



EL PASO COUNTY



2020 PRELIMINARY BALANCED BUDGET

PRESENTED OCTOBER 3, 2019



El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget

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Section I – Budget Analysis



El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget



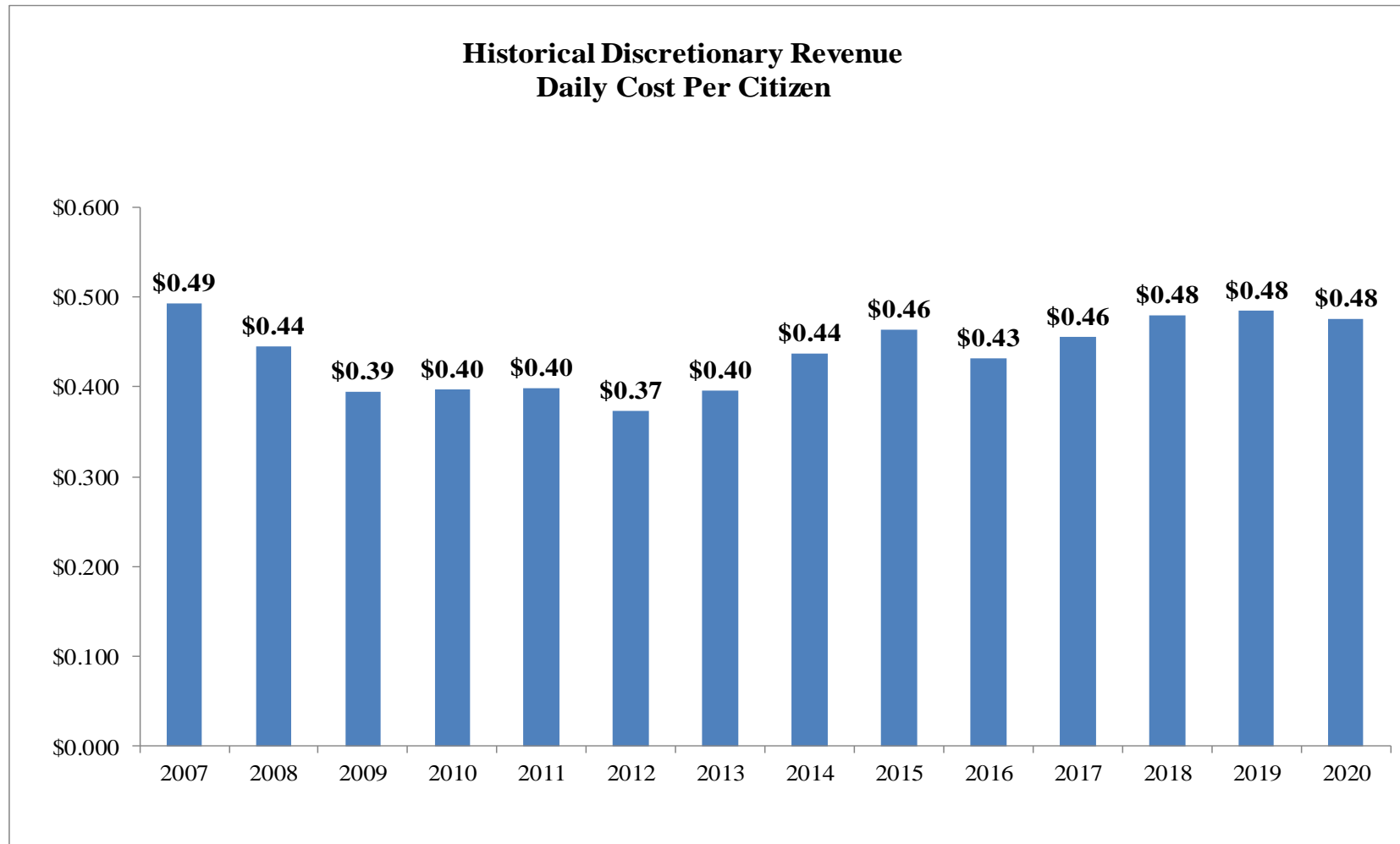
El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget
Discretionary Revenue to Provide Core Services

2020 Preliminary Balanced Budget Revenue Sources & Uses	
Sales & Use Tax	\$118,198,067
Sales & Use Tax- Voter Restricted for Public Safety	\$27,093,863
Property Tax	54,884,830
Specific Ownership Tax	7,182,997
Other Taxes/Payment in Lieu of Taxes	349,000
Elected Office Revenue (Fees)	19,401,250
Parking & Parks and Recreation Fees	430,000
General and Road & Bridge Fees	2,786,500
Unrestricted Intergovernmental	2,484,400
Rent Revenue/Other Revenue	3,348,000
Other Legally Restricted Revenue Sources	\$147,372,778
2020 Revenue Sources	\$383,531,685
Less: Voter Restricted Public Safety Sales & Use Tax	(\$27,093,863)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$1,107,394)
Less: Other Legally Restricted Revenue Sources	(\$147,372,778)
2020 Discretionary Revenue Sources	\$207,957,650
<u>Less: Legally Restricted Uses</u>	
Road & Bridge/Fleet Operations	\$17,770,053
Dept. of Human Services - Local Required Match	\$18,705,563
Annual Lease Obligation/Major Capital Projects	\$11,222,140
Employee Benefits & Retirement	\$32,482,882
Less: Legally Restricted Uses	\$80,180,638
2020 Discretionary Revenue to Provide Core Services*	\$127,777,012

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



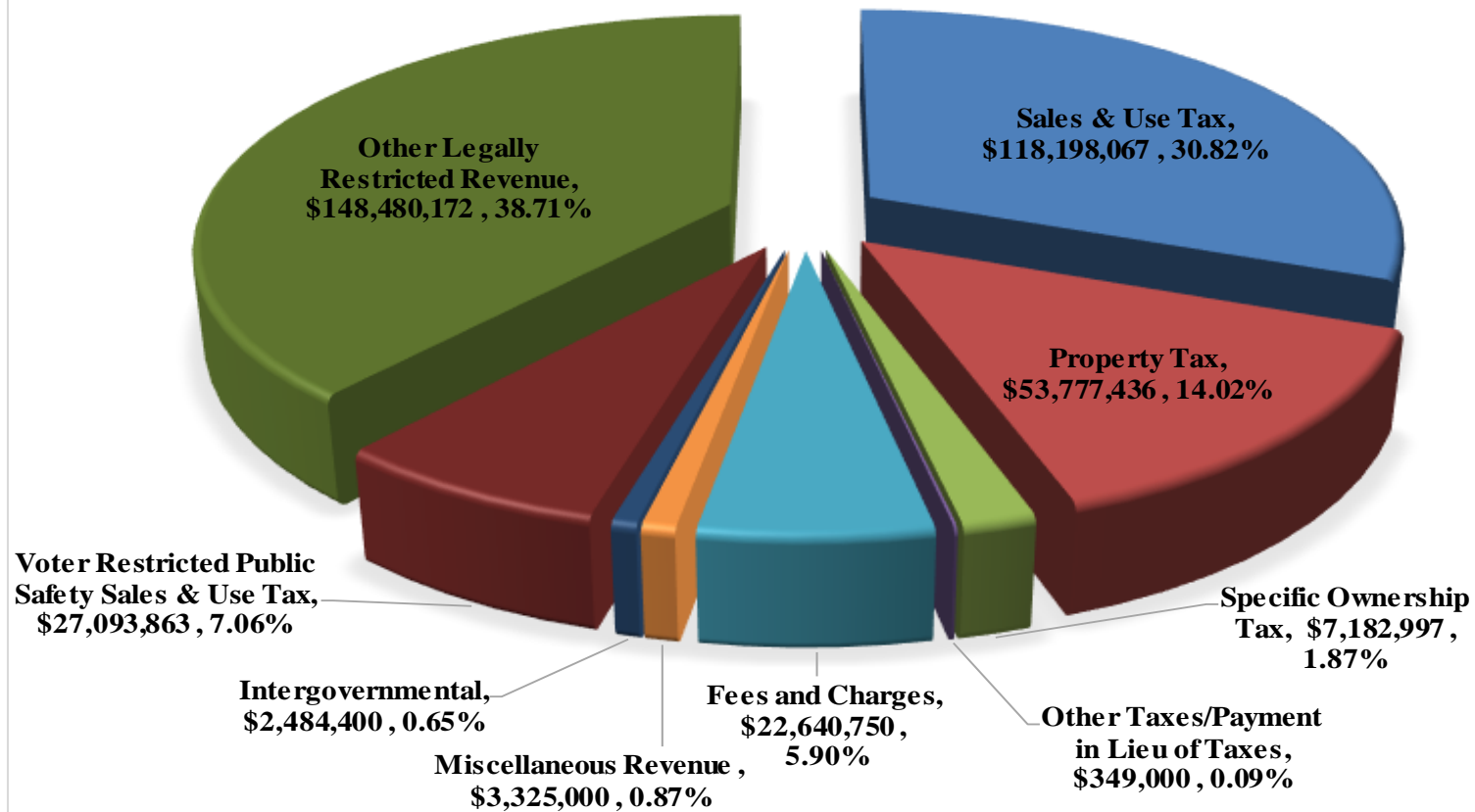
El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget
Historical Discretionary Revenue - Daily Cost per Citizen
Funding Core County Services





