a multi-year elevator modernization program
- Update parking garage(s) with License Plate Recognition (LPR)
- Implement Service Now for Facilities work orders and inventory management

**2023 BUDGET HIGHLIGHTS**

- \$273,724 7% Personnel increase
- \$86,102 Personnel Equity Compensation
- \$350,000 Custodial Costs
- \$250,000 Infrastructure Assessment
- \$180,000 Courthouse Facility Study
- \$1,000,000 CSC Elevators

**BUDGET SUMMARY**

**FACILITIES MANAGEMENT - UNRESTRICTED  
ADMINISTRATION & OPERATIONS - 11200**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Miscellaneous Revenue	187,130	2,376	-	-	-
<b>Total</b>	<b>\$187,130</b>	<b>\$2,376</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	3,336,494	2,879,598	3,292,308	3,353,397	3,602,264
Operating and Maintenance	2,899,542	2,669,060	2,787,602	2,800,752	3,567,602	
Charges for Services	14,124	4,801	6,500	6,500	6,500	
Intergovernmental	(632,525)	(628,232)	(420,000)	(420,000)	(420,000)	
Capital Outlay	-	30,759	-	-	-	
<b>Total</b>	<b>\$5,617,635</b>	<b>\$4,955,986</b>	<b>\$5,666,410</b>	<b>\$5,740,649</b>	<b>\$6,756,366</b>	



**COUNTY MAIL ROOM - 11202**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
Total	\$-	\$-	\$-	\$-	\$-	\$-

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	55,233	69,812	104,315	104,683	112,753
Operating and Maintenance	22,023	30,926	27,500	27,500	27,500	
Intergovernmental	(1,900)	(8,347)	(8,785)	(8,785)	(8,785)	
Total	\$83,449	\$100,967	\$123,030	\$123,398	\$131,468	

**COUNTY UTILITIES - 11203**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
Total	\$-	\$-	\$-	\$-	\$-	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Operating and Maintenance	2,971,798	3,109,102	3,423,646	3,423,646	3,723,646
Intergovernmental	(370,890)	(353,608)	(420,000)	(420,000)	(420,000)	
Total	\$2,600,908	\$2,755,494	\$3,003,646	\$3,003,646	\$3,303,646	

**FMD POSTAGE CLEARING - 11204**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
Total	\$-	\$-	\$-	\$-	\$-	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Operating and Maintenance	483,059	596,546	650,000	650,000	650,000
Intergovernmental	(483,059)	(596,546)	(650,000)	(650,000)	(650,000)	
Total	\$-	\$-	\$-	\$-	\$-	



**FMD MAJOR MAINTENANCE - 11205**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
Total	\$-	\$-	\$-	\$-	\$-	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Operating and Maintenance	403,639	1,205,432	825,255	7,041,337	925,255
Intergovernmental	(273,985)	-	-	-	-	
Capital Outlay	1,131,102	717,135	443,948	1,675,746	1,343,948	
Total	\$1,260,756	\$1,922,567	\$1,269,203	\$8,717,083	\$2,269,203	

**PARKING - 11211**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
Total	\$-	\$-	\$-	\$-	\$-	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	-	287,448	296,807	265,155	337,480
Operating and Maintenance	-	163,576	173,938	494,938	206,894	
Charges for Services	-	17,519	75,000	75,000	42,044	
Intergovernmental	-	(112,934)	(110,331)	(110,331)	(110,331)	
Total	\$-	\$355,608	\$435,414	\$724,762	\$476,087	



## FACILITIES/CAM

### BUDGET SUMMARY

#### FACILITIES MANAGEMENT - RESTRICTED CITIZEN SERVICE CENTER COMMON AREA MAINTENANCE - 11209

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Miscellaneous Revenue	167,187	163,604	200,000	200,000	180,000
<b>Total</b>	<b>\$167,187</b>	<b>\$163,604</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$180,000</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	5	(14,874)	14,548	-	(1)
Operating and Maintenance	1,274,604	1,412,564	1,469,047	1,414,397	1,603,530	
Charges for Services	213,526	212,687	212,687	212,687	212,687	
Intergovernmental	(1,479,538)	(1,443,232)	(1,496,282)	(1,501,734)	(1,636,216)	
Capital Outlay	217,218	13,171	-	77,200	-	
<b>Total</b>	<b>\$225,815</b>	<b>\$180,316</b>	<b>\$200,000</b>	<b>\$202,550</b>	<b>\$180,000</b>	





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## AMERICAN DISABILITIES ACT (ADA)

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### OVERVIEW

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In accordance with the requirements of the Americans with Disabilities Act of 1990 ("ADA"), El Paso County ("County") will not discriminate against qualified individuals with disabilities based on disability in the County's services, programs, or activities.

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### 2023 OBJECTIVES & PERFORMANCE MEASURES

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- **Employment:** The County does not discriminate on the basis of disability in its hiring or employment practices and complies with all regulations promulgated by the U.S. Equal Employment Opportunity Commission under Title I of the ADA. The County recognizes its obligation to its employees with disabilities to arrive at reasonable accommodations to allow them to perform the essential functions of their job.
- **Effective Communication:** The County will generally, upon request, provide appropriate auxiliary aids and services leading to effective communication for qualified persons with disabilities so they can participate equally in the County's programs, services, and activities, including qualified sign language interpreters, documents in alternative formats, and other ways of making information and communications accessible to people who have speech, hearing, or vision impairments.
- **Modifications to Policies and Procedures:** The County will make all reasonable modifications to policies and procedures to ensure that people with disabilities have an equal opportunity to enjoy all County programs, services, and activities. For example, individuals with service animals are welcomed in County offices, even where pets are generally prohibited.
- **Surcharges:** The County will not place a surcharge on a particular individual with a disability or any group of individuals with disabilities to cover the cost of providing auxiliary aids/services or reasonable modifications of policy, such as retrieving items from locations that are open to the public but are not accessible to persons who use wheelchairs.
- **Architectural Barriers:** The County will take all required action to provide access to its building and facilities to individuals with disabilities.
- **Fundamental Alterations/Undue Burden:** The ADA does not require El Paso County to take any action that would fundamentally alter the nature of its programs and services or impose an undue financial or administrative burden.
- **Programs and Services Evaluations:** El Paso County adopted an ADA Transition Plan in 2019 and is committed to continuing to develop a plan that is both accountable and transparent to the public. The County has an ADA Specialist that will continue to evaluate County Programs and services to mediate barriers to the public.



**BUDGET SUMMARY**

**FACILITIES AMERICAN DISABILITIES ACT - 11210**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
Total	\$-	\$-	\$-	\$-	\$-	\$-
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	152,656	153,640	175,806	175,806	203,343
	Operating and Maintenance	136,458	139,786	132,384	132,384	48,243
	Intergovernmental	(376,292)	(370,627)	(382,538)	(382,538)	(409,316)
	Capital Outlay	235,756	721,246	329,607	782,998	413,748
Total	\$148,579	\$644,044	\$255,259	\$708,650	\$256,018	





## COMMUNITY SERVICES DEPARTMENT

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### PURPOSE STATEMENT

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

### OVERVIEW

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The Department's primary focus is to provide external community services for El Paso County citizens. The Department consists of 60 full-time employees and approximately 20 seasonal staff members. The Department's annual budget is approximately \$7.7 million with approximately 45% of the funding provided by third party funding sources (non-tax). Department operations are supplemented with citizens generously providing more than 20,000 volunteer hours per year.

### DIVISIONS

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- Park Operations & Planning
- Recreation and Cultural Services
- CSU Extension
- Environmental Services







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## PARKS OPERATIONS DIVISION

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### OVERVIEW

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The Parks Operations Division manages 8,000 acres of park land and open space, 125 miles of trails, and a variety of recreation facilities. The division strives to provide safe, clean, and green facilities for our residents to enjoy. We also provide ground maintenance for all County office buildings. The Parks Operations Planning Team provides planning, landscape architecture and project management services.

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### 2022 ACCOMPLISHMENTS

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Completed:

- County Parks Master Plan Update
- Kane Ranch Open Space
- Fox Run Regional Park Improvements
- Fountain Creek Regional Park Improvements
- Widefield Community Park Phase III Improvements

Ongoing:

- Black Forest Regional Park Tennis Courts
- Homestead Ranch Regional Park Improvements
- El Paso County Fairgrounds Barn Replacement
- Ute Pass Regional Trail Design/Expansion
- Fox Run Nature Center Design
- Homestead Ranch Regional Park Master Plan
- Paint Mines Interpretive Park Master Plan

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### 2023 OBJECTIVES & PERFORMANCE MEASURES

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The Department is in the planning phases for the infrastructure objective of the Strategic Plan.

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### 2023 BUDGET HIGHLIGHTS

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- \$206,359 7% Personnel increase
- \$216,096 Personnel Equity Compensation

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### OPERATING INDICATORS

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- Achieve 2,000 park facility reservations
- Achieve a 4.0 rating on County Parks facility use customer evaluations
- Achieve 20,000 volunteer hours within County Parks
- Coordinate the completion of identified capital improvement projects



**BUDGET SUMMARY**

**PARKS - UNRESTRICTED**  
**11225, 11227, 11228**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	15,000	15,000	15,000	50,052	15,000
Charges for Services	117,303	228,127	180,000	180,000	200,000	
Miscellaneous Revenue	35,499	30,440	30,000	30,000	30,000	
<b>Total</b>	<b>\$167,802</b>	<b>\$273,629</b>	<b>\$225,000</b>	<b>\$260,052</b>	<b>\$245,000</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	1,526,892	1,566,685	1,659,080	1,711,348	2,081,535
Operating and Maintenance	699,080	1,078,351	1,706,138	1,090,055	2,106,138	
Charges for Services	24,810	31,939	8,455	20,871	18,455	
Intergovernmental	(76,944)	(80,095)	(78,289)	(78,289)	(78,289)	
Capital Outlay	49,908	177,297	-	1,925,883	1,000,000	
<b>Total</b>	<b>\$2,223,747</b>	<b>\$2,774,177</b>	<b>\$3,295,384</b>	<b>\$4,669,868</b>	<b>\$5,127,839</b>	

**PARKS - RESTRICTED**  
**11235, 11236, 11238, 11239,11240**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	261,757	306,936	-	12,380	-
Charges for Services	1,147,989	1,260,068	240,000	920,000	240,000	
Miscellaneous Revenue	1,014,885	233,215	25,000	133,751	25,000	
<b>Total</b>	<b>\$2,424,631</b>	<b>\$1,800,219</b>	<b>\$265,000</b>	<b>\$1,066,131</b>	<b>\$265,000</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Operating and Maintenance	117,498	255,422	265,000	808,578	265,000
Charges for Services	-	5,025	-	-	-	
Grants & Contributions	-	-	-	307,959	-	
Intergovernmental	(75,324)	(286,626)	-	-	-	
Capital Outlay	1,526,951	2,336,296	-	934,486	-	
<b>Total</b>	<b>\$1,569,125</b>	<b>\$2,310,117</b>	<b>\$265,000</b>	<b>\$2,051,023</b>	<b>\$265,000</b>	



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## RECREATION AND CULTURAL SERVICES

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### OVERVIEW

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The Recreation and Cultural Services Division manages cultural and educational opportunities at two nationally recognized nature centers providing over 900 environmental education and recreation programs, an eight day financially sustainable County Fair that attracts over 25,000 participants and celebrates our County's heritage and culture, and a variety of outdoor recreational programs at County Parks, Fairgrounds, and facilities.

### 2022 ACCOMPLISHMENTS

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- Researched best practices for the County fair and event entry procedures, develop and implemented a plan and gate attendant manual for the 2022 County Fair.
- Coordinated the capital campaign for the Northern Nature Center project.
- Researched, acquired, and developed an off-road mobility program that enables those with disabilities or mobility limitations to access regional trails.
- Developed a Kite Flying Festival at Falcon Regional Park.
- Increased the Concert in the Park program to include a concert at Fountain Creek Regional Park.
- Train Interpretive Staff and volunteers to lead programs and tours at the Paint Mines Interpretive Park.

### 2023 OBJECTIVES & PERFORMANCE MEASURES

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The Department is in the planning phases for the infrastructure objective of the Strategic Plan.

### OPERATING INDICATORS

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- Generate \$40,000 of third-party funding to support EPC general fund for Nature Center operations.
- Generate \$10,000 in Fairgrounds (non-fair) programming revenue from a varied program schedule.
- Generate \$10,000 of facility rental revenue at the County Fairgrounds.
- Oversee the development of 900 recreation and cultural service programs involving over 23,000 participants.
- Secure a 4.5 average on program evaluations.
- Achieve 25,000 participants and \$230,000 in gross revenue for the 2023 County Fair.
- Achieve the designated annual revenue goals in the 2023 budget for the Friends of the Nature Centers.
- Successful completion of assigned 2023 projects.
- Raise \$25,000 from the annual nature center fundraising campaign.
- Generate \$40,000 from Fairgrounds Corporation activities to support the County Fair, Fairgrounds, and 4-H.



BUDGET SUMMARY

PARKS SPECIAL EVENTS - 11237

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	40,085	339,168	253,000	253,000	260,000
Miscellaneous Revenue	46,543	25,463	18,000	58,000	56,000	
<b>Total</b>	<b>\$86,628</b>	<b>\$433,666</b>	<b>\$271,000</b>	<b>\$311,000</b>	<b>\$316,000</b>	


EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	81,100	88,955	119,006	129,006	119,006
Operating and Maintenance	48,447	186,139	137,194	227,928	182,194	
Charges for Services	2,040	11,409	14,800	28,100	14,800	
Intergovernmental	(44,958)	-	-	-	-	
Capital Outlay	-	-	-	74,000	-	
<b>Total</b>	<b>\$86,629</b>	<b>\$286,503</b>	<b>\$271,000</b>	<b>\$459,034</b>	<b>\$316,000</b>	











CAPITAL PROJECTS

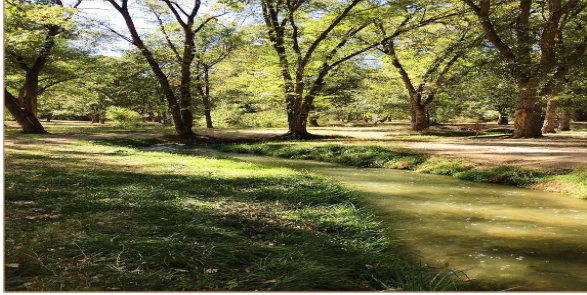
Fox Run Nature Center		
	Architectural Design	\$ 430,000
	<b>FY 2023 Total</b>	<b>\$ 430,000</b>
<b>Project Description:</b>		
This project includes building design, surrounding site design, utilities, and programming. Stakeholder and public outreach will be continuous throughout the duration of the project. Design is scheduled to launch in late 2022, continue through 2023, with construction anticipated in 2024.		
Est. Future Costs	FY2024 Cost	
	3,500,000	

Paint Mines Interpretive Park Master Plan		
	Master Plan	\$ 200,000
	<b>FY 2023 Total</b>	<b>\$ 200,000</b>
<b>Project Description:</b>		
In recent years the number of visitors to the park has increased leading to several management challenges which includes vehicle congestion, user-created social trails, climbing on the formations, and overall site degradation. El Paso County is now looking to create a Master Plan which will build-upon these improvements and provide a long-term plan to manage park visitors while also protecting the formations.		

Pineries Open Space Phase II Trail Construction		
	Trail Construction	\$ 93,375
	<b>FY 2023 Total</b>	<b>\$ 93,375</b>
<b>Project Description:</b>		
This project includes construction of a second single-track trail which will provide access to the southwestern portion of the property. This trail is identified in the master plan and totals approximately 3.5 miles.		
This trail is planned to be constructed by the Mile High Youth Corps and Rocky Mountain Field institute in 2023.		



Ute Pass Regional Trail Construction		
 	Trail Construction	\$ 1,400,000
<b>FY 2023 Total</b>		<b>\$ 1,400,000</b>
<b>Project Description:</b>		
<p>The trail will be concrete or asphalt along public roads and gravel along French Creek. A trailhead is planned within public right-of-way along Spring Street that will include parking, restroom facility, and various site amenities..</p>		

Widefield Park & Crews Gulch Trail Paving		
	Concrete Trail Construction	\$ 175,000
<b>FY 2023 Total</b>		<b>\$ 175,000</b>
<b>Project Description:</b>		
<p>Construct an 1,150' long, 8' wide, 6" thick concrete Tier I trail from Quebec Street south to Widefield Boulevard and a 20'-30' section of 6-foot-wide, 6" thick concrete Tier III trail at its intersection with the Crews Gulch Trail. Construct a concrete and steel stormwater trench drain near the intersection of Crews Gulch Trail and the Tier III trail.</p>		



## COLORADO STATE UNIVERSITY EXTENSION

### OVERVIEW

Colorado State University Extension in El Paso County is the bridge between the research-based knowledge developed at Colorado State University and local citizens. Citizens of all ages and backgrounds learn skills in nutrition, promoting better health, skills in agriculture, youth development, horticulture and natural resources through educational programming and volunteer engagement that enhance the quality of life in El Paso County. Furthermore, CSU Extension participates and assists in community development opportunities with our County partners and through other collaborations.

### 2022 ACCOMPLISHMENTS

- Offered at least 3-5 agricultural/small acreage programs that address emerging needs, sustainability, or other best practices.
- Offered two fiscal programs related to money management and personal finance.
- Created specific job title and descriptions along with supporting documents to help with onboarding and training of new volunteers.
- The horticulture program partnered with Colorado Springs Utilities, Farmer's Markets, and garden-related organizations on collaborative programs.
- Offered a spring series of online horticulture educational “Lunch and Learn” webinars.
- Built upon Horticulture open class and educational programming open to the public at the 2022 County Fair.
- FCS/4H offered a series of videos related to project areas such as food preservation and food preparation.
- Provided a series of leadership trainings to youth involved on leadership councils.
- Participated on the steering committee as it relates to fairgrounds improvements and building development.

### OPERATING INDICATORS

- We will increase our audience/program participant diversity to better represent the County’s demographics (Race, Ethnicity and Gender) and reach 80% parity representation.
- We will demonstrate that 60% of program participants have gained knowledge, changed behavior and/or experienced a positive impact due to their involvement in CSU Extension programming.
- We will seek out 3-4 new partnerships to increase collaborations from the community and or stakeholders.

### BUDGET SUMMARY

#### CSU EXTENSION - 11250

CSU EXTENSION - 11250						
REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Miscellaneous Revenue	-	-	-	-	-
<b>Total</b>		\$-	\$-	\$-	\$-	\$-
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	-	-	-	-	-
	Operating and Maintenance	240,990	220,397	289,744	288,944	289,744
	Charges for Services	3,446	2,128	4,000	4,800	4,000
	Intergovernmental	-	-	-	-	-
	<b>Total</b>		\$244,436	\$222,525	\$293,744	\$293,744





## ENVIRONMENTAL SERVICES

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### OVERVIEW

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

### 2022 ACCOMPLISHMENTS

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- Renegotiated the Black Forest Section 16 lease with the State Board of Land
- Review the El Paso County Noxious Weed Management Plan for compliance with the State Noxious Weed Act
- Purchase an industrial scale to allow for better tracking of various materials collected at the Household Hazardous Waste Facility.
- Provide oversight for the proposed Akers Drive addition to the El Paso County Umbrella Mitigation Bank.
- Continue to participate in the Preble’s meadow jumping mouse Site Conservation Team.
- Organize several hard to recycle (Clean Sweep) events for the citizens of El Paso County.

### 2023 OBJECTIVES & PERFORMANCE MEASURES

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The Department is in the planning phases for the infrastructure objective of the Strategic Plan.

### 2023 BUDGET HIGHLIGHTS

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- \$23,197 7% Personnel Increase
- \$3,385 Personnel Equity Compensation

### OPERATING INDICATORS

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- Notify a minimum of 600 citizens regarding noxious weeds
- Maintain zero compliance violations from State of Colorado environmental regulatory agencies
- Achieve 25,000 users at the Household Hazardous Waste Facility



**BUDGET SUMMARY**

**ENVIRONMENTAL SERVICES -11195**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	-	-	-	-	-
<b>Total</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	303,687	289,563	327,926	328,397	354,508
	Operating and Maintenance	66,597	64,428	77,401	78,101	77,401
	Charges for Services	1,112	2,955	1,000	1,000	1,000
	Intergovernmental	-	-	-	-	-
	<b>Total</b>	<b>\$371,396</b>	<b>\$356,947</b>	<b>\$406,327</b>	<b>\$407,498</b>	<b>\$432,909</b>



## JUSTICE SERVICES DEPARTMENT

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### PURPOSE STATEMENT

The Justice Services Department (JSD) mission is to support our veterans and public safety and justice efforts with integrity, optimism, and excellence.

### OVERVIEW

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JSD is comprised of three areas to support El Paso County: Veteran Services, Criminal Justice Planning and Justice Services. Veterans Services is responsible for advising veterans, their dependents and survivors concerning Veterans Affairs (VA) benefits. Criminal Justice Planning supports evidence-based programs and policy recommendations and helping implement changes to improve local criminal justice systems. The Justice Services Division supports the Pretrial Program, Community Corrections Programs and Useful Public Service to maximize public safety.

### 2022 ACCOMPLISHMENTS

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#### Completed:

- Implemented a Video Victim Impact Statement process
- Receive a NACo Achievement Award for evidence-based practices through effective communication
- Implemented performance-based contracting for community corrections programming
- Implemented a digital voting system for the community corrections advisory board for a more efficient tracking and reporting process
- Successfully collaborated with the 4<sup>th</sup> Judicial District and County courts to implement pretrial services support for weekend advisements
- Successfully relocated Justice Services offices into a larger location
- Collaborated with stakeholders to increase in-custody appearance
- Developing a pilot project to assist with bonding for competency cases
- Provided improved resource information to the public through the website.
- Added an additional testing location for pretrial clients to support ordered conditions

#### Ongoing:

- Continue to promote collaboration and engagement to improve results, deliver the best in service and build stronger relationships
- Increase opportunities for staff professional development



2023 OBJECTIVES & PERFORMANCE MEASURES

<b>1. INFRASTRUCTURE</b>
<b>Goal:</b> Eliminate network single point of failure and wireless frailties at 17 N. Spruce Street.
<b>2023</b>
<b>Target</b>
Complete wireless IT upgrades during the first half of 2023.
<b>2. SERVICE QUALITY</b>
<b>Goal:</b> Provide timely, accurate and thorough information to the Fourth Judicial District bench so that judges can make informed decisions regarding bail for justice-involved individuals.
<b>2023</b>
<b>Target</b>
Achieve a completion rate of 65% for advisement docket bail reports for justice-involved individuals.
<b>3. COMMUNITY TRUST</b>
<b>Goal:</b> Align Pretrial data metrics with national "Pretrial - Measuring What Matters" standards.
<b>2023</b>
<b>Target</b>
Complete data metrics conversion by the end of 2023.

<b>4. HEALTH &amp; SAFETY</b>
<b>Goal:</b> Exercise high quality, local control over community corrections service providers, to ensure contract compliance and maximize public safety
<b>2023</b>
<b>Target</b>
Conduct quarterly, on-site audits at each community corrections facility (eight audits).
<b>Goal:</b> Assessment of the current Useful Public Service (UPS) contract in preparation for the 2023 RFP process, emphasis on exploring opportunities to improve and expand services.
<b>2023</b>
<b>Target</b>
Utilize the 2022 UPS program evaluation to inform the 2023 UPS RFP process.

OPERATING INDICATORS

- Create a Pretrial Services Stakeholder guidebook and responsibility checklist for defendants
- Provide opportunities for employee and stakeholder feedback for continuous quality improvement innovative programming suggestions
- Complete four Community Corrections Standards audits at each facility



2023 BUDGET HIGHLIGHTS

- \$ 67,882 7% Personnel Increase
- \$ 81,520 Personnel Equity Compensation

BUDGET SUMMARY

COMMUNITY CORRECTIONS/JUSTICE SERVICES - 11275, 11276

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	10,694,017	8,804,402	10,293,026	10,293,026	450,000
<b>Total</b>	<b>\$10,694,017</b>	<b>\$8,804,402</b>	<b>\$10,293,026</b>	<b>\$10,293,026</b>	<b>\$450,000</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	275,888	266,850	341,085	341,085	346,538
Operating and Maintenance	9,351,258	8,367,491	9,950,357	9,950,357	101,878	
Charges for Services	1,340	792	1,584	1,584	1,584	
<b>Total</b>	<b>\$9,628,486</b>	<b>\$8,635,132</b>	<b>\$10,293,026</b>	<b>\$10,293,026</b>	<b>\$450,000</b>	

CRIMINAL JUSTICE SERVICES - 11278

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	-	187,280	284,551	292,640	313,563
Operating and Maintenance	-	65	-	15,000	20,000	
Capital Outlay	-	-	-	15,000	1,584	
<b>Total</b>	<b>-</b>	<b>\$187,345</b>	<b>\$284,551</b>	<b>\$322,640</b>	<b>\$333,563</b>	



**PRE-TRIAL SERVICES – 11277 UNRESTRICTED**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intragovernmental	73,000	9,550	-	48,760	-
Charges for Services	66,635	42,787	77,000	77,000	-	
<b>Total</b>	<b>\$139,635</b>	<b>\$52,337</b>	<b>\$77,000</b>	<b>\$125,760</b>	<b>\$-</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	589,785	407,045	602,656	631,531	730,846
Operating and Maintenance	151,570	119,654	90,399	308,214	86,899	
Charges for Services	1,389	1,721	1,920	1,920	2,420	
<b>Total</b>	<b>\$739,856</b>	<b>\$622,765</b>	<b>\$694,975</b>	<b>\$941,665</b>	<b>\$820,165</b>	

**ALTERNATIVE SENTENCING - 11279 RESTRICTED**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	49,740	54,210	60,000	60,000	43,800
<b>Total</b>	<b>\$49,740</b>	<b>\$54,210</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$43,800</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	70,000	47,500	60,000	76,500	43,800
Grants & Contributions	-	-	-	-	-	
<b>Total</b>	<b>\$70,000</b>	<b>\$47,500</b>	<b>\$60,000</b>	<b>\$95,000</b>	<b>\$43,800</b>	



## VETERANS SERVICES

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### OVERVIEW

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

### 2022 ACCOMPLISHMENTS

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**Completed:**

- Explore Expansion of Veterans Services Supervision. Develop a proposal for an Assistant Veterans Services supervisor position. Submit a cost estimate, job description and proposed start date in 2022. Effectively adjusted a current Associate VSO position to Assistant VSO and added supervisory responsibilities, improving the management of personnel and services.
- Advanced Appeals Training. Partner with the National Association of County Veteran Service Officers (NACVSO) for Advanced Appeals Training for all VSO's. Within Budget two VSO's attended Advanced Appeals training with NACVSO. This will enable us to potentially assist veterans and family members locally with VA law hearings.
- Benefits Delivery and Discharge Claims. Develop an operational plan for all EPC VSOs to serve transitioning service members more effectively by assisting them in completing their Benefits Delivery and Discharge (BDD) claims. This enables Veterans Services to better assist transitioning service members who may not get assistance with VA benefits.

