

BACC

Chuck Broerman  
12/08/2021 12:01:57 PM  
Doc \$0.00  
Rec \$0.00

El Paso County, CO



32  
Pages  
221223987

**RESOLUTION NO. 21-453**

**BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF EL PASO, STATE OF COLORADO**

**RESOLUTION TO ADOPT AND APPROPRIATE THE 2022 BUDGET**

**WHEREAS, pursuant to the Colorado Local Government Budget Law, Part 1 of Article 1 of Title 29, C.R.S., the Board of County Commissioners must adopt the annual budget for 2022 by December 15, 2021; and**

**WHEREAS, the 2022 Original Adopted Budget must recognize revenues and have available fund balance sufficient to cover the appropriated expenditures set forth in the annual budget; and**

**WHEREAS, a Preliminary Balanced Budget for 2022 was submitted by the County Controller to the Board of County Commissioners on October 5, 2021, as required by C.R.S. 29-1-105; and**

**WHEREAS, pursuant to the notice published in accordance with C.R.S. 29-1-106, the proposed 2022 budget has been open for inspection by the public since October 5, 2021; and**

**WHEREAS, public hearings were held by the Board of County Commissioners on October 5, 2021, October 19, 2021, October 21, 2021, and November 16, 2021 in order to provide interested citizens an opportunity to file or register any comments or objections, and to review evidence and hear testimony as presented to the Board on the proposed 2022 budget; and**

**WHEREAS, up to and including this date, said proposed budget has been open for inspection by the public and interested citizens, and the electors have been given the opportunity to file or register any objections to said proposed budget pursuant to C.R.S. 29-1-107; and**

**WHEREAS, Attachment A outlines the revenue, expenditure and fund balance details of the 2022 budget; and**

**WHEREAS, all expenditure changes made to the Preliminary Balanced Budget balance to revenues and available fund balances are incorporated in the Original Adopted Budget, as required by C.R.S. 29-1-103 (2); and**

**WHEREAS, the County Treasurer requests authorization to make transfers between the General Fund, Road and Bridge Fund, Human Services Fund, Capital Improvement Fund, Self Insurance Fund, Conservation Trust Fund and Household Hazardous Waste Fund from backup provided by the Financial Services Department to allocate money for these seven funds that have been budgeted in the County cost centers; and**

**WHEREAS, effective for the 2014 budget year and years thereafter, fifty percent (50%) of funds received through the Intergovernmental Service Agreement (IGSA) contract will be deposited into the unrestricted General Fund; and**

**WHEREAS, the elected offices and departments of El Paso County upon acceptance of the appropriation for their respective elected office and department budgets for 2022, will be required to follow all El Paso County Policies and Procedures as adopted by the Board of County Commissioners; and**

**WHEREAS, concerning contracts and purchases of goods and services approved under the authority of the Health Benefits Trust Board, such contracts and purchases shall comply with the Procurement Policies and Procedures Manual for solicitation, contract award and contract development and shall comply with all applicable laws and regulations arising under the Health Insurance Portability and Accountability Act of 1996 (HIPAA), provided that nothing in this Resolution shall revoke the authority previously granted by the Board of County Commissioners to the Health Benefits Trust Board to approve and enter into such contracts or purchases.**

