



EL PASO COUNTY



2021 ORIGINAL ADOPTED BUDGET

PRESENTED DECEMBER 8, 2020

"ATTACHMENT A"



*El Paso County, Colorado
Financial Services/Budget
2021 Original Adopted Budget*

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Section I – Budget Analysis





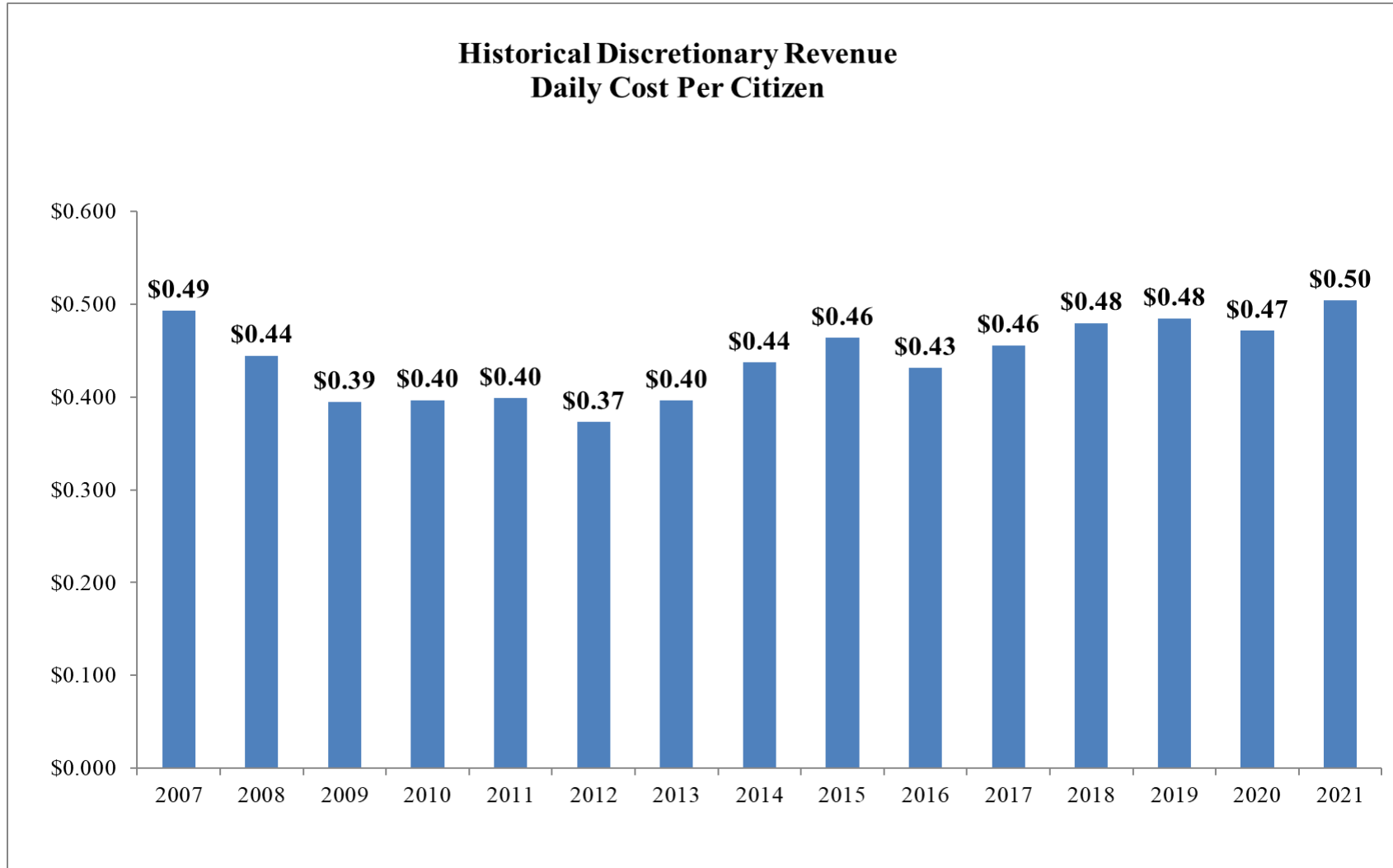
El Paso County, Colorado
Financial Services/Budget
2021 Original Adopted Budget
Discretionary Revenue to Provide Core Services

2021 Original Adopted Budget Revenue Sources & Uses	
Sales & Use Tax	\$128,851,235
Sales & Use Tax- Voter Restricted for Public Safety	\$29,565,228
Property Tax	60,713,936
Specific Ownership Tax	7,182,997
Other Taxes/Payment in Lieu of Taxes	349,000
Elected Office Revenue (Fees)	18,827,000
Parking & Parks and Recreation Fees	430,000
General and Road & Bridge Fees	2,998,500
Unrestricted Intergovernmental	1,856,400
Other Revenue	2,826,000
<i>Other Legally Restricted Revenue Sources</i>	<i>\$146,581,288</i>
2021 Revenue Sources	\$400,181,584
Less: Voter Restricted Public Safety Sales & Use Tax	(\$29,565,228)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$1,100,354)
Less: Other Legally Restricted Revenue Sources	(\$146,581,288)
2021 Discretionary Revenue Sources	\$222,934,714
<u>Less: Legally Restricted Uses</u>	
Road & Bridge/Fleet Operations	\$20,804,561
Dept. of Human Services - Local Required Match	\$19,123,937
Annual Lease Obligation/Major Capital Projects	\$11,261,275
Employee Benefits & Retirement	\$33,896,390
Less: Legally Restricted Uses	\$85,086,163
2021 Discretionary Revenue to Provide Core Services*	\$137,848,551

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



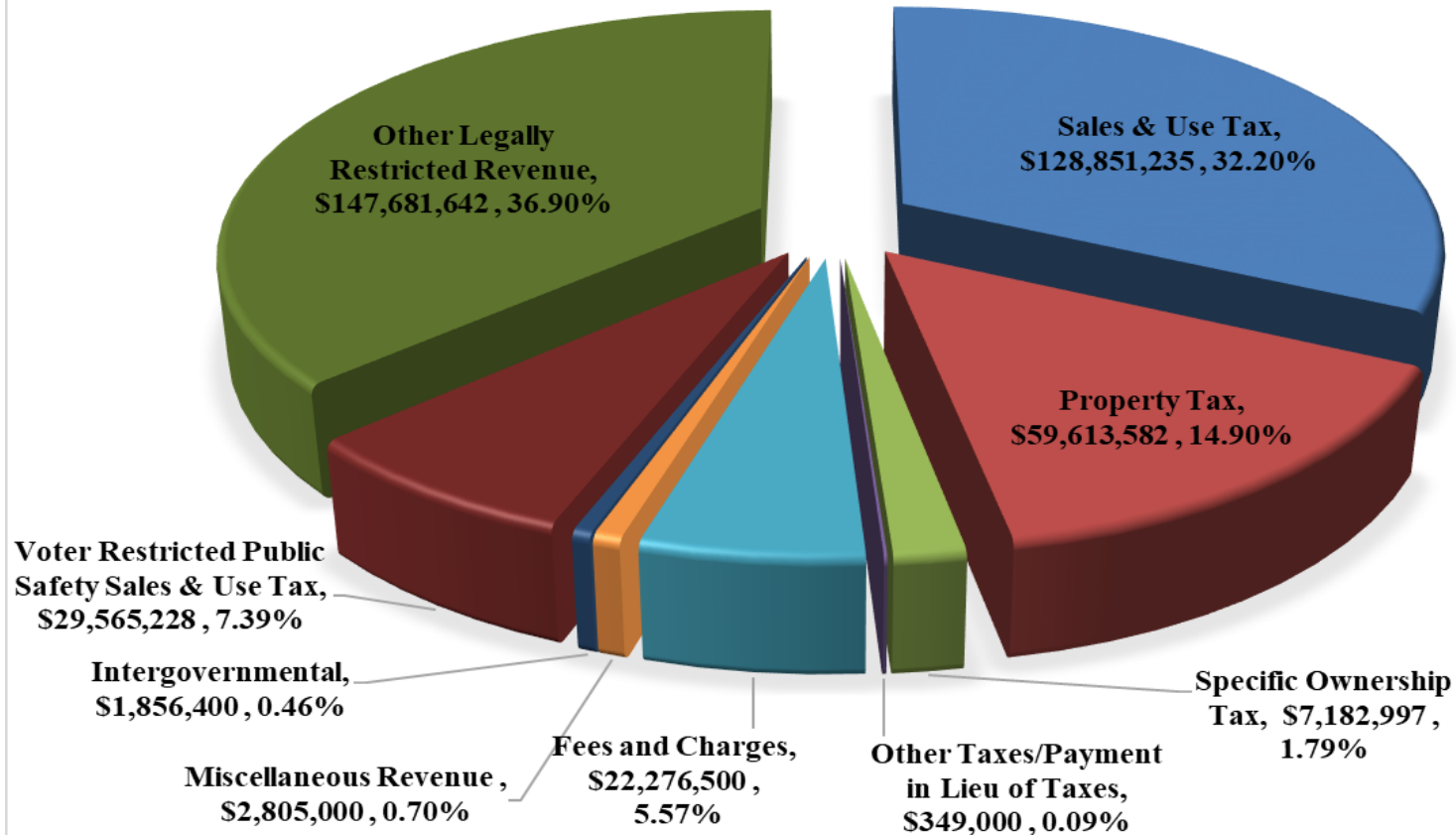
*El Paso County, Colorado
Financial Services/Budget
2021 Original Adopted Budget
Historical Discretionary Revenue - Daily Cost per Citizen
Funding Core County Services*