El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget

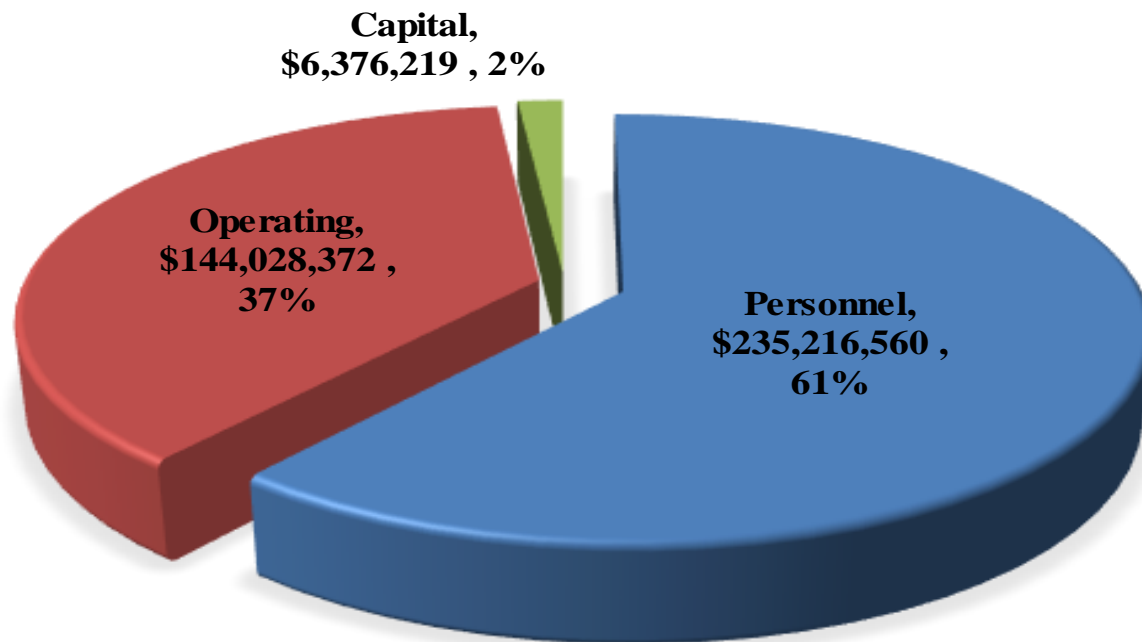
**2020 PRELIMINARY BALANCED BUDGET
REVENUE BY MAJOR CATEGORY \$383,531,685**





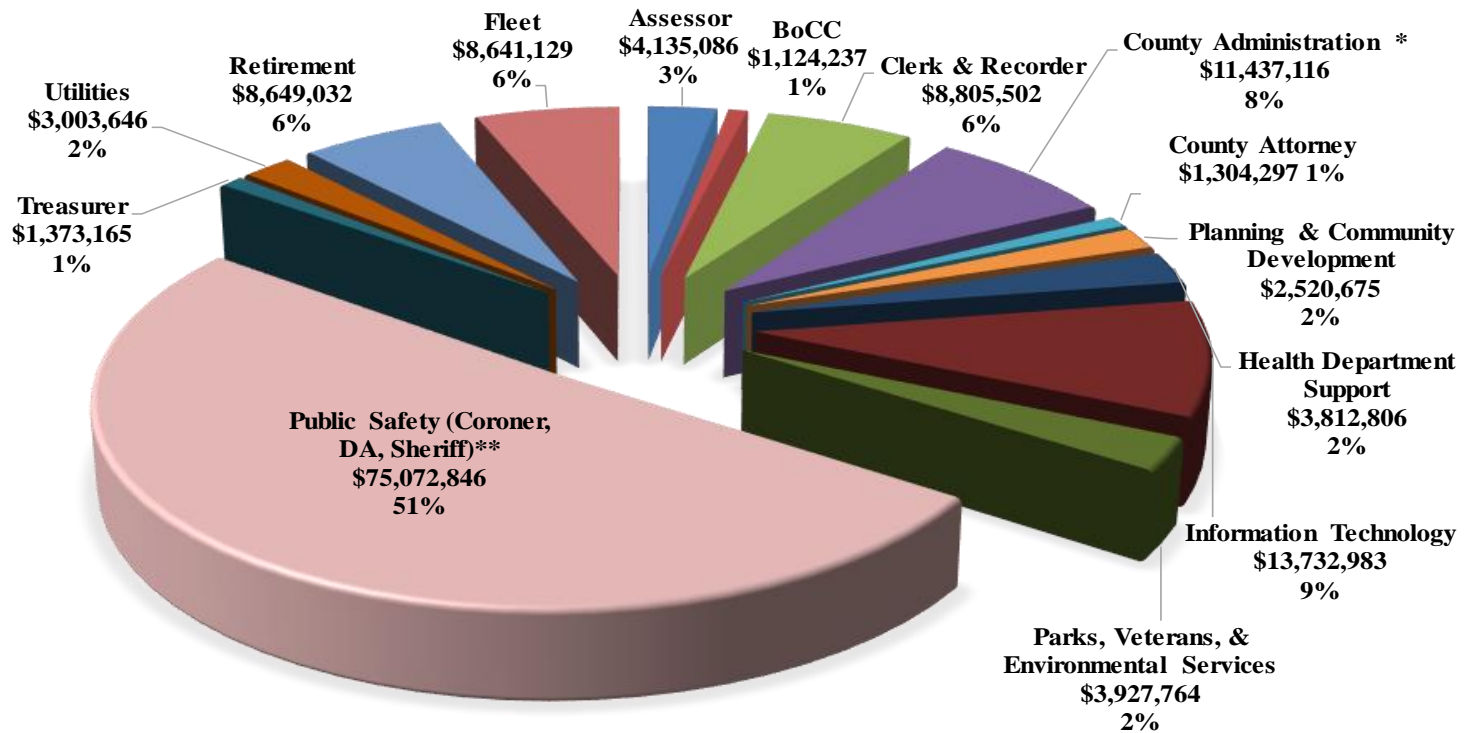
El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget

