

El Paso County



2024 Preliminary

Balanced Budget

Presented October 3, 2023



2024 Preliminary Balanced Budget - Table Of Contents

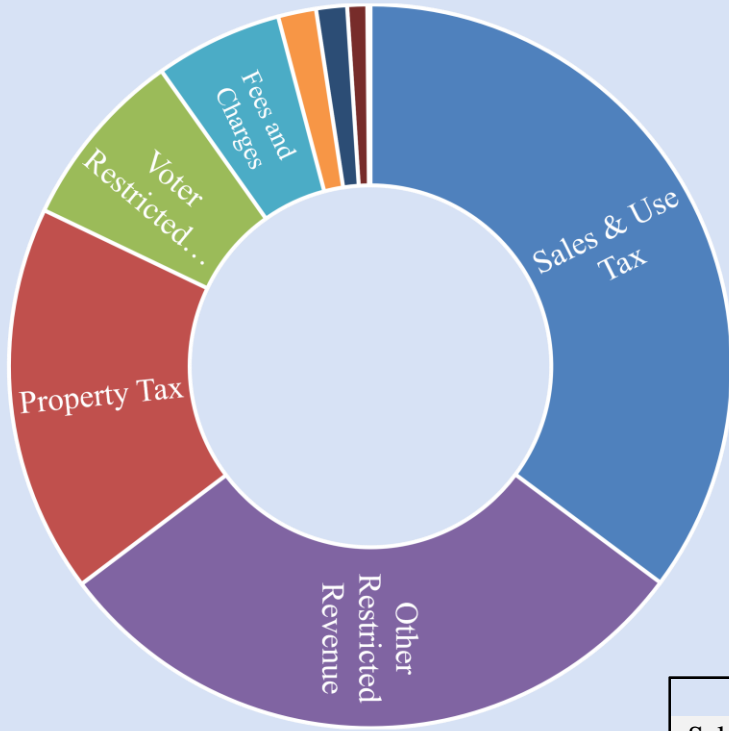
	Page
Section I - Budget Analysis	
2024 Preliminary Balanced Budget (PBB) - Revenue Sources	3
Chart - 2024 Preliminary Balanced Budget - Revenues by Major Category	4
Chart - 2024 Preliminary Balanced Budget - Expenditures by Major Category	5
Chart - 2024 Preliminary Balanced Budget - Unrestricted General Fund - Expenditures by Function	6
Chart - 2024 Preliminary Balanced Budget - Unrestricted GF - Breakdown/Administration & Support Sv	7
Chart - 2024 Preliminary Balanced Budget - Unrestricted General Fund - Public Safety	8
Chart - 2024 Preliminary Balanced Budget - Total County - Public Safety	9
Chart - Property Tax Breakdown - Calculating Property Taxes	10
2023-2024 Strategic Plan Objectives - Critical Needs Proposed in PBB	11-12
2024 Full-Time Equivalent (FTE) Changes in PBB	13
Section II – Budget Changes (from 2023 to 2024)	14
Changes to Revenue Budget	15
Changes to Base Budget	16-17
Section III – 2024 Preliminary Balanced Budget	18
2024 Preliminary Balanced "Budget at a Glance"	19
2024 Fund Balance Estimates	20
Allocation of Revenues by Major Category	21
Allocation of Expenditures by Major Category	22-23

**2024 Preliminary Balanced Budget
Section I – Budget Analysis**

2024 Preliminary Balanced Budget Revenue Sources

2024 Preliminary Balanced Budget Revenue Sources	
Sales & Use Tax	\$165,628,416
Sales & Use Tax- Voter Restricted for Public Safety	\$38,457,896
Property Tax	\$83,419,105
Specific Ownership Tax	\$8,001,464
Interest Revenue	\$6,500,000
Elected Office Revenue (Fees)	\$23,468,800
Parking & Parks and Recreation Fees	\$520,000
General and Road & Bridge Fees	\$2,814,750
Unrestricted Intergovernmental	\$4,202,900
Other Taxes/Other Revenue/Misc	\$662,000
Refund of Tabor Overage (2022)	(\$31,551,234)
<i>Other Restricted Revenue Sources</i>	<i>\$136,925,473</i>
2024 Revenue Sources	\$439,049,570
Less: Voter Restricted Public Safety Sales & Use Tax	(\$38,457,896)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$1,682,150)
Less: Other Restricted Revenue Sources	(\$136,925,473)
2024 Discretionary Revenue Sources	\$261,984,051

