



# EL PASO COUNTY



## 2018 PRELIMINARY BALANCED BUDGET

PRESENTED SEPTEMBER 28, 2017

"BUDGET B"



*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*



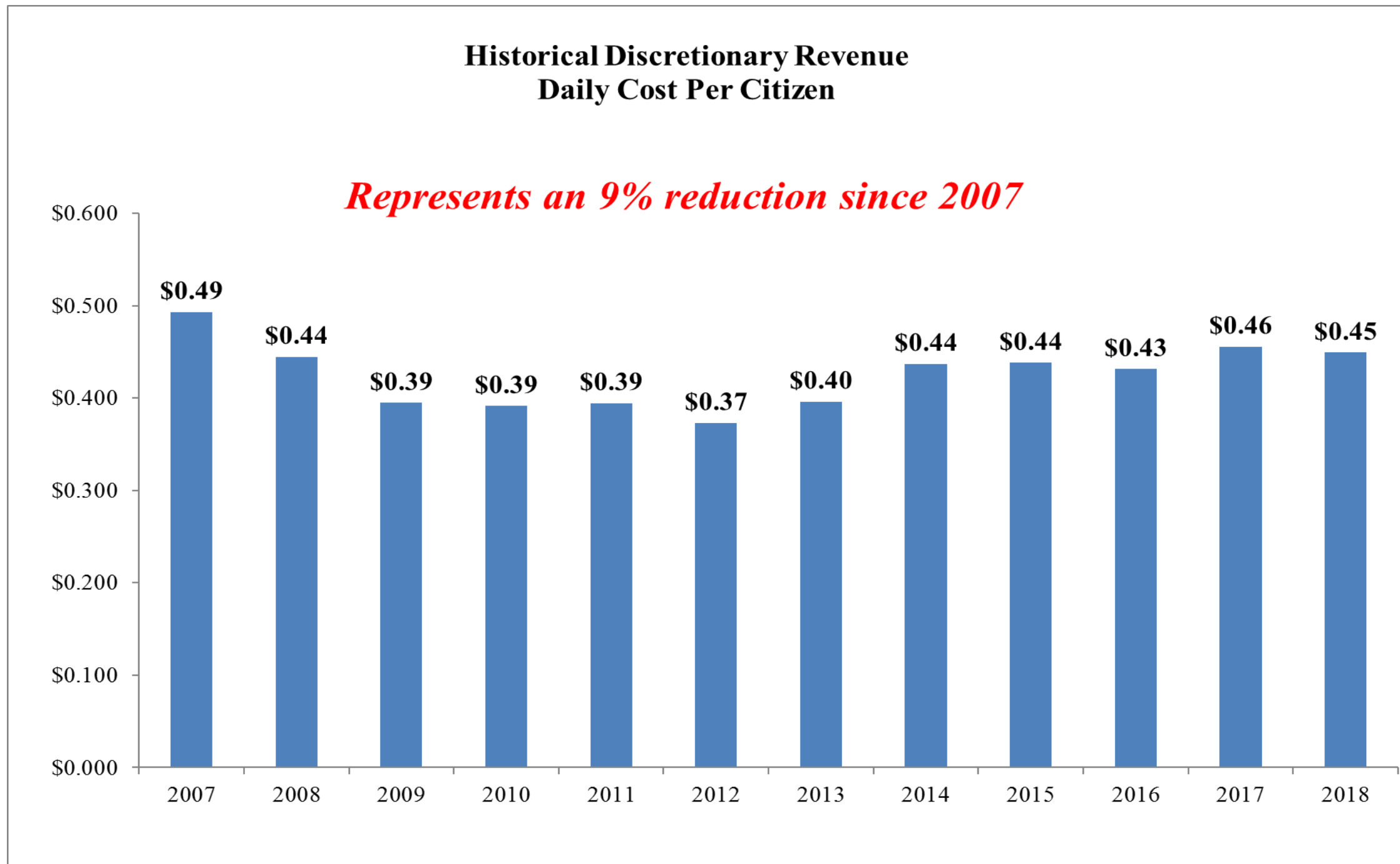
*El Paso County, Colorado  
Administration & Financial Services  
2018 Preliminary Balanced Budget  
Discretionary Revenue to Provide Core Services*

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	38,388,660
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
<b><i>Other Legally Restricted Revenue Sources</i></b>	<b><i>\$132,949,567</i></b>
<b>2018 Revenues</b>	<b>\$337,174,492</b>
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)
<b>2018 Discretionary Revenue Sources</b>	<b>\$178,443,698</b>
<b><u>Less: Legally Restricted Revenues</u></b>	
Road & Bridge/Fleet Operations	\$10,567,275
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
<b>Less: Legally Restricted Uses</b>	<b>\$61,959,565</b>
<b>2018 Discretionary Revenue to Provide Core Services*</b>	<b>\$116,484,133</b>

