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El Paso County, CO

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RESOLUTION NO. 21-453

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

RESOLUTION TO ADOPT AND APPROPRIATE THE 2022 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 2022 by December 15, 2021; and

WHEREAS, the 2022 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 2022 was submitted by the County Controller to the Board of County Commissioners on October 5, 2021, 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 2022 budget has been open for inspection by the public since October 5, 2021; and

WHEREAS, public hearings were held by the Board of County Commissioners on October 5, 2021, October 19, 2021, October 21, 2021, and November 16, 2021 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 2022 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 2022 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

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 2022, 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 2022 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 \$100,000 and all grants are required to be tracked with project numbers or CSR numbers in the County's JD Edwards Financial Management System.**
- D. 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 2022, including 2021 taxes payable in 2022 for the purposes of defraying all necessary expenditures and liabilities for El Paso County for the fiscal year 2022 as summarized in Attachment A, as set forth in said budget.

El Paso County Funds	Appropriated Amount
001 General Unrestricted	\$173,970,044
001 General Restricted	146,447,403
002 Road and Bridge	38,931,676
003 Road and Bridge Escrow	1,307,482
004 Human Services	80,850,978
006 Capital Improvement	14,145,334
012 Self Insurance	54,244,918
015 Conservation Trust	1,406,525
019 School Trust Fund	275,000
022 Household Hazardous Waste	1,272,000
075 Falcon Vista LID	75,000
Grand Total	\$512,926,360

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

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 7th day of December 2021, at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS
EL PASO COUNTY, COLORADO

ATTEST:

By: Charles J. Reser
County Clerk & Recorder



By: Alan W. Vandenberg
Chair



EL PASO COUNTY



2022 ORIGINAL ADOPTED BUDGET

PRESENTED DECEMBER 7, 2021

"ATTACHMENT A"



El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget

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Section I – Budget Analysis



*El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget*



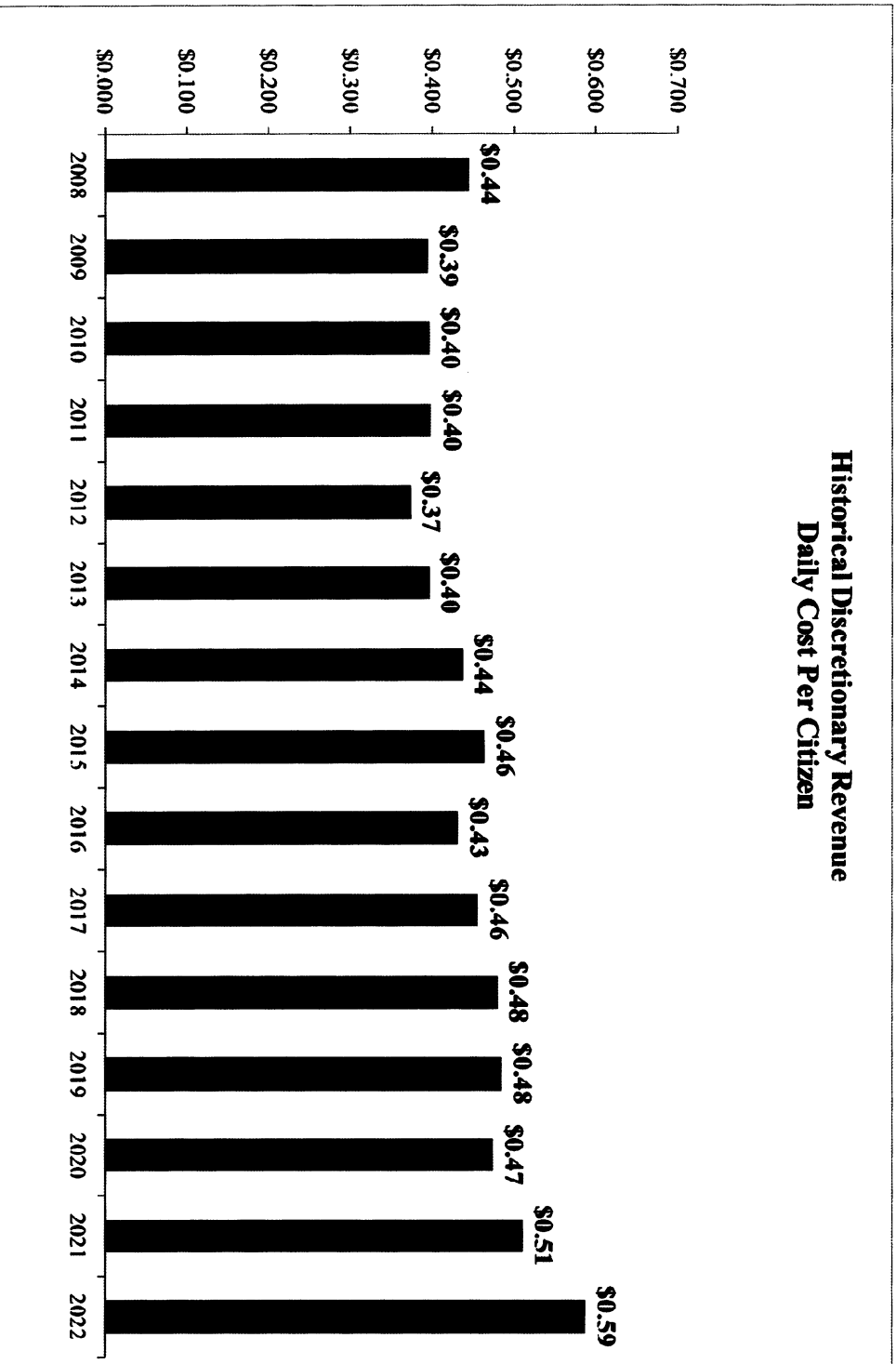
El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget
Discretionary Revenue to Provide Core Services

2022 Original Adopted Budget Revenue Sources & Uses	
Sales & Use Tax	\$154,901,978
Sales & Use Tax- Voter Restricted for Public Safety	\$35,453,352
Property Tax	\$63,012,289
Specific Ownership Tax	\$7,398,487
Other Taxes/Payment in Lieu of Taxes	\$349,000
Elected Office Revenue (Fees)	\$20,867,500
Parking & Parks and Recreation Fees	\$445,000
General and Road & Bridge Fees	\$3,474,000
Unrestricted Intergovernmental	\$1,856,400
Other Revenue	\$1,311,000
Other Legally Restricted Revenue Sources	\$222,217,425
2022 Revenue Sources	\$511,286,431
Less: Voter Restricted Public Safety Sales & Use Tax	(\$35,453,352)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$1,307,482)
Less: Other Legally Restricted Revenue Sources	(\$222,217,425)
2022 Discretionary Revenue Sources	\$252,308,172
Less: Legally Restricted Uses	
Road & Bridge/Fleet Operations	\$23,908,969
Dept. of Human Services - Local Required Match	\$19,273,937
Annual Lease Obligation/Major Capital Projects	\$10,672,750
Employee Benefits & Retirement	\$38,109,051
Less: Legally Restricted Uses	\$91,964,707
2022 Discretionary Revenue to Provide Core Services	\$160,343,465