2024 Preliminary Balanced Budget Revenue by Major Category

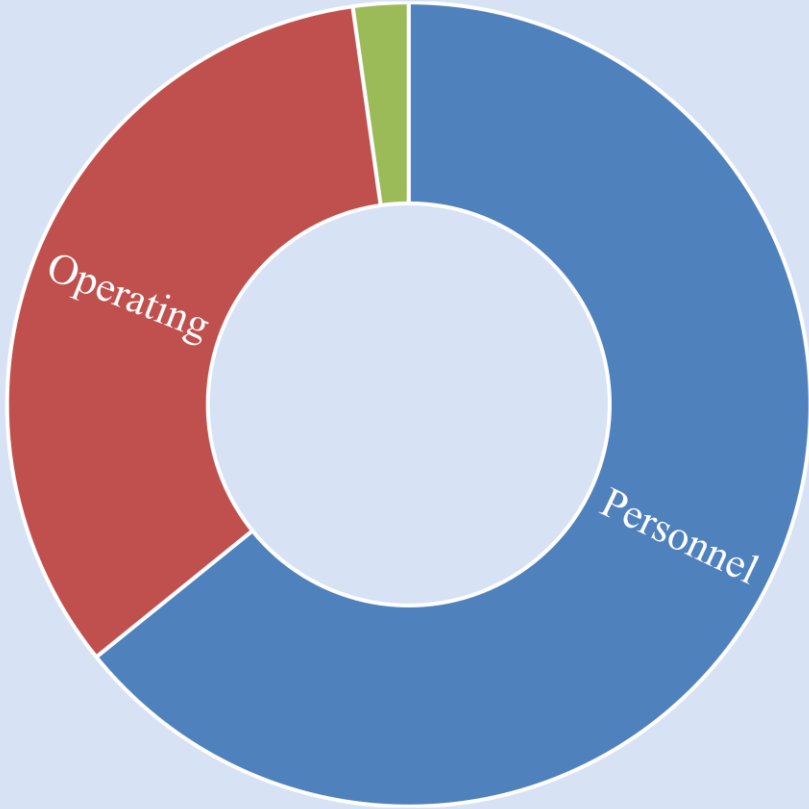


Total Revenue
\$439,049,570

* this total is net the \$31.6M Tabor refund

<u>Revenue</u>	<u>Amount</u>	<u>% of Total</u>
Sales & Use Tax	\$165,628,416	37.72%
Property Tax	\$81,736,955	18.62%
Voter Restricted Public Safety Sales & Use Tax	\$38,093,896	8.68%
Other Restricted Revenue	\$138,971,623	31.65%
Fees and Charges	\$26,803,550	6.10%
Specific Ownership Tax	\$8,001,464	1.82%
Interest Revenue	\$6,500,000	1.48%
Intergovernmental Revenue	\$4,202,900	0.96%
Other Revenue/Other Taxes/Misc	\$662,000	0.15%
Refund of Tabor Overage	-\$31,551,234	-7.19%
	\$439,049,570	100.00%

2024 Preliminary Balanced Budget Expenditures by Major Category

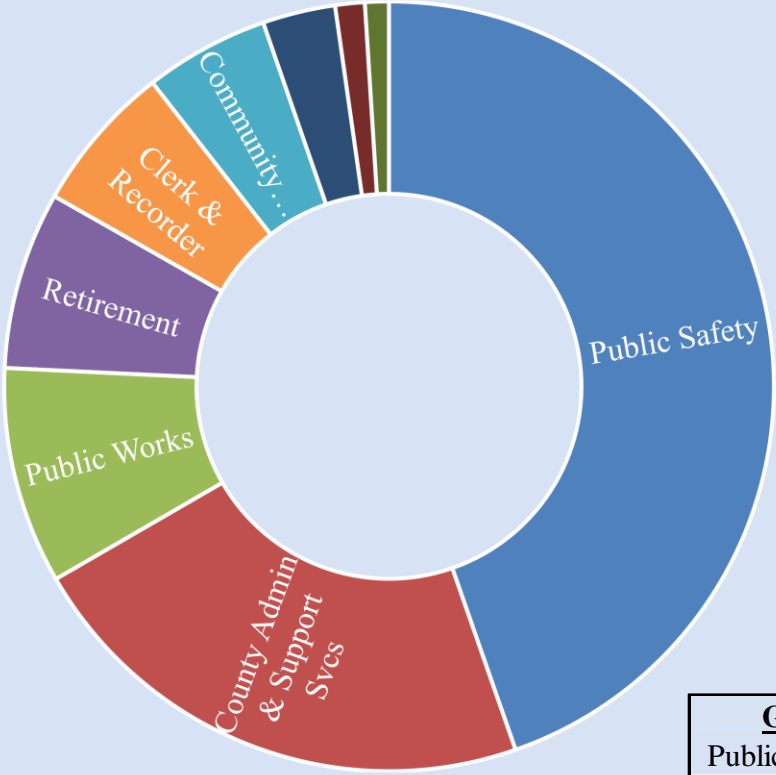


Total Expenditures
\$482,982,350

<u>Expenditure</u>	<u>Amount</u>	<u>% of Total</u>
Personnel	\$309,998,938	64.18%
Operating	\$162,206,893	33.58%
Capital	\$10,776,519	2.23%
	\$482,982,350	100.00%

2024 Preliminary Balanced Budget

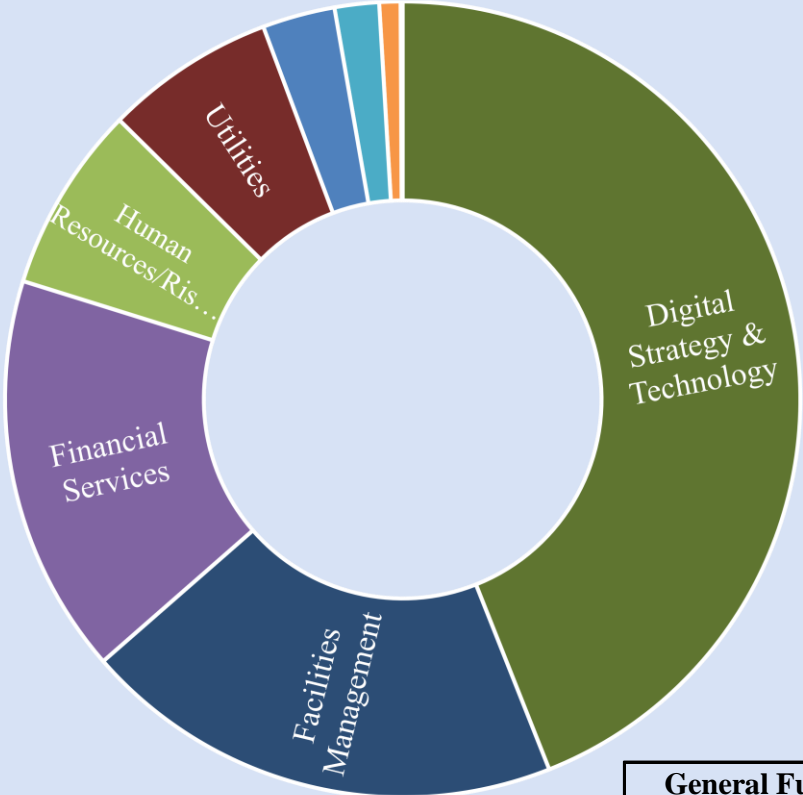
General Fund Unrestricted Expenditure Budget by Function



