



# EL PASO COUNTY



## 2019 PRELIMINARY BALANCED BUDGET

PRESENTED SEPTEMBER 20, 2018



*El Paso County, Colorado*  
*Financial Services/Budget*  
*2019 Preliminary Balanced Budget*

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## Section I – Budget Analysis





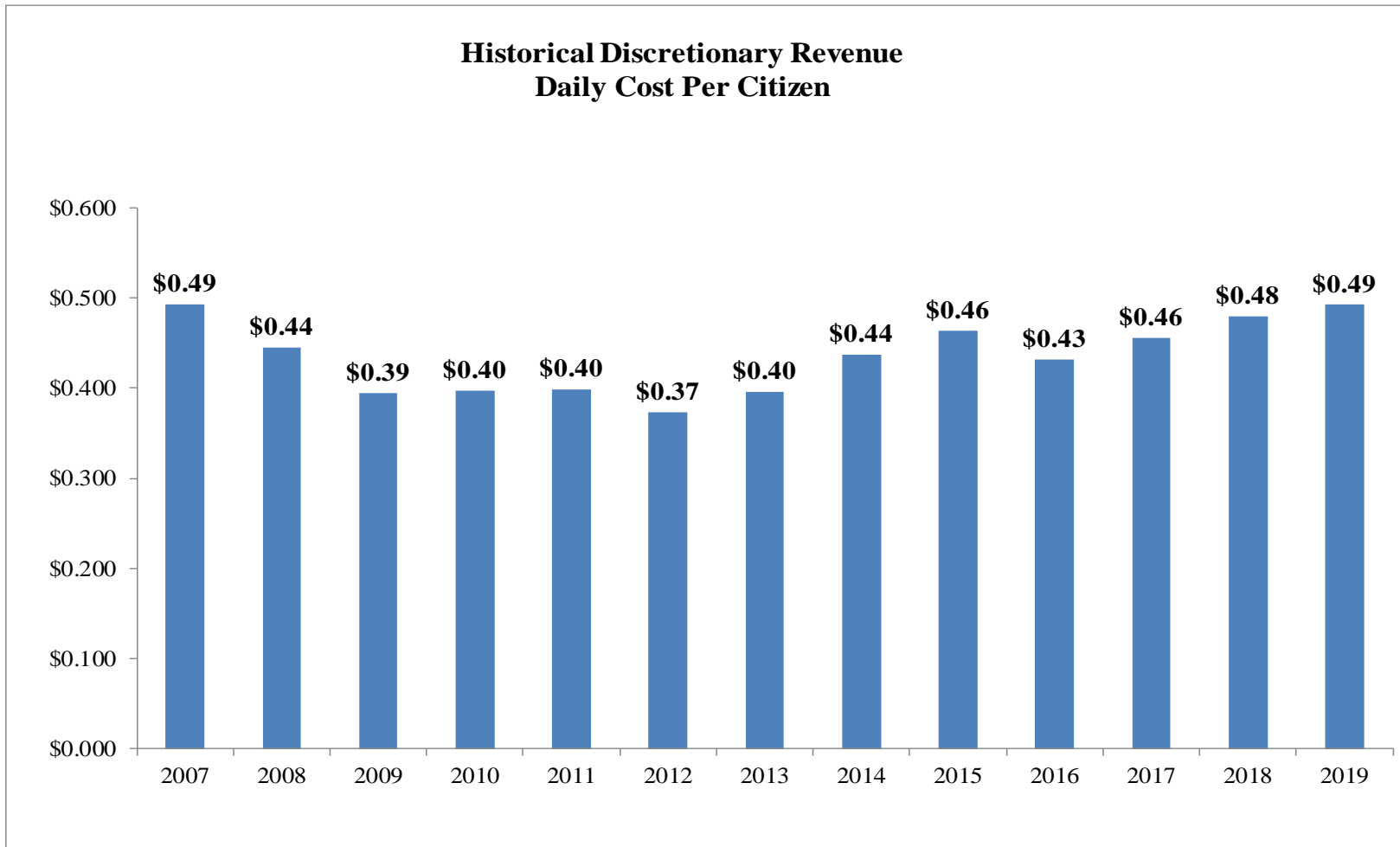
*El Paso County, Colorado*  
*Financial Services/Budget*  
*2019 Preliminary Balanced Budget*  
*Discretionary Revenue to Provide Core Services*

2019 Preliminary Balanced Budget Revenue Sources & Uses	
Sales & Use Tax	\$111,123,149
Sales & Use Tax- Voter Restricted for Public Safety	\$25,741,801
Property Tax	54,040,662
Specific Ownership Tax	7,690,220
Other Taxes/Payment in Lieu of Taxes	349,000
Elected Office Revenue (Fees)	18,785,000
Parking & Parks and Recreation Fees	430,000
General and Road & Bridge Fees	2,696,000
Unrestricted Intergovernmental	2,415,900
Rent Revenue/Other Revenue	2,032,000
<b><i>Other Legally Restricted Revenue Sources</i></b>	<b><i>\$145,469,380</i></b>
<b>2019 Revenue Sources</b>	<b>\$370,773,112</b>
Less: Voter Restricted Public Safety Sales & Use Tax	(\$25,741,801)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$973,125)
Less: Other Legally Restricted Revenue Sources	(\$145,469,380)
<b>2019 Discretionary Revenue Sources</b>	<b>\$198,588,806</b>
<b><u>Less: Legally Restricted Uses</u></b>	
Road & Bridge/Fleet Operations	\$11,050,496
Dept. of Human Services - Local Required Match	\$18,675,563
Annual Lease Obligation/Major Capital Projects	\$10,856,711
Employee Benefits & Retirement	\$27,815,427
<b>Less: Legally Restricted Uses</b>	<b>\$68,398,197</b>
<b>2019 Discretionary Revenue to Provide Core Services*</b>	<b>\$130,190,609</b>

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



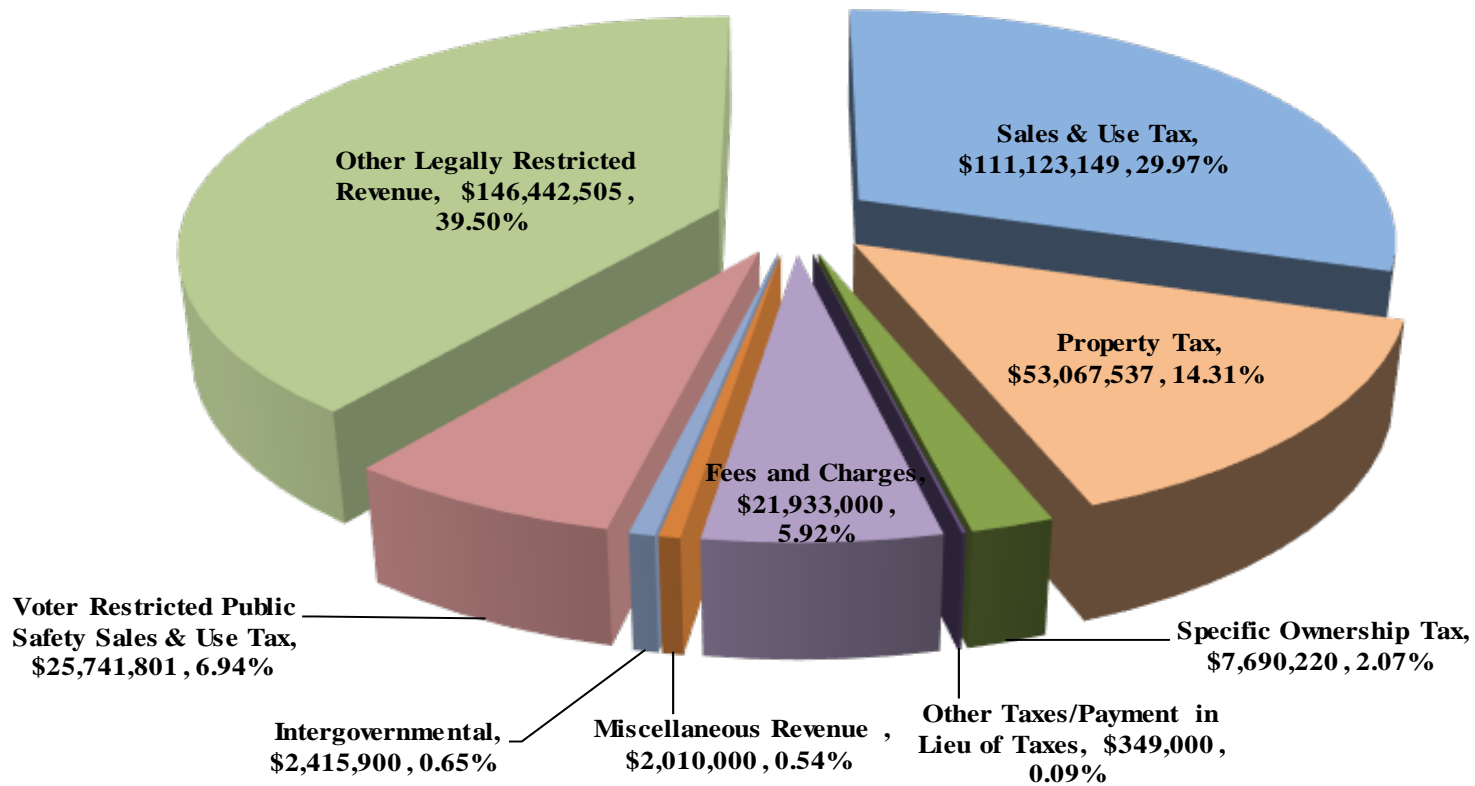
*El Paso County, Colorado*  
*Financial Services/Budget*  
*2019 Preliminary Balanced Budget*  
*Historical Discretionary Revenue - Daily Cost per Citizen*  
*Funding Core County Services*





