



**2016 Budget Report**  
**December 2016**  
**Preliminary/Unaudited**

Nicola Sapp

Chief Financial & Administrative Officer

March 16, 2017



# Presentation Overview

1. December 2016 Activity – General Fund Unrestricted (within BoCC Discretion)
2. December 2016 Activity - Partially Restricted
  - Road & Bridge Fund
  - Human Services Fund
  - Community Investment Fund
  - Self-Insurance Fund (Risk/Workers' Compensation & Benefits)
3. December 2016 Activity - Restricted
  - General Fund (Restricted)
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  - Conservation Trust Fund
  - Schools' Trust Fund
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4. - December 2016 Activity–Countywide Summary of Revenues
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# Unrestricted Funds December 2016



# December 2016 – General Fund (Unrestricted)

<u>Revenues:</u>	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
Property Tax	46,526,762	45,946,994	(579,768)	46,526,762
Sales and Use Tax Collections *	46,945,121	51,385,190	4,440,069	46,945,121
Sales and Use Tax Audit Adjustments	0	(182,137)	(182,137)	0
Sales and Use Tax - BRRTA	0	22,544	22,544	0
Specific Ownership Tax	3,604,252	3,604,252	0	3,604,252
Other Taxes	261,500	313,121	51,621	261,500
Intergovernmental	5,647,457	5,062,313	(585,144)	5,647,457
Fees & Charges for Services	269,900	304,125	34,225	269,900
Traffic Fines	265,000	280,533	15,533	265,000
Assessor Fees	23,000	30,276	7,276	23,000
Clerk & Recorder Fees	10,020,450	11,561,228	1,540,778	10,020,450
Coroner Fees	445,365	497,575	52,210	445,365
Sheriff Fees	1,154,925	1,285,623	130,698	1,154,925
Treasurer Fees	3,500,000	3,530,848	30,848	3,500,000
Public Trustee Fees	350,000	428,683	78,683	350,000
Planning & Community Devpt Fees	1,200,000	1,470,955	270,955	1,200,000
Park & Recreation Fees	597,800	634,275	36,475	597,800
Parking Fees	218,248	221,670	3,422	218,248
Interest on Investments	150,000	524,455	374,455	150,000
Rent Collections	39,025	21,899	(17,126)	39,025
Miscellaneous Revenue	233,195	286,066	52,871	233,195
<b>Total Revenues</b>	<b>121,452,000</b>	<b>127,230,488</b>	<b>5,778,488</b>	<b>121,452,000</b>

\* Sales tax collections through December

*Administration & Financial Services*



# December 2016 – General Fund (Unrestricted)

	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
<b>Total Revenues</b>	<b>121,452,000</b>	<b>127,230,488</b>	<b>5,778,488</b>	<b>121,452,000</b>
<b><u>Expenditures:</u></b>				
Personnel	91,331,308	89,481,615	1,849,693	91,331,308
Other Operating	32,779,649	26,442,607	6,337,042	32,779,649
Capital	8,955,824	7,488,968	1,466,856	8,955,824
<b>Total Expenditures</b>	<b>133,066,781</b>	<b>123,413,190</b>	<b>9,653,591</b>	<b>133,066,781</b>
<b>Net Impact to Fund Balance</b>	<b>(11,614,781)</b>	<b>3,817,298</b>	<b>15,432,079</b>	<b>(11,614,781)</b>

<b>2016 Beginning Fund Balance</b>	<b>15,528,028</b>
Actual Change in Fund Balance	3,817,298
Less: Restricted Fund Balance/Cash Flow	(472,193)
Less: TABOR Reserve	(169,727)
Less: BoCC Emergency Reserve	(3,271,328)
Less: Reappropriations 2016-2017	(3,647,207)
<b>2016 Estimated Ending Fund Balance</b>	<b>11,784,871</b>