**Ongoing:**

- Continuing to provide opportunities for VSO's to attend Advanced Appeals Training.

### 2023 OBJECTIVES & PERFORMANCE MEASURES

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2. SERVICE QUALITY	
<b>Goal:</b> To provide services to the Veterans and family members by assisting them in applying for VA benefits and services	
<b>2023</b>	
<b>Target</b>	
To help veterans receive disability payments above the national averages as outlined in the Geographic Distribution of Expenditures (GDX) by 25%	

3. COMMUNITY TRUST		
<b>Goal:</b> To provide information on the services we provide and track successes through performance metrics and customer surveys		
2022		2023
Target	Actual	Target
4.0	4.5	To maintain or improve customer satisfaction rating of 4.5





**OPERATING INDICATORS**

- Average a 4.5 or greater on customer service evaluations forms
- Average 6000 office visits monthly
- Average 300 compensation & pension claims per month

**2023 BUDGET HIGHLIGHTS**

- \$43,890 7% Personnel Increase
- \$44,311 Personnel Equity Compensation
- \$60,207 Addition Personnel 1FTE Plus Startup Cost

**BUDGET SUMMARY**

**VETERAN SERVICES - 11575**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	29,400	28,028	29,400	29,400	29,400
Miscellaneous Revenue	5,015	8,359	-	-	-	
<b>Total</b>	<b>\$34,415</b>	<b>\$36,387</b>	<b>\$29,400</b>	<b>\$37,339</b>	<b>\$29,400</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	452,795	489,855	564,801	598,139	730,760
Operating and Maintenance	43,258	50,416	57,282	57,282	57,731	
Charges for Services	11,700	15,916	12,000	12,000	12,000	
<b>Total</b>	<b>\$506,753</b>	<b>\$556,187</b>	<b>\$634,083</b>	<b>\$667,421</b>	<b>\$795,491</b>	



## ECONOMIC DEVELOPMENT DEPARTMENT

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### PURPOSE STATEMENT

In El Paso County, Colorado, we take a holistic approach to Economic Development. Our office is uniquely tasked with serving an ever-growing region with ever-changing needs.

We navigate our dynamic economic landscape with a focused approach, by offering diverse incentives for businesses and leveraging federal and state resources for housing and community development. Our goal is to assist in creating a robust, diversified, and equitable economic ecosystem.

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### OVERVIEW

The Economic Development Department consistently supports economic strength. We oversee business incentives, affordable housing initiatives, and community development projects throughout El Paso County by providing programming which creates economic opportunities utilizing the Enterprise Zone Program, Small Business Administration Programs, the Community Development Block Grant Program, a local Housing Authority Trust Fund, Private Activity Bonds, and other resources.

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### 2022 ACCOMPLISHMENTS

**Completed:**

- Successfully hosted the National Association for County Community and Economic Development (NACCED) 47th Annual Educational Conference and Training. NACCED was established in 1978 as an affiliate of the National Association of Counties (NACo) to provide education, resources, and advocacy for county government practitioners in the community and economic development space. NACCED’s annual conference brings together county representatives from across the country to discuss best practices of running effective CDBG, HOME, Continuum of Care, and economic development programs.
- The Board of County Commissioners approved a resolution allowing a Tax Increment Financing agreement with the Colorado Springs Urban Renewal Authority to allocate 100 percent of the County’s increment property taxes and 75 percent of the future sales tax revenues collected within the Urban Renewal Area, known as City Gate 2.0, to the project. The project area is comprised of three blocks in downtown Colorado Springs that wrap around the Switchback Stadium located at the corner of Cimarron and Sahwath Street. This Tax Increment Financing agreement allows for the allocation of future tax revenues to support the development of over 1,000 residential units, over 35,000 square feet of retail space, and many public improvements, to include street and utility infrastructure enhancements.
- El Paso County successfully adopted resolutions authorizing the issuance of its Multifamily Housing Revenue Notes for:
  - Artspace in an amount not to exceed \$15,000,000 to create 51 housing units for low- and moderate-income persons or families, and



- Panorama Heights in an amount not to exceed \$23,350,000 to create 133 housing units for low- and moderate-income persons or families.
- El Paso County successfully adopted a resolution authorizing the issuance of up to \$55,000,000 in Private Activity Bonds for The Air Force Academy Athletic Corporation Project to finance a portion of the costs of construction, improvement, and equipping of phase III of the Air Force Academy Football Stadium renovation. This project will create positive community and economic impact, all while ensuring there is no financial obligation to the County nor our taxpayers for this conduit debt issuance.
- Successfully approved thirteen Community Development Block Grant (CDBG) Projects totaling \$965,554 in the following funding categories: public services; public facilities; housing; infrastructure; and economic development. All approved projects will serve residents of low- and moderate-income.

**Ongoing:**

- Continue to successfully administer business incentive programs focused on economic development, business expansion, and redevelopment of distressed areas in our region
- Continue successful administration of federal relief funding focused on economic recovery and resiliency
- Continue to successfully administer housing programs focused on affordable housing development and homeownership.

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### PROJECT HIGHLIGHT

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Crossfire Ministries, Inc. is a faith-based nonprofit in Colorado Springs that provides hope and encouragement by bridging the gap for its guests to maintain economic and financial viability by providing no-cost groceries, toiletries, and clothing. As opposed to a traditional food bank approach, Crossfire guests shop for the food items their families need from an array of fresh fruits and vegetables, frozen meats, canned goods, dairy, breads, and pastries.

In December 2020, Crossfire Ministries acquired a vacant carpet warehouse and retail storefront in the Pikes Peak Enterprise Zone (EZ) at 3975 N Academy Boulevard in Colorado Springs, and subsequently launched a \$2.8M capital campaign to support the building’s acquisition and rehabilitation. Crossfire renovated the 25,048 square foot facility in 2021 to contain a 10,000 square foot racked warehouse with freezer and refrigeration units; 15,000 square feet for grocery, toiletry, and clothes shopping; Crossfire’s retail thrift store; a more private intake space; a community training/meeting space; and offices for additional community partners and services. Exterior renovations included enhanced lighting, parking lot and security improvements, and ADA compliant revisions.

The new facility enables Crossfire to improve its no-cost grocery store model, thereby allowing guests to direct more of their monthly income toward their rent and mortgage costs, car repairs, as well as purchases at retail merchants in the area. Crossfire’s facility will also allow for expanded ability to house other service providers, such as Rehire Colorado and Pikes Peak Workforce Center, that will support job training, health, and economic sufficiency of guests. Additionally, retail training through service in the thrift store builds guests’ resume experience to seek retail positions elsewhere local area.

Crossfire Ministries has successfully completed its renovations of the newly acquired facility, and all donor financial pledges to the capital campaign will be fulfilled by December 31, 2022.



Before:



After:







OPERATING INDICATORS

	2021 Actual	2022 Estimated	2023 Projected
Business Certified (Enterprise Zone)	438	450	475
Contributions to Zone Projects	4,141	4,000	2,000
Enterprise Zone Projects	50	52	40
Active Affordable Housing Programs/Projects	200	261	200
Community Development Block Grant Projects	9	13	12

2023 BUDGET HIGHLIGHTS

- \$18,174 7% Personnel Increase
- \$14,780 Personnel Equity Compensation

BUDGET SUMMARY

ECONOMIC DEVELOPMENT - 120900, 120905, 120910

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	861,019	1,355,854	1,145,822	1,145,822	1,106,681
Charges for Services	732,617	434,556	455,000	455,000	245,000	
Miscellaneous Revenue	10,996,594	10,759,414	13,000,000	13,000,000	7,000,000	
<b>Total</b>	<b>\$12,581,230</b>	<b>\$12,549,823</b>	<b>\$14,600,822</b>	<b>\$14,600,822</b>	<b>\$8,351,681</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	344,136	363,741	428,240	431,026	436,194
Operating and Maintenance	14,448	84,862	41,299	153,690	41,299	
Grants & Contributions	11,809,428	12,074,459	16,119,366	16,119,366	7,895,225	
Intergovernmental	(148)	-	-	-	-	
Capital Outlay	-	-	-	-	-	
<b>Total</b>	<b>\$12,672,278</b>	<b>\$13,028,016</b>	<b>\$16,887,562</b>	<b>\$17,002,739</b>	<b>\$8,671,375</b>	



## PIKES PEAK SMALL BUSINESS DEVELOPMENT CENTER

### PURPOSE STATEMENT

The Pikes Peak Small Business Development Center’s (SBDC) is the number one statewide business resource for entrepreneurs in Colorado. Our mission is to help existing and new businesses grow and prosper. In addition, the Pikes Peak SBDC’s is an effective, efficient, highly regarded, nationally recognized economic development partner, integrating services, resources with supporting partners and hosts including El Paso County, the City of Colorado Springs, the Small Business Administration. Corporate partners, state, and federal partnerships by providing free one-on-one business consulting low cost or free business seminars, events, and resources to existing and new businesses in El Paso and Teller Counties.

### OVERVIEW

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

As of January 1, 2023, El Paso County still provides support for the Pikes Peak Small Business Development Center, but the host entity is transitioning over to the Colorado Springs Chamber & Economic Development Corporation.

### BUDGET SUMMARY

#### PIKES PEAK SMALL BUSINESS DEVELOPMENT CENTER - 120935-120940

PIKES PEAK SMALL BUSINESS DEVELOPMENT CENTER - 120935-120940						
REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	367,216	468,397	303,000	433,000	798,000
	Charges for Services	43,303	60,717	50,000	50,000	50,000
	Miscellaneous Revenue	161,438	151,578	153,050	283,050	145,000
	<b>Total</b>	<b>\$571,958</b>	<b>\$680,692</b>	<b>\$506,050</b>	<b>\$766,050</b>	<b>\$993,000</b>
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	329,670	324,871	400,062	402,391	406,588
	Operating and Maintenance	141,462	258,809	137,000	397,000	305,000
	Charges for Services	33,078	32,253	28,000	28,000	40,000
	<b>Total</b>	<b>\$504,210</b>	<b>\$615,933</b>	<b>\$565,062</b>	<b>\$827,391</b>	<b>\$751,588</b>



## PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT

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### PURPOSE STATEMENT

The Planning and Community Development (PCD) reviews all new development proposals as well as associated construction and building permits for compliance with the zoning requirements required by state and local laws within unincorporated areas of El Paso County. PCD staff reviews plans associated with building and other permits, land use applications, reviews construction and drainage plans, inspects public improvements, administers the County's 1041 permit process, and monitors properties for compliance with zoning and ordinance provisions. Additionally, PCD processed land use applications to be heard and voted on by the El Paso County Planning Commission, Board of Adjustment, Board of County Commissioners, and other various committees. PCD staff also coordinates with other County departments and neighboring jurisdictions on local and regional planning issues.

### OVERVIEW

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#### **Land Development Code Administration**

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

#### **Project Management and Planning Review**

Review of zoning, subdivision, and other land use applications by the PCD is performed by a team of technical experts. One half of the team of experts is comprised of the Planning/Project Management staff. Generally, the Planning/Project Management staff review land use applications for compliance with the El Paso County Land Development Code and for general conformance with the El Paso County Master Plan. The staff typically focuses on issues such as water supply, wastewater treatment, use-to-use relationships, landscaping, lighting, parking, signage, and other siting, design, and functional aspects of development. In addition, staff members within the Planning/Project Management group serve as the primary point of contact for the general public and the development community on all land use applications and are tasked with guiding applications through the County's land use application review process.

#### **Engineering Review**

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

#### **Construction Inspections**

Following the Engineering group's technical review and approval of the construction plans for public improvements, the Construction Inspections group works with developers to ensure that all improvements are constructed pursuant





to the approved plans. The Inspections group provides County oversight on site grading and the implementation of erosion control Best Management Practices (BMPs) and on the construction of public infrastructure, such as public roads and drainage facilities. The Inspections group also works closely with the Administrative Services staff to receive, process, and release financial assurances provided by developers, which are required to help ensure completion of all necessary improvements.

### **Code Enforcement**

The PCD Code Enforcement staff enforces the El Paso County Land Development Code and Board of County Commissioner adopted ordinances pertaining to the accumulation of rubbish, overgrown properties, and unsafe buildings. Depending upon the type of code violation, Code Enforcement Officers contact violators who have been reported by neighbors or have been seen by the Code Enforcement Officer while conducting in-the-field inspections. In recent years, the PCD Code Enforcement staff has managed numerous large- and small-scale property clean-up efforts when such properties have been found to be in violation of the County's Ordinances. In 2022, Code Enforcement Officers held several community outreach events at which dumpsters were provided to residents at no costs to dispose of unwanted items and debris. These events have had a positive impact on several neighborhoods throughout the County.

### **Administrative Services**

The PCD Administrative Services staff provides support to all the other groups within the department and function as the initial point of contact for the public at the front counter. The Administrative Services staff also performs detailed review of minor land use applications such as residential site plans, temporary use permits, and other similar applications and assists the Inspections group in managing developer-provide financial assurances.

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## **BOARDS AND COMMISSIONS**

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### **Planning Commission**

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

### **Board of Adjustment**

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



### 2022 ACCOMPLISHMENTS

**Completed:**

- As of November 2022, PCD staff has processed 483 major development applications, 5759 minor applications, and held 136 Early Assistance meetings. In 2022, PCD Code Enforcement Officers responded to 1218 complaints and held three (3) community outreach events in various areas of the County. A combined total of 38.6 tons of rubbish was removed during the three events. Additionally, Code Enforcement executed nine (9) Administrative Entry and Seizure warrants to bring properties into compliance with County Ordinances.
- PCD received recognition and a merit award from the American Planning Association for the El Paso County Master Plan in the category of General Planning Project.
- PCD staff conducted EPC Engage workshops were held between staff, residents, and relative industries on developing in a floodplain and road impact fees.
- The PCD staff has finalized informative checklists for use by applicants and internal staff to better streamline the submittal and review process for all development applications.

**Ongoing:**

- The PCD staff is actively working on additional amendments to the Land Development Code to ensure the County’s land use and development regulations are updated and responsive to recent trends in the development industry and that the County is protected from potential legal challenges.
- PCD staff is working diligently on creating a more user-friendly website so that important information is readily accessible by the public.

### OPERATING INDICATORS

	2021 Actual	2022 Estimated	2023 Projected
Major Development Applications	623	490	450

### 2023 BUDGET HIGHLIGHTS

- \$225,090 7% Personnel increase
- \$107,008 Personnel Equity Compensation
- \$215,674 Homeless Camp Clean up
- \$64,590 Additional 1FTE Code Enforcement
- \$40,000 1 Vehicle Code Enforcement
- \$50,000 Increase Cost Code Enforcement
- \$15,000 New Employee Startup Cost
- \$180,723 Additional FTE’s



**BUDGET SUMMARY**

**PLANNING & COMMUNITY DEVELOPMENT - 11525**

<b>REVENUES</b>	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	2,134,914	2,568,390	2,045,500	2,045,500	1,650,250
<b>Total</b>	<b>\$2,134,914</b>	<b>\$2,568,930</b>	<b>\$2,045,500</b>	<b>\$2,045,500</b>	<b>\$1,650,250</b>	

<b>EXPENDITURES</b>	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	2,309,651	2,302,012	3,105,898	2,844,939	3,683,309
Operating and Maintenance	605,447	422,888	273,622	494,052	554,296	
Charges for Services	42,509	80,417	21,640	87,640	21,640	
Grants & Contributions	-	-	-	-	-	
Intergovernmental	(8,641)	-	-	-	-	
<b>Total</b>	<b>\$2,948,967</b>	<b>\$2,812,232</b>	<b>\$3,401,160</b>	<b>\$3,929,631</b>	<b>\$4,299,245</b>	



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## HUMAN RESOURCES & RISK MANAGEMENT DEPARTMENT

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### PURPOSE STATEMENT

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

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### OVERVIEW

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**Talent Acquisition:** Manages the recruitment, onboarding, and offboarding processes.

**Employee Relations:** Handles employee relations issues, including conducting investigations and employment law application. Oversees the unemployment insurance process. Enhances employee engagement and retention through strategic collaboration with departments and offices.

**Organizational Development:** Creates and implements organizational development programs to retain and enhance a qualified workforce. Oversees the performance and learning management process.

**Compensation:** Administers a compensation structure that is fair and transparent with a compensation philosophy that ensures equal pay for equal work. Determines salary and job classifications, assists with reorganizations, ensures FLSA compliance. Participates in salary and position surveys. Serves as the official custodian of all personnel records

**Risk Management & Workers' Compensation:** Plans for the negative consequences of any decision, omission, process, or action by using whatever means feasible to control the chance of financial loss, and by managing and minimizing all financial losses that do occur. The department specifically directs the administration of all self-insurance and insurance programs, liability, property losses, accident investigations, claims subrogation, loss prevention, and litigation management. Provides employees medical treatment for work related injuries/illnesses while ensuring El Paso County maintains compliance with workers' compensation laws. Completes employment verifications.

**Benefits:** Provides benefit services to all County departments. Coordinates opportunities for our employees to have access to County Health Centers, obtain extensive knowledge of benefits, and ensure overall safety and happiness.



## 2022 ACCOMPLISHMENTS

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### Completed:

- Implemented a goal management system to enhance performance management
- Completed comprehensive compensation study, including the development of an aligned compensation philosophy
- Restructured and streamlined the talent acquisition processes, such as job postings, onboarding, and offboarding
- Expanded active recruiting efforts, such as LinkedIn advertising and the addition of Talent Acquisition Specialists
- Expanded the training program, including online and on-demand training
- Implemented learning management system
- Assessed current workplace climate through employee engagement survey
- Implemented new employee benefit enrollment system for open enrollment, new hires, and qualifying life event benefit changes.
- Implemented new wellness program vendor for the 2023 program year. Refreshed the Reach Your Peak (RYP) wellness program incentive structure and added an option to use a benefits card for easier access to the RYP health reimbursement earnings.
- Increased RYP participation from 1583 to 1785 for the 2023 program year.
- Implemented new benefit navigation system for the upcoming program year, improving employee access to benefit information.
- Added access for flu vaccinations at contracted pharmacies for medical plan enrollees.
- Hosted a benefit information table at the county sponsored employee picnics, DHS Wellness Week, and the Sheriff's Office family event.
- Reinstated in-person employee open enrollment meetings and introduced live webinar presentation with over 200 employees attending virtually.

### Ongoing:

- Employee engagement survey action plans
- Ensure compliance with new employment legislation
- Enhance candidate experience
- Establish leave administration processes for the Colorado FAMILI program.
- Complete integration with benefit enrollment system and the JDE program to electronically receive benefit enrollment and changes.



2023 OBJECTIVES & PERFORMANCE MEASURES

<b>2. SERVICE QUALITY</b>		
<b>Goal: Enhance recruitment efforts</b>		
<b>Metric: Applications</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
30,454	21,749	28,086
<b>Goal: Increase employee retention</b>		
<b>Metric: Turnover</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
20%	19%	17%
<b>Goal: Increase and enhance organizational development programs</b>		
<b>Metric: Training &amp; Development Programs</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
120	155	185

<b>3. COMMUNITY TRUST</b>		
<b>Goal: Expand the County's employment reach by networking and attending hiring events</b>		
<b>Metric: Hiring/Networking Events</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
5	7	10
<b>Goal: Promote the County as an employer of choice within the region</b>		
<b>Metric: Job Advertisement Platforms</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
4	6	10
<b>Goal: Build community partnerships and relationships with local organizations</b>		
<b>Metric: Internship Placements</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
10	13	15

2023 BUDGET HIGHLIGHTS

- \$142,403 7% Personnel Increase
- \$61,723 Personnel Equity Compensation
- \$65,000 HR Acuity Software
- \$244,536 for Additional Personnel
- \$27,000 Electronic Reference Check Service



OPERATING INDICATORS

	2021 Actual	2022 Estimated	2023 Projected
<b>Employment</b>			
Number of applications processed	26,803	23,850	28,086
Number of Interviews Facilitated	1,010	750	788
Number of Candidates Interviewed	5,138	3,600	3,811
Number of New Employees Onboarded	628	650	621
Number of Background Checks Completed	1,165	1,450	1,280
Training Opportunities for Employees and Supervisors/Managers	82	155	185
<b>Worker's Compensation</b>			
Number of claims	187	161	174
Cost of Claims (thousands)	\$2,090	\$2,112	\$2,101
<b>Risk Management</b>			
Number of safety training seminars	0	1	2
Number of personal safety & awareness consultations	31	48	50
Number of new employee orientations	23	23	23
Number of safety training/meetings	27	35	50
Number of safety publications/website information	2	2	2
Number of risk management consultations	34	47	45
Number of motor vehicle record checks	1,532	2,052	1,800
Number of physicals	559	705	732
Number of drug screens	653	1,058	950
<b>Self-Insurance</b>			
Number of lawsuits/notices of claims	72	57	60
Costs (thousands)	\$478	\$292	\$500
Number of property claims	83	36	40
Costs (thousands)	\$472	\$491	\$450
Number of liability claims	70	43	50
Costs (thousands)	\$850	\$328	\$650
<b>Employee Benefits</b>			
Number of FMLA Claims	1,011	1,193	1,300
Number of ADA Claims	167	130	140
Number of ST Disability Claims	64	87	100
FFCRA (COVID) Leave Claim	455	924	1,100





**BUDGET SUMMARY**

**HUMAN RESOURCES - 11120**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
Total	\$-	\$-	\$-	\$-	\$-	\$-

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	1,356,621	1,585,157	1,942,479	1,988,911	2,733,207
Operating and Maintenance	313,286	485,084	548,253	636,986	617,253	
Charges for Services	7,542	4,282	4,500	4,500	4,500	
Intergovernmental	(47,593)	(46,747)	(46,475)	(46,475)	(46,475)	
Total	\$1,696,990	\$2,027,775	\$2,448,757	\$2,583,922	\$3,308,485	

**EMPLOYEE BENEFITS & MEDICAL SERVICES - 11360**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues	-	-	-	-	-
Total	\$-	\$-	\$-	\$-	\$-	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	472,834	455,565	481,020	486,018	532,649
Operating and Maintenance	31,347	54,364	52,660	52,660	52,660	
Charges for Services	29,221	1,850	2,000	2,000	2,000	
Intergovernmental	(533,402)	(511,778)	(535,680)	(540,678)	(587,309)	
Total	\$-	\$-	\$-	\$-	\$-	



## PIKES PEAK WORKFORCE CENTER

### PURPOSE STATEMENT

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

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

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

### OVERVIEW

The Pikes Peak Workforce Center (PPWFC) is an American Job Center serving diverse audiences of jobseekers in El Paso and Teller Counties. The population of these two counties totals more than 755,000 individuals. In Program Year 2021, the Pikes Peak Workforce Center served more than 22,000 clients, including more than 4,100 veterans and over 3,100 young adults--as well as over 1,800 businesses. The Pikes Peak Workforce Center provides no-cost job seeker services from résumé assistance, interview training, computer skills training, and more. Clients range from entry-level to professional--including youth, adults, individuals returning to the workforce, and the underemployed, with special emphasis on underserved populations. In support of regional employers, the Pikes Peak Workforce Center hosts job fairs, tailored recruitment and hiring events, including candidate sourcing, group, and individual pre-employment assessments, provides a job database of searchable candidate profiles, and more.

The Pikes Peak Workforce Center promotes regional economic vitality. The organization is committed to responding to the emerging needs of the diverse and growing workforce and changing the lives of job seekers with proven training and employment opportunities. Our employment partners acknowledge the value these services add to their bottom line. The Pikes Peak Workforce Center has been recognized by the Colorado Department of Labor and Employment as a model for the responsible use of federal funds--and a leader in workforce development, organizational effectiveness, and collaborative partnerships.

The Pikes Peak Workforce Center is certified by the El Paso and Teller County Consortium and the Pikes Peak Workforce Development Board to operate a One-Stop delivery system and execute the Board's strategy for meeting the challenges outlined below. The term One-Stop delivery system refers to the Workforce Innovation and Opportunity Act (WIOA) of 2014 and its amendments to the Wagner-Peyser Act for labor-exchange services. WIOA is landmark legislation that is designed to strengthen and improve our nation's public workforce system and help get Americans, including youth and those with significant barriers to employment, into high-quality jobs and careers and help employers hire and retain skilled workers.