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



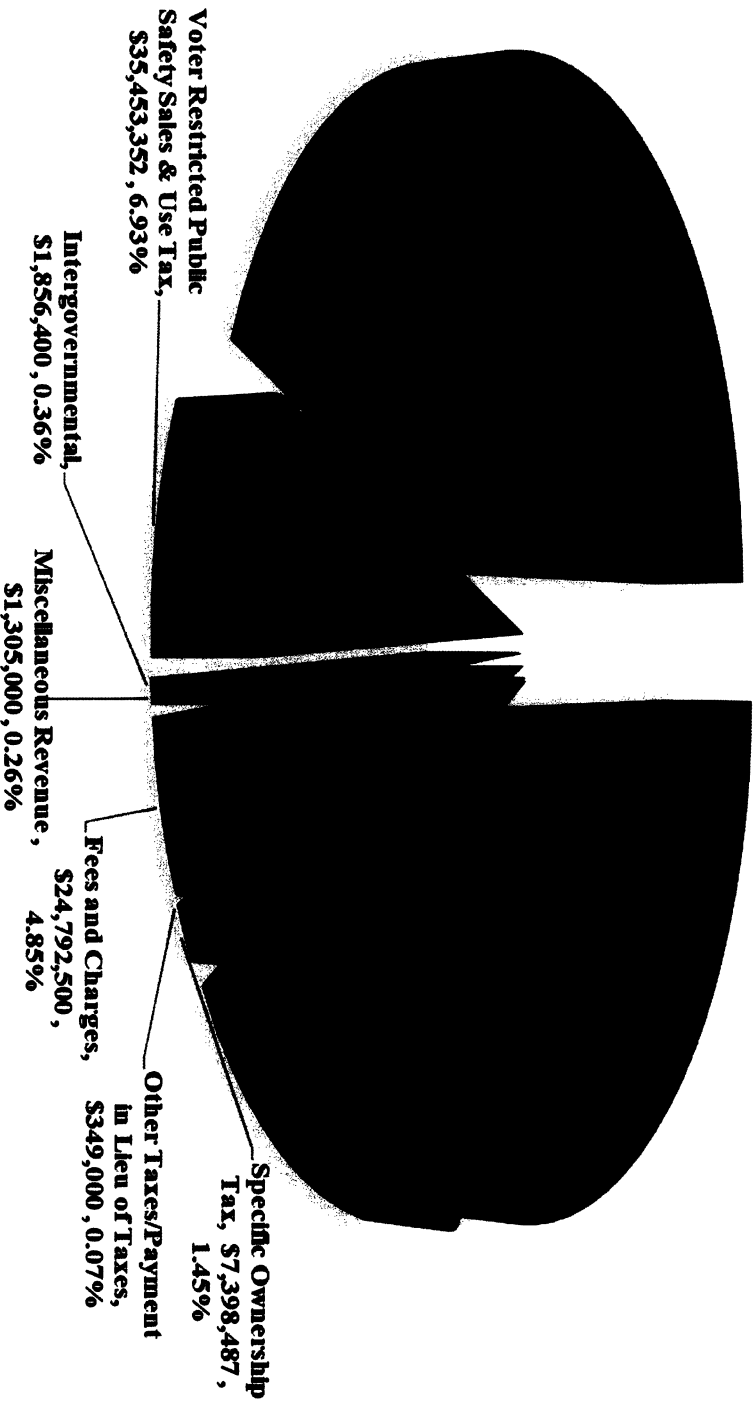
El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget
Historical Discretionary Revenue - Daily Cost per Citizen
Funding Core County Services





