



EL PASO COUNTY



2020 ORIGINAL ADOPTED BUDGET

PRESENTED DECEMBER 10, 2019

"ATTACHMENT A"



*El Paso County, Colorado
Financial Services/Budget
2020 Original Adopted Budget*

Table of Contents

<u>Section I - Budget Analysis</u>	<u>Page</u>
2020 Discretionary Revenue to Provide Core Services	1
Chart - Historical Discretionary Revenue - Daily Cost Per Citizen	2
Chart - 2020 Original Adopted Budget - Revenues by Category	3
Chart - 2020 Original Adopted Budget - Expenditures by Category	4
Chart - 2020 Original Adopted Budget - Unrestricted General Fund - Expenditures by Function	5
Chart - 2020 Original Adopted Budget - GF County Administration	6
Chart - 2020 Original Adopted Budget - GF County Administration - Internal/External Services	7
Chart - 2020 Original Adopted Budget - GF Public Safety	8
Chart - Unrestricted General Fund - Annual Cost Per Citizen	9
Chart - 2019 10-County Mill Levy Comparison	10
Chart - 2019 10-County Property Tax Per Citizen Comparison	11
Chart - Property Tax Breakdown - Calculating Property Taxes	12
Chart - 2019 10-County Local Tax Per Citizen Comparison	13
2020-2024 Financial Roadmap - Reserve Strategy	14
2020-2024 Financial Roadmap - Critical Needs Funded in OAB	15
2020-2024 Financial Roadmap - Requested Critical Needs	16
<u>Section II – Budget Changes (from 2019 to 2020)</u>	17
Changes to Revenue Budget	18
Changes to Base Budget	19-20
<u>Section III – 2020 Original Adopted Budget</u>	21
2020 Original Adopted "Budget at a Glance"	22
2020 Fund Balance Estimates	23
Allocation of Revenues by Major Category	24
Allocation of Expenditures by Major Category	25-26

Section I – Budget Analysis





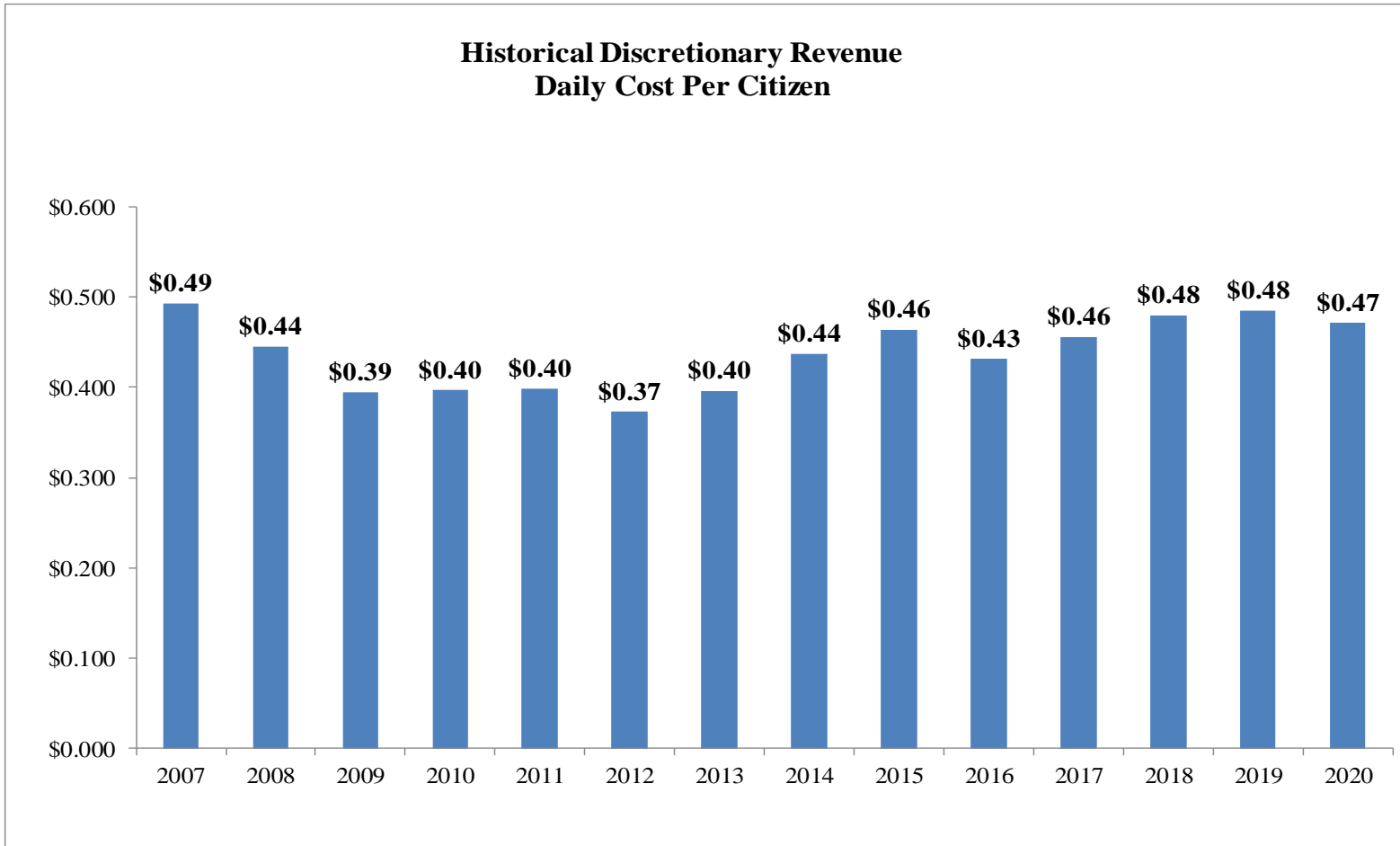
El Paso County, Colorado
Financial Services/Budget
2020 Original Adopted Budget
Discretionary Revenue to Provide Core Services

2020 Original Adopted Budget Revenue Sources & Uses	
Sales & Use Tax	\$118,489,196
Sales & Use Tax- Voter Restricted for Public Safety	\$27,158,724
Property Tax	54,650,645
Specific Ownership Tax	7,182,997
Other Taxes/Payment in Lieu of Taxes	349,000
Elected Office Revenue (Fees)	19,401,250
Parking & Parks and Recreation Fees	430,000
General and Road & Bridge Fees	3,038,500
Unrestricted Intergovernmental	2,484,400
Rent Revenue/Other Revenue	3,348,000
<i>Other Legally Restricted Revenue Sources</i>	<i>\$147,637,976</i>
2020 Revenue Sources	\$384,170,688
Less: Voter Restricted Public Safety Sales & Use Tax	(\$27,158,724)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$1,108,295)
Less: Other Legally Restricted Revenue Sources	(\$147,637,976)
2020 Discretionary Revenue Sources	\$208,265,693
<u>Less: Legally Restricted Uses</u>	
Road & Bridge/Fleet Operations	\$19,082,791
Dept. of Human Services - Local Required Match	\$18,823,558
Annual Lease Obligation/Major Capital Projects	\$11,222,140
Employee Benefits & Retirement	\$32,645,712
Less: Legally Restricted Uses	\$81,774,201
2020 Discretionary Revenue to Provide Core Services*	\$126,491,492

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



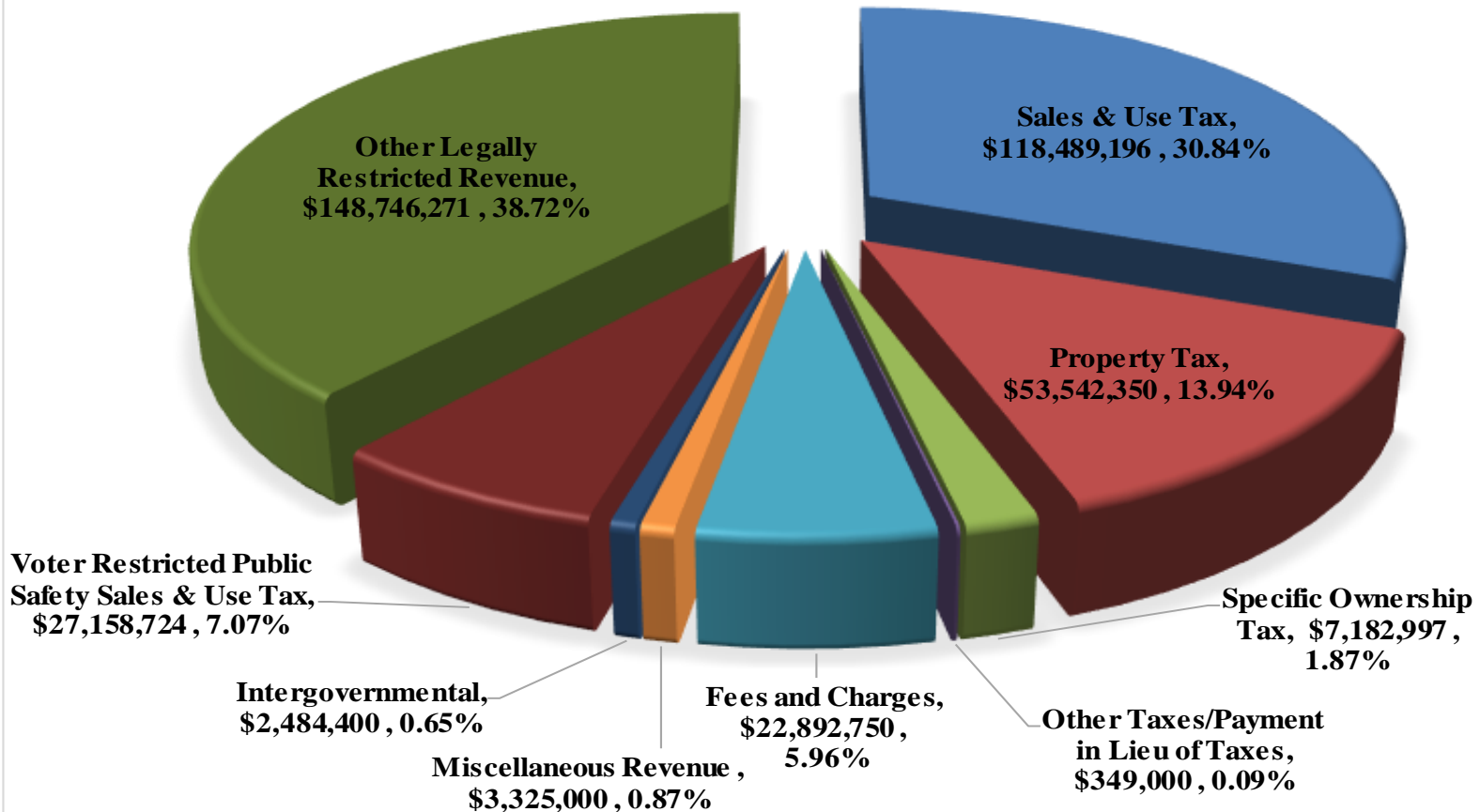
*El Paso County, Colorado
Financial Services/Budget
2020 Original Adopted Budget
Historical Discretionary Revenue - Daily Cost per Citizen
Funding Core County Services*