WIOA brings together, in strategic coordination, the core programs of Federal investment in skill development: 1) Employment and training services for adults, dislocated workers, and youth and Wagner-Peyser employment services administered by the Department of Labor (DOL) through formula grants to states; and, 2) Adult education



and literacy programs and Vocational Rehabilitation state grant programs that assist individuals with disabilities in obtaining employment administered by the Department of Education (DoED).

## PROGRAMS

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The Pikes Peak Workforce Center offers three main programs funded through WIOA: Adult, Dislocated Workers, and Youth. Additional discretionary grants serve targeted populations and vary as per grant guidelines.

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

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

## 2022 ACCOMPLISHMENTS

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Program Year 2021 (July 1, 2021 – June 30, 2022)

### Completed:

- 22,000 clients served in El Paso and Teller Counties
- 4,100 veterans served in El Paso and Teller Counties
- 3,100 young adults served in El Paso and Teller Counties
- 1,800 employers served in El Paso and Teller Counties, with 3,076 different services
- 90 paid work experiences/paid internships and 2 OJT's for in-demand industries
- Hosted virtual job fairs for 28 businesses; Hosted 312 business for in person job fairs; 59 customized hiring events

### Ongoing:

- Veteran, transitioning military, and military spouse support
- Supporting healthcare, construction, cyber security, and automotive career pathways with K-12, community colleges, and higher education
- Sector Partnerships in Healthcare, Hospitality & Retail, potential sector partnerships in IT & Cybersecurity
- Continuing to support Sector Partnerships in Healthcare, Hospitality/Retail, and starting an Automotive Sector Partnership, and a Defense Sector Partnership
- Training to assist customers in Digital Literacy
- Investing in K-12 education and In-School Youth Programs



2023 OBJECTIVES & PERFORMANCE MEASURES

<b>2. SERVICE QUALITY</b>
<b>Goal: Community Outreach on Quality Jobs - Provide information to the Community why quality job is important and improves the lives of our citizens</b>
<b>2023</b>
<b>Target</b>
Outreach to 2000 businesses for business information & education services as defined in WIOA Business Services 12 key components.
<b>3. COMMUNITY TRUST</b>
<b>Goal: Provide community information to establish trust in the public workforce system</b>
<b>2023</b>
<b>Target</b>
Provide over 100 informational via social media, print media and TV/Radio interviews, articles etc.
<b>4. HEALTH &amp; SAFETY</b>
<b>Goal: Meet USDOL &amp; CDLE Metric and outcomes which determines job quality for citizens that improve quality of life.</b>
<b>2023</b>
<b>Target</b>
Meet CDLE PY22 WIOA metrics/operating indicators

OPERATING INDICATORS

Operating Indicators for Program Year 2021 (July 1, 2021 – June 30, 2022) prior to the Statistical Adjustment made by USDOL.

(green=100% of neg. level)	(blue=99%-90% of neg. level)	(red=below 90% of neg. level)
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Latest Wage Data 6/30/2022

Primary Indicator/Core Program	Adult Program	Dislocated Worker Program	Youth Program	Wagner Peyser Program	Over Local Indicator Score
Emp Rate 2nd Qtr After Exit	91.21%	76.99%	96.67%	87.25%	88.03%
Emp Rate 4th Qtr After Exit	95.52%	93.75%	77.39%	90.03%	89.17%
Median Earnings 2nd Qtr After Exit	125.45%	137.23%	100.33%	110.48%	118.37%
Credential Attainment by 4 Qtr After Exit	126.62%	105.26%	95.94%	0.00%	109.27%
Measurable Skill Gains Rate	99.29%	116.35%	89.44%	0.00%	101.69%
Program Score	107.62%	105.91%	91.95%	95.92%	



**BUDGET SUMMARY**

**PIKES PEAK WORKFORCE CENTER - 121000-121999**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	6,137,139	9,426,291	7,415,874	7,415,874	8,204,006
Miscellaneous Revenue	-	291	-	-	-	
<b>Total</b>	<b>\$6,137,139</b>	<b>\$9,426,582</b>	<b>\$7,415,874</b>	<b>\$7,415,874</b>	<b>\$8,204,006</b>	
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	3,113,607	3,885,370	4,573,339	4,573,339	4,166,892
	Operating and Maintenance	1,086,160	3,216,956	1,143,441	1,143,441	2,268,202
	Charges for Services	915,678	1,036,612	421,248	421,248	441,865
	Grants & Contributions	1,029,076	1,497,381	1,277,846	1,277,846	1,327,047
	Intergovernmental	(7,382)	(209,738)	-	-	-
	Capital Outlay	-	-	-	-	-
	<b>Total</b>	<b>\$6,137,139</b>	<b>\$9,426,582</b>	<b>\$7,415,874</b>	<b>\$7,415,874</b>	<b>\$8,204,006</b>



## DEPARTMENT OF PUBLIC WORKS

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### MISSION:

To promote quality of life & public safety by providing safe, effective, and efficient public infrastructure.

### VISION:

The El Paso County Department of Public Works (“DPW”) is an award-winning team setting the standard for organizations within and outside of the county. We are built on and through employee and citizen engagement. We invest in and develop our workforce and demonstrate pride and professionalism through our work.

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### OVERVIEW

DPW is comprised of six divisions and is responsible for the planning, design, construction, maintenance, inspection, snow removal, and emergency repairs of all road and drainage infrastructure as well as maintaining the County’s fleet of vehicles and support equipment.

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### DIVISIONS

Highway / Engineering / Fleet  
Training / Resource Management / Customer Service





2023 OBJECTIVES & PERFORMANCE MEASURES

<b>1. INFRASTRUCTURE</b>		
<b>Goal: Assess the condition of roadway, stormwater, and fleet assets and implement strategies to sustainably fund, manage, and improve public owned infrastructure</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
<i>Complete acquisition and implementation of asset and work management systems by December 2022</i>	Formal acquisition of asset and work management systems complete with a 'go-live' target of February 2023	<i>By December 2023:</i> * Complete Asset Inventory and Condition Assessment * Implement Asset Lifecycle Management Strategies * Publish a Public Facing Asset Score Card
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
<i>Clearly identify each DPW Division's Essential Functions and associated manpower requirements by December 2022</i>	Completed identification of Essential Functions and published in-depth manpower report for the Department in March 2022	<i>By December 2023, Develop Standard Operating Procedures which capture the following:</i> * Processes * Equipment Requirements * Manpower Requirements * Production Goals * Levels of Service

<b>2. SERVICE QUALITY</b>		
<b>Goal: Set a course of continuous improvement dedicated to delivering innovative and professional service across all operational areas</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
<i>Measure current operational functions against peers, industry standards, and customer needs by December 2022</i>	Initiated self-assessment in March 2022 utilizing American Public Works Association Management Practices; completed reviewing 210 of 300 applicable management practices	<i>Complete self-assessment and enter 'improvement' phase in order to correct non-compliance with applicable management practices by December 2023</i>
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
<i>Establish Employee Survey Action Teams to address employee survey results by 15 May 2022</i>	5 Employee Survey Action Teams established to address 7 of the bottom 10 issues from the employee engagement survey	<i>Continue to refine each team's goals into action plans designed to address the team's assigned issue(s) by December 2023</i>





<b>3. COMMUNITY TRUST</b>		
<b>Goal: Enhance public understanding of operations, promote participation, engagement, and confidence in the Department of Public Works</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
<i>Improve our civic involvement through interaction with community partners, outreach, and educational programs by December 2022</i>	Established 'DPW Connects' program; collaborative effort with School District 49 and the Pikes Peak Business Education Alliance	<i>Continue to grow DPW Connects by establishing job shadowing, additional career days, and internship programs by December 2023</i>
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
<i>Establish liaison to other government agencies to identify partnership opportunities by December 2022</i>	Partnered with Schriever Space Force Base to determine viability of small-scale public to public partnership	<i>Solidify agreement with SSFB and pilot small scale public to public partnership by August 2023</i>

<b>4. HEALTH &amp; SAFETY</b>		
<b>Goal: Promote an environment that enhances safety for employees and citizens</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
<i>Develop a formal Public Works focused safety program covering all functional and operational areas by December 2022</i>	Department of Public Works 'Safety Coordinator' position created and staffed in September 2022	<i>Establish processes to track trends and utilize data in the delivery of safety enhancements and equipment by December of 2023</i>
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
<i>Enhance our response to safety emergencies and traffic concerns impacting our Community by December 2022</i>	Local Road Safety plan completed and adopted by Board of County Commissioners in October 2022	<i>Apply Local Road Safety Plan Concepts in future roadway improvements/ investments and capital programs by December 2023</i>



## FLEET MANAGEMENT

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### PURPOSE STATEMENT

Deliver comprehensive fleet management services while providing safe, reliable vehicles and equipment. Ensure County officials and employees can provide the best possible services to the residents of El Paso County, Colorado.

Fleet Management consists of twenty-seven full-time employees providing services at 3 Maintenance Facilities. The Fleet Division maintains ~1,250 assets worth \$45 million. County assets include equipment for landscaping, snow removal, construction, and road maintenance as well as a fleet of medium/heavy trucks, trailers, and passenger vehicles. Assets are spread over 20 County departments.

### 2022 ACCOMPLISHMENTS

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Completed:

- Added heavy equipment post column lifts capable of being used in any bay, increasing the efficiency and versatility of the maintenance shop.
- Average Fleet age decreased from 7.5 years to 6.6 years.
- Utilized Letters of Intent to pre-order equipment to offset the effects of dramatic increases in production lead times.

Ongoing:

- Utilize fleet management technology, to include vehicle telematics, allowing for real time, data driven, information increasing operational efficiency and accountability.
- County fuel site updates to equipment and software management.

### 2023 OBJECTIVES & PERFORMANCE MEASURES

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- Assess the efficiency and return-on-investment of current telematics systems against more advanced, capable systems that provide more information and reliable service connections.
- Using the County Fuel sites assessment performed in 2022, complete upgrade/update of the County's 12 internal fuels sites with more modern technologies including the equipment, tank monitoring and leak detection, and fuel management software.

### 2023 BUDGET HIGHLIGHTS

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- \$175,249 7% Personnel Increase
- \$100,936 Personnel Equity Compensation
- \$1,560,000 Four Motor Graders
- \$180,000 Pickup/Crew Truck



**BUDGET SUMMARY**

**FLEET - 120030, 40203**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	25,658	35,145	75,000	75,000	75,000
Miscellaneous Revenue	20,888	10,630	20,000	20,000	20,000	
Other Financing Sources	347,047	89,609	150,000	150,000	150,000	
<b>Total</b>	<b>\$393,593</b>	<b>\$135,384</b>	<b>\$245,000</b>	<b>\$245,000</b>	<b>\$245,000</b>	
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	2,002,953	1,922,678	2,394,242	2,104,181	2,670,427
	Operating and Maintenance	2,527,167	2,077,008	2,368,731	2,133,524	2,368,731
	Charges for Services	16,911	9,560	-	-	-
	Intergovernmental	(327,173)	(186,832)	-	-	-
	Capital Outlay	3,714,994	3,452,548	2,936,186	7,099,372	4,876,186
	<b>Total</b>	<b>\$7,934,852</b>	<b>\$7,274,961</b>	<b>\$7,699,159</b>	<b>\$11,337,077</b>	<b>\$9,915,344</b>



## PUBLIC WORKS – ROAD & BRIDGE FUND 2

### PURPOSE STATEMENT

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

### OVERVIEW

Road and Bridge Fund 2 includes the Engineering and Highway Divisions of the Department of Public Works.

Engineering oversees all aspects of the Transportation and Stormwater Systems to include Policy, Standards, Planning, Project Management and Consultant Selection. The Engineering Division performs Engineering, Design, Survey, Inspections, Construction Management, Real Estate, and Infrastructure Planning. This includes PPRTA projects, other locally funded projects and federally funded projects, GIS asset management, and MS4 permit compliance.

The Highway Division performs in-house maintenance and repair of County roads, bridges, drainage, signs, signals, and right-of-way. The Highway Division maintains roads and bridges in unincorporated El Paso County. Responsibilities include bridges, drainage culverts, open drainage ditch (channels), drainage pipes, guardrails, traffic control signs, traffic signals, warning flashers, streetlights and right-of-ways. Maintenance of existing infrastructure is the primary method used to keep the road network safe, reliable, and efficient. Staff processes nearly 3,000 Customer Service Requests on an annual basis. Typically, the top customer service requests are for grading of gravel roads, pothole repair, patching on paved roads, sign and signal requests, and drainage problems. Operations such as snow removal, ice control, flood repairs and other emergency response are also conducted to keep the road network and drainage system in good working order. Snow removal is the bulk of highway work related activities during the months of October-May.

### 2022 ACCOMPLISHMENTS

Completed:

- Fountain Mesa/Caballero Intersection and Roundabout
- US-24 & New Meridian/Falcon Park & Ride
- Reconstruction of Charter Oak Ranch Road at Fort Carson Gate 19
- West Colorado Ave. Corridor Improvements
- Monument Hill Road Safety Improvements
- McLaughlin Roundabout Installation
- Briargate Parkway/Stapleton Road Corridor Study
- Fontaine and Grinnell Intersection
- Peyton road and Drainage Master Plan
- Elbert Road Bridge Rehabilitation
- Hodgen Road Bridge deck replacement
- El Paso County and contracted water-based striping completed 681 lane miles of County wide striping
- Combined graveling program that used internal and external hauling to complete 98 lane miles
- Completed over 2,500 miles of roadway mowing



Ongoing:

- South Powers Corridor Study - South Powers Road to I-25
- Janitell Bridge Scour Protection
- Ellicott Bridge Replacement
- Beacon Lite Road Realignment and Improvements
- South Academy Blvd – I-25 to Bradley Road Off-Ramps
- Bradley Road Widening to 4-lane Principle Arterial
- Arnold Avenue Bridge Replacement
- Baptist/Hodgen/Roller Coaster Intersection
- Bradley Road/Grinnell Blvd Signal Installation
- Calhan Highway Bridge Replacement
- El Paso County Wetlands Bank
- Highway 105 Widening

2023 BUDGET HIGHLIGHTS

- \$1,028,915 7% Personnel increase
- \$1,500,000 Akers Pond Construction
- \$120,000 Replace Gates
- \$308,919 for 5 Additional FTE.
- \$400,000 Increased Fuel Cost
- \$16M for Roads

OPERATING INDICATORS

	2021 Actual	2022 Estimated	2023 Projected
Miles of Road Graveled (Center Line)	34	50	65
Cross Pans Constructed	29	34	34
Curb & Gutter Constructed	30,874	35,000	35,000
LF of Sidewalk Constructed	26,933	36,000	36,000
Pedestrian Curb Ramps Constructed	92	130	130
Miles of Road Paved (Lane)	45	118	75
Chip Surface Treatment Miles (Lane)	72	70	82
Dust Control Applied Miles (Lane)	186	215	213
Paved Roads (Center Line)	1157	1,156	1,156
Gravel Roads (Center Line)	1,048	1,047	1,047



**BUDGET SUMMARY**

**GENERAL FUND PUBLIC WORKS - ENGINEERING BUDGET - 11475**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	No Revenues		-	-	-	-
<b>Total</b>		<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel		2,385,918	2,609,638	3,535,960	4,535,960
Operating and Maintenance		-	-	2,464,286	675,000	3,320,000
Capital Outlay		-	-	100,000	-	-
<b>Total</b>		<b>\$2,385,918</b>	<b>\$2,609,638</b>	<b>\$6,100,246</b>	<b>\$5,210,960</b>	<b>\$7,164,879</b>

**ROAD & BRIDGE - FUND 2**

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Property Taxes		1,564,845	1,595,813	1,897,077	1,897,077
Specific Ownership Tax		7,140,998	8,242,254	7,398,487	7,398,487	7,620,442
Other Taxes		(2,222)	(2,269)	-	-	-
Intergovernmental		16,404,252	18,096,940	14,678,226	31,655,594	15,245,124
Charges for Services		735,041	893,833	750,000	750,000	750,000
Miscellaneous Revenue		3,751	59,626	-	-	-
Other Financing Sources		3,800	-	-	-	-
<b>Total</b>		<b>\$25,850,465</b>	<b>\$28,886,197</b>	<b>\$37,430,900</b>	<b>\$54,408,268</b>	<b>\$42,960,296</b>

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel		10,114,981	9,710,408	11,307,298	9,807,298
Operating and Maintenance		13,182,594	17,958,938	26,153,650	81,304,583	29,153,650
Charges for Services		13,768	88,330	222,120	222,120	222,120
Intergovernmental		(1,213,701)	(1,364,183)	(90,000)	(21,637,332)	(90,000)
Capital Outlay		531,345	269,576	1,338,608	2,575,383	1,338,608
<b>Total</b>		<b>\$22,628,987</b>	<b>\$26,663,069</b>	<b>\$38,931,676</b>	<b>\$72,272,052</b>	<b>\$43,889,678</b>


FUND BALANCE	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB	
	Estimated Beginning Fund Balance		21,576,405	24,797,882	27,021,011	27,021,011	9,157,227
	Budgeted Changes to Fund Balance		3,221,477	2,223,128	(1,500,776)	(17,863,784)	(929,382)
<b>Estimated Ending Fund Balance</b>		<b>\$24,797,882</b>	<b>\$27,021,011</b>	<b>\$25,520,235</b>	<b>\$9,157,227</b>	<b>\$8,227,845</b>	

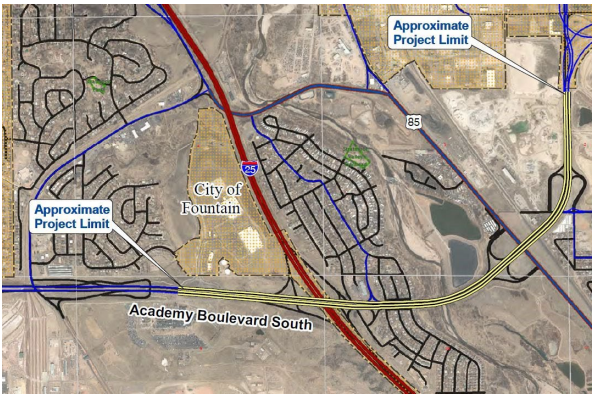
Road and Bridge fund balance is anticipated to decrease by approximately 67%. This is due to spending into fund balance in 2022 for expenditures related to Board approved road projects.



CAPITAL PROJECTS

Engineering is currently managing 50+ capital projects in various stages from design to construction with a total estimated budget of \$110,000,000. Below are some highlighted current projects.

Highway 105		
	Construction	\$ 13,000,000
	<b>FY 2023 Total</b>	\$ 8,000,000
<b>Project Description:</b>		
Part of the larger corridor project. The first phase will widen Hwy 105 from 2 lanes to 4 lanes from Jackson Creek Pkwy to Lake Woodmoor Dr with new underground drainage and a full spectrum detention and water quality pond and new roundabout at Knollwood Dr and Village Ridge Pt. (Funding = Federal)		
<b>Operating impacts:</b>		Cash flow federal & PPRTA funding until fed is exhausted
Est. Future Costs	FY2024 Cost	
	\$ 5,000,000	

South Academy Blvd. Widening		
	Design / Construction	\$63.2M (est.)
	<b>FY 2023 Total</b>	\$ 35,000,000
<b>Project Description:</b>		
Widens approximately 2 miles of South Academy Boulevard from 4 to 6 lanes. Includes improvements to multiple intersections/interchanges, widening multiple bridges, sound walls, signalization improvements, pedestrian, and ADA improvements, accessible bus stops, drainage, lighting, signage and striping improvements. Project also includes scour countermeasures within Fountain Creek. (Funding = Federal)		
<b>Operating impacts:</b>		Cash flow federal & PPRTA funding until fed is exhausted
Est. Future Costs (If applicable)	FY2024 Cost	FY2025 Cost
	\$ 20,000,000	\$ 8,200,000





Struthers Rd - North Gate Blvd Drainage & PWQ Pond		
	Design / Construction	\$ 3,100,000
	<b>FY 2023 Total</b>	<b>\$ 3,100,000</b>
<b>Project Description:</b>		
Addresses drainage issues through the construction of sub-regional drainage improvements for Struthers Road and North Gate Boulevard. This is the follow-up companion project to the Struthers-Gleneagle Roundabout. R&B-funded Design & Fed-funded Construction.		
<b>Operating impacts:</b>		None - City will maintain system once constructed

Bradley Road widening		
	Design / ROW	\$ 3,000,000
	<b>FY 2023 Total</b>	<b>\$ 3,000,000</b>
<b>Project Description:</b>		
Widening Bradley Road to a 4-lane urban principal arterial with multimodal access, from South Academy Road to Hancock Expressway, approximately 1 miles, including one intersection improvement		
<b>Operating impacts:</b>		None

Akers Wetland Bank		
	Design / Construction	\$ 722,000
	<b>FY 2023 Total</b>	<b>\$ 250,000</b>
<b>Project Description:</b>		
Design and Construction of wetland creation, enhancement, and preservation area for inclusion in the El Paso County Wetland Umbrella Mitigation Bank to offset impacts to wetlands on future El Paso County DPW infrastructure projects.		
<b>Operating impacts:</b>		None after wetland species establishment
Est. Future Costs (If applicable)	FY2024 Cost	
	\$472,000	





Galley Road Sidewalk (Bridge @ Peterson)		
	Engineering and Design	\$ 640,134
	<b>FY 2023 Total</b>	<b>\$ 640,134</b>
	<b>Project Description:</b>	
<p>This project provides for a new bridge to replace a low water crossing at the intersection of Galley Road and Peterson Road. Currently, stormwater flows over the road at the intersection and drains into Sand Creek. The project will design a structure to convey the stormwater under the road to allow for safe multimodal traffic across the intersection that meets current ADA standards. This project is funded by Federal TAP funds and El Paso County matching funds.</p>		

Clover Ditch Channel Bank Protection		
	Construction	\$ 600,000
	<b>FY 2023 Total</b>	<b>\$ 600,000</b>
	<b>Project Description:</b>	
<p>Over time, erosion from large storm events and Spring snowmelt has caused several areas of the bank of Clover Ditch to erode to the point where the banks are beginning to encroach into private property and cause damage to fencing, utility lines, and other appurtenances nearby. Approximately 100 feet of the northern channel bank east of “B” Street and approximately 50 feet of the southern channel bank west of “B” Street has been most adversely affected and is in need of remedial work before additional bank failure occurs. The project will generally consist of roviding protection fo the existing channel bank to prevent additional failure.</p>		
<b>Operating impacts:</b>		
County will continue to maintain drainage system		

Doe Creek Court Drainage Improvements		
	Engineering and Design	\$ 50,000
	Construction	\$ 700,000
	<b>FY 2023 Total</b>	<b>\$ 750,000</b>
	<b>Project Description:</b>	
<p>El Paso County seeks to improve existing stormwater management along Towner Ave, Twin Fawn Way, and Doe Creek Court by re-establishing 3000 LF of roadside drainage ditches and associated check dam &amp; driveway culverts, and re-grading 900 LF of the existing off-site drainage channel to bring them up to original stormwater design standards.</p> <p>Funding = ARPA</p>		
<b>Operating impacts:</b>		
County will continue to maintain drainage system		



Rex and Meridian		
	Design and ROW	\$ 220,000
	Construction	\$ 6,100,000
	<b>FY 2023 Total</b>	<b>\$ 6,320,000</b>
	<b>Project Description:</b>	
<p>Final design of intersection improvements to include; traffic signal, additional lanes (2040 ultimate condition), vertical sight distance corrections, and final utility coordination. Property acquisition will be complete in 2023.</p>		
<b>Operating impacts:</b>		Budget, coordination with developer. Meridian Ranch

Calhan Highway Bridge Improvements		
	Construction	\$ 2,600,000
	<b>FY 2023 Total</b>	<b>\$ 1,700,000</b>
	<b>Project Description:</b>	
	<p>Construction for single-span bridge replacement on Calhan Hwy approximately 1.5 miles south of US-24. Funding= Federal and R&amp;B</p>	
<b>Operating impacts:</b>		Cash flow federal funding until fed is exhausted
Est. Future Costs (If applicable)	FY2024 Cost	
	\$ 900,000	



## ROAD & BRIDGE ESCROW FUND 3

### OVERVIEW

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

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

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

### BUDGET SUMMARY

#### ROAD & BRIDGE ESCROW - FUND 3

ROAD & BRIDGE ESCROW - FUND 3						
REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Property Taxes	1,004,672	1,020,432	1,307,482	1,307,482	1,325,152
	Other Taxes	(1,192)	(294)	-	-	-
	<b>Total</b>	<b>\$1,003,480</b>	<b>\$1,020,138</b>	<b>\$1,307,482</b>	<b>\$1,307,482</b>	<b>\$1,325,152</b>
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Operating and Maintenance	10,072	10,232	96,534	96,534	117,137
	Grants & Contributions	985,412	1,017,901	1,210,948	1,210,948	1,208,015
	<b>Total</b>	<b>\$995,484</b>	<b>\$1,028,134</b>	<b>\$1,307,482</b>	<b>\$1,307,482</b>	<b>\$1,325,152</b>
FUND BALANCE	Estimated Beginning Fund Balance	-	7,996	-	-	-
	Budgeted Changes to Fund Balance	7,996	(7,996)	-	-	-
	Estimated Ending Fund Balance	\$7,996	\$-	\$-	\$-	\$-

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





## DEPARTMENT OF HUMAN SERVICES FUND 4

### PURPOSE STATEMENT

We strive to protect our most vulnerable citizens while providing efficient access to the services provided by local, state, and federal governments. We aim to keep families together and help them become self-sufficient. We work closely with community organizations to stretch the safety net we provide even further.