Total Unrestricted
General Fund
\$217,197,371

<u>General Fund Unrestricted Expenditures</u>	<u>Amount</u>	<u>% of Total</u>
Public Safety	\$97,010,594	44.66%
County Admin & Support Svcs	\$47,755,895	21.99%
Public Works	\$19,784,143	9.11%
Retirement	\$16,199,310	7.46%
Community Resources	\$11,364,672	5.23%
Clerk & Recorder	\$13,565,964	6.25%
Health Department Support	\$6,639,673	3.06%
Planning & Community Development	\$2,694,449	1.24%
Other County Departments	\$2,182,671	1.00%
	\$217,197,371	100.00%

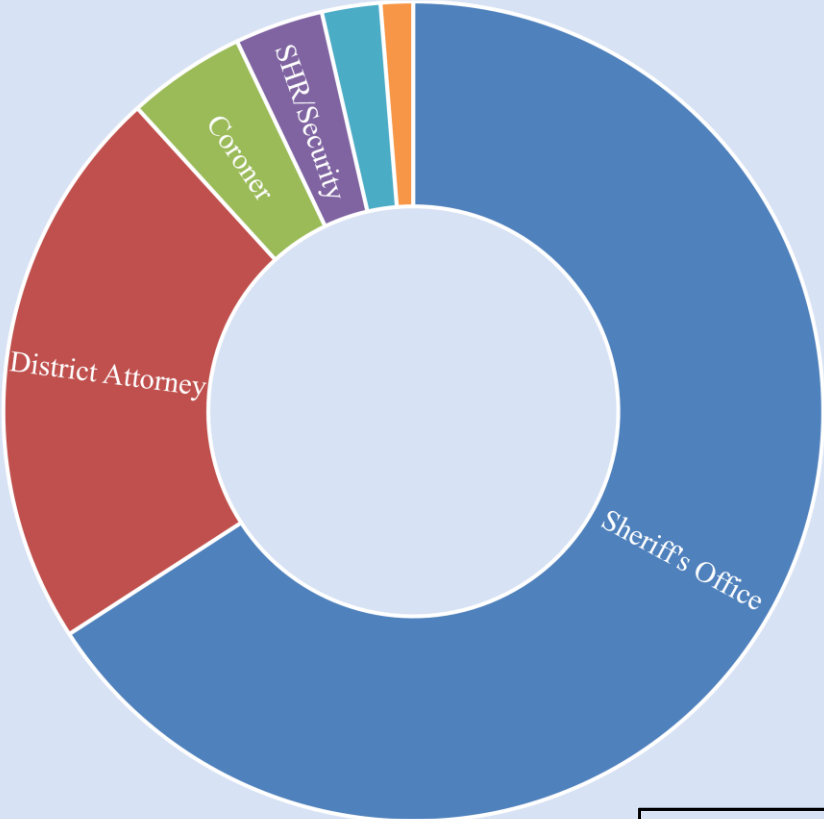
2024 Preliminary Balanced Budget General Fund Unrestricted Breakdown of County Administration & Support Services



Total Unrestricted General
Fund County Administration &
Support Service
\$47,755,895

<u>General Fund Unrestricted County Admin & Support</u>	<u>Amount</u>	<u>% of Total</u>
Board of County Commissioners & Admin	\$1,409,379	2.95%
Board of Equalization	\$40,309	0.08%
Human Resources/Risk Mgmt/Benefits	\$3,618,227	7.58%
Financial Services	\$7,752,525	16.23%
Government Affairs	\$861,669	1.80%
Communications	\$411,318	0.86%
Facilities Management	\$9,350,731	19.58%
Utilities	\$3,303,646	6.92%
Digital Strategy & Technology	\$21,008,091	43.99%
	\$47,755,895	100.00%

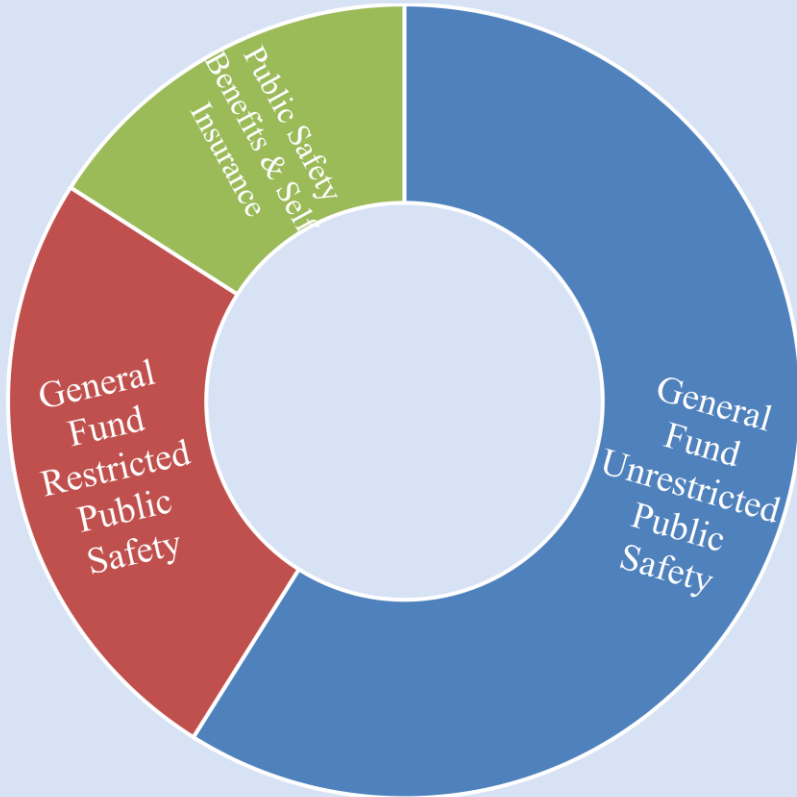
2024 Preliminary Balanced Budget General Fund Unrestricted Expenditure Budget – Public Safety