**2020 PRELIMINARY BALANCED BUDGET
EXPENDITURES BY MAJOR CATEGORY \$385,621,151**





2020 PRELIMINARY BALANCED BUDGET
GF UNRESTRICTED EXPENDITURES BY FUNCTION
\$147,540,284

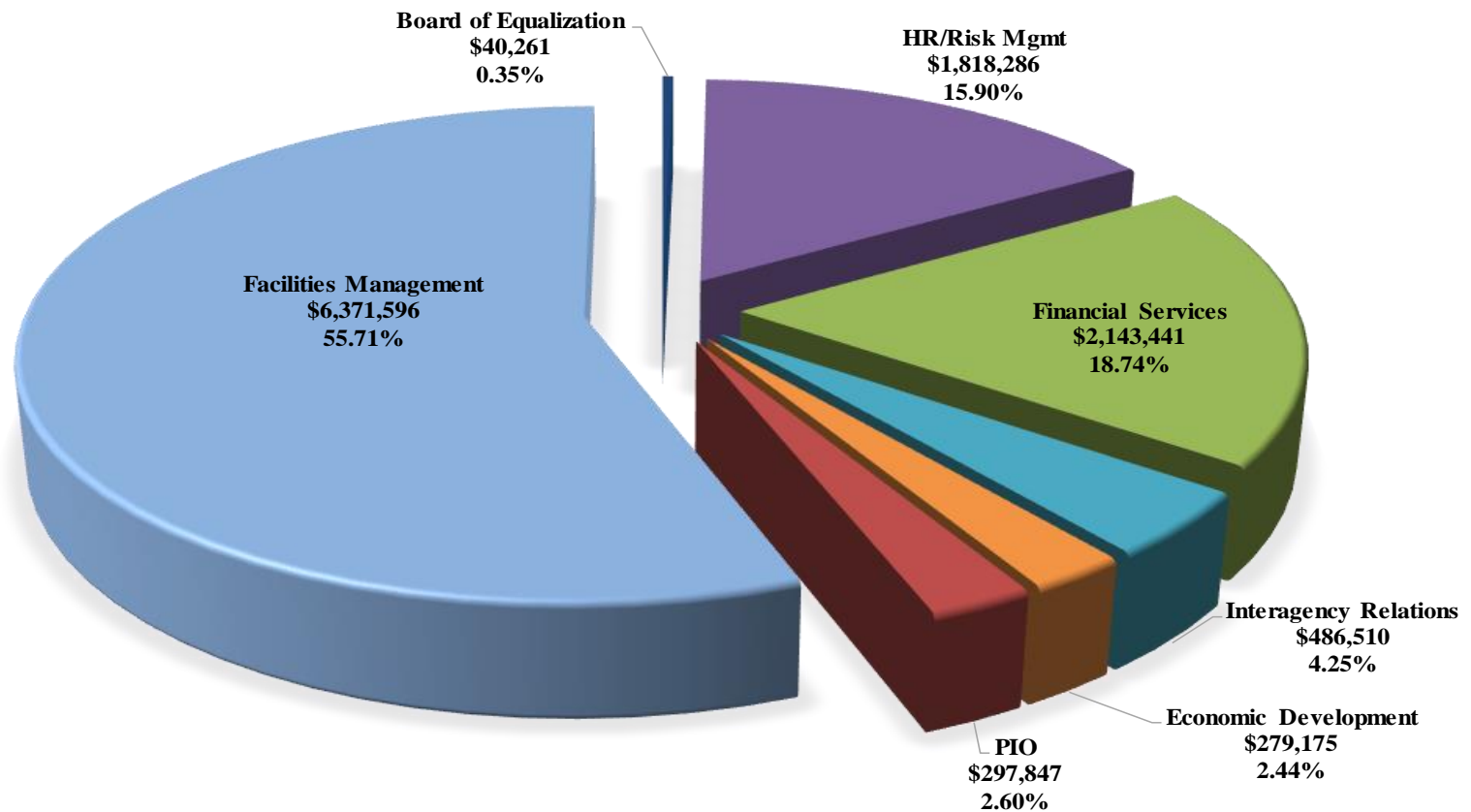


* Please see breakdown of County Administration on Page 6

** Please see breakdown of Public Safety on Page 7



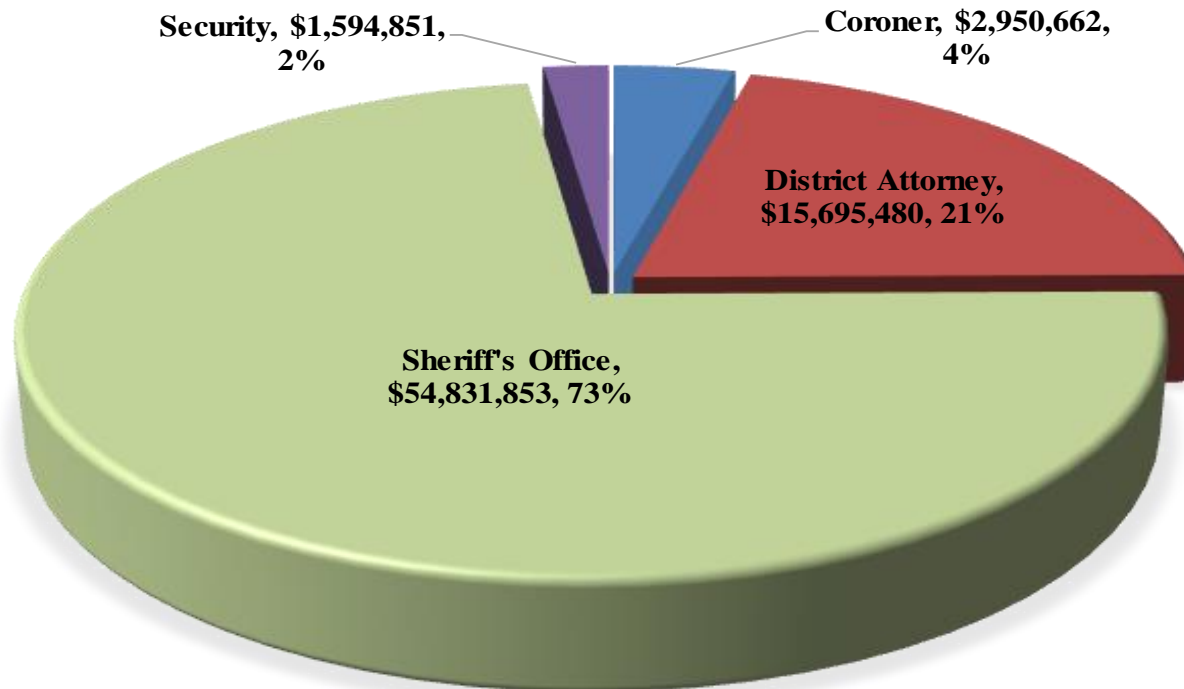
2020 PRELIMINARY BALANCED BUDGET
GF UNRESTRICTED EXPENDITURES - COUNTY ADMINISTRATION
\$11,437,116





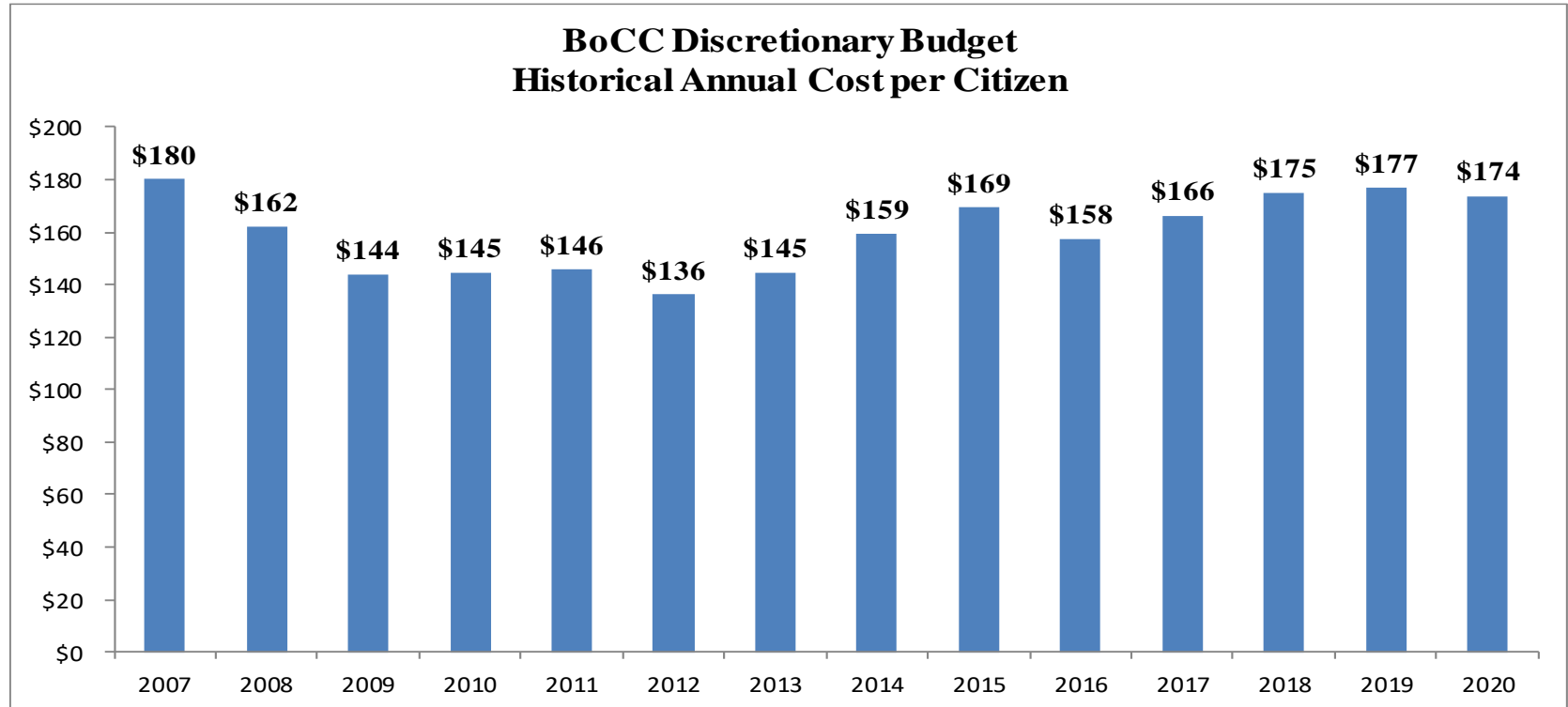
El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget
Public Safety - Expenditure Budgets

2020 PRELIMINARY BALANCED BUDGET
GF UNRESTRICTED EXPENDITURES PUBLIC SAFETY
\$75,072,846





El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget
Unrestricted General Fund - Annual Cost per Citizen
Funding Core County Services