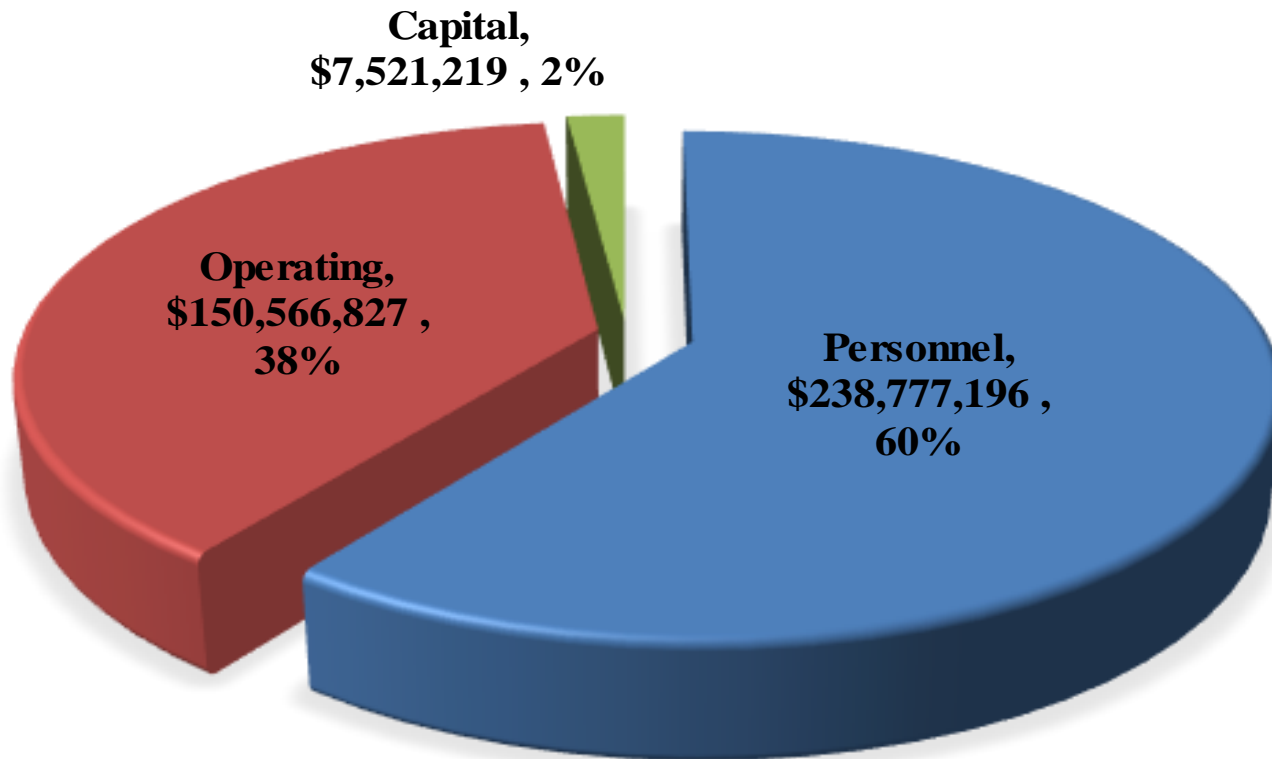
*El Paso County, Colorado
Financial Services/Budget
2020 Original Adopted Budget*

