



EL PASO COUNTY



2015 ORIGINAL ADOPTED BUDGET

PRESENTED DECEMBER 9, 2014
ATTACHMENT A



El Paso County, Colorado
Budget Administration
2015 Original Adopted Budget

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Section I – Budget Analysis



*El Paso County, Colorado
Budget Administration
2015 Original Adopted Budget*

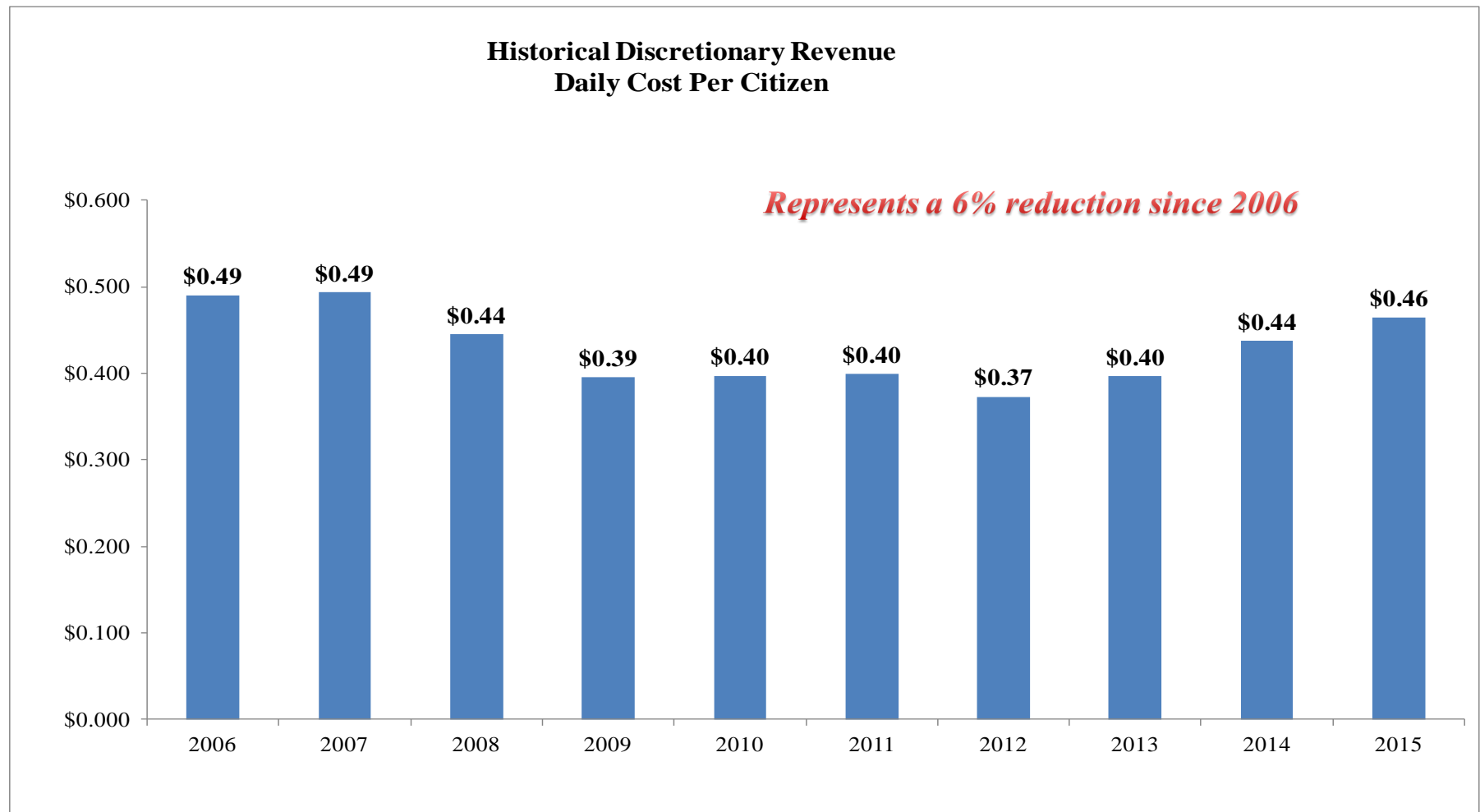


El Paso County, Colorado
Budget Administration
2015 Original Adopted Budget

2015 Original Adopted Budget Revenue Sources	
Sales & Use Tax	\$85,713,450
Sales & Use Tax- Voter Restricted for Public Safety	\$19,074,510
Property Tax	44,998,415
Specific Ownership Tax	4,742,380
Other Taxes/Payment in Lieu of Taxes	403,315
Elected Office Revenue (Fees)	15,748,324
Parking & Parks and Recreation Fees	784,651
General and Road & Bridge Fees	3,171,171
Unrestricted Intergovernmental	3,434,462
Rent Revenue/Other Revenue	190,284
<i>Other Legally Restricted Revenue Sources</i>	<i>\$104,808,769</i>
2015 Revenues	\$283,069,731
Less: Voter Restricted Public Safety Sales & Use Tax	(\$19,074,510)
Less: Other Legally Restricted Revenue Sources	(\$104,683,769)
Less: Board Approved Designated Revenue	(\$5,545,695)
2015 Discretionary Revenue Sources	\$153,765,757
<u>Less: Legally Restricted Uses</u>	
Road & Bridge Operations	\$3,428,978
Dept. of Human Services - Local Required Match	\$16,697,101
Annual Lease Obligation/Major Capital Projects	\$10,870,028
Employee Benefits & Retirement	\$8,481,395
Less: Legally Restricted Uses	\$39,477,502
2015 Discretionary Revenue to Provide Core Services	\$114,288,255



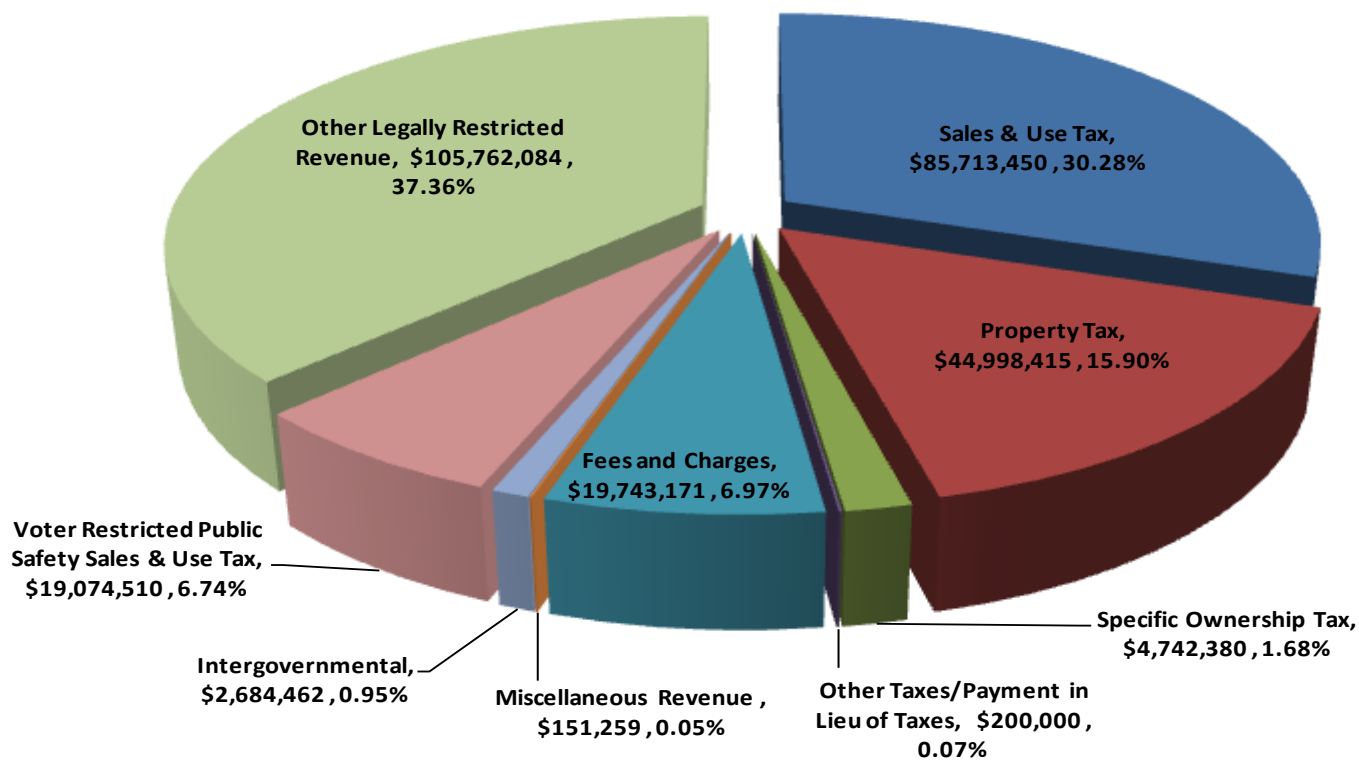
El Paso County, Colorado
2015 Original Adopted Budget
Historical Discretionary Revenue - Daily Cost per Citizen
Funding Core Mandated County Services





