



EL PASO COUNTY



2015 PRELIMINARY BALANCED BUDGET

PRESENTED OCTOBER 7, 2014



El Paso County, Colorado
Budget Administration
2015 Preliminary Balanced Budget

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Section I – Budget Analysis



*El Paso County, Colorado
Budget Administration
2015 Preliminary Balanced Budget*

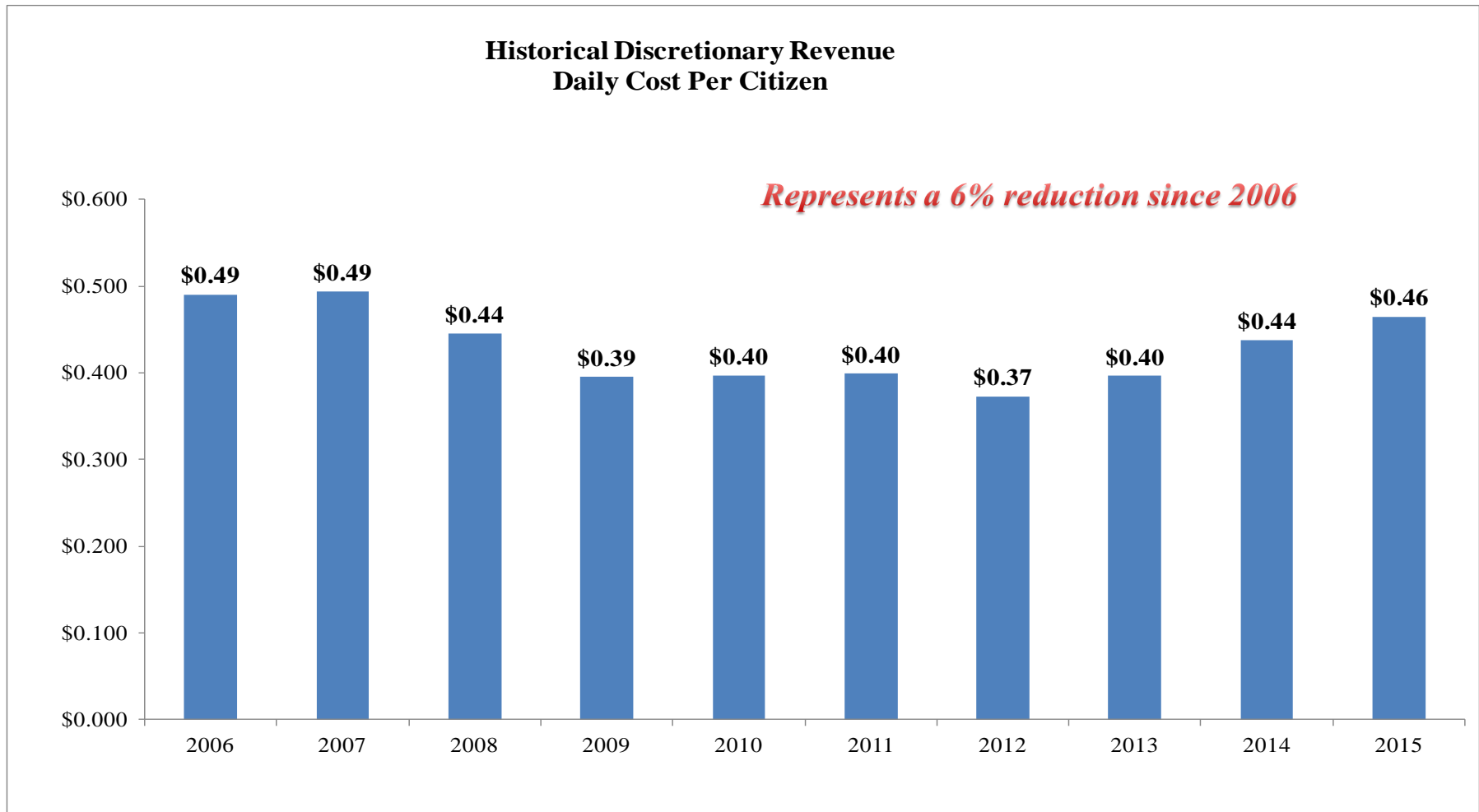


El Paso County, Colorado
Budget Administration
2015 Discretionary Revenue to Provide Core Services

2015 Preliminary Balanced Budget Revenue Sources	
Sales & Use Tax	\$84,393,679
Sales & Use Tax- Voter Restricted for Public Safety	\$19,074,510
Property Tax	44,951,482
Specific Ownership Tax	4,742,380
Other Taxes/Payment in Lieu of Taxes	403,315
Elected Office Revenue (Fees)	15,648,324
Parking & Parks and Recreation Fees	784,651
General and Road & Bridge Fees	2,904,171
Unrestricted Intergovernmental	4,847,349
Rent Revenue/Other Revenue	190,284
<i>Other Legally Restricted Revenue Sources</i>	<i>\$104,550,600</i>
2015 Revenues	\$282,490,745
Less: Voter Restricted Public Safety Sales & Use Tax	(\$19,074,510)
Less: Other Legally Restricted Revenue Sources	(\$104,425,600)
Less: Board Approved Designated Revenue	(\$5,545,695)
2015 Discretionary Revenue Sources	\$153,444,940
<u>Less: Legally Restricted Uses</u>	
Road & Bridge Operations	\$3,105,983
Dept. of Human Services - Local Required Match	\$16,197,101
Annual Lease Obligation/Major Capital Projects	\$11,020,028
Employee Benefits & Retirement	\$8,643,535
Less: Legally Restricted Uses	\$38,966,647
2015 Discretionary Revenue to Provide Core Services	\$114,478,293