*El Paso County, Colorado  
Financial Services/Budget  
2019 Preliminary Balanced Budget*

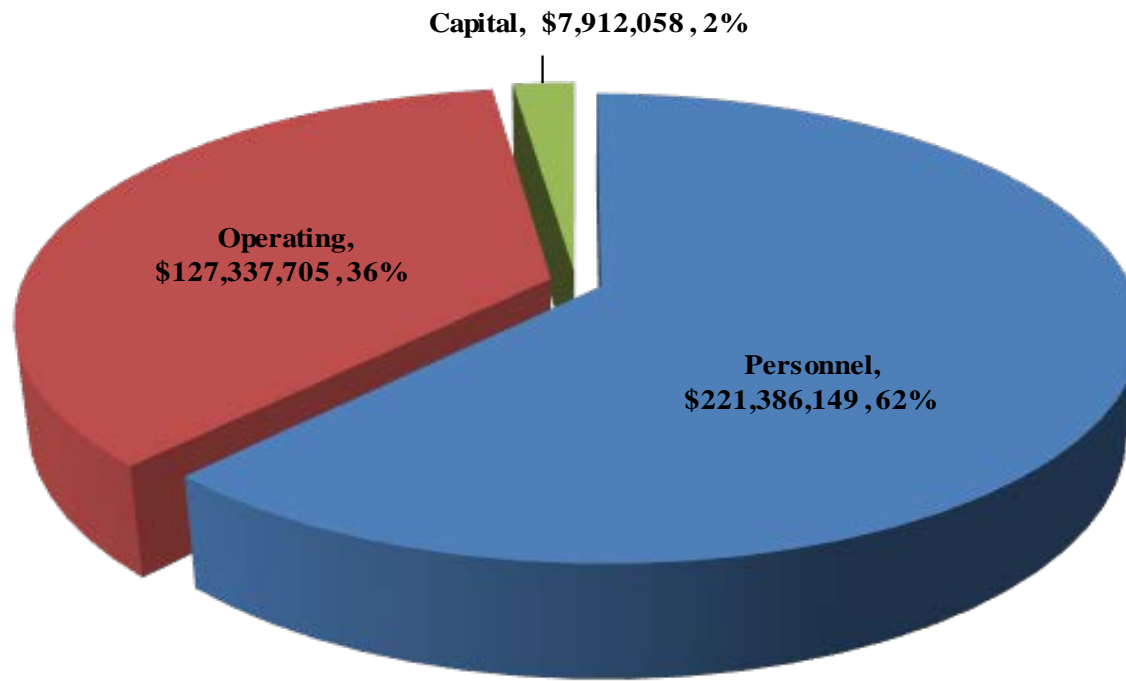
**2019 Preliminary Balanced Budget  
Revenue By Major Category \$370,773,112**





*El Paso County, Colorado  
Financial Services/Budget  
2019 Preliminary Balanced Budget*

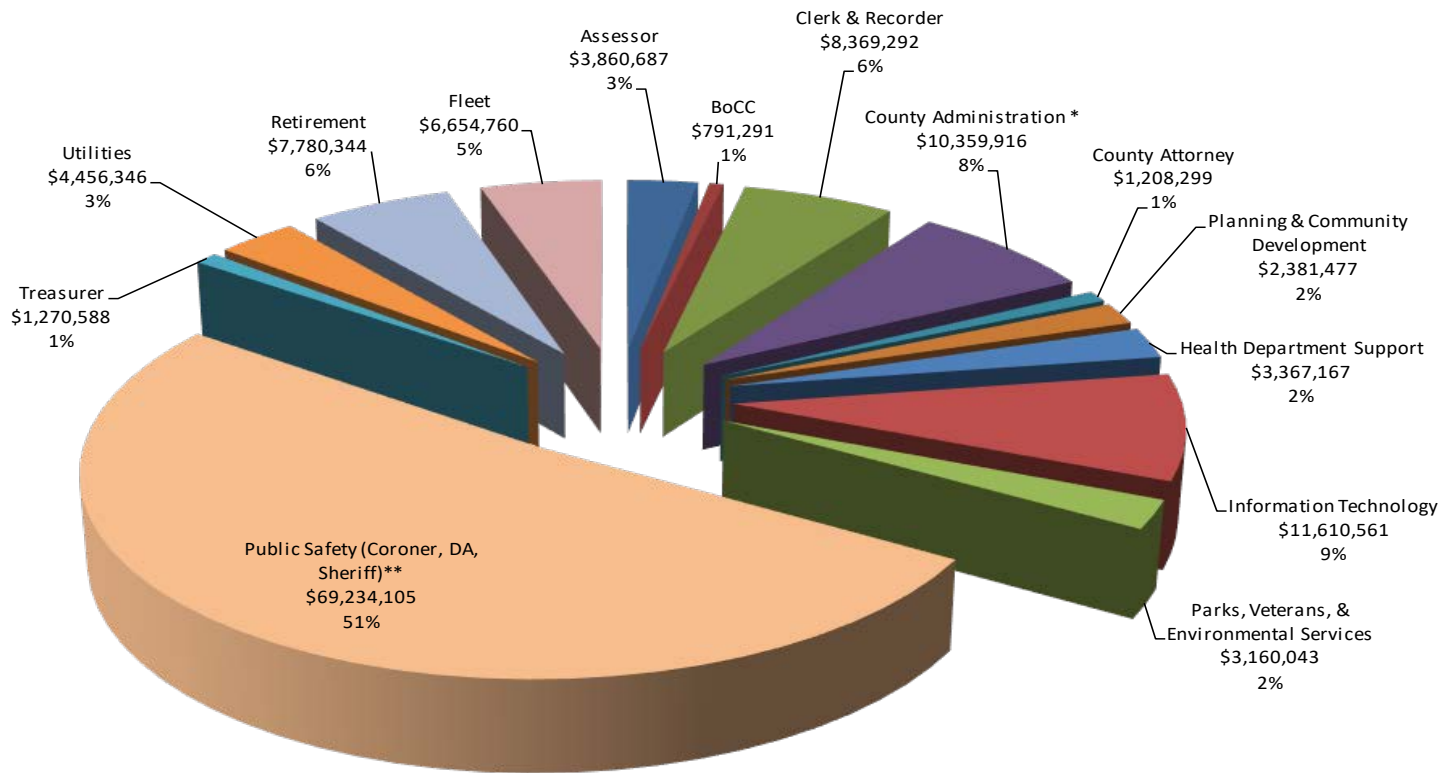
**2019 Preliminary Balanced Budget  
Expenditures By Major Category \$356,635,912**





*El Paso County, Colorado  
Financial Services/Budget  
2019 Preliminary Balanced Budget  
Core County Services*

## 2019 Preliminary Balanced Budget GF Unrestricted Expenditures By Function \$134,504,876



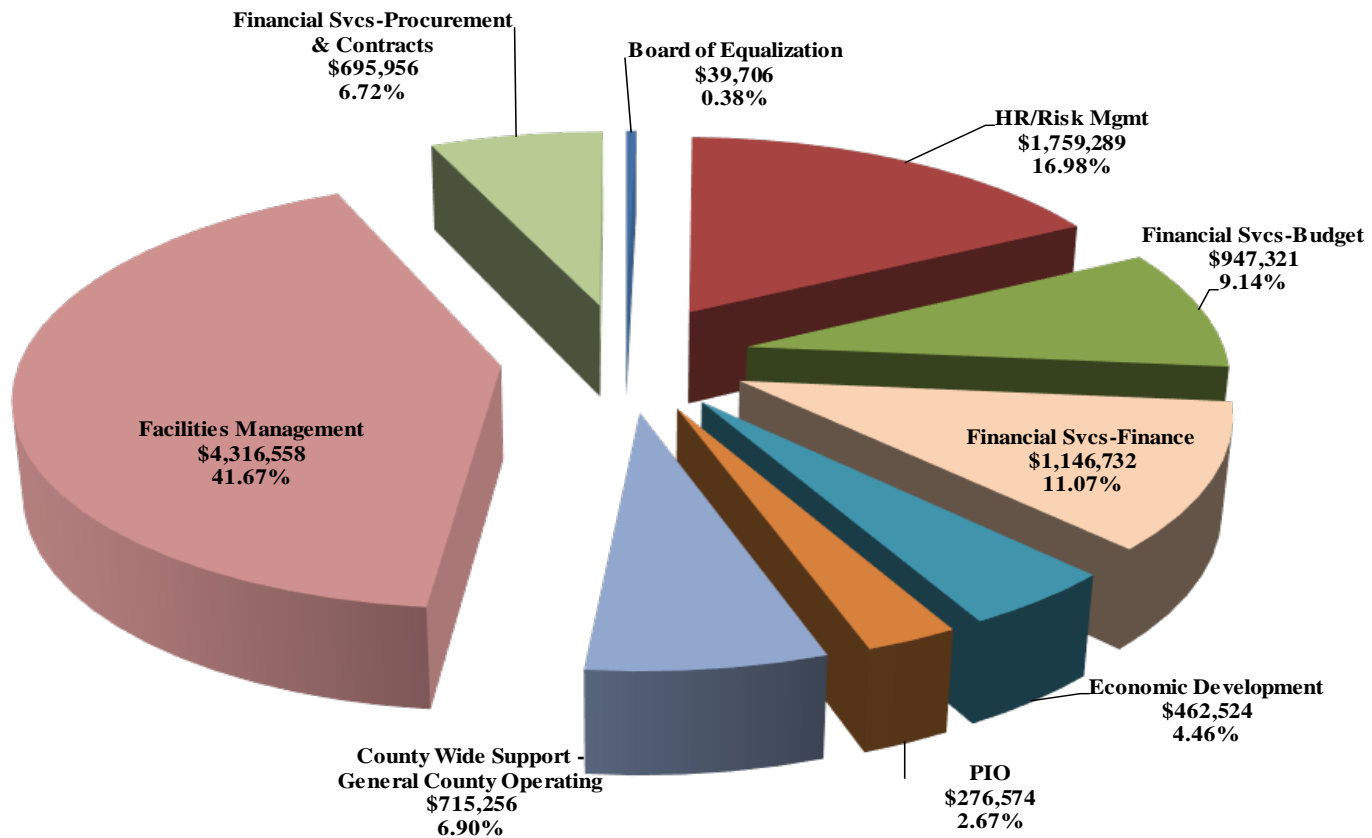
\* Please see breakdown of County Administration on Page 6