El Paso County, Colorado
Budget Administration
2015 Original Adopted Budget

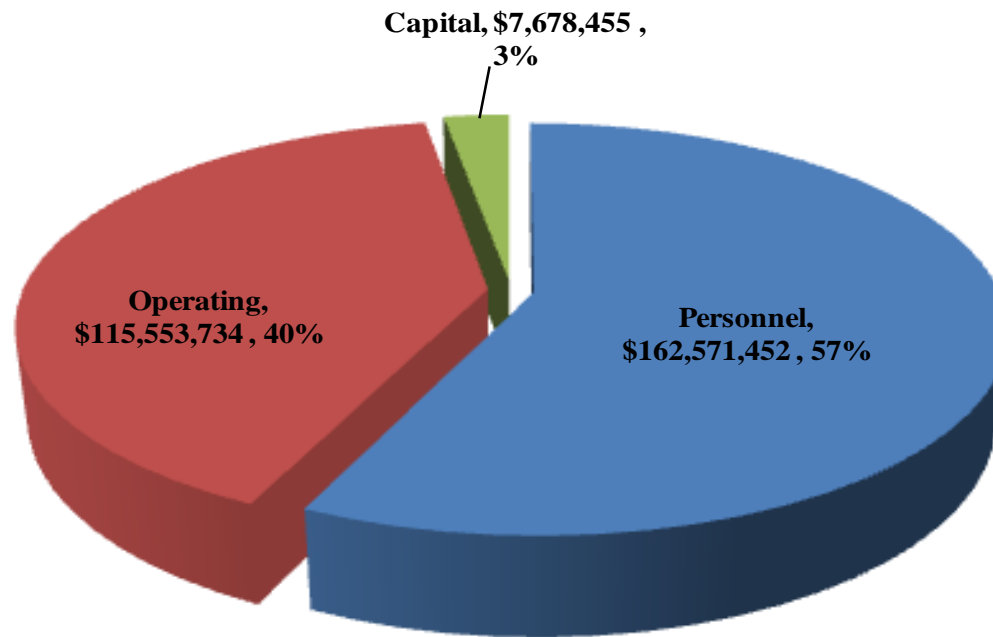
2015 Original Adopted Budget Revenue By Major Category \$283,069,731





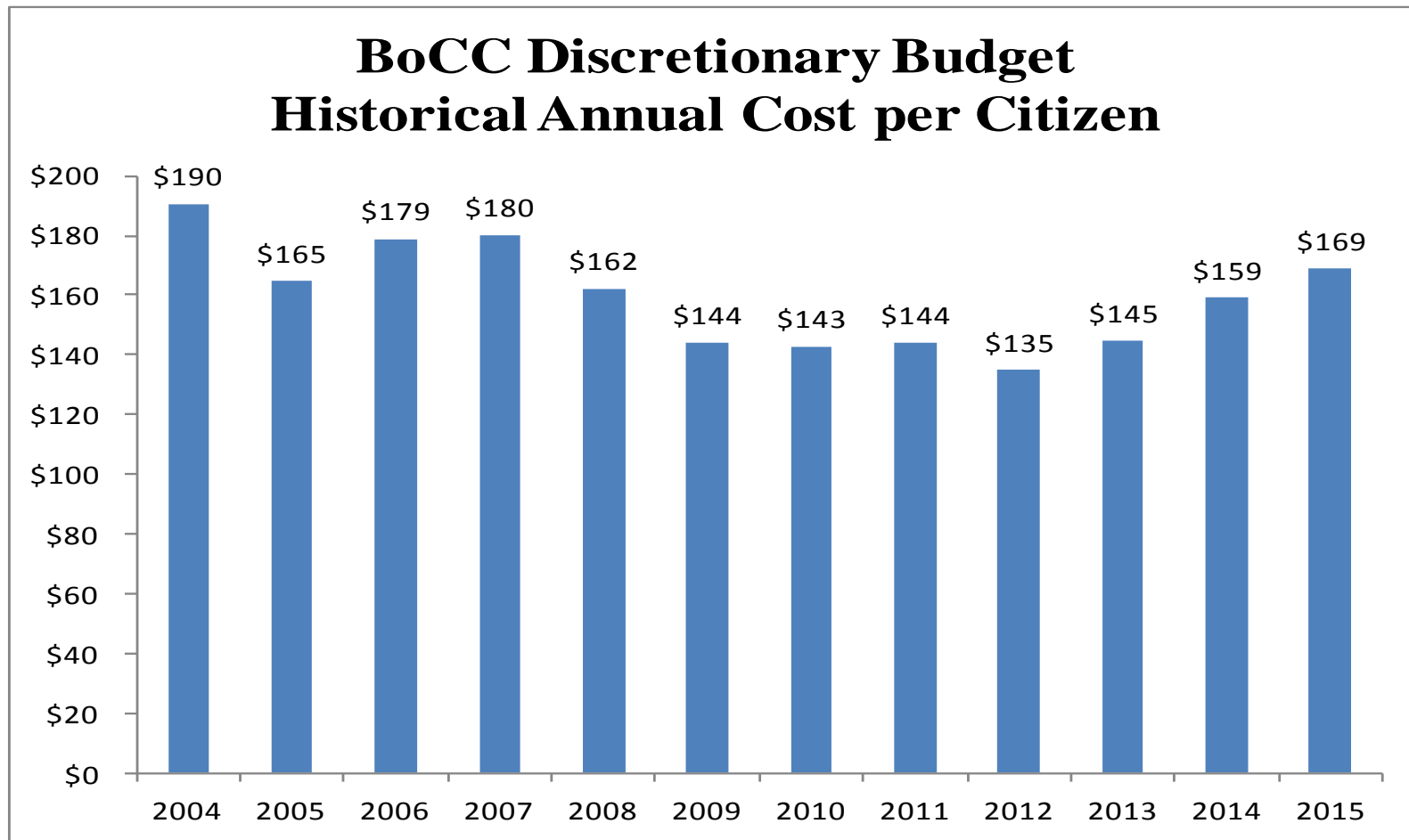
El Paso County, Colorado
Budget Administration
2015 Expenditures By Major Category