# Partially Restricted Funds December 2016



# December 2016 – Road & Bridge

	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
<b>Revenues:</b>				
Property Tax	1,235,923	1,220,957	(14,966)	1,235,923
Highway User Tax	11,750,000	12,506,067	756,067	11,750,000
Specific Ownership Tax	1,895,748	2,600,560	704,812	1,895,748
Fees & Charges for Services	1,150,000	1,302,409	152,409	1,150,000
Forest Reserve, Mineral Leasing & Other Tax	88,000	80,111	(7,889)	88,000
	16,119,671	17,710,104	1,590,433	16,119,671
Projects/Collateral Forfeitures	4,608,029	4,139,504	(468,525)	4,608,029
<b>Total Revenues</b>	<b>20,727,700</b>	<b>21,849,608</b>	<b>1,121,908</b>	<b>20,727,700</b>
<b>Expenditures:</b>				
Personnel - R&B	9,889,717	9,750,299	139,418	9,889,717
Operating - Administration	248,657	175,852	72,805	248,657
Operating - Diesel	988,441	709,301	279,140	988,441
Operating - Engineering	1,770,948	722,828	1,048,120	1,770,948
Operating - Gasoline	515,000	278,224	236,776	515,000
Operating - Highway	1,507,150	1,409,215	97,935	1,507,150
Operating - Resource Management	608,887	445,204	163,683	608,887
Operating - Shop Supplies & Commodities	53,600	51,545	2,055	53,600
Capital	532,275	90,113	442,162	532,275
	16,114,675	13,632,581	2,482,094	16,114,675
Projects/Collateral Forfeitures	8,072,223	2,486,520	5,585,703	8,072,223
<b>Total Expenditures</b>	<b>24,186,898</b>	<b>16,119,101</b>	<b>8,067,797</b>	<b>24,186,898</b>
<b>Net Impact to Fund Balance</b>	<b>(3,459,198)</b>	<b>5,730,507</b>	<b>9,189,705</b>	<b>(3,459,198)</b>

<b>2016 Beginning Fund Balance</b>	11,396,907
Actual Change in Fund Balance	5,730,507
Less: Restricted Funds	(725,330)
Less: Cash Flow	(3,000,000)
Less: Reserve for Federal Project Match	(2,250,000)
Less: Future Project Reserve	(1,780,000)
Less: Reappropriations & 2016-2017	(5,735,547)
<b>2016 Estimated Ending Fund Balance</b>	<b>3,636,537</b>

*Administration & Financial Services*



# December 2016 – Human Services

	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
<b><u>Revenues:</u></b>				
Sales Tax	17,068,834	17,068,834	0	17,068,834
Federal & State Revenue	54,567,400	54,224,766	(342,634)	54,567,400
Senior Center	155,766	156,266	500	155,766
Donations	30,000	32,277	2,277	30,000
<b>Total Revenues</b>	<b>71,822,000</b>	<b>71,482,143</b>	<b>(339,857)</b>	<b>71,822,000</b>
<b><u>Expenditures:</u></b>				
Personnel	37,694,095	37,572,528	121,567	37,694,095
Operating	33,652,905	33,268,465	384,440	33,652,905
Capital	50,000	19,711	30,289	50,000
<b>Total Expenditures</b>	<b>71,397,000</b>	<b>70,860,704</b>	<b>536,296</b>	<b>71,397,000</b>
<b>Net Impact to Fund Balance</b>	<b>425,000</b>	<b>621,439</b>	<b>196,439</b>	<b>425,000</b>

2016 Beginning Fund Balance	3,038,253
Actual Change in Fund Balance	621,439
Restricted	(647,241)
Restricted for Cash Flow	(2,816,012)
<b>2016 Estimated Ending Fund Balance</b>	<b>196,439</b>