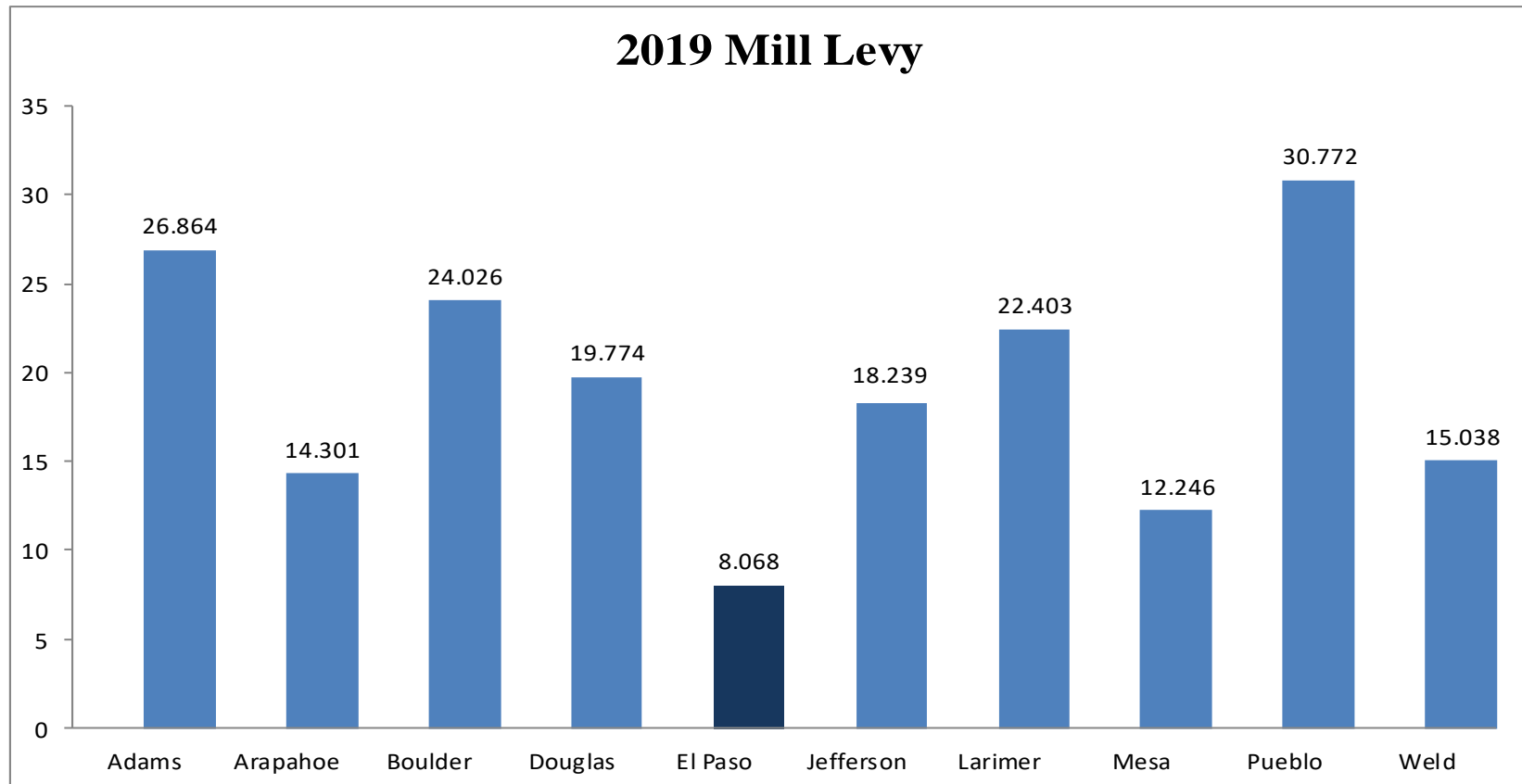


	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Discretionary Revenue	\$105.8	\$96.9	\$87.3	\$90.4	\$92.3	\$87.5	\$94.4	\$106.3	\$114.3	\$108.0	\$115.6	\$124.5	\$128.1	\$127.8
Population Estimates*	587,590	597,249	605,979	624,314	633,942	642,538	652,519	666,500	675,170	685,521	694,967	710,602	723,994	735,176
Annual Cost Per Person	\$180	\$162	\$144	\$145	\$146	\$136	\$145	\$159	\$169	\$158	\$166	\$175	\$177	\$174
Consumer Price Index (CPI)	2.2%	3.9%	-0.6%	1.9%	3.7%	1.9%	2.8%	2.8%	1.2%	2.8%	3.4%	2.7%	3.1%	

**Estimated Population & CPI From Department of Local Affairs*

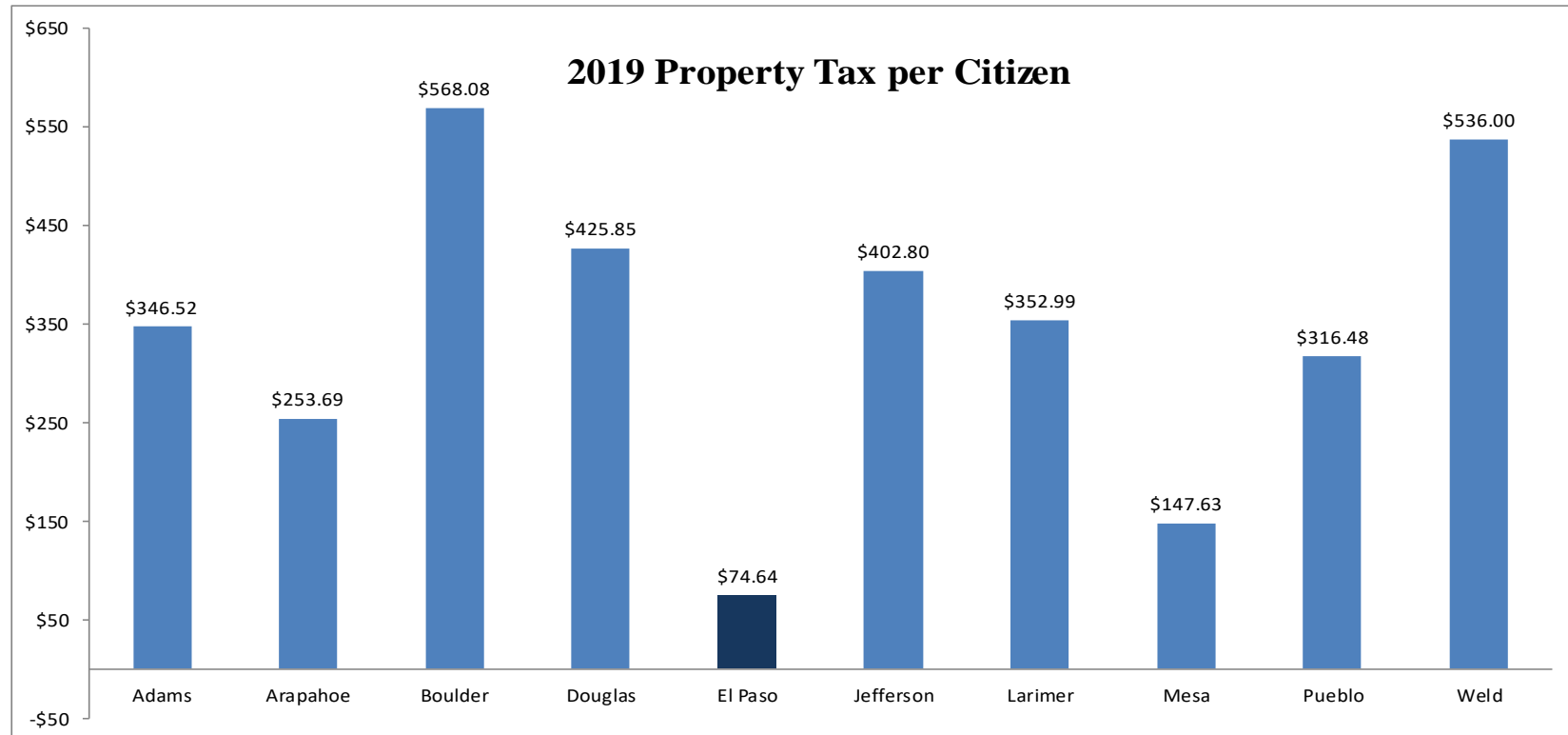


El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget
Mill Levy 10-County Comparison





El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget
Property Tax Per Citizen 10-County Comparison





*El Paso County, Colorado
Financial Services/Budget
2020 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 7.15% 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.