Total Unrestricted
General Fund – Public Safety
\$97,010,594

<u>General Fund Unrestricted - Public Safety</u>	<u>Amount</u>	<u>% of Total</u>
Sheriff's Office	\$63,883,972	65.85%
District Attorney	\$21,723,779	22.39%
Coroner	\$4,537,682	4.68%
SHR/Security	\$3,381,064	3.49%
Justice Services	\$2,242,684	2.31%
Emergency Mgmt/Hazmat	\$1,241,413	1.28%
	\$97,010,594	100.00%

2024 Preliminary Balanced Budget Total County Public Safety Expenditure Budget



Total County
Public Safety
\$164,602,506

<u>Total County - Public Safety</u>	<u>Amount</u>	<u>% of Total</u>
General Fund Unrestricted Public Safety	\$97,010,594	58.94%
General Fund Restricted Public Safety	\$41,343,820	25.12%
Public Safety Benefits & Self Insurance	\$26,248,092	15.95%
	\$164,602,506	100.00%

2024 Property Tax Statement Breakdown

“Where do my property taxes go...?”

Market Value of the home as valued by the El Paso County Assessor's Office. In 2022, tax relief package passed of \$15,000 reduction to value of each property.

Assessment Rate as determined by the State of Colorado in accordance with Colorado Revised Statute 39-1-104.2 C.R.S. (currently 6.765% 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.

$$\begin{aligned} \text{Market Value} \times \text{Assessment Rate} &= \text{Assessment Value} \\ \text{Assessment Value} \times \text{Mill Levy} &= \text{Property Taxes} \\ (\$500,000 - \$15,000 = \$485,000) \times .06765 &= \$32,810.25 \times 59.211 \text{ Mills } (.059211) = \$1,942.73 \end{aligned}$$



Based on the calculation above, this particular household would pay \$1,942.73 in total property taxes, of which El Paso County would receive \$259.10 or 13.34% of the total property tax collected.

2023-2024 Strategic Plan Objectives & Critical Needs Proposed in the 2024 Preliminary Balanced Budget

2024 Critical Needs Proposed

<u>Department</u>	<u>Critical Need</u>	<u>Amount</u>
BoCC	Fountain Creek Watershed District Increase	\$32,850
BOCC	Humane Society Support Increase	\$71,000
Countywide	Upgraded ERP System	\$2,000,000
Countywide	2024 Pay Adjustments (4.5%)	\$9,012,698
Assessor	Commercial Appraiser (1 FTE)	\$119,299
Assessor	Postage Increased Costs	\$25,000
Clerk & Recorder	CAM Increase for Union Town Center MV Office	\$23,000
County Attorney	Land Use/Transactional Attorney (1 FTE)	\$205,041
Coroner	Medical Examiner (1/2 year - 1 FTE)	\$169,021
Coroner	Medico-legal Death Investigator (1 FTE)	\$103,760
Coroner	Lodox X-ray Scanner	\$450,000
CSD-Parks	Contracting for Parks Operations	\$100,000
District Attorney	Discovery Clerks (4 FTEs)	\$268,073
District Attorney	Postage Increased Costs	\$25,000
District Attorney	Restitution Clerks (2 FTEs)	\$143,888
District Attorney	DAO/HR Generalist (1 FTE)	\$130,299

Strategic Plan Objectives

Infrastructure

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

Service Quality

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

Community Trust

Increase Community Trust Through Improved Communications and Transparency

Health & Safety

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

2023-2024 Strategic Plan Objectives & Critical Needs Proposed in the 2024 Preliminary Balanced Budget

2024 Critical Needs Proposed

Department	Critical Need	Amount
DPW	Akers Facility Run-off Control Improvements	\$2,000,000
DPW	Dix Circle Trash Capture Project	\$750,000
DPW	High Priority Stormwater Projects	\$500,000
DPW	Stormwater Illicit Discharge Abatement Program	\$100,000
DPW	Roads/Resurfacing-Construction	\$10,000,000
FSIM	Elevator Major Maintenance	\$650,000
FSIM	Parks Building Maintenance	\$50,000
HRM	Live Class Instructors for Training	\$33,240
HRM	Additional Recruiter Seats for Talent Acquisition Positions	\$29,700
HRM	Training Video Library Expansion	\$30,000
JSD	Associate Veterans Officer Positions (3 FTEs)	\$281,932
SHR	Increase for Medical Contract	\$2,500,000
SHR	Increase for Extradition Costs	\$500,000
TRS	Postage Increased Costs	\$37,000

Strategic Plan Objectives

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2024 Full-Time Equivalent Positions – Changes in PBB