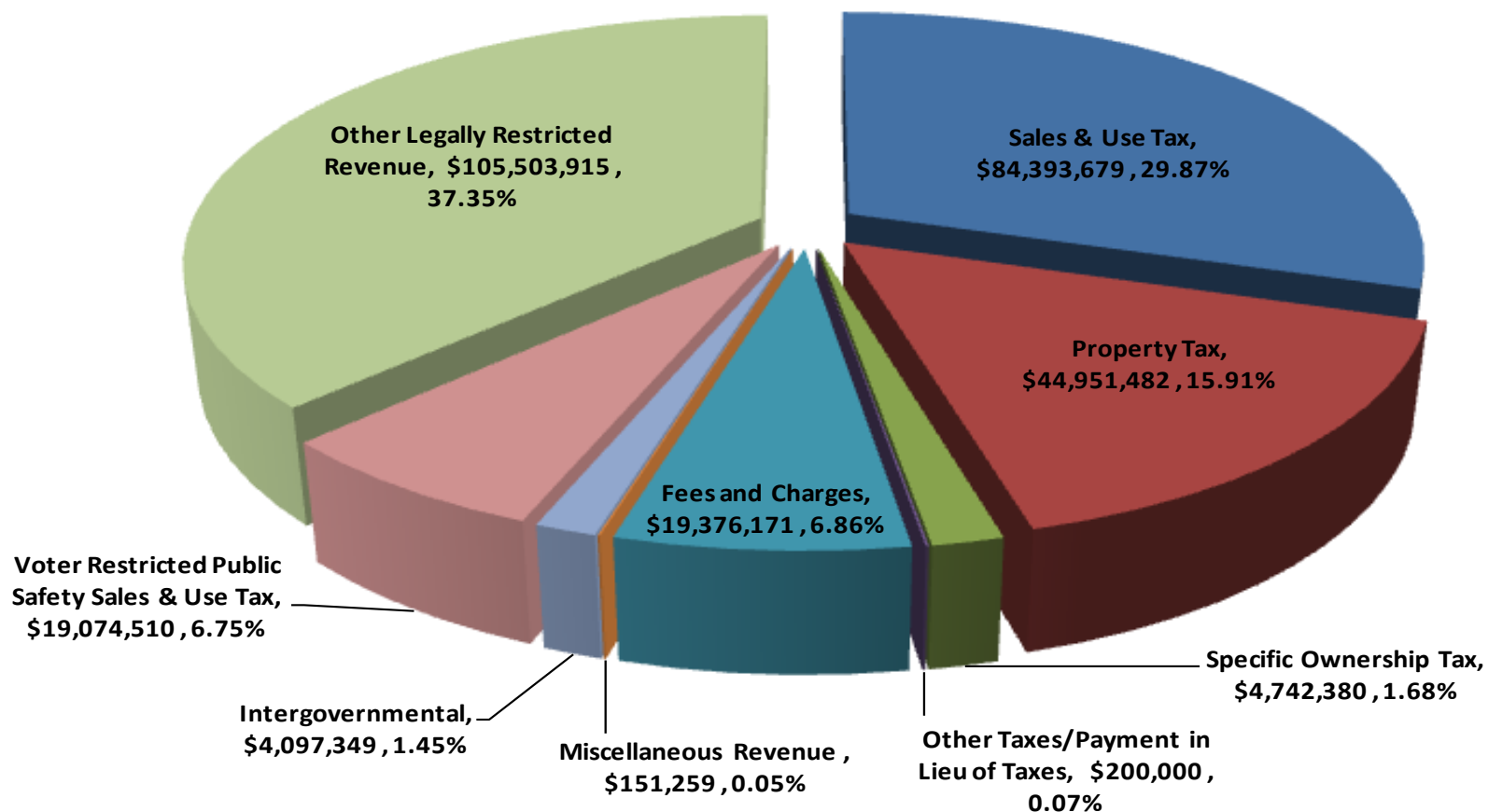


El Paso County, Colorado
Budget Administration
Historical Discretionary Revenue - Daily Cost per Citizen
Funding Core Mandated County Services