Original Adopted Budget
Expenditures By Major Category \$285,803,641





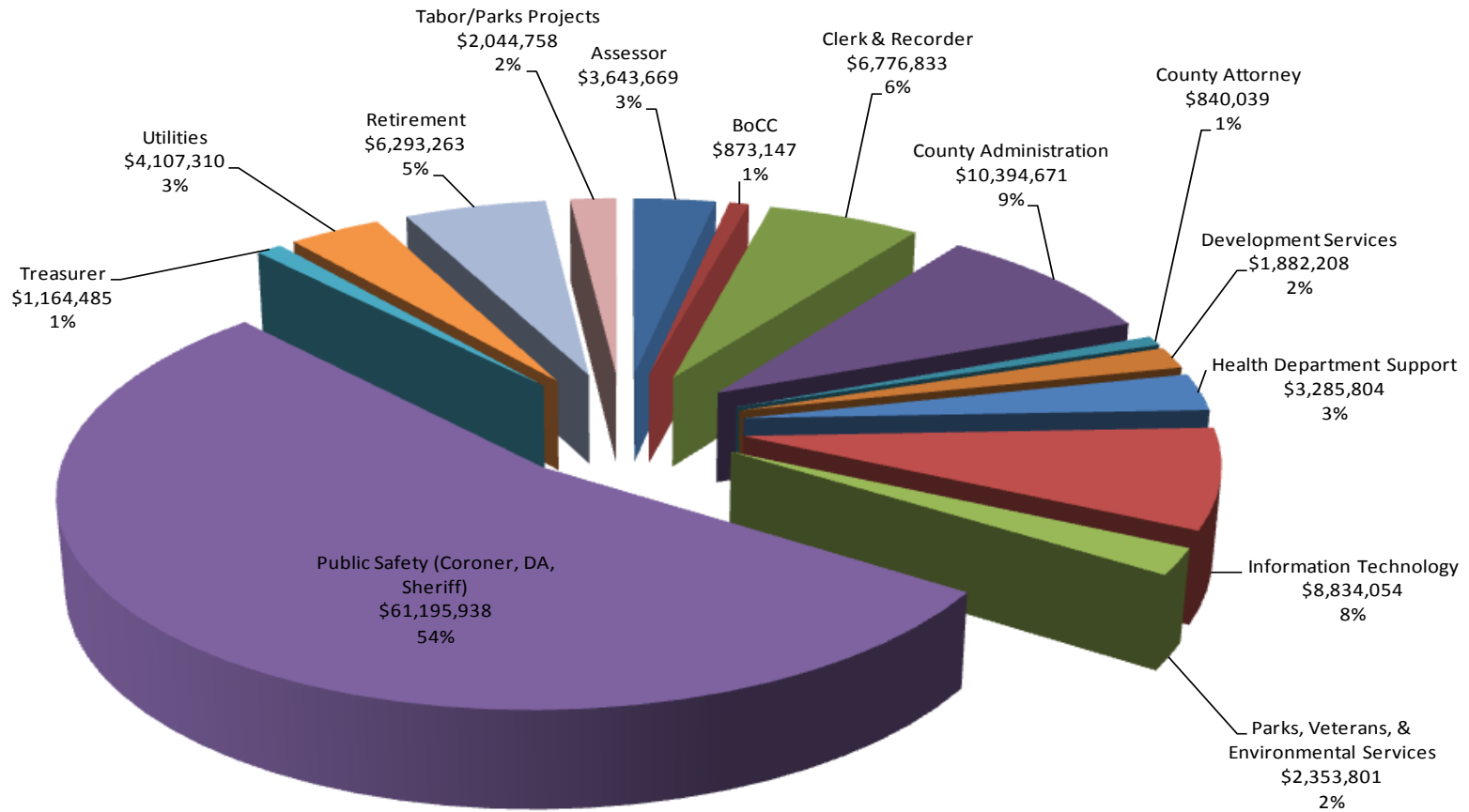
El Paso County, Colorado
Budget Administration
Unrestricted General Fund - Annual Cost per Citizen
Funding Core Mandated County Services





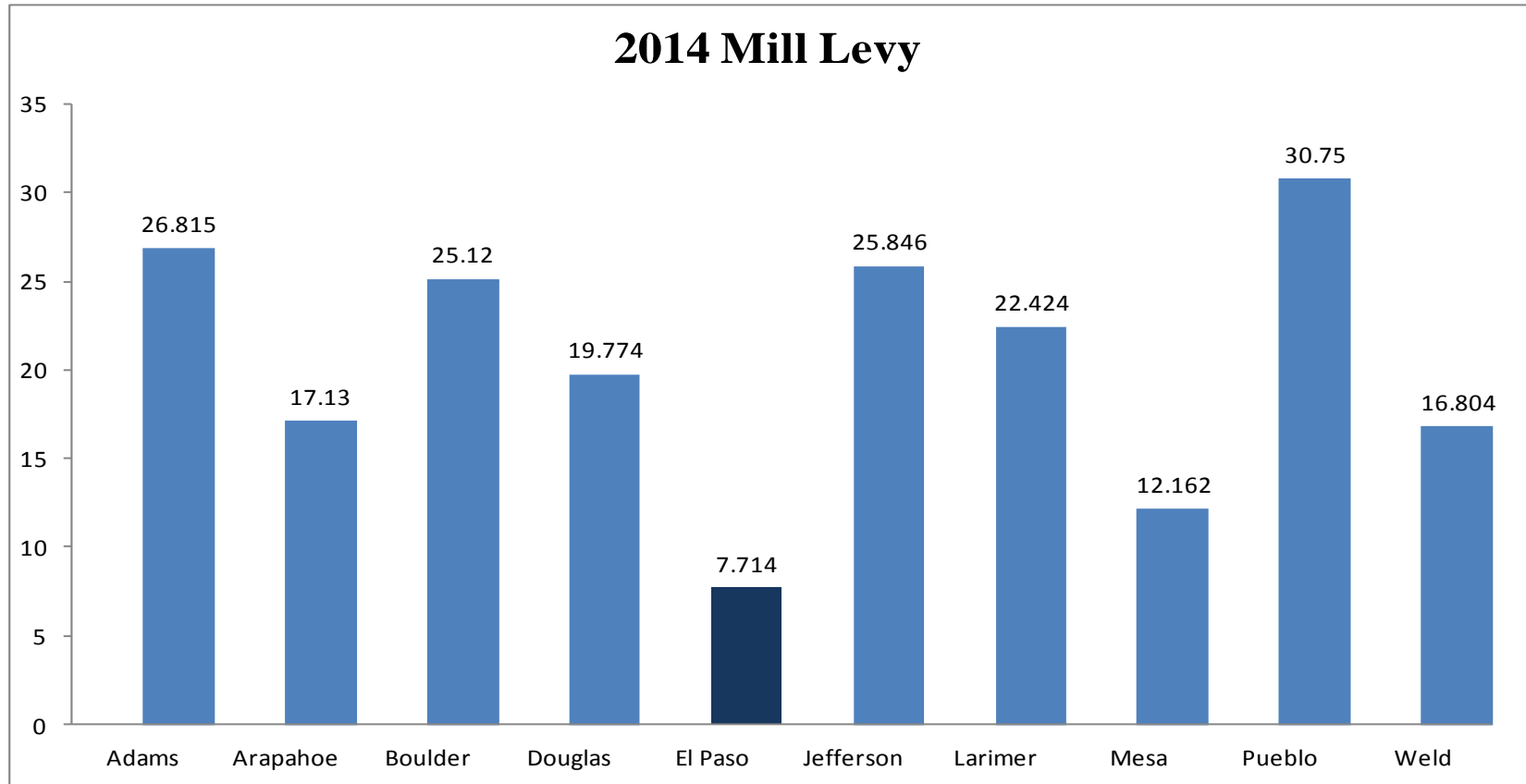
*El Paso County, Colorado
 Budget Administration
 Unrestricted General Fund - Expenditures by Function
 Core Mandated County Services*