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



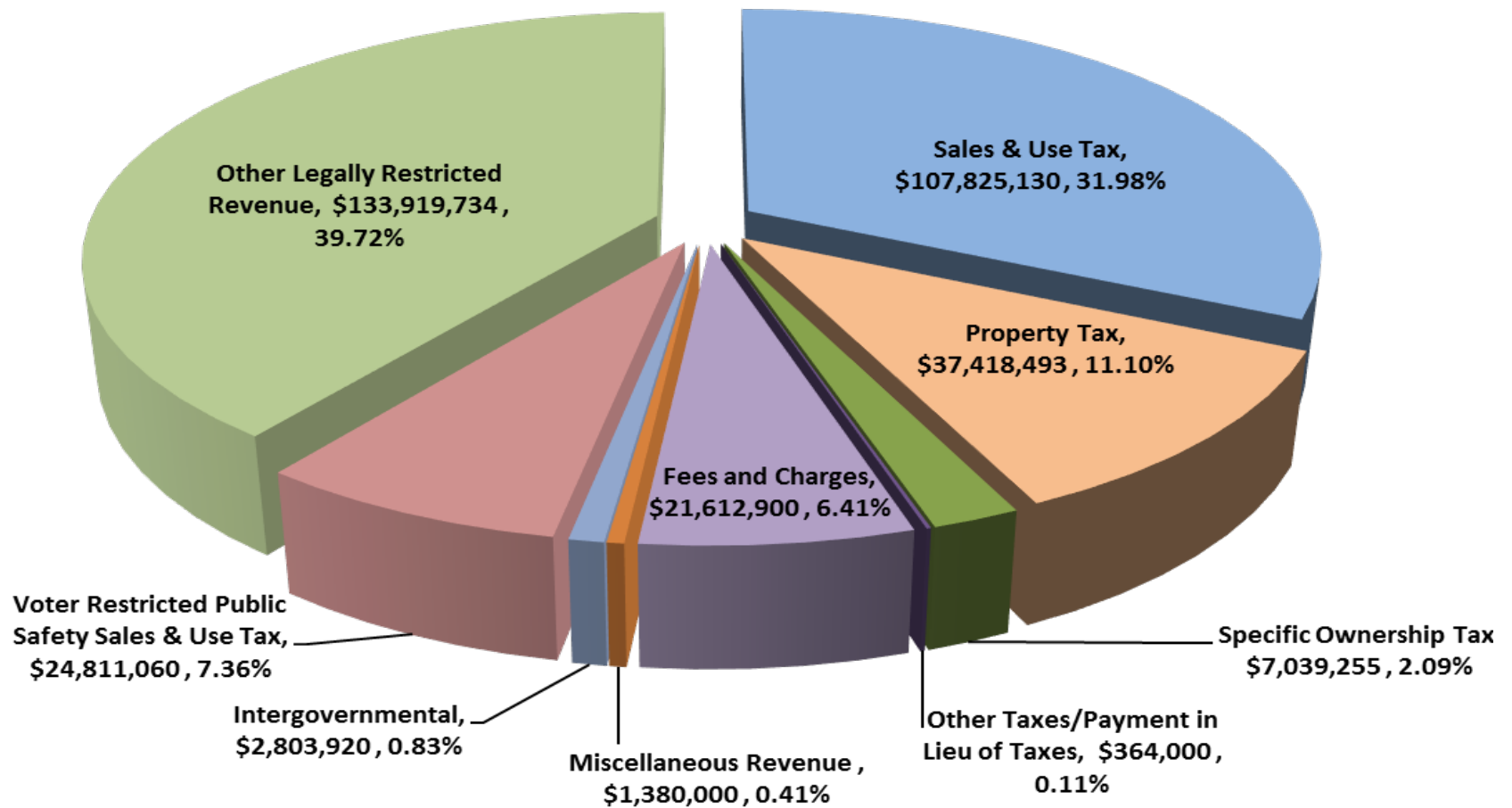
*El Paso County, Colorado*  
*2018 Preliminary Balanced Budget*  
*Historical Discretionary Revenue - Daily Cost per Citizen*  
*Funding Core County Services*





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

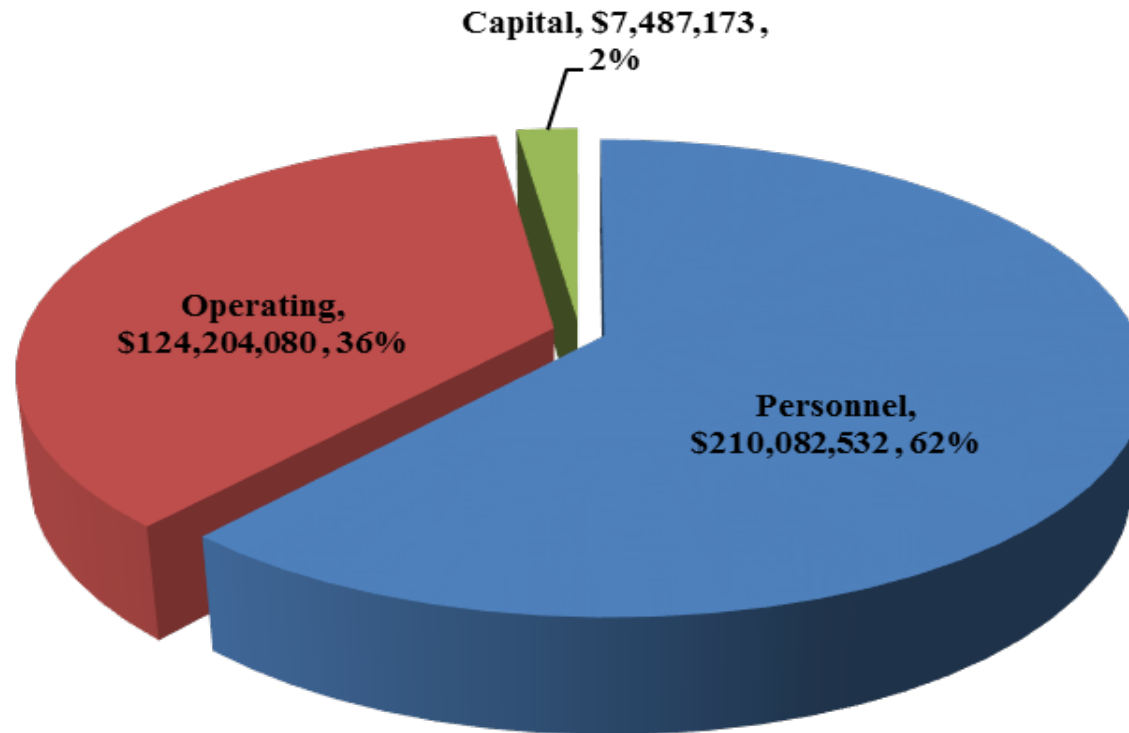
**2018 Preliminary Balanced Budget**  
**Revenue By Major Category \$337,174,492**