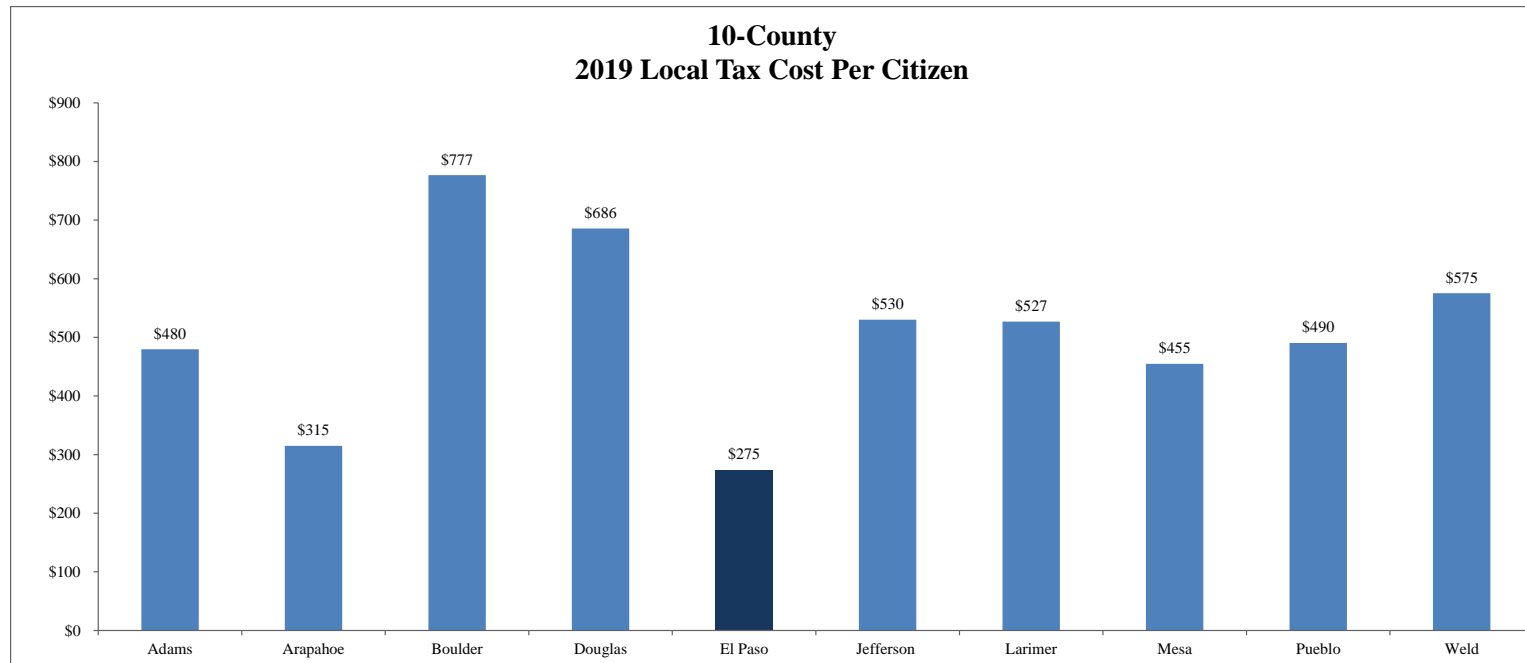
$$\begin{aligned} \text{Market Value} \times \text{Assessment Rate} &= \text{Assessment Value} \\ \text{Assessment Value} \times \text{Mill Levy} &= \text{Property Taxes} \\ \$300,000 \times .0715 &= \$21,450 \times 73.375 \text{ Mills } (.073375) = \$1,573.89 \end{aligned}$$



Based on the calculation above, this particular household would pay \$1,573.89 in total property taxes, of which El Paso County would receive \$169.52 or 10.77% of the total property tax collected.



El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget
Local Tax Cost Per Citizen 10-County Comparison



	Adams	Arapahoe	Boulder	Douglas	El Paso	Jefferson	Larimer	Mesa	Pueblo	Weld
2019										
Sales Tax	\$52,037,000	\$27,973,000	\$58,716,000	\$73,078,000	\$137,178,000	\$53,240,300	\$50,242,000	\$42,550,000	\$22,121,000	\$0
Property Tax	\$174,429,000	\$163,190,000	\$187,150,000	\$147,064,000	\$54,041,000	\$230,282,600	\$125,010,000	\$22,425,000	\$52,677,000	\$173,539,000
Specific Ownership Tax	\$14,979,000	\$11,335,000	\$9,925,000	\$16,626,000	\$7,459,000	\$19,493,000	\$11,383,000	\$3,361,000	\$5,119,000	\$11,200,000
Other Taxes	\$0	\$0	\$50,000	\$0	\$85,000	\$0	\$0	\$742,000	\$1,701,000	\$1,570,000
Budgeted Revenue *	\$241,445,000	\$202,498,000	\$255,841,000	\$236,768,000	\$198,763,000	\$303,015,900	\$186,635,000	\$69,078,000	\$81,618,000	\$186,309,000
Population Estimates**	503,375	643,257	329,445	345,342	723,994	571,711	354,144	151,900	166,447	323,765
Annual Cost Per Citizen	\$480	\$315	\$777	\$686	\$275	\$530	\$527	\$455	\$490	\$575

*2019 Budgeted Data from 2019 10-County Data Book

**Estimated Population From Department of Local Affairs

***Jefferson County 2019 Budget Book



El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget
Financial Roadmap 2020-2024 (as of October 2, 2019)

Proposed Target is \$5,000,000

RESERVE STRATEGY						
	2019 Budget (Excess from 2018)	2020 Budget (Excess from 2019)	2021 Budget (Excess from 2020)	2022 Budget (Excess from 2021)	2023 Budget (Excess from 2022)	2024 Budget (Excess from 2023)
<i>Rolling Balance</i>	<i>1,546,771</i>	<i>796,363</i>	<i>546,363</i>	<i>2,746,363</i>	<i>4,796,363</i>	<i>5,000,000</i>
General Fund Underspending	2,381,140	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
General Fund Unanticipated Revenue	1,893,530	2,500,000	1,000,000	1,000,000	1,000,000	1,000,000
Use of Emergency Reserve	(1,000,000)					
Other Sources/Uses		(1,000,000)	(50,000)	(200,000)	(2,046,363)	(2,250,000)
TABOR Overage	(4,025,078)	(3,000,000)	0	0	0	0
<i>Rolling Reserve Balance</i>	<i>796,363</i>	<i>546,363</i>	<i>2,746,363</i>	<i>4,796,363</i>	<i>5,000,000</i>	<i>5,000,000</i>



El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget
Financial Roadmap 2020-2024

OPERATIONAL STRATEGY						
Dept/Office	Critical Needs	2020	2021	2022	2023	2024
Beginning Operational Savings		2,522,979	37,688	76,631	162,440	3,717,025
Revenues		149,092,251	154,417,612	161,607,499	165,293,329	170,898,066
Expenditures		(147,540,284)	(144,115,514)	(145,163,514)	(145,178,514)	(146,248,698)
Invest in High Impact Road Infrastructure	Additional On-Going (2016-2019 Increase of \$10.8M)		(500,000)	(4,200,000)	(5,200,000)	(5,200,000)
Other Sources/Uses		1,350,000	50,000	200,000	2,046,363	2,250,000
Countywide - Invest in Human Capital	1.5% Allocation of Personnel Budgets*	(1,795,719)	(1,795,719)	(1,795,719)	(1,795,719)	(1,795,719)
Countywide - Invest in Human Capital	Future Impacts of 2020 Personnel Budget Allocation*		(53,872)	(53,872)	(53,872)	(53,872)
Countywide - Invest in Human Capital	Equity Adjustments (1%) - 2021					
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2021		(2,613,806)	(2,613,806)	(2,613,806)	(2,613,806)
Countywide - Invest in Human Capital	Equity Adjustments (1%) - 2022					
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2022			(2,692,220)	(2,692,220)	(2,692,220)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2023				(2,772,849)	(2,772,849)
Countywide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2024					(2,828,306)
Board of County Commissioners	Statutory Pay Increase w/FICA, Retirement		(45,921)	(45,921)	(75,163)	(75,163)
Countywide Elected Officials	Statutory Pay Increase w/FICA, Retirement				(78,013)	(78,013)
Community Services - Parks	Dedicated Forest Management Funds	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Community Services - Parks	Major Maintenance Funds	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Community Services - Parks	Park Maintenance Positions (4)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Community Services - Parks	Parks Capital Improvements		(750,000)	(750,000)	(750,000)	(750,000)
Community Services-Veterans' Services	Office Staff Expansion-Mt Carmel (2) and Ops	(126,519)	(83,889)	(83,889)	(83,889)	(83,889)
Community Services	Criminal Justice Support/Pretrial & Northern Nature Center Staffing	(147,700)	(137,700)	(137,700)	(356,013)	(306,013)
County Attorney	2 Attorneys, 2 Paralegals & \$15,000 start up IT	(74,230)	(213,960)	(345,960)	(345,960)	(345,960)
Countywide Facility Needs	Major Facility Improvements (one-time amounts)	(250,000)	(250,000)	(1,000,000)	(1,000,000)	(1,000,000)
Countywide Facility Needs	ADA Requirements (one-time amounts)	(300,000)				
Countywide Facility Needs	Facility Critical Needs	(838,000)	(1,329,199)			
Countywide	Grant match funds, Next Gen ASR/TRS System/ERP Replacement		(550,000)	(550,000)	(550,000)	(5,550,000)
Countywide	Humane Society Contract Increase	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)
District Attorney	Critical Needs Support*	(700,000)	(700,000)	(700,000)	(700,000)	(700,000)
Human Resources & Risk Management	NeoGov Onboard Module		(34,000)	(34,000)	(34,000)	(34,000)
Planning & Community Development	Staffing/address current and proj devpt workload -1PT & 1 FTE	(110,089)	(110,089)	(110,089)	(110,089)	(110,089)
Public Health	Increase for County Support to Public Health		(250,000)	(400,000)	(800,000)	(800,000)
Public Works - Fleet	Diesel Station/Hydraulic Lift/Light Fleet Replacements	(800,000)	(650,000)	(800,000)	(600,000)	(600,000)
Total Funded Critical Needs		(4,037,257)	(10,263,155)	(16,358,176)	(18,810,230)	(26,384,899)
Ending Operational Savings after previously considered items		37,688	76,631	162,440	1,467,025	1,981,494

*1.5% personnel budget allocation excluding DA's Office. DA provided lump sum for 2020 for all critical needs.