**2015 Original Adopted Budget
 GF Unrestricted Expenditures By Function \$113,689,980**



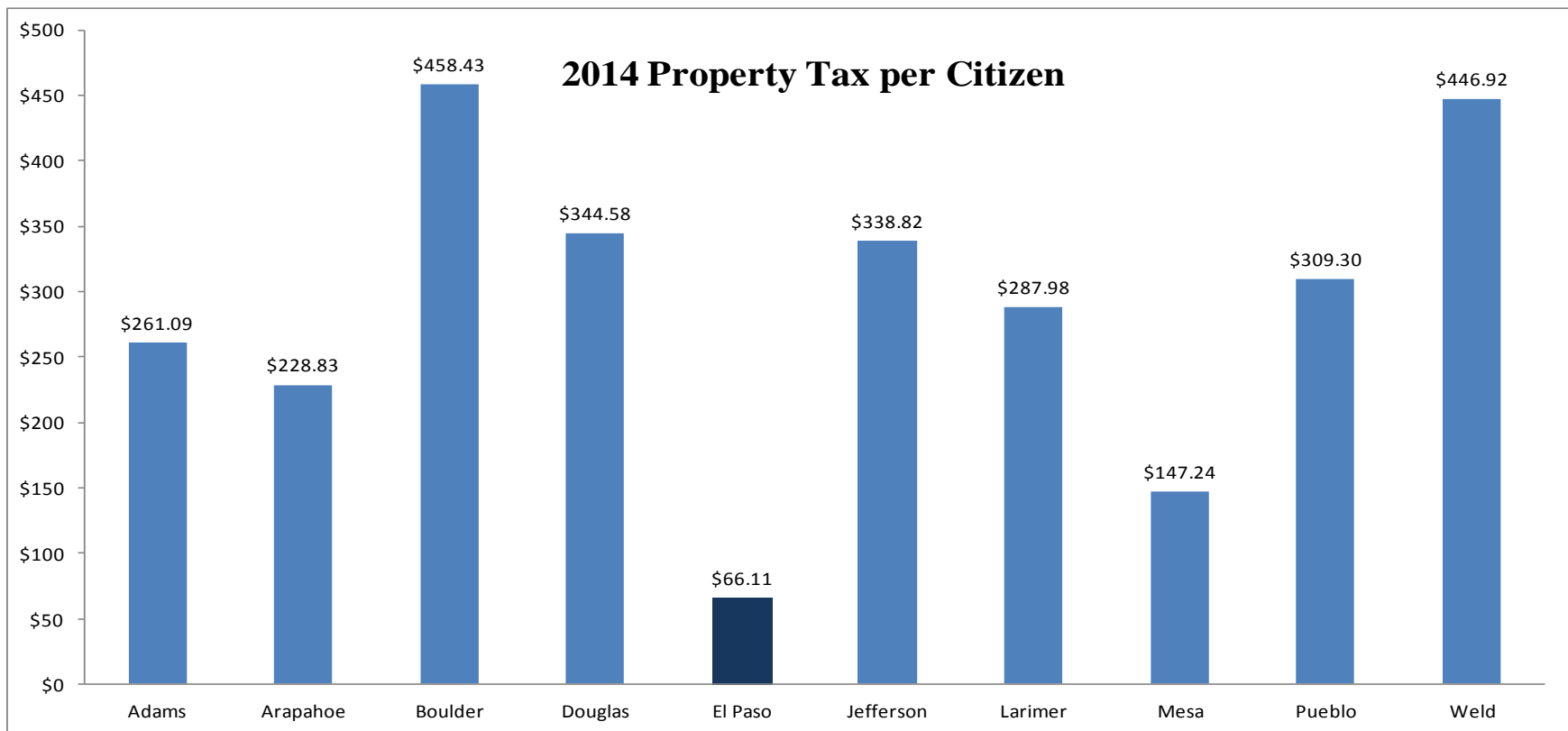


El Paso County, Colorado
Budget Administration
Mill Levy 10-County Comparison



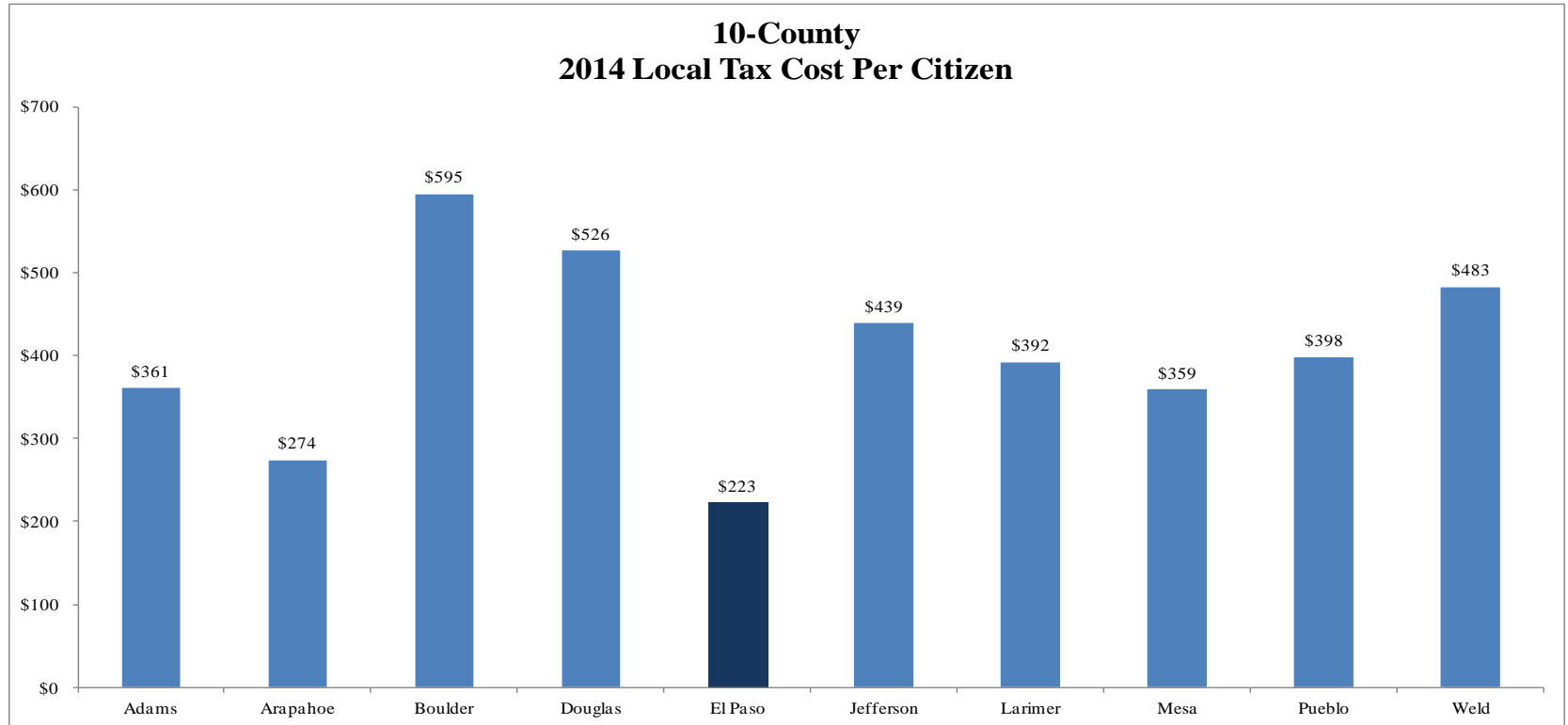


El Paso County, Colorado
Budget Administration
Property Tax Per Person 10-County Comparison





El Paso County, Colorado
Budget Administration
Total Local Tax Cost per Citizen 10-County Comparison