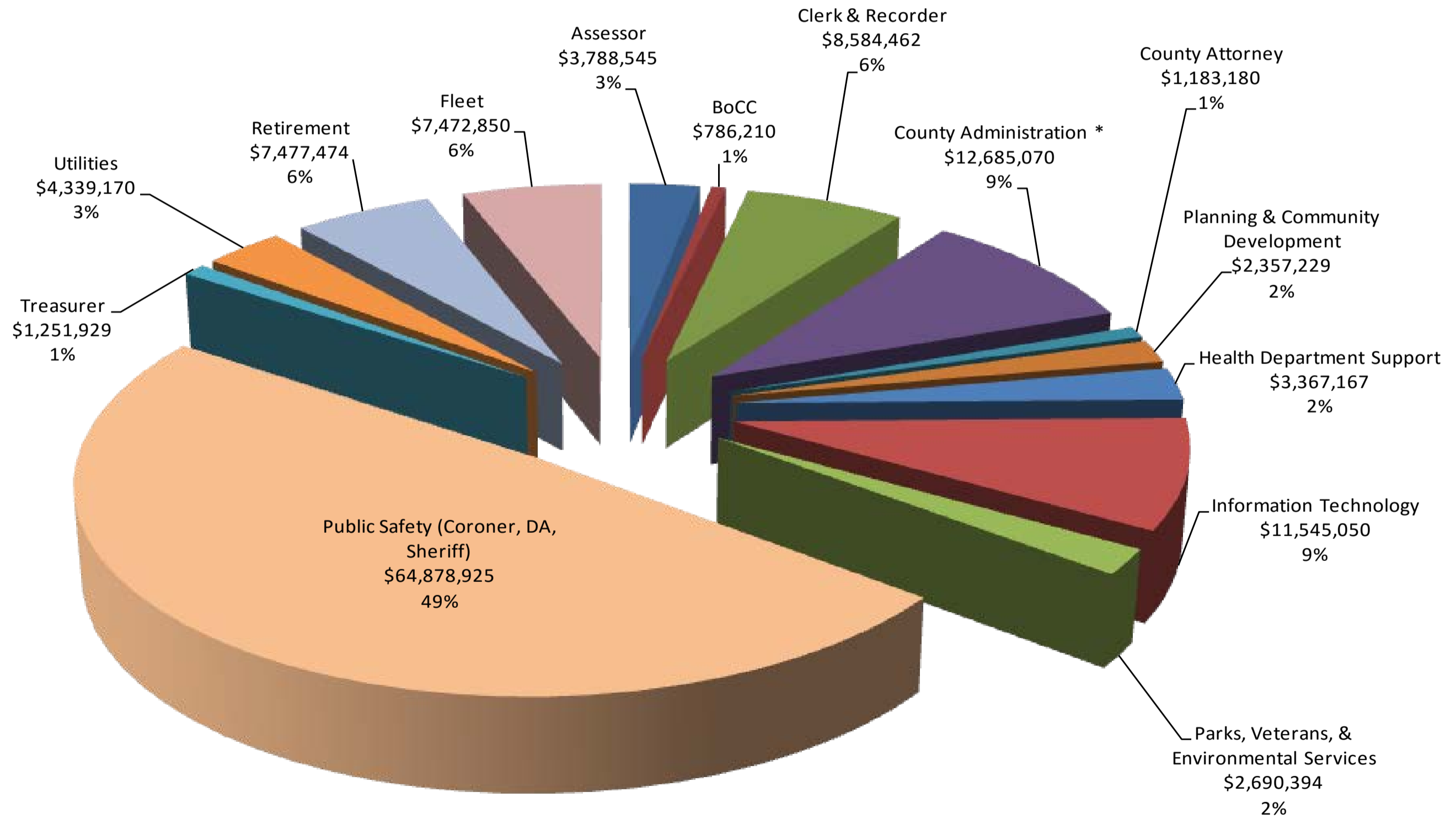
*El Paso County, Colorado*  
*Administration & Financial Services*  
*2018 Preliminary Balanced Budget*