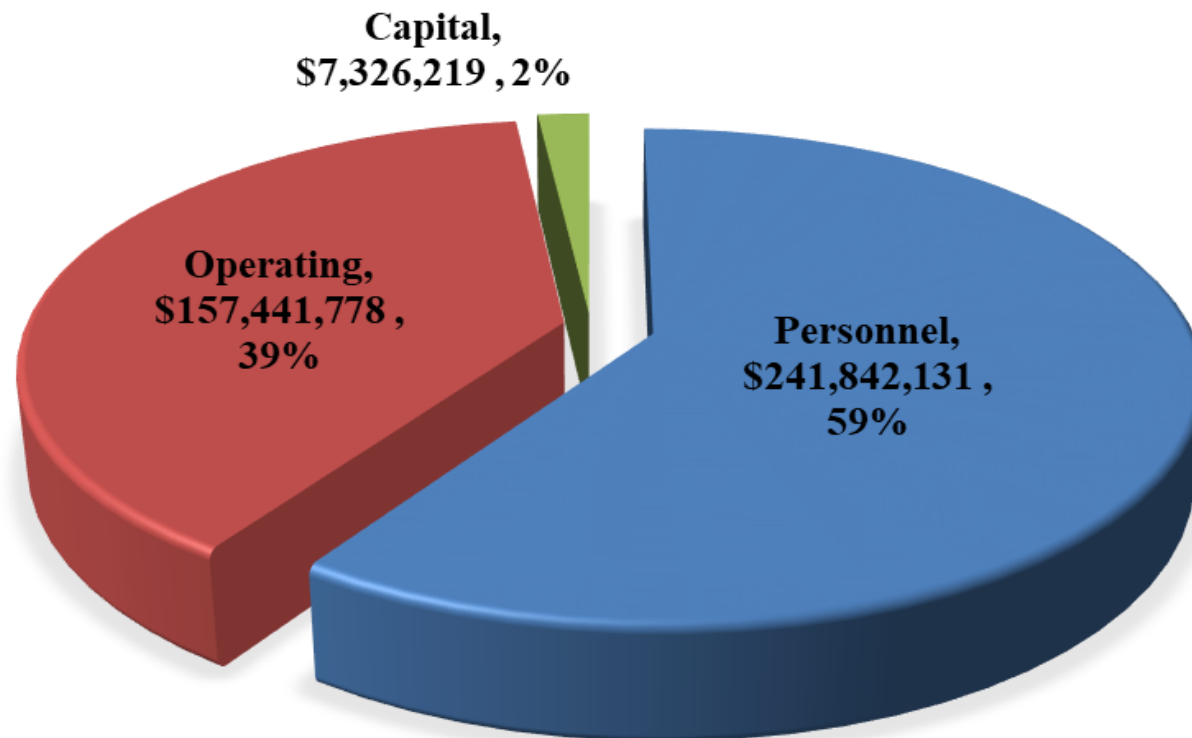
*El Paso County, Colorado
Financial Services/Budget
2021 Original Adopted Budget*