	Adams	Arapahoe	Boulder	Douglas	El Paso	Jefferson	Larimer	Mesa	Pueblo	Weld
2014										
Sales Tax	\$38,899,000	\$18,976,000	\$35,268,000	\$47,710,000	\$99,769,000	\$41,729,000	\$27,036,000	\$29,055,000	\$16,159,100	\$0
Property Tax	\$124,266,000	\$140,520,000	\$142,057,000	\$104,525,000	\$44,060,000	\$185,217,000	\$92,856,000	\$22,278,000	\$45,639,951	\$117,874,000
Specific Ownership Tax	\$8,670,000	\$8,869,000	\$7,050,000	\$7,426,000	\$4,670,000	\$13,110,000	\$6,546,000	\$2,975,000	\$3,808,000	\$7,300,000
Other Taxes	\$0	\$0	\$99,000	\$0	\$40,000	\$0	\$0	\$0	\$104,000	\$2,150,000
Budgeted Revenue *	\$171,835,000	\$168,365,000	\$184,474,000	\$159,661,000	\$148,539,000	\$240,056,000	\$126,438,000	\$54,308,000	\$65,711,051	\$127,324,000
Population Estimates**	475,956	614,068	309,875	303,339	666,500	546,653	322,437	151,304	164,965	263,746
Annual Cost Per Citizen	\$361	\$274	\$595	\$526	\$223	\$439	\$392	\$359	\$398	\$483

*2014 Budgeted Data from 2014 10-County Data Book

**Estimated Population From Department of Local Affairs



*El Paso County, Colorado
Budget Administration
2015 Critical Needs Addressed*

<u>Department/Office</u>	<u>Critical Need</u>	<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	<u>TOTAL NEEDS</u>
Clerk & Recorder	2015 Coordinated Election (net of \$600k already included in preliminary budget)		64,960	64,960
Public Services - Security	Armed Security Officer Equipment		29,500	29,500
Administration - Office of Emergency Mgmt (OEM)	Transition of Office of Emergency Mgmt to Administration	129,361		129,361
	Total Needs	129,361	94,460	223,821



*El Paso County, Colorado
Budget Administration
2015 Critical Needs Summary*

Department/Office

Critical Need

County Wide	Personnel Equity- Study in process
County Wide	Retirement Plan - Cost of .5% Employer Contribution
Clerk & Recorder	Ft. Carson Office for Clerk & Recorder
Clerk & Recorder	New Phone System for Powers MV
Clerk & Recorder	2015 Coordinated Election (net of \$500k already included in base budget)
District Attorney	Salary for DDAs and Investigators (Equity)
District Attorney	County wide equity study 20 Positions submitted
District Attorney	Additional Personnel Requested 5 FTE Salary & Benefits
District Attorney	Technology Needs
Community Services - Parks	Dedicated Forest Management Funding
Community Services - Parks	Restore Nature Center/Fairground Funding
Community Services - Parks	Dedicated Parks Trails Crew
Community Services - Parks	County Parks - Capital Repairs
County Attorney	2 FTE's Attorney's (Salary & Benefits)
County Attorney	1 FTE Paralegal (Salary & Benefits)
County Attorney	Operational budget increase
Public Services - R&B	Bridge Deck Replacement
Public Services - R&B	Gleneagle/Struthers Intersection Safety
Public Services - Fleet	Fleet Capital Replacement Program
Public Services -Facilities	Facilities Maintenance Plan
Public Services - Security	Security System Conversion
Public Services - Security	Armed Security Officer Equipment
Public Services - Security	Armed Security Officer Personnel
Public Services - Procurement	Contracts & Procurement
Treasurer	Tax Collection Software
Support Services - IT	Foundation Equipment
Support Services - IT	Data Centers
Support Services - IT	Computer Replacement Program
Support Services - IT	Citizen Services Web Portal
Support Services - IT	Document Management System
Support Services - IT	JDE System Upgrade
Support Services - IT	Work Order System

<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
Unknown		0
602,000		602,000
6,253		6,253
	165,013	165,013
	164,960	164,960
741,376		741,376
Unknown		0
346,284		346,284
	365,000	365,000
100,000		100,000
100,000		100,000
120,000		120,000
150,000		150,000
243,365		243,365
69,373		69,373
25,000		25,000
	1,600,000	1,600,000
	500,000	500,000
	2,500,000	2,500,000
	1,670,884	1,670,884
	234,121	234,121
	29,500	29,500
72,000		72,000
133,184		133,184
75,000	400,000	475,000
	775,000	775,000
	750,000	750,000
400,000		400,000
	70,000	70,000
	400,000	400,000
	1,600,000	1,600,000
	300,000	300,000
Total Needs	3,183,835	11,524,478
		14,708,313



El Paso County, Colorado
Budget Administration
2015 Critical Needs Detail - Clerk & Recorder

Clerk and Recorder

Ft. Carson Office for Clerk & Recorder
 New Phone System for Powers MV

2015 Election

2015 Coordinated Election (net of \$500k already included in base budget)

Total Clerk & Recorder

<u>Critical Needs- On -Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
6,253	165,013	6,253 165,013
	164,960	164,960
6,253	329,973	336,226



*El Paso County, Colorado
 Budget Administration
 2015 Critical Needs Detail - District Attorney*

OPERATIONS

District Attorney Salary for DDAs and Investigators (Equity)
 District Attorney County wide equity study 20 Positions submitted
 District Attorney Additional Personnel Requested 5 FTE Salary & Benefits
 District Attorney Technology Needs

	<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
	741,376		741,376
	Unknown		0
	346,284		346,284
		365,000	365,000
Total District Attorney	1,087,660	365,000	1,452,660



El Paso County, Colorado
Budget Administration
2015 Critical Needs Detail - Community Services

OPERATIONS

Parks Dedicated Forest Management Funding
 Parks Restore Nature Center/Fairground Funding
 Parks Dedicated Parks Trails Crew
 Parks County Parks - Capital Repairs

	<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
	100,000		100,000
	100,000		100,000
	120,000		120,000
	150,000		150,000
Total Community Services	470,000	0	470,000



*El Paso County, Colorado
 Budget Administration
 2015 Critical Needs Detail - County Attorney*

OPERATIONS

County Attorney 2 FTEs Attorneys (Salary & Benefits)
 County Attorney 1 FTE Paralegal (Salary & Benefits)
 County Attorney Operational Budget Increase

	<u>Critical Needs- On Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
	243,365		243,365
	69,373		69,373
	25,000		25,000
Total County Attorney	337,738	0	337,738



*El Paso County, Colorado
Budget Administration
2015 Critical Needs Detail - Public Services*

Road and Bridge Fund

Public Works - R&B Bridge Deck Replacement
Public Works - R&B Gleneagle/Struthers Intersection Safety

Total Road & Bridge

<u>Critical Needs- On Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
	1,600,000	1,600,000
	500,000	500,000
0	2,100,000	2,100,000

Fleet Fund

Admin - Fleet Fleet Capital Replacement Program

Total Fleet

<u>Critical Needs- On Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
	2,500,000	2,500,000
		0
0	2,500,000	2,500,000

Facilities

Admin-Facilities Facilities Maintenance Plan

Total Facilities

<u>Critical Needs- On Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
	1,670,884	1,670,884
0	1,670,884	1,670,884

Security

Admin-Security Security System Conversion
Admin-Security Armed Security Officer Equipment
Admin-Security Armed Security Officer Personnel

Total Security

<u>Critical Needs- On Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
	234,121	234,121
	29,500	29,500
72,000		72,000
72,000	263,621	335,621

Procurement

Admin-Procurement 2 Additional Procurement Specialists

Total Procurement

<u>Critical Needs- On Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
133,184		133,184
133,184	0	133,184



El Paso County, Colorado
Budget Administration
2015 Critical Needs Detail - Treasurer

OPERATIONS

Treasurer

Tax Collection Software

Total Treasurer

<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
75,000	400,000	475,000
75,000	400,000	475,000