### OVERVIEW

Colorado operates as a state supervised, County administered system of programs, with a broad range of programs and services mandated by a long list of state statutes.



### 2022 ACCOMPLISHMENTS

#### Agency-Wide

A primary focus in 2022 was to increase retention while improving the overall wellbeing of our staff in response to the county wide engagement survey. Many strategies were implemented:

- Increase Opportunities for Engagement



- Each director established monthly in-office hours and encouraged anyone to stop by or schedule a time to share a concern, celebration, or idea
- The Agency-Wide solution box is encouraged by all leadership and a response protocol was established
- New employee welcome emails were established as step one of a new onboarding process that will be fully implemented in 2023
- Increase Communication
  - The agency Executive Director or Deputy Executive Director sends two all staff emails per week: one for general news and updates and one to share responses to suggestions and other feedback received
  - Quarterly agency-wide leadership meetings were implemented to ensure consistency among agency leaders and team building
- Provide Wellness Opportunities
  - A wellness committee was developed to help create a culture of self-care and staff wellbeing.
  - Bi-Annual wellness weeks were launched, providing a multitude of activities to engage staff in wellness strategies

### **Adult and Family Services**

- APS' annual Quality Assurance Audit was completed and not a single program area was found to need improvement. Additionally, caseworkers received 32 individual certificates recognizing exceptional casework.
- Adult Protective Services was chosen as a pilot county for Alternative Response, allowing El Paso County to help inform the framework that may roll out across all 64 counties in the coming years. The pilot aims to increase engagement and partnership with adults, families, and their support systems and, in turn, further support and enhance the wellbeing of at-risk adults in the community.
- Adult Services began piloting the Aid to the Needy Disabled (AND) Navigator Program. The program seeks to assist AND applicants and recipients in their pursuit of Social Security Income (SSI) – helping connect qualified individuals to federal assistance and in turn add further stability to the lives of disabled adults.
- Colorado Works – Workforce Development area had an employment entry rate of 37.79% for the state fiscal year. This rate exceeded the state goal and, in turn, helped families move into self-sufficiency while reducing reliance on public assistance programs

### **Children, Youth and Family Services**

- Congregate Care Placements

El Paso County has held steady with the reduction of congregate care placements for the year 2022. In continued response to the Family First Prevention and Service Act (FFPSA), the CYFS division participated in an innovative partnership with neighboring counties and the state for short term assessment beds in effort to meet complex placement needs.
- Zero to Three Teams

This program that focuses on the most vulnerable population (infants and toddlers) with specialized programming, training and expertise has continued to build a solid foundation toward a high-level, best practice approach to these assessments and cases; this has necessitated the addition of one more Nurse Practitioner for a total of two. Additionally, the 4<sup>th</sup> Judicial District court in partnership with CYFS and the zero to three community, established the Well Baby Specialty Court under one magistrate and a five specialized casework teams.
- Fatherhood and Father Engagement



CYFS was internationally recognized by the United States Pentagon for its efforts and partnerships with fathers and fatherhood skill building. The Army Community Partnerships Award, ***“Celebrating Partnerships that Enhance Army Readiness & Strengthen Community Bonds”*** was presented to El Paso County’s Center on Fathering Program and Ft. Carson. This honor was followed up by El Paso County being chosen as one of the four cohorts nationwide to participate, innovative ways to inform, improve engaging fathers and enhance fatherhood practices by Mathematica Policy Research.

- Caseworker Recruitment and Retention

In an effort to better serve the children and families within El Paso County, several strategies were implemented to increase recruitment and retention of caseworkers:

- Market reviews were conducted resulting in FLSA and salary adjustments
- Caseload Stipends were implemented
- Children Without Placement Stipends were implemented
- An Associate Caseworker team was created to broaden the candidate pool while creating a natural progression for Social Caseworkers
- A streamlined hiring process for Intake and Ongoing caseworkers was implemented by CYFS leadership

### **Economic Assistance**

- Met all goals set by Health Care Policy and Finance for fiscal year 2021/2022 to earn incentives (\$923,265) and exceeded most other counties in these same measures
- Due to a significant increase in SNAP work as well as a loss of staff due to COVID-19 related reasons, EPC continues to use a created plan that included using overtime for staff and supervisor focused. This plan continues to address the added work and maintain timeliness of services to clients
- Health First Colorado (Colorado’s Medicaid Program) has seen a significant increase in clients eligible during 2022 with 29.02% of El Paso County’s population receiving these benefits. Despite the increase in volume El Paso County has been able to exceed timely determinations in more than 98.1% of new applications over the last 12 months

### **Quality and Development Services**

The Quality and Development Services Division is a newly created division within the El Paso County Department of Human Services to improve outcomes and customer service through an engaged and highly trained workforce. The division consists of one director, three managers and six teams. Contracts & Internal Compliance, Quality Assurance, and Staff Development all reside within this division. This division will provide equity throughout the agency by providing support to all other divisions. By bringing these critical supports under one division, the agency will benefit from comprehensive policy and data analysis and a targeted focus on staff development, as well identified areas for improvement through the Quality Assurance team to ensure we are providing the best services to our clients with up-to-date and transparent data for El Paso County residents.

- Contracts & Internal Compliance
  - Improved efficiencies with mass document issuance by working with data staff to create data reports
  - Worked with Legal and Risk to streamline DHS insurance requirements to ensure all programs requirements are right-sized and endorsements are equitably required
  - Sub-granted and oversaw the distribution of the Community Services Block Grant CARES funds to provide over \$800,000 in rent, mortgage, and utility assistance to El Paso County citizens
- Quality Assurance
  - The Fraud Investigations and Prevention team transitioned back from Finance to DHS. They earned \$297,515 in incentives for the County
  - The Quality Assurance team completed approximately 4,400 audits for the calendar year, comprised of roughly 250 SNAP, 45 Adult, and 75 Colorado Works case reviews per month





- Staff Development
  - The staff development team has moved to the newly established Quality and Development Services Division to better provide comprehensive onboarding and training for staff and expand the existing internship program.
  - Although in transition, the staff development team coordinated internships for 30 students (working towards both master's and bachelor's degree) across 10 different schools in the 2021/2022 school year. This school year, the team is supporting 12 current students and is focused on developing additional retention strategies.
  - The team supports training and onboarding for the entire agency. Some highlights from this year:
    - In CYFS - the team onboarded 127 individuals, with 76 graduates from the Child Welfare Training Academy
    - Across benefit programs - the team trained a total of 114 new staff members
    - For the entire agency - the team hosted 10 new hire orientations
    - New trainings have been developed for ongoing support of staff, including trainings on critical thinking, building boundaries, stress, and de-escalation





2023 OBJECTIVES & PERFORMANCE MEASURES

<b>2. SERVICE QUALITY</b>		
<b>Goal: Father Face-to Face contacts</b>		
2023		
Target		
35%		
<b>Goal: Colorado Works Employment Entry</b>		
2022		2023
Target	Actual	Target
35%	37.79%	35%
<b>Goal: Health First Colorado Applications</b>		
2022		2023
Target	Actual	Target
95%	98%	95%
<b>Goal: Health First Colorado Recertifications</b>		
2022		2023
Target	Actual	Target
0%	0%	95%
<b>Goal: Timely SNAP Applications</b>		
2022		2023
Target	Actual	Target
95%	75%	95%
<b>Goal: SNAP Recertifications</b>		
2022		2023
Target	Actual	Target
95%	24%	95%
<b>Goal: Develop System for Internal Contract Audits</b>		
2023		
Target		
by 4/30/2023		



<b>2. SERVICE QUALITY</b>	
<b>Goal: Centralized System for Training Tracking</b>	
2023	
Target	
by 7/31/2023	
<b>Goal: Decrease Turnover</b>	
<b>2022</b>	<b>2023</b>
<b>Actual</b>	<b>Target</b>
27%	20%
<b>Goal: Create Internal Dashboard</b>	
2023	
Target	
by 3/31/2023	

<b>3. COMMUNITY TRUST</b>	
<b>Goal: Create External Dashboard</b>	
2023	
Target	
by 12/31/2023	

<b>4. HEALTH &amp; SAFETY</b>		
<b>Goal: Center on Fathering Referrals</b>		
2023		
Target		
60%		
<b>Goal: Disability Navigator Pilot</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
Start Pilot	Started	Establish Metrics
<b>Goal: APS Safety Improvement</b>		
<b>2022</b>		<b>2023</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>
90%	99.60%	90%
<b>Goal: Child Welfare Assessment Closures</b>		
2023		
Target		
90%		



2022 - 2023 FUNDING STRATEGIES

The El Paso County DHS is primarily funded through various state and federal grants and some county match or Maintenance of Effort (MOE). State grants are generally issued on the State Fiscal Year (July 1 - June 30) and federal grants are funded on the Federal Fiscal Year (October 1 - September 30) each year. Colorado Counties Incorporated, County Commissioners, and the Strategic Initiatives Division in partnership with EPC DHS continues to advocate for adequate resources for the county.

Office of State Budget and Planning did not propose any increases for counties in 2021-2022, including EPC DHS for SFY 2020-2021, due to the fiscal impacts of COVID-19 on the state budget. A number of county funds were refinanced through the state long-term reserve, but this did not have an impact on county funding levels.

2022 - 2023 BUDGET HIGHLIGHTS

- Ended the budget year on a positive note being fully closed-out in all DHS programs
- EPC DHS's TANF reserve continues to be at 40%, which is the maximum percentage of reserve that is allowed by state statute. Reserve funds are restricted and can only be used in TANF, Child Welfare, or CCCAP
- \$1,658,908 7% Personnel Increase
- DHS earned all available performance incentive funds from HCPF at the state in the amount of \$923K

BUDGET SUMMARY

DEPARTMENT OF HUMAN SERVICES - FUND 4

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Taxes	18,823,558	19,123,938	19,273,937	19,273,937	22,473,937
Intergovernmental	64,060,613	65,161,330	61,600,082	61,845,516	63,932,977	
Charges for Services	-	-	-	-	-	
Contributions	100	100	-	-	-	
<b>Total</b>	<b>\$82,884,271</b>	<b>\$84,285,367</b>	<b>\$80,874,019</b>	<b>\$81,119,453</b>	<b>\$86,406,914</b>	
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	52,914,366	54,370,545	49,397,354	52,615,788	56,200,790
	Operating and Maintenance	9,048,766	8,060,535	12,441,760	9,968,760	9,363,760
	Charges for Services	7,209,234	7,586,852	6,825,225	6,825,225	6,903,225
	Grants & Contributions	13,912,969	14,322,028	13,559,450	13,059,450	13,059,450
	Intergovernmental	(1,346,804)	(1,171,508)	(1,372,811)	(1,372,811)	(1,372,811)
	Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$81,738,530</b>	<b>\$83,168,453</b>	<b>\$80,850,978</b>	<b>\$81,096,412</b>	<b>\$84,154,414</b>	
FUND BALANCE	Estimated Beginning Fund Balance	1,594,198	2,739,939	3,856,853	3,856,853	3,879,894
	Budgeted Changes to Fund Balance	1,145,741	1,116,914	23,041	23,041	2,252,500
	<b>Estimated Ending Fund Balance</b>	<b>\$2,739,939</b>	<b>\$3,856,853</b>	<b>\$3,879,894</b>	<b>\$3,879,894</b>	<b>\$6,132,394</b>

The fund balance is budgeted to increase by 58% in anticipation of future increase in expenditures due to program cost outpacing federal and state grant allocations.



**CAPITAL IMPROVEMENT FUND 6 AND DEBT**

**OVERVIEW**

The Community Investment Fund is the County’s Capital Improvement Fund. This fund accounts for financial resources to be used for the acquisition or construction of major capital projects other than those financed by proprietary funds, as well as payments on the County’s annual lease obligations. Current year lease obligations in the amount of \$14.4 million are held in escrow, restricted externally to be used only for those payments.

**BUDGET SUMMARY**

**COMMUNITY INVESTMENT (CAPITAL) - FUND 6**

<b>COMMUNITY INVESTMENT (CAPITAL) - FUND 6</b>						
<b>REVENUES</b>	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Property Taxes	-	-	-	-	-
	Sales Taxes	11,222,140	11,261,275	10,672,750	10,672,750	10,674,800
	Other Taxes	116	92	-	-	-
	Intergovernmental	3,959,334	3,331,079	-	-	-
	Miscellaneous Revenue	-	-	-	-	-
	Other Financing Sources	1,791	-	3,472,584	3,472,584	3,472,834
	<b>Total</b>	<b>\$15,183,381</b>	<b>\$14,592,446</b>	<b>\$14,145,334</b>	<b>\$14,145,334</b>	<b>\$14,147,634</b>
<b>EXPENDITURES</b>	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Operating and Maintenance	13,842	18,910	20,000	20,000	20,000
	Charges for Services	14,265,971	14,111,962	14,125,334	14,125,334	14,127,634
	Grants & Contributions	-	-	-	-	-
	Intergovernmental	-	-	-	-	-
	<b>Total</b>	<b>\$14,469,966</b>	<b>\$14,497,025</b>	<b>\$14,145,334</b>	<b>\$14,280,493</b>	<b>\$14,147,634</b>
<b>FUND BALANCE</b>	Estimated Beginning Fund Balance	985,324	1,698,739	1,794,161	1,794,161	1,659,002
	Budgeted Changes to Fund Balance	713,415	95,422	-	(135,159)	-
	<b>Estimated Ending Fund Balance</b>	<b>\$1,698,739</b>	<b>\$1,794,161</b>	<b>\$1,794,161</b>	<b>\$1,659,002</b>	<b>\$1,659,002</b>

There was no significant change to fund balance greater than 10% for the Capital Improvement Fund.



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## CAPITAL EXPENDITURES AND OPERATING IMPACTS

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**El Paso County does not have any debt, as defined by Colorado statutes.** Currently, the County has no major capital projects in the Capital Fund. **Capital expenditures** are expenditures resulting in the acquisition of or addition to the County's fixed asset inventory. The Financial Road map shows ongoing capital expenditures, which include Facilities Critical Needs, Major Facility improvements, System upgrades, Community Services Department Parks Capital Projects, Fleet Hydraulic Lift/Light Fleet replacement, and Department of Public Works Capital Road and Bridge projects. All these expenditures are paid directly out of FUND 1 and FUND 2. EPC does not issue debt without voter approval as outlined in Tabor (section 54.1.1 of Budget Policy). EPC does have annual lease obligations and are outlined below.

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### DEBT – CERTIFICATE OF PARTICIPATION

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

Following are the outstanding COP's for EPC:

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

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

During 2011, the County, through the El Paso County Facilities Corporation, issued \$32.82 million Refunding Certificates of Participation series 2011A, which were dated July 20, 2011 and refund the Certificates of Participation Series 2002B. The 2011A certificates carry interest rates ranging from 2.75% to 5.25% and mature December 1, 2011 through December 1, 2027 for the Criminal Justice Center. The refunded Certificates Series 2002B will become due and payable, in accordance with their terms, until December 1, 2012 at which time all the remaining 2002B Certificates shall mature or be redeemed at a redemption price.

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

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

During 2018, The County, through the El Paso County Facilities Corporation, issued \$28.38 million in Certificates of Participation Series 2018, which were dated May 10, 2018. The Series 2018 Certificates carry interest rates ranging from 4.00% to 5.00%, and mature December 1, 2029. This refinanced the remaining portion of the Series 2007A.

During 2020, The County, through the El Paso County Facilities Corporation, refunded Series 2008 Certificates and Series 2010A Certificates for a total of \$48.22 million, dated March 12, 2020. The 2020 series mature December 1, 2036.





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

During 2017, the County, through the El Paso County Facilities Corporation, entered into a Direct Loan Series 2017 Lease Purchase agreement in the amount of \$3,889,673 for various Fleet Equipment. The lease purchase will amortize over three years with principal amortizing semi-annually beginning December 1, 2017 with final payment due on June 1, 2020.

During 2019, the County, through the El Paso County Facilities Corporation, entered into a Direct Load Series 2019 Lease Purchase agreement in the amount of \$4,710,736 for various Fleet Equipment. The lease purchase will amortize over five years with principal amount amortizing semi-annually beginning December 1, 2019 with final payment due December 1, 2023.

***Annual Capital Lease Obligation Schedule 2023-2025***

		JP Morgan - 2019 Heavy Fleet		
		Principal	Interest	Total
<b>2023</b>	12/01/23	1,017,524	22,660	1,040,184
<b>2024</b>	12/01/24			0
<b>2025</b>	12/01/25			0
		<b>1,017,524</b>	<b>22,660</b>	<b>1,040,184</b>





ANNUAL LEASE OBLIGATION SCHEDULES

Annual COP Lease Obligation Schedule 2023-2036

		Series 2011 - CJC			Series 2012 Refi of 2003 and COR			Series 2016 Refi of 2007A		
		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
	06/01/23		300,625			33,500			161,075	
<b>2023</b>	12/01/23	2,440,000	300,625	3,041,250	1,340,000.00	33,500	1,407,000	1,915,000	161,075	2,237,150
	06/01/24		245,575						141,925	
<b>2024</b>	12/01/24	2,555,000	245,575	3,046,150				1,950,000	141,925	2,233,850
	06/01/25		194,475						122,425	
<b>2025</b>	12/01/25	2,655,000	194,475	3,043,950				1,990,000	122,425	2,234,850
	06/01/26		141,375						102,525	
<b>2026</b>	12/01/26	2,760,000	141,375	3,042,750				2,025,000	102,525	2,230,050
	06/01/27		72,375						82,275	
<b>2027</b>	12/01/27	2,895,000	72,375	3,039,750				2,070,000	82,275	2,234,550
	06/01/28								58,988	
<b>2028</b>	12/01/28							2,115,000	58,988	2,232,975
	06/01/29								32,550	
<b>2029</b>	12/01/29							2,170,000	32,550	2,235,100
	06/01/30									
<b>2030</b>	12/01/30									
	06/01/31									
<b>2031</b>	12/01/31									
	06/01/32									
<b>2032</b>	12/01/32									
	06/01/33									
<b>2033</b>	12/01/33									
	06/01/34									
<b>2034</b>	12/01/34									
	06/01/35									
<b>2035</b>	12/01/35									
	06/01/36									
<b>2036</b>	12/01/36									
		<b>13,305,000</b>	<b>1,908,850</b>	<b>15,213,850</b>	<b>1,340,000</b>	<b>67,000</b>	<b>1,407,000</b>	<b>14,235,000</b>	<b>1,403,525</b>	<b>15,638,525</b>



El Paso County 2023 Adopted Budget

		Series 2018 – Judicial Complex/Parking			Series 2020 Refining 2008 DHS & 2010 Strategic Moves			TOTAL		
		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
<b>2023</b>	06/01/23		466,250			639,775				
	12/01/23	2,450,000	466,250	3,382,500	1,740,000	639,775	3,019,550	<b>9,885,000</b>	<b>3,202,450</b>	<b>13,087,450</b>
<b>2024</b>	06/01/24		429,500			596,275				
	12/01/24	2,525,000	429,500	3,384,000	1,825,000	596,275	3,017,550	<b>8,855,000</b>	<b>2,826,550</b>	<b>11,681,550</b>
<b>2025</b>	06/01/25		366,375			550,650				
	12/01/25	2,655,000	366,375	3,387,750	1,910,000	550,650	3,011,300	<b>9,210,000</b>	<b>2,467,850</b>	<b>11,677,850</b>
<b>2026</b>	06/01/26		300,000			531,550				
	12/01/26	2,785,000	300,000	3,385,000	1,950,000	531,550	3,013,100	<b>9,520,000</b>	<b>2,150,900</b>	<b>11,670,900</b>
<b>2027</b>	06/01/27		230,375			502,300				
	12/01/27	2,920,000	230,375	3,380,750	2,010,000	502,300	3,014,600	<b>9,895,000</b>	<b>1,774,650</b>	<b>11,669,650</b>
<b>2028</b>	06/01/28		157,375			452,050				
	12/01/28	3,070,000	157,375	3,384,750	2,110,000	452,050	3,014,100	<b>7,295,000</b>	<b>1,336,825</b>	<b>8,631,825</b>
<b>2029</b>	06/01/29		80,625			399,300				
	12/01/29	3,225,000	80,625	3,386,250	2,205,000	399,300	3,003,600	<b>7,600,000</b>	<b>1,024,950</b>	<b>8,624,950</b>
<b>2030</b>	06/01/30					344,175				
	12/01/30				2,150,000	344,175	2,838,350	<b>2,150,000</b>	<b>688,350</b>	<b>2,838,350</b>
<b>2031</b>	06/01/31					290,425				
	12/01/31				2,245,000	290,425	2,825,850	<b>2,245,000</b>	<b>580,850</b>	<b>2,825,850</b>
<b>2032</b>	06/01/32					234,300				
	12/01/32				2,360,000	234,300	2,828,600	<b>2,360,000</b>	<b>468,600</b>	<b>2,828,600</b>
<b>2033</b>	06/01/33					175,300				
	12/01/33				2,470,000	175,300	2,820,600	<b>2,470,000</b>	<b>350,600</b>	<b>2,820,600</b>
<b>2034</b>	06/01/34					125,900				
	12/01/34				2,570,000	125,900	2,821,800	<b>2,570,000</b>	<b>251,800</b>	<b>2,821,800</b>
<b>2035</b>	06/01/35					74,500				
	12/01/35				2,665,000	74,500	2,814,000	<b>2,665,000</b>	<b>149,000</b>	<b>2,814,000</b>
<b>2036</b>	06/01/36					21,200				
	12/01/36				1,060,000	21,200	1,102,400	<b>1,060,000</b>	<b>42,400</b>	<b>1,102,400</b>
		<b>19,630,000</b>	<b>4,061,000</b>	<b>23,691,000</b>	<b>29,270,000</b>	<b>9,875,400</b>	<b>39,145,400</b>	<b>77,780,000</b>	<b>17,315,775</b>	<b>95,095,775</b>



**CAPITAL EXPENDITURE PROJECTS FUND 1 AND FUND 2 SUMMARY**

The majority of Capital projects are funded through the General Fund (Fund 1) and the Road and Bridge Fund (Fund 2) and are listed in each of those Departments. A summary is listed below of these projects.

<b>2023 Capital Projects Summary</b>			
Department	Project	Fund	Cost
Community Service Department	Fox Run Nature Center	General - 1	430,000
Community Service Department	Paint Mines Interpretive Park	General - 1	200,000
Community Service Department	Pineries Open Space Phase II Trail Construction	General - 1	93,375
Community Service Department	Ute Pass Regional Train Construction	General - 1	1,400,000
Community Service Department	Widefield Park & Crews Gulch Trail Paving	General - 1	175,000
Public Works	Renegade Drive Realignment	R&B - 2	350,000
Public Works	Suburban Drive Sidewalk Improvements	R&B - 2	175,000
Public Works	Doe Creek Drainage	General – 1 (ARPA)	750,000
Public Works	Marfak Drive Realignment	R&B - 2	500,000
Public Works	Vale Road Drainage	R&B - 2	500,000
Public Works	Ute Pass Trail Phase 2	R&B - 2	1,850,000
Public Works	Bradley Road Widening	R&B - 2	3,000,000
Public Works	South Academy Boulevard Improvements	R&B - 2	43,500,000
Public Works	Calhan Bridge Replacement	R&B - 2	2,900,000
Public Works	Cochise Road Improvements	R&B - 2	400,000
Public Works	Goldfield Bridge Improvements	R&B - 2	400,000
Public Works	High Meadow Lane Improvements	R&B - 2	500,000
Public Works	Rex at Meridian Improvements	R&B - 2	500,000
Public Works	Tanager fence Improvements	R&B - 2	200,000
Public Works	Bradley/Grinnell Intersection Improvements	R&B - 2	450,000
Public Works	Galley Road Sidewalk Improvements	R&B - 2	640,134
Public Works	Clover Ditch Improvements	R&B - 2	800,000
Public Works	South Powers Boulevard Corridor Study	R&B - 2	996,000
Public Works	Ellicott Bridge Improvements	R&B - 2	4,000,000
Public Works	Highway 105 Improvements Project A	R&B - 2	21,200,000
Public Works	Janitell Bridge	R&B - 2	2,500,000
Public Works	Silverton / Summit Road Improvements	R&B - 2	400,000
Public Works	Anemone Hill Road Geotechnical Investigation	R&B - 2	100,000
Public Works	Arnold Avenue Bridge Replacement	R&B - 2	2,200,000
Public Works	Peyton Road and Drainage Master Plan	R&B - 2	250,000
Public Works	Struthers-Northgate Drainage Improvements	R&B - 2	3,000,000
Public Works	Akers Wetland Bank	R&B - 2	722,000
Public Works	Security Ditch (Fontaine Blvd to Crews Gulch)	General – 1 (ARPA)	2,000,000
Public Works	Colorado Centre Drainage Improvements	General – 1 (ARPA)	1,750,000
Public Works	Brookmoor Pipeline Rehabilitation	General – 1 (ARPA)	1,000,000
Public Works	Dix Circle Trash Capture	R&B - 2	400,000
Public Works	Beaver Creek Drainage Basin Planning Study	R&B - 2	375,000



2023 Capital Projects Summary Continued			
Department	Project	Fund	Cost
Public Works	Security Widefield Drainage Basin Planning Study	General – 1 (ARPA)	400,000
Public Works	Templeton Gap Drainage Basin Planning Study	General – 1 (ARPA)	400,000
Public Works	Windmill Gulch Drainage Basin Planning Study	General – 1 (ARPA)	400,000
Public Works	Jimmy Camp Creek Drainage Basin Planning Study	R&B - 2	380,000
Public Works	11581 Calle Corvo Drainage Improvements	R&B - 2	500,000
Public Works	Hampton South Drainage Improvements	R&B - 2	500,000
Public Works	98 Jasper Drive Drainage Improvements	R&B - 2	1,000,000
Public Works	Aqualane Drive Drainage Improvements	R&B - 2	250,000
Public Works	7475 Dove Creek Circle Drainage Improvements	R&B - 2	100,000
Public Works	East Las Vegas Street Drainage Improvements	R&B - 2	200,000
Public Works	Hunting Downs Way Drainage Improvements	R&B - 2	100,000
Public Works	19040 Beacon Lite Road Drainage Improvements	R&B - 2	250,000
Public Works	Drury Lane / Widefield Park Drainage Improvements	R&B - 2	250,000
Public Works	Wind Dance Lane Improvements	R&B - 2	250,000
Public Works	Commanchero Drive / Chippewa Road Inlet Replacement	R&B - 2	400,000
Public Works	Coventry Drive Drainage Improvements	R&B - 2	200,000
Public Works	8230 Wilderness Drive Drainage Improvements	R&B - 2	50,000
Public Works	Cresta Loma Drainage Improvements	R&B - 2	1,000,000
		<b>Total</b>	<b>107,236,509</b>



## SELF-INSURANCE FUND 12

### OVERVIEW

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

### BUDGET SUMMARY

#### SELF-INSURANCE - FUND 12

SELF-INSURANCE - FUND 12						
REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
		Sales Taxes	18,076,218	24,163,633	26,748,461	26,748,461
	Intergovernmental	-	-	-	-	-
	Charges for Services	29,762,590	28,347,102	27,942,983	27,942,983	29,554,059
	Miscellaneous Revenue	11,403	13,658	-	-	-
	Other Financing Sources	59,436	327,321	85,000	85,000	85,000
	<b>Total</b>	<b>\$47,909,647</b>	<b>\$52,851,714</b>	<b>\$54,776,444</b>	<b>\$54,776,444</b>	<b>\$55,592,944</b>
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	31,691,428	31,384,597	35,943,973	35,943,973	36,925,239
	Operating and Maintenance	9,360,275	10,258,048	12,189,360	12,251,503	13,055,709
	Charges for Services	2,391,431	2,874,702	3,106,742	3,106,742	4,449,748
	Grants & Contributions	3,250,359	3,413,714	3,004,843	3,004,843	3,217,500
	Capital Outlay	-	-	-	-	-
	<b>Total</b>	<b>\$46,693,492</b>	<b>\$47,931,062</b>	<b>\$54,244,918</b>	<b>\$54,307,061</b>	<b>\$57,648,196</b>
FUND BALANCE	Estimated Beginning Fund Balance	13,609,641	14,825,796	19,746,448	19,746,448	20,215,831
	Budgeted Changes to Fund Balance	1,216,155	4,920,652	531,526	469,383	(2,055,252)
	<b>Estimated Ending Fund Balance</b>	<b>\$14,825,796</b>	<b>\$19,746,448</b>	<b>\$20,277,974</b>	<b>\$20,215,831</b>	<b>\$18,160,579</b>

There is a slight decrease to fund balance due to higher expenditures for this year.