2021 ORIGINAL ADOPTED BUDGET REVENUE BY MAJOR CATEGORY \$400,181,584



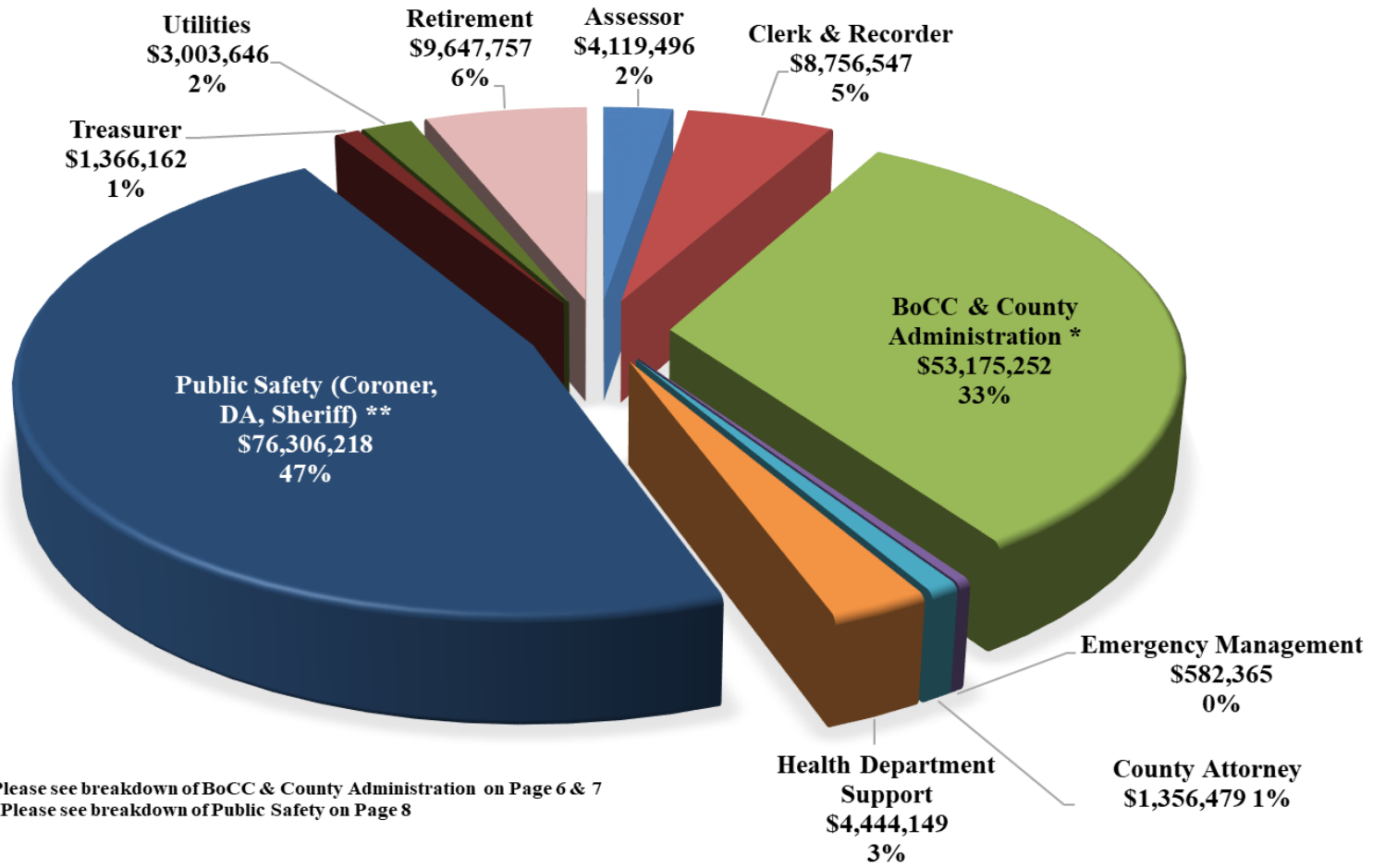


2021 ORIGINAL ADOPTED BUDGET EXPENDITURES BY MAJOR CATEGORY \$406,610,128





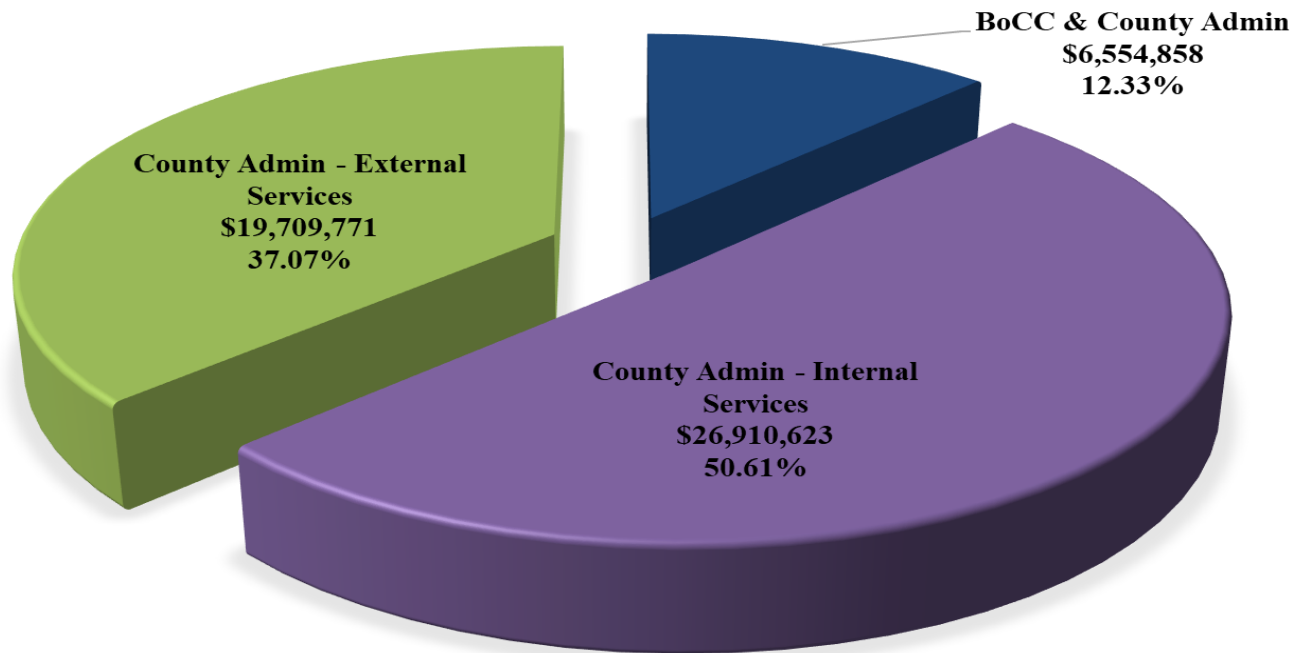
2021 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES BY FUNCTION
\$162,758,071



* Please see breakdown of BoCC & County Administration on Page 6 & 7
** Please see breakdown of Public Safety on Page 8

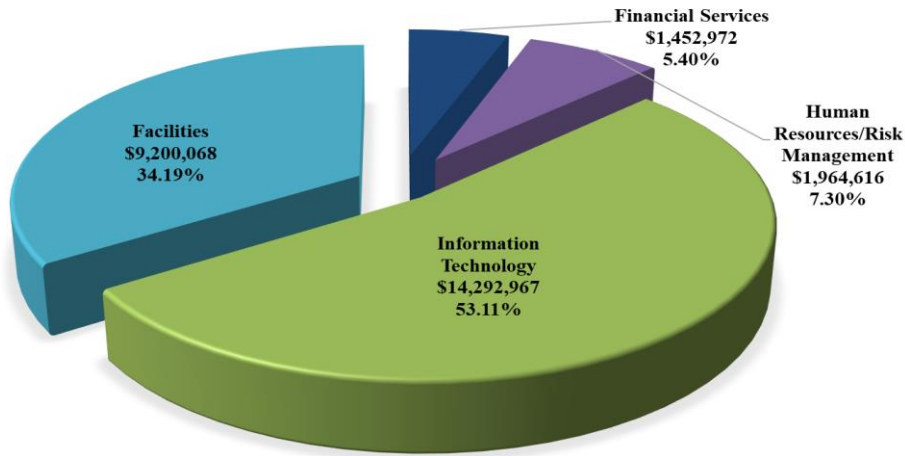


2021 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES - COUNTY ADMINISTRATION
\$53,175,252

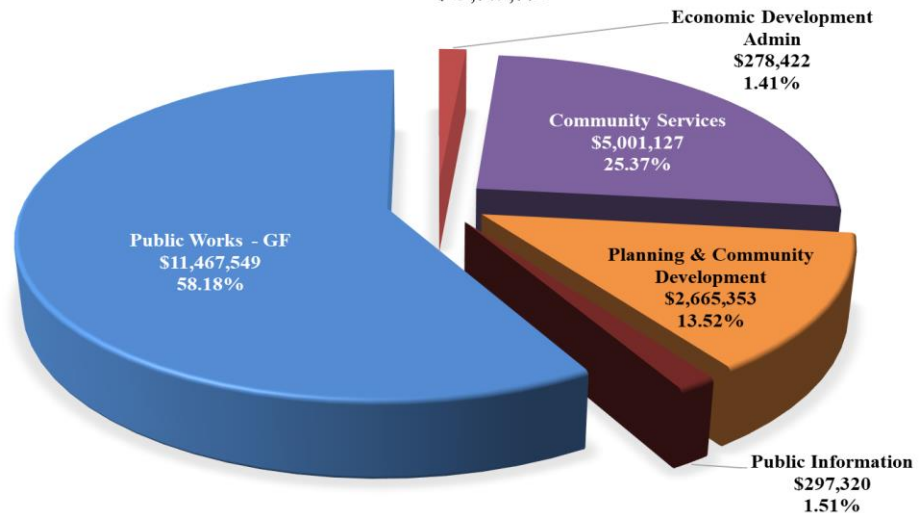




2021 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES - COUNTY ADMIN - INTERNAL SERVICES
\$26,910,623



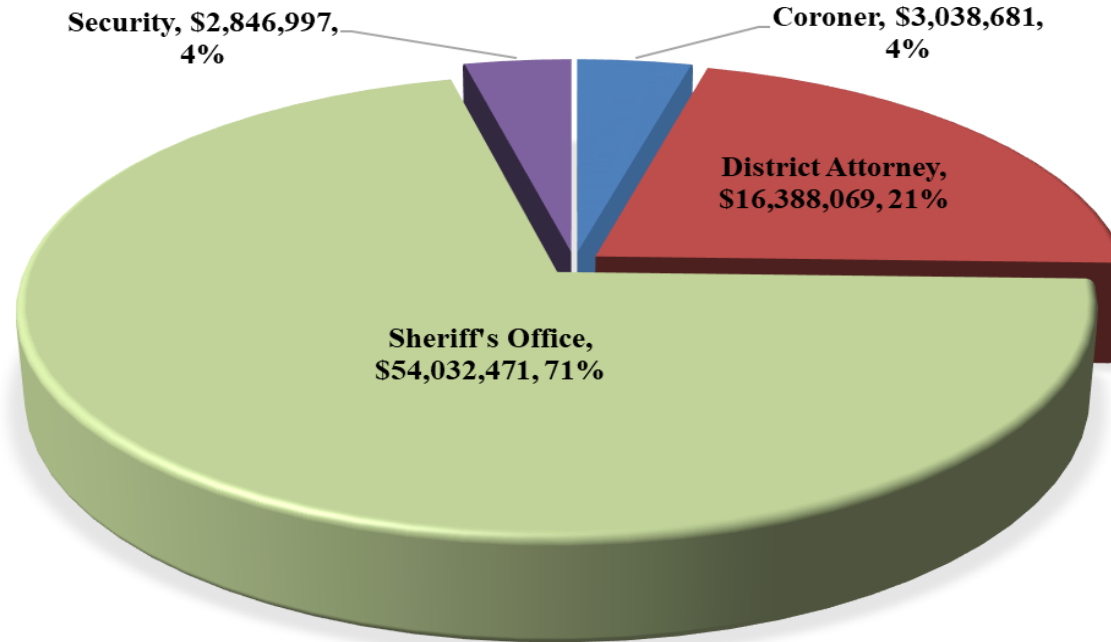
2021 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES - COUNTY ADMIN - EXTERNAL SERVICES
\$19,709,771