**2020 ORIGINAL ADOPTED BUDGET
REVENUE BY MAJOR CATEGORY \$384,170,688**



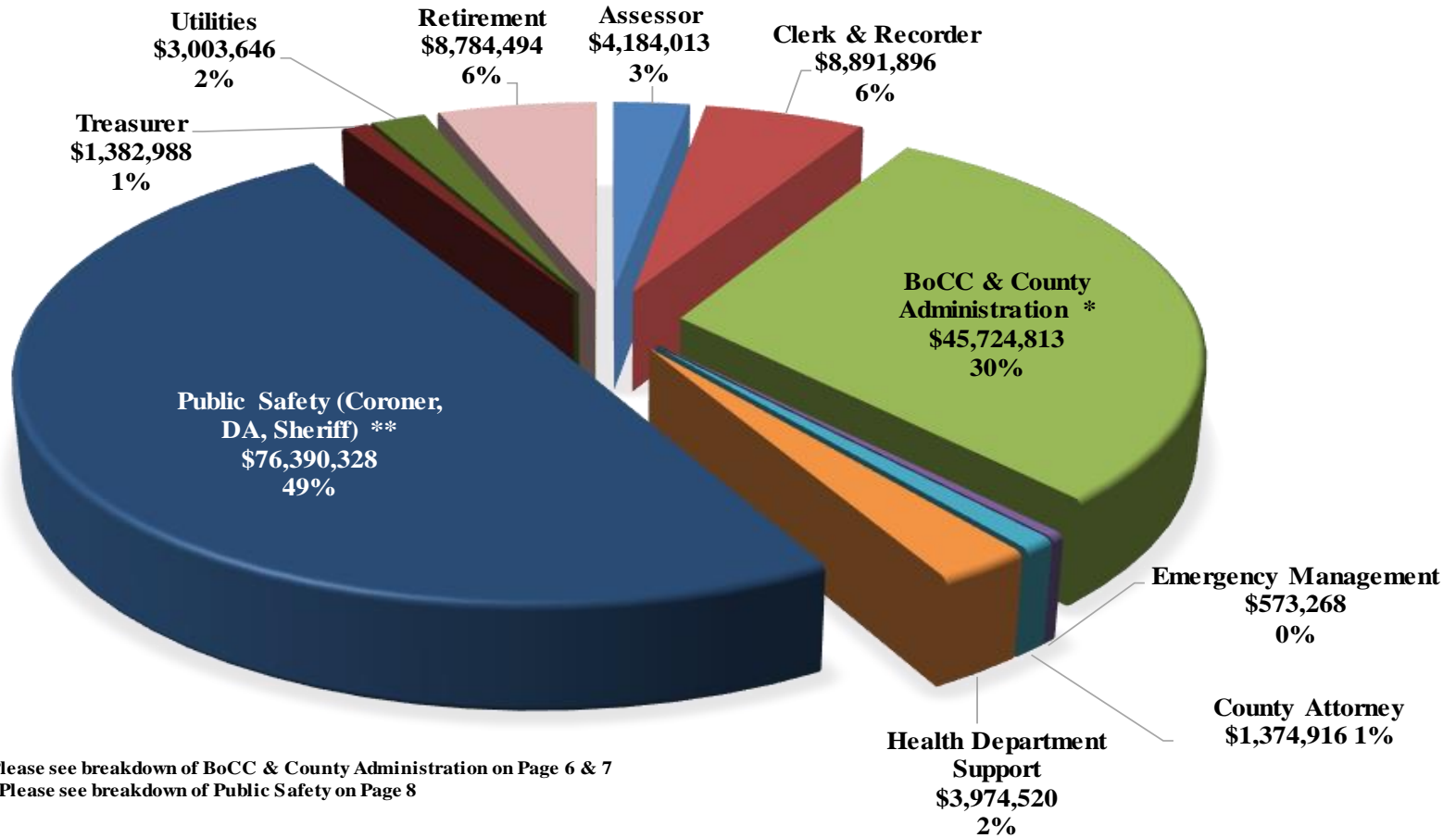


2020 ORIGINAL ADOPTED BUDGET EXPENDITURES BY MAJOR CATEGORY \$396,865,242



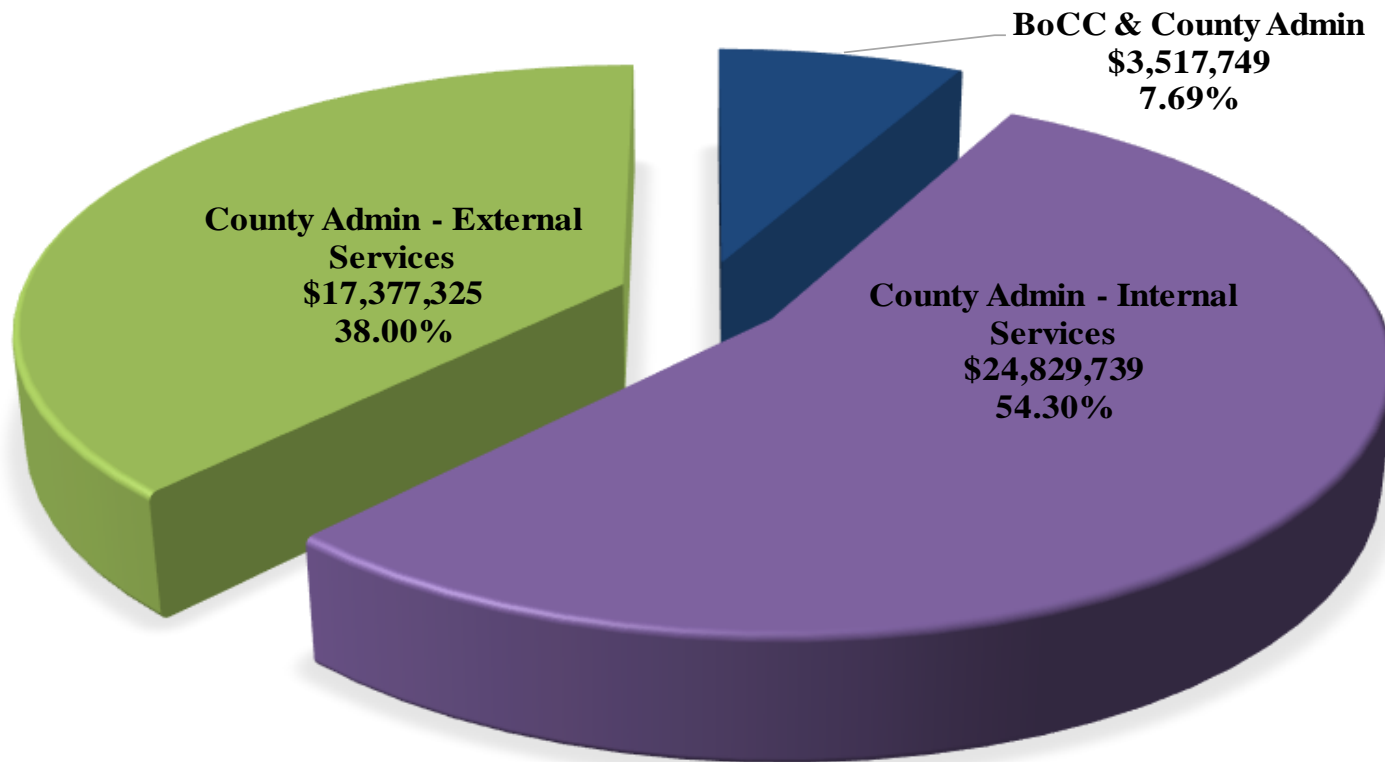


**2020 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES BY FUNCTION
\$154,284,882**



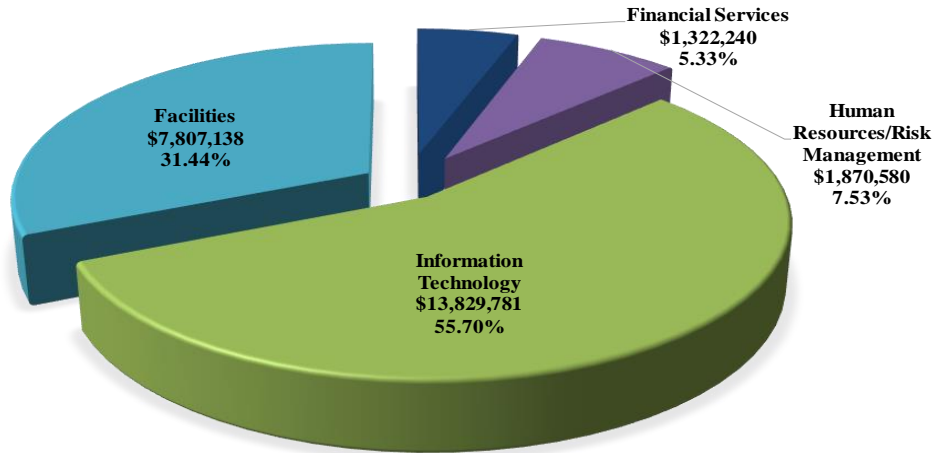


2020 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES - COUNTY ADMINISTRATION
\$45,724,813

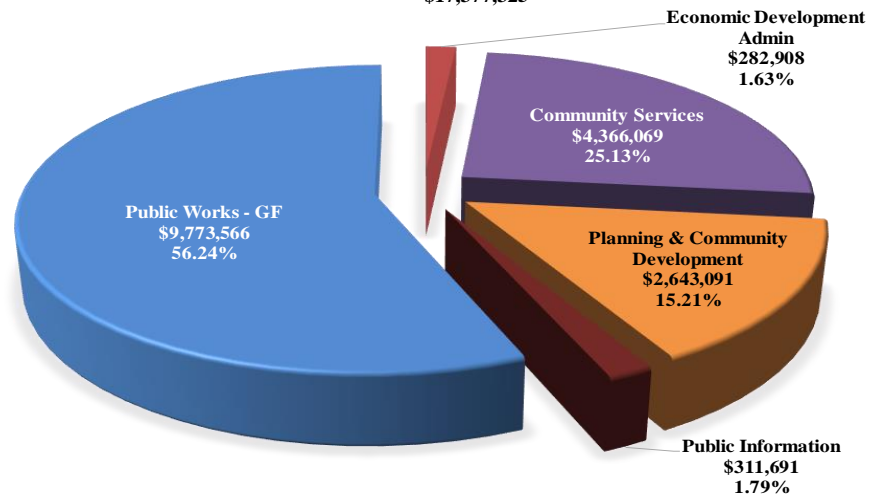




2020 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES- COUNTY ADMIN -INTERNAL SERVICES
\$24,829,739



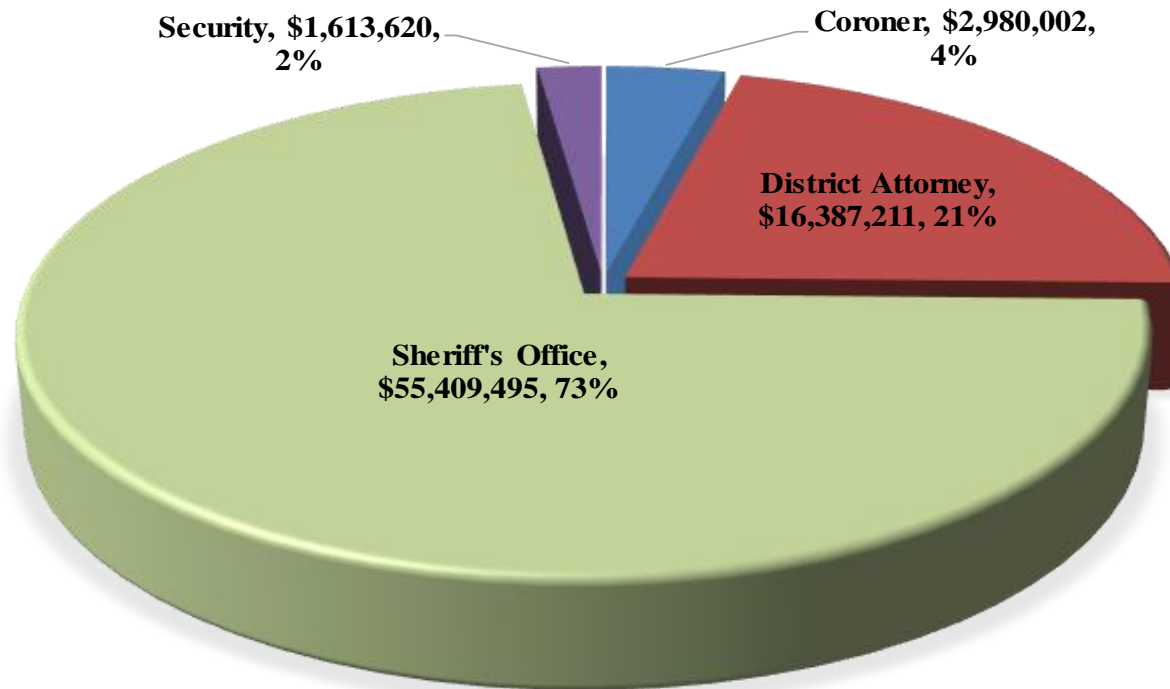
2020 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES - COUNTY ADMIN - EXTERNAL SERVICES
\$17,377,325