# December 2016 – Community Investment

	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
<b>Revenues:</b>				
Property Tax	0	(7,110)	(7,110)	0
Sales Tax	11,330,028	11,330,028	0	11,330,028
Restricted Revenue	5,473,093	4,990,808	(482,285)	5,473,093
<b>Total Revenues</b>	<b>16,803,121</b>	<b>16,313,726</b>	<b>(489,395)</b>	<b>16,803,121</b>
<b>Expenditures:</b>				
Principal	9,350,096	9,325,009	25,087	9,350,096
Interest and Other costs	7,313,884	6,935,822	378,062	7,313,884
Tax Collection Expenses/Fees	30,000	28,534	1,466	30,000
Minor Capital	0	0	0	0
<b>Total Expenditures</b>	<b>16,693,980</b>	<b>16,289,365</b>	<b>404,615</b>	<b>16,693,980</b>
<b>Net Impact to Fund Balance</b>	<b>109,141</b>	<b>24,361</b>	<b>(84,780)</b>	<b>109,141</b>

<b>2016 Beginning Fund Balance</b>	197,141
Actual Change in Fund Balance	24,361
Less: Reappropriations 2016-2017	(14,712)
Less: Cash Flow	(206,790)
<b>2016 Estimated Ending Fund Balance</b>	<b>0</b>



# December 2016 – Self Insurance - Summary

	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
<b>Revenues:</b>				
Sales Tax	15,914,377	15,914,377	0	15,914,377
Employer Contribution	10,623,614	10,676,708	53,094	10,623,614
Employee Contribution	7,074,234	6,875,747	(198,487)	7,074,234
Fees & Charges for Services	185,000	250,014	65,014	185,000
<b>Total Revenues</b>	<b>33,797,225</b>	<b>33,716,846</b>	<b>(80,379)</b>	<b>33,797,225</b>
<b>Expenditures:</b>				
Risk	2,040,850	1,539,676	501,174	2,040,850
Worker's Compensation	1,414,150	1,218,921	195,229	1,414,150
Health Insurance	26,438,013	26,381,045	56,968	26,438,013
Dental Insurance	1,900,000	1,559,493	340,507	1,900,000
Flex Spending	763,709	762,531	1,178	763,709
Short Term Disability	375,000	349,673	25,327	375,000
Unempl., Long Term Disab., Life	865,503	834,919	30,584	865,503
<b>Total Expenditures</b>	<b>33,797,225</b>	<b>32,646,258</b>	<b>1,150,967</b>	<b>33,797,225</b>
<b>Net Impact to Fund Balance</b>	<b>0</b>	<b>1,070,588</b>	<b>1,070,588</b>	<b>0</b>

<b>2016 Beginning Fund Balance</b>	5,753,126
Actual Change in Fund Balance	1,070,588
Less: Health Trust Reserve	(2,250,000)
Less: Risk Contingency Reserve	(566,677)
Less: HSA/Wellness Reserve	(936,449)
Less: Health Trust Benefits Contingency Reserve	(2,000,000)
Less: Reappropriations 2016-2017	(149,608)
<b>2016 Estimated Ending Fund Balance</b>	<b>920,980</b>



# December 2016 – Self Insurance – Risk, Workers' Compensation & Unemployment

	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
<b>Revenues:</b>				
Sales Tax/Risk Liability	2,105,518	2,105,518	0	2,105,518
Risk Damages/Recovery	85,000	131,987	46,987	85,000
Risk/Worker's Comp/Unemp Employer Contribution	1,487,976	1,536,819	48,843	1,487,976
<b>Total Revenues</b>	<b>3,678,494</b>	<b>3,774,324</b>	<b>95,830</b>	<b>3,678,494</b>
<b>Expenditures:</b>				
Risk Liability/Insurance/Property	2,040,850	1,539,676	501,174	2,040,850
Worker's Compensation	1,414,150	1,218,921	195,229	1,414,150
Unemployment	223,494	218,241	5,253	223,494
<b>Total Expenditures</b>	<b>3,678,494</b>	<b>2,976,838</b>	<b>701,656</b>	<b>3,678,494</b>
<b>Net Impact to Fund Balance</b>	<b>0</b>	<b>797,486</b>	<b>797,486</b>	<b>0</b>