## CONSERVATION TRUST FUND 15

### OVERVIEW

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

### BUDGET SUMMARY

#### CONSERVATION TRUST - FUND 15

REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	1,519,832	1,805,964	1,406,525	1,406,525	1,406,525
Miscellaneous Revenue	4,998	453	-	-	-	
<b>Total</b>	<b>\$1,524,830</b>	<b>\$1,806,417</b>	<b>\$1,406,525</b>	<b>\$1,406,525</b>	<b>\$1,406,525</b>	

EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Personnel	1,291,364	1,149,478	1,279,902	1,279,902	1,279,902
Operating and Maintenance	123,968	121,274	126,171	321,895	126,171	
Charges for Services	452	484	452	452	452	
Grants & Contributions	-	-	-	-	-	
Capital Outlay	-	349,728	-	150,000	-	
<b>Total</b>	<b>\$1,415,784</b>	<b>\$1,620,964</b>	<b>\$1,406,525</b>	<b>\$1,752,249</b>	<b>\$1,406,525</b>	

FUND BALANCE	Estimated Beginning Fund Balance	983,232	1,092,278	1,277,731	1,277,731	932,007
	Budgeted Changes to Fund Balance	109,046	185,453	-	(345,724)	-
	<b>Estimated Ending Fund Balance</b>	<b>\$1,092,278</b>	<b>\$1,277,731</b>	<b>\$1,277,731</b>	<b>\$932,007</b>	<b>\$932,007</b>

There was a 27% decrease to fund balance in 2022. This is due to spending into fund balance in 2022 of approximately \$345,724 for expenditures related to Board approved parks projects.



## SCHOOLS TRUST FUND 19

### OVERVIEW

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

### BUDGET SUMMARY

#### SCHOOLS TRUST - FUND 19

SCHOOLS TRUST - FUND 19						
REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	237,052	216,888	275,000	275,000	313,000
	<b>Total</b>	<b>\$237,052</b>	<b>\$216,888</b>	<b>\$275,000</b>	<b>\$275,000</b>	<b>\$313,000</b>
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Grants & Contributions	26,291	281,811	275,000	324,542	313,000
	<b>Total</b>	<b>\$26,291</b>	<b>\$281,811</b>	<b>\$275,000</b>	<b>\$324,542</b>	<b>\$313,000</b>
FUND BALANCE	Estimated Beginning Fund Balance	244,797	455,558	390,635	390,635	341,093
	Budgeted Changes to Fund Balance	210,761	(64,923)	-	(49,542)	-
	<b>Estimated Ending Fund Balance</b>	<b>\$455,558</b>	<b>\$390,635</b>	<b>\$390,635</b>	<b>\$341,093</b>	<b>\$341,093</b>

There was a 13% decrease to 2022 fund balance due to additional contributions.





## HOUSEHOLD HAZARDOUS WASTE MANAGEMENT FUND 22

### OVERVIEW

As part of the Community Services Department, the Household Hazardous Waste Management Fund has been established by the Board of County Commissioners to collect tipping fees at privately owned landfills within the County. The funds are appropriated for waste management and landfill diversion activities staff, and equipment necessary for proper hazardous waste disposal and recycling within the County. This is a restricted fund authorized by Colorado Revised Statutes 30-20-115.

### OPERATING INDICATORS

	2021 Actual	2022 Estimated	2023 Projected
Household Chemical Waste Programs/Days Open	271	267	264
Yard Waste Collection Programs/Days	88	84	79
Black Forest Wildfire Mitigation Mulch Programs	152	112	96

### BUDGET SUMMARY

#### HOUSEHOLD HAZARDOUS WASTE MANAGEMENT - FUND 22

	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	REVENUES					
	Charges for Services	1,348,151	1,339,694	1,250,000	1,250,000	1,260,000
	Miscellaneous Revenue	29,428	16,888	22,000	22,000	15,000
	Total	\$1,377,579	\$1,356,582	\$1,272,000	\$1,272,000	\$1,275,000
EXPENDITURES						
	Personnel	484,378	487,221	502,150	499,950	502,781
	Operating and Maintenance	751,349	722,291	767,850	947,550	770,219
	Charges for Services	1,928	2,351	2,000	24,500	2,000
	Total	\$1,320,142	\$1,211,863	\$1,272,000	\$1,472,000	\$1,275,000
FUND BALANCE						
	Estimated Beginning Fund Balance	1,120,899	\$1,178,336	\$1,323,055	\$1,323,055	\$1,123,055
	Budgeted Changes to Fund Balance	57,437	144,719	-	(200,000)	-
	Estimated Ending Fund Balance	\$1,178,336	\$1,323,055	\$1,323,055	\$1,123,055	\$1,123,055

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



## LOCAL IMPROVEMENT DISTRICTS FUND 75

### OVERVIEW

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

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

### BUDGET SUMMARY

#### FALCON VISTA ACQUISITION LID - FUND 75

FALCON VISTA ACQUISITION LID - FUND 75						
REVENUES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Intergovernmental	73,032	90,164	73,000	73,000	73,000
	Miscellaneous Revenue	473	33	2,000	2,000	2,000
	Total	\$73,505	\$90,198	\$75,000	\$75,000	\$75,000
EXPENDITURES	Category	2020 Actual	2021 Actual	2022 OAB	2022 Revised	2023 OAB
	Charges for Services	1,535	1,792	1,500	1,500	1,500
	Non-Operating Expense	74,429	83,526	73,500	73,500	73,500
	Total	\$75,964	\$85,319	\$75,000	\$75,000	\$75,000
FUND BALANCE	Estimated Beginning Fund Balance	86,013	\$83,554	\$88,433	\$88,433	\$88,433
	Budgeted Changes to Fund Balance	(2,459)	4,879	-	-	-
	Estimated Ending Fund Balance	\$83,554	\$88,433	\$88,433	\$88,433	\$88,433

There was no significant change to fund balance greater than 10% for LIDS Fund 75.



## V. DEMOGRAPHIC & STATISTICAL SECTION



**STATISTICAL INFORMATION**

El Paso County Demographic and Economic Indicators	
Median Household Income (in 2021 dollars)	\$75,909
Median Value of Owner – Occupied Housing Units 2017-2021	\$331,400
Households 2015-2021	282,904
High School Graduate of Higher, percent of age 25+ 2017-2021	94.40%
Bachelor’s Degree or Higher, percent of age 25+ 2017-2021	39.50%
Total Employer Establishments 2021	18,165
Total Employment 2020	257,543
Mean Travel Time to Work (minutes) age 16+ 2017-2021	23.9

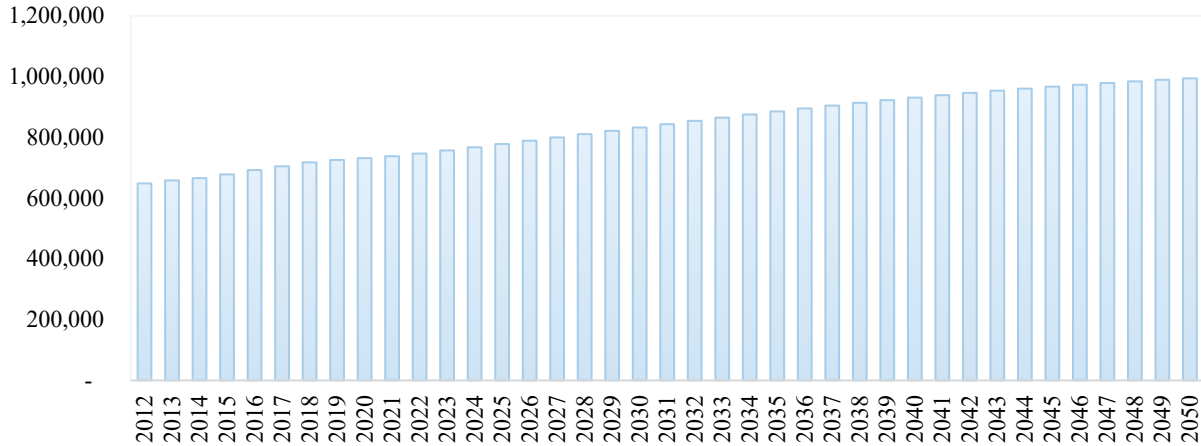
Source: United States Census Bureau

El Paso County Demographics			
Race	2019	2020	2021
American Indian non-Hispanic	5,468	5,518	4,573
Asian non-Hispanic	27,633	28,312	21,786
Black non-Hispanic	52,942	53,392	44,065
Hispanic	129,366	132,189	135,054
Native Hawaiian non-Hispanic	-	-	2,193
White non-Hispanic	510,087	512,229	500,938
Two or More non-Hispanic	-	-	29,923
<b>Total</b>	<b>725,496</b>	<b>731,640</b>	<b>738,532</b>

Source: Colorado Department of Local Affairs



### El Paso County Projected Total Population 2012-2050



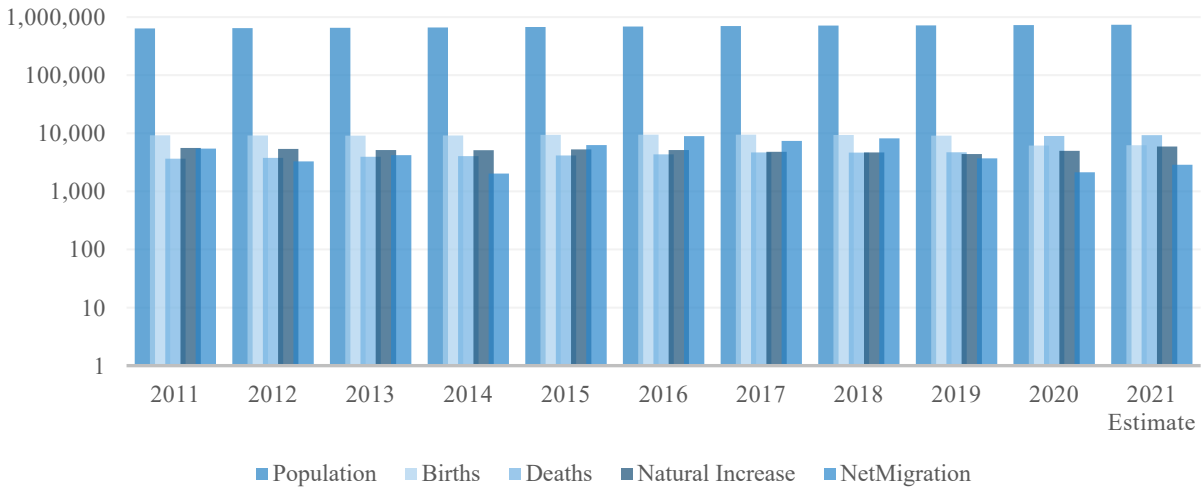
Source: Colorado Department of Local Affairs

El Paso County – Labor Force Participation by Age 2014-2021								
AGE	2014	2015	2016	2017	2018	2019	2020	2021
16 to 19	14,344	13,905	13,794	13,821	13,828	13,803	13,698	13,610
20 to 24	29,382	29,878	30,862	32,065	32,243	32,485	32,610	32,747
25 to 34	64,233	64,827	67,223	71,004	73,973	77,245	80,232	82,645
35 to 44	60,510	60,589	61,498	63,825	64,888	65,810	67,033	69,133
45 to 54	73,238	71,325	71,078	71,558	69,993	68,456	67,348	66,767
55 to 64	52,359	53,914	56,177	59,556	60,444	61,179	61,349	60,966
65+	15,034	16,043	17,225	18,706	19,521	20,339	21,205	22,103

Source: Colorado Department of Local Affairs



### El Paso County Change in Population



Source: Colorado Department of Local Affairs

El Paso County and Municipalities Population 2015-2021							
Area Name	2015	2016	2017	2018	2019	2020	2021
Colorado State	5,454,707	5,542,951	5,616,567	5,694,311	5,763,976	5,782,914	5,814,672
<b>EL PASO</b>	<b>675,663</b>	<b>689,577</b>	<b>701,544</b>	<b>714,398</b>	<b>722,493</b>	<b>731,641</b>	<b>738,532</b>
Calhan	809	820	826	831	832	761	764
Colorado Springs	450,505	459,791	466,280	473,928	477,975	479,257	483,953
Fountain	28,925	29,511	29,961	30,618	30,928	29,845	29,989
Green Mtn. Falls (Part)	821	839	843	864	908	625	621
Manitou Springs	5,238	5,290	5,326	5,448	5,459	4,853	4,866
Monument	6,125	6,266	6,840	6,997	7,582	10,492	10,691
Palmer Lake	2,636	2,695	2,727	2,793	2,893	2,637	2,656
Ramah	127	128	129	130	131	111	111
Unincorporated	180,477	184,237	188,612	192,789	195,813	203,060	204,881

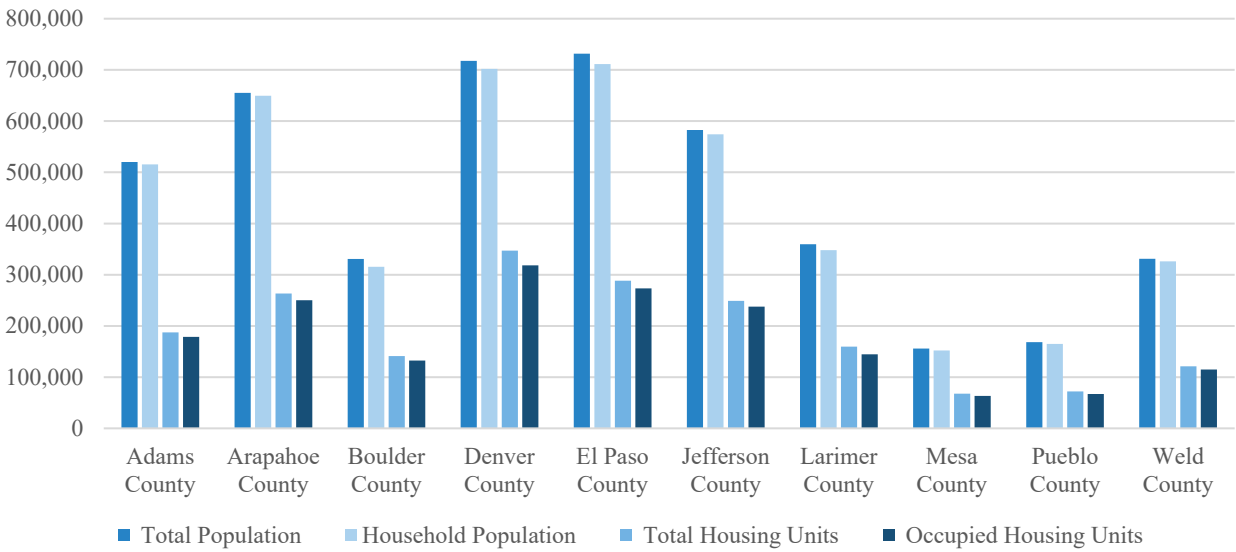
Source: Colorado Department of Local Affairs



Source: US Bureau of Labor Statistics. Federal Reserve Economic Data (FRED)

Historical Unemployment Rate in El Paso County

2020 - 10 County Housing Comparison



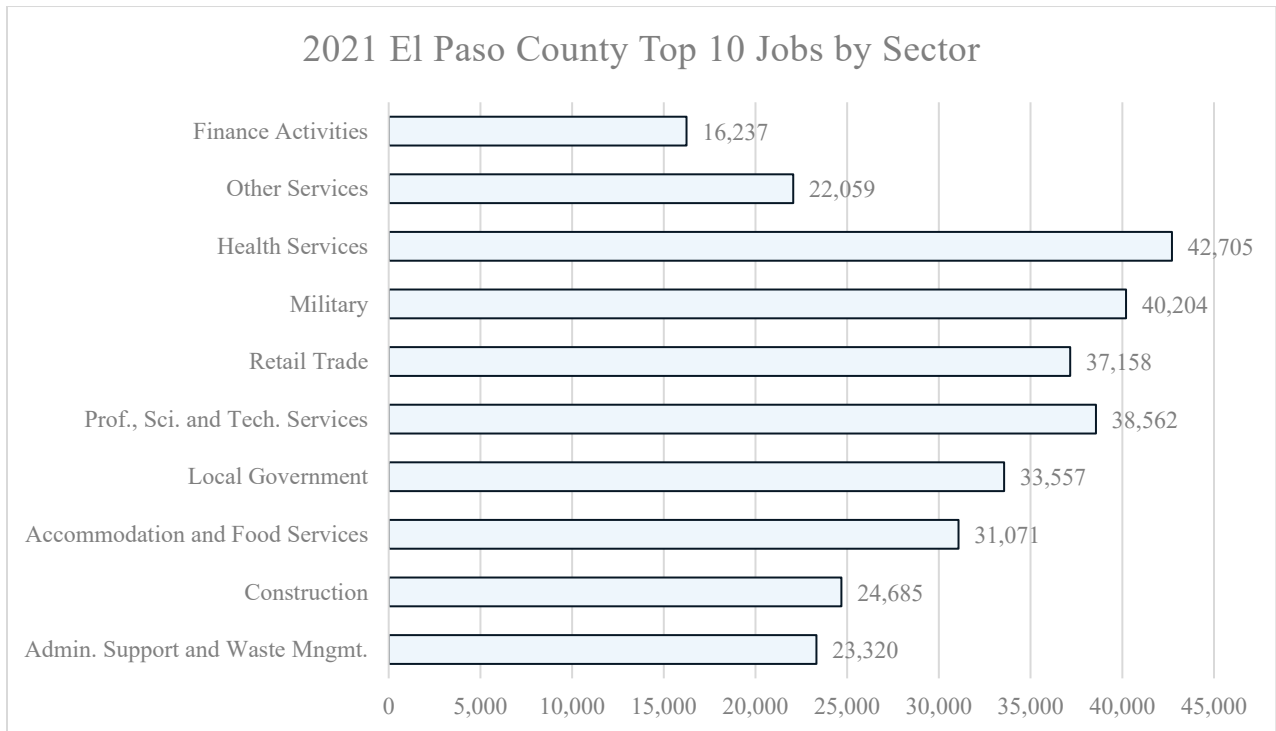
Source: Colorado Department of Local Affairs





El Paso County – Municipalities 2021					
Place	Total Population	Household Population	Total Housing Units	Occupied Housing Units	Vacant Housing Units
Calhan	764	764	334	299	35
Colorado Springs	483,953	476,122	205,963	192,331	13,632
Fountain	29,989	29,980	10,486	9,993	493
Green Mtn. Falls (Part)	621	621	525	309	216
Manitou Springs	4,866	4,863	2,686	2,441	245
Monument	10,691	10,691	3,987	3,681	306
Palmer Lake	2,656	2,656	1,177	1,080	97
Ramah	111	111	63	51	12
Unincorporated Area	204,881	192,478	69,954	65,679	4,275

Source: Colorado Department of Local Affairs



Source: Colorado Department of Local Affairs



## VI. GLOSSARY SECTION



## GLOSSARY

### A

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

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

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

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

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

**Actual** - Refers to the expenditures and/or revenues that are realized as opposed to those that are forecasted or budgeted.

**Ad Valorem:** According to value.

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

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

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

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

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

**American Rescue Plan Act (ARPA):** The American Rescue Plan Act of 2021 is a \$1.9 trillion coronavirus rescue package designed to facilitate the United States' recovery from the devastating economic and health effects of the COVID-19 pandemic.

**Amortization:** The action or process of gradually writing off the initial cost of an asset

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

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

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



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

**Assess:** To establish an official property value for taxation.

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

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

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

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

## B

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

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

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

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

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

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

**Budget Calendar:** A timetable showing when particular tasks must be completed in order for the Board of County Commissioners to adopt the annual budget before the beginning of the next fiscal year.

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

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

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

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



## C

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

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

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

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

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

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

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

**Community Development Block Grant (CDBG):** A U.S. Department of Housing and Urban Development grant program. The program was first enacted in 1974 to provide funds to state and local agencies to support housing, economic development, health and human services, and planning and administration.

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

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

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

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

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

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



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

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

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

**Cost Center:** A responsibility center within the government organization.

## D

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

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

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

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

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

## E

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

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

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

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

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

## F

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



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

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

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

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

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

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

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

## G

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

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

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

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

**Governmental Funds:** Funds generally used to account for tax-supported activities. Examples of governmental funds are the General Fund and Capital Projects Fund.

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

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

## H





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

## I

**Inflation:** As defined by Colorado TABOR, it is the percentage change in the Denver/Boulder Bureau of Labor Statistics' consumer price index for all items, all urban consumers, or its successor index.

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

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

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

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

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

## L

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

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

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

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

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

## M

**Mandated Services:** Services that the state or federal governments require the County to perform for which no revenue or partial revenue is provided to the County.



**Maintenance of Effort (MOE):** A requirement placed on many federally funded grant programs to demonstrate that the level of state and local funding remains constant from year to year.

**Memorandum of Understanding (MOU):** Bilateral or multilateral agreement between two or more parties.

**Mill Levy:** The rate of property taxation. A mill is one-tenth of a cent (\$.001). A mill levy is expressed as one dollar per one thousand dollars of assessed valuation.

**Miscellaneous Revenue:** A revenue category comprised of items that do not easily fit into one of the other defined revenue categories. Miscellaneous revenue includes insurance recovery of losses, bank charges, contributions and donations, rents received for use of County buildings, telecom reimbursements, gain/loss on sale of investments, and proceeds from sale of assets.

## N

**Net Property Tax:** The gross amount of property tax minus the budgeted non-collection amount. The anticipated received amount is the working amount of property tax revenue used in the budgeting process.

**Net Working Capital:** Current assets less current liabilities.

**Nonspendable Fund Balance:** Amounts that cannot be spent either because they are in nonspendable from or because they are legally or contractually required to be maintained intact.

## O

**Object Account:** As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures).

**Office:** Offices are generally managed by elected County officials.

**Operations & Maintenance (O&M) Expenditures:** O&M expenditures include utility expenses (gas, electricity, water, and telephone), operating and office supplies, employee training and education, computers and software licensing, and minor equipment.

**Operating Budget:** Budget that accounts for the costs of carrying on activities that do not meet the criteria for capitalization.

**Operating Capital:** Vehicle, equipment or furniture costing more than \$5,000 with a life of more than one year.

**Other Financing Sources:** Financial resource increases not typically classified as revenues in compliance with GAAP to avoid the distortion of revenue trends, but are other resources used to fund government purchases and services. Resources such as the issuance of debt, lease proceeds, interfund transfers, and proceeds from the sale of assets, insurance proceeds and payments on demand bonds reported as fund liabilities are coded to a separate area of the financial statements.