*El Paso County, Colorado
Budget Administration
2015 Critical Needs Detail - IT*

OPERATIONS

Support Services - IT Foundation Equipment
 Support Services - IT Data Centers
 Support Services - IT Computer Replacement Program
 Support Services - IT Citizen Services Web Portal
 Support Services - IT Document Management System
 Support Services - IT JDE System Upgrade
 Support Services - IT Work Order System

Total Support Services

<u>Critical Needs- On-Going</u>	<u>Critical Needs- One-Time</u>	TOTAL NEEDS
	775,000	775,000
	750,000	750,000
400,000		400,000
	70,000	70,000
	400,000	400,000
	1,600,000	1,600,000
	300,000	300,000
400,000	3,895,000	4,295,000

Section II – Budget Changes
(from 2014 to 2015)



El Paso County, Colorado
Budget Administration
2015 Original Adopted Budget

El Paso County, Colorado

Changes to Revenue Budget from 2014 to 2015

Department	2014 Original Adopted Budget	Sales & Use Tax	Voter		Specific Ownership Tax	Fees and Charges	Inter- governmental/ Direct Bills	Other Revenue/Misc	Restricted Revenue	2015 Original Adopted Budget	
			Sales & Use Tax	Property Tax							Other Tax
1 Administrative Services	86,850,944	(4,267,032)		13,537,852	(690,140)	(100,000)	145,500	(589,699)	86,259	94,973,684	
Security	204,000									204,000	
Facilities Management	42,715								36,310	79,025	
Parks & Leisure Services	434,800						145,851			580,651	
Veteran Services	17,400									17,400	
Development Services	1,211,571						200,000			1,411,571	
Assessor	25,000						(5,000)			20,000	
Clerk & Recorder	10,206,100						(600,000)			9,606,100	
Coroner	384,600						100,000	120,000		604,600	
Sheriff's Office	2,870,000						(174,684)			2,695,316	
Surveyor	1,200									1,200	
Treasurer	3,300,000									3,300,000	
Public Trustee	794,708									794,708	
1 Net General Fund	106,343,038	(4,267,032)	0	13,537,852	(690,140)	(100,000)	(188,333)	(469,699)	122,569	0	114,288,255
Facilities CAM and County/City SLA	1,182,784									87,160	1,269,944
Regional & Urban Parks	240,000									(93,750)	146,250
Justice Services	6,019,892									264,310	6,284,202
Useful Public Service	95,000										95,000
Restricted Fees	1,284,312									101,500	1,385,812
Clerk & Recorder	1,540,000									90,000	1,630,000
District Attorney	465,386									(21,426)	443,960
Public Safety Sales & Use Tax	18,340,875		733,635								19,074,510
Fleet	5,545,695				750,000			(750,000)			5,545,695
Economic Development	6,238,026									179,580	6,417,606
Pikes Peak Workforce Center	7,311,186									(152,950)	7,158,236
1 GF -Grants/Restricted*	48,263,156	0	733,635	0	750,000	0	0	(750,000)	0	454,424	49,451,215
1 Total General Fund	154,606,194	(4,267,032)	733,635	13,537,852	59,860	(100,000)	(188,333)	(1,219,699)	122,569	454,424	163,739,470
2 Road & Bridge	13,985,787			15,850	12,720		211,000	54,000		252,000	14,531,357
3 Road & Bridge Escrow	822,688									12,677	835,365
4 Dept of Human Services	57,500,000	500,000								100,000	58,100,000
6 Community Investment	17,498,534	10,870,028		(12,542,455)						417,602	16,243,709
12 Self-Insurance	29,063,122	(2,537,314)								561,842	27,087,650
15 Conservation Trust*	1,296,847									56,982	1,353,829
19 Schools' Trust Fund*	100,000										100,000
22 Household Hazardous Waste*	978,351										978,351
75 Local Improvement Districts*	164,410									(64,410)	100,000
	276,015,933	4,565,682	733,635	1,011,247	72,580	(100,000)	22,667	(1,165,699)	122,569	1,791,117	283,069,731

*Legally Restricted Funds, not available for general use

El Paso County, Colorado

Changes to Base Budget from 2014 to 2015

Fund	Department	2014 Original Adopted Budget	2015 Remove One-Time AFRs	2015 BoCC	2015 BoCC Approved	2015 Original Adopted Budget
				Approved One-Time Critical Needs	On-Going Critical Needs/Other Budget Moves	
1	Board of County Commissioners - Admin	875,147			(87,047)	788,100
	ADM - Administration Support	756,309				756,309
	Board of Equalization	39,144				39,144
	ADM- Budget Administration	1,894,253			108,048	2,002,301
	County Support	2,819,159			(554,886)	2,264,273
	ADM- Development Services	1,947,118			(64,910)	1,882,208
	ADM- Community Services - Parks	1,133,159			53,886	1,187,045
	Parks Special Events	271,029				271,029
	CSU Administration	170,782				170,782
	Environmental Services	362,692				362,692
	Veteran Services	299,096			63,157	362,253
	ADM- Public Services- Security	1,293,454		29,500		1,322,954
	Facilities Management	6,833,359				6,833,359
	Procurement & Contracts	447,993				447,993
	ADM- Support Services- Info. Tech.	8,834,054				8,834,054
	Empl. Benefits & Med. Serv.	911,566				911,566
	County Attorney	840,039				840,039
	Health Department Support	3,285,804				3,285,804
	Clerk & Recorder	7,342,629	(862,000)	64,960	231,244	6,776,833
	Treasurer	1,164,485				1,164,485
	Assessor	3,643,669				3,643,669
	Coroner	2,141,010			100,000	2,241,010
	Surveyor	9,129				9,129
	District Attorney	11,539,645			245,671	11,785,316
	Sheriff's Office	47,469,612			(300,000)	47,169,612
	Retirement	6,275,772			17,491	6,293,263
	Retirement Admin/Pension Trust	0				0
	Tabor - Parks Projects	0			2,044,758	2,044,758
1	Net General Fund	112,600,108	(862,000)	94,460	1,857,412	113,689,980

El Paso County, Colorado Changes to Base Budget from 2014 to 2015

Fund	Department	2014 Original Adopted Budget	2015 Remove One-Time AFRs	2015 BoCC Approved		2015 Original Adopted Budget
				Approved One-Time Critical Needs	On-Going Critical Needs/Other Budget Moves	
	Regional & Urban Parks*	740,000			386,000	1,126,000
	Facilities County/City SLA/CAM*	965,954			303,990	1,269,944
	Justice Services *	6,019,892			264,310	6,284,202
	County Attorney - DHS*	0				0
	Useful Public Service*	95,000				95,000
	Clerk & Recorder*	3,100,000			(900,000)	2,200,000
	Admin Restricted - Use Tax & Cable*	1,030,742			117,552	1,148,294
	Admin Restricted - P-Card*	253,570				253,570
	District Attorney*	465,386			(21,426)	443,960
	Public Safety Sales & Use Tax*	18,340,875			733,635	19,074,510
	Fleet*	5,545,695				5,545,695
	Economic Development*	6,238,026			179,580	6,417,606
	Pikes Peak Workforce Center*	7,311,186			(152,950)	7,158,236
1	GF -Grants/Restricted*	50,106,326	0	0	910,691	51,017,017
1	Total General Fund	162,706,434	(862,000)	94,460	2,768,103	164,706,997
2	Road & Bridge	13,985,787			551,256	14,537,043
3	Road & Bridge Escrow	822,688			12,677	835,365
4	Dept of Human Services	57,500,000			250,000	57,750,000
6	Community Investment	17,502,481			(915,061)	16,587,420
12	Self-Insurance	29,063,122			(208,486)	28,854,636
15	Conservation Trust*	1,296,847			56,982	1,353,829
19	Schools' Trust Fund*	100,000				100,000
22	Household Hazardous Waste Mgmt.*	978,351				978,351
75	Local Improvement Districts*	165,000			(65,000)	100,000
		284,120,710	(862,000)	94,460	2,450,471	285,803,641