El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget

2022 ORIGINAL ADOPTED BUDGET
REVENUE BY MAJOR CATEGORY \$511,286,431

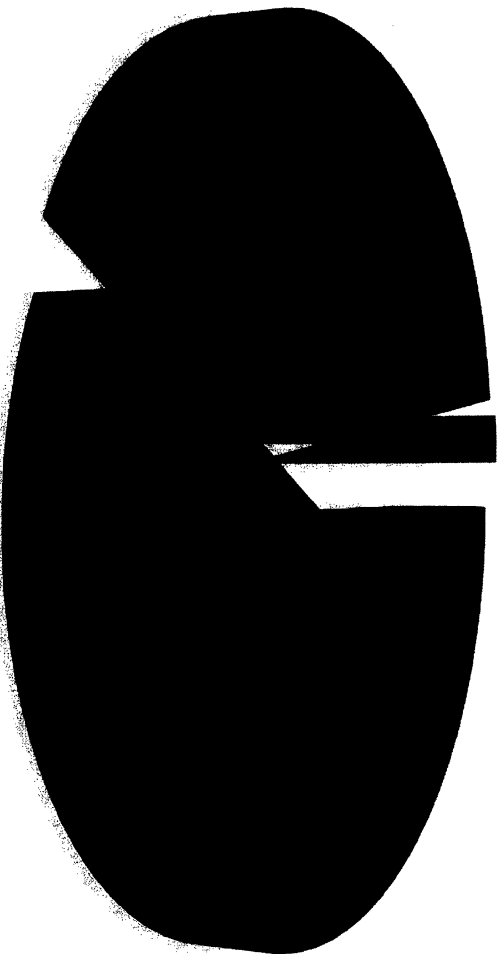




El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget

2022 ORIGINAL ADOPTED BUDGET
EXPENDITURES BY MAJOR CATEGORY \$512,926,360

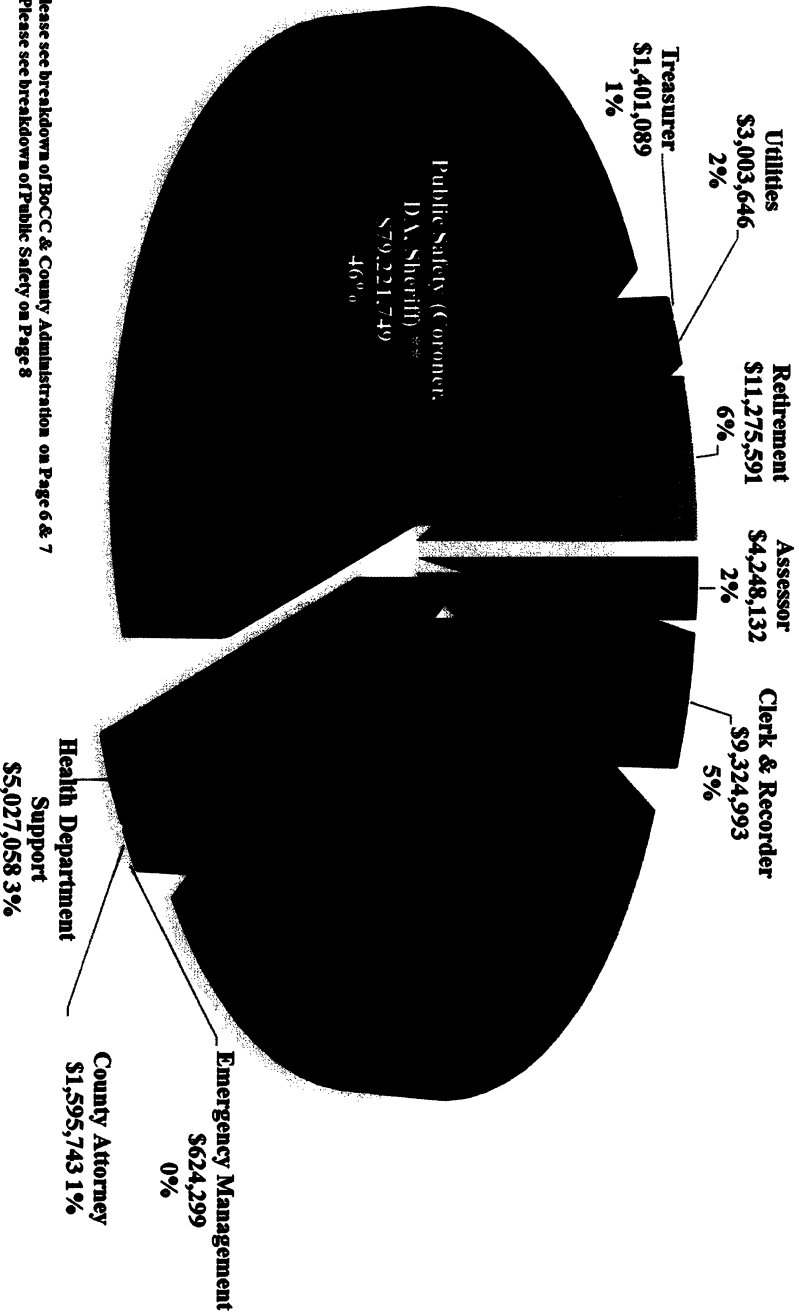
Capital,
\$10,276,219, 2%





El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget
Core County Services

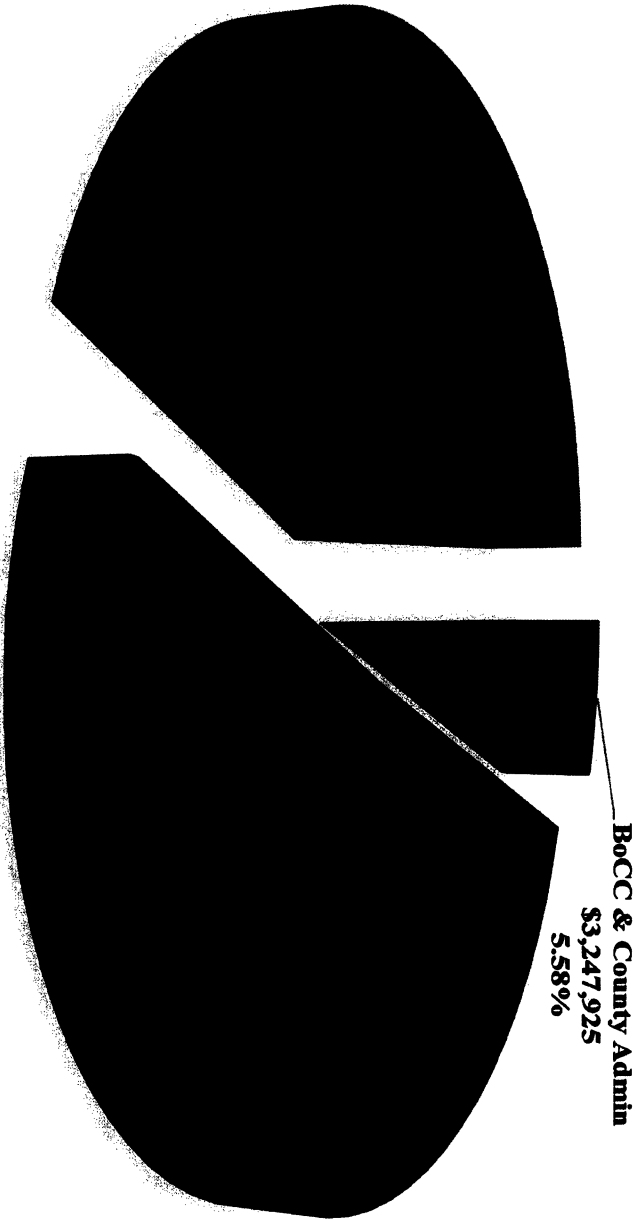
2022 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES BY FUNCTION
\$173,970,044



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

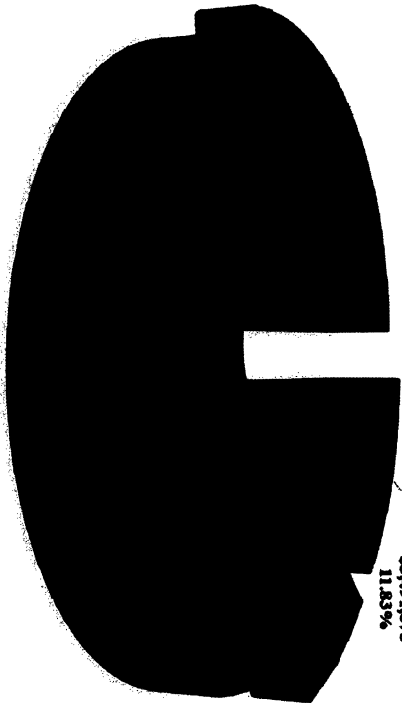


**2022 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES - COUNTY ADMINISTRATION
\$58,247,744**

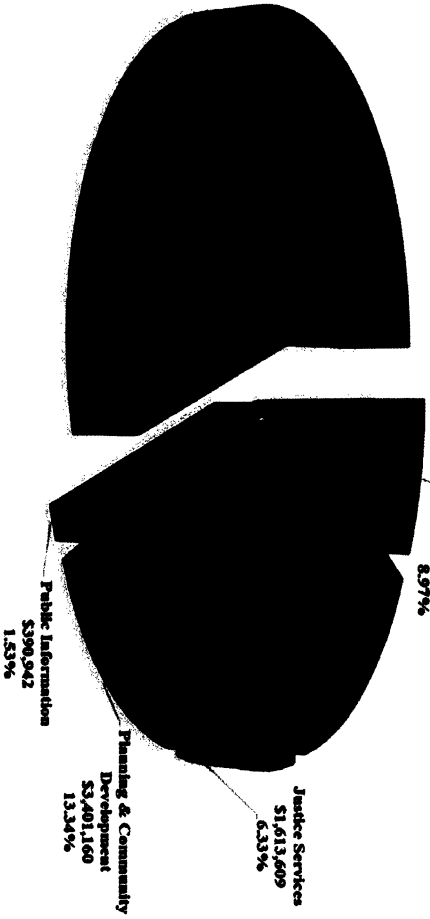




2022 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES - COUNTY ADMIN - INTERNAL SERVICES
\$29,512,508



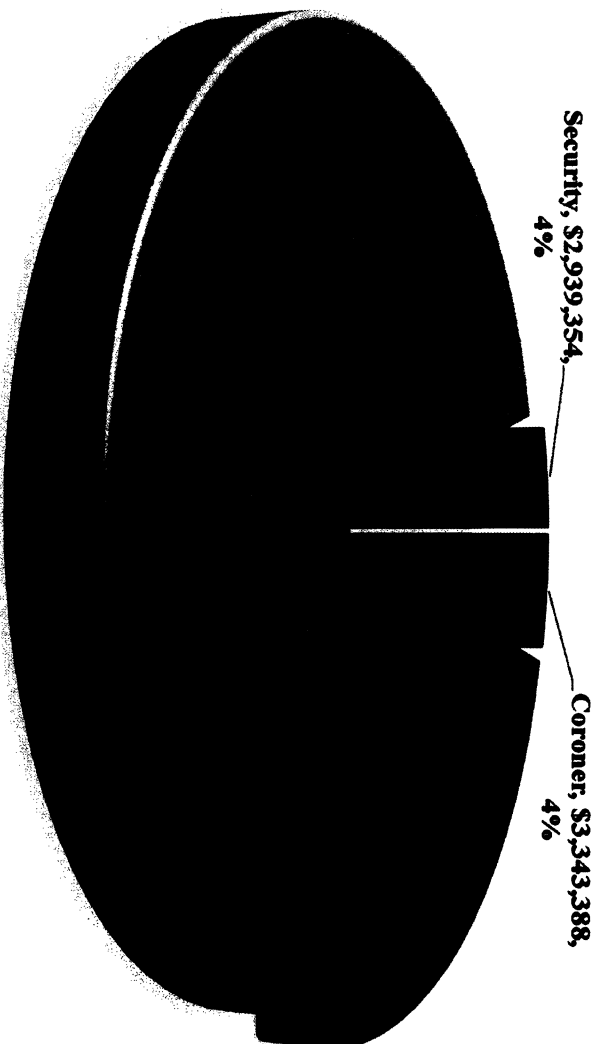
2022 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES - COUNTY ADMIN - EXTERNAL SERVICES
\$25,487,311





El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget
Public Safety - Expenditure Budgets

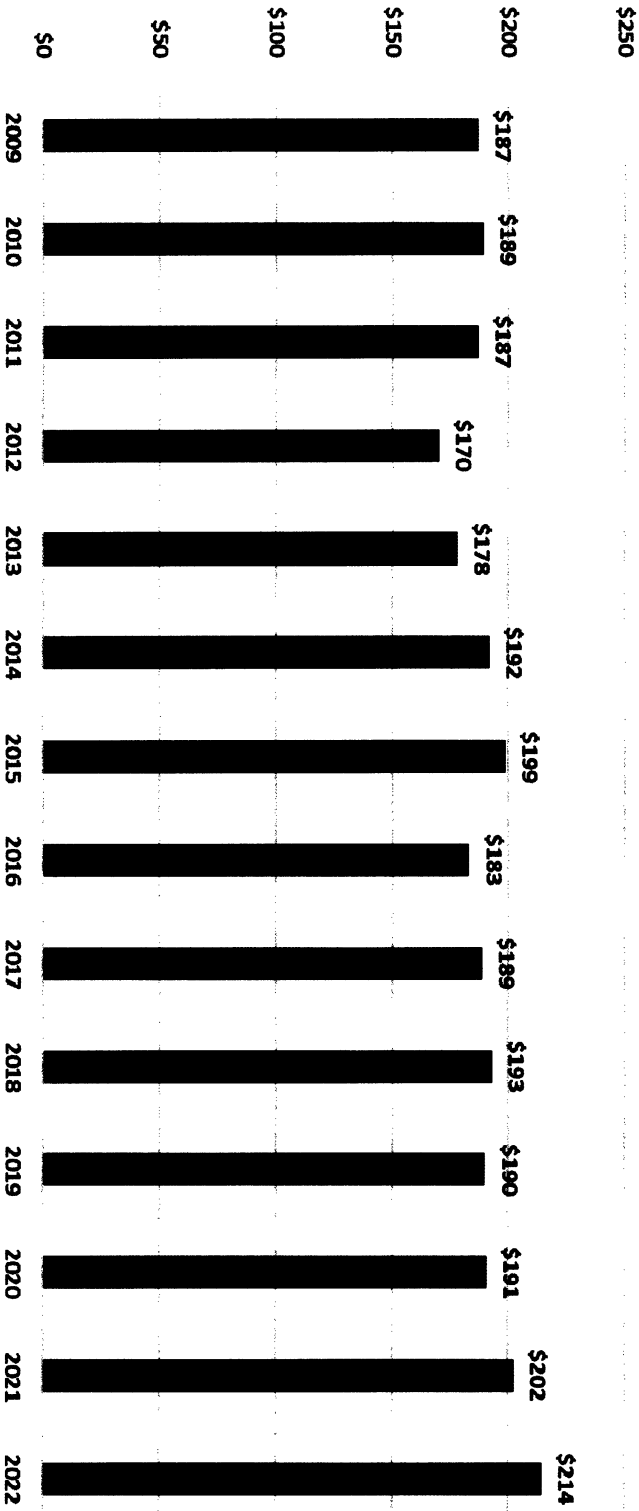
2022 ORIGINAL ADOPTED BUDGET
GF UNRESTRICTED EXPENDITURES PUBLIC SAFETY
\$79,221,749





