



EL PASO COUNTY



2018 PRELIMINARY BALANCED BUDGET

PRESENTED SEPTEMBER 28, 2017

"BUDGET A"



El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget

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Section I – Budget Analysis





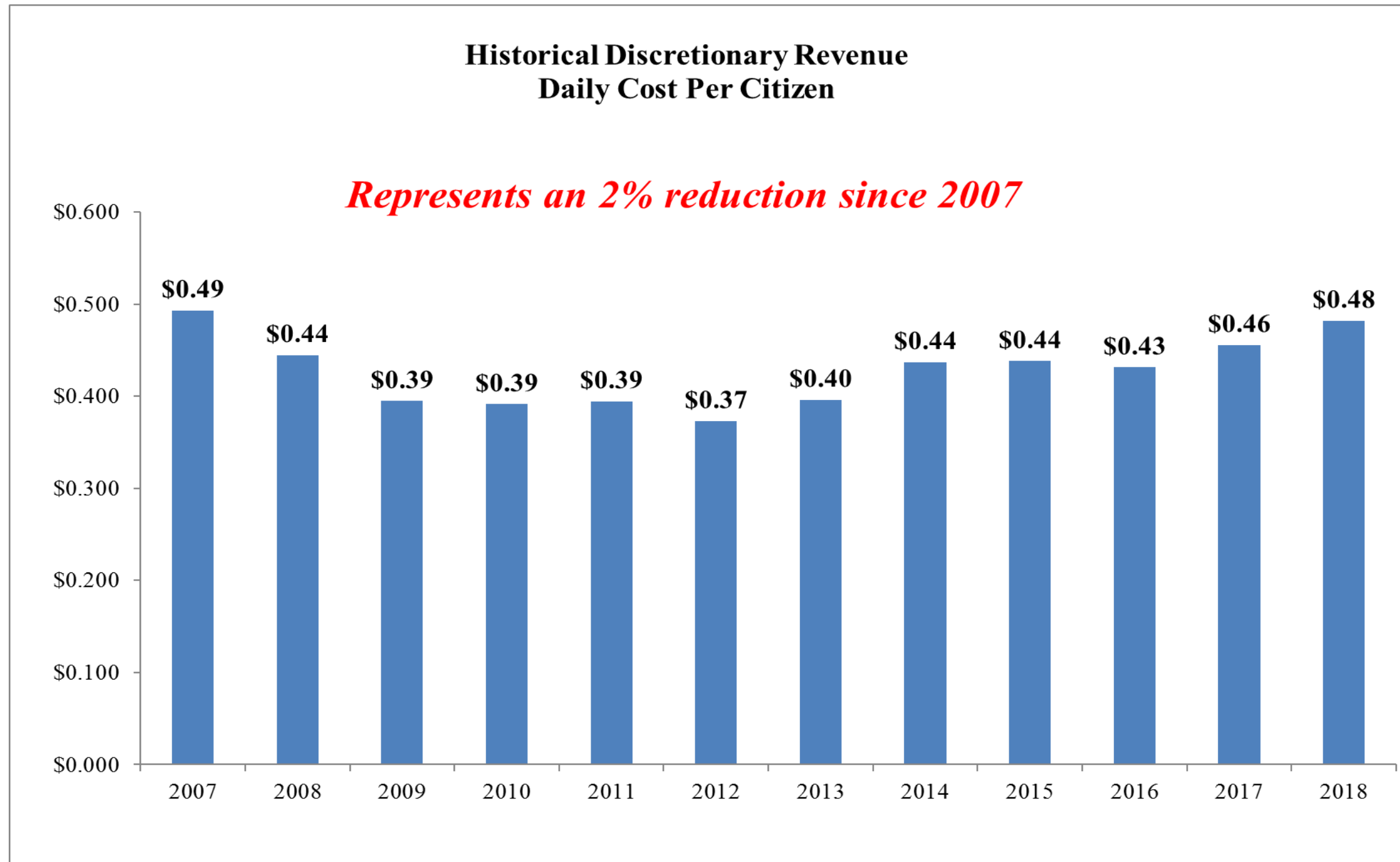
*El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget
Discretionary Revenue to Provide Core Services*

2018 Preliminary Balanced Budget Revenue Sources	
Sales & Use Tax	\$107,825,130
Sales & Use Tax- Voter Restricted for Public Safety	\$24,811,060
Property Tax	52,936,660
Specific Ownership Tax	7,039,255
Other Taxes/Payment in Lieu of Taxes	364,000
Elected Office Revenue (Fees)	18,537,500
Parking & Parks and Recreation Fees	530,000
General and Road & Bridge Fees	2,523,400
Unrestricted Intergovernmental	2,803,920
Rent Revenue/Other Revenue	1,402,000
<i>Other Legally Restricted Revenue Sources</i>	<i>\$132,949,567</i>
2018 Revenues	\$351,722,492
Less: Voter Restricted Public Safety Sales & Use Tax	(\$24,811,060)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$970,167)
Less: Other Legally Restricted Revenue Sources	(\$132,949,567)
2018 Discretionary Revenue Sources	\$192,991,698
<u>Less: Legally Restricted Revenues</u>	
Road & Bridge/Fleet Operations	\$16,564,511
Dept. of Human Services - Local Required Match	\$14,468,834
Annual Lease Obligation/Major Capital Projects	\$11,059,552
Employee Benefits & Retirement	\$25,863,904
Less: Legally Restricted Uses	\$67,956,801
2018 Discretionary Revenue to Provide Core Services*	\$125,034,897

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



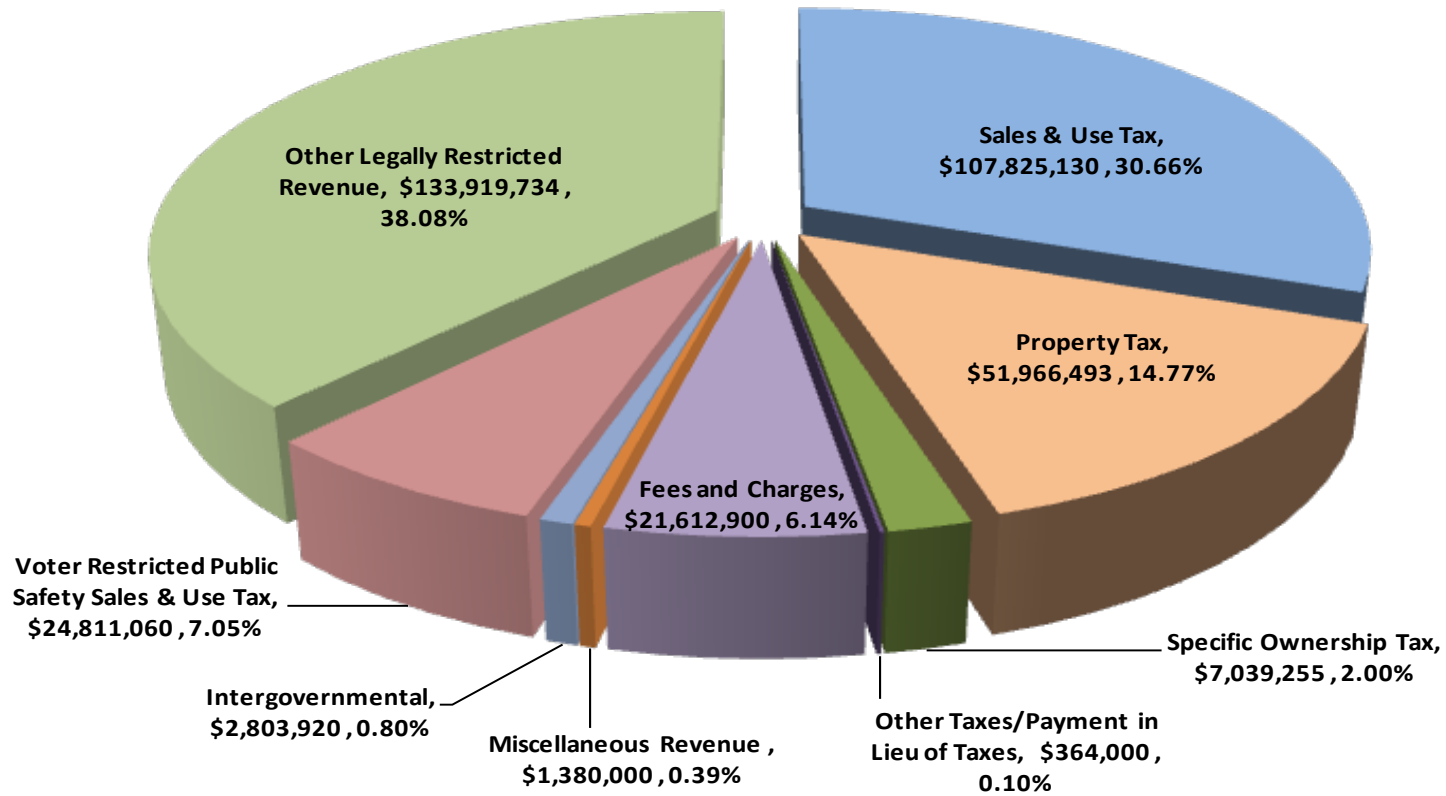
El Paso County, Colorado
2018 Preliminary Balanced Budget
Historical Discretionary Revenue - Daily Cost per Citizen
Funding Core County Services