\*\* Please see breakdown of Public Safety on Page 7





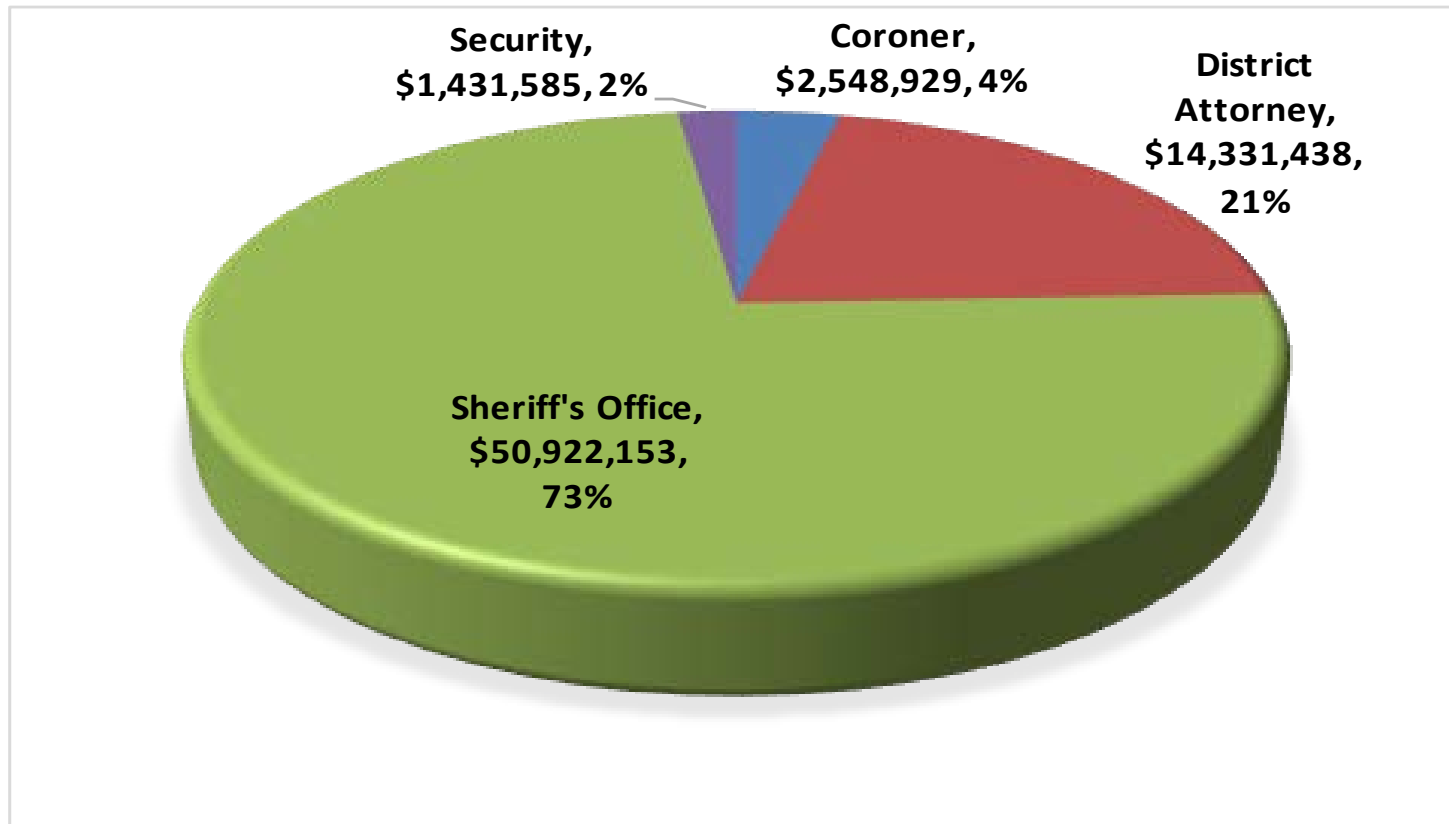
### 2019 Preliminary Balanced Budget GF Unrestricted Expenditures County Administration \$10,359,916





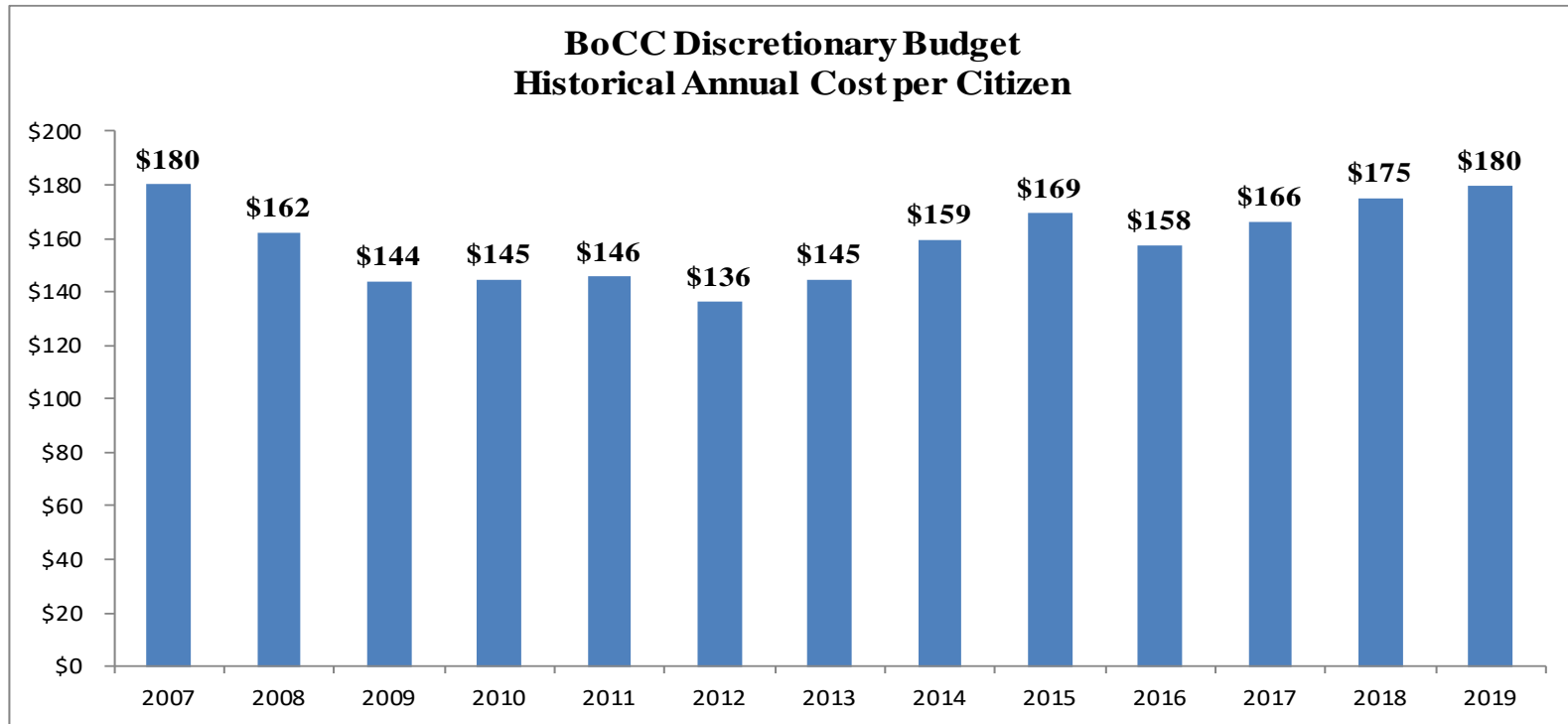
*El Paso County, Colorado  
Financial Services/Budget  
2019 Preliminary Balanced Budget  
Public Safety - Expenditure Budgets*

**2019 Preliminary Balanced Budget  
GF Unrestricted Expenditures Public Safety \$69,234,105**





*El Paso County, Colorado  
 Financial Services/Budget  
 2019 Preliminary Balanced Budget  
 Unrestricted General Fund - Annual Cost per Citizen  
 Funding Core County Services*