<b>2016 Beginning Fund Balance</b>	566,677
Actual Change in Fund Balance	797,486
Less: Risk Contingency Reserve	(566,677)
Less Reappropriations 2016-2017	(149,608)
<b>2016 Estimated Ending Fund Balance</b>	<b>647,878</b>



# December 2016 – Self Insurance – Health Trust Benefits

	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
<b>Revenues:</b>				
Sales Tax/Benefits	13,808,859	13,808,859	0	13,808,859
Medicare Rebate	100,000	118,027	18,027	100,000
Benefits/Employer Contribution	9,135,638	9,139,889	4,251	9,135,638
Benefits/Employee Contribution	7,074,234	6,875,747	(198,487)	7,074,234
<b>Total Revenues</b>	<b>30,118,731</b>	<b>29,942,522</b>	<b>(176,209)</b>	<b>30,118,731</b>
<b>Expenditures:</b>				
Health Insurance	26,438,013	26,381,045	56,968	26,438,013
Dental Insurance	1,900,000	1,559,493	340,507	1,900,000
Flex Spending	763,709	762,531	1,178	763,709
Short Term Disability	375,000	349,673	25,327	375,000
Long Term Disability	508,228	488,798	19,430	508,228
Life Insurance	133,781	127,880	5,901	133,781
<b>Total Expenditures</b>	<b>30,118,731</b>	<b>29,669,420</b>	<b>449,311</b>	<b>30,118,731</b>
<b>Net Impact to Fund Balance</b>	<b>0</b>	<b>273,102</b>	<b>273,102</b>	<b>0</b>

<b>2016 Beginning Fund Balance</b>	5,186,449
Actual Change in Fund Balance	273,102
Less: Health Trust Reserve	(2,250,000)
Less: HSA/Wellness Reserve	(936,449)
Less: Health Trust Benefits Contingency Reserve	(2,000,000)
<b>2016 Estimated Ending Fund Balance</b>	<b>273,102</b>



# Restricted Funds December 2016



# December 2016 – General Fund (Restricted)

	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
<b>Revenues:</b>				
Public Safety Sales & Use Tax *	20,795,609	21,983,927	1,188,318	20,795,609
Community Services Grants/Revenues	1,785,683	450,988	(1,334,695)	1,785,683
Public Services Grants/Revenues	1,175,110	1,258,982	83,872	1,175,110
General Grants/Revenues	1,711,074	2,122,900	411,826	1,711,074
Community Corrections Grant Revenue	8,231,426	8,486,211	254,785	8,231,426
Elected Offices Grants/Revenues	7,205,643	7,497,083	291,440	7,205,643
Economic Development Grants/Revenues	11,649,706	10,990,401	(659,305)	11,649,706
Pikes Peak Workforce Ctr Grants/Revenues	7,145,706	7,052,041	(93,665)	7,145,706
<b>Total Revenues</b>	<b>59,699,957</b>	<b>59,842,533</b>	<b>142,576</b>	<b>59,699,957</b>
<b>Expenditures:</b>				
Public Safety Sales & Use Tax	21,359,260	20,602,010	757,250	21,359,260
Community Services Grants	3,588,623	1,602,314	1,986,309	3,588,623
Public Services Grants	1,184,636	861,761	322,875	1,184,636
General Grants	2,809,612	1,740,841	1,068,771	2,809,612
Tabor-Parks	1,907,017	777,579	1,129,438	1,907,017
Community Corrections	8,289,433	8,252,186	37,247	8,289,433
Elected Offices Restricted	10,867,310	6,142,949	4,724,361	10,867,310
Economic Development	11,649,706	9,972,327	1,677,379	11,649,706
Pikes Peak Workforce Center	7,145,706	7,052,041	93,665	7,145,706
<b>Total Expenditures</b>	<b>68,801,303</b>	<b>57,004,008</b>	<b>11,797,295</b>	<b>68,801,303</b>
<b>Net Impact to Fund Balance</b>	<b>(9,101,346)</b>	<b>2,838,525</b>	<b>11,939,871</b>	<b>(9,101,347)</b>
	2016 Beginning Fund Balance	23,852,636		
	Actual Change in Fund Balance	2,838,525		
	Less: Restricted for Cash Flow	(6,854,019)		
	Less: TABOR Reserve	(5,910,538)		
	Less: Reappropriations & Approp from Fund Balance 2016-2017	(8,720,448)		
	<b>2016 Estimated Ending Fund Balance</b>	<b>5,206,156</b>		