El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget

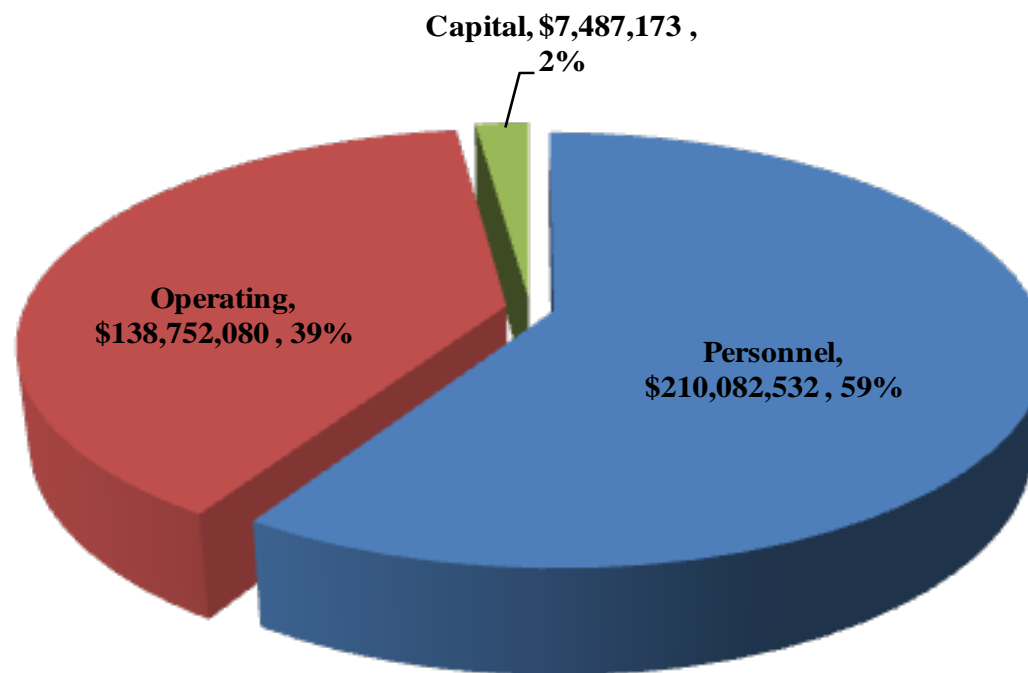
2018 Preliminary Balanced Budget
Revenue By Major Category \$351,722,492





El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget

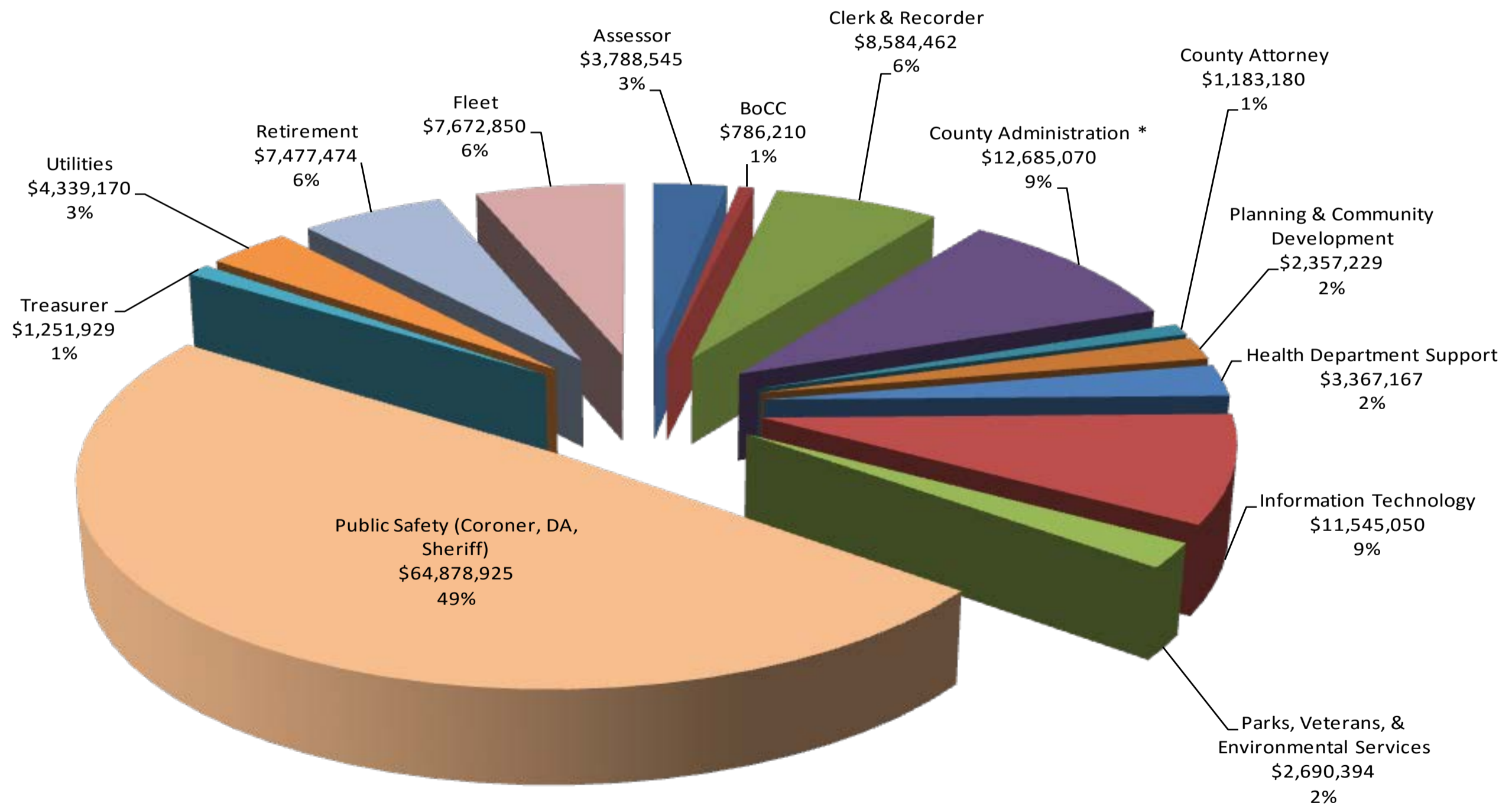
2018 Preliminary Balanced Budget
Expenditures By Major Category \$356,321,785





*El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget
Core County Services*