**NOW, THEREFORE, BE IT RESOLVED THAT:**

- A. All County departments, elected offices and spending agencies are prohibited from expending or obligating funds in excess of the total amount budgeted for each department, elected office or spending agency, and may be further subject to budget modification during fiscal year 2022 in order to comply with Colorado's constitutional spending and revenue limitation.**
- B. All County departments, elected offices, and spending agencies shall follow all El Paso County Policies and Procedures as adopted by the Board of County Commissioners to include but not limited to the EPC Personnel Policies & Procedures Manual, the Procurement Policy Manual, all Financial Services Policies & Procedures, and any others adopted by the Board or procedures set in place by County Administration.**
- C. All Board Approved Projects, major projects with total anticipated costs over \$100,000 and all grants are required to be tracked with project numbers or CSR numbers in the County's JD Edwards Financial Management System.**
- D. All technology related purchases must be approved by the Chief Information Officer, all vehicle related purchases (with the exception of the Sheriff's Office) must be approved by the Fleet Division Manager, and all requests for purchases and professional services involving County facilities, i.e., leases and real estate transactions; utilities service; remodeling and changes to offices and work areas to include design and construction; repair and maintenance; and custodial service, must be submitted and approved by both the Facilities Management Director and the Chief Information Officer, regardless of the dollar amount, prior to submitting any request to the Contracts and Procurement Division.**
- E. All capital projects, acquisitions, new builds, or rental of space needs that must be addressed and do not fall within a major maintenance or replacement program must be coordinated with the appropriate supporting department such as Facilities &**

Infrastructure Management (FSIM), Community Services Department (CSD), Digital, Strategy, and Technology (DST) and the Contracts and Procurement Division, regardless of dollar amount.

- F. Revenues in excess of expenditures as defined by the Taxpayer's Bill of Rights (TABOR) become reserves.
- G. Capital designated as replacements must be turned into Facilities Management or Digital, Strategy & Technology Department as appropriate for disposal in accordance with County policy. Proceeds from the disposal of property will be revenue to the fund from which it was purchased.
- H. All approved changes as presented to the Board of County Commissioners have been incorporated into these budgeted figures.

BE IT FURTHER RESOLVED that it is the intent of the Board of County Commissioners that the County Treasurer, pursuant to C.R.S. 30-10-710, credit interest gained through the investment of County funds, unless otherwise restricted by bonding documents or statute to the General Fund with the following exceptions:

Household Hazardous Waste Fund  
Local Improvement District Funds  
Conservation Trust Fund

BE IT FURTHER RESOLVED that pursuant to Section 29-1-111, C.R.S., the following sums are hereby appropriated out of revenues now held or to be collected by the County Treasurer during 2022, including 2021 taxes payable in 2022 for the purposes of defraying all necessary expenditures and liabilities for El Paso County for the fiscal year 2022 as summarized in Attachment A, as set forth in said budget.

El Paso County Funds	Appropriated Amount
001 General Unrestricted	\$173,970,044
001 General Restricted	146,447,403
002 Road and Bridge	38,931,676
003 Road and Bridge Escrow	1,307,482
004 Human Services	80,850,978
006 Capital Improvement	14,145,334
012 Self Insurance	54,244,918
015 Conservation Trust	1,406,525
019 School Trust Fund	275,000
022 Household Hazardous Waste	1,272,000
075 Falcon Vista LID	75,000
<b>Grand Total</b>	<b>\$512,926,360</b>

BE IT FURTHER RESOLVED that the County Treasurer requests authorization to make transfers between the General Fund, Road and Bridge Fund, Human Services Fund, Capital Improvement Fund, Self Insurance Fund, Conservation Trust Fund and Household Hazardous Waste Fund from backup provided by the Financial Services

Department, Finance Division, to allocate money for these seven funds that have been budgeted in the County cost centers; and

BE IT FURTHER RESOLVED a copy of this Resolution shall be filed with the Colorado Department of Local Affairs, Division of Local Government.

DONE THIS 7th day of December 2021, at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS  
EL PASO COUNTY, COLORADO

ATTEST:

By: Charles J. Reser  
County Clerk & Recorder



By: Alan W. Vandenberg  
Chair



# EL PASO COUNTY



## 2022 ORIGINAL ADOPTED BUDGET

PRESENTED DECEMBER 7, 2021

"ATTACHMENT A"



*El Paso County, Colorado*  
*Financial Services/Budget*  
*2022 Original Adopted Budget*