**Other Financing Uses:** Financial outlays not typically classified as expenditures for GAAP purposes but represent decreases in current financial resources to fund certain activities such as issuance discounts on long-term debt, refunding transactions, interfund transfers and the reclassification so demand bonds as a fund liability. These transactions are reported on a separate area of the financial statements to avoid distorting expenditure trends.

## P

**Pandemic:** disease prevalent over a whole country or world.



**Personnel Expenditures:** One of six major categories of expenditures used in the El Paso County budgetary system. Personnel expenditures include all salaries and benefit costs for full-time, part-time, and temporary employees of the County.

**Program:** Specific (or like group) activities or organizational units directed at attaining specific purposes or objectives.

**Program Based Budget:** A budget wherein expenditures are based primarily on programs of work and secondarily on character and object.

**Property Tax:** An annual tax levied on all real and personal property, based on assessed valuation and the mill levy, in compliance with state and local statutes. An El Paso County resident's total property taxes paid are comprised of County, municipal, school district, and other special district portions.

**Proposed Budget:** A budget recommended by the Financial and Administrative Officer (the Budget Officer) to the Board of County Commissioners.

**Public Hearing:** A meeting to which El Paso County residents are invited for purposes of providing input and comments.

## R

**Reimbursement:** Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm or corporation.

**Requested Budget:** A budget submitted by each department or office which identifies needs or desires for the following year.

**Reserves:** An unappropriated source of funding that can be utilized to meet unexpected budgetary needs.

**Resolution:** A special or temporary order of the Board of County Commissioners usually requiring more legal formality than an ordinance or statute.

**Restricted Fund Balance:** Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

**Revenue:** An item or source of income, such as income from taxes, fees, grants, and interest earnings.

## S

**Sales Tax:** A tax based on the sales price of retail goods and services. The buyer pays the tax at the time of the sale, and the outlet remits it to the state or other taxing authority. Total sales tax paid by a buyer represents shares that are remitted to the State of Colorado, the County, any applicable municipality, and other special districts.

**Special District (Use tax):** An independent unit of local government organized to perform a single or related number of governmental functions. Special districts usually have the power to incur debt and to levy taxes. Special districts include recreation districts, fire protection districts, local improvement districts, water, and sanitation districts, etc.

**Special Revenue Fund (SRF):** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Specific Ownership Taxes:** Specific ownership tax is a property or ad valorem tax levied in addition to sales (or use) taxes on a motor vehicle and is paid annually when a vehicle is registered within the County.



## T

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

**Taxpayer Bill of Rights (TABOR):** An amendment to the Colorado Constitution that establishes limits on revenue growth for State political subdivisions.

**Transfers:** 1) Interfund transfers: are internal transactions only and do not represent actual outflow from the County. They represent one fund sending cash to another fund. Interfund transfers done without regard to repayment or an equivalent exchange of value. 2) Interdepartmental Transfers: are transfers between departments. If within the same fund, they are intrafund transfers and eliminated for financial reporting, but not budgetary reporting.

## U

**Unassigned Fund Balance:** Amounts that are available for any purpose; these amounts are reported only in the General Fund.

**Unincorporated El Paso County:** Those portions of the County that are not part of any incorporated municipality.

**Unrestricted Fund Balance:** Total of committed, assigned, and unassigned balances

## W

**Working Capital:** Also known as net working capital, is a financial measurement that shows the operating liquidity available to a business. It is calculated as current assets minus current liabilities.



## VII. APPENDIX SECTION



**APPENDIX A**

**BUDGET POLICY**

<b><u>Document:</u></b> AFS-2016-P01	<b><u>Title:</u></b> Budget Process Policy	<b><u>BoCC Approval:</u></b> June 28, 2016
<b><u>Effective Date:</u></b> June 28, 2016	<b><u>Reviewed By:</u></b> Sherri Cassidy, County Controller Lori Cleaton, Budget Manager Nikki Simmons, Finance Manager	<b><u>Reassessment:</u></b> Annually
<b><u>Standard:</u></b> Local Government Budget Law of Colorado Revised Statutes (C.R.S. §29-1-101 through 115)	<b><u>Approved By:</u></b> Nicola Sapp, Chief Financial and Administrative Officer	<b><u>Administration Approval:</u></b> June 13, 2016

**Mandate:** The El Paso County Board of County Commissioners (BoCC) has the authority and responsibility to adopt and oversee implementation of a budget approving the use of public funds for the operation of all County functions. In preparing its budget, El Paso County (EPC) follows the provisions of the Local Government Budget Law of Colorado and all budgets are adopted on a basis consistent with U.S. Generally Accepted Accounting Principles (GAAP). The State law requires the adoption of an annual budget by all Colorado Counties. Colorado state law (C.R.S Title 29) specifies requirements that must be followed in budgeting.

**Purpose:** This policy replaces budgetary and financial related resolutions, 05-345, 09-453, and 15-513, and is designed to provide the public, BoCC, appointed and elected officials and department directors with an understanding of the EPC Annual Budget Process and the associated governing statutes and regulations.

**Scope:** All EPC employees, officials, and agents are required to adhere to all statutory requirements and use this policy when administering the annual budget process. EPC functions on a calendar year (CY) for its financial reporting which begins January 1<sup>st</sup> and ends December 31<sup>st</sup>. Additionally EPC receives other sources of funds, which operate on varying fiscal years (FY). For example, the state of Colorado’s FY is July 1<sup>st</sup> to June 30<sup>th</sup> and the Federal FY is October 1<sup>st</sup> to September 30<sup>th</sup>. This must be considered when determining the EPC budget.

**Responsibilities:** Per C.R.S 29-1-104, the BoCC is required to designate or appoint a person to prepare the budget and submit it to the BoCC. This person is designated as the “Budget Officer”. The Preliminary Balanced Budget (PBB) must be presented to the BoCC no later than October 15th of each year by the Budget Officer for EPC. The Budget Officer will work with all elected and appointed officials and department heads on behalf of the BoCC to prepare the proposed budget.

1.0 **Statutory Deadlines and Requirements** – EPC must follow the requirements of the "Local Government Budget Law of Colorado," Title 29, Article 1, Part 1 (Appendix C). Additional statutory deadlines for the submittal of the entire budget are due by January 31<sup>st</sup> of the budget year to the state of Colorado (please refer to Appendix D from the Colorado Department of Local Affairs (DOLA) for specific deadline dates).



- 2.0 **Adoption of the Original Adopted Budget (OAB)** – In order to be in compliance with the deadlines and requirements, EPC’s Budget Policy uses the following basic parameters.
- 2.1 The proposed budget must be balanced. Specifically, no budget shall provide for expenditures in excess of available revenues and beginning fund balances.
  - 2.2 The budget must be separated into funds. The expenditure data must show the objects of expenditure and anticipated revenue data must show its different sources.
  - 2.3 The budget must show a beginning fund balance, anticipated revenue, expenditures and ending fund balance.
  - 2.4 The Budget Officer must present a Preliminary Balanced Budget (PBB) to the BoCC by October 15<sup>th</sup>.
  - 2.5 A notice of Budget must be published.
  - 2.6 Any elector of EPC has the right to file or register a protest with the BoCC prior to the time of the adoption of the budget.
  - 2.7 The BoCC must adopt the OAB by December 15<sup>th</sup> prior to the certification of levies for EPC.
    - 2.7.1 The Budget Resolution is the *Resolution to Adopt* the OAB. It must summarize the budget by fund and expenditures and the appropriation must not exceed revenues plus available fund balances.
    - 2.7.2 The *Mill Levy Resolution* certifies the mill levy after the *Resolution to Adopt* has been approved.
    - 2.7.3 The *Transfer Resolution* authorizes the Treasurer to make transfers between funds.
  - 2.8 The OAB with additional documentation as mandated must be submitted to DOLA by January 31<sup>st</sup>.
- 3.0 **Supplemental Changes to the Original Adopted Budget (OAB and Base Budget)** - All annual appropriations lapse at the end of the fiscal year.
- 3.1 EPC can only budget one year at a time and cannot obligate future years; therefore, unexpended funds currently obligated under a project or encumbrance in the current year must be reappropriated into the next budget year via a resolution approved by the BoCC.
  - 3.2 Adjustments to the OAB may occur throughout the calendar year and shortly into the subsequent calendar year to account for revenues received in excess of the budget and to authorize expenditure of additional funds. Whenever EPC receives unanticipated revenues or revenues not assured at the time of the adoption of the budget and those revenues need to be expended, a supplemental budget appropriation shall be enacted to authorize the expenditure of these unanticipated funds.
- 4.0 **Budgetary Fiscal Structure** – the budgetary fiscal structure is established in compliance with GAAP and the Governmental Accounting Standards Board (GASB), which define the fund accounting structure and how to classify governmental activity.
- 4.1 Fund Accounting – EPC uses fund accounting to ensure compliance with finance-related legal requirements. Fund accounting is used as a control device to segregate financial resources and ensure segregated resources are only used for their intended purposes. There are three (3) fund types; governmental, proprietary, and fiduciary.
    - 4.1.1 Governmental Funds – Are used to account for tax-supported activities. There are five (5) different types of governmental funds: The General Fund, special revenue funds, debt services funds, capital projects funds, and permanent funds. The County currently has no debt service funds or permanent funds.





- 4.1.1.1 General Fund – used to account for all financial resources except those required to be accounted for in another fund and typically serves as the chief operating fund of EPC. This fund is used to account for general purpose activities of EPC supported by taxes and other non-dedicated revenues such as license fees, user charges and intergovernmental revenues.
- 4.1.1.2 Special Revenue Funds – used to account for the proceeds of specific revenue sources (other than for major capital projects) and are legally restricted expenditures for specified purposes. Examples of these funds include: Road and Bridge Fund, Road and Bridge Escrow Fund, Human Services Fund, and Conservation Trust Fund.
- 4.1.1.3 Capital Projects Fund – used to account for financial resources used for the acquisition or construction of major capital facilities or capital projects and replacement (other than those financed by proprietary funds and trust funds). This fund also accounts for all annual lease obligations entered into by EPC. This is the Community Investment Project (CIP) Fund.
- 4.1.2 Proprietary Funds – focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two (2) types of proprietary funds: enterprise funds and internal service funds.
  - 4.1.2.1 Enterprise Funds – used to report an activity for which a fee is charged to external users for goods or services. Enterprise funds are used for accounting purposes and not for Taxpayer Bill of Rights (TABOR) purposes and include: the Household Hazardous Waste Fund.
  - 4.1.2.2 Internal Service Funds – used to report any activity providing goods or services to other funds, departments, or agencies of the primary government, its component units, or other governments on a “cost reimbursement” basis and include: The Self Insurance Fund (SIF).
- 4.1.3 Fiduciary Funds – used to report assets held in a trustee or agency capacity for others and cannot be used to support EPC’s own programs. The fiduciary fund category includes pensions (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.
  - 4.1.3.1 Pension Trust Funds – used to report resources required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, postemployment benefit plans, or other employee benefit plans. EPC is not required to budget for these funds and must only budget for the annual contribution to this fund, which is housed in the General Fund.
  - 4.1.3.2 Private-Purpose Trust Funds – used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments. They include the School Trust Fund.
  - 4.1.3.3 Agency Funds – used to report resources held by EPC in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. EPC only has to budget for the activity in Local Improvement District Funds.

5.0 **Level of Budgetary Control** – the level at which BoCC must approve a budgetary change. For EPC and in compliance with GAAP, this is at the fund level. EPC further institutes a managerial level of control



where all budgets cannot be overspent at the Business Unit (or cost center) level. While EPC will continue to establish budgets at the major category level (personnel, operating, and capital) EPC will not institute levels of control at that level.

5.1 Additional Levels of Control

5.1.1 The BoCC shall have the right to adopt a budget with more specific levels of control as necessary to ensure expenditures are used for the intended purposes. All board approved projects, major projects with total anticipated costs of over \$100,000, all grants, and any capital projects at the level required by the federal guidelines or greater (currently \$5,000) requires an assigned project number within EPC’s financial management system.

5.1.2 The official budgetary and accounting system for EPC is the JD Edwards/Oracle Financial Management System. All departments and offices utilize this system to account for all budgetary tracking and reporting for both internal and external purposes.

5.1.3 All levels of budgetary and managerial control will be monitored and enforced by Administration and Financial Services (AFS) throughout each fiscal year to assure compliance with this Policy and BoCC direction and/or action. This includes the daily monitoring and budgetary enforcement. In addition, the independent auditors review and audit these transactions to ensure compliancy with policies.

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

5.2.1 ***Restricted Funds*** are determined based on federal, state, and outside agency compliancy requirements. EPC’s Restricted Funds are the Road and Bridge Escrow, Conservation Trust Fund, Household Hazardous Waste Fund, School Trust Fund, and Local Improvement Districts.

5.2.2 ***Partially Restricted Funds*** are determined based on restrictions as outline above, but are partially funded by sales and use tax, property tax, or specific ownership tax. EPC’s Partially Restricted Funds are the Community Investment Project Fund (CIP), Self-Insurance Fund, Department of Human Services Fund (DHS), and Road & Bridge Fund.

5.2.3 ***Unrestricted Funds*** are the remaining funds in the General Fund that do not fall under a restricted cost center.

5.2.3.1 There are also Restricted, Committed, and Assigned Cost Centers (Business Units) within the General Fund that maintain their own fund balances and are accounted for separately to be in compliance with their various restrictions.

5.3 **Restricted Funds Process** – In the 2<sup>nd</sup> and 3<sup>rd</sup> quarter of the current year, the Budget Division coordinates with departments and offices on their restricted budget estimates for the upcoming FY. This includes all restricted funds and restricted cost centers in the General Fund. This process includes:

5.3.1 Reviewing current year activity.

5.3.2 Reviewing pending legislation that will impact the upcoming budget year.

5.3.3 Analyzing three (3) year trending to assess deviations in trends impacting the upcoming budget year.



- 5.3.4 Assessing operational changes or one-time projects that need to be addressed in the upcoming budget year to include: the increase of full-time employees (FTEs), as long as on-going restricted funds support the personnel.
  - 5.3.5 Analyzing cash flow requirements.
  - 5.3.6 Results of analysis and assessments determine the budget for the upcoming year and FTE authorizations are established for revenues, expenditures, and fund balances.
  - 5.3.7 These budgets are included in the PBB and adopted as part of the OAB.
- 5.4 **Partially Restricted Funds Process** – In the 2<sup>nd</sup> and 3<sup>rd</sup> quarter of the current year, the Budget Division coordinates with departments and offices on their partially restricted budget estimates for the upcoming fiscal year. This process includes all the review and analysis, as outlined for the Restricted Budget Process, but these funds have their own individual process. On-going budgetary changes to these funds are assessed based on legal requirements and available revenues and fund balance. Changes resulting in increases or decreases to personnel will be assessed for impacts and FTE counts will be updated accordingly.
- 5.4.1 ***The Community Investment Project (CIP) Fund's*** budget is closely monitored by federal bond raters and state agencies to ensure adequate budget is allocated to make the annual lease obligation payments per EPC's required payment schedule. EPC's first priority is to allocate sufficient sales and use tax or property tax to the CIP Fund to make the annual payments. EPC also ensures the restricted funding sources within this fund are being optimized and expended in compliance with their restricted purposes. The required amount of sales and use tax or property tax is allocated prior to any other budget obligation being met.
    - 5.4.1.1 Bond raters require EPC have a Debt Policy. EPC has not historically maintained a Debt Policy because EPC has not had any General Obligation Debt since 1985. This section serves as EPC's Debt Policy.
    - 5.4.1.2 EPC does not issue debt without voter approval as outlined in TABOR. EPC does currently have annual lease obligations, such as Certificates of Participation (COP's) and Capital Leases.
  - 5.4.2 ***The Self Insurance Fund*** budget houses all of EPC's self-funded activities to include: all insurance policies, providing risk management, workers compensation, unemployment, and healthcare benefits. The El Paso County Health Plan Trust is a major component of this fund.

Health care benefits consist of medical, dental, disability, life, wellness programs, flexible spending accounts (FSA), and health savings accounts (HSA). EPC is legally required to insure its facilities and officers. EPC is also legally required, by the Affordable Care Act (ACA), to offer medical benefits to its employees, retirees, and elected officials. EPC relies on a benefit consultant to advise of any changes in federal legislative impacts and to provide an estimate of health claims for the upcoming budget year. Based on the consultant's options, the Health Plan Trust Board (HPTB) approves the healthcare plan for the upcoming budget year. The appropriate allocation of restricted funds and sales and use tax or property tax is used to fund the anticipated claim expenditures for the upcoming budget year.
  - 5.4.3 ***The Department of Human Services Fund*** must abide by numerous federal and state compliance requirements. These requirements are used to define the amount of legally required EPC match for mandated programs. EPC allocates the appropriate allocation of restricted funds and sales and use tax or property tax to be in compliance with the required match of funds.



5.4.4 The **Road and Bridge Fund** has many federal and state compliance requirements related to the restricted funds received. The allocation of property tax and specific ownership tax ensures compliancy with the Maintenance of Effort (MOE) as required by the Pikes Peak Rural Transportation Authority (PPRTA).

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

5.5.1 **Revenue Estimates** – core revenues streams are analyzed to determine sustainability and the projected receipts for the upcoming year. Analysis includes, but is not limited to:

5.5.1.1 Reviewing current year activity.

5.5.1.2 Analyzing a minimum of three (3) years trending to assess deviations in trends impacting the upcoming budget year.

5.5.1.3 Recognizing economic impacts.

5.5.1.4 Assessing BoCC actions affecting anticipated revenue collections.

5.5.1.5 Identifying or anticipating state or federal allocation changes.

5.5.1.6 Identifying or anticipating grants resources including those from state, federal, or private sources.

5.5.1.7 Sales and use tax is EPC's largest revenue stream and supports most of its operations. Significant analysis, trending, and economic assessment are completed when determining the projected sales and use tax collections for the upcoming budget year.

5.5.1.8 Projected property tax collections are determined by completing a mill levy calculation to determine the allowable mill levy and revenue collections under the Tax Payers Bill of Rights (TABOR). This is based on information provided by the Assessor; the Preliminary Certification of Valuation and estimated assessed value for EPC. TABOR contemplates a yearly calculation based on inflation and annual growth, but property values are assessed only in even/odd years. Therefore, the EPC mill levy in any given year may need to be temporarily reduced to ensure allowable revenue collections under TABOR. In this circumstance, EPC will institute a temporary mill levy reduction pursuant to C.R.S 39-1-111.5 to preserve the established mill levy rate and avoid long term detrimental impacts to services caused by the ratchet down effect.

5.5.2 **Budget Moves within the Base Budget** – The offices and departments have managerial discretion to adjust the budgets of individual expenditure line items within the base budget, which results in a zero-net impact to the budget. All budget moves are coordinated with, and processed by, the Budget Division.

5.5.2.1 On-going budget moves between the major categories of personnel, operating and capital can be submitted to address changing operational needs or where cost efficiencies can be captured.

5.5.2.2 When an on-going budget move results in an increase in County personnel or new positions, the adjustments will only be processed upon authorization of Human Resources (HR) regarding job description and appropriate pay scale. FTE counts and Position Control Numbers (PCNs) will be adjusted to reflect increases and decreases in personnel.



5.5.3 **Updating the Five (5) Year Budget Forecast/Financial Roadmap (SYBF)** – The Financial Roadmap is a five-year budget projection anticipating the known budgetary impacts through the next five budget years. The Financial Roadmap allows the BoCC, offices, departments, employees, and citizens to anticipate the financial direction of EPC. This supports strong fiscal management providing time to plan and address potential impacts to EPC’s financial position for future years.

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

5.5.3.1 ***Initial Compilation*** – priorities are addressed prior to discussions and deliberations.

5.5.3.2 ***Strategy Phase*** – accomplished through several meetings with all departments and offices responsible for providing specific services to EPC citizens or supporting offices and departments.

5.5.3.3 ***BoCC Deliberations and Direction*** – public budget process where budget hearings are held to receive direction from BoCC on how to proceed with the upcoming budget year.

5.5.4 **Initial Compilation** of the Financial Roadmap – the following priorities are addressed during this process:

5.5.4.1 The first priority is to establish a sufficient cash flow for the General Fund and to ensure compliancy with EPC’s Fund Balance Policy written in compliance with GASB. The BoCC has established the following:

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

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

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

- Revenues received are at least 4% less than budgeted due to economic conditions.
- Federally declared natural disasters within the County.
- Elimination of core (tax related, non-grant) revenue streams, such as:
  - Sales and/or use tax
  - Property tax



- Clerk and recorder fees
  - Specific ownership tax.
  - BoCC determined emergency with one-time costs.
  - Fund balance will be used in the order of: committed, assigned, and unassigned.
- 5.5.4.1.3 The General Fund Unrestricted Fund Balance will be replenished using the following methods:
- Adjust the 5YBF so spending is adjusted downward (or economic recovery predicted) and the desired levels of Unrestricted Fund Balance is replenished.
  - Natural disaster use is replenished when anticipated reimbursement will be received from state/federal government.
  - Fund balance will be replenished in the order of: Committed, Assigned, and Unassigned.
- 5.5.4.1.4 The General Fund unrestricted fund balance will be replenished using the following timeline:
- The amount that needs to be replenished will be adjusted in the 5YBF to be brought to the minimum required level over a maximum of five (5) budget years.
- 5.5.4.1.5 The highest level of decision-making authority to establish, modify and rescind Committed Funds is the BoCC by resolution.
- 5.5.4.1.6 The officials authorized to assign funds for specific purposes are the BoCC or the County Administrator and Budget Officer.
- 5.5.4.2 The Second Priority is to ensure adequate reserves are in place to address any potential emergencies in a given budget year. This will allow EPC to successfully navigate one-time emergency issues, as well as most unanticipated significant reductions in core revenue streams. An appropriate level of reserve can be established in the General Fund Fund Balance or can be appropriated in the current budget as a line item but cannot be expended without official approval by a majority of the BoCC. This reserve will provide EPC will the ability to respond quickly and appropriately. It also allows time to address long term impacts, so the unforeseen emergencies do not result in unnecessary budget reductions or freezes.
- 5.5.4.3 The third priority is to ensure an appropriate reserve is established to address a projected TABOR refund in the upcoming budget year if the TABOR calculation projects a refund.
- 5.5.4.4 The fourth priority is to ensure an appropriate budget level exists to cover anticipated utility costs for the upcoming budget year based on the utility rate increases/decreases and ensuring all energy savings programs are implemented.
- 5.5.4.5 The fifth priority is to ensure the El Paso County Retirement Plan's (EPCRP) annual distributions have an appropriate level of County contributions flowing in. This is done through a reimbursement of the EPCRP's administrative costs with an amount not to exceed \$600,000 from General Fund sources. This will





not be accomplished through an increase in retirement plan contribution percentage increases or to address the actuarially projected unfunded deficit in its entirety. The actuarially identified deficit will need to be addressed through the “strategy phase” of the Financial Roadmap compilation process.

- 5.6 **Strategy Phase** of the Financial Roadmap – Through various meetings and discussions with the offices and departments, the following items will be discussed and built into the 5YBF:
- 5.6.1 Personnel Adjustments – EPC is a service-based organization, and our largest asset is human capital (employees who provide services to EPC citizens). Therefore, any necessary personnel adjustments based on inequities identified through an outside third-party comprehensive compensation study, will be captured in the Financial Roadmap. Other personnel adjustments may be captured in the Financial Roadmap, such as pay for performance (PFP), cost of living adjustment (COLA), and equity adjustments.
  - 5.6.2 New Positions – as needed and requested by offices or departments as a result of increased service needs and where the base budget cannot absorb the cost.
  - 5.6.3 Increases in Operational Costs – as needed based on increases in costs of services, contracted costs, commodities, and or legislative or statutory changes resulting in a higher cost of services.
  - 5.6.4 Increases in Maintenance and Replacement Programs – when needed to provide Countywide support services to offices/departments in the most cost-effective manner.
  - 5.6.5 Needed Capital projects – capital projects that need to be addressed and do not fall within a major maintenance or replacement program must be coordinated with the following:
    - 5.6.5.1 All Capital Project needs must be coordinated with the appropriate supporting department such as Public Works, Community Services Department (CSD), Procurement and Information Technology (I.T.). Additionally, all projects and purchases must follow all procurement processes and policies.
  - 5.6.6 After all strategy and deliberations have commenced, the Financial Roadmap will be built into the PBB and presented to BoCC to include projections and changes to the prior year Financial Roadmap, on or before the statutory deadline of October 15<sup>th</sup>.
- 5.7 **BoCC Deliberations and Direction- Original Adopted Budget Process** – the process between the presentation of the PBB and the adoption of the OAB on or before December 15<sup>th</sup>.
- 5.7.1 After presentation of the PBB to the BoCC, the Budget Officer will present the Financial Roadmap to a citizen committee to review the parameters of the Financial Roadmap and receive input from that group.
  - 5.7.2 Additional budget hearings (BoCC meetings) will be held as needed:
    - 5.7.2.1 Presentations from elected officials and department directors are given to support any changes or continuations of critical needs identified (included or not included) in the Financial Roadmap.
    - 5.7.2.2 Citizen committee input of the Financial Roadmap.
    - 5.7.2.3 Citizen discussion.
    - 5.7.2.4 BoCC discussion of the proposed Financial Roadmap and impacts of budget presentations.
    - 5.7.2.5 BoCC will provide direction to the County Budget Officer on how to proceed with the OAB (final budget).





5.7.2.6 Adoption of the OAB, Mill Levy Resolution and Transfer Resolution on or before December 15<sup>th</sup>.



## APPENDIX B

### INVESTMENT POLICY El Paso County -Authorized Investments

The table below provides only a summary of the authorized investments of the County as compared to Colorado Revised Statutes (CRS) 24-75-601 et. seq. For a detailed description of the investment parameters that govern the County's investments, please see the "Suitable and Authorized Investments" section of the Investment Policy.