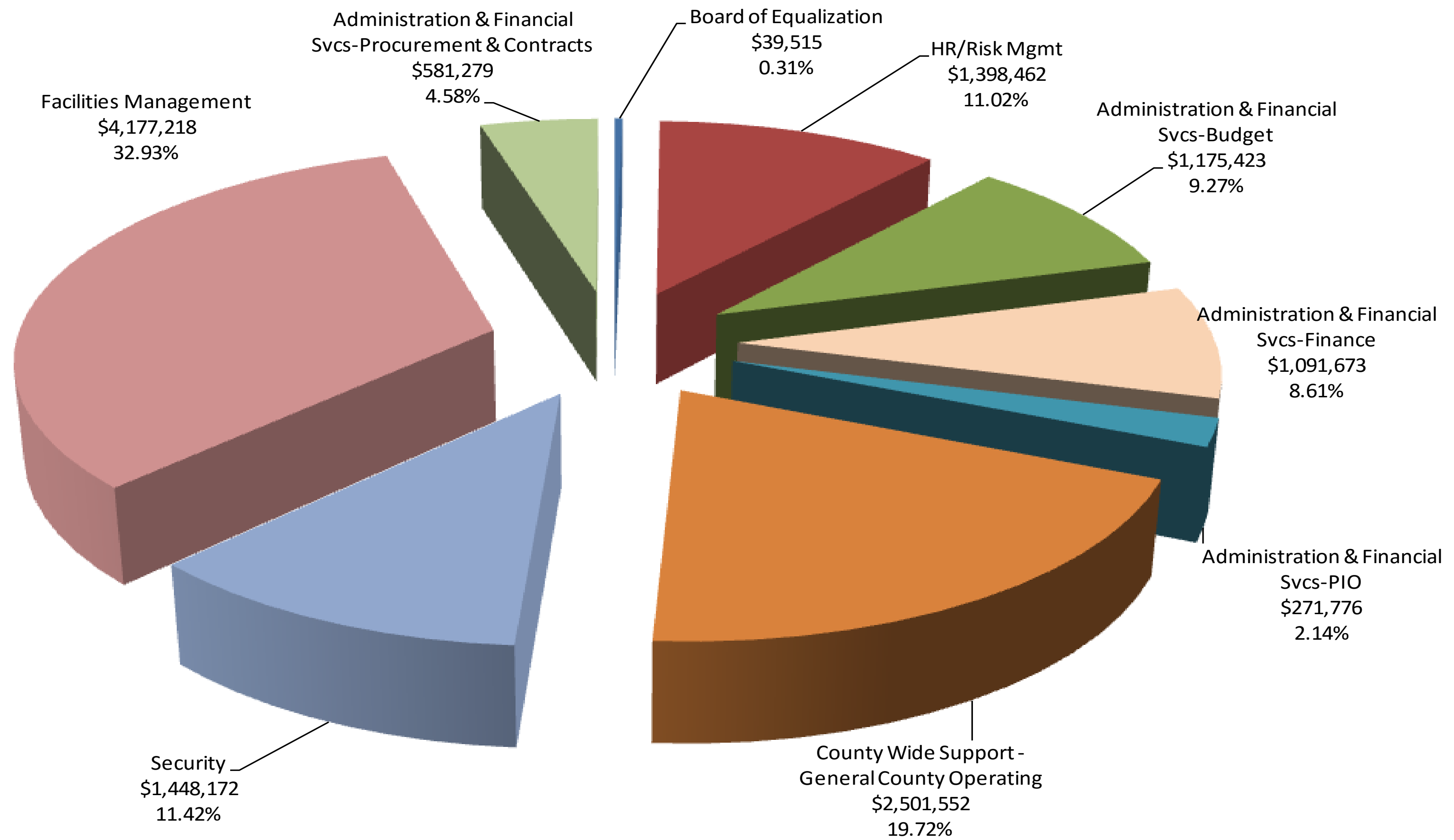
**2018 Preliminary Balanced Budget
GF Unrestricted Expenditures By Function \$132,607,655**



* Please see breakdown of County Administration on Page 6

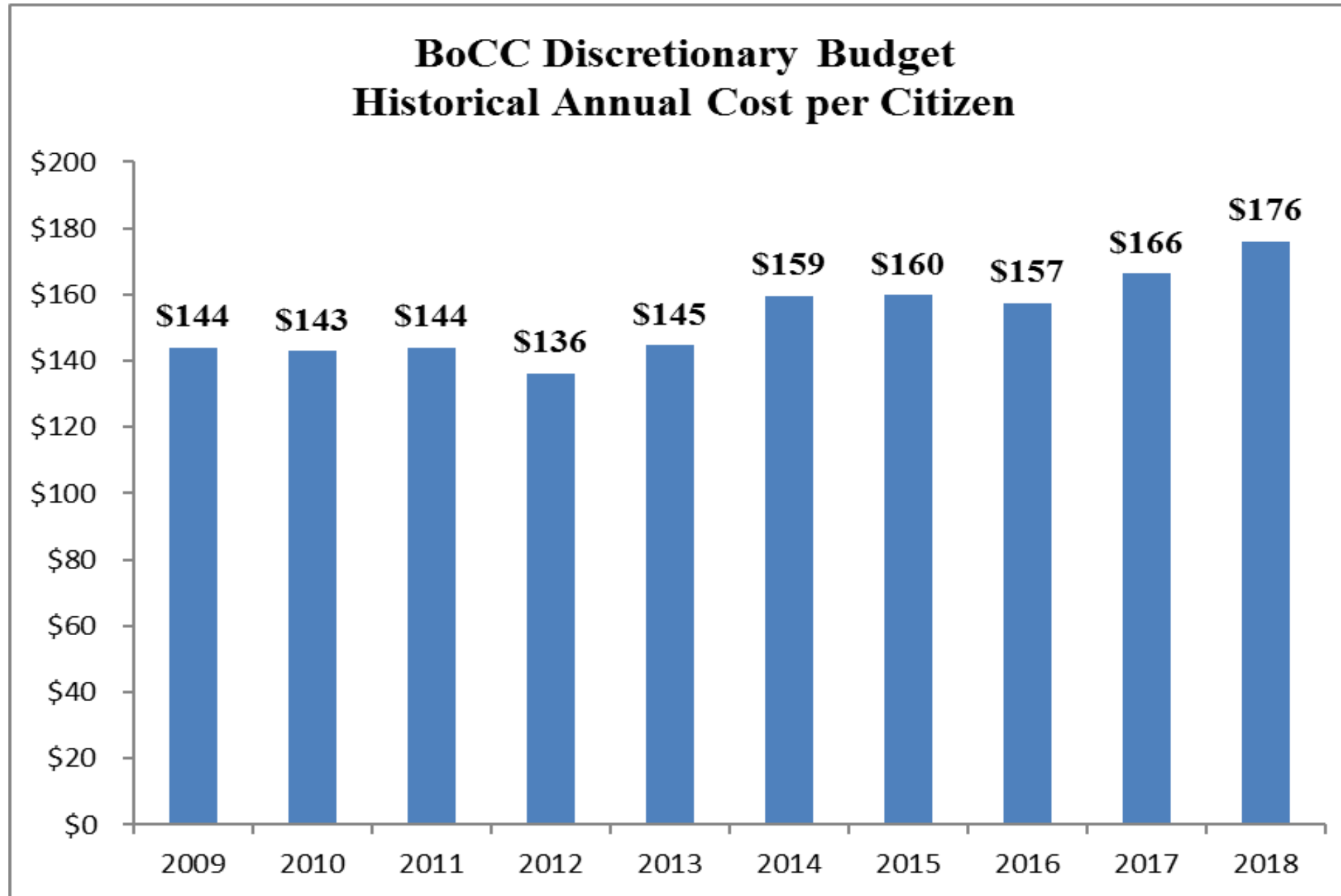


2018 Preliminary Balanced Budget GF Unrestricted Expenditures County Administration \$12,685,070





El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget
Unrestricted General Fund - Annual Cost per Citizen
Funding Core County Services