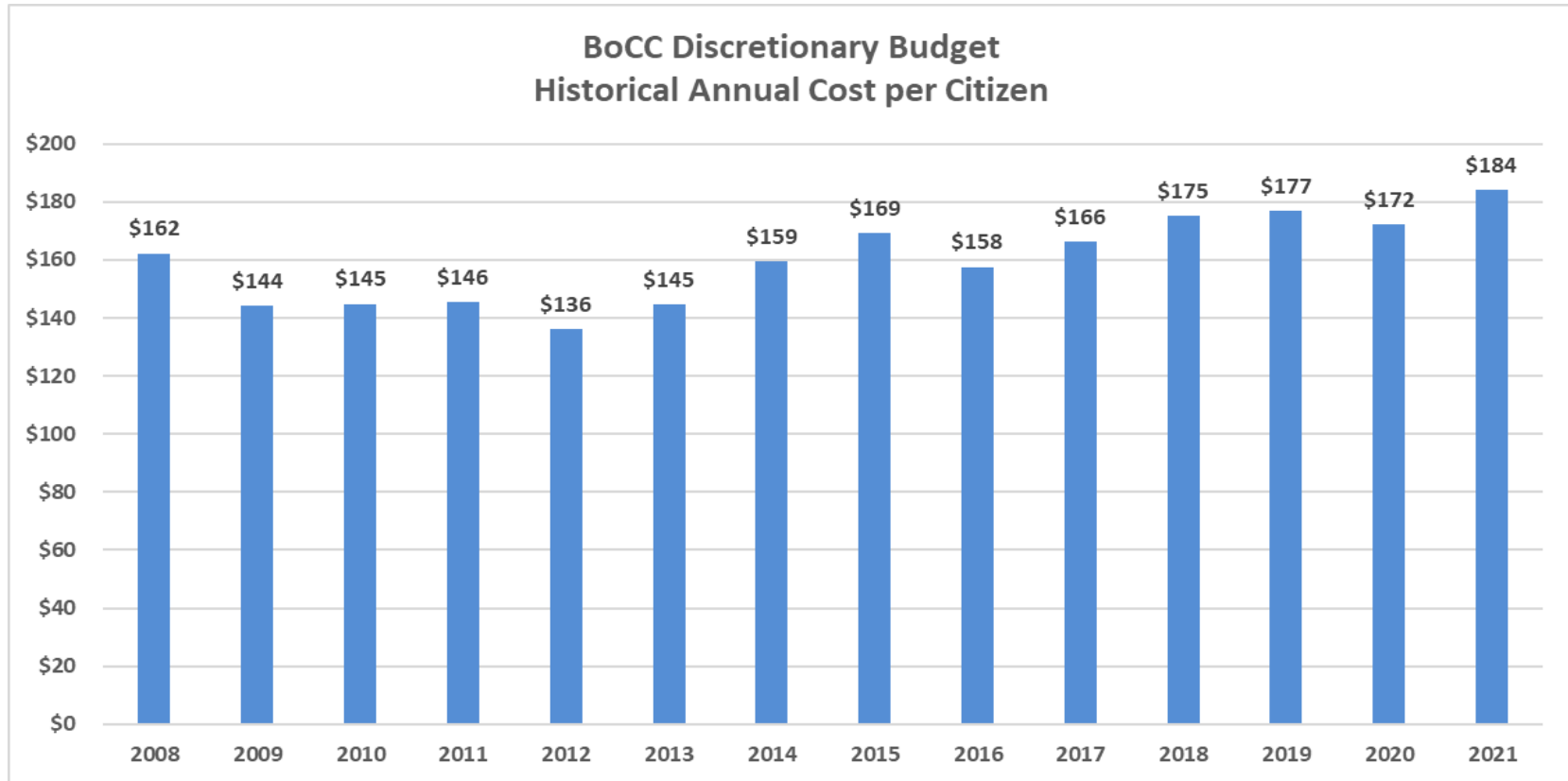
*El Paso County, Colorado
Financial Services/Budget
2021 Original Adopted Budget
Public Safety - Expenditure Budgets*

**2021 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES PUBLIC SAFETY
\$76,306,218**





*El Paso County, Colorado
 Financial Services/Budget
 2021 Original Adopted Budget
 Unrestricted General Fund - Annual Cost per Citizen
 Funding Core County Services*

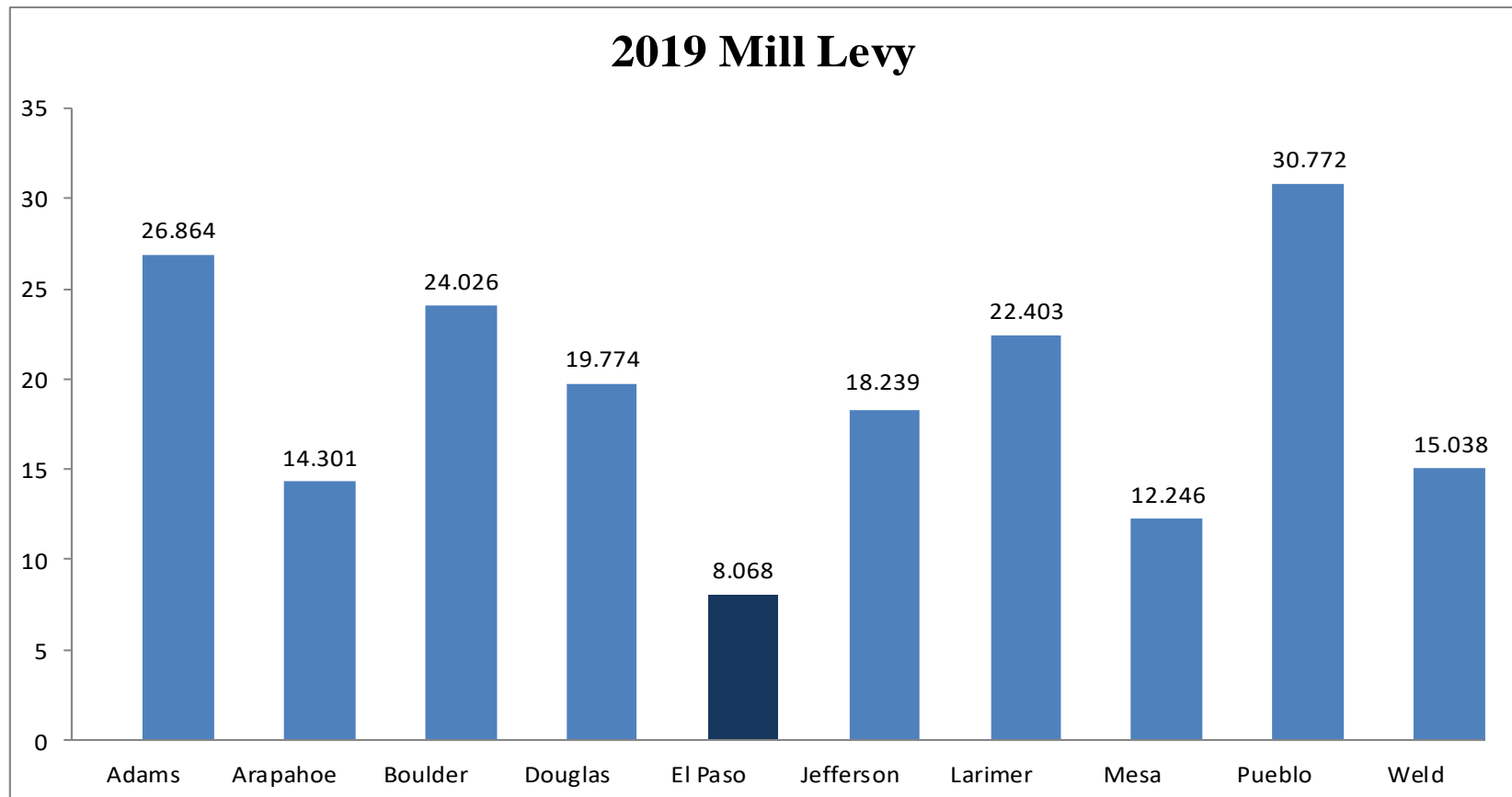


	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Discretionary Revenue	\$96.9	\$87.3	\$90.4	\$92.3	\$87.5	\$94.4	\$106.3	\$114.3	\$108.0	\$115.6	\$124.5	\$128.1	\$126.5	\$137.8
Population Estimates*	597,249	605,979	624,314	633,942	642,538	652,519	666,500	675,170	685,521	694,967	710,602	723,994	735,176	748,981
Annual Cost Per Person	\$162	\$144	\$145	\$146	\$136	\$145	\$159	\$169	\$158	\$166	\$175	\$177	\$172	\$184
Consumer Price Index (CPI)	3.9%	-0.6%	1.9%	3.7%	1.9%	2.8%	2.8%	1.2%	2.8%	3.4%	2.7%	1.9%	2.1% est 9/20	