El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget
Unrestricted General Fund - Annual Cost per Citizen
Funding Core County Services

BoCC Discretionary Budget
Historical Annual Cost per Citizen

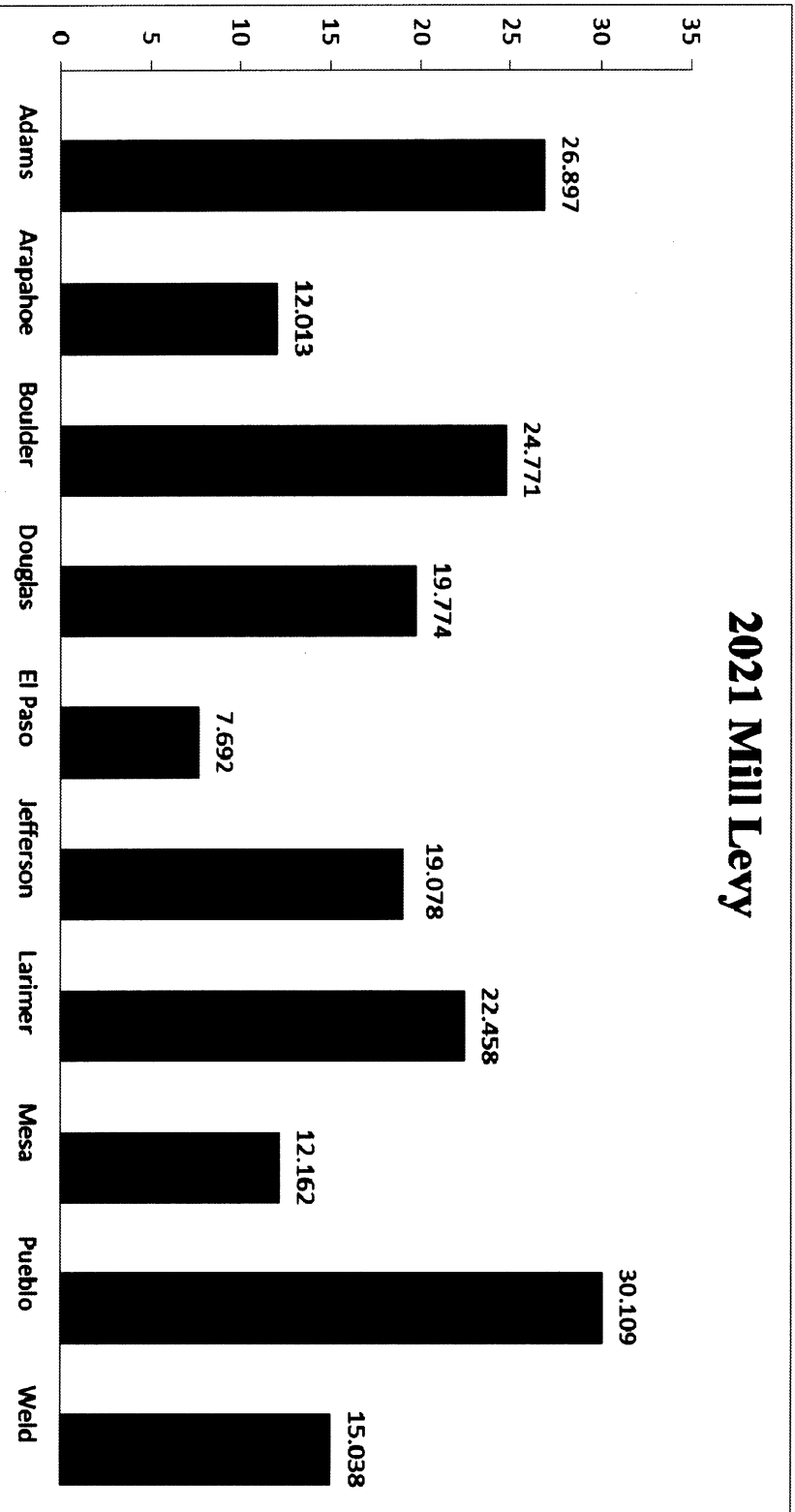


	2009	2010	2011	2012	2013	2014	2015	2016	2016	2017	2018	2019	2020	2021	2022
Discretionary Revenue*	\$113.4	\$118.0	\$118.7	\$109.3	\$116.2	\$127.8	\$134.2	\$125.6	\$131.2	\$137.1	\$137.1	\$137.5	\$139.4	\$148.8	\$160.3
Population Estimates**	605,979	624,314	633,942	642,538	652,519	666,500	675,170	685,521	694,967	710,602	723,994	730,395	739,890	748,098	748,098
Annual Cost Per Person	\$187	\$189	\$187	\$170	\$178	\$192	\$199	\$183	\$189	\$193	\$193	\$190	\$191	\$202	\$214
Consumer Price Index (CPI)	-0.60%	1.90%	3.70%	1.90%	2.80%	2.80%	1.18%	2.77%	3.38%	2.73%	1.92%	1.95%	4.5% est Sept		

*Adjusted for inflation
 **Estimated Population & CPI from Department of Local Affairs