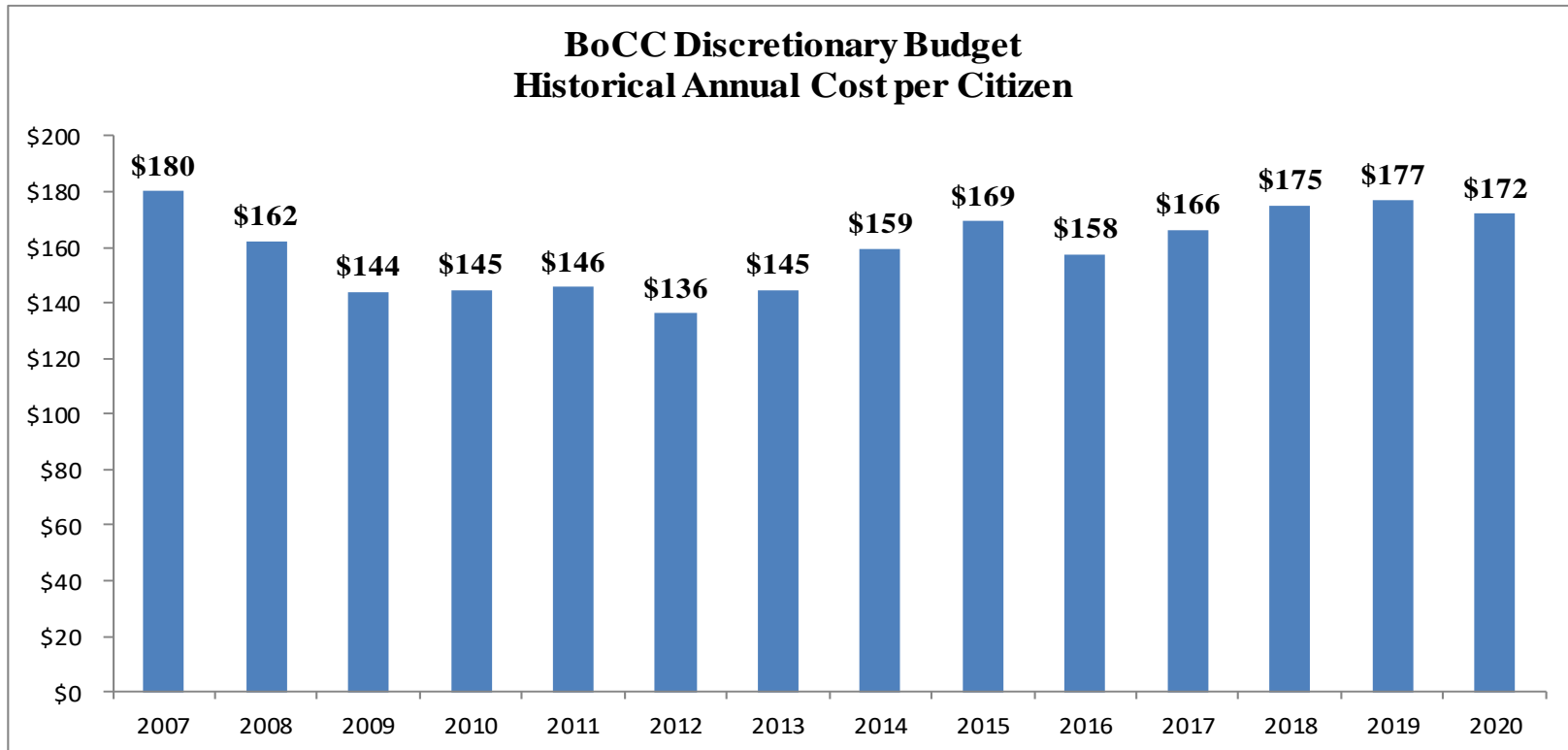
*El Paso County, Colorado
Financial Services/Budget
2020 Original Adopted Budget
Public Safety - Expenditure Budgets*

**2020 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES PUBLIC SAFETY
\$76,390,328**





El Paso County, Colorado
Financial Services/Budget
2020 Original Adopted Budget
Unrestricted General Fund - Annual Cost per Citizen
Funding Core County Services

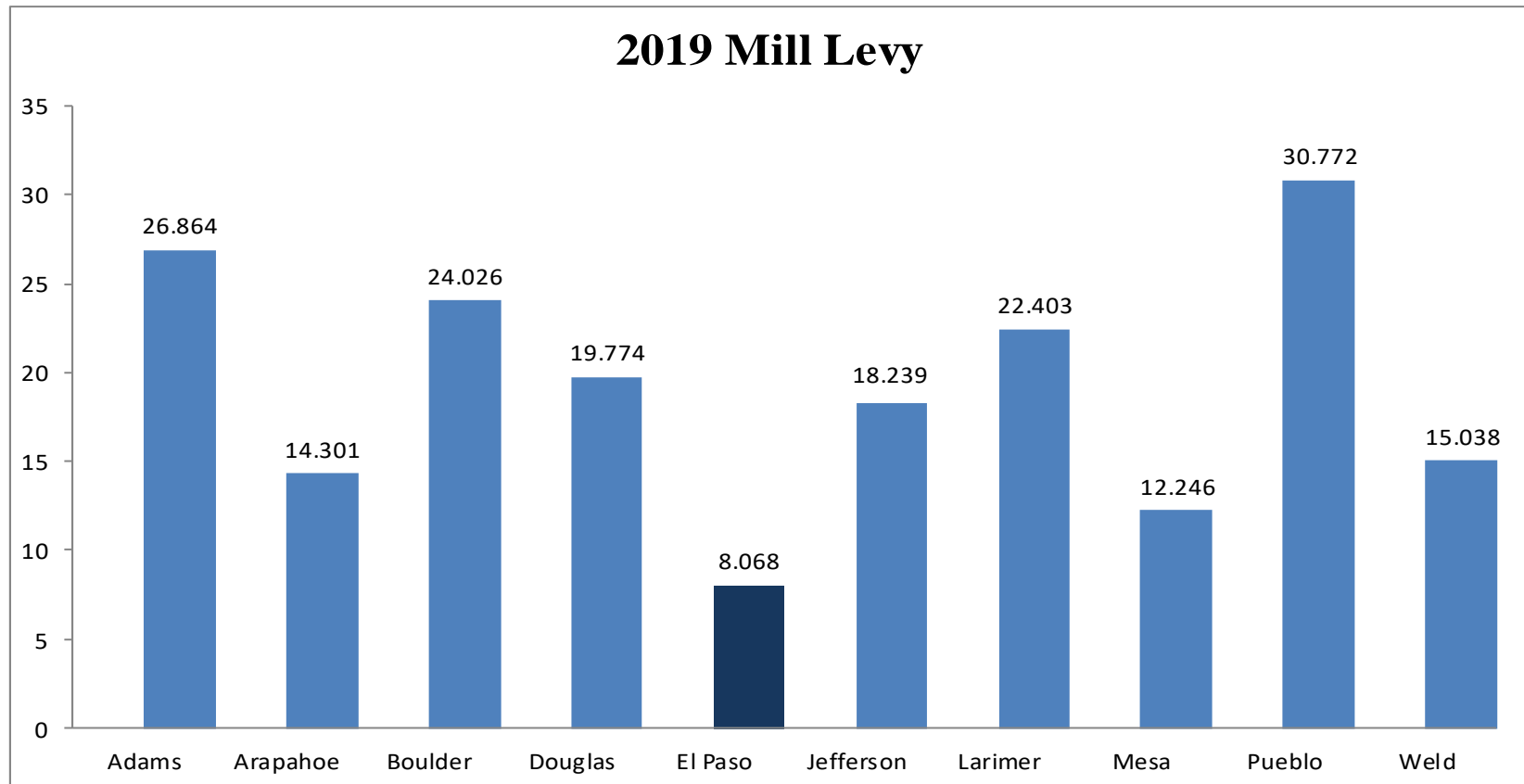


	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Discretionary Revenue	\$105.8	\$96.9	\$87.3	\$90.4	\$92.3	\$87.5	\$94.4	\$106.3	\$114.3	\$108.0	\$115.6	\$124.5	\$128.1	\$126.5
Population Estimates*	587,590	597,249	605,979	624,314	633,942	642,538	652,519	666,500	675,170	685,521	694,967	710,602	723,994	735,176
Annual Cost Per Person	\$180	\$162	\$144	\$145	\$146	\$136	\$145	\$159	\$169	\$158	\$166	\$175	\$177	\$172
Consumer Price Index (CPI)	2.2%	3.9%	-0.6%	1.9%	3.7%	1.9%	2.8%	2.8%	1.2%	2.8%	3.4%	2.7%	1.7% thru 11/19	