**2018 Preliminary Balanced Budget**  
**Expenditures By Major Category \$341,773,785**





**2018 Preliminary Balanced Budget  
GF Unrestricted Expenditures By Function \$132,407,655**

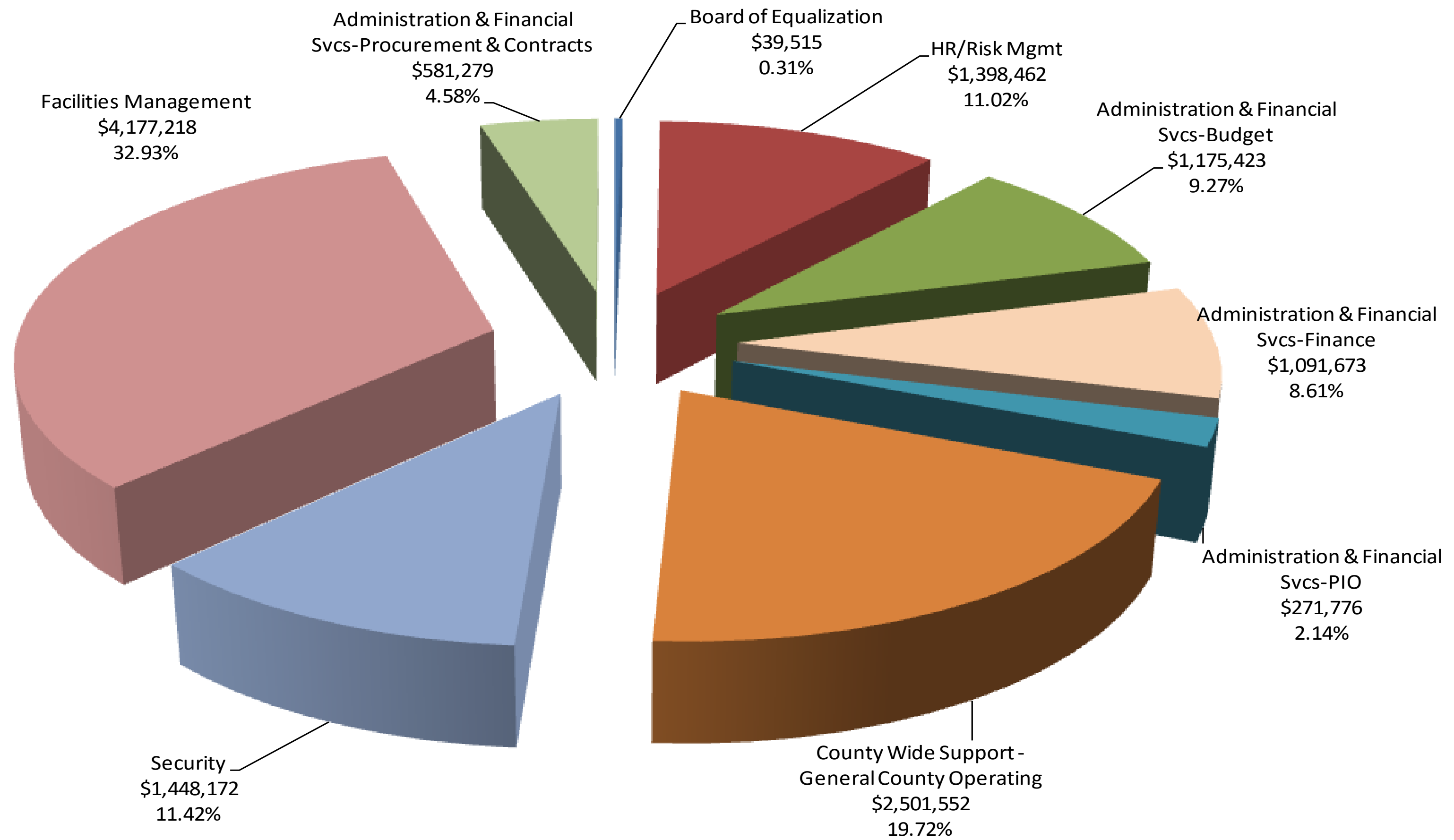


\* Please see breakdown of County Administration on Page 6



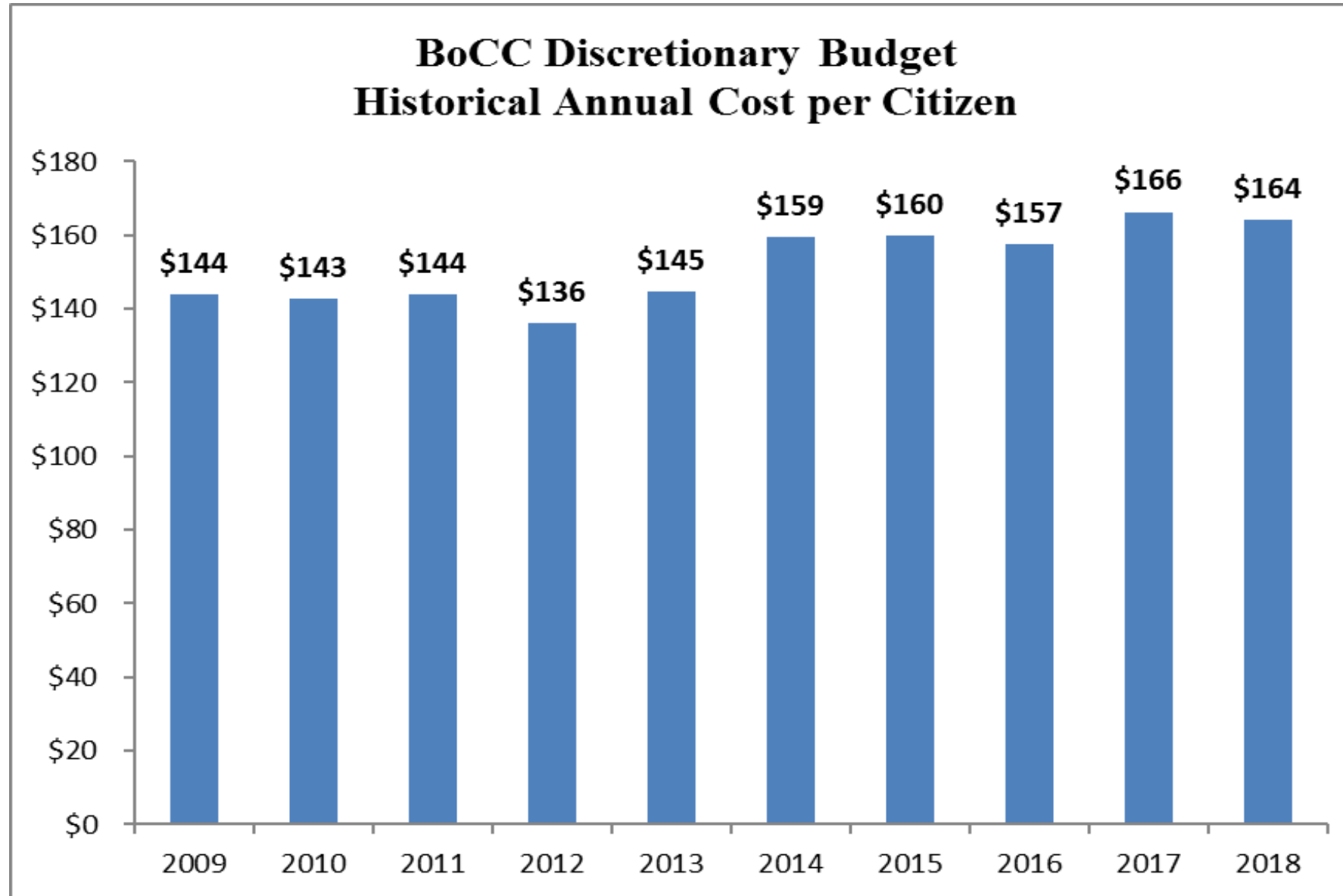


### 2018 Preliminary Balanced Budget GF Unrestricted Expenditures County Administration \$12,685,070





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

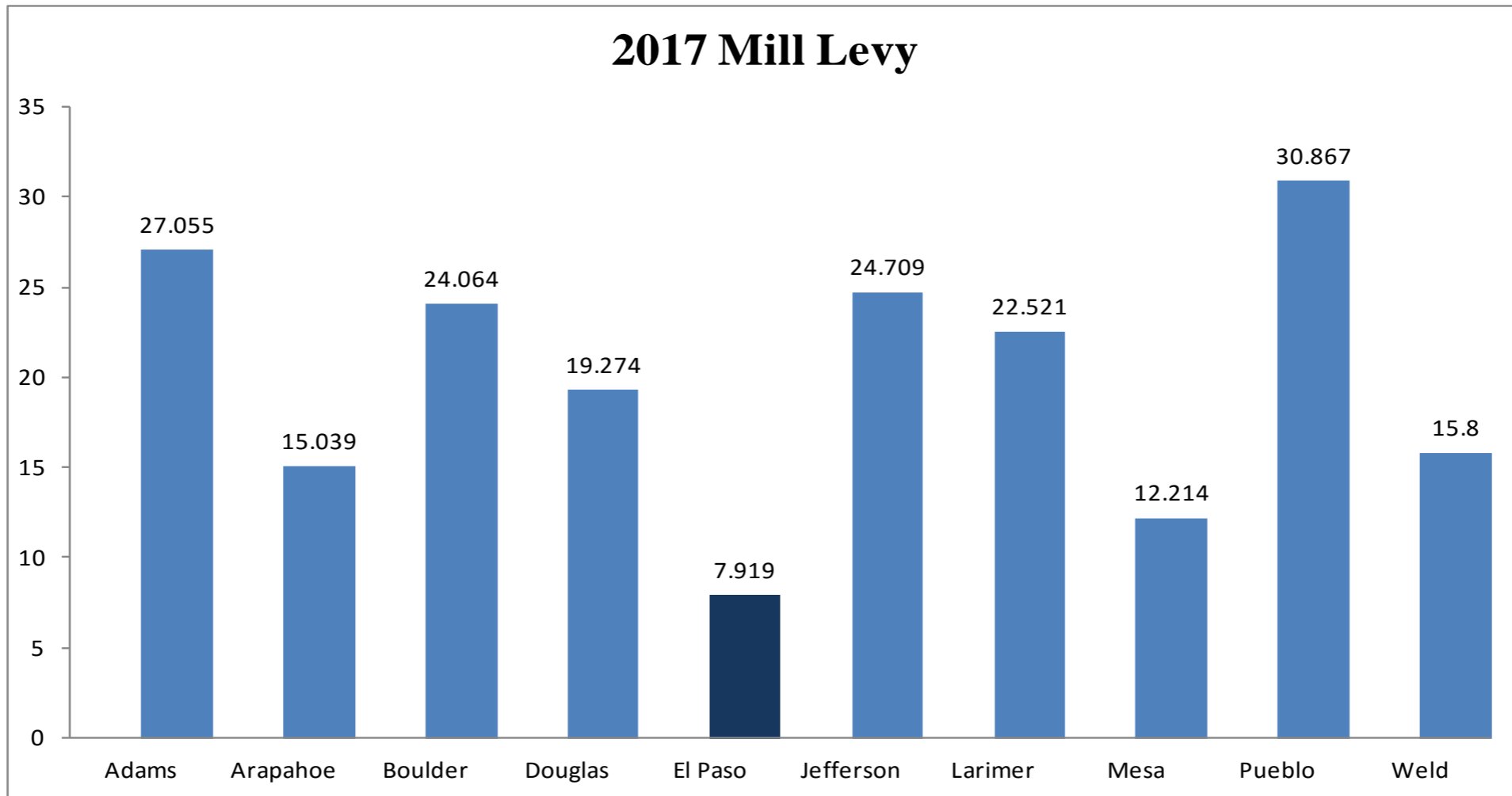