Existing Investment Policy Adopted January, 2005 Authorized Investments					Recommended Investment Policy Changes Proposed for Adoption October 2014 Authorized Investments			
Security Type	Max % Portfolio	Max % Issuer	Max Maturity	Rating Requirements	Max % Portfolio	Max % Issuer	Max Maturity	Rating Requirements
Bank Deposits	None Stated	None Stated	None Stated	PDPA Collateral	N/A	N/A	N/A	FDIC/PDPA Collateral <sup>1</sup>
Certificates of Deposit	None Stated	None Stated	None	None Stated	5%	2%	1 year	FDIC/PDPA Collateral <sup>1</sup>
Local Government Investment Pools	None Stated	None Stated	N/A	Defers to CRS	100%	50%	N/A	AAAm
Money Market Funds	None Stated	None Stated	N/A	Defers to CRS	100%	50%	N/A	AAAm
U.S. Treasuries	None Stated	None Stated	5 years	N/A	100%	100%	5 years	N/A
Federal Instrumentalities	None Stated	None Stated	5 years	N/A	85%	35%	5 years	AA by two Rating Agencies <sup>2</sup>
Commercial Paper	None Stated	None Stated	Defers to CRS	Defers to CRS	30%	5%	270 days	A-1 by two Rating Agencies <sup>2</sup>
Corporate Bonds					35%	5%	3 years	AA- by two Rating Agencies <sup>2</sup>
Municipal Bonds of a Colorado Issuer					20% <sup>3</sup>	5% <sup>3</sup>	5 years	A by two Rating Agencies <sup>2</sup>
Municipal Bonds of a Non-Colorado Issuer					20% <sup>3</sup>	5% <sup>3</sup>	5 years	AA by two Rating Agencies <sup>2</sup>
Municipal Bonds, School District Certificates of Participation					20% <sup>3</sup>	5% <sup>3</sup>	5 years	A by two Rating Agencies <sup>2</sup>
Bankers Acceptances					20%	5%	180 days	A-1 by two Rating Agencies <sup>2</sup>
Repurchase Agreements and Reverse Repurchase Agreements					50%	10%	180 days	N/A
Negotiable Certificates of Deposit					30%	5%	3 years	A1/P1/F1

<sup>1</sup>Bauer Financial ratings required for deposits fully insured by the FDIC or subject to PDPA collateral requirements. <sup>2</sup>Rating Agencies" include any Nationally Recognized Statistical Rating Organizations. <sup>3</sup>The aggregate exposure to municipal bonds may not exceed 20% of the portfolio, and no more than 5% of the portfolio may be invested with a single issuer.

Note: The Portfolio will be limited to an aggregate exposure of 50% for the following investment types: Municipal Bonds, Corporate Bonds, Commercial Paper, Time Certificates of Deposit, Negotiable Certificates of Deposit and Bankers Acceptances.



## **Investment Policy for El Paso County October 2014**

### **I. Introduction**

The intent of the Investment Policy (the "Policy") of El Paso County (the "County") is to define the parameters within which funds are to be managed. In methods, procedures and practices, the Policy formalizes a framework within which the County's investment activities must be exercised in order to ensure effective and judicious fiscal and investment management of El Paso County's funds. The guidelines herein are intended to be broad enough to allow the Treasurer's Office to function properly within the parameters of its stated responsibility and authority, yet specific enough to provide flexibility while adequately safeguarding the investment assets.

The County Treasurer (the "Treasurer") is not compelled by state law to purchase security investments with the County's funds; however, the County may earn additional revenue through a security investment portfolio. While the Treasurer acts as the County banker for all County revenues, there is also an on-going function of collecting and disbursing property tax revenues for all taxing entities and special districts in the County. Short-term investment practices that maximize investment of the "pass through" revenues, in addition to the County's operating revenues, can provide additional revenue ensuring the public of fiscal responsibility.

### **II. Governing Authority**

The investment program shall be operated in conformance with federal, state, and other legal requirements, as well as in accordance with Colorado Revised Statutes. These include C.R.S. 24-75-601, (et seq) Funds-Legal Investments; C.R.S. 30-10-708 Deposit of funds in banks and savings and loan associations; C.R.S. 11-10.5-101, (et seq) Public Deposit Protection Act; C.R.S. 24-75-603 Depositories; and C.R.S. 24-75-702 Local governments-authority to pool surplus funds.

### **III. Scope**

This Policy applies to activities of El Paso County with regard to investing the financial assets of all funds under the control of the Treasurer's Office, including County government funds and "pass through" revenues. The covered funds, and any new funds created by the County, unless specifically exempted by this Policy, are defined in the County's Comprehensive Annual Financial Report.

Except for funds in certain restricted and special funds, the County shall commingle its funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping, and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

### **IV. General Objectives**

The primary objectives, in priority order, of investment activities shall be:

#### *1. Safety*

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The goal will be to mitigate credit risk and interest rate risk.

#### *2. Liquidity*

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.



### 3. Return (Yield)

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the investment risk constraints of safety and liquidity needs.

## V. Standards of Care

1. *Prudence* The standard of prudence to be used shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Per C.R.S. 24-75-601.4, the Treasurer, or his designee, acting in accordance with written procedures and this Investment Policy and exercising due diligence shall be relieved of liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

The "prudent person" standard states that,

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

### 2. Ethics and Conflicts of Interest

Employees involved in the investment process shall refrain from personal activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial investment decisions. Employees shall disclose any material interests in financial institutions with which they conduct business and recuse themselves from participation in investments with that financial institution. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of El Paso County.

### 3. Delegation of Authority and Responsibilities

#### **Investment Officer**

The responsibility for conducting investment transactions resides with the Treasurer. No person shall engage in any banking or investment transactions except as approved by the Treasurer.

The Treasurer may designate responsibility for the operation of the investment program to specific staff members, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this Investment Policy.

All participants in the investment process shall seek to act responsibly as custodians of the public trust. The Treasurer or designee may not engage in an investment transaction except as provided under the terms of this Policy and supporting procedures.

#### **Investment Adviser**

El Paso County may engage the services of one or more external investment managers to assist in the management of the County's investment portfolio in a manner consistent with the County's objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940.

## VI. Authorized Financial Institutions, Depositories, and Broker/Dealers

### 1. Authorized Financial Institutions, Depositories, and Broker/Dealers



The Treasurer will maintain a list of financial institutions and depositories authorized to provide investment services per C.R.S. 30-10-708. In addition, a list will be maintained of approved security broker/dealers selected by conducting a process of due diligence. Selection of financial institutions and broker/dealers authorized to engage in transactions with El Paso County shall be at the sole discretion of the Treasurer.

The County shall only purchase securities from authorized firms on the Treasurer's approved list of broker/dealers. To be eligible, a firm must meet at least one of the following criteria:

1. be recognized as a Primary Dealer by the Federal Reserve Bank of New York, or have a Primary Dealer within their holding company structure;
2. report voluntarily to the Federal Reserve Bank of New York; or
3. qualify under Securities and Exchange Commission (SEC) Rule 15c-3 (Uniform Net Capital Rule).

Broker/dealers will be selected by the Treasurer on the basis of their expertise in public cash management and their ability to provide services for the County's account.

3 10114 Approved broker/dealers are subject to the provisions of the Colorado Revised Statutes, including but not limited to C.R.S. 24-75-601.

The County may engage the services of one or more professional investment advisory firms to assist in the management of its portfolio. Such investment advisors may purchase and sell investment securities in accordance with this Policy and may utilize their own approved list of broker/dealers; however, the list shall comply with the criteria listed above and shall be provided to the County on an annual basis.

In the event that the County does not utilize an external investment advisor, each authorized broker/dealer shall be required to submit and annually update a County approved Broker/Dealer Information Request form which includes the firm's most recent financial statements and the Treasurer shall maintain a file of these forms. Such broker/dealers must attest in writing that they have received a copy of this Policy.

The County may purchase Commercial Paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in the Suitable and Authorized Investments section of this Policy.

All financial institutions who desire to become depositories must supply the following:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines;
- Evidence of FDIC membership;
- Proof of state registration;
- Evidence of adequate insurance coverage; and must
- Qualify as depository of public funds in the State of Colorado, C.R.S. 24-75-603, (et seq)

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the Treasurer's Office.

### *3. Competitive Transactions*

A. The Treasurer or designee will obtain competitive bid information on all investment instruments purchased or sold on the secondary market. A competitive bid can be executed through a bidding process involving at least three separate brokers/financial institutions or through the use of a nationally recognized trading platform.



B. If the County hires an investment adviser to provide investment management services, the adviser must provide documentation of competitive pricing execution on each transaction. The investment adviser will retain documentation and provide upon request.

C. If El Paso County is offered a security for which there is no readily available competitive offering on the same specific issue, then the Treasurer shall document quotations for comparable or alternative securities. When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities as the same original issue price.

## **VII. Safekeeping and Custody**

### *1. Delivery vs. Payment*

All trades of marketable securities will be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in El Paso County's safekeeping institution prior to the release of funds.

### *2. Third-Party Safekeeping*

Investment securities purchased for the County will be delivered by either book entry or physical delivery and held in third party safekeeping by a Federal Reserve member financial institution designated as the County's custodian. The Treasurer shall approve one or more banks to provide safekeeping and custodial services for the County. To be eligible for designation, a bank shall meet the criteria described in Section VI. Authorized Financial Institutions, Depositories, and Broker/Dealers of this Investment Policy. The County shall execute a written Safekeeping Agreement with each custodian bank, prior to utilizing that bank's safekeeping services.

Custodian banks will be selected based on their ability to provide services for the County's account and the competitive pricing of their safekeeping related services.

It is the intent of the County that all purchased securities be perfected in the name of the County. Sufficient evidence to title shall be consistent with modern investment, banking, and commercial practices.

All investment securities purchased by the County will be delivered by book entry and will be held in third-party safekeeping by a County approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All fed wireable book entry securities owned by the County shall be evidenced by a safekeeping receipt, issued to the County by the custodian bank stating that the securities are held in the Federal Reserve System in a "customer account" for the custodian bank which names the County as "customer."

All non-fed wireable securities shall be held by the custodian bank's correspondent bank or the bank's participant account with the Depository Trust Company (DTC) and the custodian bank shall issue a safekeeping receipt to the County evidencing that the securities are held by the correspondent bank or the DTC for the County.

### *3. Internal Controls*

The Treasurer shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed by the independent auditor who audits the County. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees of El Paso County.

## **VIII. Suitable and Authorized Investments**





### *I. Investment Types and Credit Guidelines*

Consistent with CRS 24-75-601, (et seq) Funds-Legal Investments, the following investments will be permitted by this Policy. If additional types of securities are approved for investment of public funds by state statute, they will not be eligible for investment by El Paso County until this Investment Policy has been amended and approved. Eligible types of securities include:

- U.S. Treasury Obligations: Treasury Bills, Treasury Notes, Treasury Bonds and Treasury Strips or those for which the full faith and credit of the United States are pledged for the payment of principal and interest with maturities not exceeding five years from the date of trade settlement. There is no limit on the amount of the portfolio that may be invested in U.S. Treasury Obligations.
- Federal Agency and Instrumentality Securities: Obligations, participations or other instruments of any Federal agency, instrumentality or United States government-sponsored enterprise, including those issued or fully guaranteed as to principal and interest by Federal agencies, instrumentalities or United States government sponsored enterprises. Such securities shall be rated at least AA or the equivalent at the time of purchase by at least two Nationally Recognized Statistical Rating Organizations (NRSROs) and have maturities not exceeding five years from the date of trade settlement. No more than 85% of the portfolio may be invested in Federal agency and instrumentality securities, and no more than 35% may be invested in anyone issuer. Subordinated debt may not be purchased.

Authorized Federal Instrumentalities include, but may not be limited to:

- Federal Home Loan Bank
  - Federal Home Loan Mortgage Corporation
  - Federal National Mortgage Association
  - Federal Fann Credit Bank
  - International Bank for Reconstruction and Development (World Bank)
- Time Certificates of Deposits (CDs): Non-negotiable CDs with maturities less than one year and in FDIC insured state or nationally chartered banks or savings banks. CDs exceeding the FDIC insured amounts shall be collateralized in accordance with the Colorado Public Deposit Protection Act C.R.S. 11-10.5-101, (et seq). No more than 5% of the portfolio may be invested in time certificates of deposit, and no more than 2% of the portfolio may be invested in CDs of a single institution.
  - Negotiable Certificates of Deposit: Negotiable certificates of deposit denominated in U.S. dollars, issued by a bank that is organized and operating within the United States, that matures within three years from the date of trade settlement and that at the time of purchase has either a) a long-term rating in one of the two highest categories by a NRSRO, or b) short-term ratings not less than A1, PI, or F 1 by any NRSRO. No more than 30% of the portfolio may be invested in negotiable certificates of deposit, and no more than 5% of the portfolio may be invested with a single issuer.
  - Corporate Bonds: with any United States denominated corporation organized and operating within the United States with a net worth in excess of \$250 million. The debt must be rated at least AA-or the equivalent by at least two NRSROs. The maximum maturity of such securities shall not exceed three years from the date of trade settlement. No more than 35% of the portfolio may be invested in corporate bonds, and no more than 5% may be invested with a single corporation.
  - Municipal Bonds: General Obligations and Revenue Obligations of state or local governments. Such obligations of Colorado (or any political subdivision, institution, department, agency, instrumentality, or authority of the state) shall be rated at least A or the equivalent at the time of purchase by at least two NRSROs. Such obligations of any other governmental entity shall be rated at least AA or the equivalent at the time of purchase by at least two NRSROs.





In addition, certificates of participation or other security evidencing rights in payments to be made by a school district under a lease, lease-purchase agreement, or similar agreement if the security carries at least two ratings by NRSROs and each rating is at least A or the equivalent at the time of purchase.

All Municipal Bonds shall have a final maturity not exceeding five years from the date of trade settlement. The County shall limit its combined investment in such securities to no more than 25% of the total portfolio and 5% per issuer.

- Commercial Paper: with maturities not exceeding 270 days from the date of trade settlement that is rated at least A-or the equivalent at the time of purchase by at least two NRSROs. If the commercial paper issuer has a senior debt outstanding, the senior debt must be rated by each service that publishes a rating on the issuer of at least A or the equivalent. Furthermore, the issuer's commercial paper program's size shall not exceed \$200 million. No more than 30% of the portfolio may be invested in commercial paper, and no more than 5% may be invested with a single issuer.
- Eligible Bankers Acceptances: with maturities not exceeding 180 days from the date of trade settlement and issued by FDIC insured state or national banks with combined capital and surplus of at least \$250 million. Bankers' Acceptance shall be rated at least A-or the equivalent at the time of purchase by at least two NRSROs. If the issuing bank has senior long-term debt, it shall be rated at the time of purchase A or the equivalent. No more than 20% of the portfolio may be invested in bankers' acceptances, and no more than S% may be invested with a single institution.
- Local Government Investment Pools ("LGIP"): authorized under C.R.S. 24-7S702, that 1) are "no-load" (i.e. no commission or fee shall be charged on purchases or sales of shares); 2) have constant net asset value per share of \$1 .00; 3) limit assets of the fund to securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and S) have a rating of AAA or the equivalent. There is no limit on the amount of the portfolio that may be invested in LGIPs, however, no single LGIP may constitute more than SO% of the portfolio.
- Money Market Mutual Funds: registered under the Investment Company Act of 1940 and are authorized under C.R.S. 24-7S-601 that 1) are "no-load (i.e. no commission or fee shall be charged on purchases or sales of shares); 2) have constant net asset value per share of \$1.00; 3) limit assets of the fund to securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and S) have a rating of AAA or the equivalent. There is no limit on the amount of the portfolio that may be invested in money market mutual funds; however, no single fund may constitute more than SO% of the portfolio.
- Repurchase Agreements and Reverse Repurchase Agreements: Agreements between a seller and a buyer whereby the seller agrees to repurchase the securities at an agreed upon price and usually at a stated time. Such securities subject to these agreements must have a coupon rate that is fixed from the time of settlement until its maturity date and must be marketable. The title to or a perfected security interest in such securities, along with any necessary transfer documents, must be transferred to the County or to a custodian acting on behalf of the County. Such securities must actually be delivered to a third-party custodian or third-party trustee for safekeeping on behalf of the County. The collateral securities of repurchase agreements must be collateralized at no less than 102% and marked-to-market no less frequently than weekly. Eligible securities consist of only those referenced above (U.S. Treasury obligations and GSEs). Maximum maturity of such securities shall not exceed one year from the date of trade settlement. No more than SO% of the portfolio may be invested in repurchase agreements and reverse repurchase agreements, and no more than S% may be invested with a single counterparty.
- Deposits in State or Nationally Chartered Depository Institutions: such depositories must be participants in the State's Public Deposit Protection Act (PDPA) collateralization program as defined in C.R.S. 11-10.S-103, whereby, the bank must pledge its own securities. Demand Deposit, Savings, and Money Market accounts have no final maturity; therefore, can remain on deposit as long as the financial institution retains



a Bauer Financial rating of two stars for deposits fully insured by the FDIC or three stars for deposits subject to PDPA.

Securities that have been downgraded below the minimum ratings described herein may be sold or held at the County's discretion. The portfolio will be brought back into compliance with Investment Policy guidelines as soon as is practical.

Any investment currently held that does not meet the current guidelines of this Policy shall be exempted from the requirements of this Policy. At maturity or liquidation, such monies shall be reinvested only as provided by this Policy.

## *2. Collateralization*

As required by state statute, C.R.S. 11-10.5-101, (et seq) Public Deposit Protection Act, full collateralization will be required on all demand deposit accounts, including checking accounts, savings accounts, money-market deposits, and negotiable and non-negotiable certificates of deposit.

## **IX. Investment Parameters**

### *1. Mitigating credit risk in the portfolio*

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. El Paso County shall mitigate credit risk by diversifying the investment portfolio through:

- Limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
- Limiting investment in securities that have higher credit risks,
- Investing in securities with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LOIPs) or money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

### *2. Mitigating market risk in the portfolio*

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. El Paso County recognizes that, over time, longer-term/core portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. El Paso County shall mitigate risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. El Paso County further recognizes that certain types of securities, including variable rate securities, securities with principal pay downs prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. El Paso County, therefore, adopts the following strategies to control and mitigate its exposure to market risk:

- Liquidity funds will be held in investment instruments maturing within one year at the time of purchase;
- Longer term/core funds will be defined as funds in excess of liquidity requirements. The investments in this portion of the portfolio will have maturities between 1 day and 5 years and will be invested in higher quality and liquid securities.

## **X. Performance Standards/Evaluation**

El Paso County's portfolio is managed with the objective of obtaining a market rate of return, commensurate with identified risk constraints and cash flow characteristics. Because the composition of the portfolio fluctuates depending on market and credit conditions, various indices may be used to monitor investment performance.



Preservation of capital and maintenance of sufficient liquidity will be considered prior to attainment of market return performance. Given these considerations, the County's portfolio goal should be to provide a net yield that is equal to or better than those attained by the selected indices over interest rate cycles. Return comparisons of the portfolio to the market benchmark will be calculated monthly. When comparing the performance of the County's portfolio, all fees and expenses involved with managing the portfolio shall be included in the computation of the portfolio's rate of return.

### **XI. Reporting Disclosure**

The Treasurer's Office shall prepare a quarterly management summary that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the past quarter. This management summary will ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will include, at a minimum, the following:

- An asset listing showing par value, cost and accurate and complete market value of each security, type of investment, issuer, and interest rate;
- Average maturity of the portfolio and modified duration of the portfolio;
- Maturity distribution of the portfolio;
- Average portfolio credit quality;
- Time-weighted total rate of return for the portfolio for the prior three months, twelve months, year to date, and since inception compared to the Benchmark Index returns for the same period;
- Average weighted yield to maturity of portfolio on investments as compared to applicable Benchmarks

Distribution by type of investment. *Annual reports*

A. A comprehensive annual report shall be presented in conjunction with the Investment Policy review. This report shall include comparisons of El Paso County's return to the selected benchmarks, shall suggest policies and improvements that might enhance the investment program, and shall include an investment plan for the coming year.

### **XII. Approval of Investment Policy**

This Policy shall be reviewed at least annually within 120 days of the end of the fiscal year to ensure its applicability to the overall objectives of preservation of principal, liquidity and return, its consistency with current law, and its relevance with financial and economic trends.

Any changes to this Policy must be approved by the Treasurer as well as the individuals charged with maintaining internal controls. The Investment Policy shall be adopted by the Board of County Commissioners of El Paso County.  
Bankers Acceptances.

## **Suitable and Authorized Investments Summary**

The table below provides only a summary of the authorized investments of the County. For a detailed description of the investment parameters that govern the County's investments, please see the "Suitable and Authorized Investments" section of this Policy.



Security Type	Maximum Portfolio %	Maximum Issuer %	Maturity Restrictions	Rating Restrictions
U.S. Treasuries	100%	100%	5 years	N/A
Federal Agencies and Instrumentalities	85%	35%	5 years	AA by 2 NRSROs
Time Deposit/CD	5%	2%	1 year	N/A
Negotiable CDs	30%	5%	3 Years	A1/P1/F1
Corporate Bonds	35%	5%	3 years	AA- by 2 NRSROs
Municipal Bonds of a Colorado Issuer	25%*	5%*	5 years	A by 2 NRSROs
Municipal Bonds of a Non-Colorado Issuer	25%*	5%*	5 years	AA by 2 NRSROs
Municipal Bonds, School District Certificates of Participation	25%*	5%*	5 years	A by 2 NRSROs
Commercial Paper	30%	5%	270 days	A-1 by 2 NRSROs
Banker Acceptances	20%	5%	180 days	A-1 by 2 NRSROs
Repurchase Agreements and Reverse Repurchase Agreements	50%	5%	180 days	N/A
Local Government Investment Pools	100%	50%	N/A	AAA <sub>m</sub>
Money Market Funds	100%	50%	N/A	AAA <sub>m</sub>
Bank Deposits	100%	50%	N/A	2 stars for FDIC/3 stars for PDPA**

\*The aggregate exposure to municipal bonds may not exceed 25% of the Portfolio, and no more than 5% of the Portfolio may be invested with a single issuer.

\*\* Bauer Financial ratings required for deposits fully insured by the FDIC or subject to PDPA col lateral requirements.

Note: The Portfolio will be limited to an aggregate exposure of 50% for the following investment types: Municipal Bonds, Corporate Bonds, Commercial Paper, Time Certificates of Deposit, Negotiable Certificates of Deposit and Bankers Acceptances.

**Unassigned/Undesignated/Unrestricted Fund Balance** – all other amounts not classified as Nonspendable, Restricted, Committed, or Assigned.



## APPENDIX C

### COLORADO TAXATION LAW

#### TITLE 29 GOVERNMENT - LOCAL

##### ARTICLE 1 Budget and Services

###### PART 1

#### LOCAL GOVERNMENT BUDGET LAW OF COLORADO

29-1-101. Short title. This part 1 shall be known and may be cited as the "Local Government Budget Law of Colorado".

29-1-102. Definitions. As used in this part 1, unless the context otherwise requires:

- (1) "Appropriation" means the authorization by ordinance or resolution of a spending limit for expenditures and obligations for specific purposes.
- (2) "Basis of budgetary accounting" means any one of the following methods of measurement of timing when revenue and other financing sources and expenditures and other financing uses are recognized for budget purposes:
  - (a) Cash basis (when cash is received and disbursed);
  - (b) Modified accrual basis (when revenue and other financing sources are due and available and when obligations or liabilities are incurred for expenditures and other financing uses, except for certain stated items such as, but not limited to, prepaids, inventories of consumable goods, and interest payable in a future fiscal year); or
  - (c) Encumbrance basis (the modified accrual basis, but including the recognition of encumbrances).
- (3) "Budget" means the complete estimated financial plan of the local government.
- (4) "Budget year" means the ensuing fiscal year.
- (5) "Certified" means a written statement by a member of the governing body or a person appointed by the governing body that the document being filed is a true and accurate copy of the action taken by the governing body.
- (6) "Division" means the division of local government in the department of local affairs.
- (7) "Encumbrance" means a commitment related to unperformed contracts for goods or services.
- (8) "Expenditure" means any use of financial resources of the local government consistent with its basis of accounting for budget purposes for the provision or acquisition of goods and services for operations, debt service, capital outlay, transfers, or other financial uses.
- (9) "Fiscal year" means the period commencing January 1 and ending December 31; except Colorado Revised Statutes - Revised 3/03 7-48 that "fiscal year" may mean the federal fiscal year for water conservancy districts which have contracts with the federal government.
- (10) "Fund" means a fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein are recorded and segregated to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations.
- (11) "Fund balance" means the balance of total resources available for subsequent years' budgets consistent with the basis of accounting elected for budget purposes.
- (12) "Governing body" means a board, council, or other elected or appointed body in which the legislative powers of the local government are vested.
- (13) "Local government" means any authority, County, municipality, city and County, district, or other political subdivision of the state of Colorado; any institution, department, agency, or authority of any of the foregoing; and any other entity, organization, or corporation formed by intergovernmental agreement or other contract between or among any of the foregoing. The office of the County public trustee shall be deemed an agency of the County for the purposes of this part 1. "Local government" does not include the Colorado educational and cultural facilities authority, the university of Colorado hospital authority, the Colorado student obligation bond authority, the Colorado health facilities authority, the Colorado housing and finance authority, the Colorado agricultural development authority, the Colorado sheep and wool authority, the Colorado beef council authority, the Colorado horse development authority, the fire and police pension association, any public entity insurance or investment pool formed pursuant to state law, any County or municipal housing authority, any association of political subdivisions formed



## El Paso County 2023 Adopted Budget

pursuant to section 29-1-401, or any home rule city or town, home rule city and County, cities and towns operating under a territorial charter, school district, or junior college district.