**Estimated Population & CPI From Department of Local Affairs*

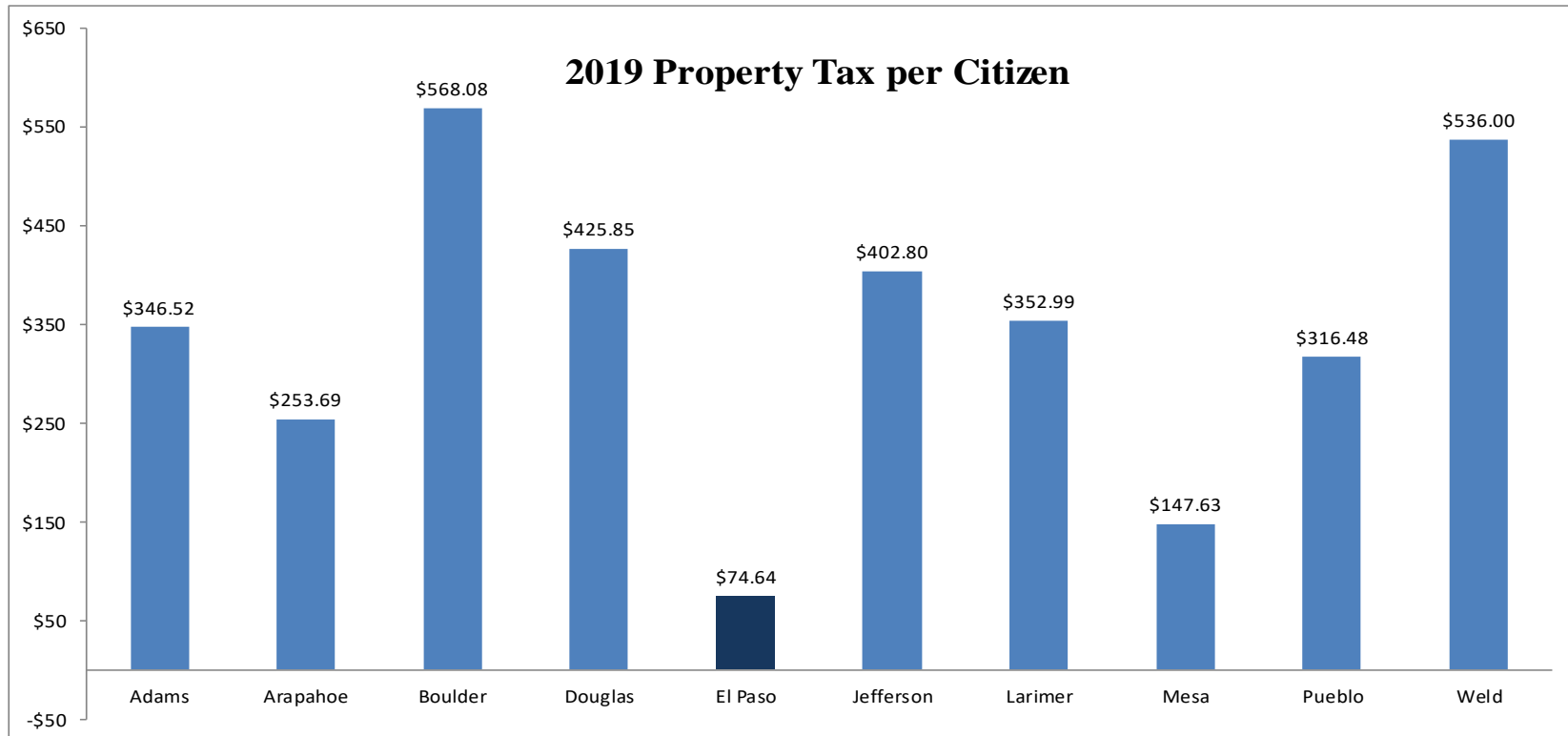


El Paso County, Colorado
Financial Services/Budget
2020 Original Adopted Budget
Mill Levy 10-County Comparison





*El Paso County, Colorado
Financial Services/Budget
2020 Original Adopted Budget
Property Tax Per Citizen 10-County Comparison*





*El Paso County, Colorado
Financial Services/Budget
2020 Original Adopted Budget
Property Tax Statement Breakdown - Calculating Property Taxes*

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

Assessment Rate as determined by the State of Colorado in accordance with Colorado Revised Statute 39-1-104.2 C.R.S. (currently 7.15% 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.

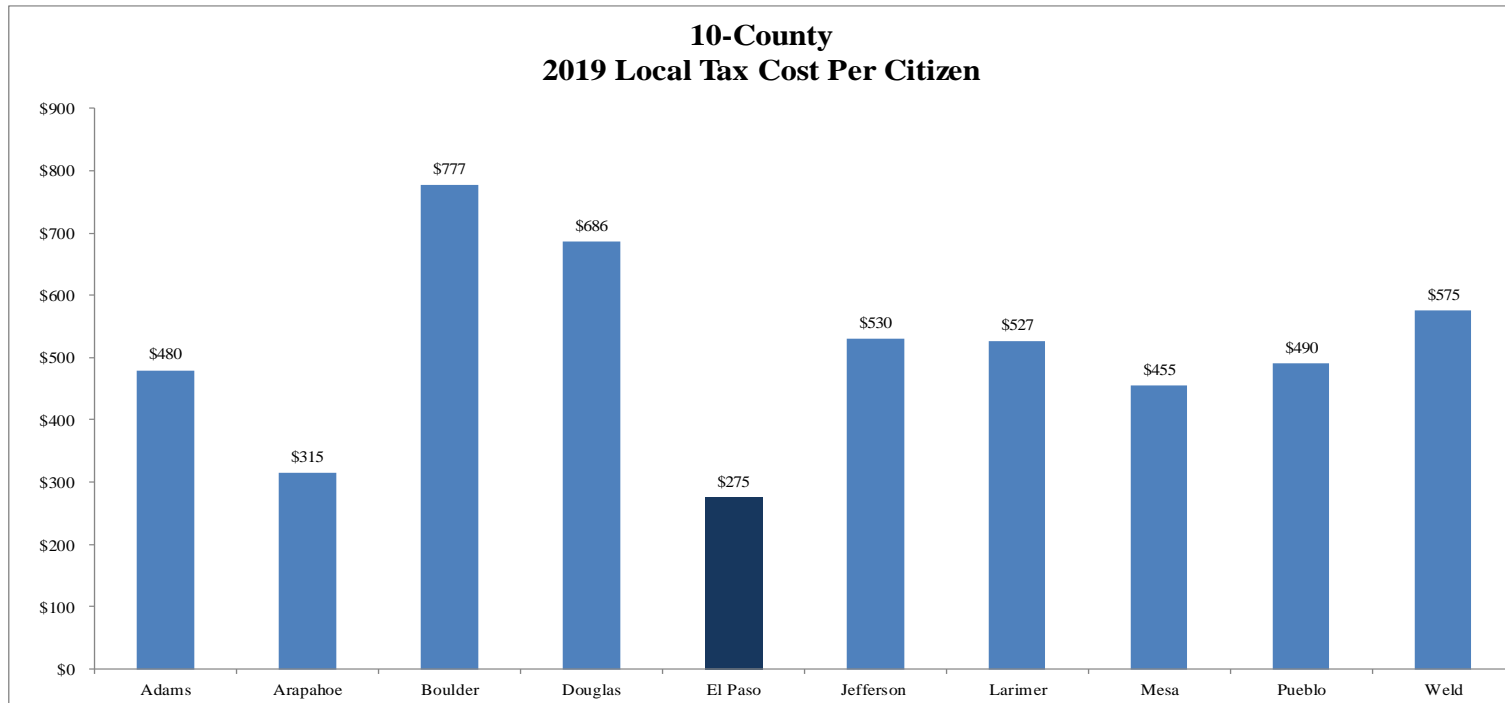
<p>Market Value x Assessment Rate = Assessment Value Assessment Value x Mill Levy = Property Taxes \$300,000 x .0715 = \$21,450 X 72.342 Mills (.072342) = \$1,551.74</p>
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Based on the calculation above, this particular household would pay \$1,551.74 in total property taxes, of which El Paso County would receive \$147.36 or 9.5% of the total property tax collected.



*El Paso County, Colorado
Financial Services/Budget
2020 Original Adopted Budget
Local Tax Cost Per Citizen 10-County Comparison*



	Adams	Arapahoe	Boulder	Douglas	El Paso	Jefferson	Larimer	Mesa	Pueblo	Weld
2019										
Sales Tax	\$52,037,000	\$27,973,000	\$58,716,000	\$73,078,000	\$137,178,000	\$53,240,300	\$50,242,000	\$42,550,000	\$22,121,000	\$0
Property Tax	\$174,429,000	\$163,190,000	\$187,150,000	\$147,064,000	\$54,041,000	\$230,282,600	\$125,010,000	\$22,425,000	\$52,677,000	\$173,539,000
Specific Ownership Tax	\$14,979,000	\$11,335,000	\$9,925,000	\$16,626,000	\$7,459,000	\$19,493,000	\$11,383,000	\$3,361,000	\$5,119,000	\$11,200,000
Other Taxes	\$0	\$0	\$50,000	\$0	\$85,000	\$0	\$0	\$742,000	\$1,701,000	\$1,570,000
Budgeted Revenue *	\$241,445,000	\$202,498,000	\$255,841,000	\$236,768,000	\$198,763,000	\$303,015,900	\$186,635,000	\$69,078,000	\$81,618,000	\$186,309,000
Population Estimates**	503,375	643,257	329,445	345,342	723,994	571,711	354,144	151,900	166,447	323,765
Annual Cost Per Citizen	\$480	\$315	\$777	\$686	\$275	\$530	\$527	\$455	\$490	\$575

*2019 Budgeted Data from 2019 10-County Data Book

**Estimated Population From Department of Local Affairs

***Jefferson County 2019 Budget Book



*El Paso County, Colorado
 Financial Services/Budget
 2020 Original Adopted Budget
 Financial Roadmap 2020-2024*

Target is \$5,000,000

RESERVE STRATEGY						
	2019 Budget (Excess from 2018)	2020 Budget (Excess from 2019)	2021 Budget (Excess from 2020)	2022 Budget (Excess from 2021)	2023 Budget (Excess from 2022)	2024 Budget (Excess from 2023)
<i>Rolling Balance</i>	<i>1,546,771</i>	<i>796,363</i>	<i>546,363</i>	<i>2,746,363</i>	<i>4,796,363</i>	<i>5,000,000</i>
General Fund Underspending	2,381,140	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
General Fund Unanticipated Revenue	1,893,530	4,500,000	1,000,000	1,000,000	1,000,000	1,000,000
Use of Emergency Reserve	(1,000,000)					
Other Sources/Uses		(1,000,000)	(50,000)	(200,000)	(2,046,363)	(2,250,000)
TABOR Overage	(4,025,078)	(5,000,000)	0	0	0	0
<i>Rolling Reserve Balance</i>	<i>796,363</i>	<i>546,363</i>	<i>2,746,363</i>	<i>4,796,363</i>	<i>5,000,000</i>	<i>5,000,000</i>



*El Paso County, Colorado
Financial Services/Budget
2020 Original Adopted Budget
Financial Roadmap 2020-2024*