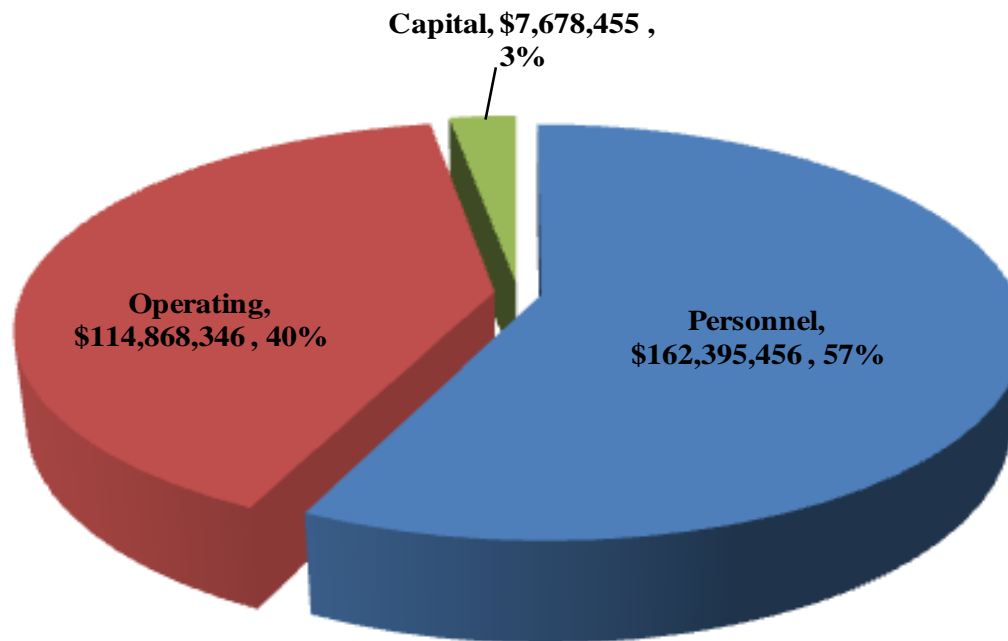


2015 Preliminary Balanced Budget Revenue By Major Category \$282,490,745



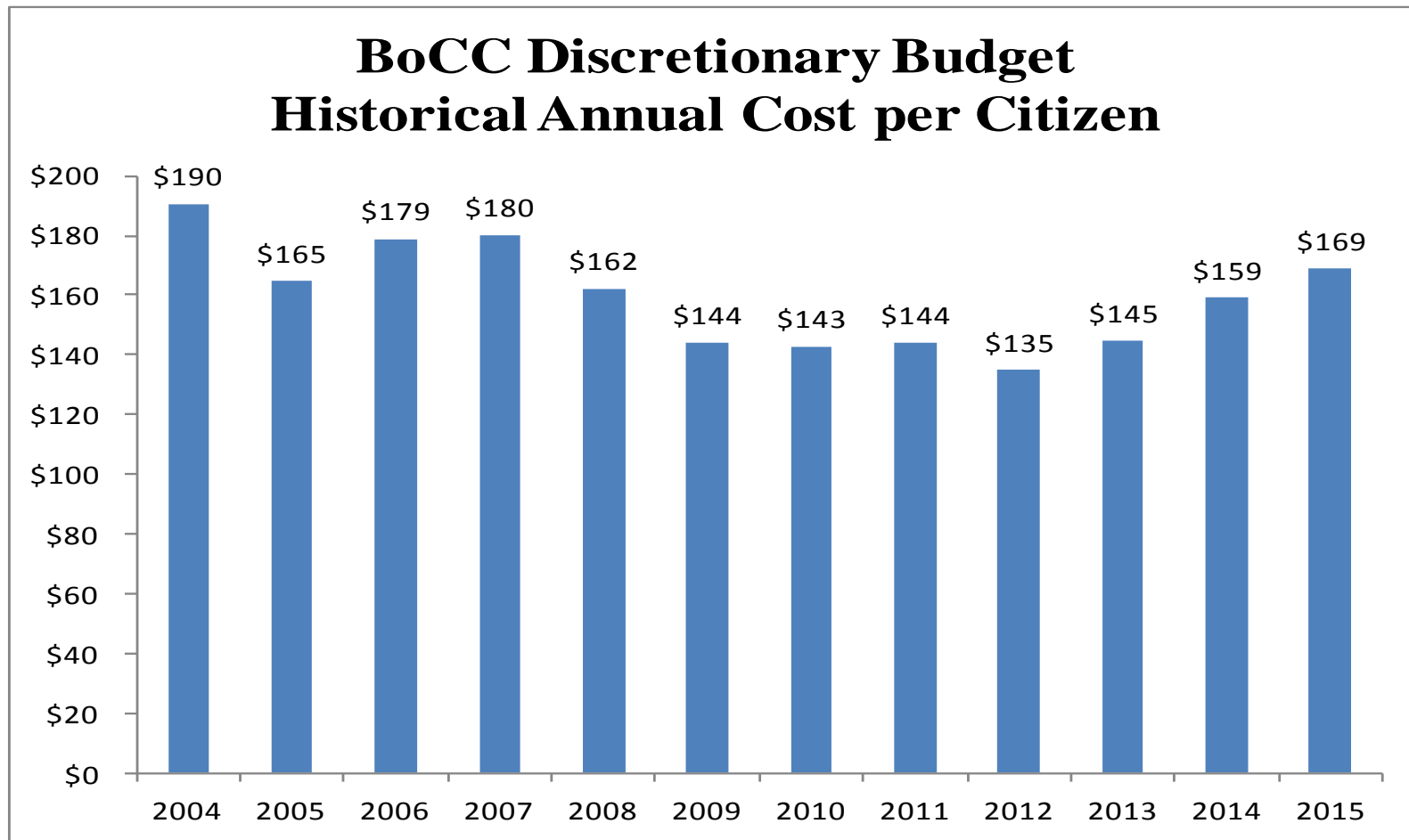


Preliminary Balanced Budget Expenditures By Major Category \$284,942,257





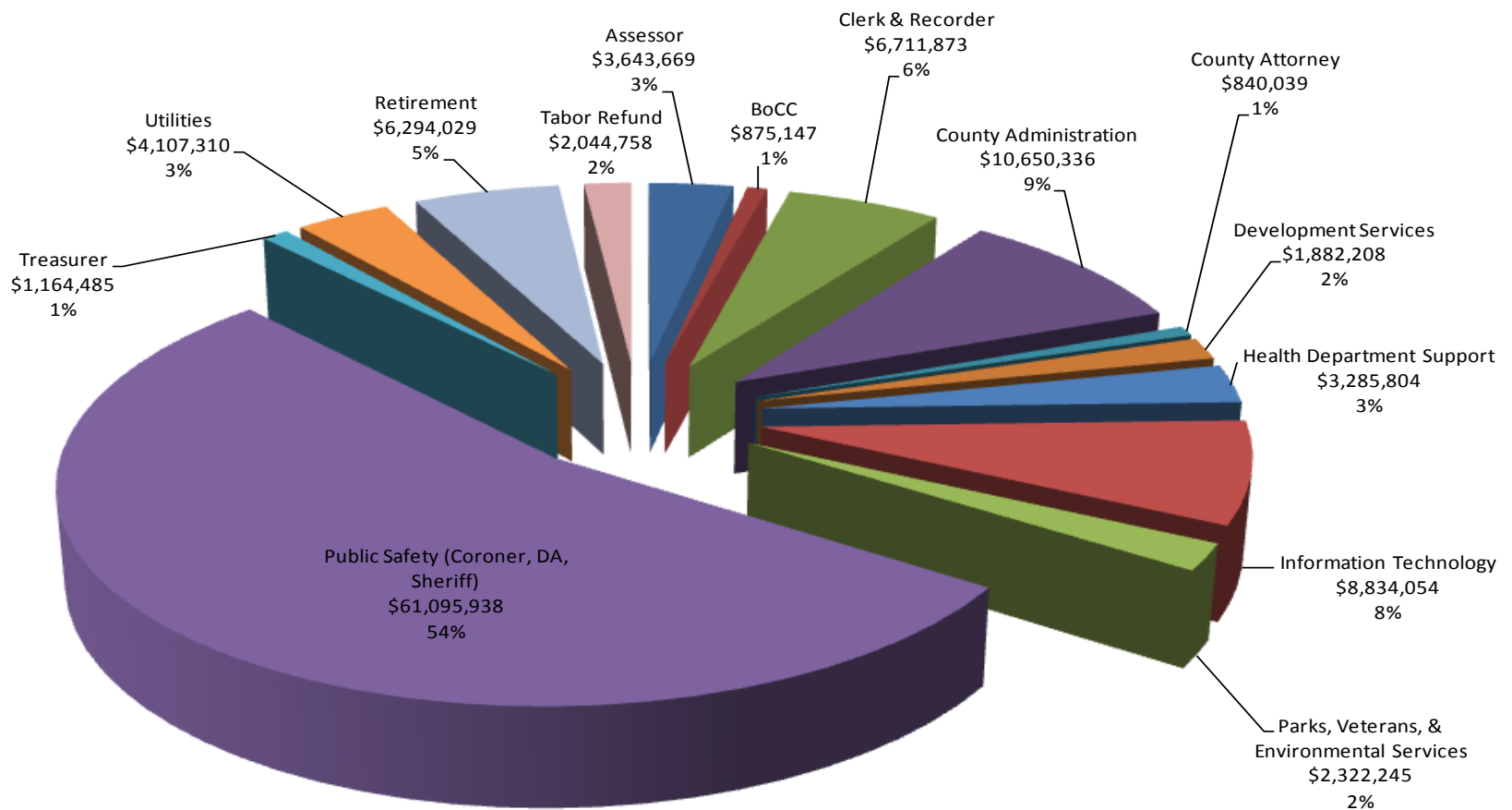
El Paso County, Colorado