Function/Program	2023 Current Total Authorized FTEs	2024 PBB Additions	2024 PBB
County Commissioners	5		5
County Assessor	53	1	54
Clerk and Recorder	147		147
County Coroner	26	2	28
County Sheriff/Security	851		851
County Treasurer	15		15
Public Trustee (Appointed)	4		4
District Attorney - EPC Funded	245	7	252
County Attorney -General Fund/DHS	53	1	54
BoCC Administrative Services	3		3
Communications Office	11		11
Community Services Department	55		55
Digital Strategy & Technology	82		82
Economic Development Department	7		7
Facilities & Strategic Infrastructure Mgmt Dept	63		63
Financial Services Department	73		73
Government Affairs Department	5		5
Human Resources, Risk Mgmt & Benefits Dept	49		49
Department of Human Services	671		671
Justice Services Department	35	3	38
Office of Emergency Management	10		10
Pension Trust/Retirement	3		3
Pikes Peak Workforce Center	43		43
Planning & Community Development Dept	24		24
Public Works Department	282		282
Public Health	195		195
Total Authorized FTEs	3,010	14	3,024



**2024 Preliminary Balanced Budget
Section II – Budget Changes from 2023-2024**

Changes to Revenue Budget from 2023 to 2024

Department		2023 Original Adopted Budget	Sales & Use Tax	Restricted Sales & Use Tax	Property Tax	Tabor Refund	Specific Ownership Tax	Interest Revenue	Fees and Charges	Inter- governmental Revenues	Other Taxes/Other Revenue/Misc	Restricted Revenue	2024 Preliminary Balanced Budget
1	Administrative Services	142,824,908	(3,776,142)		37,356,604	(31,551,234)		6,500,000	(105,000)	(400,000)	(1,510,000)		149,339,136
	Facilities - Parking Structure	275,000											275,000
	Parks & Leisure Services	245,000											245,000
	Digital Strategy & Technology	6,000											6,000
	Veteran Services	29,400											29,400
	Planning & Community Development	1,650,250							(165,000)				1,485,250
	Assessor	9,500							(3,200)				6,300
	Clerk & Recorder	14,300,000							1,180,000				15,480,000
	Coroner	505,000							98,500				603,500
	Sheriff's Office	3,638,000							432,000	555,000			4,625,000
	Surveyor	2,500							0				2,500
	Treasurer	5,000,000							350,000				5,350,000
	Public Trustee	400,000							(400,000)				0
1	Net General Fund	168,885,558	(3,776,142)	0	37,356,604	(31,551,234)	0	6,500,000	1,387,300	155,000	(1,510,000)	0	177,447,086
	Restricted Facilities/CSC-CAM	180,000											180,000
	Restricted Parks & Environ Svcs	581,000										103,000	684,000
	Justice Services/Community Outreach	450,000										(450,000)	0
	Colorado Alt Sentencing Program (CASP)	43,800										1,200	45,000
	Admin Restricted - Use Tax, Cable & P-Card	1,775,000										(175,000)	1,600,000
	Clerk & Recorder	2,680,000										(2,480,000)	200,000
	District Attorney	1,096,211										(87,617)	1,008,594
	Sheriff's Office	2,551,350										(195,350)	2,356,000
	Public Safety Sales & Use Tax	39,083,775		(989,879)									38,093,896
	Aviation Sales Tax	350,000		14,000									364,000
	Economic Development	9,344,681										(4,509,950)	4,834,731
	Public Trustee	0										406,956	406,956
	Pikes Peak Workforce Center	8,204,006										276,660	8,480,666
1	GF -Grants/Restricted	66,339,823	0	(975,879)	0	0	0	0	0	0	0	(7,110,101)	58,253,843
1	Total General Fund	235,225,381	(3,776,142)	(975,879)	37,356,604	(31,551,234)	0	6,500,000	1,387,300	155,000	(1,510,000)	(7,110,101)	235,700,929
Partially Restricted Funds													
2	Road & Bridge	42,960,296	(7,450,000)		611,271		381,022		(750,000)		3,000	911,646	36,667,235
4	Dept of Human Services	86,406,914	1,301,306									800,000	88,508,220
6	Capital Improvement	14,147,634	(1,100,079)									(1,346,005)	11,701,550
12	Self-Insurance	55,592,944	3,823,651									2,212,366	61,628,961
Restricted Funds													
3	Road & Bridge Escrow	1,325,152										356,998	1,682,150
15	Conservation Trust	1,406,525										46,000	1,452,525
19	Schools' Trust Fund	313,000										45,000	358,000
22	Household Hazardous Waste	1,275,000										0	1,275,000
75	Local Impr Dist-Falcon Vista	75,000										0	75,000
		438,727,846	(7,201,264)	(975,879)	37,967,875	(31,551,234)	381,022	6,500,000	637,300	155,000	(1,507,000)	(4,084,096)	439,049,570