OPERATIONAL STRATEGY						
Dept/Office	Critical Needs	2020	2021	2022	2023	2024
Beginning Operational Savings		2,522,979	389	320,380	687,237	2,272,870
Revenues		149,342,251	154,667,612	161,857,499	165,543,329	171,148,066
Expenditures		(147,472,583)	(144,084,466)	(145,132,466)	(145,147,466)	(146,217,650)
Invest in High Impact Road Infrastructure	Additional On-Going (2016-2019 Increase of \$10.8M)	(345,000)	(500,000)	(4,200,000)	(5,200,000)	(5,200,000)
Other Sources/Uses		1,350,000	50,000	200,000	2,046,363	2,250,000
Countywide - Invest in Human Capital	1.5% Allocation of Personnel Budgets*	(1,795,719)	(1,795,719)	(1,795,719)	(1,795,719)	(1,795,719)
Countywide - Invest in Human Capital	Future Impacts of 2020 Personnel Budget Allocation*		(53,872)	(53,872)	(53,872)	(53,872)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2021		(2,613,806)	(2,613,806)	(2,613,806)	(2,613,806)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2022			(2,692,220)	(2,692,220)	(2,692,220)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2023				(2,772,849)	(2,772,849)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2024					(2,828,306)
Board of County Commissioners	Statutory Pay Increase w/FICA, Retirement		(45,921)	(45,921)	(75,163)	(75,163)
Countywide Elected Officials	Statutory Pay Increase w/FICA, Retirement				(78,013)	(78,013)
Community Services - Parks	Dedicated Forest Management Funds	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Community Services - Parks	Major Maintenance Funds	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Community Services - Parks	Park Maintenance Positions (4)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Community Services - Parks	Parks Capital Improvements		(750,000)	(750,000)	(750,000)	(750,000)
Community Services-Veterans' Services	Office Staff Expansion-Mt Carmel (2) and Ops	(126,519)	(83,889)	(83,889)	(83,889)	(83,889)
Community Services	Criminal Justice Support/Pretrial (2) & Northern Nature Center Staffing	(147,700)	(137,700)	(137,700)	(356,013)	(306,013)
County Attorney	2 Attorneys, 2 Paralegals & \$15,000 start up IT	(74,230)	(213,960)	(345,960)	(345,960)	(345,960)
Countywide Facility Needs	Major Facility Improvements	(250,000)	(250,000)	(1,000,000)	(1,000,000)	(1,000,000)
Countywide Facility Needs	ADA Requirements (one-time amounts)	(300,000)				
Countywide Facility Needs	Facility Critical Needs	(838,000)	(1,329,199)			
Countywide	Grant match funds, Next Gen ASR/TRS System/ERP Replacement		(550,000)	(550,000)	(550,000)	(5,550,000)
Countywide	Humane Society Contract Increase	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)
District Attorney	Critical Needs Support*	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)
Human Resources & Risk Management	NeoGov Onboard Module		(34,000)	(34,000)	(34,000)	(34,000)
Planning & Community Development	Staffing/address current and proj devpt workload -1PT & 1 FTE	(110,089)	(110,089)	(110,089)	(110,089)	(110,089)
Public Health	Increase for County Support to Public Health		(250,000)	(400,000)	(800,000)	(800,000)
Public Information	Census Marketing	(10,000)				
Public Works - Fleet	Diesel Station/Hydraulic Lift/Light Fleet Replacements	(800,000)	(650,000)	(800,000)	(600,000)	(600,000)
Total Funded Critical Needs		(4,392,257)	(10,263,155)	(16,358,176)	(18,810,230)	(26,384,899)
Ending Operational Savings after previously considered items		389	320,380	687,237	2,272,870	818,387

*1.5% allocation of personnel budget excluding DA's Office. DA provided lump sum for 2020 for all critical needs.



*El Paso County, Colorado
Financial Services/Budget
2020 Original Adopted Budget
Financial Roadmap 2020-2024*

Requested Critical Needs:

		2020	2021	2022	2023	2024
Countywide	Countywide support for grant match funds		(150,000)	(150,000)	(150,000)	(150,000)
Countywide	ASR/TRS Next Gen Annual Support & Maintenance ASR/TRS/IT		(400,000)	(400,000)	(400,000)	(400,000)
Countywide	Humane Society Contract Increase	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)
Community Services - Criminal Justice Plng	General Support	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Community Services - Parks	Black Forest Northern Nature Center - 2 FTEs				(218,313)	(168,313)
Community Services - Pretrial Svcs	Staff Expansion (2 FTEs)	(135,700)	(125,700)	(125,700)	(125,700)	(125,700)
Clerk & Recorder	Kronos System Upgrade for Elections Department	(125,000)	(5,000)	(5,000)	(5,000)	(5,000)
Clerk & Recorder	2 FTEs for Motor Vehicle Phone Bank-2	(107,076)	(107,076)	(107,076)	(107,076)	(107,076)
Clerk & Recorder	Phone Bank System Upgrade	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)
Clerk & Recorder	Implementation of 8 State computers for CSC, Union, Powers	(10,400)				
District Attorney	New Court House Div (2 DDAs and 1 Legal Asst)-3	(156,627)				
District Attorney	Deputy DA for County Court	(100,842)	(94,042)	(94,042)	(94,042)	(94,042)
District Attorney	Administrative Assistant - Investigations -1	(64,963)	(60,385)	(60,385)	(60,385)	(60,385)
District Attorney	Redesign 1st Floor Russell Building Space	(576,211)				
District Attorney	Body Worn Camera Clerks-2	(115,852)	(106,696)	(106,696)	(106,696)	(106,696)
Facilities & Strategic Infrastructure	Judicial Building - Modernize S. Tower Elevators #8&9	(1,094,000)				
Facilities & Strategic Infrastructure	Central Utility Plant - Cooling Tower Media	(26,000)				
Facilities & Strategic Infrastructure	Central Utility Plant - Overhaul Chiller #1	(65,000)				
Facilities & Strategic Infrastructure	Criminal Justice Center - Replace Rooftop Unit 2J	(75,000)				
Facilities & Strategic Infrastructure	Sheriff Office & Metro Jail - Roof Replacement	(238,000)				
Facilities & Strategic Infrastructure	EPC Office of the Sheriff - Replace Air Handler Units	(609,199)				
Facilities & Strategic Infrastructure - ADA	Fair & Events Complex - Parking	(130,000)				
Facilities & Strategic Infrastructure - ADA	Judicial - Courtroom accessibility & RR connection	(57,200)				
Facilities & Strategic Infrastructure - ADA	Pikes Peak Center - Complete 2019 work Audio, RR access	(170,885)				
Financial Services	Integrate Financial/HRIS/Transparency Systems			(3,423,250)	(423,250)	(423,250)
Human Resources & Risk Management	Compliance FTE for Additional State Law Requirements - 1 FTE	(77,616)	(75,116)	(75,116)	(75,116)	(75,116)
Human Resources & Risk Management	NeoGov Onboard Module		(34,000)	(34,000)	(34,000)	(34,000)
Planning & Comm Development	Staffing/address current and proj devpt workload -1PT & 1 FTE	(110,089)	(110,089)	(110,089)	(110,089)	(110,089)
Public Works - Fleet	Akers - Diesel Exhaust Fluid Stations	(150,000)				
Public Works - Fleet	Hydraulic Lift Replacement	(200,000)	(200,000)	(200,000)		
Public Works - Fleet	Light Fleet Replacement	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
Total 2020 Requested Critical Needs		(5,187,660)	(2,260,104)	(5,683,354)	(2,701,667)	(2,651,667)

Section II – Budget Changes
(from 2019 to 2020)



El Paso County, Colorado
Changes to Revenue Budget 2019 to 2020

Department	2019	Sales & Use Tax	Voter	Property Tax	Specific	Other Taxes	Fees and Charges	Inter-governmental Revenues	Other	Restricted Revenue	2020	
	Original Adopted Budget		Restricted Sales & Use Tax		Ownership Tax				Revenue/Misc		Original Adopted Budget	
1 Administrative Services	119,766,782	2,759,329		244,321	(3,412,030)		322,500	70,000	1,315,000		121,065,902	
Security - Parking Structure	205,000										205,000	
Facilities Management	15,000										15,000	
Parks & Leisure Services	225,000										225,000	
Information Technology	7,000						1,000				8,000	
Veteran Services	29,400							2,500			31,900	
Planning & Community Development	1,800,000						20,000				1,820,000	
Assessor	24,000						(2,000)				22,000	
Clerk & Recorder	11,650,000						250,000				11,900,000	
Coroner	537,500						30,500	(2,500)			565,500	
Sheriff's Office	4,859,000						37,750	(7,500)			4,889,250	
Surveyor	1,000						1,000				2,000	
Treasurer	3,860,000						240,000				4,100,000	
Public Trustee	115,000						85,000				200,000	
1 Net General Fund	143,094,682	2,759,329	0	244,321	(3,412,030)	0	985,750	62,500	1,315,000	0	145,049,552	
Restricted Facilities/CSC-CAM	1,297,367									(1,097,367)	200,000	
Restricted Parks & Environ Svcs	601,800									(45,800)	556,000	
Justice Services/Community Outreach	8,043,489									1,258,445	9,301,934	
Colorado Alt Sentencing Program (CASP)	71,000									(5,000)	66,000	
Admin Restricted - Use Tax, Cable & P-Card	1,975,000									0	1,975,000	
Clerk & Recorder	2,600,000									0	2,600,000	
District Attorney	953,977									60,424	1,014,401	
Sheriff's Office	1,707,904									477,846	2,185,750	
Public Safety Sales & Use Tax	25,741,801		1,416,923							0	27,158,724	
Economic Development	11,711,567									2,219,756	13,931,323	
Pikes Peak Workforce Center	6,694,423									573,366	7,267,789	
1 GF -Grants/Restricted	61,398,328	0	1,416,923	0	0	0	0	0	0	3,441,670	66,256,921	
1 Total General Fund	204,493,010	2,759,329	1,416,923	244,321	(3,412,030)	0	985,750	62,500	1,315,000	3,441,670	211,306,473	
Partially Restricted Funds												
2 Road & Bridge	22,852,389			230,492	3,135,807						(3,058,963)	23,159,725
4 Dept of Human Services	78,355,645	267,995									1,900,000	80,523,640
6 Capital Improvement	15,786,287	365,429									(18,602)	16,133,114
12 Self-Insurance	46,313,517	3,659,794									(853,395)	49,119,916
Restricted Funds												
3 Road & Bridge Escrow	973,125			135,170								1,108,295
15 Conservation Trust	1,392,525										14,000	1,406,525
19 Schools' Trust Fund	100,000											100,000
22 Household Hazardous Waste	1,133,581										104,419	1,238,000
75 Local Improvement Districts-Falcon Vista	180,000										(105,000)	75,000
	371,580,079	7,052,547	1,416,923	609,983	(276,223)	0	985,750	62,500	1,315,000	1,424,129	384,170,688	