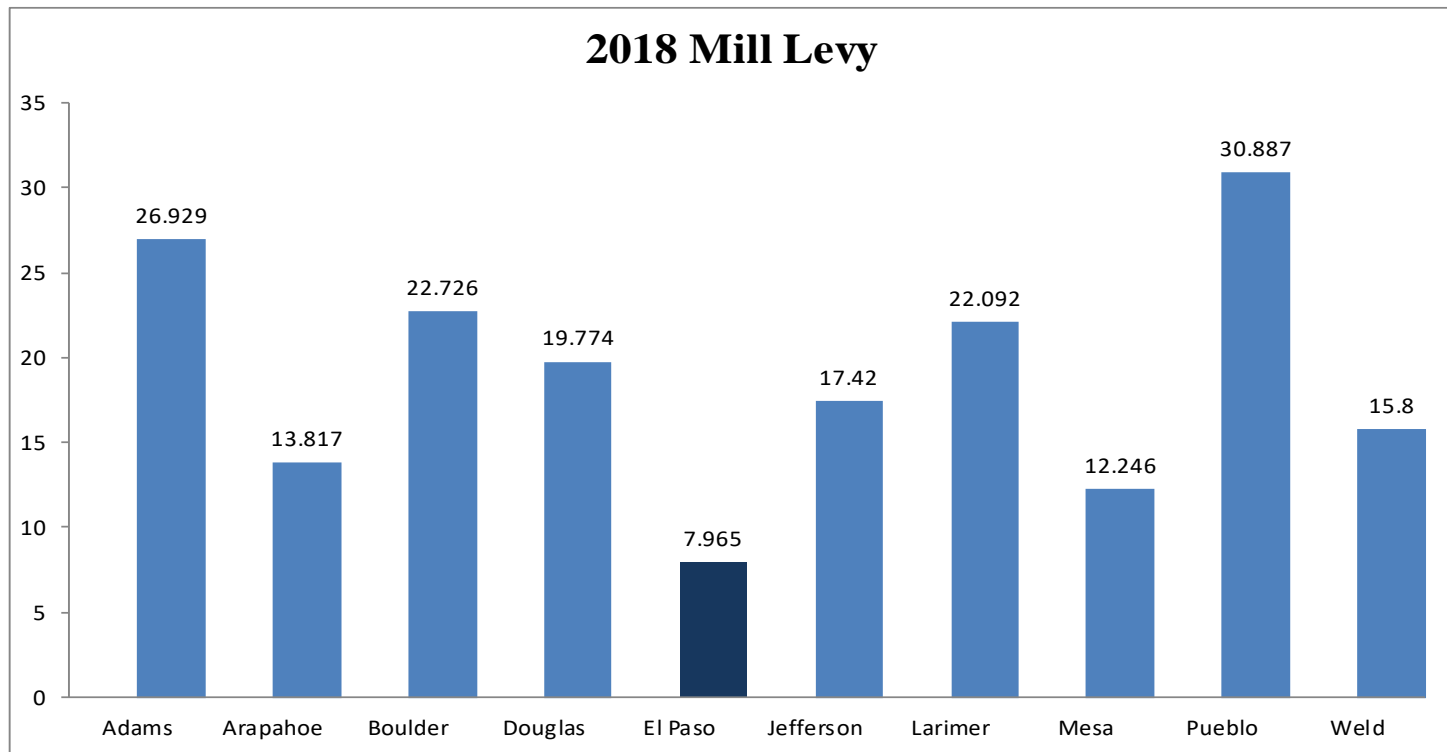


	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Discretionary Revenue	\$105.8	\$96.9	\$87.3	\$90.4	\$92.3	\$87.5	\$94.4	\$106.3	\$114.3	\$108.0	\$115.6	\$124.5	\$130.2
Population Estimates*	587,590	597,249	605,979	624,314	633,942	642,538	652,519	666,500	675,170	685,521	694,967	710,602	723,994
Annual Cost Per Person	\$180	\$162	\$144	\$145	\$146	\$136	\$145	\$159	\$169	\$158	\$166	\$175	\$180
Consumer Price Index (CPI)	2.2%	3.9%	-0.6%	1.9%	3.7%	1.9%	2.8%	2.8%	1.2%	2.8%	3.7%	3.0% (6/18)	

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

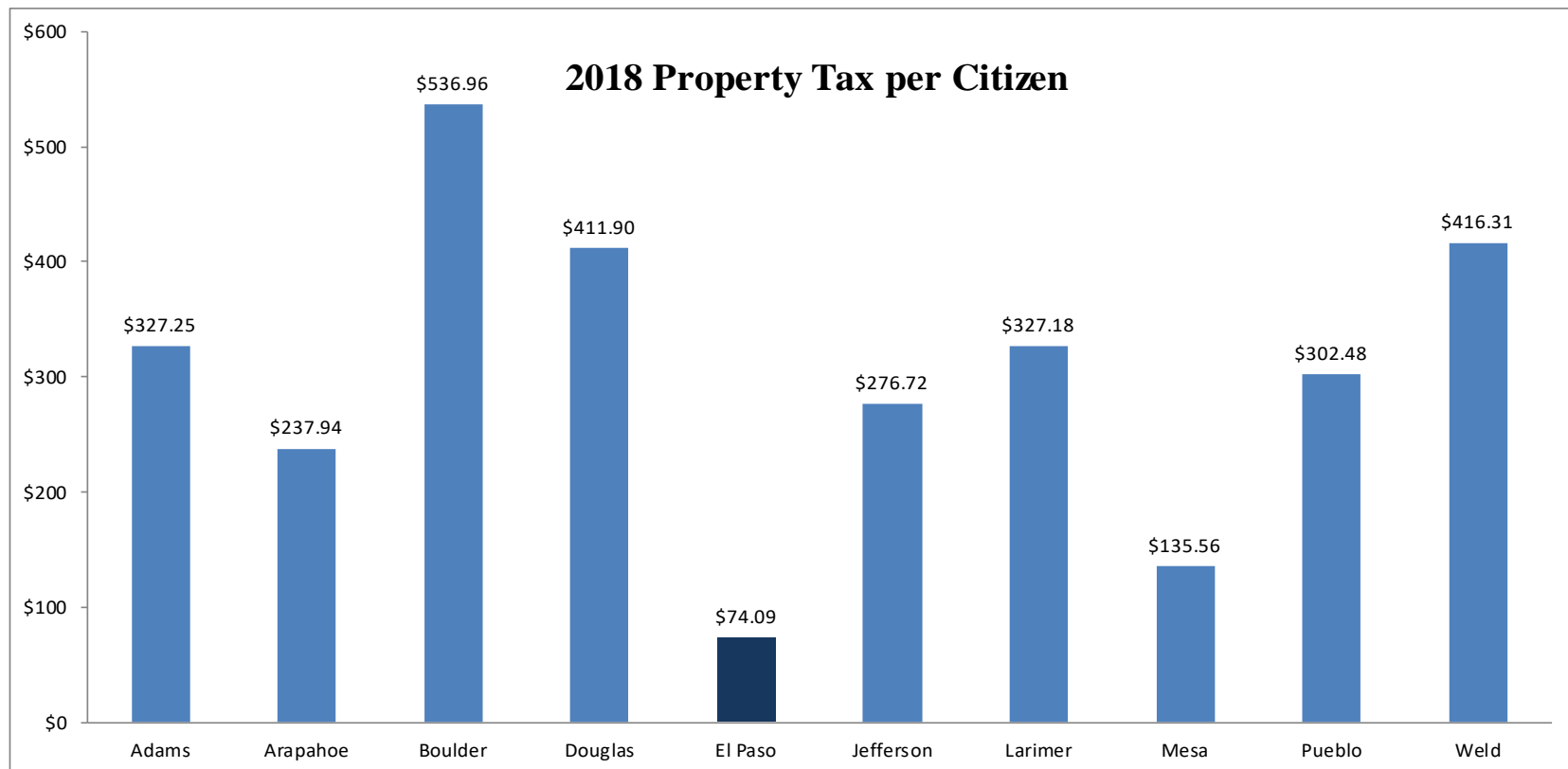


*El Paso County, Colorado*  
*Financial Services/Budget*  
*2019 Preliminary Balanced Budget*  
*Mill Levy 10-County Comparison*





*El Paso County, Colorado  
Financial Services/Budget  
2019 Preliminary Balanced Budget  
Property Tax Per Citizen 10-County Comparison*





*El Paso County, Colorado  
Financial Services/Budget  
2019 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.