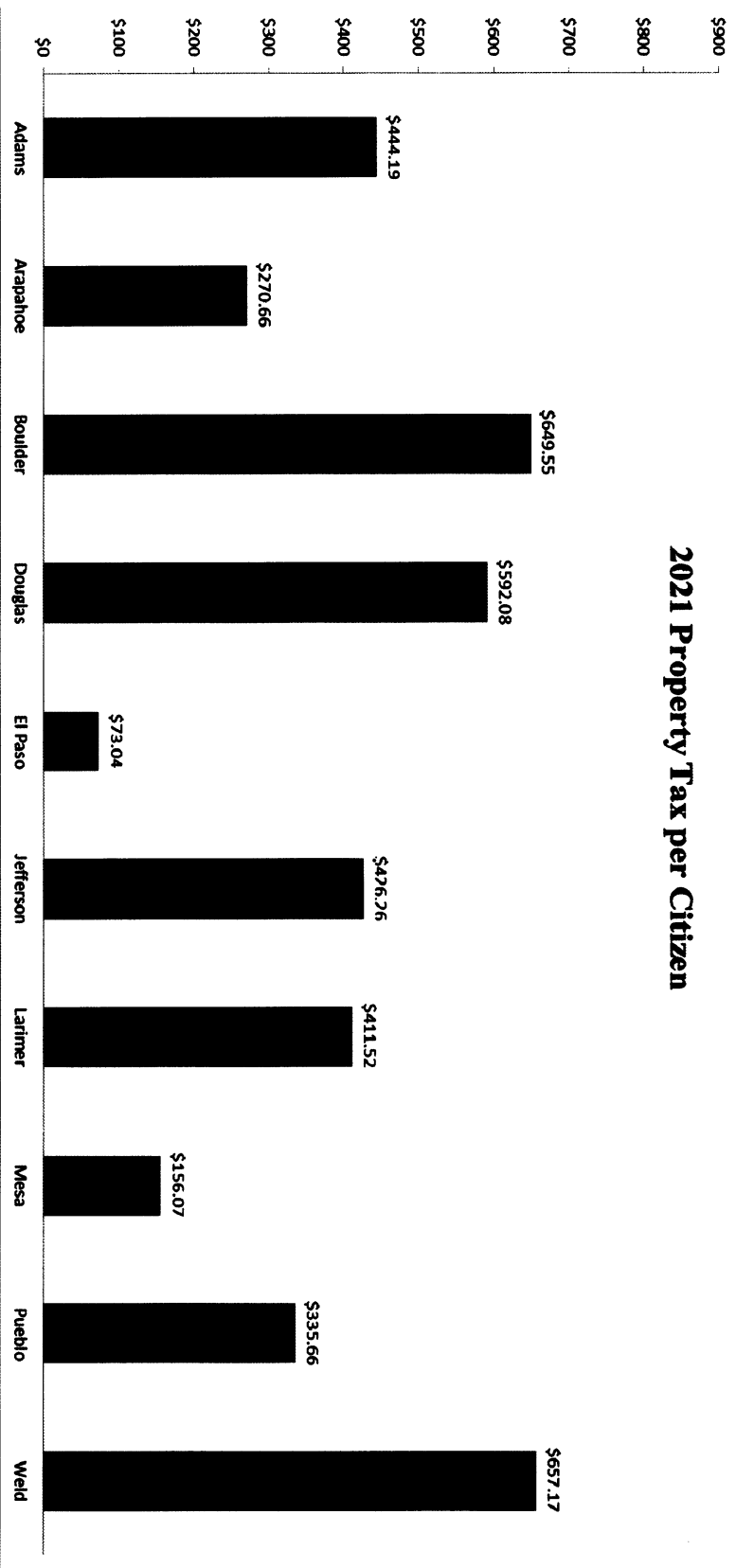


El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget
Mill Levy 10-County Comparison





El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget
Property Tax Per Citizen 10-County Comparison





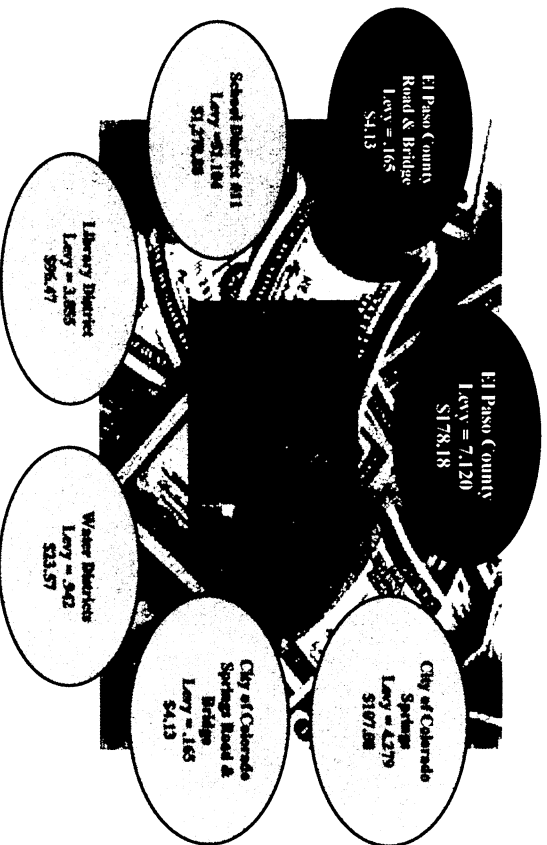
El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget
Property Tax Statement Breakdown - Calculating Property Taxes

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.

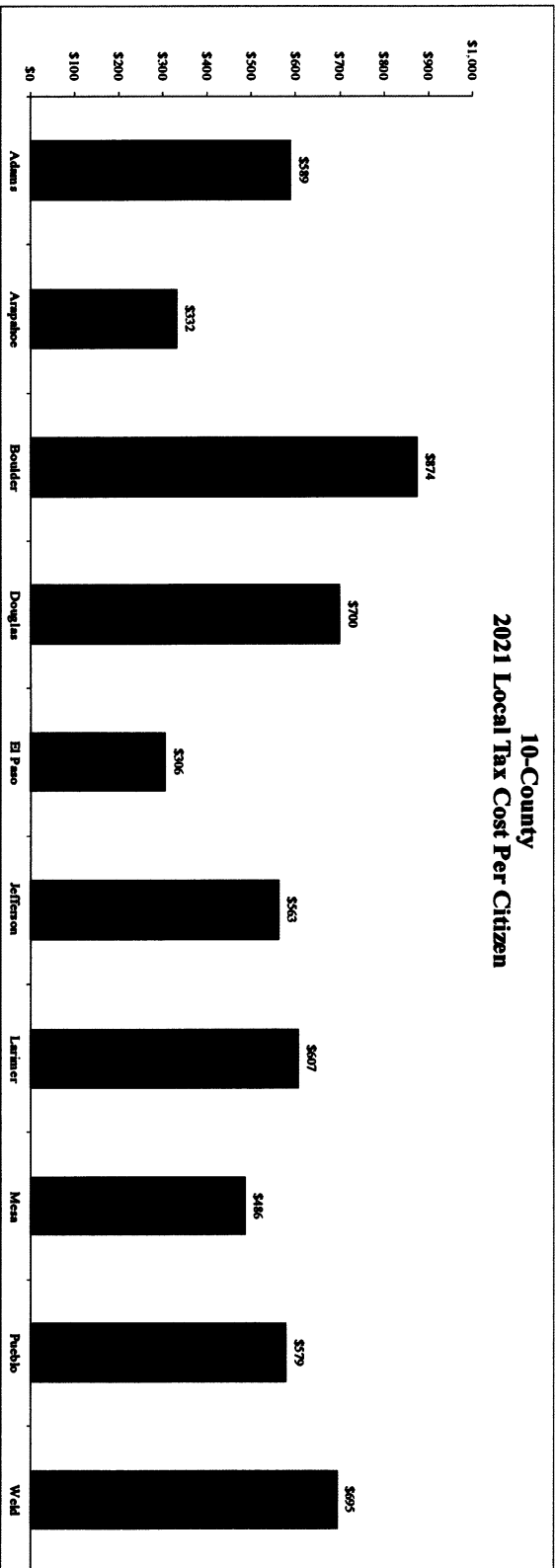
$$\begin{aligned} \text{Market Value} \times \text{Assessment Rate} &= \text{Assessment Value} \\ \text{Assessment Value} \times \text{Mill Levy} &= \text{Property Taxes} \\ \$350,000 \times .0715 &= \$25,025 \\ \$25,025 \times 67.630 \text{ Mills } (.067630) &= \$1,692.44 \end{aligned}$$



Based on the calculation above, this particular household would pay \$1,692.44 in total property taxes, of which El Paso County would receive \$1,823.31 or 10.8% of the total property tax collected. For illustrative purposes, the 2022 mill levy for EPC is used, and 2021 mill levies for all other jurisdictions as those are not available at the time of publishing.