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

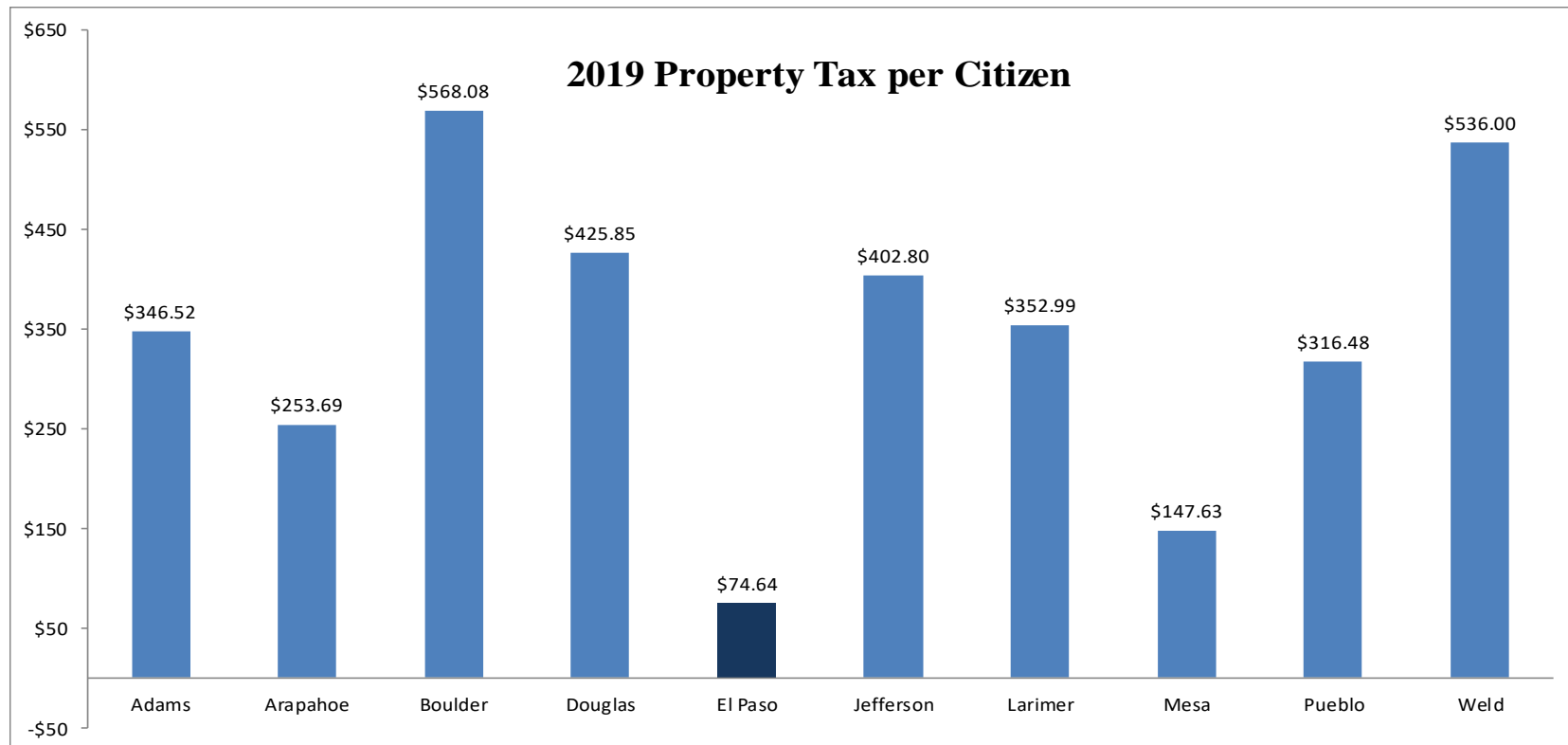


El Paso County, Colorado
Financial Services/Budget
2021 Original Adopted Budget
Mill Levy 10-County Comparison





*El Paso County, Colorado
Financial Services/Budget
2021 Original Adopted Budget
Property Tax Per Citizen 10-County Comparison*





*El Paso County, Colorado
Financial Services/Budget
2021 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.

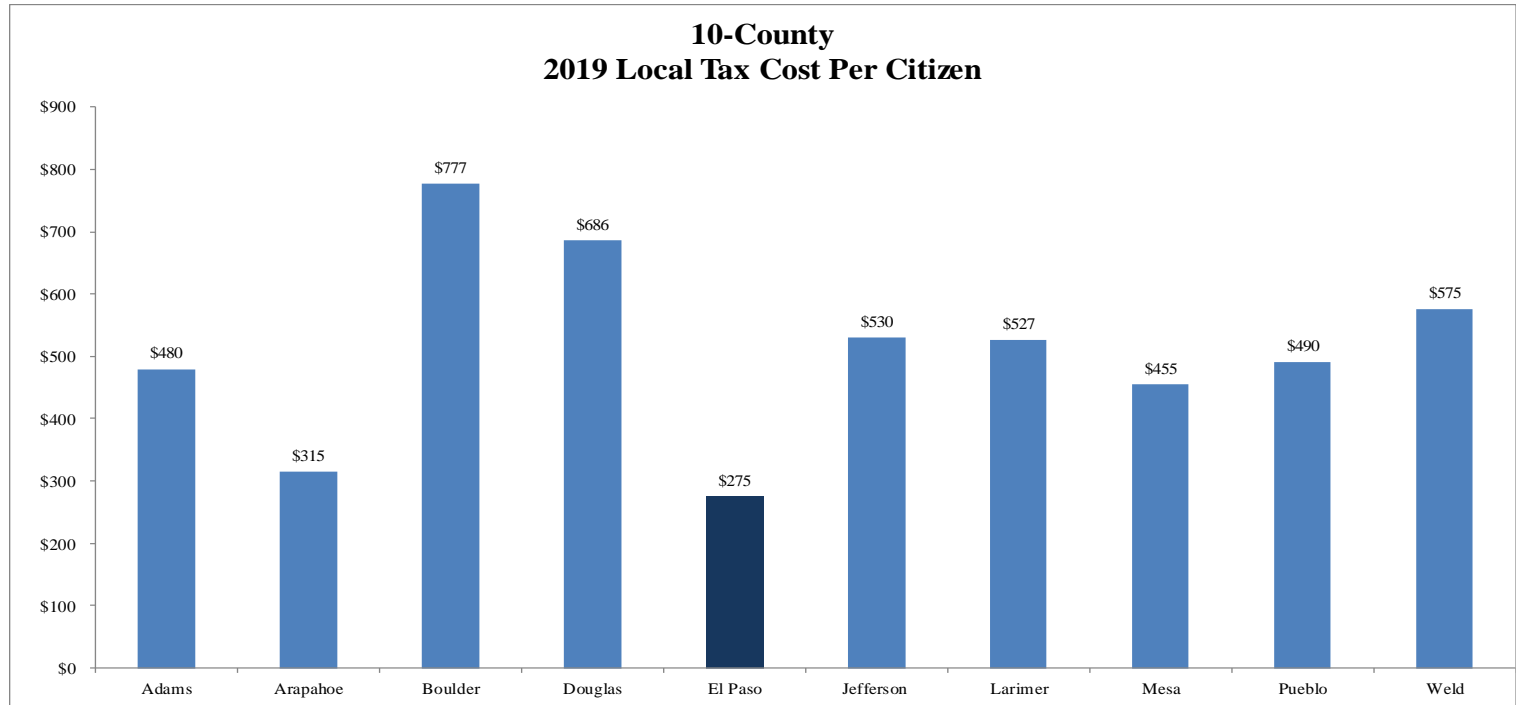
$$\begin{aligned} \text{Market Value} \times \text{Assessment Rate} &= \text{Assessment Value} \\ \text{Assessment Value} \times \text{Mill Levy} &= \text{Property Taxes} \\ \$300,000 \times .0715 &= \$21,450 \text{ X } 68.162 \text{ Mills } (.068162) = \$1,462.07 \end{aligned}$$



Based on the calculation above, this particular household would pay \$1,462.07 in total property taxes, of which El Paso County would receive \$161.45 or 11% of the total property tax collected.



*El Paso County, Colorado
Financial Services/Budget
2021 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
 2021 Original Adopted Budget
 Financial Roadmap 2021-2025*

Target is \$5,000,000

RESERVE STRATEGY					
	2021 Budget (Excess from 2020)	2022 Budget (Excess from 2021)	2023 Budget (Excess from 2022)	2024 Budget (Excess from 2023)	2025 Budget (Excess from 2024)
<i>Rolling Balance</i>	<i>3,025,386</i>	<i>5,000,000</i>	<i>5,000,000</i>	<i>5,000,000</i>	<i>5,000,000</i>
General Fund Underspending	0	1,250,000	1,250,000	1,250,000	1,250,000
General Fund Unanticipated Revenue	0	500,000	1,000,000	1,000,000	1,000,000
Use of Emergency Reserve	0	0	0	0	0
Other Sources/Uses	1,974,614	(1,750,000)	(2,250,000)	(2,250,000)	(2,250,000)
TABOR Overage	0	0	0	0	0
<i>Rolling Reserve Balance</i>	<i>5,000,000</i>	<i>5,000,000</i>	<i>5,000,000</i>	<i>5,000,000</i>	<i>5,000,000</i>



*El Paso County, Colorado
Financial Services/Budget
2021 Original Adopted Budget
Financial Roadmap 2021-2025*