Changes to Base Budget From 2023 to 2024

<u>Fund</u>	<u>Department</u>	<u>2023 Original Adopted Budget</u>	<u>2023 Remove One- Time AFRs</u>	<u>2024 Proposed One- Time Critical Needs</u>	<u>2024 On-Going</u>	<u>2024 Preliminary Balanced Budget</u>
					<u>Critical Needs/Other Budget Moves</u>	
1	Board of County Commissioners - Admin	1,246,105			163,274	1,409,379
	Board of Equalization	40,309			0	40,309
	HR/Risk Mgmt/Benefits	3,308,485	(24,000)		333,742	3,618,227
	Financial Services	6,785,585			966,940	7,752,525
	Emergency Management	755,673	(18,766)		82,878	819,785
	Hazmat/ESA	322,938			98,690	421,628
	Government Affairs Department	824,254			37,415	861,669
	Communications Department	350,739			60,579	411,318
	Economic Development	319,694			12,897	332,591
	Planning & Community Development	4,299,245	(170,674)		(1,434,122)	2,694,449
	Community Services - Parks	5,123,643	(1,250,000)		326,313	4,199,956
	CSU Administration	293,744			10,370	304,114
	Environmental Services	432,909			(56,029)	376,880
	Justice Services - Veteran Services	795,491	(449)	14,286	232,612	1,041,940
	Pretrial/Court Services	1,153,728			47,016	1,200,744
	Facilities Management/Parking	9,889,142	(1,430,000)		891,589	9,350,731
	Facilities/Utilities	3,303,646			0	3,303,646
	Digital Strategy & Technology	20,107,151	(1,470,000)	2,000,000	370,940	21,008,091
	County Attorney-GF	1,694,552		10,000	133,308	1,837,860
	Health Department Support	6,281,023			358,650	6,639,673
	Clerk & Recorder	10,108,889	(142,760)		3,599,835	13,565,964
	Treasurer	1,503,778			99,664	1,603,442
	Assessor	4,579,617			300,663	4,880,280
	Coroner	3,720,866		450,000	366,816	4,537,682
	Surveyor	12,220			0	12,220
	District Attorney	20,390,246		36,000	1,297,533	21,723,779
	Sheriff's Office	58,778,480			5,105,492	63,883,972
	Sheriff's Office/Security	3,280,665			100,399	3,381,064
	Public Works - GF	17,080,223	(3,360,000)	3,250,000	2,813,920	19,784,143
	Retirement	14,339,588			1,859,722	16,199,310
1	Net General Fund	201,122,628	(7,866,649)	5,760,286	18,181,106	217,197,371

Changes to Base Budget From 2023 to 2024

<u>Fund</u>	<u>Department</u>	<u>2023 Original</u>	<u>2023 Remove One-</u>	<u>2024 Proposed One-</u>	<u>2024 On-Going</u>	<u>2024 Preliminary</u>
		<u>Adopted Budget</u>	<u>Time AFRs</u>	<u>Time Critical Needs</u>	<u>Critical Needs/Other Budget Moves</u>	<u>Balanced Budget</u>
	Restricted Parks & Environ Svcs	581,000			23,000	604,000
	Restricted Facilities/CSC-CAM	180,000			0	180,000
	Justice Services/Community Outreach	493,800			(448,800)	45,000
	Clerk & Recorder	3,250,000			(3,000,000)	250,000
	Admin Restricted - Use Tax, Cable & P-Card	1,782,369			0	1,782,369
	District Attorney	1,096,211			(87,617)	1,008,594
	Sheriff's Office	2,331,350			0	2,331,350
	Public Safety Sales & Use Tax	38,478,705			(519,829)	37,958,876
	Aviation Sales Tax	350,000			14,000	364,000
	Economic Development	9,103,269			(4,268,538)	4,834,731
	American Rescue Plan Act Funds	0			0	0
	Public Trustee	0			406,956	406,956
	Pikes Peak Workforce Center	8,204,006			276,660	8,480,666
1	GF -Grants/Restricted	65,850,710	0	0	(7,604,168)	58,246,542
1	Total General Fund	266,973,338	(7,866,649)	5,760,286	10,576,938	275,443,913
<u>Partially Restricted Funds</u>						
2	Road & Bridge	43,889,678	(16,000,000)	10,000,000	827,707	38,717,385
4	Dept of Human Services	84,154,414			4,351,306	88,505,720
6	Capital Improvement	14,147,634			(2,446,084)	11,701,550
12	Self-Insurance	57,648,196			6,122,911	63,771,107
<u>Restricted Funds</u>						
3	Road & Bridge Escrow	1,325,152			356,998	1,682,150
15	Conservation Trust	1,406,525			46,000	1,452,525
19	Schools' Trust Fund	313,000			45,000	358,000
22	Household Hazardous Waste Mgmt.	1,275,000			0	1,275,000
75	Local Improvement Districts-Falcon Vista	75,000				75,000
		471,207,937	(23,866,649)	15,760,286	19,880,776	482,982,350

Section III – 2024 Preliminary Balanced Budget

2024 Preliminary Balanced Budget – “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	92,500,916	10,000,000		23,775,243	9,574,721	29,777,536					165,628,416
Property Taxes-Real Property	79,230,954	2,506,001									81,736,955
Refund of Tabor Overage (2022)	(31,551,234)										(31,551,234)
Specific Ownership Tax		8,001,464									8,001,464
Interest Revenue	6,500,000										6,500,000
Fees & Charges for Svs	579,500	750,000									1,329,500
Assessor Fees	6,300										6,300
Clerk & Recorder Fees	15,480,000										15,480,000
Coroner	600,000										600,000
Planning & Community Development	1,485,250										1,485,250
Sheriff Fees	2,030,000										2,030,000
Surveyor	2,500										2,500
Treasurer Fees	5,350,000										5,350,000
Park & Recreation Fees	245,000										245,000
Parking Structure Fees	275,000										275,000
Intergovernmental	4,202,900										4,202,900
Other Taxes, Other Revenue, Misc	510,000	67,000				85,000					662,000
Unrestricted Revenue	177,447,086	21,324,465	0	23,775,243	9,574,721	29,862,536	0	0	0	0	261,984,051
<u>RESTRICTED REVENUE</u>											
Grant / Intergovernmental	17,266,947			64,732,977	802,509		1,452,525	358,000	1,275,000	75,000	85,962,958
Public Safety Sales & Use Tax	38,093,896										38,093,896
Aviation Sales Tax	364,000										364,000
Restricted Fees	2,529,000	750,000									3,279,000
Property Taxes and Pass thru BPPT			1,682,150								1,682,150
Highway User Tax		14,592,770									14,592,770
Employee Paid Benefits						9,630,771					9,630,771
Internal County Direct Bills					1,324,320	22,135,654					23,459,974
Restricted Revenue	58,253,843	15,342,770	1,682,150	64,732,977	2,126,829	31,766,425	1,452,525	358,000	1,275,000	75,000	177,065,519
	235,700,929	36,667,235	1,682,150	88,508,220	11,701,550	61,628,961	1,452,525	358,000	1,275,000	75,000	439,049,570
<u>Expenditures</u>											
Personnel	151,288,292	8,745,856		16,210,646		25,291,222					201,536,015
Operating	60,926,239	12,385,023		7,562,097	9,574,721	6,713,460					97,161,540
Capital	4,982,840	2,243,736									7,226,576
Unrestricted Expenditures	217,197,371	23,374,615	0	23,772,743	9,574,721	32,004,682	0	0	0	0	305,924,132
Restricted Personnel	34,085,448	5,740,657		44,141,450		25,102,943	1,296,648		531,040		110,898,187
Restricted Operating	22,083,908	8,129,356	1,682,150	20,591,527	2,126,829	6,663,482	155,877	358,000	743,960	75,000	62,610,089
Restricted Capital	2,077,186	1,472,757									3,549,943
Restricted Expenditures	58,246,542	15,342,770	1,682,150	64,732,977	2,126,829	31,766,425	1,452,525	358,000	1,275,000	75,000	177,058,218
	275,443,913	38,717,385	1,682,150	88,505,720	11,701,550	63,771,107	1,452,525	358,000	1,275,000	75,000	482,982,350