**Table of Contents**

	<b><u>Page</u></b>
<b><u>Section I - Budget Analysis</u></b>	
2022 Discretionary Revenue to Provide Core Services	1
Chart - Historical Discretionary Revenue - Daily Cost Per Citizen	2
Chart - 2022 Original Adopted Budget - Revenue by Major Category	3
Chart - 2022 Original Adopted Budget - Expenditures by Major Category	4
Chart - 2022 Original Adopted Budget - GF Unrestricted Expenditures by Function	5
Chart - 2022 Original Adopted Budget - GF Unrestricted Expenditures - County Administration	6
Chart - 2022 Original Adopted Budget - GF Unrestricted Expenditures - Internal/External Services	7
Chart - 2022 Original Adopted Budget - GF Unrestricted Expenditures - Public Safety	8
Chart - Unrestricted General Fund - Annual Cost Per Citizen	9
Chart - 2021 Mill Levy 10-County Comparison	10
Chart - 2021 Property Tax Per Citizen 10-County Comparison	11
Chart - Property Tax Statement Breakdown - Calculating Property Taxes	12
Chart - 2021 Local Tax Cost Per Citizen 10-County Comparison	13
2022 Original Adopted Budget Critical Needs	14-15
<b><u>Section II – Budget Changes (from 2021 to 2022)</u></b>	
Changes to Revenue Budget	16
Changes to Base Budget	17
	18-19
<b><u>Section III – 2022 Original Adopted Budget</u></b>	
2022 Original Adopted "Budget at a Glance"	20
2022 Fund Balance Estimates	21
Allocation of Revenues by Major Category	22
Allocation of Expenditures by Major Category	23
	24-25

## Section I – Budget Analysis



*El Paso County, Colorado  
Financial Services/Budget  
2022 Original Adopted Budget*



**El Paso County, Colorado**  
**Financial Services/Budget**  
**2022 Original Adopted Budget**  
**Discretionary Revenue to Provide Core Services**