OPERATIONAL STRATEGY						
Dept/Office	Critical Needs	2021	2022	2023	2024	2025
Beginning Operational Savings		14,000,000	4,819,542	3,489,714	1,553,764	400,364
Net Revenues-Expenditures & Other Sources/Uses		6,082,454	15,935,722	20,714,375	25,908,302	30,486,666
Invest in High Impact Road Infrastructure	Additional On-Going (2016-2020 Increase of \$11.1M)	(905,000)	(3,855,000)	(4,855,000)	(4,855,000)	(4,855,000)
Countywide - Invest in Human Capital	2021 Pay Adjustments (2% Budget Allocation)	(2,749,454)	(2,749,454)	(2,749,454)	(2,749,454)	(2,749,454)
Countywide - Invest in Human Capital	2022 Pay Adjustments (2% Budget Allocation)		(2,804,443)	(2,804,443)	(2,804,443)	(2,804,443)
Countywide - Invest in Human Capital	2023 Pay Adjustments (2% Budget Allocation)			(2,860,532)	(2,860,532)	(2,860,532)
Countywide - Invest in Human Capital	2024 Pay Adjustments (2% Budget Allocation)				(2,917,743)	(2,828,306)
Countywide - Invest in Human Capital	2025 Pay Adjustments (2% Budget Allocation)					(2,976,097)
Board of County Commissioners	Statutory Pay Increase w/FICA, Retirement	(43,566)	(43,566)	(73,514)	(73,514)	(116,998)
Countywide Elected Officials	Statutory Pay Increase w/FICA, Retirement			(73,611)	(73,611)	(73,611)
Community Services - Parks	Parks Capital Improvements	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Community Services	Northern Nature Center Staffing			(218,313)	(168,313)	(168,313)
County Attorney	Attorneys & Paralegals (1 Atty in 2022, 1 Atty in 2023)		(152,371)	(304,742)	(304,742)	(304,742)
Countywide Facility Needs	Major Facility Improvements (ongoing starting in 2022)		(750,000)	(750,000)	(750,000)	(750,000)
Countywide Facility Needs	Facility Critical Needs	(1,329,199)				
Countywide	Grant match funds	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Countywide	Next Gen ASR/TRS System	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Human Resources & Risk Management	NeoGov Onboard Module	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)
Public Health	Increase for County Support to Public Health	(250,000)	(400,000)	(800,000)	(800,000)	(800,000)
Public Works - Fleet	Hydraulic Lift/Light Fleet Replacements	(550,000)	(150,000)	(150,000)	(150,000)	(150,000)
New Critical Needs	See Below	(8,101,693)	(5,026,716)	(5,676,716)	(7,220,350)	(7,870,350)
Total Funded Critical Needs		(15,262,912)	(17,265,550)	(22,650,325)	(27,061,702)	(30,641,846)
Ending Operational Savings		4,819,542	3,489,714	1,553,764	400,364	245,184



*El Paso County, Colorado
Financial Services/Budget
2021 Original Adopted Budget
Financial Roadmap 2021-2025*

Requested Critical Needs Funded in the 2021 OAB:

		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Board of County Commissioners	I-25 Gap Match	(3,000,000)	(500,000)			
CSD - CSU Extension	Extension Agents - Local Match		(20,460)	(20,460)	(20,460)	(20,460)
Clerk & Recorder	Motor Vehicle Dept (2 FTEs)		(108,875)	(108,875)	(108,875)	(108,875)
DPW - R&B	Colorado 811 Compliance (3 FTEs) and set-up	(392,272)	(252,272)	(252,272)	(252,272)	(252,272)
DPW - Fleet	Fleet Management Information System (FMIS)	(230,000)	(30,000)	(30,000)	(30,000)	(30,000)
DPW - Fleet	DEF/Fuel Island Upgrade - Akers	(505,000)	(5,000)	(5,000)	(5,000)	(5,000)
DPW - R&B	Snow Removal Public ROW/ADA Compliance	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
District Attorney	New Elevators (FSIM)	(1,000,000)				
District Attorney	Sr. Deputy District Attorney (1 FTE)				(153,046)	(153,046)
District Attorney	Deputy District Attorney - Economic Crime (1 FTE)				(120,690)	(120,690)
District Attorney	Legal Assistant (1 FTE)	(70,214)	(66,958)	(66,958)	(66,958)	(66,958)
District Attorney	Deputy District Attorney - County Court (1 FTE)	(118,741)	(113,213)	(113,213)	(113,213)	(113,213)
District Attorney	Deputy District Attorney - District Court (1 FTE)	(126,218)	(120,690)	(120,690)	(120,690)	(120,690)
District Attorney	Administrative Assistant - Investigations (1 FTE)				(59,949)	(59,949)
District Attorney	Body worn Camera Clerk (1 FTE)				(59,949)	(59,949)
Human Resources	HR Coordinator	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Information Technology	Case Management System for County Attorney	(33,264)	(33,264)	(33,264)	(33,264)	(33,264)
Information Technology	Shared Workspace Reservation System	(35,984)	(35,984)	(35,984)	(35,984)	(35,984)
Information Technology	Virtual Desktop Infrastructure (VDI) based on 450 users	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Planning & Community Devpt	Code Enforcement Cleanup	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Retirement	Increase Employer Contribution to Retirement Plan	(650,000)	(1,300,000)	(1,950,000)	(2,600,000)	(3,250,000)
Sheriff-Security	Increase Security FTEs (23 FTEs - phased in over 4 years)	(1,500,000)	(2,000,000)	(2,500,000)	(3,000,000)	(3,000,000)
Total 2021 AFRs Funded in Roadmap Above		(8,101,693)	(5,026,716)	(5,676,716)	(7,220,350)	(7,870,350)

Section II – Budget Changes
(from 2020 to 2021)



El Paso County, Colorado
Changes to Revenue Budget 2020 to 2021

Department	2020 Original	Sales & Use Tax	Voter	Property Tax	Specific	Other Taxes	Fees and Charges	Inter-governmental Revenues	Other Revenue/Misc	Restricted Revenue	2021 Original
	Adopted Budget		Restricted Sales & Use Tax		Ownership Tax						Adopted Budget
1 Administrative Services	121,065,902	9,635,110		6,043,445	0		(40,000)	(100,000)	(520,000)		136,084,457
Facilities - Parking Structure	205,000										205,000
Facilities Management	15,000										15,000
Parks & Leisure Services	225,000										225,000
Information Technology	8,000						(2,000)				6,000
Veteran Services	31,900							(2,500)			29,400
Planning & Community Development	1,820,000						0				1,820,000
Assessor	22,000						(18,000)				4,000
Clerk & Recorder	11,900,000						500,000				12,400,000
Coroner	565,500						122,000	(500)			687,000
Sheriff's Office	4,889,250						(1,178,250)	(525,000)			3,186,000
Surveyor	2,000						0				2,000
Treasurer	4,100,000						0				4,100,000
Public Trustee	200,000						0				200,000
1 Net General Fund	145,049,552	9,635,110	0	6,043,445	0	0	(616,250)	(628,000)	(520,000)	0	158,963,857
Restricted Facilities/CSC-CAM	200,000									0	200,000
Restricted Parks & Environ Svcs	556,000									0	556,000
Justice Services/Community Outreach	9,301,934									711,231	10,013,165
Colorado Alt Sentencing Program (CASP)	66,000									(6,000)	60,000
Admin Restricted - Use Tax, Cable & P-Card	1,975,000									0	1,975,000
Clerk & Recorder	2,600,000									25,000	2,625,000
District Attorney	1,014,401									2,994	1,017,395
Sheriff's Office	2,185,750									(2,185,750)	0
Public Safety Sales & Use Tax	27,158,724		2,406,504							0	29,565,228
Economic Development	13,931,323									1,291,422	15,222,745
Pikes Peak Workforce Center	7,267,789									417,277	7,685,066
1 GF -Grants/Restricted	66,256,921	0	2,406,504	0	0	0	0	0	0	256,174	68,919,599
1 Total General Fund	211,306,473	9,635,110	2,406,504	6,043,445	0	0	(616,250)	(628,000)	(520,000)	256,174	227,883,456
Partially Restricted Funds											
2 Road & Bridge	23,159,725			27,787	0					98,500	23,286,012
4 Dept of Human Services	80,523,640	300,379								(700,000)	80,124,019
6 Capital Improvement	16,133,114	39,135								(1,331,388)	14,840,861
12 Self-Insurance	49,119,916	387,415								620,026	50,127,357
Restricted Funds											
3 Road & Bridge Escrow	1,108,295			(7,941)							1,100,354
15 Conservation Trust	1,406,525									0	1,406,525
19 Schools' Trust Fund	100,000										100,000
22 Household Hazardous Waste	1,238,000									0	1,238,000
75 Local Improvement Districts-Falcon Vista	75,000									0	75,000
	384,170,688	10,362,039	2,406,504	6,063,291	0	0	(616,250)	(628,000)	(520,000)	(1,056,688)	400,181,584