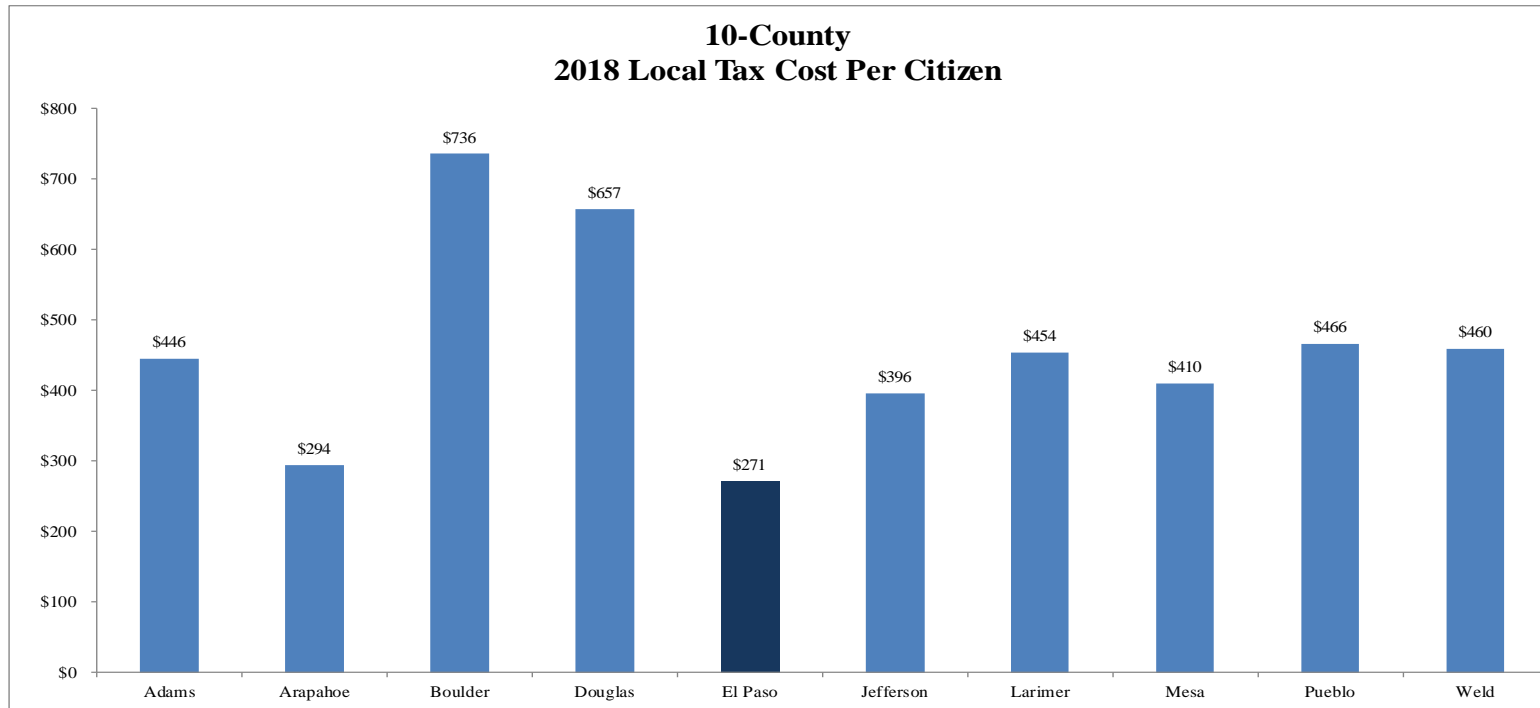
<p><b>Market Value</b> x <b>Assessment Rate</b> = <b>Assessment Value</b>  <b>Assessment Value</b> x <b>Mill Levy</b> = <b>Property Taxes</b>  <b>\$250,000</b> x <b>.072</b> = <b>\$18,000</b> X <b>69.495 Mills (.069495)</b> = <b>\$1,250.91</b></p>
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Based on the calculation above, this household would pay \$1,250.91 in total property taxes, of which El Paso County would receive \$140.40 or 11.22% of the total property tax collected.



*El Paso County, Colorado  
Financial Services/Budget  
2019 Preliminary Balanced Budget  
Local Tax Cost Per Citizen 10-County Comparison*



	Adams	Arapahoe	Boulder	Douglas	El Paso	Jefferson	Larimer	Mesa	Pueblo	Weld
<b>2018</b>										
Sales Tax	\$49,115,000	\$25,793,000	\$55,838,000	\$68,190,000	\$131,919,000	\$51,714,000	\$33,807,000	\$33,257,000	\$21,080,000	\$0
Property Tax	\$170,301,000	\$156,138,000	\$176,774,000	\$140,209,000	\$52,646,000	\$162,037,000	\$114,881,000	\$20,766,000	\$49,942,000	\$131,254,000
Specific Ownership Tax	\$12,522,000	\$10,834,000	\$9,452,000	\$15,148,000	\$8,089,000	\$17,920,000	\$10,725,000	\$3,429,000	\$4,483,000	\$11,400,000
Other Taxes	\$0	\$0	\$71,000	\$0	\$100,000	\$0	\$0	\$5,403,000	\$1,518,000	\$2,230,000
<b>Budgeted Revenue *</b>	<b>\$231,938,000</b>	<b>\$192,765,000</b>	<b>\$242,135,000</b>	<b>\$223,547,000</b>	<b>\$192,754,000</b>	<b>\$231,671,000</b>	<b>\$159,413,000</b>	<b>\$62,855,000</b>	<b>\$77,023,000</b>	<b>\$144,884,000</b>
Population Estimates**	520,398	656,210	329,211	340,396	710,602	585,558	351,126	153,188	165,109	315,282
<b>Annual Cost Per Citizen</b>	<b>\$446</b>	<b>\$294</b>	<b>\$736</b>	<b>\$657</b>	<b>\$271</b>	<b>\$396</b>	<b>\$454</b>	<b>\$410</b>	<b>\$466</b>	<b>\$460</b>

\*2018 Budgeted Data from 2018 10-County Data Book

\*\*Estimated Population From Department of Local Affairs



*El Paso County, Colorado*  
*Financial Services/Budget*  
*2019 Preliminary Balanced Budget*  
*2019 Critical Needs In the 5-Year Financial Roadmap*

Department/Office	Critical Need	Critical Needs- On-Going	Critical Needs-One-Time	TOTAL NEEDS
Invest in High Impact Road Infrastructure	Additional on-going	7,000,000		7,000,000
County Wide - Invest in Human Capital	Equity Adjustments per Salary Study - 2019	1,442,765		1,442,765
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2019	2,325,274		2,325,274
Board of County Commissioners	Statutory Pay Increase w/FICA, Retirement	77,583		77,583
County-Wide Elected Officials	Statutory Pay Increase w/FICA, Retirement	206,978		206,978
Community Services - Community Outreach	Pretrial Services Program (100%)	100,000		100,000
Community Services - Parks	Dedicated Forest Management Funds	100,000		100,000
Community Services - Parks	Major Maintenance Funds	100,000		100,000
Community Services - Parks	Park Maintenance Positions (4)	100,000		100,000
Information Technology	Software/Hardware	350,000		350,000
FSIM - Facilities	Maintenance Techs (3)	135,000		135,000
Coroner	Additional Forensic Pathologist - Accreditation Requirement	140,000		140,000
Dept of Public Health	Increase for County support to Public Health	150,000		150,000
Information Technology	Information Security Program	760,000	340,000	1,100,000
Information Technology	Microsoft Office Lifecycle Replacement Program	600,000		600,000
Countywide Facility Needs	Major Facility Improvements (10 yr one-time)	250,000		250,000
Countywide Facility Needs	ADA Required Improvements		167,299	167,299
District Attorney	Dep Dist Atty II for Juv Div	55,600		55,600
District Attorney	Investigator	45,197		45,197
District Attorney	Sr. Paralegal	36,490		36,490
District Attorney	Staff to support new judges (9)	187,932		187,932
				0
		14,162,819	507,299	14,670,118





*El Paso County, Colorado  
Financial Services/Budget  
2019 Preliminary Balanced Budget  
Financial Roadmap 2019-2023*

<b>OPERATIONAL STRATEGY</b>						
<b>Dept/Office</b>	<b>Critical Needs</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Beginning Operational Savings</b>		8,200,000	2,516,404	650,376	1,029,475	1,340,809
<b>Revenues</b>		<b>144,625,713</b>	<b>150,997,967</b>	<b>155,874,006</b>	<b>163,110,556</b>	<b>167,514,957</b>
<b>Expenditures</b>		<b>(134,504,876)</b>	<b>(136,958,740)</b>	<b>(133,927,950)</b>	<b>(133,975,950)</b>	<b>(133,990,950)</b>
<b>Estimated Tabor Overage</b>		<b>(1,134,315)</b>				
Invest in High Impact Road Infrastructure	Additional On-Going (2016-2018 Increase of \$3.3M)	(7,000,000)	(7,500,000)	(8,500,000)	(11,700,000)	(12,700,000)
Additional Emergency Reserve Contribution		0	0	0	0	0
County Wide - Invest in Human Capital	Equity Adjustments per Salary Study - 2019	(1,442,765)	(1,442,765)	(1,442,765)	(1,442,765)	(1,442,765)
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2019	(2,325,274)	(2,325,274)	(2,325,274)	(2,325,274)	(2,325,274)
County Wide - Invest in Human Capital	Equity Adjustments per Salary Study - 2021			(1,508,317)	(1,508,317)	(1,508,317)
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2021			(2,400,635)	(2,400,635)	(2,400,635)
County Wide - Invest in Human Capital	Equity Adjustments per Salary Study - 2022				(1,500,000)	(1,500,000)
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2022				(2,478,815)	(2,478,815)
County Wide - Invest in Human Capital	Pay for Performance/COLA (2%) - 2023					(2,528,391)
Board of County Commissioners*	Statutory Pay Increase w/FICA, Retirement	(77,583)	(77,583)	(123,504)	(123,504)	(152,746)
County-Wide Elected Officials*	Statutory Pay Increase w/FICA, Retirement	(206,978)	(206,978)	(206,978)	(206,978)	(284,991)
Community Services - Community Outreach	Pretrial Services Program (100%)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Community Services - Parks	Dedicated Forest Management Funds	(100,000)	(150,000)	(150,000)	(150,000)	(150,000)
Community Services - Parks	Major Maintenance Funds	(100,000)	(150,000)	(150,000)	(150,000)	(150,000)
Community Services - Parks	Park Maintenance Positions (4)	(100,000)	(150,000)	(150,000)	(150,000)	(150,000)
Community Services - Parks	Parks Capital Improvements			(750,000)	(750,000)	(750,000)
Information Technology	Software/Hardware	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
FSIM - Facilities	Maintenance Techs (3)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)
Community Services-Veterans' Services	Office Staff Expansion-Mt Carmel (2) and Ops	0	(126,059)	(83,429)	(83,429)	(83,429)
Coroner	Additional Forensic Pathologist - Accreditation Requirement	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
Clerk and Recorder	Security camera replacement/Powers and UTC	0				
Dept of Public Health	Increase for County support to Public Health	(150,000)	(300,000)	(450,000)	(600,000)	(1,000,000)
Information Technology	Information Security Program	(1,100,000)	(622,500)	(527,500)	(570,000)	(570,000)
Information Technology	Microsoft Office Lifecycle Replacement Program	(600,000)	(525,000)	(450,000)	(450,000)	(450,000)
Countywide Facility Needs	Major Facility Improvements (10 yr one-time)	(250,000)	(250,000)	(250,000)	0	(1,000,000)
Countywide Facility Needs	ADA Required Improvements	(167,299)	(300,000)			
County Attorney	2 Attorneys, 2 Paralegals & \$15,000 start up IT	0	(115,000)	(165,000)	(300,000)	(300,000)
District Attorney	Dep Dist Atty II for Juv Div	(55,600)	(111,000)	(111,000)	(111,000)	(111,000)
District Attorney	Investigator	(45,197)	(90,394)	(90,394)	(90,394)	(90,394)
District Attorney	Sr. Paralegal	(36,490)	(72,981)	(72,981)	(72,981)	(72,981)
District Attorney	Staff to support new judges (9)	(187,932)	(664,720)	(934,180)	(934,180)	(934,180)
<b>Ending Operational Savings</b>		<b>2,516,404</b>	<b>650,376</b>	<b>1,029,475</b>	<b>1,340,809</b>	<b>1,005,897</b>