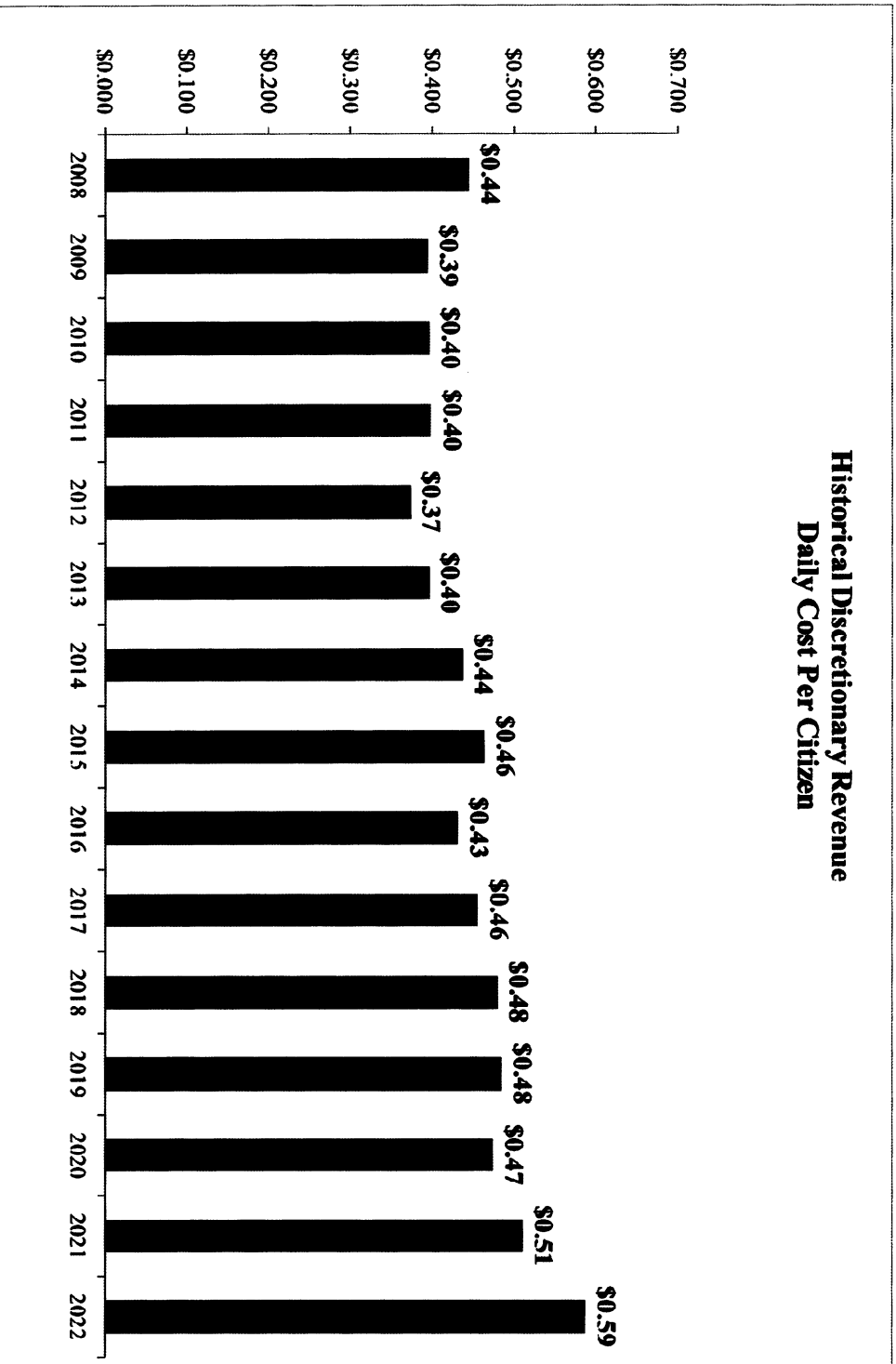
2022 Original Adopted Budget Revenue Sources & Uses	
Sales & Use Tax	\$154,901,978
Sales & Use Tax- Voter Restricted for Public Safety	\$35,453,352
Property Tax	\$63,012,289
Specific Ownership Tax	\$7,398,487
Other Taxes/Payment in Lieu of Taxes	\$349,000
Elected Office Revenue (Fees)	\$20,867,500
Parking & Parks and Recreation Fees	\$445,000
General and Road & Bridge Fees	\$3,474,000
Unrestricted Intergovernmental	\$1,856,400
Other Revenue	\$1,311,000
<b>Other Legally Restricted Revenue Sources</b>	<b>\$222,217,425</b>
<b>2022 Revenue Sources</b>	<b>\$511,286,431</b>
Less: Voter Restricted Public Safety Sales & Use Tax	(\$35,453,352)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$1,307,482)
Less: Other Legally Restricted Revenue Sources	(\$222,217,425)
<b>2022 Discretionary Revenue Sources</b>	<b>\$252,308,172</b>
<b>Less: Legally Restricted Uses</b>	
Road & Bridge/Fleet Operations	\$23,908,969
Dept. of Human Services - Local Required Match	\$19,273,937
Annual Lease Obligation/Major Capital Projects	\$10,672,750
Employee Benefits & Retirement	\$38,109,051
Less: Legally Restricted Uses	\$91,964,707
<b>2022 Discretionary Revenue to Provide Core Services</b>	<b>\$160,343,465</b>