* Legally Restricted Funds, not available for general use

Section III – 2015 Original Adopted Budget



*El Paso County, Colorado
Budget Administration
2015 Original Adopted Budget*

El Paso County, Colorado
2015 Original Adopted "Budget At A Glance"

	1	2	3	4	6	12	15*	19*	22*	75*	
	General Fund	Road & Bridge	Road & Bridge Escrow	DHS Fund	Community Investment Fund	Self-Insurance Fund	Conservation Trust Fund	Schools Trust	Household Hazardous Waste Mgmt.	LIDS	TOTAL
UNRESTRICTED REVENUE											
Sales and Use Tax	49,764,926			16,697,101	10,870,028	8,381,395					85,713,450
Property Taxes-Real Property	43,092,437	1,156,357	749,621								44,998,415
Specific Ownership Tax	0	275,000									275,000
Other Taxes / PILT	200,000										200,000
Fees & Charges for Svs	492,600	1,167,000				100,000					1,759,600
Assessor Fees	20,000										20,000
Clerk & Recorder Fees	9,606,100										9,606,100
Coroner	601,000										601,000
Development Services	1,411,571										1,411,571
Sheriff Fees	1,425,316										1,425,316
Surveyor	1,200										1,200
Treasurer Fees	3,300,000										3,300,000
Public Trustee Fees	794,708										794,708
Park & Recreation Fees	580,651										580,651
Parking Structure Fees	204,000										204,000
Rent Collections-Outside	39,025										39,025
Intergovernmental	2,603,462	81,000									2,684,462
Miscellaneous Revenue	151,259										151,259
Unrestricted Revenue	114,288,255	2,679,357	749,621	16,697,101	10,870,028	8,481,395	0	0	0	0	153,765,757
RESTRICTED REVENUE											
Grant / Intergovernmental	23,445,198	252,000		41,402,899			1,353,829	100,000	978,351	100,000	67,632,277
Public Safety Sales & Use Tax	19,074,510										19,074,510
Specific Ownership Tax-Fleet	4,467,380										4,467,380
Restricted Revenue-Fleet	1,078,315										1,078,315
Restricted Fees	1,385,812										1,385,812
Property Taxes-Pass thru BPPT			85,744								85,744
Highway User Tax		11,600,000									11,600,000
Employee Paid Benefits						8,087,751					8,087,751
Internal County Direct Bills					5,373,681	10,518,504					15,892,185
Restricted Revenue	49,451,215	11,852,000	85,744	41,402,899	5,373,681	18,606,255	1,353,829	100,000	978,351	100,000	129,303,974
	163,739,470	14,531,357	835,365	58,100,000	16,243,709	27,087,650	1,353,829	100,000	978,351	100,000	283,069,731
Expenditures											
Personnel	82,046,014	1,660,664		8,133,985		8,813,386					100,654,049
Operating	31,643,966	1,008,532	749,621	8,213,116	10,437,469	1,434,995					53,487,699
Capital	0	15,847			776,270						792,117
Unrestricted Expenditures	113,689,980	2,685,043	749,621	16,347,101	11,213,739	10,248,381	0	0	0	0	154,933,865
Restricted Personnel	16,500,993	7,330,305		20,601,242		16,000,977	1,135,456		348,430		61,917,403
Restricted Operating	28,071,629	4,451,744	85,744	20,801,657	5,001,689	2,605,278	218,373	100,000	629,921	100,000	62,066,035
Restricted Capital	6,444,395	69,951			371,992						6,886,338
Restricted Expenditures	51,017,017	11,852,000	85,744	41,402,899	5,373,681	18,606,255	1,353,829	100,000	978,351	100,000	130,869,776
	164,706,997	14,537,043	835,365	57,750,000	16,587,420	28,854,636	1,353,829	100,000	978,351	100,000	285,803,641



El Paso County, Colorado
 Budget Administration
 2015 Original Adopted Budget - Fund Balance Estimates

	January 1, 2015 Estimated Beginning Fund Balance	+	2015 Original Adopted Budget Revenues	-	2015 Original Adopted Budget Expenditures	=	December 31, 2015 Estimated Available Fund Balance	Estimated Restricted Fund Balance	Estimated Available Fund Balance
General Fund -Net-UR	\$10,275,252		\$114,288,255		(\$113,689,980)		\$10,873,527	\$10,873,527	\$0
<i>Emergency Reserve* - General Fund</i>	<i>2,168,989</i>		<i>0</i>		<i>0</i>		<i>\$2,168,989</i>	<i>2,168,989</i>	<i>0</i>
<i>Emergency Reserve* - Restricted Fees</i>	<i>3,465,436</i>		<i>0</i>		<i>0</i>		<i>\$3,465,436</i>	<i>3,465,436</i>	<i>0</i>
<i>Fund Flow Transfer- Road & Bridge</i>	<i>300,000</i>		<i>0</i>		<i>0</i>		<i>\$300,000</i>	<i>300,000</i>	<i>0</i>
General Fund -RES*	4,312,788		49,451,215		(\$1,017,017)		\$2,746,986	2,746,986	0
Total General Fund	\$20,522,465		\$163,739,470		(\$164,706,997)		\$19,554,938	\$19,554,938	\$0
Road & Bridge	\$5,678,804		\$14,531,357		(\$14,537,043)		\$5,673,118	\$5,673,118	\$0
Road & Bridge Escrow	\$0		\$835,365		(\$835,365)		\$0	\$0	\$0
Department of Human Services	\$44,007		\$58,100,000		(\$57,750,000)		\$394,007	\$394,007	\$0
Community Investment	\$457,479		\$16,243,709		(\$16,587,420)		\$113,768	\$113,768	\$0
Self-Insurance	\$8,975,923		\$27,087,650		(\$28,854,636)		\$7,208,937	\$7,208,937	\$0
Conservation Trust*	\$743,376		\$1,353,829		(\$1,353,829)		\$743,376	\$743,376	\$0
School's Trust*	\$175,622		\$100,000		(\$100,000)		\$175,622	\$175,622	\$0
Household Hazardous Waste Management*	\$533,205		\$978,351		(\$978,351)		\$533,205	\$533,205	\$0
Local Improvement Districts*	\$87,157		\$100,000		(\$100,000)		\$87,157	\$87,157	\$0
Total	\$37,218,038		\$283,069,731		(\$285,803,641)		\$34,484,128	\$34,484,128	\$0