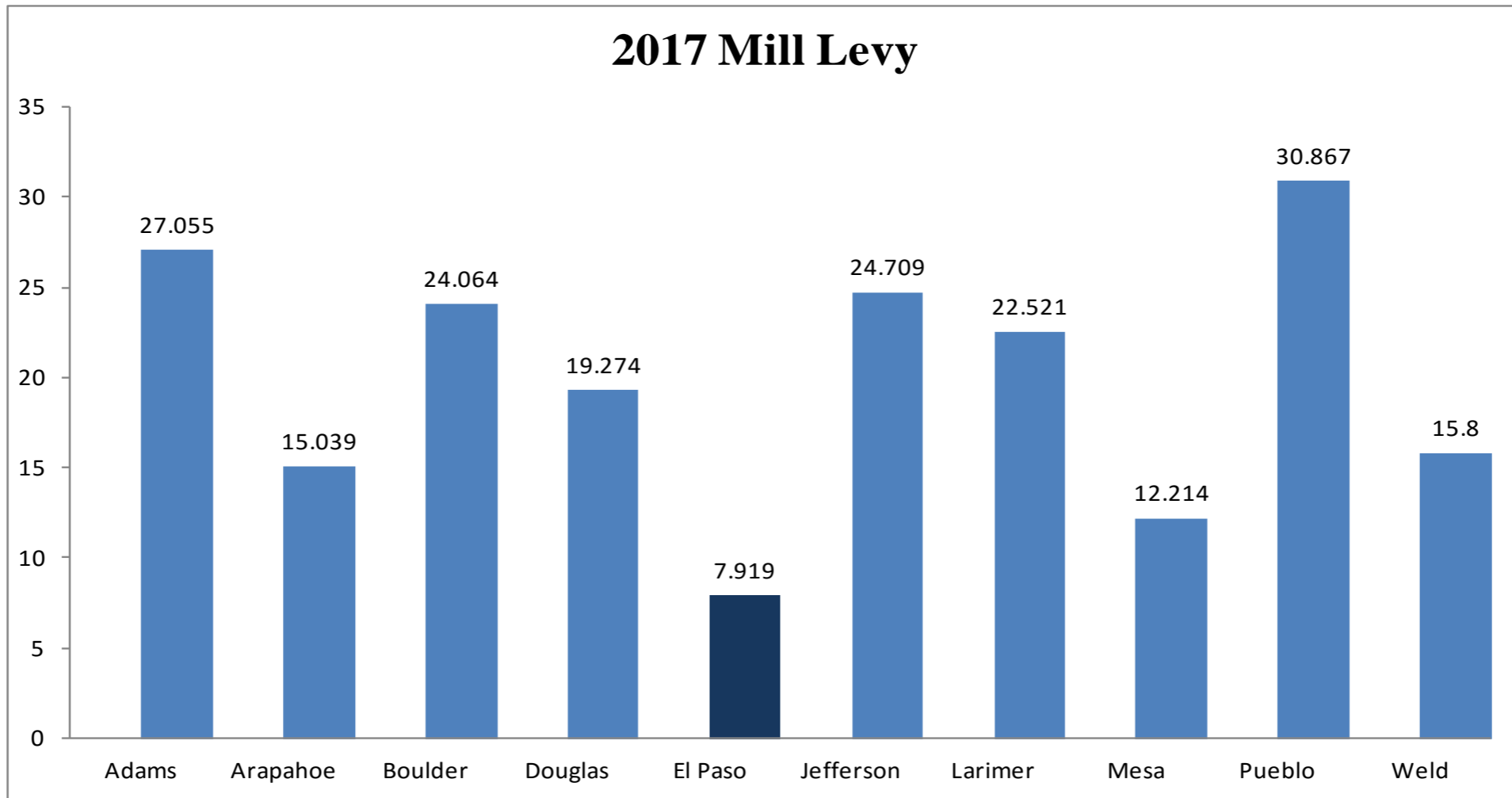


	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Discretionary Revenue	87,315,801	89,182,882	91,311,044	87,490,293	94,363,555	106,343,038	107,994,992	107,956,431	115,601,218	125,034,897
Population Estimates*	605,979	624,314	633,942	642,538	652,519	666,500	675,170	685,521	694,967	710,602
Annual Cost Per Person	\$144	\$143	\$144	\$136	\$145	\$159	\$160	\$157	\$166	\$176

*Estimated Population From Department of Local Affairs

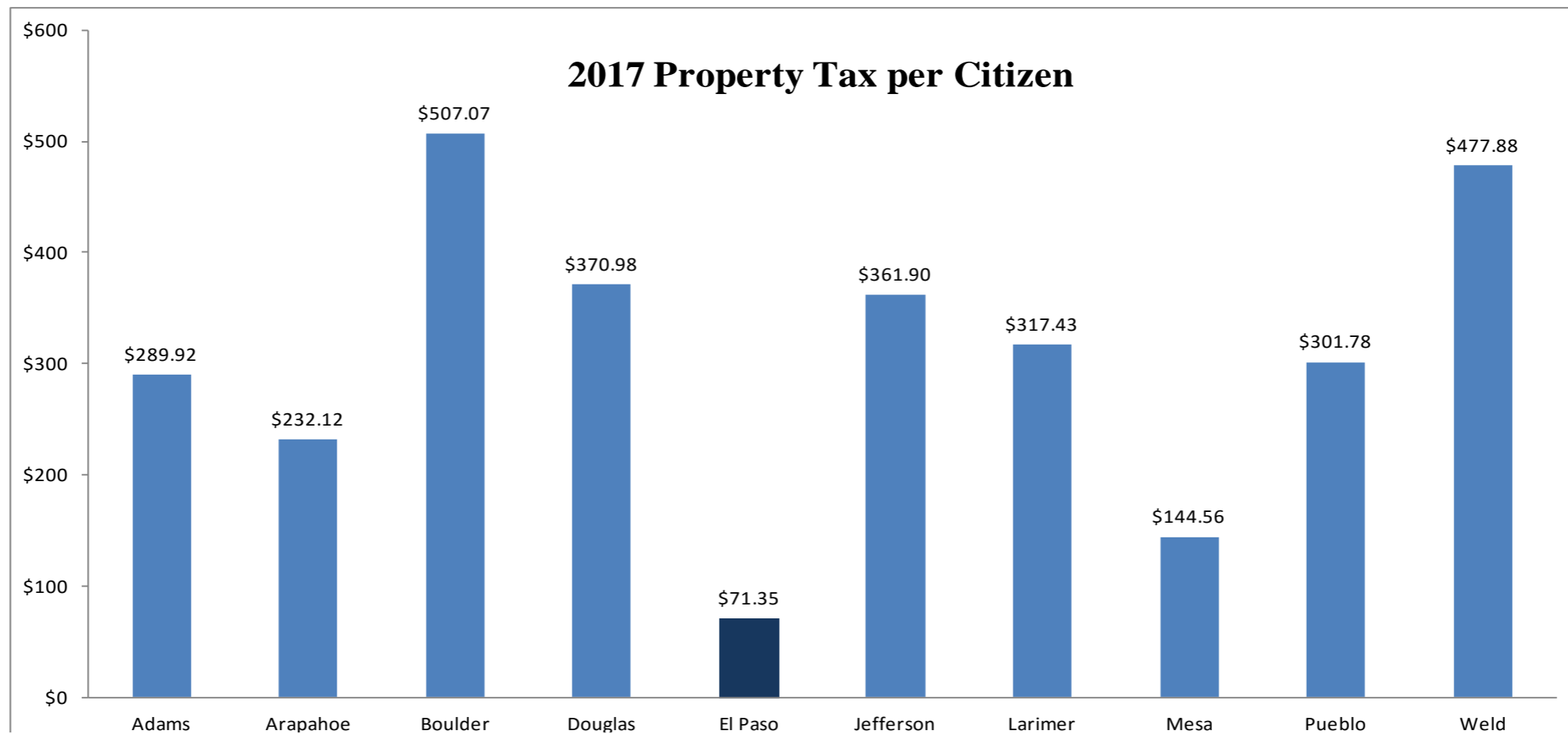


El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget
Mill Levy 10-County Comparison





El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget
Property Tax Per Citizen 10-County Comparison





*El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced 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 7.20% 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