2024 Preliminary Balanced Budget – Fund Balance Estimates

	January 1, 2024		2024		2024		December 31, 2024		Estimated	Estimated
	Estimated	+	Preliminary	-	Preliminary	=	Estimated		Restricted	Available
	Beginning		Balanced Budget		Balanced Budget		Available		Fund Balance	Fund Balance
	Fund Balance		Revenues		Expenditures		Fund Balance		Fund Balance	Fund Balance
General Fund -Net-UR	\$55,497,925		\$208,998,320		(\$217,197,371)		\$47,298,875		\$46,237,841	\$1,061,034
Legally Required 3% TABOR Reserve	10,038,537		0		0		10,038,537		10,038,537	0
BoCC Emergency Reserve	9,230,000		0		0		9,230,000		9,230,000	0
2022 Tabor Overage	31,551,234		(31,551,234)		0		0		0	0
2023 Est Tabor Overage	6,186,225		0		0		6,186,225		6,186,225	0
General Fund -RES	30,208,223		58,253,843		(58,246,542)		30,215,524		30,215,524	0
Total General Fund	\$142,712,144		\$235,700,929		(\$275,443,913)		\$102,969,161		\$101,908,127	\$1,061,034
<u>Partially Restricted Funds</u>										
Road & Bridge	\$4,624,482		\$36,667,235		(\$38,717,385)		\$2,574,332		\$2,574,332	\$0
Department of Human Services	\$3,844,654		\$88,508,220		(\$88,505,720)		\$3,847,154		\$3,847,154	\$0
Capital Improvement	\$2,176,352		\$11,701,550		(\$11,701,550)		\$2,176,352		\$2,176,352	\$0
Self-Insurance	\$9,455,539		\$61,628,961		(\$63,771,107)		\$7,313,393		\$7,313,393	\$0
<u>Restricted Funds</u>										
Road & Bridge Escrow	\$0		\$1,682,150		(\$1,682,150)		\$0		\$0	\$0
Conservation Trust	\$1,476,403		\$1,452,525		(\$1,452,525)		\$1,476,403		\$1,476,403	\$0
School's Trust	\$334,285		\$358,000		(\$358,000)		\$334,285		\$334,285	\$0
Household Hazardous Waste Management	\$1,294,097		\$1,275,000		(\$1,275,000)		\$1,294,097		\$1,294,097	\$0
Local Improvement Districts-Falcon Vista	\$45,143		\$75,000		(\$75,000)		\$45,143		\$45,143	\$0
Total	\$165,963,099		\$439,049,570		(\$482,982,350)		\$122,030,320		\$120,969,286	\$1,061,034

2024 Preliminary Balance Budget – Allocation of Revenues by Major Category

Fund	Department	Sales & Use Tax	Restricted Sales & Use Tax	Property Tax	Tabor Refund	Specific Ownership Tax	Interest Revenue	Fees and Charges	Intergovernmental Revenues	Other Taxes/Other Revenue/Misc	Restricted Revenue	2024 Preliminary Balanced Budget
1	Administrative Services	92,500,916		79,230,954	(31,551,234)		6,500,000	573,500	1,575,000	510,000		149,339,136
	Facilities - Parking Structure							275,000				275,000
	Parks & Leisure Services							245,000				245,000
	Digital Strategy & Technology							6,000				6,000
	Veteran Services								29,400			29,400
	Planning & Community Development							1,485,250				1,485,250
	Assessor							6,300				6,300
	Clerk & Recorder							15,480,000				15,480,000
	Coroner							600,000	3,500			603,500
	Sheriff's Office							2,030,000	2,595,000			4,625,000
	Surveyor							2,500				2,500
	Treasurer							5,350,000				5,350,000
1	Net General Fund	92,500,916	0	79,230,954	(31,551,234)	0	6,500,000	26,053,550	4,202,900	510,000	0	177,447,086
	Restricted Facilities/CSC-CAM										180,000	180,000
	Restricted Parks & Environ Svcs										684,000	684,000
	Colorado Alt Sentencing Prog (CASP)										45,000	45,000
	Admin Restr Use Tax, Cable & P-Card										1,600,000	1,600,000
	Clerk & Recorder										200,000	200,000
	District Attorney-Grants										1,008,594	1,008,594
	Sheriff's Office										2,356,000	2,356,000
	Public Safety Sales & Use Tax		38,093,896									38,093,896
	Aviation Sales Tax		364,000									364,000
	Economic Development										4,834,731	4,834,731
	Public Trustee										406,956	406,956
	Pikes Peak Workforce Center										8,480,666	8,480,666
1	GF -Grants/Restricted	0	38,457,896	0	0	0	0	0	0	0	19,795,947	58,253,843
1	Total General Fund	92,500,916	38,457,896	79,230,954	(31,551,234)	0	6,500,000	26,053,550	4,202,900	510,000	19,795,947	235,700,929
Partially Restricted Funds												
2	Road & Bridge	10,000,000		2,506,001		8,001,464		750,000		67,000	15,342,770	36,667,235
4	Dept of Human Services	23,775,243									64,732,977	88,508,220
6	Capital Improvement	9,574,721									2,126,829	11,701,550
12	Self-Insurance	29,777,536								85,000	31,766,425	61,628,961
Restricted Funds												
3	Road & Bridge Escrow			1,682,150								1,682,150
15	Conservation Trust										1,452,525	1,452,525
19	School's Trust Fund										358,000	358,000
22	Household Hazardous Waste										1,275,000	1,275,000
75	Local Imp Dist-Falcon Vista										75,000	75,000
Total		165,628,416	38,457,896	83,419,105	(31,551,234)	8,001,464	6,500,000	26,803,550	4,202,900	662,000	136,925,473	439,049,570