El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget
Financial Roadmap 2020-2024

2020 REQUESTED CRITICAL NEEDS:		2020	2021	2022	2023	2024
Countywide	Countywide support for grant match funds		(150,000)	(150,000)	(150,000)	(150,000)
Countywide	ASR/TRS Next Gen Annual Support & Maintenance ASR/TRS/IT		(400,000)	(400,000)	(400,000)	(400,000)
Countywide	Humane Society Contract Increase	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)
Community Services - Criminal Justice Plng	General Support	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Community Services - Parks	Black Forest Northern Nature Center - 2 FTEs				(218,313)	(168,313)
Community Services - Pretrial Svcs	Staff Expansion (2 FTEs)	(135,700)	(125,700)	(125,700)	(125,700)	(125,700)
Clerk & Recorder	Kronos System Upgrade for Elections Department	(125,000)	(5,000)	(5,000)	(5,000)	(5,000)
Clerk & Recorder	2 FTEs for Motor Vehicle Phone Bank-2	(107,076)	(107,076)	(107,076)	(107,076)	(107,076)
Clerk & Recorder	Phone Bank System Upgrade	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)
Clerk & Recorder	Implementation of 8 State computers for CSC, Union, Powers	(10,400)				
District Attorney	New Court House Div (2 DDAs and 1 Legal Asst)-3	(156,627)				
District Attorney	Deputy DA for County Court	(100,842)	(94,042)	(94,042)	(94,042)	(94,042)
District Attorney	Administrative Assistant - Investigations -1	(64,963)	(60,385)	(60,385)	(60,385)	(60,385)
District Attorney	Redesign 1st Floor Russell Building Space	(576,211)				
District Attorney	Body Worn Camera Clerks-2	(115,852)	(106,696)	(106,696)	(106,696)	(106,696)
Facilities & Strategic Infrastructure	Judicial Building - Modernize S. Tower Elevators #8&9	(1,094,000)				
Facilities & Strategic Infrastructure	Central Utility Plant - Cooling Tower Media	(26,000)				
Facilities & Strategic Infrastructure	Central Utility Plant - Overhaul Chiller #1	(65,000)				
Facilities & Strategic Infrastructure	Criminal Justice Center - Replace Rooftop Unit 2J	(75,000)				
Facilities & Strategic Infrastructure	Sheriff Office & Metro Jail - Roof Replacement	(238,000)				
Facilities & Strategic Infrastructure	EPC Office of the Sheriff - Replace Air Handler Units	(609,199)				
Facilities & Strategic Infrastructure - ADA	Fair & Events Complex - Parking	(130,000)				
Facilities & Strategic Infrastructure - ADA	Judicial - Courtroom accessibility & RR connection	(57,200)				
Facilities & Strategic Infrastructure - ADA	Pikes Peak Center - Complete 2019 work Audio, RR access	(170,885)				
Financial Services	Integrate Financial/HRIS/Transparency Systems			(3,423,250)	(423,250)	(423,250)
Human Resources & Risk Management	Compliance FTE for Additional State Law Requirements - 1 FTE	(77,616)	(75,116)	(75,116)	(75,116)	(75,116)
Human Resources & Risk Management	NeoGov Onboard Module		(34,000)	(34,000)	(34,000)	(34,000)
Planning & Comm Development	Staffing/address current and proj devpt workload -1PT & 1 FTE	(110,089)	(110,089)	(110,089)	(110,089)	(110,089)
Public Works - Fleet	Akers - Diesel Exhaust Fluid Stations	(150,000)				
Public Works - Fleet	Hydraulic Lift Replacement	(200,000)	(200,000)	(200,000)		
Public Works - Fleet	Light Fleet Replacement	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
Total 2020 Requested Critical Needs		(5,187,660)	(2,260,104)	(5,683,354)	(2,701,667)	(2,651,667)

Section II – Budget Changes (from 2019 to 2020)



*El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget*

El Paso County, Colorado
Changes to Revenue Budget 2019 to 2020

		2019		Voter		Specific			Inter-	Other		2020
		Original	Sales & Use	Restricted	Property	Ownership	Other	Fees and	governmental	Revenue/	Restricted	Preliminary
Department		Adopted	Tax	Sales & Use Tax	Tax	Tax	Taxes	Charges	Revenues	Misc	Revenue	Balanced
		Budget										Budget
1	Administrative Services	119,766,782	2,613,563		476,711	(3,229,033)	0	70,500	70,000	1,315,000		121,083,523
	Security - Parking Structure	205,000						0				205,000
	Facilities Management	15,000						0		0		15,000
	Parks & Leisure Services	225,000						0				225,000
	Information Technology	7,000						1,000				8,000
	Veteran Services	29,400							2,500			31,900
	Planning & Community Development	1,800,000						20,000				1,820,000
	Assessor	24,000						(2,000)				22,000
	Clerk & Recorder	11,650,000						250,000				11,900,000
	Coroner	537,500						30,500	(2,500)			565,500
	Sheriff's Office	4,859,000						37,750	(7,500)			4,889,250
	Surveyor	1,000						1,000				2,000
	Treasurer	3,860,000						240,000				4,100,000
	Public Trustee	115,000						85,000				200,000
1	Net General Fund	143,094,682	2,613,563	0	476,711	(3,229,033)	0	733,750	62,500	1,315,000	0	145,067,173
	Restricted Facilities	1,297,367									(1,122,192)	175,175
	Restricted Parks & Environ Svcs	601,800									(45,800)	556,000
	Justice Services/Community Outreach	8,043,489									1,258,445	9,301,934
	Colorado Alt Sentencing Program (CASP)	71,000									(5,000)	66,000
	Admin Restricted - Use Tax, Cable & P-Card	1,975,000									0	1,975,000
	Clerk & Recorder	2,600,000									0	2,600,000
	District Attorney	953,977									60,424	1,014,401
	Sheriff's Office	1,707,904									477,846	2,185,750
	Public Safety Sales & Use Tax	25,741,801		1,352,062							0	27,093,863
	Economic Development	11,711,567									2,068,070	13,779,637
	Pikes Peak Workforce Center	6,694,423									573,366	7,267,789
1	GF -Grants/Restricted	61,398,328	0	1,352,062	0	0	0	0	0	0	3,265,159	66,015,549
1	Total General Fund	204,493,010	2,613,563	1,352,062	476,711	(3,229,033)	0	733,750	62,500	1,315,000	3,265,159	211,082,722
<u>Partially Restricted Funds</u>												
2	Road & Bridge	22,852,389			233,188	2,952,810	0	0		0	(3,058,963)	22,979,424
4	Dept of Human Services	78,355,645	150,000								1,900,000	80,405,645
6	Community Investment	15,786,287	365,429								(18,602)	16,133,114
12	Self-Insurance	46,313,517	3,632,426								(934,557)	49,011,386
<u>Restricted Funds</u>												
3	Road & Bridge Escrow	973,125			134,269							1,107,394
15	Conservation Trust	1,392,525									6,475	1,399,000
19	Schools' Trust Fund	100,000										100,000
22	Household Hazardous Waste	1,133,581									104,419	1,238,000
75	Local Improvement Districts-Falcon Vista	180,000									(105,000)	75,000
		371,580,079	6,761,418	1,352,062	844,168	(276,223)	0	733,750	62,500	1,315,000	1,158,931	383,531,685

El Paso County, Colorado
Changes to Base Budget from 2019 to 2020

Fund	Department	2019 Original Adopted Budget	2019 Remove One-Time AFRs	2020 BoCC Approved One-Time Critical Needs	2020 BoCC Approved On-Going Critical Needs/Other Budget Moves	2020 Preliminary Balanced Budget
1	Board of County Commissioners - Admin	1,112,410			11,827	1,124,237
	Board of Equalization	39,956			305	40,261
	ADM- HR/Risk Mgmt	1,873,642			(55,356)	1,818,286
	ADM- Financial Services	2,891,994			(760,255)	2,131,739
	Employee Benefits	0				0
	Fire & Flood Emergency Reserve	0				0
	ADM- Interagency Relations	396,269			90,241	486,510
	ADM- Public Information Office	288,274			9,573	297,847
	ADM- Economic Development Admin	269,637			9,538	279,175
	ADM- Planning & Community Development	2,437,452			83,223	2,520,675
	ADM- Community Services - Parks	2,069,629			100,714	2,170,343
	CSU Administration	265,514			0	265,514
	Environmental Services	386,319			10,670	396,989
	Veteran Services	474,309			15,596	489,905
	Pretrial/Court Services	586,489			18,524	605,013
	ADM- Facilities Management/Parking	6,675,672	(711,952)		407,876	6,371,596
	ADM- Facilities/Utilities	2,963,646			40,000	3,003,646
	ADM- Information Technology	13,833,730	(340,000)		239,253	13,732,983
	County Attorney-GF	1,262,289			42,008	1,304,297
	Health Department Support	3,812,806			0	3,812,806
	Clerk & Recorder	8,589,916			215,586	8,805,502
	Treasurer	1,332,040			41,125	1,373,165
	Assessor	3,993,350			141,736	4,135,086
	Coroner	2,852,324			98,338	2,950,662
	Surveyor	11,380			322	11,702
	District Attorney	15,140,723			554,757	15,695,480
	Sheriff's Office	52,130,759			2,701,094	54,831,853
	Sheriff's Office/Security	1,547,688			47,163	1,594,851
	Fleet/Engineering	6,847,632			1,793,497	8,641,129
	Retirement	8,155,919			493,113	8,649,032
1	Net General Fund	142,241,768	(1,051,952)	0	6,350,468	147,540,284