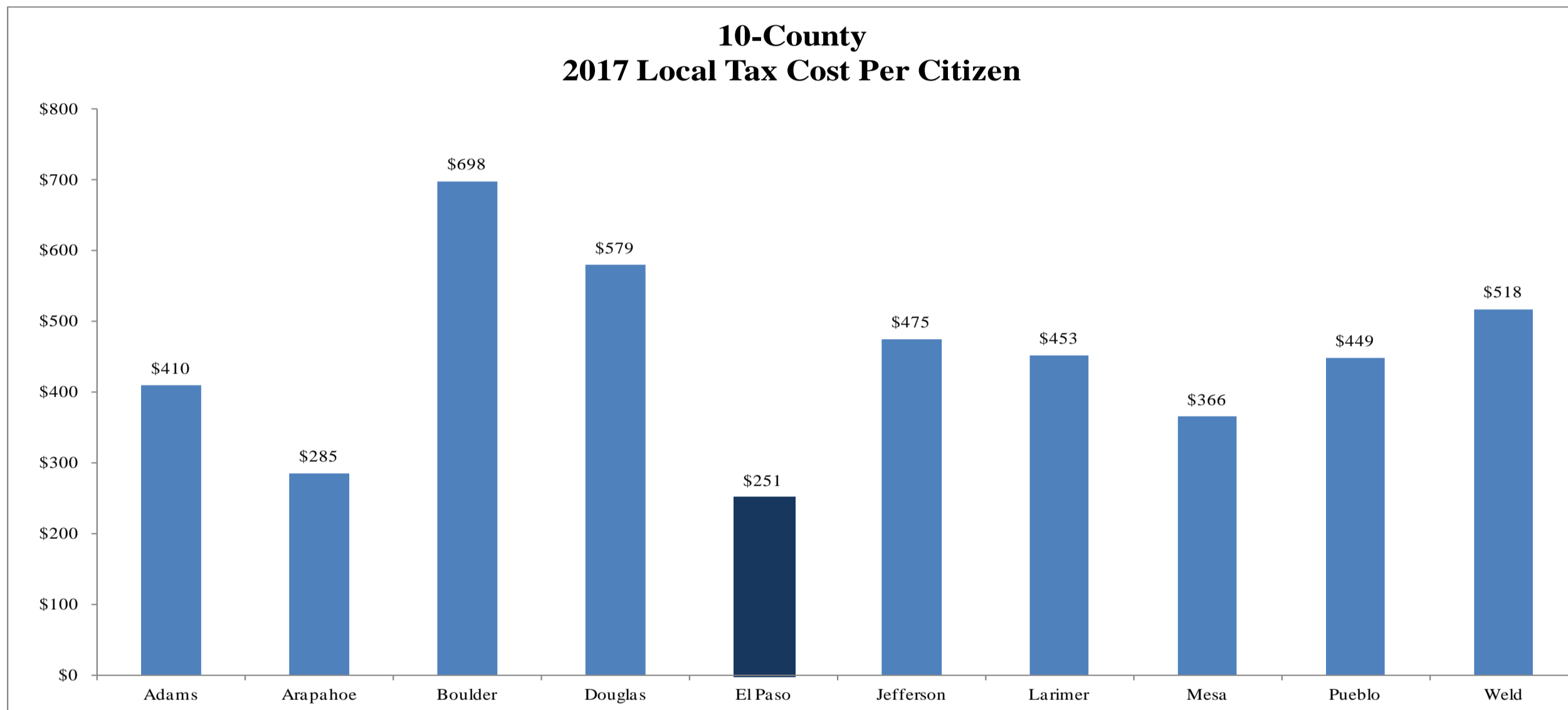
$$\begin{aligned} \text{Market Value} \times \text{Assessment Rate} &= \text{Assessment Value} \\ \text{Assessment Value} \times \text{Mill Levy} &= \text{Property Taxes} \\ \$250,000 \times .072 &= \$18,000 \times 57.973 \text{ Mills } (.057973) = \$1,043.51 \end{aligned}$$



Based on the calculation above, this household would pay \$1,043.51 in total property taxes, of which El Paso County would receive \$139.57 or 13.38% of the total property tax collected.



*El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget
Local Tax Cost Per Citizen 10-County Comparison*



	Adams	Arapahoe	Boulder	Douglas	El Paso	Jefferson	Larimer	Mesa	Pueblo	Weld
2017										
Sales Tax	\$47,794,000	\$20,776,000	\$52,938,000	\$60,300,000	\$119,163,000	\$49,238,000	\$37,679,000	\$31,167,000	\$19,140,000	\$0
Property Tax	\$144,436,000	\$149,212,000	\$163,392,000	\$124,234,000	\$49,588,000	\$209,212,000	\$108,000,000	\$22,342,000	\$50,073,000	\$141,947,000
Specific Ownership Tax	\$11,785,000	\$9,980,000	\$8,541,000	\$9,502,000	\$5,670,000	\$16,369,000	\$8,285,000	\$2,982,000	\$3,955,000	\$9,600,000
Other Taxes	\$0	\$3,437,000	\$71,000	\$0	\$75,000	\$0	\$0	\$0	\$1,313,000	\$2,230,000
Budgeted Revenue *	\$204,015,000	\$183,405,000	\$224,942,000	\$194,036,000	\$174,496,000	\$274,819,000	\$153,964,000	\$56,491,000	\$74,481,000	\$153,777,000
Population Estimates**	498,187	642,824	322,226	334,879	694,967	578,101	340,228	154,550	165,926	297,032
Annual Cost Per Citizen	\$410	\$285	\$698	\$579	\$251	\$475	\$453	\$366	\$449	\$518

*2017 Budgeted Data from 2017 10-County Data Book
**Estimated Population From Department of Local Affairs



*El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget
2018 Critical Needs Addressed in the PBB Through the 5-Year Financial Roadmap*

Department/Office	Critical Need	Critical Needs- On-Going	Critical Needs-One-Time	TOTAL NEEDS
Community Services - Parks	Dedicated Forest Mgmt Funds	25,000		25,000
Community Services - Parks	Invest Major Maintenance Funds	25,000		25,000
Community Services - Parks	Invest Park Maintenance Positions (2-2017, 2-2018)	25,000		25,000
Dept of Public Works - Facilities	Facilities Major Maintenance Plan	750,000		750,000
Dept of Public Works - Facilities	Maintenance Techs (2-2018, 1-2019)	90,000		90,000
Dept of Public Works - Security	New Security Officers (2)	48,184		48,184
County Wide	Compensation Minimum to Midpoint	1,621,249		1,621,249
		2,584,433	-	2,584,433



*El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget
Financial Roadmap 2018-2022
Budget A*