Budget Administration
Unrestricted General Fund - Annual Cost per Citizen
Funding Core Mandated County Services





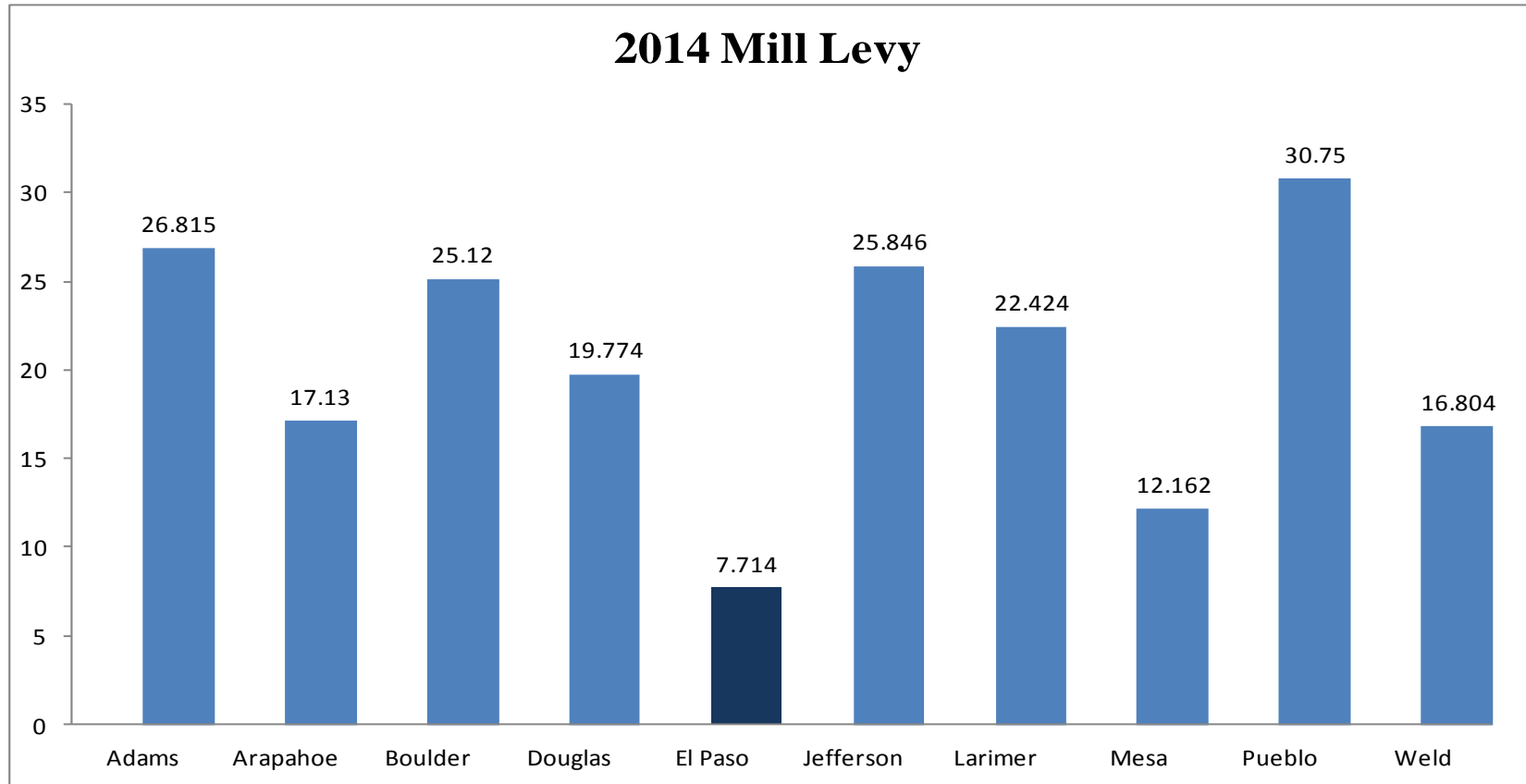
El Paso County, Colorado
Budget Administration
Unrestricted General Fund - Expenditures by Function
Core Mandated County Services