Section II – Budget Changes  
(from 2018 to 2019)



**El Paso County, Colorado**  
**Changes to Revenue Budget from 2018 to 2019**

Department	2018	Voter							Other		2019
	Original Adopted Budget	Sales & Use Tax	Restricted Sales & Use Tax	Property Tax	Specific Ownership Tax	Other Taxes	Fees and Charges	Inter- governmental Revenues	Revenue/ Misc	Restricted Revenue	Preliminary Balanced Budget
<b>1</b> Administrative Services	114,922,079	(395,148)		1,380,101	(518,219)	(15,000)	(176,000)	(370,000)	6,450,000		121,277,813
Security - Parking Structure	205,000						0				205,000
Facilities Management	35,000						0		(20,000)		15,000
Parks & Leisure Services	325,000						(100,000)				225,000
Information Technology	7,000										7,000
Veteran Services	23,400										23,400
Planning & Community Development	1,451,400						348,600				1,800,000
Assessor	21,000						3,000				24,000
Clerk & Recorder	11,630,000						20,000				11,650,000
Coroner	477,500										477,500
Sheriff's Office	5,313,520						(136,500)	(318,020)			4,859,000
Surveyor	1,000										1,000
Treasurer	3,850,000						10,000				3,860,000
Public Trustee	201,000										201,000
<b>1 Net General Fund</b>	<b>138,462,899</b>	<b>(395,148)</b>	<b>0</b>	<b>1,380,101</b>	<b>(518,219)</b>	<b>(15,000)</b>	<b>(30,900)</b>	<b>(688,020)</b>	<b>6,430,000</b>	<b>0</b>	<b>144,625,713</b>
Facilities CAM and County/City SLA	1,255,175									42,192	1,297,367
Restricted Parks & Environ Svcs	394,050									94,750	488,800
Justice Services/Community Outreach	6,736,782									1,306,707	8,043,489
Useful Public Service	71,000									0	71,000
Restricted Fees	2,044,500									(69,500)	1,975,000
Clerk & Recorder	2,545,000									55,000	2,600,000
District Attorney	723,704									224,816	948,520
Sheriff's Office	2,616,181									(1,496,181)	1,120,000
Public Safety Sales & Use Tax	24,581,328		1,160,473							0	25,741,801
Economic Development	8,294,197									3,417,370	11,711,567
Pikes Peak Workforce Center	6,256,514									437,909	6,694,423
<b>1 GF -Grants/Restricted</b>	<b>55,518,431</b>	<b>0</b>	<b>1,160,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,013,063</b>	<b>60,691,967</b>
<b>1 Total General Fund</b>	<b>193,981,330</b>	<b>(395,148)</b>	<b>1,160,473</b>	<b>1,380,101</b>	<b>(518,219)</b>	<b>(15,000)</b>	<b>(30,900)</b>	<b>(688,020)</b>	<b>6,430,000</b>	<b>4,013,063</b>	<b>205,317,680</b>
<b>Partially Restricted Funds</b>											
<b>2 Road &amp; Bridge</b>	<b>24,665,055</b>			<b>11,497</b>	<b>119,184</b>	<b>0</b>	<b>0</b>		<b>(6,000,000)</b>	<b>2,509,463</b>	<b>21,305,199</b>
<b>4 Dept of Human Services</b>	<b>72,855,645</b>	<b>4,020,000</b>								<b>1,600,000</b>	<b>78,475,645</b>
<b>6 Community Investment</b>	<b>17,706,587</b>	<b>(1,503,239)</b>								<b>(417,061)</b>	<b>15,786,287</b>
<b>12 Self-Insurance</b>	<b>41,033,351</b>	<b>1,663,653</b>								<b>3,450,172</b>	<b>46,147,176</b>
<b>Restricted Funds</b>											
<b>3 Road &amp; Bridge Escrow</b>	<b>970,167</b>			<b>2,958</b>							<b>973,125</b>
<b>15 Conservation Trust</b>	<b>1,374,259</b>									<b>741</b>	<b>1,375,000</b>
<b>19 Schools' Trust Fund</b>	<b>100,000</b>										<b>100,000</b>
<b>22 Household Hazardous Waste</b>	<b>1,114,667</b>									<b>18,333</b>	<b>1,133,000</b>
<b>75 Local Improvement Districts-Falcon Vista</b>	<b>140,000</b>									<b>20,000</b>	<b>160,000</b>
	<b>353,941,061</b>	<b>3,785,266</b>	<b>1,160,473</b>	<b>1,394,556</b>	<b>(399,035)</b>	<b>(15,000)</b>	<b>(30,900)</b>	<b>(688,020)</b>	<b>430,000</b>	<b>11,194,711</b>	<b>370,773,112</b>

# El Paso County, Colorado

## Changes to Base Budget from 2018 to 2019

Fund	Department	2018 Original Adopted Budget	2018 Remove One-Time AFRs	2019 BoCC	2019 BoCC Approved	2019 Preliminary Balanced Budget
				Approved One-Time Critical Needs	On-Going Critical Needs/Other Budget Moves	
1	Board of County Commissioners - Admin	791,291				791,291
	Board of Equalization	39,706				39,706
	Tabor Retention - I-25 Gap	6,000,000	(6,000,000)			0
	Reserve for I-25 Gap Grant Match	1,500,000	(1,500,000)			0
	ADM- HR/Risk Mgmt	1,439,754			319,535	1,759,289
	ADM-Admin & Fin Svcs/Budget, Finance & PIO	2,273,796			87,702	2,361,498
	County Wide Support	2,030,506			(1,315,250)	715,256
	Employee Benefits	0				0
	Procurement & Contracts	597,668			98,288	695,956
	Fire & Flood Emergency Reserve	1,048,000	(1,048,000)			0
	ADM -Economic Development Admin	462,524				462,524
	ADM- Planning & Community Development	2,284,622			96,855	2,381,477
	ADM- Community Services - Parks	1,789,653			(50,000)	1,739,653
	CSU Administration	177,258				177,258
	Environmental Services	378,992				378,992
	Veteran Services	453,291			4,200	457,491
	Pretrial/Court Services	0			406,649	406,649
	Tabor Retention - Parks Projects	1,500,000	(1,500,000)			0
	ADM- Facilities Management/Parking	5,619,485			189,773	5,809,258
	ADM- Facilities/Utilities	2,863,646			100,000	2,963,646
	ADM- Information Technology	11,610,561				11,610,561
	County Attorney-GF	1,208,299				1,208,299
	Health Department Support	3,392,167	(25,000)			3,367,167
	Clerk & Recorder	8,423,090			(53,798)	8,369,292
	Treasurer	1,270,588				1,270,588
	Assessor	3,860,687				3,860,687
	Coroner	2,548,929				2,548,929
	Surveyor	9,129				9,129
	District Attorney	14,331,438				14,331,438
	Sheriff's Office	49,910,905			1,011,248	50,922,153
	Sheriff's Office/Security	1,541,358			(109,773)	1,431,585
	Fleet	6,254,760			400,000	6,654,760
	Retirement	7,728,844			51,500	7,780,344
1	<b>Net General Fund</b>	<b>143,340,947</b>	<b>(10,073,000)</b>	<b>0</b>	<b>1,236,929</b>	<b>134,504,876</b>