	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Discretionary Revenue	87,315,801	89,182,882	91,311,044	87,490,293	94,363,555	106,343,038	107,994,992	107,956,431	115,601,218	116,484,133
Population Estimates*	605,979	624,314	633,942	642,538	652,519	666,500	675,170	685,521	694,967	710,602
Annual Cost Per Person	\$144	\$143	\$144	\$136	\$145	\$159	\$160	\$157	\$166	\$164

*\*Estimated Population From Department of Local Affairs*

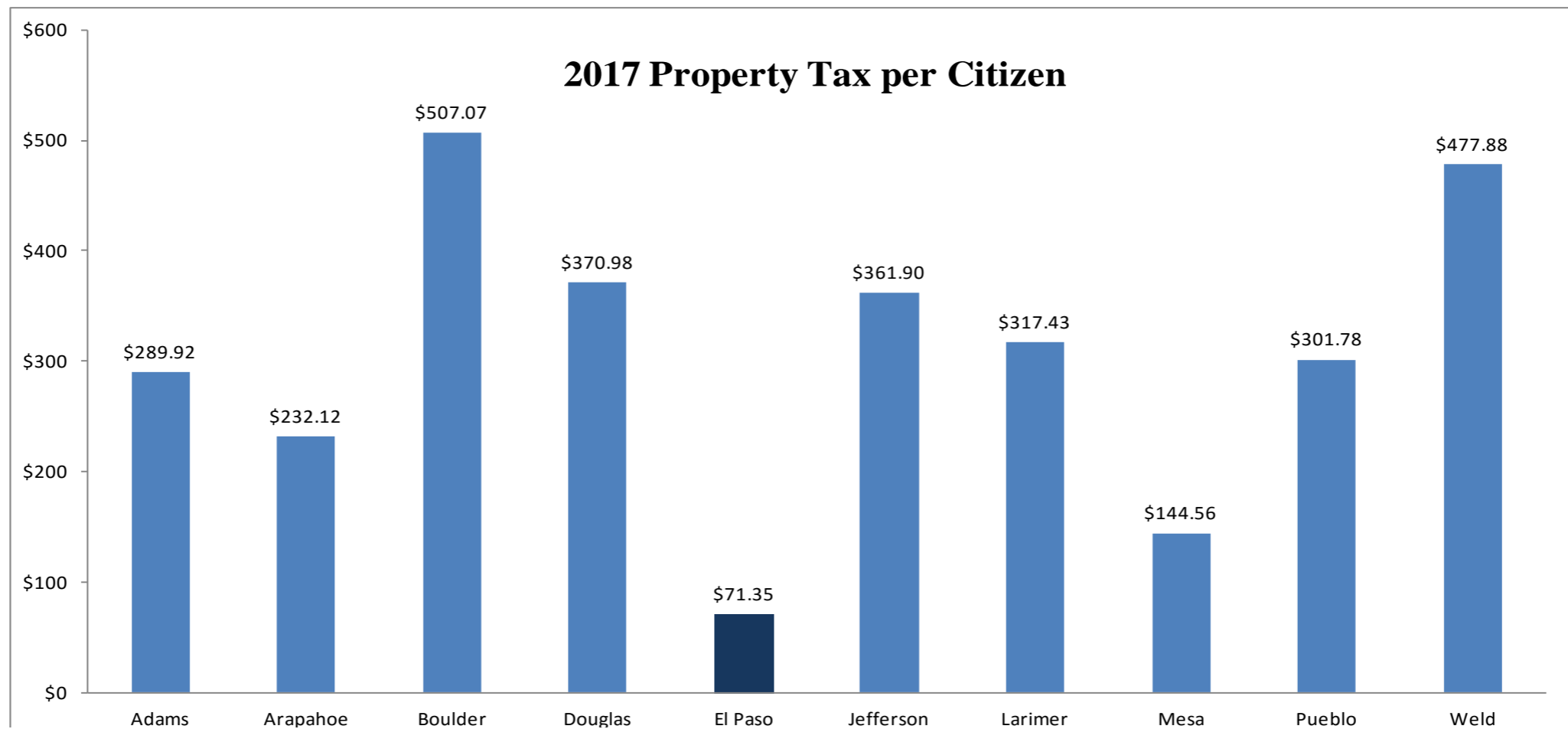


*El Paso County, Colorado*  
*Administration & Financial Services*  
*2018 Preliminary Balanced Budget*  
*Mill Levy 10-County Comparison*