El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget
Local Tax Cost Per Citizen 10-County Comparison



	Adams	Arapahoe	Boulder	Douglas	El Paso	Jefferson	Larimer	Mesa	Pueblo	Weld
2021										
Sales Tax	\$64,089,910	\$27,973,600	\$63,852,518	\$79,622,000	\$158,416,000	\$58,698,100	\$58,598,046	\$47,286,229	\$33,706,894	\$0
Property Tax	\$222,188,999	\$174,102,818	\$213,991,454	\$159,307,000	\$60,714,000	\$247,011,900	\$146,887,184	\$24,180,624	\$56,444,423	\$225,047,613
Specific Ownership Tax	\$15,219,047	\$11,580,104	\$10,172,060	\$14,210,000	\$7,183,000	\$20,535,000	\$11,056,570	\$3,200,000	\$5,079,705	\$11,300,000
Other Taxes	\$0	\$0	\$0	\$0	\$85,000	\$0	\$0	\$620,000	\$2,109,300	\$1,500,000
Budgeted Revenue *	\$301,497,956	\$213,656,522	\$288,016,032	253,139,000	\$226,396,000	\$326,245,000	\$216,541,800	\$75,286,853	\$97,340,322	\$237,847,613
Population Estimates**	511,469	643,257	329,445	361,423	739,880	579,489	356,938	154,933	168,162	342,450
Annual Cost Per Citizen	\$589	\$332	\$874	\$700	\$306	\$563	\$607	\$486	\$579	\$695

*2021 Budgeted Data from 2021 County's budget books
 **Estimated Population From Department of Local Affairs



*El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget
Critical Needs*

OPERATIONAL STRATEGY

Dept/Office	Critical Needs	2022
Beginning Operational Strategy		
ADM	Humane Society Increase (on-going)	(125,000)
CAR	Motor Vehicle Salary Increases (Equity)	(300,000)
CSD/CSU	Part-time Horticulture Agent	(27,230)
CAT	County Attorney - 1st Assistant CAT/Civil	(226,862)
CSD/PRK	Parks Fire Mitigation (on-going)	(100,000)
CSD/PRK	Parks Deferred Maintenance (on-going)	(75,000)
County	Fountain Creek Watershed District Increase	(24,286)
County	Upgraded ERP System/Time Tracking/HCM - Initial Allocation of \$10M project	(1,000,000)
County	2022 Compensation Adjustments	(7,482,811)
DST	Agilquest Software Annual License	(50,000)
DST	Spataleat Appeals Pro Module	(64,000)
DAO	5 Additional FTEs (3 DAs, 1 Legal Asst, 1 Clerk)	(462,335)
EDD	Housing Authority Corpus (one-time allocation)	(2,000,000)
OEM	Part-time Temp Employee for Emergency Mgmt Accreditation Program (EMAP)	(11,000)
OEM	Alternate Emergency Coordination Center, EPC IT solutions at RDC	(15,000)
FAC	Major Facility Improvements (ongoing funding)	(750,000)
HRM	Business Partners (2) and Compensation Analyst (3 FTEs)	(339,023)
JSD	Pretial Services Program Specialist (1 FTE)	(66,513)
JSD	Veteran's Services Admin support staff member (1 FTE)	(65,364)



*El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget
Critical Needs*

OPERATIONAL STRATEGY		
Dept/Office	Critical Needs	2022
PCD	Code Enforcement Cleanup	(30,000)
PCD	Planning Engineer I-II (1 FTE)	(113,490)
PCD	Planner II-III (1 FTE)	(114,323)
PCD	Planning Inspector II (1 FTE)	(84,520)
PH	Increase for County Support to Public Health (Year 3 of 4 year strategy)	(150,000)
DPW	Akers Pond Design - one-time allocation	(125,000)
DPW	Asset Management Personnel (3 FTEs)	(315,651)
DPW	Beaver Creek Drainage Basin Planning Study (DBPS) Project - one-time allocation	(375,000)
DPW	Engineering Division Personnel (4 FTEs & Outsourced Inspections)	(928,960)
DPW	One-Time Road Funds	(13,000,000)
DPW	On-Going Road Funds	(1,000,000)
DPW	Stormwater Maintenance Crew (4 FTEs in 2022)	(441,910)
DPW	Templeton Gap Drainage Basin Planning Study (DBPS) Project - one-time allocation	(175,000)
DPW	Traffic Count Plan - one-time allocation	(275,000)
Ending Operational Savings		4,944,035

**Section II – Budget Changes
(from 2021 to 2022)**



**El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget**

El Paso County, Colorado
Changes to Revenue Budget
2021 to 2022

Department	2021 Original Adopted Budget	Sales & Use Tax	Voter				Fees and Charges	Inter- governmental Revenues	Other Revenue/ Misc	Restricted Revenue	2022 Original Adopted Budget
			Restricted Sales & Use Tax	Property Tax	Specific Ownership Tax	Other Taxes					
1 Administrative Services	136,084,457	11,197,331		1,784,163						147,565,951	
Facilities - Parking Structure	205,000					15,000		(1,500,000)		220,000	
Facilities Management	15,000					(15,000)				0	
Parks & Leisure Services	225,000									225,000	
Digital Strategy & Technology	6,000									6,000	
Veteran Services	29,400									29,400	
Planning & Community Development	1,820,000					225,500				2,045,500	
Assessor	4,000					2,500				6,500	
Clerk & Recorder	12,400,000					1,250,000				13,650,000	
Coroner	687,000									687,000	
Sheriff's Office	3,186,000					(112,000)				3,074,000	
Surveyor	2,000									2,000	
Treasurer	4,100,000					900,000				5,000,000	
Public Trustee	200,000									200,000	
1 Net General Fund	158,963,857	11,197,331	0	1,784,163	0	2,266,000	0	(1,500,000)	0	172,711,351	
Restricted Facilities/CSC-CAM	200,000								(20,000)	536,000	
Restricted Parks & Environ Svcs	556,000								279,861	10,293,026	
Justice Services/Community Outreach	10,013,165								60,000	60,000	
Colorado Alt Sentencing Program (CASP)	60,000								(200,000)	1,775,000	
Admin Restricted - Use Tax, Cable & P-Card	1,975,000								55,000	2,680,000	
Clerk & Recorder	2,625,000								(270,000)	747,334	
District Attorney	1,017,395								2,780,000	2,780,000	
Sheriff's Office	0								(115,873)	35,453,352	
Public Safety Sales & Use Tax	29,565,228		5,888,124						15,106,872	15,106,872	
Economic Development	15,222,745								69,964,918	69,964,918	
American Rescue Plan Act Funds	0								(269,192)	7,415,874	
Pikes Peak Workforce Center	7,685,066										
1 GF -Grants/Restricted	68,919,599	0	5,888,124	0	0	0	0	0	72,204,653	147,012,376	
1 Total General Fund	227,883,456	11,197,331	5,888,124	1,784,163	0	2,266,000	0	(1,500,000)	72,204,653	319,723,727	
Partially Restricted Funds											
2 Road & Bridge	23,286,012	12,707,110		307,062	215,490	250,000			665,226	37,430,900	
4 Dept of Human Services	80,124,019	150,000							600,000	80,874,019	
6 Capital Improvement	14,840,861	(588,525)							(107,002)	14,145,334	
12 Self-Insurance	50,127,357	2,584,827							2,064,260	54,776,444	
Restricted Funds											
3 Road & Bridge Escrow	1,100,354			207,128						1,307,482	
15 Conservation Trust	1,406,525									1,406,525	
19 Schools' Trust Fund	100,000								175,000	275,000	
22 Household Hazardous Waste	1,238,000								34,000	1,272,000	
75 Local Improvement Districts-Falcon Vista	75,000									75,000	
	400,181,584	26,050,743	5,888,124	2,298,533	215,490	250,000	2,266,000	0	(1,500,000)	75,636,137	511,286,431

El Paso County, Colorado
Changes to Base Budget from 2021 to 2022

Fund	Department	2021 Original	2021 Remove	2022 BoCC		2022 BoCC Approved		2022 Original
		Adopted Budget	One-Time AFRs	Approved One-Time Critical Needs	On-Going Critical Needs/Other Budget Moves	Adopted Budget		
1	Board of County Commissioners - Admin	5,632,823	(3,000,000)		168,789		2,801,612	
	Board of Equalization	40,309			0		40,309	
	HR/Risk Mgmt	1,964,616		15,000	469,141		2,448,757	
	Financial Services	1,452,972			2,038,706		3,491,678	
	Emergency Management	582,365		26,000	15,934		624,299	
	Hazmat/ESA	382,105			12,519		394,624	
	Strategic Initiatives	488,241			(488,241)		0	
	Public Information Office	297,320			93,622		390,942	
	Economic Development	278,422		2,000,000	8,318		2,286,740	
	Planning & Community Development	2,665,353			735,807		3,401,160	
	Community Services - Parks	3,065,331			230,053		3,295,384	
	CSU Administration	265,514			28,230		293,744	
	Environmental Services	396,182			10,145		406,327	
	Justice Services - Veteran Services	570,460		5,000	58,623		634,083	
	Pretrial/Court Services	703,640		3,000	272,886		979,526	
	Facilities Management/Parking	9,200,068	(2,329,199)		878,447		7,749,316	
	Facilities/Utilities	3,003,646			0		3,003,646	
	Digital Strategy & Technology	14,292,967			1,529,790		15,822,757	
	County Attorney-GF	1,356,479		10,000	229,264		1,595,743	
	Health Department Support	4,444,149			582,909		5,027,058	
	Clerk & Recorder	8,756,547			568,446		9,324,993	
	Treasurer	1,366,162			34,927		1,401,089	
	Assessor	4,119,496			128,636		4,248,132	
	Coroner	3,038,681			304,707		3,343,388	
	Surveyor	11,380			0		11,380	
	District Attorney	16,388,069	(14,312)	34,000	861,078		17,268,835	
	Sheriff's Office	54,032,471			1,637,701		55,670,172	
	Sheriff's Office/Security	2,846,997			92,357		2,939,354	
	Public Works - GF	11,467,549	(1,240,000)	1,264,286	2,307,570		13,799,405	
	Retirement	9,647,757			1,627,834		11,275,591	
1	Net General Fund	162,758,071	(6,583,511)	3,357,286	14,438,198		173,970,044	