## El Paso County, Colorado

### Changes to Base Budget from 2018 to 2019

Fund	Department	2018 Original Adopted Budget	2018 Remove One-Time AFRs	2019 BoCC Approved One-Time Critical Needs	2019 BoCC Approved On-Going Critical Needs/Other Budget Moves	2019 Preliminary Balanced Budget
	Restricted Parks & Environ Svcs*	1,054,400			(565,600)	488,800
	Facilities County/City SLA/CAM*	1,255,175			42,192	1,297,367
	Justice Services/Community Outreach *	6,807,782			1,306,707	8,114,489
	County Attorney - DHS*	0				0
	Clerk & Recorder*	3,290,000			(690,000)	2,600,000
	Admin Restricted - Use Tax, Cable & P-Card*	2,044,500			(69,500)	1,975,000
	District Attorney*	723,704			224,816	948,520
	Sheriff's Office*	2,276,181			(1,156,181)	1,120,000
	Public Safety Sales & Use Tax*	24,404,907			1,155,978	25,560,885
	Economic Development*	8,294,197			3,417,370	11,711,567
	Pikes Peak Workforce Center*	6,256,514			437,909	6,694,423
<b>1</b>	<b>GF -Grants/Restricted*</b>	<b>56,407,360</b>	<b>0</b>	<b>0</b>	<b>4,103,691</b>	<b>60,511,051</b>
<b>1</b>	<b>Total General Fund</b>	<b>199,748,307</b>	<b>(10,073,000)</b>	<b>0</b>	<b>5,340,620</b>	<b>195,015,927</b>
<b>Partially Restricted Funds</b>						
<b>2</b>	<b>Road &amp; Bridge</b>	<b>26,606,606</b>	<b>(6,000,000)</b>		<b>(2,025,794)</b>	<b>18,580,812</b>
<b>4</b>	<b>Dept of Human Services</b>	<b>76,080,645</b>			<b>2,000,000</b>	<b>78,080,645</b>
<b>6</b>	<b>Community Investment</b>	<b>17,706,587</b>			<b>(1,942,809)</b>	<b>15,763,778</b>
<b>12</b>	<b>Self-Insurance</b>	<b>39,291,152</b>			<b>6,162,473</b>	<b>45,453,625</b>
<b>Restricted Funds</b>						
<b>3</b>	<b>Road &amp; Bridge Escrow</b>	<b>970,167</b>			<b>2,958</b>	<b>973,125</b>
<b>15</b>	<b>Conservation Trust</b>	<b>1,374,259</b>			<b>741</b>	<b>1,375,000</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>1,114,667</b>			<b>18,333</b>	<b>1,133,000</b>
<b>75</b>	<b>Local Improvement Districts-Falcon Vista</b>	<b>140,000</b>			<b>20,000</b>	<b>160,000</b>
		<b>363,132,390</b>	<b>(16,073,000)</b>	<b>0</b>	<b>9,576,522</b>	<b>356,635,912</b>

## Section III – 2019 Preliminary Balanced Budget



## El Paso County, Colorado

### 2019 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	61,640,792			18,675,563	10,856,711	19,950,083					111,123,149
Property Taxes-Real Property	51,735,801	1,331,736									53,067,537
Specific Ownership Tax	5,190,220	2,500,000									7,690,220
Other Taxes / PILT	285,000	64,000									349,000
Fees & Charges for Svs	403,000	500,000									903,000
Assessor Fees	24,000										24,000
Clerk & Recorder Fees	11,650,000										11,650,000
Coroner	472,500										472,500
Planning & Community Development	1,800,000										1,800,000
Sheriff Fees	2,576,500										2,576,500
Surveyor	1,000										1,000
Treasurer Fees	3,860,000										3,860,000
Public Trustee Fees	201,000										201,000
Park & Recreation Fees	225,000										225,000
Parking Structure Fees	205,000										205,000
Rent Collections-Outside	15,000										15,000
Intergovernmental	2,415,900										2,415,900
Miscellaneous Revenue	1,925,000					85,000					2,010,000
<b>Unrestricted Revenue</b>	<b>144,625,713</b>	<b>4,395,736</b>	<b>0</b>	<b>18,675,563</b>	<b>10,856,711</b>	<b>20,035,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>198,588,806</b>
<b><u>RESTRICTED REVENUE</u></b>											
Grant / Intergovernmental	29,815,366			59,800,082	802,509		1,375,000	100,000	1,133,000	160,000	93,185,957
Public Safety Sales & Use Tax	25,741,801										25,741,801
Restricted Fees	5,134,800	750,000									5,884,800
Property Taxes-Pass thru BPPT			973,125								973,125
Highway User Tax		16,159,463									16,159,463
Employee Paid Benefits						8,947,472					8,947,472
Internal County Direct Bills					4,127,067	17,164,621					21,291,688
<b>Restricted Revenue</b>	<b>60,691,967</b>	<b>16,909,463</b>	<b>973,125</b>	<b>59,800,082</b>	<b>4,929,576</b>	<b>26,112,093</b>	<b>1,375,000</b>	<b>100,000</b>	<b>1,133,000</b>	<b>160,000</b>	<b>172,184,306</b>
	<b>205,317,680</b>	<b>21,305,199</b>	<b>973,125</b>	<b>78,475,645</b>	<b>15,786,287</b>	<b>46,147,176</b>	<b>1,375,000</b>	<b>100,000</b>	<b>1,133,000</b>	<b>160,000</b>	<b>370,773,112</b>
<b><u>Expenditures</u></b>											
Personnel	98,761,351	963,540		10,939,923		15,310,613					125,975,426
Operating	31,625,146	643,360		7,340,640	10,834,202	4,030,919					54,474,268
Capital	4,118,379	64,449									4,182,828
<b>Unrestricted Expenditures</b>	<b>134,504,876</b>	<b>1,671,349</b>	<b>0</b>	<b>18,280,563</b>	<b>10,834,202</b>	<b>19,341,532</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>184,632,522</b>
Restricted Personnel	27,543,501	9,748,378		35,787,098		20,670,138	1,218,148		443,459		95,410,722
Restricted Operating	29,890,364	6,509,041	973,125	24,012,984	4,929,576	5,441,955	156,852	100,000	689,541	160,000	72,863,437
Restricted Capital	3,077,186	652,044									3,729,230
<b>Restricted Expenditures</b>	<b>60,511,051</b>	<b>16,909,463</b>	<b>973,125</b>	<b>59,800,082</b>	<b>4,929,576</b>	<b>26,112,093</b>	<b>1,375,000</b>	<b>100,000</b>	<b>1,133,000</b>	<b>160,000</b>	<b>172,003,390</b>
	<b>195,015,927</b>	<b>18,580,812</b>	<b>973,125</b>	<b>78,080,645</b>	<b>15,763,778</b>	<b>45,453,625</b>	<b>1,375,000</b>	<b>100,000</b>	<b>1,133,000</b>	<b>160,000</b>	<b>356,635,912</b>

\* Restricted Funds



El Paso County, Colorado  
 Financial Services/Budget  
 2019 Preliminary Balanced Budget - Fund Balance Estimates

	January 1, 2019		2019		2019		December 31, 2019		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	\$17,818,686		\$144,625,713		(\$134,504,876)		\$27,939,524		\$17,818,686	\$10,120,838
Legally Required TABOR Reserve	7,351,778		0		0		7,351,778		7,351,778	0
BoCC Emergency Reserve	1,546,771		0		0		1,546,771		1,546,771	0
General Fund -RES*	17,569,617		60,691,967		(60,511,051)		17,750,533		17,750,533	0
<b>Total General Fund</b>	<b>\$44,286,852</b>		<b>\$205,317,680</b>		<b>(\$195,015,927)</b>		<b>\$54,588,606</b>		<b>\$44,467,768</b>	<b>\$10,120,838</b>
<b>Partially Restricted Funds</b>										
Road & Bridge	\$2,099,666		\$21,305,199		(\$18,580,812)		\$4,824,053		\$4,824,053	\$0
Department of Human Services	\$550,106		\$78,475,645		(\$78,080,645)		\$945,106		\$945,106	\$0
Community Investment	\$477,240		\$15,786,287		(\$15,763,778)		\$499,749		\$499,749	\$0
Self-Insurance	\$10,354,367		\$46,147,176		(\$45,453,625)		\$11,047,918		\$11,047,918	\$0
<b>Restricted Funds</b>										
Road & Bridge Escrow	\$0		\$973,125		(\$973,125)		\$0		\$0	\$0
Conservation Trust	\$526,017		\$1,375,000		(\$1,375,000)		\$526,017		\$526,017	\$0
School's Trust	\$134,245		\$100,000		(\$100,000)		\$134,245		\$134,245	\$0
Household Hazardous Waste Management	\$821,637		\$1,133,000		(\$1,133,000)		\$821,637		\$821,637	\$0
Local Improvement Districts-Falcon Vista	\$104,798		\$160,000		(\$160,000)		\$104,798		\$104,798	\$0
<b>Total</b>	<b>\$59,354,928</b>		<b>\$370,773,112</b>		<b>(\$356,635,912)</b>		<b>\$73,492,129</b>		<b>\$63,371,291</b>	<b>\$10,120,838</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	Intergovern- mental Revenues	Other Revenue	Restricted Revenue	2019 Preliminary Balanced Budget
1	Administrative Services	61,640,792	0	51,735,801	5,190,220	285,000	396,000	105,000	1,925,000	0	121,277,813
	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	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	1,800,000	0	0	0	1,800,000
	Assessor	0	0	0	0	0	24,000	0	0	0	24,000
	Clerk & Recorder	0	0	0	0	0	11,650,000	0	0	0	11,650,000
	Coroner	0	0	0	0	0	472,500	5,000	0	0	477,500
	Sheriff's Office	0	0	0	0	0	2,576,500	2,282,500	0	0	4,859,000
	Surveyor	0	0	0	0	0	1,000	0	0	0	1,000
	Treasurer	0	0	0	0	0	3,860,000	0	0	0	3,860,000
	Public Trustee	0	0	0	0	0	201,000	0	0	0	201,000
1	<b>Net General Fund</b>	<b>61,640,792</b>	<b>0</b>	<b>51,735,801</b>	<b>5,190,220</b>	<b>285,000</b>	<b>21,433,000</b>	<b>2,415,900</b>	<b>1,925,000</b>	<b>0</b>	<b>144,625,713</b>
	Facilities CAM and County/City SLA	0	0	0	0	0	0	0	0	1,297,367	1,297,367
	Restricted Parks & Environ Svcs	0	0	0	0	0	0	0	0	488,800	488,800
	Justice Services/Community Outreach	0	0	0	0	0	0	0	0	8,043,489	8,043,489
	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	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	948,520	948,520
	Sheriff's Office	0	0	0	0	0	0	0	0	1,120,000	1,120,000
	Public Safety Sales & Use Tax	0	25,741,801	0	0	0	0	0	0	0	25,741,801
	Economic Development	0	0	0	0	0	0	0	0	11,711,567	11,711,567
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	6,694,423	6,694,423
1	<b>GF -Grants/Restricted</b>	<b>0</b>	<b>25,741,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,950,166</b>	<b>60,691,967</b>
1	<b>Total General Fund</b>	<b>61,640,792</b>	<b>25,741,801</b>	<b>51,735,801</b>	<b>5,190,220</b>	<b>285,000</b>	<b>21,433,000</b>	<b>2,415,900</b>	<b>1,925,000</b>	<b>34,950,166</b>	<b>205,317,680</b>
<b>Partially Restricted Funds</b>											
2	Road & Bridge	0	0	1,331,736	2,500,000	64,000	500,000	0	0	16,909,463	21,305,199
4	Dept of Human Serv.	18,675,563	0	0	0	0	0	0	0	59,800,082	78,475,645
6	Community Investment	10,856,711	0	0	0	0	0	0	0	4,929,576	15,786,287
12	Self-Insurance	19,950,083	0	0	0	0	0	0	85,000	26,112,093	46,147,176
<b>Restricted Funds</b>											
3	Road & Bridge Escrow	0	0	973,125	0	0	0	0	0	0	973,125
15	Conservation Trust	0	0	0	0	0	0	0	0	1,375,000	1,375,000
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	1,133,000	1,133,000
75	Local Improve. Districts-Falcon Vista	0	0	0	0	0	0	0	0	160,000	160,000
		<b>111,123,149</b>	<b>25,741,801</b>	<b>54,040,662</b>	<b>7,690,220</b>	<b>349,000</b>	<b>21,933,000</b>	<b>2,415,900</b>	<b>2,010,000</b>	<b>145,469,380</b>	<b>370,773,112</b>