*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

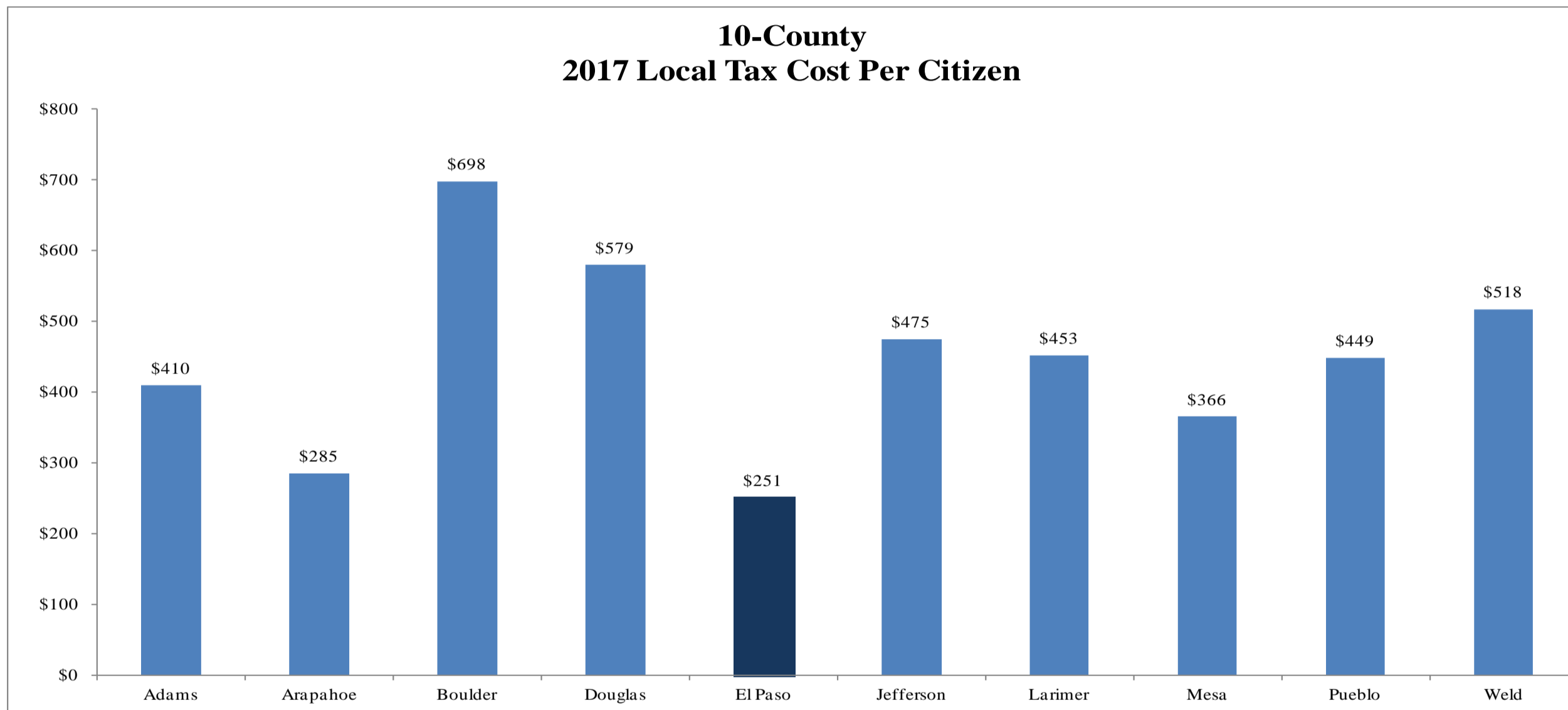
$$\begin{aligned} \text{Market Value} \times \text{Assessment Rate} &= \text{Assessment Value} \\ \text{Assessment Value} \times \text{Mill Levy} &= \text{Property Taxes} \\ \$250,000 \times .072 &= \$18,000 \times 55.649 \text{ Mills } (.055649) = \$1,001.68 \end{aligned}$$



Based on the calculation above, this household would pay \$1,001.68 in total property taxes, of which El Paso County would receive \$97.74 or 9.76% 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*



	<b>Adams</b>	<b>Arapahoe</b>	<b>Boulder</b>	<b>Douglas</b>	<b>El Paso</b>	<b>Jefferson</b>	<b>Larimer</b>	<b>Mesa</b>	<b>Pueblo</b>	<b>Weld</b>
<b>2017</b>										
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
<b>Budgeted Revenue *</b>	<b>\$204,015,000</b>	<b>\$183,405,000</b>	<b>\$224,942,000</b>	<b>\$194,036,000</b>	<b>\$174,496,000</b>	<b>\$274,819,000</b>	<b>\$153,964,000</b>	<b>\$56,491,000</b>	<b>\$74,481,000</b>	<b>\$153,777,000</b>
Population Estimates**	498,187	642,824	322,226	334,879	694,967	578,101	340,228	154,550	165,926	297,032
<b>Annual Cost Per Citizen</b>	<b>\$410</b>	<b>\$285</b>	<b>\$698</b>	<b>\$579</b>	<b>\$251</b>	<b>\$475</b>	<b>\$453</b>	<b>\$366</b>	<b>\$449</b>	<b>\$518</b>

\*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*

<b>Department/Office</b>	<b>Critical Need</b>	<b>Critical Needs- On-Going</b>	<b>Critical Needs-One-Time</b>	<b>TOTAL NEEDS</b>
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 B*

Dept/Office	Critical Needs	2018	2019	2020	2021	2022
<b>Beginning Operational Savings</b>		4,194,113	3,048,117	(5,986,036)	(15,832,760)	(10,018,903)
<b>Net Change</b>		15,486,437	15,929,657	18,833,666	28,610,961	37,505,099
TABOR OVERAGE *PROJECTED 2019-2022		(14,548,000)	(16,560,629)	(15,456,118)	(6,781,583)	0
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)
<b>Ending Operational Savings</b>		3,048,117	(5,986,036)	(15,832,760)	(10,018,903)	9,570,675



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		(11,337,713)	1,969,255	25,000	(12,200)		675,000		108,262,401
	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	<b>Net General Fund</b>	<b>129,524,916</b>	<b>9,313,275</b>	<b>0</b>	<b>(11,337,713)</b>	<b>1,969,255</b>	<b>25,000</b>	<b>1,387,977</b>	<b>(115,489)</b>	<b>685,000</b>	<b>0</b>	<b>131,452,221</b>
	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										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								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	<b>GF -Grants/Restricted</b>	<b>51,161,890</b>	<b>0</b>	<b>2,693,947</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,474,326</b>	<b>55,330,163</b>
1	<b>Total General Fund</b>	<b>180,686,806</b>	<b>9,313,275</b>	<b>2,693,947</b>	<b>(11,337,713)</b>	<b>1,969,255</b>	<b>25,000</b>	<b>1,387,977</b>	<b>(115,489)</b>	<b>685,000</b>	<b>1,474,326</b>	<b>186,782,384</b>
<b>Restricted Funds</b>												
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
<b>Partially Restricted Funds</b>												
2	Road & Bridge	17,893,464			72,197	(600,000)	(17,000)	(155,000)			298,000	17,491,661
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
		<b>322,410,278</b>	<b>11,039,738</b>	<b>2,693,947</b>	<b>(11,199,347)</b>	<b>1,369,255</b>	<b>8,000</b>	<b>1,232,977</b>	<b>(115,489)</b>	<b>685,000</b>	<b>9,050,133</b>	<b>337,174,492</b>

## 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			750,000	7,472,850
	Retirement	7,187,347			290,127	7,477,474
<b>1</b>	<b>Net General Fund</b>	<b>128,761,279</b>	<b>0</b>	<b>0</b>	<b>3,646,376</b>	<b>132,407,655</b>