El Paso County, Colorado
Changes to Base Budget from 2020 to 2021

Fund	Department	2020 Original Adopted Budget	2020 Remove One-Time AFRs	2021 BoCC Approved One-Time Critical Needs	2021 BoCC Approved On-Going Critical Needs/Other Budget Moves	2021 Original Adopted Budget
1	Board of County Commissioners - Admin	2,597,279	(10,779)	3,000,000	46,323	5,632,823
	Board of Equalization	40,411	(305)		203	40,309
	HR/Risk Mgmt	1,870,580	(54,644)		148,680	1,964,616
	Financial Services	1,322,240	(90,882)		221,614	1,452,972
	Emergency Management	573,268	0		9,097	582,365
	Hazmat/ESA	374,957	0		7,148	382,105
	Strategic Initiatives	493,722	(15,241)		9,760	488,241
	Public Information Office	311,656	(19,538)		5,202	297,320
	Economic Development Admin	282,943	(9,573)		5,052	278,422
	Planning & Community Development	2,643,091	(83,223)		105,485	2,665,353
	Community Services - Parks	2,357,366	(93,214)		801,179	3,065,331
	CSU Administration	265,514	0		0	265,514
	Environmental Services	401,180	(10,670)		5,672	396,182
	Veteran Services	622,122	(61,596)		9,934	570,460
	Pretrial/Court Services	719,887	(28,524)		12,277	703,640
	Facilities Management/Parking	7,807,138	(1,251,223)	2,329,199	314,954	9,200,068
	Facilities/Utilities	3,003,646	0		0	3,003,646
	Information Technology	13,829,781	(239,253)		702,439	14,292,967
	County Attorney-GF	1,374,916	(42,008)		23,571	1,356,479
	Health Department Support	3,974,520	0		469,629	4,444,149
	Clerk & Recorder	8,891,896	(224,978)		89,629	8,756,547
	Treasurer	1,382,988	(36,491)		19,665	1,366,162
	Assessor	4,184,013	(137,102)		72,585	4,119,496
	Coroner	2,980,002	(91,049)		149,728	3,038,681
	Surveyor	11,380	0		0	11,380
	District Attorney	16,387,211	(546,488)	14,312	533,034	16,388,069
	Sheriff's Office	55,409,495	(1,561,078)		184,054	54,032,471
	Sheriff's Office/Security	1,613,620	(47,163)		1,280,540	2,846,997
	Public Works - GF	9,773,566	(430,959)	1,240,000	884,942	11,467,549
	Retirement	8,784,494	(264,622)		1,127,885	9,647,757
1	Net General Fund	154,284,882	(5,350,603)	6,583,511	7,240,281	162,758,071

El Paso County, Colorado
Changes to Base Budget from 2020 to 2021

Fund	Department	2020 Original Adopted Budget	2020 Remove One-Time AFRs	2021 BoCC Approved One-Time Critical Needs	2021 BoCC Approved On-Going Critical Needs/Other Budget Moves	2021 Original Adopted Budget
	Restricted Parks & Environ Svcs	1,241,000			(255,000)	986,000
	Restricted Facilities/CSC-CAM	200,000			0	200,000
	Justice Services/Community Outreach	9,367,934			705,231	10,073,165
	Clerk & Recorder	3,900,000			(650,000)	3,250,000
	Admin Restricted - Use Tax, Cable & P-Card	1,982,369			0	1,982,369
	District Attorney	1,014,401			2,994	1,017,395
	Sheriff's Office	1,711,652			(1,711,652)	0
	Public Safety Sales & Use Tax	26,922,570			2,374,907	29,297,477
	Economic Development	13,933,943			1,315,241	15,249,184
	Pikes Peak Workforce Center	7,267,789			417,277	7,685,066
1	GF -Grants/Restricted	67,541,658	0	0	2,198,998	69,740,656
1	Total General Fund	221,826,540	(5,350,603)	6,583,511	9,439,279	232,498,727
<u>Partially Restricted Funds</u>						
2	Road & Bridge	24,884,623	(428,102)		1,102,329	25,558,850
4	Dept of Human Services	80,790,064			(945,415)	79,844,649
6	Capital Improvement	16,800,509			(1,959,648)	14,840,861
12	Self-Insurance	48,635,686			1,311,476	49,947,162
<u>Restricted Funds</u>						
3	Road & Bridge Escrow	1,108,295			(7,941)	1,100,354
15	Conservation Trust	1,406,525			0	1,406,525
19	Schools' Trust Fund	100,000			0	100,000
22	Household Hazardous Waste Mgmt.	1,238,000			0	1,238,000
75	Local Improvement Districts-Falcon Vista	75,000			0	75,000
		396,865,242	(5,778,705)	6,583,511	8,940,080	406,610,128

Section III – 2021 Original Adopted Budget



El Paso County, Colorado
2021 Original Adopted "Budget at a Glance"

	1	2	3*	4	6	12	15*	19*	22*	75*	TOTAL
	General Fund	Road & Bridge	Road & Bridge Escrow	DHS Fund	Capital Improvement Fund	Self-Insurance Fund	Conservation Trust Fund	Schools Trust	Household Hazardous Waste Mgmt.	LIDS	
UNRESTRICTED REVENUE											
Sales and Use Tax	74,302,390			19,123,937	11,261,275	24,163,633					128,851,235
Property Taxes-Real Property	61,137,363	1,590,015									62,727,378
Property Taxes-Tabor Refund	(3,113,796)										(3,113,796)
Specific Ownership Tax		7,182,997									7,182,997
Other Taxes / PILT	285,000	64,000									349,000
Fees & Charges for Svs	684,500	500,000									1,184,500
Assessor Fees	4,000										4,000
Clerk & Recorder Fees	12,400,000										12,400,000
Coroner	685,000										685,000
Planning & Community Development	1,820,000										1,820,000
Sheriff Fees	1,436,000										1,436,000
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	1,856,400										1,856,400
Miscellaneous Revenue	2,720,000					85,000					2,805,000
Unrestricted Revenue	158,963,857	9,337,012	0	19,123,937	11,261,275	24,248,633	0	0	0	0	222,934,714
RESTRICTED REVENUE											
Grant / Intergovernmental	34,138,371			61,000,082	802,509		1,406,525	100,000	1,238,000	75,000	98,760,487
Public Safety Sales & Use Tax	29,565,228										29,565,228
Restricted Fees	5,216,000	750,000									5,966,000
Property Taxes and Pass thru BPPT			1,100,354								1,100,354
Highway User Tax		13,199,000									13,199,000
Employee Paid Benefits						8,714,103					8,714,103
Internal County Direct Bills					2,777,077	17,164,621					19,941,698
Restricted Revenue	68,919,599	13,949,000	1,100,354	61,000,082	3,579,586	25,878,724	1,406,525	100,000	1,238,000	75,000	177,246,870
	227,883,456	23,286,012	1,100,354	80,124,019	14,840,861	50,127,357	1,406,525	100,000	1,238,000	75,000	400,181,584
Expenditures											
Personnel	113,642,324	5,145,620		11,539,035		18,790,769					149,117,747
Operating	45,122,907	6,138,770		7,305,532	11,261,275	5,277,669					75,106,153
Capital	3,992,840	325,460									4,318,300
Unrestricted Expenditures	162,758,071	11,609,850	0	18,844,567	11,261,275	24,068,438	0	0	0	0	228,542,201
Restricted Personnel	27,241,247	6,182,358		37,351,990		20,204,100	1,250,648		494,040		92,724,383
Restricted Operating	39,882,523	7,375,609	1,100,354	23,648,092	3,579,586	5,674,624	155,877	100,000	743,960	75,000	82,335,625
Restricted Capital	2,616,886	391,033									3,007,919
Restricted Expenditures	69,740,656	13,949,000	1,100,354	61,000,082	3,579,586	25,878,724	1,406,525	100,000	1,238,000	75,000	178,067,927
	232,498,727	25,558,850	1,100,354	79,844,649	14,840,861	49,947,162	1,406,525	100,000	1,238,000	75,000	406,610,128

* Restricted Funds



El Paso County, Colorado
 Financial Services/Budget
 2021 Original Adopted Budget - Fund Balance Estimates