Dept/Office	Critical Needs	2018	2019	2020	2021	2022
Beginning Operational Savings		4,194,113	3,048,117	3,324,593	1,683,987	3,779,427
Net Change		15,486,437	15,929,657	18,833,666	28,610,961	37,505,099
County Wide	Re-Investment in County		(7,250,000)	(7,250,000)	(10,500,000)	(18,000,000)
County Wide	I-25 "Gap" Local Match	(6,000,000)				
Public Works - Roads	High Impact Road Safety Projects	(6,000,000)				
Community Services - Parks	Parks Capital Improvements	(1,500,000)				
County Wide	Fire/Flood Recovery Projects	(1,048,000)				
County Wide	Public Safety Tax (Sheriff Equity)	500,000	500,000	500,000	500,000	500,000
County Wide	Public Safety Tax (Sheriff Equity)		500,000	500,000	500,000	500,000
County Wide	Adjustment to Midpoint - 2 of 5 (2.00%)	(1,621,249)	(1,621,249)	(1,621,249)	(1,621,249)	(1,621,249)
County Wide	Adjustment to Midpoint - 3 of 5 (4.50%)		(3,647,810)	(3,647,810)	(3,647,810)	(3,647,810)
County Wide	Adjustment to Midpoint - 4 of 5 (5.75%)			(4,661,091)	(4,661,091)	(4,661,091)
County Wide	Adjustment to Midpoint - 5 of 5 (2.00%)				(1,621,249)	(1,621,249)
County Wide	PPRCN Final Payment 2019			1,560,000	1,560,000	1,560,000
Community Services - Parks	Dedicated Forest Management Funds	(25,000)	(100,000)	(150,000)	(150,000)	(150,000)
Community Services - Parks	Major Maintenance Funds	(25,000)	(100,000)	(150,000)	(150,000)	(150,000)
Community Services - Parks	Park Maintenance Positions (4)	(25,000)	(100,000)	(150,000)	(150,000)	(150,000)
Community Services - Parks	Parks Capital Improvements		(750,000)	(750,000)	(750,000)	(750,000)
County Commissioners	Statutory Pay Increase		(56,387)	(56,387)	(56,387)	(56,387)
County-Wide Elected Officials	Statutory Pay Increase		(114,551)	(114,551)	(114,551)	(114,551)
Information Technology	Software/Hardware		(350,000)	(350,000)	(350,000)	(350,000)
Public Works - Facilities	Facilities Major Maintenance Plan	(750,000)	(750,000)	(820,000)	(820,000)	(820,000)
Public Works - Facilities	Maintenance Techs (3)	(90,000)	(135,000)	(135,000)	(135,000)	(135,000)
Public Works - Facilities	Video System Upgrades		(130,000)	(130,000)		
Public Works - Roads	\$2.3M On-Going in 2017, continued in 2018		(1,500,000)	(3,000,000)	(4,300,000)	(6,200,000)
Public Works - Security	New Security Officers (2)	(48,184)	(48,184)	(48,184)	(48,184)	(48,184)
Ending Operational Savings		3,048,117	3,324,593	1,683,987	3,779,427	5,369,004

Section II – Budget Changes
(from 2017 to 2018)



El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget

El Paso County, Colorado

Changes to Revenue Budget from 2017 to 2018

Department		2017 Original Adopted Budget	Sales & Use Tax	Voter Restricted Sales & Use Tax	Property Tax	Specific Ownership Tax	Other Taxes	Fees and Charges	Inter- governmental Revenues	Other Revenue/ Misc	Restricted Revenue	2018 Preliminary Balanced Budget
1	Administrative Services	107,629,784	9,313,275		3,210,287	(3,830,745)	25,000	(12,200)		675,000		117,010,401
	Security - Parking Structure	234,000						(29,000)				205,000
	Facilities Management	24,784						216		10,000		35,000
	Parks & Leisure Services	225,000						100,000				325,000
	Information Technology	0						7,000				7,000
	Veteran Services	18,960							4,440			23,400
	Planning & Community Development	1,297,989						153,411				1,451,400
	Assessor	24,850						(3,850)				21,000
	Clerk & Recorder	10,285,100						944,900				11,230,000
	Coroner	477,000						500				477,500
	Sheriff's Office	5,506,449						(73,000)	(119,929)			5,313,520
	Surveyor	1,000										1,000
	Treasurer	3,550,000						300,000				3,850,000
	Public Trustee	250,000										250,000
1	Net General Fund	129,524,916	9,313,275	0	3,210,287	(3,830,745)	25,000	1,387,977	(115,489)	685,000	0	140,200,221
	Facilities CAM and County/City SLA	1,191,969									63,206	1,255,175
	Restricted Parks & Environ Svcs	399,050									(5,000)	394,050
	Justice Services/Community Outreach	6,399,195									319,587	6,718,782
	Useful Public Service	71,000									0	71,000
	Restricted Fees	1,697,000									347,500	2,044,500
	Clerk & Recorder	2,265,000									280,000	2,545,000
	District Attorney	664,995									(41,291)	623,704
	Sheriff's Office	1,369,286									946,895	2,316,181
	Public Safety Sales & Use Tax	22,117,113		2,693,947							0	24,811,060
	Economic Development	7,893,913									400,284	8,294,197
	Pikes Peak Workforce Center	7,093,369									(836,855)	6,256,514
1	GF -Grants/Restricted	51,161,890	0	2,693,947	0	0	0	0	0	0	1,474,326	55,330,163
1	Total General Fund	180,686,806	9,313,275	2,693,947	3,210,287	(3,830,745)	25,000	1,387,977	(115,489)	685,000	1,474,326	195,530,384
Restricted Funds												
3	Road & Bridge Escrow	903,998			66,169							970,167
15	Conservation Trust	1,352,230									18,770	1,371,000
19	Schools' Trust Fund	100,000										100,000
22	Household Hazardous Waste	1,081,886									17,614	1,099,500
75	Local Improvement Districts-Falcon Vista	140,000									(140,000)	0
Partially Restricted Funds												
2	Road & Bridge	17,893,464			72,197	5,200,000	(17,000)	(155,000)			298,000	23,291,661
4	Dept of Human Services	70,267,500	(3,000,000)								4,654,500	71,922,000
6	Community Investment	16,116,848	306,097								(18,516)	16,404,429
12	Self-Insurance	33,867,546	4,420,366								2,745,439	41,033,351
		322,410,278	11,039,738	2,693,947	3,348,653	1,369,255	8,000	1,232,977	(115,489)	685,000	9,050,133	351,722,492

El Paso County, Colorado

Changes to Base Budget from 2017 to 2018

Fund	Department	2017 Original Adopted Budget	2017 Remove One-Time AFRs	2018 BoCC Approved One-Time Critical Needs	2018 BoCC Approved On-Going Critical Needs/Other Budget Moves	2018 Preliminary Balanced Budget
1	Board of County Commissioners - Admin	786,210				786,210
	Board of Equalization	39,515				39,515
	ADM- HR/Risk Mgmt	1,457,051			(58,589)	1,398,462
	ADM-Admin & Fin Svcs/Budget, Finance & PIO	2,470,828			68,044	2,538,872
	County Wide Support	1,840,317			652,106	2,492,423
	Employee Benefits	0				0
	Procurement & Contracts	581,279				581,279
	Fire & Flood Emergency Reserve	0				0
	ADM- Planning & Community Development	2,107,229			250,000	2,357,229
	ADM- Community Services - Parks	1,628,021			75,000	1,703,021
	CSU Administration	175,307				175,307
	Environmental Services	373,684				373,684
	Veteran Services	438,382				438,382
	ADM- Public Works- Security	1,284,172			164,000	1,448,172
	Facilities Management	7,676,388			840,000	8,516,388
	ADM- Information Technology	11,324,050			221,000	11,545,050
	County Attorney-GF	1,163,803			19,377	1,183,180
	Health Department Support	3,285,804			81,363	3,367,167
	Clerk & Recorder	8,178,462			406,000	8,584,462
	Treasurer	1,251,929				1,251,929
	Assessor	3,788,545				3,788,545
	Coroner	2,474,619				2,474,619
	Surveyor	9,129				9,129
	District Attorney	13,689,084			6,651	13,695,735
	Sheriff's Office	48,827,274			(118,703)	48,708,571
	Fleet	6,722,850			950,000	7,672,850
	Retirement	7,187,347			290,127	7,477,474
1	Net General Fund	128,761,279	0	0	3,846,376	132,607,655