## 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
<b>1</b>	<b>GF -Grants/Restricted*</b>	<b>52,365,989</b>	<b>0</b>	<b>0</b>	<b>3,191,104</b>	<b>55,557,093</b>
<b>1</b>	<b>Total General Fund</b>	<b>181,127,268</b>	<b>0</b>	<b>0</b>	<b>6,837,480</b>	<b>187,964,748</b>
<b><u>Restricted Funds</u></b>						
<b>3</b>	<b>Road &amp; Bridge Escrow</b>	<b>903,998</b>			<b>66,169</b>	<b>970,167</b>
<b>15</b>	<b>Conservation Trust</b>	<b>1,352,230</b>			<b>18,770</b>	<b>1,371,000</b>
<b>19</b>	<b>Schools' Trust Fund</b>	<b>100,000</b>				<b>100,000</b>
<b>22</b>	<b>Household Hazardous Waste Mgmt.</b>	<b>1,081,886</b>			<b>17,614</b>	<b>1,099,500</b>
<b>75</b>	<b>Local Improvement Districts-Falcon Vista</b>	<b>140,000</b>			<b>(140,000)</b>	<b>0</b>
<b><u>Partially Restricted Funds</u></b>						
<b>2</b>	<b>Road &amp; Bridge</b>	<b>19,617,695</b>			<b>(191,906)</b>	<b>19,425,789</b>
<b>4</b>	<b>Dept of Human Services</b>	<b>70,092,500</b>			<b>5,054,500</b>	<b>75,147,000</b>
<b>6</b>	<b>Community Investment</b>	<b>16,116,848</b>			<b>287,581</b>	<b>16,404,429</b>
<b>12</b>	<b>Self-Insurance</b>	<b>33,833,450</b>			<b>5,457,702</b>	<b>39,291,152</b>
		<b>324,365,875</b>	<b>0</b>	<b>0</b>	<b>17,407,910</b>	<b>341,773,785</b>

## 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
<b><u>UNRESTRICTED REVENUE</u></b>											
Sales and Use Tax	64,010,314			14,468,834	11,059,552	18,286,430					107,825,130
Property Taxes-Real Property	36,090,832	1,327,661									37,418,493
Specific Ownership Tax	5,839,255	1,200,000									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
<b>Unrestricted Revenue</b>	<b>131,452,221</b>	<b>3,091,661</b>	<b>0</b>	<b>14,468,834</b>	<b>11,059,552</b>	<b>18,371,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>178,443,698</b>
<b><u>RESTRICTED REVENUE</u></b>											
Grant / Intergovernmental	25,464,553			57,453,166	837,634	100,000	1,371,000	100,000	1,099,500	0	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
<b>Restricted Revenue</b>	<b>55,330,163</b>	<b>14,400,000</b>	<b>970,167</b>	<b>57,453,166</b>	<b>5,344,877</b>	<b>22,661,921</b>	<b>1,371,000</b>	<b>100,000</b>	<b>1,099,500</b>	<b>0</b>	<b>158,730,794</b>
	<b>186,782,384</b>	<b>17,491,661</b>	<b>970,167</b>	<b>71,922,000</b>	<b>16,404,429</b>	<b>41,033,351</b>	<b>1,371,000</b>	<b>100,000</b>	<b>1,099,500</b>	<b>0</b>	<b>337,174,492</b>
<b><u>Expenditures</u></b>											
Personnel	96,923,979	2,715,154		10,323,199		13,157,568					123,119,900
Operating	31,562,297	2,184,223		7,370,635	11,059,552	3,471,663					55,648,371
Capital	3,921,379	126,411									4,047,790
<b>Unrestricted Expenditures</b>	<b>132,407,655</b>	<b>5,025,789</b>	<b>0</b>	<b>17,693,834</b>	<b>11,059,552</b>	<b>16,629,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>182,816,061</b>
Restricted Personnel	26,173,307	7,779,519		33,520,176		17,930,822	1,180,378		378,430		86,962,632
Restricted Operating	26,306,600	6,258,285	970,167	23,932,990	5,344,877	4,731,099	190,622	100,000	721,070		68,555,709
Restricted Capital	3,077,186	362,197									3,439,383
<b>Restricted Expenditures</b>	<b>55,557,093</b>	<b>14,400,000</b>	<b>970,167</b>	<b>57,453,166</b>	<b>5,344,877</b>	<b>22,661,921</b>	<b>1,371,000</b>	<b>100,000</b>	<b>1,099,500</b>	<b>0</b>	<b>158,957,724</b>
	<b>187,964,748</b>	<b>19,425,789</b>	<b>970,167</b>	<b>75,147,000</b>	<b>16,404,429</b>	<b>39,291,152</b>	<b>1,371,000</b>	<b>100,000</b>	<b>1,099,500</b>	<b>0</b>	<b>341,773,785</b>

\* Restricted Funds



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

	January 1, 2018 Estimated Beginning Fund Balance	+	2018 Preliminary Balanced Budget Revenues	-	2018 Preliminary Balanced Budget Expenditures	=	December 31, 2018 Estimated Available Fund Balance	Estimated Restricted Fund Balance	Estimated Available Fund Balance
General Fund -Net-UR	\$7,085,065		\$131,452,221		(\$132,407,655)		\$6,129,632	\$6,129,632	\$0
Legally Required TABOR Reserve	6,689,351		0		0		6,689,351	6,689,351	0
Board Emergency Reserve - General Fund	500,000		0		0		500,000	500,000	0
General Fund -RES*	15,613,626		55,330,163		(55,557,093)		15,386,696	15,386,696	0
<b>Total General Fund</b>	<b>\$29,888,042</b>		<b>\$186,782,384</b>		<b>(\$187,964,748)</b>		<b>\$28,705,679</b>	<b>\$28,705,679</b>	<b>\$0</b>
<b>Restricted Funds</b>									
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
<b>Partially Restricted Funds</b>									
Road & Bridge	\$9,563,055		\$17,491,661		(\$19,425,789)		\$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
<b>Total</b>	<b>\$54,032,016</b>		<b>\$337,174,492</b>		<b>(\$341,773,785)</b>		<b>\$49,432,724</b>	<b>\$49,432,724</b>	<b>\$0</b>