(14) "Object of expenditure" means the classification of fund data by character of expenditure. "Object of expenditure" includes, but is not limited to, personal services, purchased services, debt service, supplies, capital outlay, grants, and transfers.

(15) "Objection" means a written or oral protest filed by an elector of the local government.

(16) "Revenue" means all resources available to finance expenditures.

(17) "Spending agency", as designated by the local government, means any office, unit, department, board, commission, or institution which is responsible for any specific expenditures or revenues.

29-1-103. Budgets required. (1) Each local government shall adopt an annual budget. To the extent that the financial activities of any local government are fully reported in the budget or budgets of a parent local government or governments, a separate budget is not required. Such budget shall present a complete financial plan by fund and by spending agency within each fund for the budget year and shall set forth the following:

(a) All proposed expenditures for administration, operations, maintenance, debt service, and capital projects to be undertaken or executed by any spending agency during the budget year;

(b) Anticipated revenues for the budget year;

(c) Estimated beginning and ending fund balances;

(d) The corresponding actual figures for the prior fiscal year and estimated figures projected through the end of the current fiscal year, including disclosure of all beginning and ending fund balances, consistent with the basis of accounting used to prepare the budget;

(e) A written budget message describing the important features of the proposed budget, including a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year; and

(f) Explanatory schedules or statements classifying the expenditures by object and the revenues by source.

(2) No budget adopted pursuant to this section shall provide for expenditures in excess of available revenues and beginning fund balances.

(3) (a) The general assembly finds and declares that the use of lease-purchase agreements by local governments creates financial obligations of those governments and that the disclosure of such obligations is in the public interest and is a matter of statewide concern.

(b) In addition to the governmental entities included in the definition of "local government" in section 29-1-102, the provisions of this subsection (3) shall apply to every home rule city, home rule city and County, school district, and junior college district.

(c) As used in this subsection (3), "lease-purchase agreement" means any installment purchase agreement for the purchase of real or personal property which requires payments during more than one fiscal year or any agreement for the lease or rental of real or personal property which requires payments during more than one fiscal year and under which title to the property is transferred at the end of the term for nominal or no additional consideration.

(d) (I) The budget adopted by every local government shall separately set forth each of the following:

(A) The total amount to be expended during the ensuing fiscal year for payment obligations under all lease-purchase agreements involving real property;

(B) The total maximum payment liability of the local government under all lease-purchase agreements involving real property over the entire terms of such agreements, including all optional renewal terms;

(C) The total amount to be expended during the ensuing fiscal year for payment obligations under all lease-purchase agreements other than those involving real property;

(D) The total maximum payment liability of the local government under all lease-purchase agreements other than those involving real property over the entire terms of such agreements, including all optional renewal terms.

(II) Each budget required to be filed pursuant to section 29-1-113 shall include a supplemental schedule that contains the information described in this paragraph (d).

(e) (I) No local government shall enter into any lease-purchase agreement whose duration, including all optional renewal terms, exceeds the weighted average useful life of the assets being financed. In the case of a lease-purchase agreement involving both real property and other property, the lease-purchase agreement shall provide that the real property involved shall be amortized over a period not to exceed its weighted average useful life and the other property shall be separately amortized over a period not





## El Paso County 2023 Adopted Budget

to exceed its weighted average useful life. This provision shall not prevent a local government from releasing property from a lease-purchase agreement pursuant to an amortization schedule reflecting the times when individual pieces of property have been amortized.

(II) Nothing contained in this paragraph (e) shall be construed to apply to any lease-purchase agreement entered into prior to April 9, 1990.

29-1-104. By whom budget prepared. The governing body of each local government shall designate or appoint a person to prepare the budget and submit the same to the governing body.

29-1-105. Budget estimates. On or before a date to be determined by the governing body of each local government, all spending agencies shall prepare and submit to the person appointed to prepare the budget estimates of their expenditure requirements and their estimated revenues for the budget year, and, in connection therewith, the spending agency shall submit the corresponding actual figures for the last completed fiscal year and the estimated figures projected through the end of the current fiscal year and an explanatory schedule or statement classifying the expenditures by object and the revenues by source. In addition to the other information required by this section, every office, department, board, commission, and other spending agency of any local government shall prepare and submit to the person appointed to prepare the budget the information required by section 29-1-103 (3) (d). No later than October 15 of each year, the person appointed to prepare the budget shall submit such budget to the governing body.

29-1-106. Notice of budget. (1) Upon receipt of the proposed budget, the governing body shall cause to be published a notice containing the following information:

(a) The date and time of the hearing at which the adoption of the proposed budget will be considered;

(b) A statement that the proposed budget is available for inspection by the public at a designated public office located within the boundaries of the local government, or, if no public office is located within such boundaries, the nearest public office where the budget is available; and

(c) A statement that any interested elector of the local government may file any objections to the proposed budget at any time prior to the final adoption of the budget by the governing body.

(2) If the governing body has submitted or intends to submit a request for increased property tax revenues to the division pursuant to section 29-1-302 (1), the amount of the increased property tax revenues resulting from such request shall be stated in such notice or in a subsequent notice in the manner provided in subsection (3) of this section.

(3) (a) For any local government whose proposed budget is more than fifty thousand dollars, the notice required by subsection (1) of this section shall be published one time in a newspaper having general circulation in the local government.

(b) Any local government whose proposed budget is fifty thousand dollars or less shall cause copies of the notice required by subsection (1) of this section to be posted in three public places within the jurisdiction of such local government in lieu of such publication.

29-1-107. Objections to budget. Any elector of the local government has the right to file or register his protest with the governing body prior to the time of the adoption of the budget.

29-1-108. Adoption of budget - appropriations - failure to adopt. (1) The governing body of the local government shall hold a hearing to consider the adoption of the proposed budget, at which time objections of the electors of the local government shall be considered. The governing body shall revise, alter, increase, or decrease the items as it deems necessary in view of the needs of the various spending agencies and the anticipated revenue of the local government. Adoption of the proposed budget shall be effective only upon an affirmative vote of a majority of the members of the governing body.

(2) Before the mill levy is certified pursuant to section 39-1-111 or 39-5-128, C.R.S., the governing body shall enact an ordinance or resolution adopting the budget and making appropriations for the budget year. The amounts appropriated shall not exceed the expenditures specified in the budget. Appropriations shall be made by fund or by spending agencies within a fund, as determined by the governing body. Changes to the adopted budget or appropriation shall be made in accordance with the provisions of section 29-1-109.

(3) If the governing body fails to adopt a budget before certification of the mill levy as provided for in subsection (2) of this section, then ninety percent of the amounts appropriated in the current fiscal year for operation and maintenance expenses shall be deemed reappropriated for the purposes specified in such last appropriation ordinance or resolution.

(4) If the appropriations for the budget year have not been made by December 31 of the current fiscal year, then ninety percent of the amount appropriated in the current fiscal year for operation and maintenance expenses shall be deemed reappropriated for the budget year.

(5) Notwithstanding any other provision of law, the adoption of the budget, the appropriation of funds, and the certification of the mill levy shall be effective upon adoption.





## El Paso County 2023 Adopted Budget

(6) All unexpended appropriations, or unencumbered appropriations if the encumbrance basis of budgetary accounting is adopted, expire at the end of the fiscal year.

29-1-109. Changes to budget - transfers - supplemental appropriations. (1) (a) If, after adopting the budget and making appropriations, the governing body of a local government deems it necessary, it may transfer appropriated moneys between funds or between spending agencies within a fund, as determined by the original appropriation level, in accordance with the procedures established in subsection (2) of this section.

(b) If, after adoption of the budget, the local government receives unanticipated revenues or revenues not assured at the time of the adoption of the budget from any source other than the local government's property tax mill levy, the governing body may authorize the expenditure of such funds by enacting a supplemental budget and appropriation.

(c) In the event that revenues are lower than anticipated in the adopted budget, the governing body may adopt a revised appropriation ordinance or resolution as provided in section 29-1-108.

(2) (a) Any transfer, supplemental appropriation, or revised appropriation made pursuant to this section shall be made only by ordinance or resolution which complies with the notice provisions of section 29-1-106.

(b) For transfers, such ordinance or resolution shall set forth in full the amounts to be transferred and shall be documented in detail in the minutes of the meeting of the governing body. A certified copy of such ordinance or resolution shall be transmitted immediately to the affected spending agencies and the officer or employee of the local government whose duty it is to draw warrants or orders for the payment of money and to keep the record of expenditures as required by section 29-1-114. A certified copy of such ordinance or resolution shall be filed with the division.

(c) For supplemental budgets and appropriations, such ordinance or resolution shall set forth in full the source and amount of such revenue, the purpose for which such revenues are being budgeted and appropriated, and the fund or spending agency which shall make such supplemental expenditure. A certified copy of such ordinance or resolution shall be filed with the division.

29-1-110. Expenditures not to exceed appropriation. (1) During the fiscal year, no officer, employee, or other spending agency shall expend or contract to expend any money, or incur any liability, or enter into any contract which, by its terms, involves the expenditures of money in excess of the amounts appropriated. Any contract, verbal or written, made in violation of this section shall be void, and no moneys belonging to a local government shall be paid on such contract.

(2) Multiple-year contracts may be entered into where allowed by law or if subject to annual appropriation.

29-1-111. Contingencies. In cases of emergency which could not have been reasonably foreseen at the time of adoption of the budget, the governing body may authorize the expenditure of funds in excess of the appropriation by ordinance or resolution duly adopted by a majority vote of such governing body at a public meeting. Such ordinance or resolution shall set forth the facts concerning such emergency and shall be documented in detail in the minutes of the meeting of such governing body at which such ordinance or resolution was adopted. A certified copy of such ordinance or resolution shall be filed with the division.

29-1-112. Payment for contingencies. In case of an emergency and the passage of an ordinance or resolution authorizing additional expenditures in excess of the appropriation as provided in section 29-1-111 and if there is money available for such excess expenditure in some other fund or spending agency which will not be needed for expenditures during the balance of the fiscal year, the governing body shall transfer the available money from such fund to the fund from which the excess expenditures are to be paid. If available money which can be so transferred is not sufficient to meet the authorized excess expenditure, then the governing body may obtain a temporary loan to provide for such excess expenditures. The total amount of the temporary loan shall not exceed the amount which can be raised by a two-mill levy on the total assessed valuation of the taxable property within the limits of the local government of such governing body.

29-1-113. Filing of budget. (1) No later than thirty days following the beginning of the fiscal year of the budget adopted pursuant to section 29-1-108, the governing body shall cause a certified copy of such budget, including the budget message, to be filed in the office of the division. Copies of such budget and of ordinances or resolutions authorizing expenditures or the transfer of funds shall be filed with the officer or employee of the local government whose duty it is to disburse moneys or issue orders for the payment of money.

(2) Notwithstanding the provisions of section 29-1-102 (13), budgets shall be filed with the division by home rule cities, cities and Counties, and towns and cities operating under a territorial charter for the purpose of information and research.

(3) If the governing body of a local government fails to file a certified copy of the budget with the division as required by this section, the division, after notice to the affected local government, may notify any County treasurer holding moneys of the local government generated pursuant to the taxing authority of such local government and authorize the County treasurer to prohibit release of any such moneys until the local government complies with the provisions of this section.

29-1-114. Record of expenditures. The officer or employee of the local government whose duty it is to disburse moneys or issue orders for the payment of money shall keep in his office a record showing the amounts authorized by the appropriation and the expenditures drawn against the same and also a record of the transfer of moneys from one fund to another and of any authorized



additional expenditures as provided in section 29-1-111. Such record shall be kept so that it will show at all times the unexpended balance in each of the appropriated funds or spending agencies. Such officer or employee shall report on such record as may be required by the governing body. No such officer or employee shall disburse any moneys or issue orders for the payment of money in excess of the amount available as shown by said record or report.

29-1-115. Violation is malfeasance - removal. Any member of the governing body of any local government or any officer, employee, or agent of any spending agency who knowingly or willfully fails to perform any of the duties imposed upon him by this part 1 or who knowingly and willfully violates any of its provisions is guilty of malfeasance in office, and, upon conviction thereof, the court shall enter judgment that such officer so convicted shall be removed from office. Any elector of the local government may file an affidavit regarding suspected malfeasance with the district attorney, who shall investigate the allegations and prosecute the violation if sufficient cause is found. It is the duty of the court rendering any such judgment to cause immediate notice of such removal to be given to the proper officer of the local government so that the vacancy thus caused may be filled.



## APPENDIX D

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### COLORADO REVISED STATUTES TITLE 39 TAXATION

#### COLORADO REVISED STATUTES TITLE 39 TAXATION ARTICLE 1 GENERAL PROVISIONS

##### **39-1-111.5. Temporary property tax credits and temporary mill levy rate reductions**

(1) In order to effect a refund for any of the purposes set forth in [section 20 of article X of the state constitution](#), any local government may approve and certify a temporary property tax credit or temporary mill levy rate reduction as set forth in this section. The procedures set forth in this section shall be deemed to be a reasonable method for effecting refunds in accordance with [section 20 of article X of the state constitution](#).

(2) Concurrent with the certification of its levy to the Board of County Commissioners as required pursuant to [section 39-5-128 \(1\)](#), any local government may certify a refund in the form of a temporary property tax credit or temporary mill levy rate reduction. The certification shall include the local government's gross mill levy, the temporary property tax credit or temporary mill levy rate reduction expressed in mill levy equivalents, and the net mill levy, which shall be the gross mill levy less the temporary property tax credit or temporary mill levy rate reduction.

(3) Concurrent with certification to the assessor of all mill levies by the board of County commissioners or other body authorized by law to levy taxes in accordance with [section 39-1-111 \(2\)](#), the board of County commissioners shall certify any other local government's temporary property tax credit or temporary mill levy rate reduction and any temporary property tax credit or temporary mill levy rate reduction for the County or city and County itself, itemized as set forth in subsection (2) of this section.

(4) Concurrent with the delivery to the treasurer of the tax warrant by the assessor in accordance with [section 39-5-129](#), the assessor shall, in addition to all other information required to be set forth in the tax warrant, itemize in the manner set forth in subsection (2) of this section any duly certified temporary property tax credit or temporary mill levy rate reduction.

(5) Upon receipt of any tax warrant reflecting a temporary property tax credit or temporary mill levy rate reduction for any local government, the treasurer shall be responsible for collecting taxes on behalf of such local government based upon such local government's net adjusted mill levy. In addition to any other information required by [section 39-10-103](#), the tax statement shall indicate by footnote which, if any, local government mill levies contained therein reflect a temporary property tax credit or temporary mill levy rate reduction for the purpose of effecting a refund in accordance with [section 20 of article X of the state constitution](#).

**HISTORY:** Source: L. 93: Entire section added, p. 1686, § 1, effective June 6.



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**APPENDIX E**

**RESOLUTIONS**

BDC

**RESOLUTION NO. 22-425**

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

**RESOLUTION TO ADOPT AND APPROPRIATE THE 2023 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 2023 by December 15, 2022; and

WHEREAS, the 2023 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 2023 was submitted by the Chief Financial Officer to the Board of County Commissioners on October 4, 2022, 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 2023 budget has been open for inspection by the public since October 4, 2022; and

WHEREAS, public hearings were held by the Board of County Commissioners on October 4, 2022, October 18, 2022, October 20, 2022, and November 15, 2022 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 2023 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 2023 budget; and

WHEREAS, all expenditure changes made to the Preliminary Balanced Budget balance to revenues and available fund balances are incorporated in the Original Adopted Budget, as required by C.R.S. 29-1-103 (2); and

WHEREAS, the County Treasurer requests authorization to make transfers between the General Fund, Road and Bridge Fund, Human Services Fund, Capital Improvement Fund, Self Insurance Fund, Conservation Trust Fund and Household Hazardous Waste Fund from backup provided by the Financial Services Department to allocate money for these seven funds that have been budgeted in the County cost centers; and

Chuck Broerman  
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**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 2023, will be required to follow all El Paso County Policies and Procedures as adopted by the Board of County Commissioners; 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 2023 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 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 \$150,000 and all grants are required to be tracked with project numbers or CSR numbers in the County's JD Edwards Financial Management System.**
- D. All technology related purchases must be approved by the Chief Information Officer, all vehicle related purchases (with the exception of the Sheriff's Office) must be approved by the Fleet Division Manager, and all requests for purchases and professional services involving County facilities, i.e., leases and real estate transactions; utilities service; remodeling and changes to offices and work areas to include design and construction; repair and maintenance; and custodial service, must be submitted and approved by both the Facilities Management Director and the Chief Information Officer, regardless of the dollar amount, prior to submitting any request to the Contracts and Procurement Division.**
- E. All capital projects, acquisitions, new builds, or rental of space needs that must be addressed and do not fall within a major maintenance or replacement program must be coordinated with the appropriate supporting department such as Facilities &**

Infrastructure Management (FSIM), Community Services Department (CSD), Digital, Strategy, and Technology (DST) and the Contracts and Procurement Division, regardless of dollar amount.

- F. Revenues in excess of expenditures as defined by the Taxpayer's Bill of Rights (TABOR) become reserves.
- G. Capital designated as replacements must be turned into Facilities Management or Digital, Strategy & Technology Department 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.
- H. 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 2023, including 2022 taxes payable in 2023 for the purposes of defraying all necessary expenditures and liabilities for El Paso County for the fiscal year 2023 as summarized in Attachment A, as set forth in said budget.

El Paso County Funds	Appropriated Amount
001 General Unrestricted	\$201,122,628
001 General Restricted	65,850,710
002 Road and Bridge	43,889,678
003 Road and Bridge Escrow	1,325,152
004 Human Services	84,154,414
006 Capital Improvement	14,147,634
012 Self Insurance	57,648,196
015 Conservation Trust	1,406,525
019 School Trust Fund	313,000
022 Household Hazardous Waste	1,275,000
075 Falcon Vista LID	75,000
<b>Grand Total</b>	<b>\$471,207,937</b>

BE IT FURTHER RESOLVED that the County Treasurer requests authorization to make transfers between the General Fund, Road and Bridge Fund, Human Services Fund, Capital Improvement Fund, Self Insurance Fund, Conservation Trust Fund and Household Hazardous Waste Fund from backup provided by the Financial Services e



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 6th day of December 2022, at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS  
EL PASO COUNTY, COLORADO

ATTEST:

By:   
County Clerk & Recorder



The seal of El Paso County, Colorado, is circular with a double-line border. The outer ring contains the text "EL PASO COUNTY" at the top and "COLORADO" at the bottom. The inner circle features a central emblem of a person on horseback, with the text "EST. 1874" below it. The words "CLERK & RECORDER" are written across the bottom of the inner circle.

By:   
Chair

BOCC



**RESOLUTION NO. 22-426**

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

**RESOLUTION ESTABLISHING AND APPROVING CERTIFICATION OF EL PASO COUNTY'S MILL LEVY FOR THE 2022 PROPERTY TAXES PAYABLE IN 2023 AND ALLOCATING REVENUES FROM SUCH PROPERTY TAXES, THE SPECIFIC OWNERSHIP TAX, AND THE SALES AND USE TAX AMONG THE COUNTY'S VARIOUS FUNDS**

WHEREAS, the El Paso County Assessor has certified the value of all real taxable property in the County of El Paso for the year 2022 (for taxes to be collected in the year 2023) in the total amount of \$9,554,060,880; and

WHEREAS, the Board of County Commissioners, pursuant to a local tax policy adopted by Resolution 00-133, foregoes, as authorized under Article X, Section 20 of the Colorado Constitution, also known as the Taxpayer's Bill of Rights (TABOR), the collection of property tax revenues generated from business personal property by giving a credit to the business personal property accounts for the portion of the business personal property tax to which El Paso County would otherwise be entitled; and

WHEREAS, the Board of County Commissioners, pursuant to said Section 39-1-111, desires to establish the amount of property tax revenues to be collected from levies against the valuation of all taxable property located in El Paso County; and

WHEREAS, the Board of County Commissioners, in compliance with TABOR, establishes the amount of property tax revenues to be collected that will not exceed the maximum amount of property tax revenues the County is allowed to receive under Section 7 (c) of the TABOR amendment; and

WHEREAS, § 39-10-114, C.R.S. authorizes the County to recover revenues lost through abatements, said amounts to El Paso County being 0.169 mills in the amount of \$1,616,803; and

WHEREAS, the Board of County Commissioners has the discretion to allocate the levy of 8.291 mills plus 0.0169 mills from abatements, less a temporary mill levy reduction of 0.399 mills for a total of 8.062 mills among the various funds of the County, which funds for the year 2023 are the General Fund, the Road and Bridge Fund, and the Road and Bridge Escrow Fund; and

WHEREAS, the Board of County Commissioners is refunding the 2021 revenues in excess of the 2021 TABOR limit of \$30,679,406 through a temporary mill levy credit of 3.253 mills, which shall all be paid from the General Fund; and

WHEREAS, in addition to revenues collected from the levy upon all such taxable property in the amount of \$72,553,756, less the temporary TABOR credit of \$30,679,406, the Board of County Commissioners desires to allocate to the various County funds those revenues anticipated to be collected by El Paso County from the Specific Ownership Tax, which revenues for the year 2023 are anticipated in the amount of \$7,620,442; and

WHEREAS, the Board of County Commissioners desires to allocate all Sales and Use Tax collected by the Clerk & Recorder and the Use Tax collected by the Regional Building Department for El Paso County to the General Fund; and

WHEREAS, the Board of County Commissioners desires to allocate all Sales Tax collected by the State of Colorado, Department of Revenue to the General Fund, Road & Bridge Fund, Human Services Fund, Capital Improvement Fund and Self-Insurance Fund per the revenue budget; and

WHEREAS, pursuant to said Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of El Paso County, Colorado, hereby adopts the following for Fiscal Year 2023:

Section 1: It is hereby certified to the El Paso County Assessor a levy for the year 2022 payable in 2023 of 8.062 mills, which includes a temporary mill levy reduction of 0.399 mills, upon the total valuation of all taxable property located in El Paso County; and

Section 2: It is hereby certified to the El Paso County Assessor a temporary mill levy credit of 3.253 mills from 2021 excess revenue, payable from the General Fund of the County; and

Section 3: The abatement mill of 0.169 in the amount of \$1,616,803 shall be posted against collections for the General Fund; and

Section 4: The levy shall be certified to the El Paso County Assessor for the various funds of the County as follows:

General Fund (Includes Temporary Mill Levy Reduction)	7.732
TABOR Credit – General Fund	(3.253)
Road & Bridge and Escrow Fund	0.330

Total 4.809 mills

Section 5: In the event that the tax levy produces more revenue than would be allowed under section 7 (c) of the TABOR amendment, any excess funds shall be segregated in a special account and shall not be appropriated or expended without voter approval.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of County Commissioners of El Paso County, Colorado, hereby allocates all Specific Ownership Tax collected to the Road and Bridge Fund.

NOW, THEREFORE, BE IT FURTHER RESOLVED that pursuant to Section 30-1-102, C.R.S., 2001, the County Treasurer is authorized to charge a fee of 1.5% against all property tax revenues collected for the County with the exception of the Road and Bridge Escrow Fund which is charged 1%.

NOW, THEREFORE, BE IT FURTHER RESOLVED pursuant to said Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.

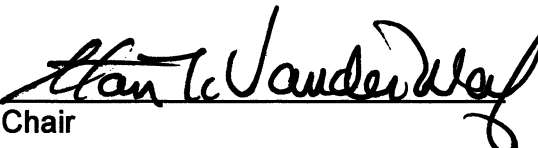
DONE THIS 6<sup>th</sup> day of December 2022 at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS  
OF EL PASO COUNTY, COLORADO

ATTEST:

By:   
County Clerk



By:   
Chair

Bacc



RESOLUTION NO. 22-427

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

RESOLUTION TO AUTHORIZE THE COUNTY TREASURER TO MAKE TRANSFERS  
AS ANTICIPATED IN THE 2023 BUDGET ADOPTION

WHEREAS, the Board of County Commissioners adopts the annual budget pursuant to the Colorado Local Government Budget Law, Part 1, Article 1 of Section 29, C.R.S.; and

WHEREAS, included in the 2023 budget are planned transfers representing direct bills or use of one-time funds between funds, including the General, Road and Bridge, Human Services, Capital Improvement, Self Insurance, Conservation Trust and Household Hazardous Waste; as well as supplemental appropriations from fund balance.

NOW, THEREFORE, BE IT RESOLVED that the County Treasurer is authorized to make such transfers between funds not to exceed the following amounts:

El Paso County Funds	Appropriated Amount
001 General Unrestricted	\$201,122,628
001 General Restricted	65,850,710
002 Road and Bridge	43,889,678
004 Human Services	84,154,414
006 Capital Improvement	14,147,634
012 Self Insurance	57,648,196
015 Conservation Trust	1,406,525
022 Household Hazardous Waste	1,275,000

NOW, THEREFORE, BE IT FURTHER RESOLVED that the County Treasurer is authorized to make transfers between funds, including the General, Road and Bridge, Human Services, Capital Improvement, Self Insurance, Conservation Trust and Household Hazardous Waste funds as budgeted and between any other funds as budget adjustments occur throughout the year with notification from Financial Services.

DONE THIS 6th day of December, 2022, at Colorado Springs, Colorado.

ATTEST:

By:

*Chuck Broerman*  
County Clerk and Recorder



BOARD OF COUNTY COMMISSIONERS  
OF EL PASO COUNTY, COLORADO

By:

Chair

*Stan Vanderhoff*