El Paso County, Colorado

Changes to Base Budget from 2017 to 2018

Fund	Department	2017 Original Adopted Budget	2017 Remove One-Time AFRs	2018 BoCC Approved One-Time Critical Needs	2018 BoCC Approved On-Going Critical Needs/Other Budget Moves	2018 Preliminary Balanced Budget
	Restricted Parks & Environ Svcs*	922,946			(528,896)	394,050
	Facilities County/City SLA/CAM*	1,175,110			80,065	1,255,175
	Justice Services/Community Outreach *	6,470,195			319,587	6,789,782
	County Attorney - DHS*					0
	Clerk & Recorder*	2,890,000			400,000	3,290,000
	Admin Restricted - Use Tax, Cable & P-Card*	1,769,062			275,438	2,044,500
	District Attorney*	664,995			(41,291)	623,704
	Sheriff's Office*	1,369,286			606,895	1,976,181
	Public Safety Sales & Use Tax*	22,117,113			2,515,877	24,632,990
	Economic Development*	7,893,913			400,284	8,294,197
	Pikes Peak Workforce Center*	7,093,369			(836,855)	6,256,514
	Tabor - I-25 Gap Local Match	0		6,000,000		6,000,000
	Tabor - Fire/Flood Recovery Projects			1,048,000		1,048,000
	Tabor - Parks Capital Improvements			1,500,000		1,500,000
1	GF -Grants/Restricted*	52,365,989	0	8,548,000	3,191,104	64,105,093
1	Total General Fund	181,127,268	0	8,548,000	7,037,480	196,712,748
Restricted Funds						
3	Road & Bridge Escrow	903,998			66,169	970,167
15	Conservation Trust	1,352,230			18,770	1,371,000
19	Schools' Trust Fund	100,000				100,000
22	Household Hazardous Waste Mgmt.	1,081,886			17,614	1,099,500
75	Local Improvement Districts-Falcon Vista	140,000			(140,000)	0
Partially Restricted Funds						
2	Road & Bridge	19,617,695			5,608,094	25,225,789
4	Dept of Human Services	70,092,500			5,054,500	75,147,000
6	Community Investment	16,116,848			287,581	16,404,429
12	Self-Insurance	33,833,450			5,457,702	39,291,152
		324,365,875	0	8,548,000	23,407,910	356,321,785

Section III – 2018 Preliminary Balanced Budget



*El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget*

El Paso County, Colorado 2018 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	64,010,314			14,468,834	11,059,552	18,286,430					107,825,130
Property Taxes-Real Property	50,638,832	1,327,661									51,966,493
Specific Ownership Tax	39,255	7,000,000									7,039,255
Other Taxes / PILT	300,000	64,000									364,000
Fees & Charges for Svs	579,000	500,000									1,079,000
Assessor Fees	21,000										21,000
Clerk & Recorder Fees	11,230,000										11,230,000
Coroner	472,500										472,500
Planning & Community Development	1,451,400										1,451,400
Sheriff Fees	2,713,000										2,713,000
Surveyor	1,000										1,000
Treasurer Fees	3,850,000										3,850,000
Public Trustee Fees	250,000										250,000
Park & Recreation Fees	325,000										325,000
Parking Structure Fees	205,000										205,000
Rent Collections-Outside	15,000										15,000
Intergovernmental	2,803,920										2,803,920
Miscellaneous Revenue	1,295,000					85,000					1,380,000
Unrestricted Revenue	140,200,221	8,891,661	0	14,468,834	11,059,552	18,371,430	0	0	0	0	192,991,698
<u>RESTRICTED REVENUE</u>											
Grant / Intergovernmental	25,464,553			57,453,166	837,634	100,000	1,371,000	100,000	1,099,500		86,425,853
Public Safety Sales & Use Tax	24,811,060										24,811,060
Restricted Fees	5,054,550	702,000									5,756,550
Property Taxes-Pass thru BPPT			970,167								970,167
Highway User Tax		13,698,000									13,698,000
Employee Paid Benefits						9,843,722					9,843,722
Internal County Direct Bills					4,507,243	12,718,199					17,225,442
Restricted Revenue	55,330,163	14,400,000	970,167	57,453,166	5,344,877	22,661,921	1,371,000	100,000	1,099,500	0	158,730,794
	195,530,384	23,291,661	970,167	71,922,000	16,404,429	41,033,351	1,371,000	100,000	1,099,500	0	351,722,492
<u>Expenditures</u>											
Personnel	96,923,979	4,503,848		10,323,199		13,157,568					124,908,593
Operating	31,762,297	6,112,252		7,370,635	11,059,552	3,471,663					59,776,399
Capital	3,921,379	209,689									4,131,068
Unrestricted Expenditures	132,607,655	10,825,789	0	17,693,834	11,059,552	16,629,231	0	0	0	0	188,816,061
Restricted Personnel	26,173,307	5,990,825		33,520,176		17,930,822	1,180,378		378,430		85,173,938
Restricted Operating	34,854,600	8,130,256	970,167	23,932,990	5,344,877	4,731,099	190,622	100,000	721,070		78,975,681
Restricted Capital	3,077,186	278,919									3,356,105
Restricted Expenditures	64,105,093	14,400,000	970,167	57,453,166	5,344,877	22,661,921	1,371,000	100,000	1,099,500	0	167,505,724
	196,712,748	25,225,789	970,167	75,147,000	16,404,429	39,291,152	1,371,000	100,000	1,099,500	0	356,321,785

* Restricted Funds



El Paso County, Colorado
Administration & Financial Services
2018 Preliminary Balanced Budget - Fund Balance Estimates

	January 1, 2018	2018	2018	December 31, 2018	Estimated	Estimated
	Estimated	Preliminary	Preliminary	Estimated	Restricted	Available
	Beginning	Balanced Budget	Balanced Budget	Available	Fund Balance	Fund Balance
	Fund Balance	Revenues	Expenditures	Fund Balance		
General Fund -Net-UR	\$7,085,065	\$140,200,221	(\$132,607,655)	\$14,677,632	\$14,677,632	\$0
Legally Required TABOR Reserve	6,689,351	0	0	6,689,351	6,689,351	0
BoCC Emergency Reserve	500,000	0	0	500,000	500,000	0
General Fund -RES*	15,613,626	55,330,163	(64,105,093)	6,838,696	6,838,696	0
Total General Fund	\$29,888,042	\$195,530,384	(\$196,712,748)	\$28,705,679	\$28,705,679	\$0
Restricted Funds						
Road & Bridge Escrow	\$0	\$970,167	(\$970,167)	\$0	\$0	\$0
Conservation Trust	\$475,375	\$1,371,000	(\$1,371,000)	\$475,375	\$475,375	\$0
School's Trust	\$115,158	\$100,000	(\$100,000)	\$115,158	\$115,158	\$0
Household Hazardous Waste Management	\$781,681	\$1,099,500	(\$1,099,500)	\$781,681	\$781,681	\$0
Local Improvement Districts-Falcon Vista	\$78,952	\$0	\$0	\$78,952	\$78,952	\$0
Partially Restricted Funds						
Road & Bridge	\$9,563,055	\$23,291,661	(\$25,225,789)	\$7,628,927	\$7,628,927	\$0
Department of Human Services	\$3,483,196	\$71,922,000	(\$75,147,000)	\$258,196	\$258,196	\$0
Community Investment	\$456,790	\$16,404,429	(\$16,404,429)	\$456,790	\$456,790	\$0
Self-Insurance	\$9,189,767	\$41,033,351	(\$39,291,152)	\$10,931,966	\$10,931,966	\$0
Total	\$54,032,016	\$351,722,492	(\$356,321,785)	\$49,432,724	\$49,432,724	\$0