2015 Preliminary Balanced Budget
GF Unrestricted Expenditures By Function \$113,751,895



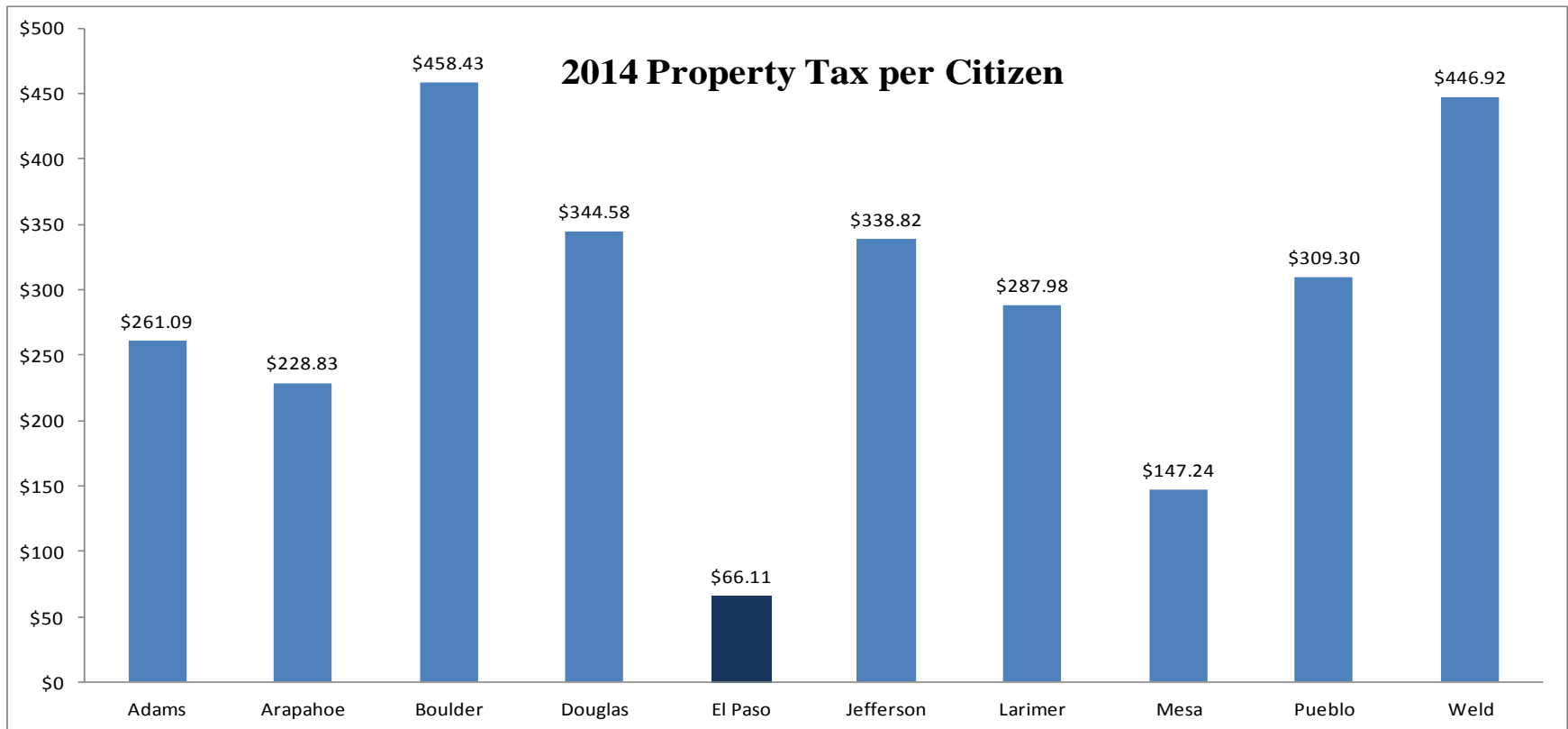


El Paso County, Colorado
Budget Administration
Mill Levy 10-County Comparison



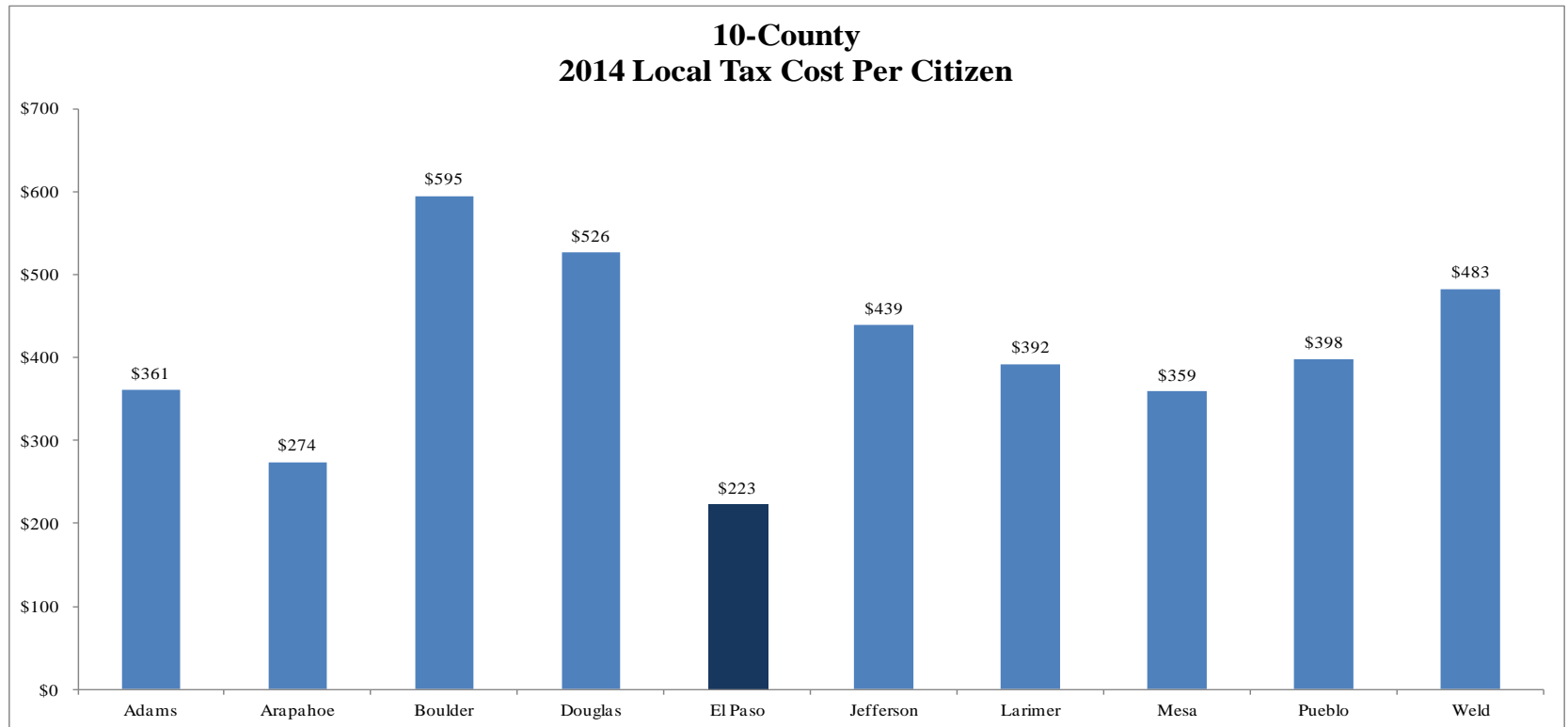


El Paso County, Colorado
Budget Administration
Property Tax Per Person 10-County Comparison





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 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
470,000	0	470,000

Total Community Services



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 Preliminary Balanced Budget

El Paso County, Colorado

Changes to Revenue Budget from 2014 to 2015

Department	2014 Original Adopted Budget	Sales & Use Tax	Voter Restricted Sales & Use Tax	Property Tax	Specific Ownership Tax	Other Tax	Fees and Charges	Inter- governmental/ Direct Bills	Other Revenue/Misc	Restricted Revenue	2015 Preliminary Balanced Budget
1 Administrative Services	81,195,437	5,621,085		1,928,393	(690,140)	(100,000)	145,500	877,188	86,259		89,063,722
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							120,000			504,600
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
Retirement	5,655,507			544,493							6,200,000
1 Net General Fund	106,343,038	5,621,085	0	2,472,886	(690,140)	(100,000)	(288,333)	997,188	122,569	0	114,478,293
Facilities County/City SLA	1,182,784									15,245	1,198,029
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									139,951	605,337
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										6,238,026
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	364,306	49,361,097
1 Total General Fund	154,606,194	5,621,085	733,635	2,472,886	59,860	(100,000)	(288,333)	247,188	122,569	364,306	163,839,390
2 Road & Bridge	13,985,787			21,536	12,720		(56,000)			250,000	14,214,043
3 Road & Bridge Escrow	822,688									1,084	823,772
4 Dept of Human Services	57,500,000									100,000	57,600,000
6 Community Investment	17,498,534			(1,522,427)						417,602	16,393,709
12 Self-Insurance	29,063,122	(2,375,174)								399,703	27,087,651
15 Conservation Trust*	1,296,847									56,982	1,353,829
16 Retirement Fund*	0										0
17 Retirement Admin.*	0										0
19 Schools' Trust Fund*	100,000										100,000
22 Household Hazardous Waste*	978,351										978,351
25 Economic Development*	0										0
66 Pikes Peak Workforce*	0										0
75 Local Improvement Districts*	164,410									(64,410)	100,000
	276,015,933	3,245,911	733,635	971,995	72,580	(100,000)	(344,333)	247,188	122,569	1,525,267	282,490,745