\* Sales tax collections through December



# December 2016 – Public Safety Tax

	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
<b><u>Revenues:</u></b>				
Sales Tax	20,795,609	21,983,927	1,188,318	20,795,609
<b>Total Revenues</b>	<b>20,795,609</b>	<b>21,983,927</b>	<b>1,188,318</b>	<b>20,795,609</b>
<b><u>Expenditures:</u></b>				
Personnel	15,582,391	15,582,391	0	15,582,391
Operating	5,729,718	4,975,639	754,079	5,729,718
Capital	47,151	43,980	3,171	47,151
<b>Total Expenditures</b>	<b>21,359,260</b>	<b>20,602,010</b>	<b>757,250</b>	<b>21,359,260</b>
<b>Net Impact to Fund Balance</b>	<b>(563,651)</b>	<b>1,381,917</b>	<b>1,945,568</b>	<b>(563,651)</b>

<b>2016 Beginning Fund Balance</b>	5,734,169
Actual Change in Fund Balance	1,381,917
Less: 2016/2017 Reappropriations	(68,050)
Less: Cash Flow	(3,686,186)
<b>2016 Estimated Ending Fund Balance</b>	<b>3,361,850</b>



# December 2016 – Conservation Trust

	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
<b><u>Revenues:</u></b>				
Intergovernmental (GOCO)	1,324,608	1,511,298	186,690	1,324,608
Interest on Investments	1,000	2,275	1,275	1,000
<b>Total Revenues</b>	<b>1,325,608</b>	<b>1,513,573</b>	<b>187,965</b>	<b>1,325,608</b>
<b><u>Expenditures:</u></b>				
Personnel	1,137,153	1,107,782	29,371	1,137,153
Operating	188,455	181,899	6,556	188,455
Capital	90,000	26,442	63,558	90,000
<b>Total Expenditures</b>	<b>1,415,608</b>	<b>1,316,124</b>	<b>99,484</b>	<b>1,415,608</b>
<b>Net Impact to Fund Balance</b>	<b>(90,000)</b>	<b>197,449</b>	<b>287,449</b>	<b>(90,000)</b>

<b>2016 Beginning Fund Balance</b>	599,140
Actual Change in Fund Balance	197,449
Less: Cash Flow	(331,402)
Less: Reappropriations 2016-2017	(63,558)
<b>2016 Estimated Ending Fund Balance</b>	<b>401,629</b>





# December 2016 – Schools’ Trust Fund

	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
<b><u>Revenues:</u></b>				
Intergovernmental	100,000	52,459	(47,541)	100,000
<b>Total Revenues</b>	<b>100,000</b>	<b>52,459</b>	<b>(47,541)</b>	<b>100,000</b>
<b><u>Expenditures:</u></b>				
Operating	100,000	78,823	21,177	100,000
<b>Total Expenditures</b>	<b>100,000</b>	<b>78,823</b>	<b>21,177</b>	<b>100,000</b>
<b>Net Impact to Fund Balance</b>	<b>0</b>	<b>(26,364)</b>	<b>(68,718)</b>	<b>0</b>