El Paso County, Colorado

Allocation of Revenues by Major Category

Fund	Department	Sales & Use Tax	Restricted Sales & Use Tax	Property Tax	Specific Ownership Tax	Other Taxes	Fees and Charges	Intergovernmental Revenues	Other Revenue	Restricted Revenue	2018 Preliminary Balanced Budget
1	Administrative Services	64,010,314	0	50,638,832	39,255	300,000	572,000	175,000	1,275,000	0	117,010,401
	Security- Parking Structure	0	0	0	0	0	205,000	0	0	0	205,000
	Facilities Management	0	0	0	0	0	15,000	0	20,000	0	35,000
	Parks & Leisure Services	0	0	0	0	0	325,000	0	0	0	325,000
	Information Technology	0	0	0	0	0	7,000	0	0	0	7,000
	Veteran Services	0	0	0	0	0	0	23,400	0	0	23,400
	Planning & Community Development	0	0	0	0	0	1,451,400	0	0	0	1,451,400
	Assessor	0	0	0	0	0	21,000	0	0	0	21,000
	Clerk & Recorder	0	0	0	0	0	11,230,000	0	0	0	11,230,000
	Coroner	0	0	0	0	0	472,500	5,000	0	0	477,500
	Sheriff's Office	0	0	0	0	0	2,713,000	2,600,520	0	0	5,313,520
	Surveyor	0	0	0	0	0	1,000	0	0	0	1,000
	Treasurer	0	0	0	0	0	3,850,000	0	0	0	3,850,000
	Public Trustee	0	0	0	0	0	250,000	0	0	0	250,000
1	Net General Fund	64,010,314	0	50,638,832	39,255	300,000	21,112,900	2,803,920	1,295,000	0	140,200,221
	Facilities CAM and County/City SLA	0	0	0	0	0	0	0	0	1,255,175	1,255,175
	Restricted Parks & Environ Svcs	0	0	0	0	0	0	0	0	394,050	394,050
	Justice Services/Community Outreach	0	0	0	0	0	0	0	0	6,718,782	6,718,782
	Useful Public Service	0	0	0	0	0	0	0	0	71,000	71,000
	Restricted Fees	0	0	0	0	0	0	0	0	2,044,500	2,044,500
	Clerk & Recorder	0	0	0	0	0	0	0	0	2,545,000	2,545,000
	District Attorney-Grants	0	0	0	0	0	0	0	0	623,704	623,704
	Sheriff's Office	0	0	0	0	0	0	0	0	2,316,181	2,316,181
	Public Safety Sales & Use Tax	0	24,811,060	0	0	0	0	0	0	0	24,811,060
	Economic Development	0	0	0	0	0	0	0	0	8,294,197	8,294,197
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	6,256,514	6,256,514
1	GF -Grants/Restricted	0	24,811,060	0	0	0	0	0	0	30,519,103	55,330,163
1	Total General Fund	64,010,314	24,811,060	50,638,832	39,255	300,000	21,112,900	2,803,920	1,295,000	30,519,103	195,530,384
Restricted Funds											
3	Road & Bridge Escrow	0	0	970,167	0	0	0	0	0	0	970,167
15	Conservation Trust	0	0	0	0	0	0	0	0	1,371,000	1,371,000
19	School's Trust Fund	0	0	0	0	0	0	0	0	100,000	100,000
22	Household Hazardous Waste Mgmt.	0	0	0	0	0	0	0	0	1,099,500	1,099,500
75	Local Improve. Districts-Falcon Vista	0	0	0	0	0	0	0	0	0	0
Partially Restricted Funds											
2	Road & Bridge	0	0	1,327,661	7,000,000	64,000	500,000	0	0	14,400,000	23,291,661
4	Dept of Human Serv.	14,468,834	0	0	0	0	0	0	0	57,453,166	71,922,000
6	Community Investment	11,059,552	0	0	0	0	0	0	0	5,344,877	16,404,429
12	Self-Insurance	18,286,430	0	0	0	0	0	0	85,000	22,661,921	41,033,351
		107,825,130	24,811,060	52,936,660	7,039,255	364,000	21,612,900	2,803,920	1,380,000	132,949,567	351,722,492

El Paso County, Colorado

Allocation of Expenditures by Major Category

Fund	Department	Personnel	Personnel Intergovernmental Reimbursements	Operating	Capital	Operating Intergovernmental Reimbursements	2018 Preliminary Balanced Budget
1	Board of County Commissioners - Admin	721,444	0	64,766	0	0	786,210
	Board of Equalization	9,551	0	29,964	0	0	39,515
	ADM- HR/Risk Mgmt	1,093,962	0	304,500	0	0	1,398,462
	ADM- Admin & Fin Svcs/Budget, Finance & PIO	5,056,121	(2,624,625)	166,120	0	(58,744)	2,538,872
	County Wide Support	4,345,779	(1,000,000)	886,754	0	(1,740,110)	2,492,423
	Employee Benefits	341,370	(341,370)	40,177	0	(40,177)	0
	Procurement & Contracts	620,438	(58,931)	19,772	0	0	581,279
	ADM- Planning & Community Development	1,872,424	(2,129)	486,934	0	0	2,357,229
	ADM- Community Services - Parks	1,167,006	(45,021)	659,036	0	(78,000)	1,703,021
	CSU Administration	126,257	(17,000)	66,050	0	0	175,307
	Environmental Services	277,034	0	96,650	0	0	373,684
	Veteran Services	411,208	0	27,174	0	0	438,382
	ADM- Public Works- Security	1,991,871	(562,171)	130,669	0	(112,197)	1,448,172
	Facilities Management	2,612,447	(51,326)	7,258,329	294,653	(1,597,715)	8,516,388
	ADM- Information Technology	5,524,327	(388,723)	8,559,446	150,000	(2,300,000)	11,545,050
	County Attorney-GF	1,194,134	(180,345)	169,391	0	0	1,183,180
	Health Department Support	0	0	3,367,167	0	0	3,367,167
	Clerk & Recorder	6,766,549	(983,856)	2,859,369	0	(57,600)	8,584,462
	Treasurer	1,059,263	0	192,666	0	0	1,251,929
	Assessor	3,588,020	0	200,525	0	0	3,788,545
	Coroner	2,179,085	0	295,534	0	0	2,474,619
	Surveyor	6,129	0	3,000	0	0	9,129
	District Attorney	14,211,005	(1,042,317)	527,047	0	0	13,695,735
	Sheriff's Office	43,480,176	(3,733,674)	8,962,069	0	0	48,708,571
	Public Trustee	417,960	(417,960)	0	0	0	0
	Fleet	1,822,393	0	2,373,731	3,476,726	0	7,672,850
	Retirement	12,104,089	(4,626,615)	0	0	0	7,477,474
	Retirement Admin/Pension Trust	251,588	(251,588)	0	0	0	0
1	Net General Fund	113,251,630	(16,327,651)	37,746,840	3,921,379	(5,984,543)	132,607,655

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel	Personnel Intergovernmental Reimbursements	Operating	Capital	Operating Intergovernmental Reimbursements	2018 Preliminary Balanced Budget
	Restricted Parks & Environ Svcs	96,252	0	297,798	0	0	394,050
	Facilities County/City SLA/CAM	1,158,969	0	96,206	0	0	1,255,175
	Justice Services/Community Outreach	260,837	(30,656)	6,559,601	0	0	6,789,782
	County Attorney - DHS	1,591,195	(1,591,195)	147,751	0	(147,751)	0
	Clerk & Recorder	70,000	0	2,220,000	1,000,000	0	3,290,000
	Admin Restricted - Use Tax, Cable & P-Card	316,147	0	1,728,353	0	0	2,044,500
	District Attorney-Grants	623,704	0	0	0	0	623,704
	Sheriff's Office	1,026,181	0	950,000	0	0	1,976,181
	Public Safety Sales & Use Tax	19,028,616	0	3,527,188	2,077,186	0	24,632,990
	Economic Development	368,462	0	7,925,735	0	0	8,294,197
	Pikes Peak Workforce Center	3,254,795	0	3,001,719	0	0	6,256,514
	Tabor - I-25 Gap Local Match	0	0	6,000,000	0	0	6,000,000
	Tabor - Fire/Flood Recovery Projects	0	0	1,048,000	0	0	1,048,000
	Tabor - Parks Capital Improvements	0	0	1,500,000	0	0	1,500,000
1	GF - Grants/Restricted	27,795,158	(1,621,851)	35,002,351	3,077,186	(147,751)	64,105,093
1	Total General Fund	141,046,788	(17,949,502)	72,749,191	6,998,565	(6,132,294)	196,712,748
Restricted Funds							
3	Road & Bridge Escrow	0	0	970,167	0	0	970,167
15	Conservation Trust	1,180,378	0	190,622	0	0	1,371,000
19	Schools' Trust Fund	0	0	100,000	0	0	100,000
22	Household Hazardous Waste Mgmt.	378,430	0	721,070	0	0	1,099,500
75	Local Improve. Districts-Falcon Vista	0	0	0	0	0	0
Partially Restricted Funds							
2	Road & Bridge	10,494,673	0	14,332,508	488,608	(90,000)	25,225,789
4	Dept of Human Services	43,843,375	0	31,303,625	0	0	75,147,000
6	Community Investment	0	0	16,404,429	0	0	16,404,429
12	Self Insurance	31,088,390	0	8,202,762	0	0	39,291,152
		228,032,034	(17,949,502)	144,974,374	7,487,173	(6,222,294)	356,321,785