*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 Preliminary Balanced Budget
				Approved One-Time Critical Needs	On-Going Critical Needs/Other Budget Moves	
1	Board of County Commissioners	875,147				875,147
	ADM - Administration	756,309			(2,000)	754,309
	Board of Equalization	39,144				39,144
	ADM- Budget Administration	1,894,253			3,072	1,897,325
	County Support	2,819,159			(247,792)	2,571,367
	ADM- Development Services	1,947,118			(64,910)	1,882,208
	ADM- Community Services - Parks	1,133,159			29,022	1,162,181
	Parks Special Events	271,029				271,029
	CSU Administration	170,782				170,782
	Environmental Services	362,692				362,692
	Veteran Services	299,096			56,465	355,561
	ADM- Public Services- Security	1,293,454				1,293,454
	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)		231,244	6,711,873
	Treasurer	1,164,485				1,164,485
	Assessor	3,643,669				3,643,669
	Coroner	2,141,010				2,141,010
	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			18,257	6,294,029
	Retirement Admin/Pension Trust	0				0
	Tabor Refund	0			2,044,758	2,044,758
1	Net General Fund	112,600,108	(862,000)	0	2,013,787	113,751,895
	Regional & Urban Parks*	740,000			269,000	1,009,000
	Facilities County/City SLA/CAM*	965,954			57,958	1,023,912
	Justice Services *	6,019,892			264,310	6,284,202
	County Attorney - DHS*	0				0

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 Preliminary Balanced Budget
				Approved One-Time Critical Needs	On-Going Critical Needs/Other Budget Moves	
	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			101,500	1,132,242
	Admin Restricted - P-Card*	253,570				253,570
	District Attorney*	465,386			139,951	605,337
	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				6,238,026
	Pikes Peak Workforce Center*	7,311,186			(152,950)	7,158,236
1	GF -Grants/Restricted*	50,106,326	0	0	513,404	50,619,730
1	Total General Fund	162,706,434	(862,000)	0	2,527,191	164,371,625
2	Road & Bridge	13,985,787			21,536	14,007,323
3	Road & Bridge Escrow	822,688			1,084	823,772
4	Dept of Human Services	57,500,000			100,000	57,600,000
6	Community Investment	17,502,481			(749,761)	16,752,720
12	Self-Insurance	29,063,122			(208,485)	28,854,637
15	Conservation Trust*	1,296,847			56,982	1,353,829
16	Retirement Fund*	0				0
17	Retirement Admin.*	0				0
19	Schools' Trust Fund*	100,000				100,000
22	Household Hazardous Waste Mgmt.*	978,351				978,351
25	Economic Development*	0				0
66	Pikes Peak Workforce*	0				0
75	Local Improvement Districts*	165,000			(65,000)	100,000
		284,120,710	(862,000)	0	1,683,547	284,942,257

* Legally Restricted Funds, not available for general use

Section III – 2015 Preliminary Balanced Budget



*El Paso County, Colorado
Budget Administration
2015 Preliminary Balanced Budget*

**El Paso County, Colorado
2015 Preliminary Balanced "Budget At A Glance"**

	1	2	3	4	6	12	15*	19*	22*	75*	
	General Fund	Road & Bridge	Road & Bridge Escrow	DHS Fund	Community Investment Fund	Self-Insurance Fund	Conservation Trust Fund	Schools Trust	Household Hazardous Waste Mgmt.	LIDS	TOTAL
<u>UNRESTRICTED REVENUE</u>											
Sales and Use Tax	59,653,043			16,197,101		8,543,535					84,393,679
Property Taxes-Real Property	32,027,471	1,162,043	741,940		11,020,028						44,951,482
Specific Ownership Tax	0	275,000									275,000
Other Taxes / PILT	200,000										200,000
Fees & Charges for Svs	492,600	900,000				100,000					1,492,600
Assessor Fees	20,000										20,000
Clerk & Recorder Fees	9,606,100										9,606,100
Coroner	501,000										501,000
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	4,070,349	27,000									4,097,349
Miscellaneous Revenue	151,259										151,259
Unrestricted Revenue	114,478,293	2,364,043	741,940	16,197,101	11,020,028	8,643,535	0	0	0	0	153,444,940
<u>RESTRICTED REVENUE</u>											
Grant / Intergovernmental	23,355,080			41,402,899			1,353,829	100,000	978,351	100,000	67,290,159
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			81,832								81,832
Highway User Tax		11,850,000									11,850,000
Employee Paid Benefits						7,925,612					7,925,612
Internal County Direct Bills					5,373,681	10,518,504					15,892,185
Restricted Revenue	49,361,097	11,850,000	81,832	41,402,899	5,373,681	18,444,116	1,353,829	100,000	978,351	100,000	129,045,805
	163,839,390	14,214,043	823,772	57,600,000	16,393,709	27,087,651	1,353,829	100,000	978,351	100,000	282,490,745
<u>Expenditures</u>											
Personnel	81,954,672	1,384,735		8,080,336		8,952,823					100,372,566
Operating	31,797,223	759,374	741,940	8,116,765	10,599,099	1,457,698					53,472,099
Capital	0	13,214			779,940						793,154
Unrestricted Expenditures	113,751,895	2,157,323	741,940	16,197,101	11,379,039	10,410,521	0	0	0	0	154,637,819
Restricted Personnel	16,416,338	7,606,234		20,654,891		15,861,541	1,135,456		348,430		62,022,890
Restricted Operating	27,758,997	4,171,182	81,832	20,748,008	5,005,359	2,582,575	218,373	100,000	629,921	100,000	61,396,247
Restricted Capital	6,444,395	72,584			368,322						6,885,301
Restricted Expenditures	50,619,730	11,850,000	81,832	41,402,899	5,373,681	18,444,116	1,353,829	100,000	978,351	100,000	130,304,438
	164,371,625	14,007,323	823,772	57,600,000	16,752,720	28,854,637	1,353,829	100,000	978,351	100,000	284,942,257



El Paso County, Colorado
 Budget Administration
 2015 Preliminary Balanced Budget - Fund Balance Estimates