	January 1, 2021 Estimated Beginning Fund Balance	+	2021 Original Adopted Budget Revenues	-	2021 Original Adopted Budget Expenditures	=	December 31, 2021 Estimated Available Fund Balance	Estimated Restricted Fund Balance	Estimated Available Fund Balance
General Fund -Net-UR	\$25,032,112		\$158,963,857		(\$162,758,071)		\$21,237,899	\$20,992,715	\$245,184
Legally Required 3% TABOR Reserve	8,206,765		0		0		8,206,765	8,206,765	0
BoCC Emergency Reserve/2020 Est Tabor Overage	6,444,289		0		0		6,444,289	6,444,289	0
General Fund -RES	19,809,705		68,919,599		(69,740,656)		18,988,648	18,988,648	0
Total General Fund	\$59,492,871		\$227,883,456		(\$232,498,727)		\$54,877,601	\$54,632,417	\$245,184
<u>Partially Restricted Funds</u>									
Road & Bridge	\$3,824,699		\$23,286,012		(\$25,558,850)		\$1,551,861	\$1,551,861	\$0
Department of Human Services	\$705,522		\$80,124,019		(\$79,844,649)		\$984,892	\$984,892	\$0
Capital Improvement	\$317,929		\$14,840,861		(\$14,840,861)		\$317,929	\$317,929	\$0
Self-Insurance	\$9,107,571		\$50,127,357		(\$49,947,162)		\$9,287,766	\$9,287,766	\$0
<u>Restricted Funds</u>									
Road & Bridge Escrow	\$0		\$1,100,354		(\$1,100,354)		\$0	\$0	\$0
Conservation Trust	\$812,173		\$1,406,525		(\$1,406,525)		\$812,173	\$812,173	\$0
School's Trust	\$244,797		\$100,000		(\$100,000)		\$244,797	\$244,797	\$0
Household Hazardous Waste Management	\$930,899		\$1,238,000		(\$1,238,000)		\$930,899	\$930,899	\$0
Local Improvement Districts-Falcon Vista	\$51,749		\$75,000		(\$75,000)		\$51,749	\$51,749	\$0
Total	\$75,488,210		\$400,181,584		(\$406,610,128)		\$69,059,667	\$68,814,483	\$245,184

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	2021 Original Adopted Budget
1	Administrative Services	74,302,390	0	58,023,567	0	285,000	678,500	75,000	2,720,000	0	136,084,457
	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	6,000	0	0	0	6,000
	Veteran Services	0	0	0	0	0	0	29,400	0	0	29,400
	Planning & Community Development	0	0	0	0	0	1,820,000	0	0	0	1,820,000
	Assessor	0	0	0	0	0	4,000	0	0	0	4,000
	Clerk & Recorder	0	0	0	0	0	12,400,000	0	0	0	12,400,000
	Coroner	0	0	0	0	0	685,000	2,000	0	0	687,000
	Sheriff's Office	0	0	0	0	0	1,436,000	1,750,000	0	0	3,186,000
	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	74,302,390	0	58,023,567	0	285,000	21,776,500	1,856,400	2,720,000	0	158,963,857
	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	10,013,165	10,013,165
	Colorado Alt Sentencing Program (CASP)	0	0	0	0	0	0	0	0	60,000	60,000
	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	2,625,000	2,625,000
	District Attorney-Grants	0	0	0	0	0	0	0	0	1,017,395	1,017,395
	Sheriff's Office	0	0	0	0	0	0	0	0	0	0
	Public Safety Sales & Use Tax	0	29,565,228	0	0	0	0	0	0	0	29,565,228
	Economic Development	0	0	0	0	0	0	0	0	15,222,745	15,222,745
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	7,685,066	7,685,066
1	GF -Grants/Restricted	0	29,565,228	0	0	0	0	0	0	39,354,371	68,919,599
1	Total General Fund	74,302,390	29,565,228	58,023,567	0	285,000	21,776,500	1,856,400	2,720,000	39,354,371	227,883,456
Partially Restricted Funds											
2	Road & Bridge	0	0	1,590,015	7,182,997	64,000	500,000	0	0	13,949,000	23,286,012
4	Dept of Human Serv.	19,123,937	0	0	0	0	0	0	0	61,000,082	80,124,019
6	Capital Improvement	11,261,275	0	0	0	0	0	0	0	3,579,586	14,840,861
12	Self-Insurance	24,163,633	0	0	0	0	0	0	85,000	25,878,724	50,127,357
Restricted Funds											
3	Road & Bridge Escrow	0	0	1,100,354	0	0	0	0	0	0	1,100,354
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
		128,851,235	29,565,228	60,713,936	7,182,997	349,000	22,276,500	1,856,400	2,805,000	146,581,288	400,181,584

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2021 Original Adopted Budget
1	Board of County Commissioners - Admin	1,068,057	4,564,766	0	0	5,632,823
	Board of Equalization	10,345	29,964	0	0	40,309
	Human Resources/Risk Mgmt	1,525,919	449,500	0	(10,803)	1,964,616
	Financial Services	6,833,257	5,291,822	0	(10,672,107)	1,452,972
	Emergency Management	500,445	81,920	0	0	582,365
	Hazmat/ESA	404,685	54,080	0	(76,660)	382,105
	Strategic Initiatives	435,641	52,600	0	0	488,241
	Public Information Office	359,322	42,475	0	(104,477)	297,320
	Economic Development Admin	457,663	20,750	0	(199,991)	278,422
	Planning & Community Development	2,427,591	239,934	0	(2,172)	2,665,353
	Community Services - Parks	1,770,838	753,970	750,000	(209,477)	3,065,331
	CSU Administration		265,514	0	0	265,514
	Environmental Services	299,532	96,650	0	0	396,182
	Pretrial/Court Services	595,644	107,996	0	0	703,640
	Veteran Services	497,286	73,174	0	0	570,460
	Facilities Management/Parking/ADA	3,735,631	6,943,771	294,653	(1,773,987)	9,200,068
	Facilities/Utilities	0	3,003,646	0	0	3,003,646
	Information Technology	6,001,131	10,843,064	150,000	(2,701,228)	14,292,967
	County Attorney-GF	1,383,682	169,391	0	(196,594)	1,356,479
	Health Department Support	0	4,444,149	0	0	4,444,149
	Clerk & Recorder	7,421,233	2,359,369	47,000	(1,071,055)	8,756,547
	Treasurer	1,173,496	192,666	0	0	1,366,162
	Assessor	3,918,971	200,525	0	0	4,119,496
	Coroner	2,743,147	295,534	0	0	3,038,681
	Surveyor	8,380	3,000	0	0	11,380
	District Attorney	16,903,339	527,047	0	(1,042,317)	16,388,069
	Sheriff's Office	47,256,024	10,510,121	0	(3,733,674)	54,032,471
	Sheriff's Office/Security	2,489,101	357,896	0	0	2,846,997
	Public Trustee	422,000	0	0	(422,000)	0
	Public Works - GF	2,404,389	6,311,973	2,751,187	0	11,467,549
	Retirement	12,766,095	2,100,000	0	(5,218,338)	9,647,757
	Retirement Admin/Pension Trust	270,339	0	0	(270,339)	0
1	Net General Fund	126,083,183	60,387,267	3,992,840	(27,705,219)	162,758,071

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2021 Original Adopted Budget
	Restricted Parks & Environ Svcs	104,252	881,748	0	0	986,000
	Restricted Facilities/CSC-CAM	0	200,000	0	0	200,000
	Justice Services/Community Outreach	563,106	9,549,708	0	(39,649)	10,073,165
	County Attorney - DHS	1,591,195	147,751	0	(1,738,946)	0
	Clerk & Recorder	70,000	2,640,300	539,700	0	3,250,000
	Admin Restricted - Use Tax, Cable & P-Card	1,133,015	849,354	0	0	1,982,369
	District Attorney-Grants	1,017,395	0	0	0	1,017,395
	Sheriff's Office	0	0	0	0	0
	Public Safety Sales & Use Tax	20,383,786	6,836,505	2,077,186	0	29,297,477
	Economic Development	175,000	15,074,184	0	0	15,249,184
	Pikes Peak Workforce Center	3,834,342	3,850,724	0	0	7,685,066
1	GF - Grants/Restricted	28,872,091	40,030,274	2,616,886	(1,778,595)	69,740,656
1	Total General Fund	154,955,274	100,417,541	6,609,726	(29,483,814)	232,498,727
<u>Partially Restricted Funds</u>						
2	Road & Bridge	11,327,978	13,604,379	716,493	(90,000)	25,558,850
4	Dept of Human Services	48,891,025	30,953,624	0	0	79,844,649
6	Capital Improvement	0	14,840,861	0	0	14,840,861
12	Self Insurance	38,994,869	10,952,293	0	0	49,947,162
<u>Restricted Funds</u>						
3	Road & Bridge Escrow	0	1,100,354	0	0	1,100,354
15	Conservation Trust	1,250,648	155,877	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
		255,913,834	172,943,889	7,326,219	(29,573,814)	406,610,128