El Paso County, Colorado
Changes to Base Budget from 2019 to 2020

Fund	Department	2019 Original Adopted Budget	2019 Remove One-Time AFRs	2020 BoCC	2020 BoCC Approved	2020 Original Adopted Budget
				Approved One-Time Critical Needs	On-Going Critical Needs/Other Budget Moves	
1	Board of County Commissioners - Admin	1,112,410		10,779	1,474,090	2,597,279
	Board of Equalization	39,956		305	150	40,411
	HR/Risk Mgmt	1,873,642		54,644	(57,706)	1,870,580
	Financial Services	2,891,994		90,882	(1,660,636)	1,322,240
	Emergency Management	0		15,940	557,328	573,268
	Hazmat/ESA	0		12,896	362,061	374,957
	Interagency Relations	396,269		15,241	82,212	493,722
	Public Information Office	288,274		19,573	3,809	311,656
	Economic Development Admin	269,637		9,538	3,768	282,943
	Planning & Community Development	2,437,452		83,223	122,416	2,643,091
	Community Services - Parks	2,069,629		93,214	194,523	2,357,366
	CSU Administration	265,514			0	265,514
	Environmental Services	386,319		10,670	4,191	401,180
	Veteran Services	474,309		61,596	86,217	622,122
	Pretrial/Court Services	586,489		28,524	104,874	719,887
	Facilities Management/Parking	6,675,672	(711,952)	1,251,223	592,195	7,807,138
	Facilities/Utilities	2,963,646			40,000	3,003,646
	Information Technology	13,833,730	(340,000)	239,253	96,798	13,829,781
	County Attorney-GF	1,262,289		42,008	70,619	1,374,916
	Health Department Support	3,812,806			161,714	3,974,520
	Clerk & Recorder	8,589,916		224,978	77,002	8,891,896
	Treasurer	1,332,040		36,491	14,457	1,382,988
	Assessor	3,993,350		137,102	53,561	4,184,013
	Coroner	2,852,324		91,049	36,629	2,980,002
	Surveyor	11,380			0	11,380
	District Attorney	15,140,723		546,488	700,000	16,387,211
	Sheriff's Office	52,130,759		1,561,078	1,717,658	55,409,495
	Sheriff's Office/Security	1,547,688		47,163	18,769	1,613,620
	Public Works - GF	6,847,632		430,959	2,494,975	9,773,566
	Retirement	8,155,919			628,575	8,784,494
1	Net General Fund	142,241,768	(1,051,952)	5,114,817	7,980,249	154,284,882

El Paso County, Colorado
Changes to Base Budget from 2019 to 2020

Fund	Department	2019 Original Adopted Budget	2019 Remove One-Time AFRs	2020 BoCC Approved One-Time Critical Needs	2020 BoCC Approved On-Going Critical Needs/Other Budget Moves	2020 Original Adopted Budget
	Restricted Parks & Environ Svcs	831,800			409,200	1,241,000
	Restricted Facilities/CSC-CAM	1,297,367			(1,097,367)	200,000
	Justice Services/Community Outreach	8,114,489			1,253,445	9,367,934
	Clerk & Recorder	3,600,000			300,000	3,900,000
	Admin Restricted - Use Tax, Cable & P-Card	1,975,000			7,369	1,982,369
	District Attorney	953,977			60,424	1,014,401
	Sheriff's Office	1,707,904			3,748	1,711,652
	Public Safety Sales & Use Tax	25,860,885			1,061,685	26,922,570
	Economic Development	11,711,567			2,222,376	13,933,943
	Pikes Peak Workforce Center	6,694,423			573,366	7,267,789
1	GF -Grants/Restricted	62,747,412	0	0	4,794,246	67,541,658
1	Total General Fund	204,989,180	(1,051,952)	5,114,817	12,774,495	221,826,540
<u>Partially Restricted Funds</u>						
2	Road & Bridge	26,327,003			(1,442,380)	24,884,623
4	Dept of Human Services	78,080,645			2,709,419	80,790,064
6	Capital Improvement	15,763,778			1,036,731	16,800,509
12	Self-Insurance	45,619,966			3,015,720	48,635,686
<u>Restricted Funds</u>						
3	Road & Bridge Escrow	973,125			135,170	1,108,295
15	Conservation Trust	1,392,525			14,000	1,406,525
19	Schools' Trust Fund	100,000			0	100,000
22	Household Hazardous Waste Mgmt.	1,133,581			104,419	1,238,000
75	Local Improvement Districts-Falcon Vista	180,000			(105,000)	75,000
		374,559,803	(1,051,952)	5,114,817	18,242,574	396,865,242

Section III – 2020 Original Adopted Budget



El Paso County, Colorado
2020 Preliminary Balanced "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
<u>UNRESTRICTED REVENUE</u>											
Sales and Use Tax	64,667,280			18,823,558	11,222,140	23,776,218					118,489,196
Property Taxes-Real Property	56,005,200	1,562,228									57,567,428
Property Taxes-Tabor Refund	(4,025,078)										(4,025,078)
Specific Ownership Tax		7,182,997									7,182,997
Other Taxes / PILT	285,000	64,000									349,000
Fees & Charges for Svs	726,500	500,000									1,226,500
Assessor Fees	22,000										22,000
Clerk & Recorder Fees	11,900,000										11,900,000
Coroner	563,000										563,000
Planning & Community Development	1,820,000										1,820,000
Sheriff Fees	2,614,250										2,614,250
Surveyor	2,000										2,000
Treasurer Fees	4,100,000										4,100,000
Public Trustee Fees	200,000										200,000
Park & Recreation Fees	225,000										225,000
Parking Structure Fees	205,000										205,000
Rent Collections-Outside	15,000										15,000
Intergovernmental	2,484,400										2,484,400
Miscellaneous Revenue	3,240,000					85,000					3,325,000
Unrestricted Revenue	145,049,552	9,309,225	0	18,823,558	11,222,140	23,861,218	0	0	0	0	208,265,693
<u>RESTRICTED REVENUE</u>											
Grant / Intergovernmental	33,901,197			61,700,082	802,509		1,406,525	100,000	1,238,000	75,000	99,223,313
Public Safety Sales & Use Tax	27,158,724										27,158,724
Restricted Fees	5,197,000	750,000									5,947,000
Property Taxes and Pass thru BPPT			1,108,295								1,108,295
Highway User Tax		13,100,500									13,100,500
Employee Paid Benefits						8,094,077					8,094,077
Internal County Direct Bills					4,108,465	17,164,621					21,273,086
Restricted Revenue	66,256,921	13,850,500	1,108,295	61,700,082	4,910,974	25,258,698	1,406,525	100,000	1,238,000	75,000	175,904,995
	211,306,473	23,159,725	1,108,295	80,523,640	16,133,114	49,119,916	1,406,525	100,000	1,238,000	75,000	384,170,688
<u>Expenditures</u>											
Personnel	110,716,989	4,992,257		11,775,913		18,151,231					145,636,389
Operating	40,325,053	5,305,141		7,314,069	11,889,535	5,225,757					70,059,555
Capital	3,242,840	736,725									3,979,565
Unrestricted Expenditures	154,284,882	11,034,123	0	19,089,982	11,889,535	23,376,988	0	0	0	0	219,675,510
Restricted Personnel	27,457,774	6,266,494		38,060,527		19,612,298	1,249,673		494,040		93,140,806
Restricted Operating	37,466,998	6,659,238	1,108,295	23,639,555	4,910,974	5,646,400	156,852	100,000	743,960	75,000	80,507,272
Restricted Capital	2,616,886	924,768									3,541,654
Restricted Expenditures	67,541,658	13,850,500	1,108,295	61,700,082	4,910,974	25,258,698	1,406,525	100,000	1,238,000	75,000	177,189,732
	221,826,540	24,884,623	1,108,295	80,790,064	16,800,509	48,635,686	1,406,525	100,000	1,238,000	75,000	396,865,242

* Restricted Funds



El Paso County, Colorado
 Financial Services/Budget
 2020 Original Adopted Budget - Fund Balance Estimates

	January 1, 2020 Estimated Beginning Fund Balance	+	2020 Original Adopted Budget Revenues	-	2020 Original Adopted Budget Expenditures	=	December 31, 2020 Estimated Available Fund Balance	Estimated Restricted Fund Balance	Estimated Available Fund Balance
General Fund -Net-UR	\$22,937,444		\$145,049,552		(\$154,284,882)		\$13,702,115	\$13,702,115	\$0
Legally Required TABOR Reserve	7,995,242		0		0		7,995,242	7,995,242	0
BoCC Emergency Reserve/2019 Tabor Estimate	546,363		0		0		546,363	546,363	0
General Fund -RES	20,997,446		66,256,921		(67,541,658)		19,712,709	19,712,709	0
Total General Fund	\$52,476,495		\$211,306,473		(\$221,826,540)		\$41,956,429	\$41,956,429	\$0
<u>Partially Restricted Funds</u>									
Road & Bridge	\$4,841,696		\$23,159,725		(\$24,884,623)		\$3,116,798	\$3,116,798	\$0
Department of Human Services	\$1,891,281		\$80,523,640		(\$80,790,064)		\$1,624,857	\$1,624,857	\$0
Capital Improvement	\$1,308,590		\$16,133,114		(\$16,800,509)		\$641,195	\$641,195	\$0
Self-Insurance	\$14,107,571		\$49,119,916		(\$48,635,686)		\$14,591,801	\$14,591,801	\$0
<u>Restricted Funds</u>									
Road & Bridge Escrow	\$0		\$1,108,295		(\$1,108,295)		\$0	\$0	\$0
Conservation Trust	\$502,500		\$1,406,525		(\$1,406,525)		\$502,500	\$502,500	\$0
School's Trust	\$256,580		\$100,000		(\$100,000)		\$256,580	\$256,580	\$0
Household Hazardous Waste Management	\$897,504		\$1,238,000		(\$1,238,000)		\$897,504	\$897,504	\$0
Local Improvement Districts-Falcon Vista	\$70,534		\$75,000		(\$75,000)		\$70,534	\$70,534	\$0
Total	\$76,352,751		\$384,170,688		(\$396,865,242)		\$63,658,198	\$63,658,198	\$0