	January 1, 2015 Estimated Beginning Fund Balance	+	2015 Preliminary Balanced Budget Revenues	-	2015 Preliminary Balanced Budget Expenditures	=	December 31, 2015 Estimated Available Fund Balance	Estimated Restricted Fund Balance	Estimated Available Fund Balance
General Fund -Net-UR	\$10,275,252		\$114,478,293		(\$113,751,895)		\$11,001,650	\$11,001,650	\$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		49,361,097		(50,619,730)		\$3,054,155	3,054,155	0
Total General Fund	\$20,522,465		\$163,839,390		(\$164,371,625)		\$19,990,230	\$19,990,230	\$0
Road & Bridge	\$5,678,804		\$14,214,043		(\$14,007,323)		\$5,885,524	\$5,885,524	\$0
Road & Bridge Escrow	\$0		\$823,772		(\$823,772)		\$0	\$0	\$0
Department of Human Services	\$44,007		\$57,600,000		(\$57,600,000)		\$44,007	\$44,007	(\$0)
Community Investment	\$457,479		\$16,393,709		(\$16,752,720)		\$98,468	\$98,468	\$0
Self-Insurance	\$8,975,923		\$27,087,651		(\$28,854,637)		\$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		\$282,490,745		(\$284,942,257)		\$34,766,526	\$34,766,526	(\$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 Preliminary Balanced Budget
		Tax	Sales & Use Tax		Ownership Tax		Charges	mental Revenues	Revenue	Revenue	
1	Administrative Services	59,653,043	0	25,827,471	0	200,000	492,600	2,779,349	111,259	0	89,063,722
	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	501,000	3,600	0	0	504,600
	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	6,200,000	0	0	0	0	0	0	6,200,000
1	Net General Fund	59,653,043	0	32,027,471	0	200,000	18,376,171	4,070,349	151,259	0	114,478,293
	Facilities CAM and County/City SLA	0	0	0	0	0	0	0	0	1,198,029	1,198,029
	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	605,337	605,337
	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	6,063,026	6,238,026
	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	24,690,892	49,361,097
1	Total General Fund	59,653,043	19,074,510	32,027,471	4,467,380	403,315	18,551,171	4,820,349	151,259	24,690,892	163,839,390
2	Road & Bridge	0	0	1,162,043	275,000	0	900,000	27,000	0	11,850,000	14,214,043
3	Road & Bridge Escrow	0	0	741,940	0	0	0	0	0	81,832	823,772
4	Dept of Human Serv.	16,197,101	0	0	0	0	0	0	0	41,402,899	57,600,000
6	Community Investment	0	0	11,020,028	0	0	0	0	0	5,373,681	16,393,709
12	Self-Insurance	8,543,535	0	0	0	0	100,000	0	0	18,444,116	27,087,651
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
		84,393,679	19,074,510	44,951,482	4,742,380	403,315	19,551,171	4,847,349	151,259	104,375,600	282,490,745

* * Legally Restricted Funds

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel			Operating		2015 Preliminary Balanced Budget
		Personnel	Intergovernmental Reimbursements	Operating	Capital	Intergovernmental Reimbursements	
1	Board of County Commissioners	870,874	(62,493)	66,766	0	0	875,147
	ADM- Administration	0	0	764,149	0	(9,840)	754,309
	Board of Equalization	9,180	0	29,964	0	0	39,144
	ADM- Budget Administration	3,943,476	(2,372,649)	351,722	0	(25,224)	1,897,325
	County Support	225,000	0	2,586,367	0	(240,000)	2,571,367
	ADM- Development Services	1,916,306	(73,096)	466,787	0	(427,789)	1,882,208
	ADM- Community Services - Parks	975,014	(45,021)	310,188	0	(78,000)	1,162,181
	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	344,947	0	10,614	0	0	355,561
	ADM- Public Services- Security	1,637,153	(562,171)	218,472	0	0	1,293,454
	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)	1,609,369	0	(57,600)	6,711,873
	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	195,534	0	0	2,141,010
	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	9,038,363	(2,829,750)	85,416	0	0	6,294,029
	Retirement Admin/Pension Trust	247,000	(247,000)	0	0	0	0
	Tabor Refund	0	0	2,044,758	0	0	2,044,758
1	Net General Fund	92,414,981	(10,460,309)	35,405,416	0	(3,608,193)	113,751,895

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel			Operating		2015 Preliminary Balanced Budget
		Personnel	Intergovernmental Reimbursements	Operating	Capital	Intergovernmental Reimbursements	
	Regional & Urban Parks	0	0	1,009,000	0	0	1,009,000
	Facilities County/City SLA/CAM	1,007,771	0	16,141	0	0	1,023,912
	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	935,108	0	0	1,132,242
	Admin Restricted - P-Card	122,583	0	130,987	0	0	253,570
	District Attorney	605,337	0	0	0	0	605,337
	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	5,923,426	0	0	6,238,026
	Pikes Peak Workforce Center	2,883,304	0	4,274,932	0	0	7,158,236
1	GF - Grants/Restricted	18,556,019	(2,139,681)	27,906,748	6,444,395	(147,751)	50,619,730
1	Total General Fund	110,970,999	(12,599,990)	63,312,164	6,444,395	(3,755,944)	164,371,625
2	Road & Bridge	8,990,969	0	4,930,556	85,798	0	14,007,323
3	Road & Bridge Escrow	0	0	823,772	0	0	823,772
4	Dept of Human Services	28,735,227	0	28,864,773	0	0	57,600,000
6	Community Investment	0	0	15,604,458	1,148,262	0	16,752,720
12	Self Insurance	24,814,364	0	4,040,273	0	0	28,854,637
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
		174,995,445	(12,599,990)	118,624,290	7,678,455	(3,755,944)	284,942,257

* Legally Restricted Funds, not available for general use