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

Fund	Department	Personnel			Operating		2019 Preliminary Balanced Budget
		Personnel	Intergovernmental Reimbursements	Operating	Capital	Intergovernmental Reimbursements	
1	Board of County Commissioners - Admin	726,525	0	64,766	0	0	791,291
	Board of Equalization	9,742	0	29,964	0	0	39,706
	Human Resources/Risk Mgmt	1,423,318	(4,529)	340,500	0	0	1,759,289
	ADM - Admin & Fin Svcs/Budget, Finance & PIO	4,908,785	(2,679,663)	191,120	0	(58,744)	2,361,498
	County Wide Support	2,566,159	(1,000,000)	889,207	0	(1,740,110)	715,256
	Employee Benefits	349,698	(349,698)	40,177	0	(40,177)	0
	Procurement & Contracts	736,337	(60,153)	19,772	0	0	695,956
	Fire & Flood Emergency Reserve	0	0	0	0	0	0
	ADM - Economic Development Admin	462,524	0	0	0	0	462,524
	ADM- Planning & Community Development	2,158,715	(2,172)	224,934	0	0	2,381,477
	ADM- Community Services - Parks	1,493,120	(130,748)	453,970	0	(76,689)	1,739,653
	CSU Administration	128,208	(17,000)	66,050	0	0	177,258
	Environmental Services	282,342	0	96,650	0	0	378,992
	Pretrial/Court Services	328,653	0	77,996	0	0	406,649
	Veteran Services	430,317	0	27,174	0	0	457,491
	ADM- Facilities Management/Parking	2,981,023	(58,528)	4,302,022	294,653	(1,709,912)	5,809,258
	ADM- Facilities/Utilities	0	0	2,963,646	0	0	2,963,646
	ADM- Information Technology	5,597,612	(396,497)	8,559,446	150,000	(2,300,000)	11,610,561
	County Attorney-GF	1,227,253	(188,345)	169,391	0	0	1,208,299
	Health Department Support	0	0	3,367,167	0	0	3,367,167
	Clerk & Recorder	6,954,379	(983,856)	2,409,369	47,000	(57,600)	8,369,292
	Treasurer	1,077,922	0	192,666	0	0	1,270,588
	Assessor	3,660,162	0	200,525	0	0	3,860,687
	Coroner	2,253,395	0	295,534	0	0	2,548,929
	Surveyor	6,129	0	3,000	0	0	9,129
	District Attorney	14,846,708	(1,042,317)	527,047	0	0	14,331,438
	Sheriff's Office	44,582,510	(3,733,674)	10,073,317	0	0	50,922,153
	Sheriff's Office/Security	1,073,689	0	357,896	0	0	1,431,585
	Public Trustee	422,000	(422,000)	0	0	0	0
	Fleet	1,961,462	0	1,066,572	3,626,726	0	6,654,760
	Retirement	11,356,959	(4,175,115)	1,050,000	0	(451,500)	7,780,344
	Retirement Admin/Pension Trust	251,588	(251,588)	0	0	0	0
<b>1</b>	<b>Net General Fund</b>	<b>114,257,234</b>	<b>(15,495,883)</b>	<b>38,059,878</b>	<b>4,118,379</b>	<b>(6,434,732)</b>	<b>134,504,876</b>

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

Fund	Department	Personnel			Operating		2019 Preliminary Balanced Budget
		Personnel	Intergovernmental Reimbursements	Operating	Capital	Intergovernmental Reimbursements	
	Restricted Parks & Environ Svcs	96,252	0	392,548	0	0	488,800
	Facilities County/City SLA/CAM	1,158,969	0	138,398	0	0	1,297,367
	Justice Services/Community Outreach	363,106	(39,649)	7,791,032	0	0	8,114,489
	County Attorney - DHS	1,591,195	(1,591,195)	147,751	0	(147,751)	0
	Clerk & Recorder	70,000	0	1,530,000	1,000,000	0	2,600,000
	Admin Restricted - Use Tax, Cable & P-Card	316,147	0	1,658,853	0	0	1,975,000
	District Attorney-Grants	948,520	0	0	0	0	948,520
	Sheriff's Office	632,481	0	487,519	0	0	1,120,000
	Public Safety Sales & Use Tax	19,984,594	0	3,499,105	2,077,186	0	25,560,885
	Economic Development	539,331	0	11,172,236	0	0	11,711,567
	Pikes Peak Workforce Center	3,473,750	0	3,220,673	0	0	6,694,423
<b>1</b>	<b>GF - Grants/Restricted</b>	<b>29,174,345</b>	<b>(1,630,844)</b>	<b>30,038,115</b>	<b>3,077,186</b>	<b>(147,751)</b>	<b>60,511,051</b>
<b>1</b>	<b>Total General Fund</b>	<b>143,431,579</b>	<b>(17,126,727)</b>	<b>68,097,993</b>	<b>7,195,565</b>	<b>(6,582,483)</b>	<b>195,015,927</b>
<b>Partially Restricted Funds</b>							
<b>2</b>	<b>Road &amp; Bridge</b>	<b>10,711,918</b>	<b>0</b>	<b>7,242,401</b>	<b>716,493</b>	<b>(90,000)</b>	<b>18,580,812</b>
<b>4</b>	<b>Dept of Human Services</b>	<b>46,727,021</b>	<b>0</b>	<b>31,353,624</b>	<b>0</b>	<b>0</b>	<b>78,080,645</b>
<b>6</b>	<b>Community Investment</b>	<b>0</b>	<b>0</b>	<b>15,763,778</b>	<b>0</b>	<b>0</b>	<b>15,763,778</b>
<b>12</b>	<b>Self Insurance</b>	<b>35,980,751</b>	<b>0</b>	<b>9,472,874</b>	<b>0</b>	<b>0</b>	<b>45,453,625</b>
<b>Restricted Funds</b>							
<b>3</b>	<b>Road &amp; Bridge Escrow</b>	<b>0</b>	<b>0</b>	<b>973,125</b>	<b>0</b>	<b>0</b>	<b>973,125</b>
<b>15</b>	<b>Conservation Trust</b>	<b>1,218,148</b>	<b>0</b>	<b>156,852</b>	<b>0</b>	<b>0</b>	<b>1,375,000</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>443,459</b>	<b>0</b>	<b>689,541</b>	<b>0</b>	<b>0</b>	<b>1,133,000</b>
<b>75</b>	<b>Local Improve. Districts-Falcon Vista</b>	<b>0</b>	<b>0</b>	<b>160,000</b>	<b>0</b>	<b>0</b>	<b>160,000</b>
		<b>238,512,876</b>	<b>(17,126,727)</b>	<b>134,010,188</b>	<b>7,912,058</b>	<b>(6,672,483)</b>	<b>356,635,912</b>