El Paso County, Colorado
Allocation of Revenues by Major Category

Fund	Department	Sales & Use Tax	Restricted Sales & Use Tax	Property Tax	Specific Ownership Tax	Other Taxes	Fees and Charges	Intergovernmental Revenues	Other Revenue	Restricted Revenue	2020 Original Adopted Budget
1	Administrative Services	64,667,280	0	51,980,122	0	285,000	718,500	175,000	3,240,000	0	121,065,902
	Facilities - Parking Structure	0	0	0	0	0	205,000	0	0	0	205,000
	Facilities Management	0	0	0	0	0	15,000	0	0	0	15,000
	Parks & Leisure Services	0	0	0	0	0	225,000	0	0	0	225,000
	Information Technology	0	0	0	0	0	8,000	0	0	0	8,000
	Veteran Services	0	0	0	0	0	0	31,900	0	0	31,900
	Planning & Community Development	0	0	0	0	0	1,820,000	0	0	0	1,820,000
	Assessor	0	0	0	0	0	22,000	0	0	0	22,000
	Clerk & Recorder	0	0	0	0	0	11,900,000	0	0	0	11,900,000
	Coroner	0	0	0	0	0	563,000	2,500	0	0	565,500
	Sheriff's Office	0	0	0	0	0	2,614,250	2,275,000	0	0	4,889,250
	Surveyor	0	0	0	0	0	2,000	0	0	0	2,000
	Treasurer	0	0	0	0	0	4,100,000	0	0	0	4,100,000
	Public Trustee	0	0	0	0	0	200,000	0	0	0	200,000
1	Net General Fund	64,667,280	0	51,980,122	0	285,000	22,392,750	2,484,400	3,240,000	0	145,049,552
	Restricted Facilities/CSC-CAM	0	0	0	0	0	0	0	0	200,000	200,000
	Restricted Parks & Environ Svcs	0	0	0	0	0	0	0	0	556,000	556,000
	Justice Services/Community Outreach	0	0	0	0	0	0	0	0	9,301,934	9,301,934
	Colorado Alt Sentencing Program (CASP)	0	0	0	0	0	0	0	0	66,000	66,000
	Admin Restricted- Use Tax, Cable & P-Card	0	0	0	0	0	0	0	0	1,975,000	1,975,000
	Clerk & Recorder	0	0	0	0	0	0	0	0	2,600,000	2,600,000
	District Attorney-Grants	0	0	0	0	0	0	0	0	1,014,401	1,014,401
	Sheriff's Office	0	0	0	0	0	0	0	0	2,185,750	2,185,750
	Public Safety Sales & Use Tax	0	27,158,724	0	0	0	0	0	0	0	27,158,724
	Economic Development	0	0	0	0	0	0	0	0	13,931,323	13,931,323
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	7,267,789	7,267,789
1	GF -Grants/Restricted	0	27,158,724	0	0	0	0	0	0	39,098,197	66,256,921
1	Total General Fund	64,667,280	27,158,724	51,980,122	0	285,000	22,392,750	2,484,400	3,240,000	39,098,197	211,306,473
Partially Restricted Funds											
2	Road & Bridge	0	0	1,562,228	7,182,997	64,000	500,000	0	0	13,850,500	23,159,725
4	Dept of Human Serv.	18,823,558	0	0	0	0	0	0	0	61,700,082	80,523,640
6	Capital Improvement	11,222,140	0	0	0	0	0	0	0	4,910,974	16,133,114
12	Self-Insurance	23,776,218	0	0	0	0	0	0	85,000	25,258,698	49,119,916
Restricted Funds											
3	Road & Bridge Escrow	0	0	1,108,295	0	0	0	0	0	0	1,108,295
15	Conservation Trust	0	0	0	0	0	0	0	0	1,406,525	1,406,525
19	School's Trust Fund	0	0	0	0	0	0	0	0	100,000	100,000
22	Household Hazardous Waste Mgmt.	0	0	0	0	0	0	0	0	1,238,000	1,238,000
75	Local Improve. Districts-Falcon Vista	0	0	0	0	0	0	0	0	75,000	75,000
		118,489,196	27,158,724	54,650,645	7,182,997	349,000	22,892,750	2,484,400	3,325,000	147,637,976	384,170,688

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2020 Original Adopted Budget
1	Board of County Commissioners - Admin	1,032,513	1,564,766	0	0	2,597,279
	Board of Equalization	10,447	29,964	0	0	40,411
	Human Resources/Risk Mgmt	1,500,883	380,500	0	(10,803)	1,870,580
	Financial Services	6,494,861	5,076,342	0	(10,248,963)	1,322,240
	Employee Benefits	374,024	40,177	0	(414,201)	0
	Emergency Management	491,348	81,920	0	0	573,268
	Hazmat/ESA	397,537	54,080	0	(76,660)	374,957
	Interagency Relations	441,122	52,600	0	0	493,722
	Public Information Office	373,658	42,475	0	(104,477)	311,656
	Economic Development Admin	462,184	20,750	0	(199,991)	282,943
	Planning & Community Development	2,420,329	224,934	0	(2,172)	2,643,091
	Community Services - Parks	1,812,873	753,970	0	(209,477)	2,357,366
	CSU Administration		265,514	0	0	265,514
	Environmental Services	304,530	96,650	0	0	401,180
	Pretrial/Court Services	611,891	107,996	0	0	719,887
	Veteran Services	548,948	73,174	0	0	622,122
	Facilities Management/Parking/ADA	3,596,450	5,690,022	294,653	(1,773,987)	7,807,138
	Facilities/Utilities	0	3,003,646	0	0	3,003,646
	Information Technology	6,111,563	10,269,446	150,000	(2,701,228)	13,829,781
	County Attorney-GF	1,402,119	169,391	0	(196,594)	1,374,916
	Health Department Support	0	3,974,520	0	0	3,974,520
	Clerk & Recorder	7,521,582	2,394,369	47,000	(1,071,055)	8,891,896
	Treasurer	1,190,322	192,666	0	0	1,382,988
	Assessor	3,983,488	200,525	0	0	4,184,013
	Coroner	2,684,468	295,534	0	0	2,980,002
	Surveyor	8,380	3,000	0	0	11,380
	District Attorney	16,902,481	527,047	0	(1,042,317)	16,387,211
	Sheriff's Office	47,983,048	11,160,121	0	(3,733,674)	55,409,495
	Sheriff's Office/Security	1,255,724	357,896	0	0	1,613,620
	Public Trustee	422,000	0	0	(422,000)	0
	Public Works - GF	2,567,730	4,454,649	2,751,187	0	9,773,566
	Retirement	12,552,832	1,050,000	0	(4,818,338)	8,784,494
	Retirement Admin/Pension Trust	270,339	0	0	(270,339)	0
1	Net General Fund	125,729,674	52,608,644	3,242,840	(27,296,276)	154,284,882

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2020 Original Adopted Budget
	Restricted Parks & Environ Svcs	104,252	1,136,748	0	0	1,241,000
	Restricted Facilities/CSC-CAM	0	200,000	0	0	200,000
	Justice Services/Community Outreach	563,106	8,844,477	0	(39,649)	9,367,934
	County Attorney - DHS	1,591,195	147,751	0	(1,738,946)	0
	Clerk & Recorder	70,000	3,290,300	539,700	0	3,900,000
	Admin Restricted - Use Tax, Cable & P-Card	1,133,015	849,354	0	0	1,982,369
	District Attorney-Grants	1,014,401	0	0	0	1,014,401
	Sheriff's Office	1,211,652	500,000	0	0	1,711,652
	Public Safety Sales & Use Tax	19,608,879	5,236,505	2,077,186	0	26,922,570
	Economic Development	175,000	13,758,943	0	0	13,933,943
	Pikes Peak Workforce Center	3,617,118	3,650,671	0	0	7,267,789
1	GF - Grants/Restricted	29,088,618	37,614,749	2,616,886	(1,778,595)	67,541,658
1	Total General Fund	154,818,292	90,223,393	5,859,726	(29,074,871)	221,826,540
<u>Partially Restricted Funds</u>						
2	Road & Bridge	11,258,751	12,054,379	1,661,493	(90,000)	24,884,623
4	Dept of Human Services	49,836,440	30,953,624	0	0	80,790,064
6	Capital Improvement	0	16,800,509	0	0	16,800,509
12	Self Insurance	37,763,529	10,872,157	0	0	48,635,686
<u>Restricted Funds</u>						
3	Road & Bridge Escrow	0	1,108,295	0	0	1,108,295
15	Conservation Trust	1,249,673	156,852	0	0	1,406,525
19	Schools' Trust Fund	0	100,000	0	0	100,000
22	Household Hazardous Waste Mgmt.	494,040	743,960	0	0	1,238,000
75	Local Improve. Districts-Falcon Vista	0	75,000	0	0	75,000
		255,420,725	163,088,169	7,521,219	(29,164,871)	396,865,242