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





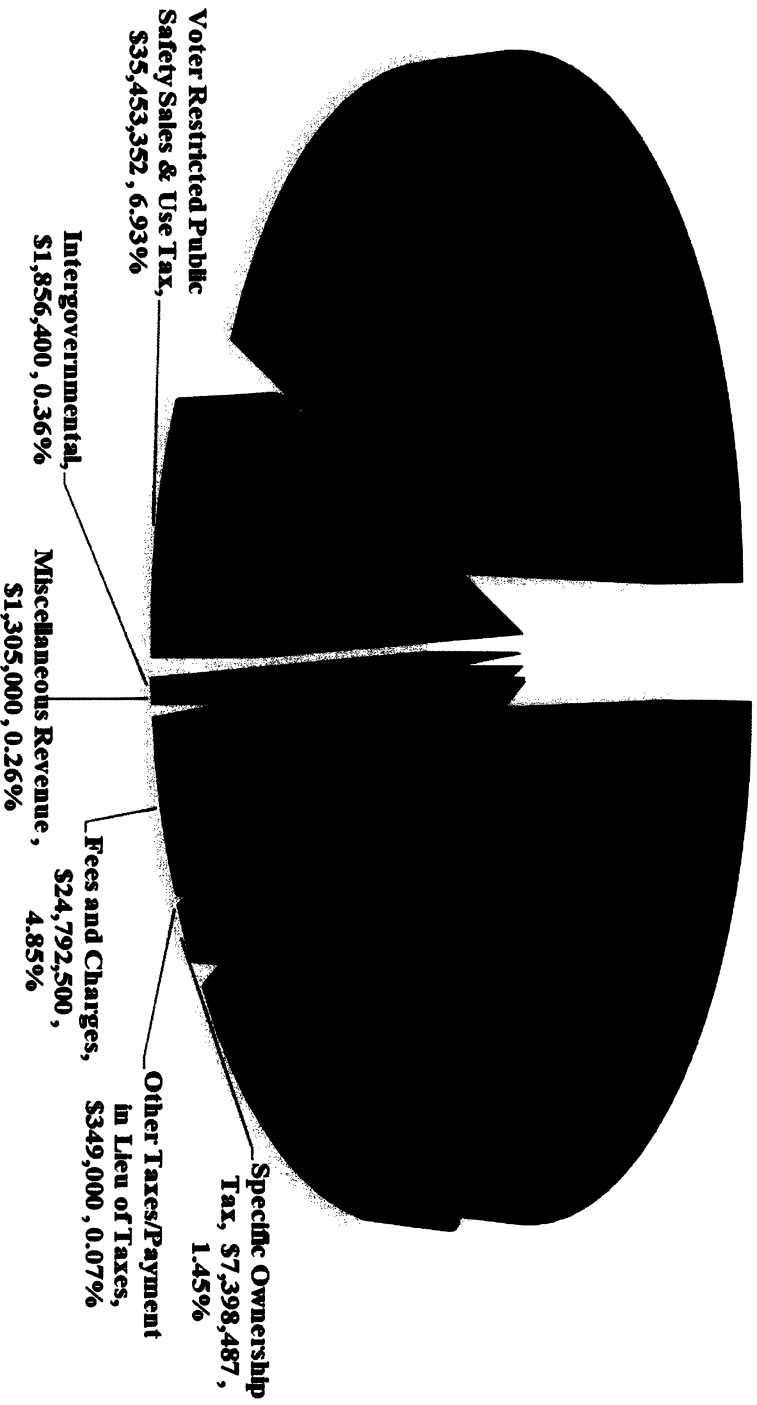
*El Paso County, Colorado*  
*Financial Services/Budget*  
**2022 Original Adopted Budget**  
*Historical Discretionary Revenue - Daily Cost per Citizen*  
*Funding Core County Services*





*El Paso County, Colorado*  
*Financial Services/Budget*  
**2022 Original Adopted Budget**

**2022 ORIGINAL ADOPTED BUDGET**  
**REVENUE BY MAJOR CATEGORY \$511,286,431**





*El Paso County, Colorado*  
*Financial Services/Budget*  
*2022 Original Adopted Budget*

**2022 ORIGINAL ADOPTED BUDGET**  
**EXPENDITURES BY MAJOR CATEGORY \$512,926,360**

**Capital,**  
**\$10,276,219, 2%**