## 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	36,090,832	5,839,255	300,000	572,000	175,000	1,275,000	0	108,262,401
	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	<b>Net General Fund</b>	<b>64,010,314</b>	<b>0</b>	<b>36,090,832</b>	<b>5,839,255</b>	<b>300,000</b>	<b>21,112,900</b>	<b>2,803,920</b>	<b>1,295,000</b>	<b>0</b>	<b>131,452,221</b>
	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	<b>GF -Grants/Restricted</b>	<b>0</b>	<b>24,811,060</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,519,103</b>	<b>55,330,163</b>
1	<b>Total General Fund</b>	<b>64,010,314</b>	<b>24,811,060</b>	<b>36,090,832</b>	<b>5,839,255</b>	<b>300,000</b>	<b>21,112,900</b>	<b>2,803,920</b>	<b>1,295,000</b>	<b>30,519,103</b>	<b>186,782,384</b>
<b>Restricted Funds</b>											
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
<b>Partially Restricted Funds</b>											
2	Road & Bridge	0	0	1,327,661	1,200,000	64,000	500,000	0	0	14,400,000	17,491,661
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
		<b>107,825,130</b>	<b>24,811,060</b>	<b>38,388,660</b>	<b>7,039,255</b>	<b>364,000</b>	<b>21,612,900</b>	<b>2,803,920</b>	<b>1,380,000</b>	<b>132,949,567</b>	<b>337,174,492</b>



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

<b>Fund</b>	<b>Department</b>	<b>Personnel</b>	<b>Personnel Intergovernmental Reimbursements</b>	<b>Operating</b>	<b>Capital</b>	<b>Operating Intergovernmental Reimbursements</b>	<b>2018 Preliminary Balanced Budget</b>
<b>1</b>	Board of County Commissioners - Admin	721,444	0	64,766	0	0	<b>786,210</b>
	Board of Equalization	9,551	0	29,964	0	0	<b>39,515</b>
	ADM- HR/Risk Mgmt	1,093,962	0	304,500	0	0	<b>1,398,462</b>
	ADM- Admin & Fin Svcs/Budget, Finance & PIO	5,056,121	(2,624,625)	166,120	0	(58,744)	<b>2,538,872</b>
	County Wide Support	4,345,779	(1,000,000)	886,754	0	(1,740,110)	<b>2,492,423</b>
	Employee Benefits	341,370	(341,370)	40,177	0	(40,177)	<b>0</b>
	Procurement & Contracts	620,438	(58,931)	19,772	0	0	<b>581,279</b>
	ADM- Planning & Community Development	1,872,424	(2,129)	486,934	0	0	<b>2,357,229</b>
	ADM- Community Services - Parks	1,167,006	(45,021)	659,036	0	(78,000)	<b>1,703,021</b>
	CSU Administration	126,257	(17,000)	66,050	0	0	<b>175,307</b>
	Environmental Services	277,034	0	96,650	0	0	<b>373,684</b>
	Veteran Services	411,208	0	27,174	0	0	<b>438,382</b>
	ADM- Public Works- Security	1,991,871	(562,171)	130,669	0	(112,197)	<b>1,448,172</b>
	Facilities Management	2,612,447	(51,326)	7,258,329	294,653	(1,597,715)	<b>8,516,388</b>
	ADM- Information Technology	5,524,327	(388,723)	8,559,446	150,000	(2,300,000)	<b>11,545,050</b>
	County Attorney-GF	1,194,134	(180,345)	169,391	0	0	<b>1,183,180</b>
	Health Department Support	0	0	3,367,167	0	0	<b>3,367,167</b>
	Clerk & Recorder	6,766,549	(983,856)	2,859,369	0	(57,600)	<b>8,584,462</b>
	Treasurer	1,059,263	0	192,666	0	0	<b>1,251,929</b>
	Assessor	3,588,020	0	200,525	0	0	<b>3,788,545</b>
	Coroner	2,179,085	0	295,534	0	0	<b>2,474,619</b>
	Surveyor	6,129	0	3,000	0	0	<b>9,129</b>
	District Attorney	14,211,005	(1,042,317)	527,047	0	0	<b>13,695,735</b>
	Sheriff's Office	43,480,176	(3,733,674)	8,962,069	0	0	<b>48,708,571</b>
	Public Trustee	417,960	(417,960)	0	0	0	<b>0</b>
	Fleet	1,822,393	0	2,173,731	3,476,726	0	<b>7,472,850</b>
	Retirement	12,104,089	(4,626,615)	0	0	0	<b>7,477,474</b>
	Retirement Admin/Pension Trust	251,588	(251,588)	0	0	0	<b>0</b>
<b>1</b>	<b>Net General Fund</b>	<b>113,251,630</b>	<b>(16,327,651)</b>	<b>37,546,840</b>	<b>3,921,379</b>	<b>(5,984,543)</b>	<b>132,407,655</b>

## 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
<b>1</b>	<b>GF - Grants/Restricted</b>	<b>27,795,158</b>	<b>(1,621,851)</b>	<b>26,454,351</b>	<b>3,077,186</b>	<b>(147,751)</b>	<b>55,557,093</b>
<b>1</b>	<b>Total General Fund</b>	<b>141,046,788</b>	<b>(17,949,502)</b>	<b>64,001,191</b>	<b>6,998,565</b>	<b>(6,132,294)</b>	<b>187,964,748</b>
<b>Restricted Funds</b>							
<b>3</b>	<b>Road &amp; Bridge Escrow</b>	<b>0</b>	<b>0</b>	<b>970,167</b>	<b>0</b>	<b>0</b>	<b>970,167</b>
<b>15</b>	<b>Conservation Trust</b>	<b>1,180,378</b>	<b>0</b>	<b>190,622</b>	<b>0</b>	<b>0</b>	<b>1,371,000</b>
<b>19</b>	<b>Schools' Trust Fund</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>
<b>22</b>	<b>Household Hazardous Waste Mgmt.</b>	<b>378,430</b>	<b>0</b>	<b>721,070</b>	<b>0</b>	<b>0</b>	<b>1,099,500</b>
<b>75</b>	<b>Local Improve. Districts-Falcon Vista</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Partially Restricted Funds</b>							
<b>2</b>	<b>Road &amp; Bridge</b>	<b>10,494,673</b>	<b>0</b>	<b>8,532,508</b>	<b>488,608</b>	<b>(90,000)</b>	<b>19,425,789</b>
<b>4</b>	<b>Dept of Human Services</b>	<b>43,843,375</b>	<b>0</b>	<b>31,303,625</b>	<b>0</b>	<b>0</b>	<b>75,147,000</b>
<b>6</b>	<b>Community Investment</b>	<b>0</b>	<b>0</b>	<b>16,404,429</b>	<b>0</b>	<b>0</b>	<b>16,404,429</b>
<b>12</b>	<b>Self Insurance</b>	<b>31,088,390</b>	<b>0</b>	<b>8,202,762</b>	<b>0</b>	<b>0</b>	<b>39,291,152</b>
		<b>228,032,034</b>	<b>(17,949,502)</b>	<b>130,426,374</b>	<b>7,487,173</b>	<b>(6,222,294)</b>	<b>341,773,785</b>