El Paso County, Colorado
Changes to Base Budget from 2019 to 2020

Fund	Department	2019 Original Adopted Budget	2019 Remove One-Time AFRs	2020 BoCC Approved One-Time Critical Needs	2020 BoCC Approved On-Going Critical Needs/Other Budget Moves	2020 Preliminary Balanced Budget
	Restricted Parks & Environ Svcs*	831,800			(95,800)	736,000
	Restricted Facilities*	1,297,367			(1,122,192)	175,175
	Justice Services/Community Outreach *	8,114,489			1,277,445	9,391,934
	County Attorney - DHS*	0			0	0
	Clerk & Recorder*	3,600,000			(960,300)	2,639,700
	Admin Restricted - Use Tax, Cable & P-Card*	1,975,000			7,369	1,982,369
	District Attorney*	953,977			60,424	1,014,401
	Sheriff's Office*	1,707,904			3,748	1,711,652
	Public Safety Sales & Use Tax*	25,860,885			1,007,635	26,868,520
	Economic Development*	11,711,567			0	11,711,567
	Pikes Peak Workforce Center*	6,694,423			573,366	7,267,789
1	GF -Grants/Restricted*	62,747,412	0	0	751,695	63,499,107
1	Total General Fund	204,989,180	(1,051,952)	0	7,102,163	211,039,391
<u>Partially Restricted Funds</u>						
2	Road & Bridge	26,327,003			(1,664,371)	24,662,632
4	Dept of Human Services	78,080,645			2,591,424	80,672,069
6	Community Investment	15,763,778			1,036,731	16,800,509
12	Self-Insurance	45,619,966			2,907,190	48,527,156
<u>Restricted Funds</u>						
3	Road & Bridge Escrow	973,125			134,269	1,107,394
15	Conservation Trust	1,392,525			6,475	1,399,000
19	Schools' Trust Fund	100,000			0	100,000
22	Household Hazardous Waste Mgmt.	1,133,581			104,419	1,238,000
75	Local Improvement Districts-Falcon Vista	180,000			(105,000)	75,000
		374,559,803	(1,051,952)	0	12,113,300	385,621,151

Section III – 2020 Preliminary Balanced Budget



El Paso County, Colorado
2020 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	64,521,514			18,705,563	11,222,140	23,748,850					118,198,067
Property Taxes-Real Property	56,237,590	1,564,924									57,802,514
Property Taxes-Tabor Refund	(4,025,078)										(4,025,078)
Specific Ownership Tax	182,997	7,000,000									7,182,997
Other Taxes / PILT	285,000	64,000									349,000
Fees & Charges for Svs	474,500	500,000									974,500
Assessor Fees	22,000										22,000
Clerk & Recorder Fees	11,900,000										11,900,000
Coroner	563,000										563,000
Planning & Community Development	1,820,000										1,820,000
Sheriff Fees	2,614,250										2,614,250
Surveyor	2,000										2,000
Treasurer Fees	4,100,000										4,100,000
Public Trustee Fees	200,000										200,000
Park & Recreation Fees	225,000										225,000
Parking Structure Fees	205,000										205,000
Rent Collections-Outside	15,000										15,000
Intergovernmental	2,484,400										2,484,400
Miscellaneous Revenue	3,240,000					85,000					3,325,000
Unrestricted Revenue	145,067,173	9,128,924	0	18,705,563	11,222,140	23,833,850	0	0	0	0	207,957,650
<u>RESTRICTED REVENUE</u>											
Grant / Intergovernmental	33,724,686			61,700,082	802,509		1,399,000	100,000	1,238,000	75,000	99,039,277
Public Safety Sales & Use Tax	27,093,863										27,093,863
Restricted Fees	5,197,000	750,000									5,947,000
Property Taxes-Pass thru BPPT			1,107,394								1,107,394
Highway User Tax		13,100,500									13,100,500
Employee Paid Benefits						8,012,915					8,012,915
Internal County Direct Bills					4,108,465	17,164,621					21,273,086
Restricted Revenue	66,015,549	13,850,500	1,107,394	61,700,082	4,910,974	25,177,536	1,399,000	100,000	1,238,000	75,000	175,574,035
	211,082,722	22,979,424	1,107,394	80,405,645	16,133,114	49,011,386	1,399,000	100,000	1,238,000	75,000	383,531,685
<u>Expenditures</u>											
Personnel	107,267,394	4,989,779		11,692,494		18,118,307					142,067,974
Operating	37,830,050	5,245,200		7,279,493	11,889,535	5,231,313					67,475,591
Capital	2,442,840	577,152									3,019,992
Unrestricted Expenditures	147,540,284	10,812,132	0	18,971,987	11,889,535	23,349,620	0	0	0	0	212,563,558
Restricted Personnel	27,457,774	6,391,981		38,025,951		19,536,692	1,242,148		494,040		93,148,585
Restricted Operating	33,424,447	6,719,179	1,107,394	23,674,131	4,910,974	5,640,844	156,852	100,000	743,960	75,000	76,552,781
Restricted Capital	2,616,886	739,341									3,356,227
Restricted Expenditures	63,499,107	13,850,500	1,107,394	61,700,082	4,910,974	25,177,536	1,399,000	100,000	1,238,000	75,000	173,057,593
	211,039,391	24,662,632	1,107,394	80,672,069	16,800,509	48,527,156	1,399,000	100,000	1,238,000	75,000	385,621,151

* Restricted Funds



El Paso County, Colorado
Financial Services/Budget
2020 Preliminary Balanced Budget - Fund Balance Estimates