*Legally Restricted Funds, not available for general use

El Paso County, Colorado
Allocation of Revenues by Major Category

Fund	Department	Sales & Use	Restricted	Property Tax	Specific	Other Taxes	Fees and	Intergovern-	Other	Restricted	2015 Original
		Tax	Sales & Use Tax		Ownership Tax		Charges	mental Revenues	Revenue	Revenue	Adopted Budget
1	Administrative Services	49,764,926	0	43,092,437	0	200,000	492,600	1,312,462	111,259	0	94,973,684
	Security- Parking Structure	0	0	0	0	0	204,000	0	0	0	204,000
	Facilities Management	0	0	0	0	0	39,025	0	40,000	0	79,025
	Parks & Leisure Services	0	0	0	0	0	580,651	0	0	0	580,651
	Veteran Services	0	0	0	0	0	0	17,400	0	0	17,400
	Development Services	0	0	0	0	0	1,411,571	0	0	0	1,411,571
	Assessor	0	0	0	0	0	20,000	0	0	0	20,000
	Clerk & Recorder	0	0	0	0	0	9,606,100	0	0	0	9,606,100
	Coroner	0	0	0	0	0	601,000	3,600	0	0	604,600
	Sheriff's Office	0	0	0	0	0	1,425,316	1,270,000	0	0	2,695,316
	Surveyor	0	0	0	0	0	1,200	0	0	0	1,200
	Treasurer	0	0	0	0	0	3,300,000	0	0	0	3,300,000
	Public Trustee	0	0	0	0	0	794,708	0	0	0	794,708
	Retirement	0	0	0	0	0	0	0	0	0	0
1	Net General Fund	49,764,926	0	43,092,437	0	200,000	18,476,171	2,603,462	151,259	0	114,288,255
	Facilities CAM and County/City SLA	0	0	0	0	0	0	0	0	1,269,944	1,269,944
	Regional & Urban Parks	0	0	0	0	0	0	0	0	146,250	146,250
	Justice Services	0	0	0	0	0	0	0	0	6,284,202	6,284,202
	Useful Public Service	0	0	0	0	0	0	0	0	95,000	95,000
	Restricted Fees	0	0	0	0	0	0	0	0	1,385,812	1,385,812
	Clerk & Recorder	0	0	0	0	0	0	0	0	1,630,000	1,630,000
	District Attorney - Grant	0	0	0	0	0	0	0	0	443,960	443,960
	Public Safety Sales & Use Tax	0	19,074,510	0	0	0	0	0	0	0	19,074,510
	Fleet	0	0	0	4,467,380	203,315	0	750,000	0	125,000	5,545,695
	Economic Development	0	0	0	0	0	175,000	0	0	6,242,606	6,417,606
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	7,158,236	7,158,236
1	GF -Grants/Restricted*	0	19,074,510	0	4,467,380	203,315	175,000	750,000	0	24,781,010	49,451,215
1	Total General Fund	49,764,926	19,074,510	43,092,437	4,467,380	403,315	18,651,171	3,353,462	151,259	24,781,010	163,739,470
2	Road & Bridge	0	0	1,156,357	275,000	0	1,167,000	81,000	0	11,852,000	14,531,357
3	Road & Bridge Escrow	0	0	749,621	0	0	0	0	0	85,744	835,365
4	Dept of Human Serv.	16,697,101	0	0	0	0	0	0	0	41,402,899	58,100,000
6	Community Investment	10,870,028	0	0	0	0	0	0	0	5,373,681	16,243,709
12	Self-Insurance	8,381,395	0	0	0	0	100,000	0	0	18,606,255	27,087,650
15	Conservation Trust*	0	0	0	0	0	0	0	0	1,353,829	1,353,829
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	978,351	978,351
75	Local Improve. Districts*	0	0	0	0	0	0	0	0	100,000	100,000
		85,713,450	19,074,510	44,998,415	4,742,380	403,315	19,918,171	3,434,462	151,259	104,633,769	283,069,731

* * Legally Restricted Funds

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel		Operating	Capital	Operating		2015 Original Adopted Budget
		Personnel	Intergovernmental Reimbursements			Intergovernmental Reimbursements	Reimbursements	
1	Board of County Commissioners - Admin	785,827	(62,493)	64,766	0	0		788,100
	ADM- Administration Support	0	0	766,149	0	(9,840)		756,309
	Board of Equalization	9,180	0	29,964	0	0		39,144
	ADM- Budget Administration	4,028,523	(2,372,649)	371,651	0	(25,224)		2,002,301
	County Support	225,000	0	3,746,160	0	(1,706,887)		2,264,273
	ADM- Development Services	1,916,306	(73,096)	466,787	0	(427,789)		1,882,208
	ADM- Community Services - Parks	975,014	(45,021)	335,052	0	(78,000)		1,187,045
	Parks Special Events	92,600	0	178,429	0	0		271,029
	CSU Administration	104,732	0	66,050	0	0		170,782
	Environmental Services	266,042	0	96,650	0	0		362,692
	Veteran Services	351,639	0	10,614	0	0		362,253
	ADM- Public Services- Security	1,637,153	(562,171)	247,972	0	0		1,322,954
	Facilities Management	2,424,072	(51,326)	6,058,328	0	(1,597,715)		6,833,359
	Procurement & Contracts	477,017	(48,796)	19,772	0	0		447,993
	ADM- Support Services- Info. Tech.	5,157,627	(623,553)	5,362,646	0	(1,062,666)		8,834,054
	Empl. Benefits & Med. Serv.	1,315,497	(658,558)	259,186	0	(4,559)		911,566
	County Attorney	990,552	(137,942)	82,229	0	(94,800)		840,039
	Health Department Support	0	0	3,285,804	0	0		3,285,804
	Clerk & Recorder	6,143,960	(983,856)	1,674,329	0	(57,600)		6,776,833
	Treasurer	1,021,819	0	142,666	0	0		1,164,485
	Assessor	3,443,144	0	200,525	0	0		3,643,669
	Coroner	1,945,476	0	295,534	0	0		2,241,010
	Surveyor	6,129	0	3,000	0	0		9,129
	District Attorney GF	12,300,586	(1,042,317)	527,047	0	0		11,785,316
	Sheriff's Office	36,941,962	(145,328)	10,382,978	0	(10,000)		47,169,612
	Public Trustee	576,453	(576,453)	0	0	0		0
	Retirement	9,454,550	(3,161,287)	0	0	0		6,293,263
	Retirement Admin/Pension Trust	247,000	(247,000)	0	0	0		0
	Tabor - Parks Projects	0	0	2,044,758	0	0		2,044,758
1	Net General Fund	92,837,860	(10,791,846)	36,719,046	0	(5,075,080)		113,689,980

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel		Operating			2015 Original Adopted Budget
		Personnel	Intergovernmental Reimbursements	Operating	Capital	Intergovernmental Reimbursements	
	Regional & Urban Parks	0	0	1,126,000	0	0	1,126,000
	Facilities County/City SLA/CAM	1,253,803	0	16,141	0	0	1,269,944
	Justice Services	146,177	0	6,138,025	0	0	6,284,202
	County Attorney - DHS	1,563,228	(1,563,228)	147,751	0	(147,751)	0
	Useful Public Service	0	0	95,000	0	0	95,000
	Clerk & Recorder	0	0	2,080,000	120,000	0	2,200,000
	Admin Restricted - Use Tax & Cable	197,134	0	951,160	0	0	1,148,294
	Admin Restricted - P-Card	122,583	0	130,987	0	0	253,570
	District Attorney	443,960	0	0	0	0	443,960
	Public Safety Sales & Use Tax	9,494,194	0	5,232,647	4,347,669	0	19,074,510
	Public Trustee	576,453	(576,453)	0	0	0	0
	Fleet	1,645,238	0	1,923,731	1,976,726	0	5,545,695
	Economic Development	314,600	0	6,103,006	0	0	6,417,606
	Pikes Peak Workforce Center	2,883,304	0	4,274,932	0	0	7,158,236
1	GF - Grants/Restricted	18,640,674	(2,139,681)	28,219,380	6,444,395	(147,751)	51,017,017
1	Total General Fund	111,478,533	(12,931,527)	64,938,426	6,444,395	(5,222,831)	164,706,997
2	Road & Bridge	8,990,969	0	5,460,276	85,798	0	14,537,043
3	Road & Bridge Escrow	0	0	835,365	0	0	835,365
4	Dept of Human Services	28,735,227	0	29,014,773	0	0	57,750,000
6	Community Investment	0	0	15,439,158	1,148,262	0	16,587,420
12	Self Insurance	24,814,363	0	4,040,273	0	0	28,854,636
15	Conservation Trust*	1,135,456	0	218,373	0	0	1,353,829
19	Schools' Trust Fund*	0	0	100,000	0	0	100,000
22	Household Hazardous Waste Mgmt.*	348,430	0	629,921	0	0	978,351
74,75	LIDs Rancho Road & Falcon Vista*	0	0	100,000	0	0	100,000
		175,502,978	(12,931,527)	120,776,565	7,678,455	(5,222,831)	285,803,641

* Legally Restricted Funds, not available for general use