2024 Preliminary Balanced Budget – Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2024 Preliminary Balanced Budget
1	Board of County Commissioners - Admin	1,240,763	168,616			1,409,379
	Board of Equalization	10,345	29,964			40,309
	Human Resources/Risk Mgmt/Benefits	2,896,143	732,887		(10,803)	3,618,227
	Financial Services	9,271,064	9,153,568		(10,672,108)	7,752,525
	Emergency Management	677,224	142,561			819,785
	Hazmat/ESA	444,208	54,080		(76,660)	421,628
	Government Affairs	519,969	341,700		0	861,669
	Communications Office	473,320	42,475		(104,477)	411,318
	Economic Development	511,832	20,750		(199,991)	332,591
	Planning & Community Development	2,306,687	349,934	40,000	(2,172)	2,694,449
	Community Services - Parks	2,630,463	28,970	1,750,000	(209,477)	4,199,956
	CSU Administration		304,114			304,114
	Environmental Services	280,230	96,650			376,880
	Justice Services - Pretrial/Court Services	1,092,748	107,996			1,200,744
	Veteran Services	954,480	87,460			1,041,940
	Facilities Management/Parking/ADA	4,415,493	5,664,572	1,044,653	(1,773,987)	9,350,731
	Facilities/Utilities		3,303,646			3,303,646
	Digital Strategy & Technology	7,463,836	16,095,483	150,000	(2,701,228)	21,008,091
	County Attorney-GF	1,850,063	184,391		(196,594)	1,837,860
	Health Department Support		6,639,673			6,639,673
	Clerk & Recorder	11,507,830	3,082,189	47,000	(1,071,055)	13,565,964
	Treasurer	1,373,776	229,666			1,603,442
	Assessor	4,629,755	250,525			4,880,280
	Coroner	3,792,148	745,534			4,537,682
	Surveyor	9,220	3,000			12,220
	District Attorney	21,946,604	819,492		(1,042,317)	21,723,779
	Sheriff's Office	54,107,525	13,510,121		(3,733,674)	63,883,972
	Sheriff's Office/Security	3,023,168	357,896			3,381,064
	Public Trustee	422,000	0		(422,000)	0
	Public Works - GF	7,370,799	10,462,157	1,951,187		19,784,143
	Retirement	18,193,086	3,153,331		(5,147,107)	16,199,310
	Retirement Admin/Pension Trust	314,372	0		(314,372)	0
1	Net General Fund	163,729,151	76,163,401	4,982,840	(27,678,021)	217,197,371

2024 Preliminary Balanced Budget – Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2024 Preliminary Balanced Budget
	Restricted Parks & Environ Svcs	127,252	476,748			604,000
	Restricted Facilities/CSC-CAM		180,000			180,000
	Justice Services/Community Outreach	45,000	0			45,000
	County Attorney - DHS	1,591,195	147,751		(1,738,946)	0
	Clerk & Recorder	0	250,000			250,000
	Admin Restricted - Use Tax, Cable & P-Card	1,033,015	749,354			1,782,369
	District Attorney-Grants	1,008,594				1,008,594
	Sheriff's Office	1,350,000	981,350			2,331,350
	Public Safety Sales & Use Tax	25,558,307	10,323,383	2,077,186		37,958,876
	Aviation Sales Tax		364,000			364,000
	Economic Development	0	4,834,731			4,834,731
	Public Trustee	326,523	80,433			406,956
	Pikes Peak Workforce Center	4,676,406	3,804,260			8,480,666
1	GF - Grants/Restricted	35,716,292	22,192,010	2,077,186	(1,738,946)	58,246,542
1	Total General Fund	199,445,443	98,355,411	7,060,026	(29,416,967)	275,443,913
Partially Restricted Funds						
2	Road & Bridge	14,486,513	20,604,379	3,716,493	(90,000)	38,717,385
4	Dept of Human Services	60,352,096	28,153,624			88,505,720
6	Capital Improvement		11,701,550			11,701,550
12	Self Insurance	50,394,165	13,376,942			63,771,107
Restricted Funds						
3	Road & Bridge Escrow		1,682,150			1,682,150
15	Conservation Trust	1,296,648	155,877			1,452,525
19	Schools' Trust Fund		358,000			358,000
22	Household Hazardous Waste Mgmt.	531,040	743,960			1,275,000
75	Local Improve. Districts-Falcon Vista		75,000			75,000
		326,505,905	175,206,893	10,776,519	(29,506,967)	482,982,350