	January 1, 2020 Estimated Beginning Fund Balance	+	2020 Original Adopted Budget Revenues	-	2020 Original Adopted Budget Expenditures	=	December 31, 2020 Estimated Available Fund Balance	Estimated Restricted Fund Balance	Estimated Available Fund Balance
General Fund -Net-UR	\$18,412,866		\$142,567,173		(\$146,290,284)		\$14,689,756	\$14,689,756	\$0
Legally Required TABOR Reserve	7,726,059		0		0		7,726,059	7,726,059	0
BoCC Emergency Reserve/2019 Tabor Estimate	796,363		2,500,000		(1,250,000)		4,546,363	4,546,363	0
General Fund -RES*	20,997,446		66,015,549		(63,499,107)		23,513,888	23,513,888	0
Total General Fund	\$47,932,734		\$211,082,722		(\$211,039,391)		\$50,476,066	\$50,476,066	\$0
<u>Partially Restricted Funds</u>									
Road & Bridge	\$4,841,696		\$22,979,424		(\$24,662,632)		\$3,158,488	\$3,158,488	\$0
Department of Human Services	\$1,891,281		\$80,405,645		(\$80,672,069)		\$1,624,857	\$1,624,857	\$0
Community Investment	\$1,308,590		\$16,133,114		(\$16,800,509)		\$641,195	\$641,195	\$0
Self-Insurance	\$6,707,571		\$49,011,386		(\$48,527,156)		\$7,191,801	\$7,191,801	\$0
<u>Restricted Funds</u>									
Road & Bridge Escrow	\$0		\$1,107,394		(\$1,107,394)		\$0	\$0	\$0
Conservation Trust	\$502,500		\$1,399,000		(\$1,399,000)		\$502,500	\$502,500	\$0
School's Trust	\$256,580		\$100,000		(\$100,000)		\$256,580	\$256,580	\$0
Household Hazardous Waste Management	\$897,504		\$1,238,000		(\$1,238,000)		\$897,504	\$897,504	\$0
Local Improvement Districts-Falcon Vista	\$70,534		\$75,000		(\$75,000)		\$70,534	\$70,534	\$0
Total	\$64,408,990		\$383,531,685		(\$385,621,151)		\$64,819,525	\$64,819,525	\$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	Intergovern- mental Revenues	Other Revenue	Restricted Revenue	2020 Preliminary Balanced Budget
1	Administrative Services	64,521,514	0	52,212,512	182,997	285,000	466,500	175,000	3,240,000	0	121,083,523
	Facilities - Parking Structure	0	0	0	0	0	205,000	0	0	0	205,000
	Facilities Management	0	0	0	0	0	15,000	0	0	0	15,000
	Parks & Leisure Services	0	0	0	0	0	225,000	0	0	0	225,000
	Information Technology	0	0	0	0	0	8,000	0	0	0	8,000
	Veteran Services	0	0	0	0	0	0	31,900	0	0	31,900
	Planning & Community Development	0	0	0	0	0	1,820,000	0	0	0	1,820,000
	Assessor	0	0	0	0	0	22,000	0	0	0	22,000
	Clerk & Recorder	0	0	0	0	0	11,900,000	0	0	0	11,900,000
	Coroner	0	0	0	0	0	563,000	2,500	0	0	565,500
	Sheriff's Office	0	0	0	0	0	2,614,250	2,275,000	0	0	4,889,250
	Surveyor	0	0	0	0	0	2,000	0	0	0	2,000
	Treasurer	0	0	0	0	0	4,100,000	0	0	0	4,100,000
	Public Trustee	0	0	0	0	0	200,000	0	0	0	200,000
1	Net General Fund	64,521,514	0	52,212,512	182,997	285,000	22,140,750	2,484,400	3,240,000	0	145,067,173
	Restricted Facilities	0	0	0	0	0	0	0	0	175,175	175,175
	Restricted Parks & Environ Svcs	0	0	0	0	0	0	0	0	556,000	556,000
	Justice Services/Community Outreach	0	0	0	0	0	0	0	0	9,301,934	9,301,934
	Colorado Alt Sentencing Program (CASP)	0	0	0	0	0	0	0	0	66,000	66,000
	Admin Restricted - Use Tax, Cable & P-Card	0	0	0	0	0	0	0	0	1,975,000	1,975,000
	Clerk & Recorder	0	0	0	0	0	0	0	0	2,600,000	2,600,000
	District Attorney-Grants	0	0	0	0	0	0	0	0	1,014,401	1,014,401
	Sheriff's Office	0	0	0	0	0	0	0	0	2,185,750	2,185,750
	Public Safety Sales & Use Tax	0	27,093,863	0	0	0	0	0	0	0	27,093,863
	Economic Development	0	0	0	0	0	0	0	0	13,779,637	13,779,637
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	7,267,789	7,267,789
1	GF -Grants/Restricted	0	27,093,863	0	0	0	0	0	0	38,921,686	66,015,549
1	Total General Fund	64,521,514	27,093,863	52,212,512	182,997	285,000	22,140,750	2,484,400	3,240,000	38,921,686	211,082,722
Partially Restricted Funds											
2	Road & Bridge	0	0	1,564,924	7,000,000	64,000	500,000	0	0	13,850,500	22,979,424
4	Dept of Human Serv.	18,705,563	0	0	0	0	0	0	0	61,700,082	80,405,645
6	Community Investment	11,222,140	0	0	0	0	0	0	0	4,910,974	16,133,114
12	Self-Insurance	23,748,850	0	0	0	0	0	0	85,000	25,177,536	49,011,386
Restricted Funds											
3	Road & Bridge Escrow	0	0	1,107,394	0	0	0	0	0	0	1,107,394
15	Conservation Trust	0	0	0	0	0	0	0	0	1,399,000	1,399,000
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	1,238,000	1,238,000
75	Local Improve. Districts-Falcon Vista	0	0	0	0	0	0	0	0	75,000	75,000
		118,198,067	27,093,863	54,884,830	7,182,997	349,000	22,640,750	2,484,400	3,325,000	147,372,778	383,531,685

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel		Operating	Capital	Operating		2020 Preliminary Balanced Budget
		Personnel	Intergovernmental Reimbursements			Intergovernmental Reimbursements	Reimbursements	
1	Board of County Commissioners - Admin	1,059,471	0	64,766	0	0	0	1,124,237
	Board of Equalization	10,297	0	29,964	0	0	0	40,261
	Human Resources/Risk Mgmt	1,442,315	(4,529)	380,500	0	0	0	1,818,286
	ADM - Financial Services	6,408,716	(2,560,817)	5,933,053	0	(7,649,213)	0	2,131,739
	Employee Benefits	374,024	(374,024)	40,177	0	(40,177)	0	0
	Fire & Flood Response	0	0	0	0	0	0	0
	ADM - Interagency Relations	433,910	0	52,600	0	0	0	486,510
	ADM - Public Information Office	368,305	(102,933)	32,475	0	0	0	297,847
	ADM - Economic Development Admin	455,425	(197,000)	20,750	0	0	0	279,175
	ADM- Planning & Community Development	2,297,913	(2,172)	224,934	0	0	0	2,520,675
	ADM- Community Services - Parks	1,723,810	(130,748)	653,970	0	(76,689)	0	2,170,343
	CSU Administration	0	0	265,514	0	0	0	265,514
	Environmental Services	300,339	0	96,650	0	0	0	396,989
	Pretrial/Court Services	507,017	0	97,996	0	0	0	605,013
	Veteran Services	462,731	0	27,174	0	0	0	489,905
	ADM- Facilities Management/Parking	3,543,361	(58,528)	4,302,022	294,653	(1,709,912)	0	6,371,596
	ADM- Facilities/Utilities	0	0	3,003,646	0	0	0	3,003,646
	ADM- Information Technology	6,010,034	(396,497)	10,269,446	150,000	(2,300,000)	0	13,732,983
	County Attorney-GF	1,323,251	(188,345)	169,391	0	0	0	1,304,297
	Health Department Support	0	0	3,812,806	0	0	0	3,812,806
	Clerk & Recorder	7,405,589	(983,856)	2,394,369	47,000	(57,600)	0	8,805,502
	Treasurer	1,180,499	0	192,666	0	0	0	1,373,165
	Assessor	3,934,561	0	200,525	0	0	0	4,135,086
	Coroner	2,655,128	0	295,534	0	0	0	2,950,662
	Surveyor	8,702	0	3,000	0	0	0	11,702
	District Attorney	16,210,750	(1,042,317)	527,047	0	0	0	15,695,480
	Sheriff's Office	47,405,406	(3,733,674)	11,160,121	0	0	0	54,831,853
	Sheriff's Office/Security	1,236,955	0	357,896	0	0	0	1,594,851
	Public Trustee	422,000	(422,000)	0	0	0	0	0
	Fleet/Engineering	2,235,293	0	4,454,649	1,951,187	0	0	8,641,129
	Retirement	12,407,946	(4,358,914)	1,050,000	0	(450,000)	0	8,649,032
	Retirement Admin/Pension Trust	256,620	(256,620)	0	0	0	0	0
1	Net General Fund	122,080,368	(14,812,974)	50,113,641	2,442,840	(12,283,591)		147,540,284

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel		Operating	Capital	Operating		2020 Preliminary Balanced Budget
		Personnel	Intergovernmental Reimbursements			Intergovernmental Reimbursements		
	Restricted Parks & Environ Svcs	104,252	0	631,748	0	0		736,000
	Restricted Facilities	0	0	175,175	0	0		175,175
	Justice Services/Community Outreach	563,106	(39,649)	8,868,477	0	0		9,391,934
	County Attorney - DHS	1,591,195	(1,591,195)	147,751	0	(147,751)		0
	Clerk & Recorder	70,000	0	2,030,000	539,700	0		2,639,700
	Admin Restricted - Use Tax, Cable & P-Card	1,133,015	0	849,354	0	0		1,982,369
	District Attorney-Grants	1,014,401	0	0	0	0		1,014,401
	Sheriff's Office	1,211,652	0	500,000	0	0		1,711,652
	Public Safety Sales & Use Tax	19,608,879	0	5,182,455	2,077,186	0		26,868,520
	Economic Development	175,000	0	11,536,567	0	0		11,711,567
	Pikes Peak Workforce Center	3,617,118	0	3,650,671	0	0		7,267,789
1	GF - Grants/Restricted	29,088,618	(1,630,844)	33,572,198	2,616,886	(147,751)		63,499,107
1	Total General Fund	151,168,986	(16,443,818)	83,685,839	5,059,726	(12,431,342)		211,039,391
Partially Restricted Funds								
2	Road & Bridge	11,381,760	0	12,054,379	1,316,493	(90,000)		24,662,632
4	Dept of Human Services	49,718,445	0	30,953,624	0	0		80,672,069
6	Community Investment	0	0	16,800,509	0	0		16,800,509
12	Self Insurance	37,654,999	0	10,872,157	0	0		48,527,156
Restricted Funds								
3	Road & Bridge Escrow	0	0	1,107,394	0	0		1,107,394
15	Conservation Trust	1,242,148	0	156,852	0	0		1,399,000
19	Schools' Trust Fund	0	0	100,000	0	0		100,000
22	Household Hazardous Waste Mgmt.	494,040	0	743,960	0	0		1,238,000
75	Local Improve. Districts-Falcon Vista	0	0	75,000	0	0		75,000
		251,660,378	(16,443,818)	156,549,714	6,376,219	(12,521,342)		385,621,151