El Paso County, Colorado
Changes to Base Budget from 2021 to 2022

Fund	Department	2021 Original	2021 Remove	2022 BoCC	2022 BoCC Approved	2022 Original
		Adopted Budget	One-Time AFRs	Approved One-Time Critical Needs	On-Going Critical Needs/Other Budget Moves	Adopted Budget
	Restricted Parks & Environ Svcs	986,000			(450,000)	536,000
	Restricted Facilities/CSC-CAM	200,000			0	200,000
	Justice Services/Community Outreach	10,073,165			279,861	10,353,026
	Clerk & Recorder	3,250,000			0	3,250,000
	Admin Restricted - Use Tax, Cable & P-Card	1,982,369			(200,000)	1,782,369
	District Attorney	1,017,395			(270,061)	747,334
	Sheriff's Office	0			2,560,000	2,560,000
	Public Safety Sales & Use Tax	29,297,477			5,174,521	34,471,998
	Economic Development	15,249,184			(83,300)	15,165,884
	American Rescue Plan Act Funds	0			69,964,918	69,964,918
	Pikes Peak Workforce Center	7,685,066			(269,192)	7,415,874
1	GF -Grants/Restricted	69,740,656	0		76,706,747	146,447,403
1	Total General Fund	232,498,727	(6,583,511)	3,357,286	91,144,945	320,417,447
Partially Restricted Funds						
2	Road & Bridge	25,558,850		13,000,000	372,826	38,931,676
4	Dept of Human Services	79,844,649			1,006,329	80,850,978
6	Capital Improvement	14,840,861			(695,527)	14,145,334
12	Self-Insurance	49,947,162			4,297,756	54,244,918
Restricted Funds						
3	Road & Bridge Escrow	1,100,354			207,128	1,307,482
15	Conservation Trust	1,406,525			0	1,406,525
19	Schools' Trust Fund	100,000			175,000	275,000
22	Household Hazardous Waste Mgmt.	1,238,000			34,000	1,272,000
75	Local Improvement Districts-Falcon Vista	75,000			0	75,000
		406,610,128	(6,583,511)	16,357,286	96,542,457	512,926,360

Section III – 2022 Original Adopted Budget



El Paso County, Colorado
Financial Services/Budget
2022 Original Adopted Budget

**El Paso County, Colorado
2022 Original Adopted "Budget at a Glance"**

	1	2	3*	4	6	12	15*	19*	22*	75*	TOTAL
UNRESTRICTED REVENUE											
Sales and Use Tax	85,499,721	12,707,110		19,273,937	10,672,750	26,748,460					154,901,978
Property Taxes-Real Property	66,929,487	1,897,077									68,826,564
Property Taxes-Tabor Refund	(7,121,757)										(7,121,757)
Specific Ownership Tax		7,398,487									7,398,487
Other Taxes / P/LT	285,000	64,000									349,000
Fees & Charges for Svs	684,500	750,000									1,434,500
Assessor Fees	6,500										6,500
Clerk & Recorder Fees	13,650,000										13,650,000
Coroner	685,000										685,000
Planning & Community Development	2,045,500										2,045,500
Sheriff Fees	1,324,000										1,324,000
Surveyor	2,000										2,000
Treasurer Fees	5,000,000										5,000,000
Public Trustee Fees	200,000										200,000
Park & Recreation Fees	225,000										225,000
Parking Structure Fees	220,000										220,000
Intergovernmental	1,856,400										1,856,400
Miscellaneous Revenue	1,220,000										1,305,000
						85,000					
Unrestricted Revenue	172,711,351	22,816,674	0	19,273,937	10,672,750	26,833,460	0	0	0	0	252,308,172
RESTRICTED REVENUE											
Grant / Intergovernmental	106,508,024			61,600,082	802,509		1,406,525	275,000	1,272,000	75,000	171,939,140
Public Safety Sales & Use Tax	35,453,352										35,453,352
Restricted Fees	5,051,000	750,000									5,801,000
Property Taxes and Pass thru BPPT			1,307,482								1,307,482
Highway User Tax		13,864,226									13,864,226
Employee Paid Benefits						10,778,363					10,778,363
Internal County Direct Bills					2,670,075	17,164,621					19,834,696
Restricted Revenue	147,012,376	14,614,226	1,307,482	61,600,082	3,472,584	27,942,984	1,406,525	275,000	1,272,000	75,000	258,978,259
	319,723,727	37,430,900	1,307,482	80,874,019	14,145,334	54,776,444	1,406,525	275,000	1,272,000	75,000	511,286,431
Expenditures											
Personnel	124,345,843	7,308,540		11,761,680		20,347,087					163,763,150
Operating	45,681,361	14,687,519		7,489,216	10,672,750	5,954,847					84,485,693
Capital	3,942,840	2,321,391									6,264,231
Unrestricted Expenditures	173,970,044	24,317,450	0	19,250,896	10,672,750	26,301,934	0	0	0	0	254,513,074
Restricted Personnel	66,618,632	4,392,264		37,635,674		21,616,598			1,250,648		132,041,856
Restricted Operating	77,211,885	8,826,860	1,307,482	23,964,408	3,472,584	6,326,386			155,877	275,000	122,359,442
Restricted Capital	2,616,886	1,395,102									4,011,988
Restricted Expenditures	146,447,403	14,614,226	1,307,482	61,600,082	3,472,584	27,942,984	1,406,525	275,000	1,272,000	75,000	258,413,286
	320,417,447	38,931,676	1,307,482	80,850,978	14,145,334	54,724,918	1,406,525	275,000	1,272,000	75,000	512,926,360

* Restricted Funds



El Paso County, Colorado
 Financial Services/Budget
 2022 Original Adopted Budget - Fund Balance Estimates

	January 1, 2022	2022	2022	December 31, 2022		
	Estimated	Original	Original	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	\$29,607,319	\$172,711,351	(\$173,970,044)	\$28,348,627	\$28,103,443	\$245,184
Legally Required 3% TABOR Reserve	9,367,081	0	0	9,367,081	9,367,081	0
BoCC Emergency Reserve/2021 Est Tabor Overage	21,981,856	0	0	21,981,856	21,981,856	0
General Fund -RES	27,312,473	147,012,376	(146,447,403)	27,877,446	27,877,446	0
Total General Fund	\$88,268,729	\$319,723,727	(\$320,417,447)	\$87,575,010	\$87,329,826	\$245,184
Partially Restricted Funds						
Road & Bridge						
Department of Human Services	\$6,258,916	\$37,430,900	(\$38,931,676)	\$4,758,140	\$4,758,140	\$0
Capital Improvement	\$2,397,057	\$80,874,019	(\$80,850,978)	\$2,420,098	\$2,420,098	\$0
Self-Insurance	\$900,611	\$14,145,334	(\$14,145,334)	\$900,611	\$900,611	\$0
Restricted Funds	\$9,960,265	\$54,776,444	(\$54,244,918)	\$10,491,791	\$10,491,791	\$0
Road & Bridge Escrow	\$0	\$1,307,482	(\$1,307,482)	\$0	\$0	\$0
Conservation Trust	\$539,875	\$1,406,525	(\$1,406,525)	\$539,875	\$539,875	\$0
School's Trust	\$273,135	\$275,000	(\$275,000)	\$273,135	\$273,135	\$0
Household Hazardous Waste Management	\$1,028,336	\$1,272,000	(\$1,272,000)	\$1,028,336	\$1,028,336	\$0
Local Improvement Districts-Falcon Vista	\$49,290	\$75,000	(\$75,000)	\$49,290	\$49,290	\$0
Total	\$109,676,214	\$511,286,431	(\$512,926,360)	\$108,036,286	\$107,791,102	\$245,184

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

Fund	Department	Sale & 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	85,499,721	0	59,807,730	0	285,000	678,500	75,000	1,220,000	0	147,565,951
	Facilities - Parking Structure	0	0	0	0	0	220,000	0	0	0	220,000
	Parks & Leisure Services	0	0	0	0	0	225,000	0	0	0	225,000
	Digital Strategy & 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	2,045,500	0	0	0	2,045,500
	Assessor	0	0	0	0	0	6,500	0	0	0	6,500
	Clerk & Recorder	0	0	0	0	0	13,650,000	0	0	0	13,650,000
	Coroner	0	0	0	0	0	685,000	2,000	0	0	687,000
	Sheriff's Office	0	0	0	0	0	1,324,000	1,750,000	0	0	3,074,000
	Surveyor	0	0	0	0	0	2,000	0	0	0	2,000
	Treasurer	0	0	0	0	0	5,000,000	0	0	0	5,000,000
	Public Trustee	0	0	0	0	0	200,000	0	0	0	200,000
1	Net General Fund	85,499,721	0	59,807,730	0	285,000	24,042,500	1,856,400	1,220,000	0	172,711,351
	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	336,000	336,000
	Justice Services/Community Outreach	0	0	0	0	0	0	0	0	10,293,026	10,293,026
	Colorado Air 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	1,775,000	1,775,000
	Clerk & Recorder	0	0	0	0	0	0	0	0	2,680,000	2,680,000
	District Attorney-Grants	0	0	0	0	0	0	0	0	747,334	747,334
	Sheriff's Office	0	0	0	0	0	0	0	0	2,780,000	2,780,000
	Public Safety Sales & Use Tax	0	35,453,352	0	0	0	0	0	0	0	35,453,352
	Economic Development	0	0	0	0	0	0	0	0	15,106,872	15,106,872
	American Rescue Plan Act Funds	0	0	0	0	0	0	0	0	69,964,918	69,964,918
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	7,415,874	7,415,874
1	GF-Grants/Restricted	0	35,453,352	0	0	0	0	0	0	0	35,453,352
1	Total General Fund	85,499,721	35,453,352	59,807,730	0	285,000	24,042,500	1,856,400	1,220,000	111,559,024	147,012,376
	Partially Restricted Funds										
2	Road & Bridge	12,707,110	0	1,897,077	7,398,487	64,000	750,000	0	0	14,614,226	37,430,900
4	Dept of Human Serv.	19,273,937	0	0	0	0	0	0	0	61,600,082	80,874,019
6	Capital Improvement	10,672,750	0	0	0	0	0	0	0	3,472,584	14,145,334
12	Self-Insurance	26,748,460	0	0	0	0	0	0	85,000	27,942,984	54,776,444
	Restricted Funds										
3	Road & Bridge Escrow	0	0	1,307,482	0	0	0	0	0	0	1,307,482
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	275,000	275,000
22	Household Hazardous Waste Mgmt.	0	0	0	0	0	0	0	0	1,272,000	1,272,000
75	Local Improve. Districts-Falcon Vista	0	0	0	0	0	0	0	0	75,000	75,000
	Total	154,901,978	35,453,352	63,012,289	7,398,487	349,000	24,792,500	1,856,400	1,305,000	222,217,425	511,286,431

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

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2022 Original Adopted Budget
1	Board of County Commissioners - Admin	2,736,846	64,766	0	0	2,801,612
	Board of Equalization	10,345	29,964	0	0	40,309
	Human Resources/Risk Mgmt	1,916,679	542,881	0	(10,803)	2,448,757
	Financial Services	7,438,162	6,725,623	0	(10,672,107)	3,491,678
	Emergency Management	516,379	107,920	0	0	624,299
	Hazmat/ESA	417,204	54,080	0	(76,660)	394,624
	Public Information Office	452,944	42,475	0	(104,477)	390,942
	Economic Development	465,981	2,020,750	0	(199,991)	2,286,740
	Planning & Community Development	3,163,398	239,934	0	(2,172)	3,401,160
	Community Services - Parks	1,825,891	928,970	0	(209,477)	3,295,384
	CSU Administration	0	293,744	0	0	293,744
	Environmental Services	309,677	96,650	0	0	406,327
	Justice Services - Pretrial/Court Services	868,530	110,996	0	0	979,526
	Veteran Services	555,909	78,174	0	0	634,083
	Facilities Management/Parking/ADA	3,864,078	4,614,572	1,044,653	(1,773,987)	7,749,316
	Facilities/Utilities	0	3,003,646	0	0	3,003,646
	Digital Strategy & Technology	6,410,711	11,963,274	150,000	(2,701,228)	15,822,757
	County Attorney-GF	1,607,946	184,391	0	(196,594)	1,595,743
	Health Department Support	0	5,027,058	0	0	5,027,058
	Clerk & Recorder	7,989,679	2,359,369	0	(1,071,055)	9,324,993
	Treasurer	1,208,423	192,666	0	0	1,401,089
	Assessor	4,047,607	200,525	0	0	4,248,132
	Coroner	3,047,854	295,534	0	0	3,343,388
	Surveyor	8,380	3,000	0	0	11,380
	District Attorney	17,764,417	546,735	0	(1,042,317)	17,268,835
	Sheriff's Office	48,893,725	10,510,121	0	(3,733,674)	55,670,172
	Sheriff's Office/Security	2,581,458	357,896	0	0	2,939,354
	Public Trustee	422,000	0	0	(422,000)	0
	Public Works - GF	4,711,959	7,136,259	0	0	13,799,405
	Retirement	13,269,367	3,153,331	0	(5,147,107)	11,275,591
	Retirement Admin/Pension Trust	281,153	0	0	(281,153)	0
	Net General Fund	136,786,702	60,885,304	3,942,840	(27,644,802)	173,970,044

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2022 Original Adopted Budget
	Restricted Parks & Environ Svcs	104,252	431,748	0	0	536,000
	Restricted Facilities/CSC-CAM	0	200,000	0	0	200,000
	Justice Services/Community Outreach	563,106	9,829,569	0	(39,649)	10,353,026
	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	1,033,015	749,354	0	0	1,782,369
	District Attorney-Grants	747,334	0	0	0	747,334
	Sheriff's Office	1,500,000	1,060,000	0	0	2,560,000
	Public Safety Sales & Use Tax	23,558,307	8,836,505	2,077,186	0	34,471,998
	Retirement Admin/Pension Trust	0	0	0	0	0
	Economic Development	400,062	14,765,822	0	0	15,165,884
	American Rescue Plan Act Funds	34,982,459	34,982,459	0	0	69,964,918
	Plikes Peak Workforce Center	3,699,746	3,716,128	0	0	7,415,874
1	GF - Grants/Restricted	68,249,476	77,359,636	2,616,886	(1,778,595)	146,447,403
1	Total General Fund	205,036,178	138,244,940	6,559,726	(29,423,397)	320,417,447
Partially Restricted Funds						
2	Road & Bridge	11,700,804	23,604,379	3,716,493	(90,000)	38,931,676
4	Dept of Human Services	49,397,354	31,453,624	0	0	80,850,978
6	Capital Improvement	0	14,145,334	0	0	14,145,334
12	Self Insurance	41,963,685	12,281,233	0	0	54,244,918
Restricted Funds						
3	Road & Bridge Escrow	0	1,307,482	0	0	1,307,482
15	Conservation Trust	1,250,648	155,877	0	0	1,406,525
19	Schools' Trust Fund	0	275,000	0	0	275,000
22	Household Hazardous Waste Mgmt.	528,040	743,960	0	0	1,272,000
75	Local Improve. Districts-Falcon Vista	0	75,000	0	0	75,000
		309,876,709	222,286,829	10,276,219	(29,513,397)	512,926,360