<b>2016 Beginning Fund Balance</b>	141,522
Actual Change in Fund Balance	<u>(26,364)</u>
<b>2016 Estimated Ending Fund Balance</b>	<b>115,158</b>



# December 2016 – Household Hazardous Waste Management

	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
<b><u>Revenues:</u></b>				
Tipping Fees	938,020	1,157,249	219,229	938,020
Interest on Investments	180	1,712	1,532	180
Scrap Metal Recycling	35,000	41,362	6,362	35,000
Other Revenue	12,000	10,512	(1,488)	12,000
<b>Total Revenues</b>	<b>985,200</b>	<b>1,210,834</b>	<b>225,634</b>	<b>985,200</b>
<b><u>Expenditures:</u></b>				
Personnel	427,729	408,610	19,119	427,729
Operating	661,660	659,691	1,969	661,660
Capital	80,912	80,805	107	80,912
<b>Total Expenditures</b>	<b>1,170,301</b>	<b>1,149,106</b>	<b>21,195</b>	<b>1,170,301</b>
<b>Net Impact to Fund Balance</b>	<b>(185,101)</b>	<b>61,728</b>	<b>246,829</b>	<b>(185,101)</b>

<b>2016 Beginning Fund Balance</b>	<b>769,953</b>
Actual Change in Fund Balance	61,728
Less: Cash Flow	<u>(246,300)</u>
<b>2016 Ending Fund Balance</b>	<b>585,381</b>



# December 2016 – Local Improvement Districts (LIDs)

	As of December 31, 2016			2016
	Budget	Actual	Variance	Budget
<b><u>Revenues:</u></b>				
Intergovernmental Collections	115,000	159,163	44,163	115,000
Interest	0	837	837	0
<b>Total Revenues</b>	<b>115,000</b>	<b>160,000</b>	<b>45,000</b>	<b>115,000</b>
<b><u>Expenditures:</u></b>				
Operating/Treasurer's Fees	20,000	2,917	17,083	20,000
Principal/Interest	185,000	181,193	3,807	185,000
<b>Total Expenditures</b>	<b>205,000</b>	<b>184,110</b>	<b>20,890</b>	<b>205,000</b>
<b>Net Impact to Fund Balance</b>	<b>(90,000)</b>	<b>(24,110)</b>	<b>65,890</b>	<b>(90,000)</b>

<b>2016 Beginning Fund Balance</b>	103,062
Actual Change in Fund Balance	<u>(24,110)</u>
<b>2016 Estimated Ending Fund Balance</b>	<b>78,952</b>

\* LIDs include Rancho Road and  
Falcon Vista



# December 2016 – Countywide Summary of Revenues

Fund	Department	Restricted		Specific			Intergovern-		Restricted Revenue	2016 Actual Revenues	
		Sales & Use Tax	Sales & Use Tax	Property Tax	Ownership Tax	Other Taxes	Fees and Charges	mental Revenues			Other Revenue
1	Administrative Services	41,940,476	0	45,946,994	0	313,121	417,630	210,253	806,492	0	89,634,966
	Fire & Flood	0	0	0	0	0	0	2,549,688	0	0	2,549,688
	Security- Parking Structure	0	0	0	0	0	225,142	289	0	0	225,431
	Facilities Management	0	0	0	0	0	21,899	0	24,189	0	46,088
	Parks & Leisure Services	0	0	0	0	0	634,275	7,500	0	0	641,775
	Veteran Services	0	0	0	0	0	0	16,632	0	0	16,632
	Planning & Community Develpt	0	0	0	0	0	1,470,955	0	0	0	1,470,955
	Assessor	0	0	0	0	0	30,276	0	0	0	30,276
	Clerk & Recorder	0	0	0	0	0	11,561,228	0	0	0	11,561,228
	Coroner	0	0	0	0	0	497,575	67,603	0	0	565,178
	District Attorney	0	0	0	0	0	0	30,405	0	0	30,405
	Sheriff's Office	0	0	0	0	0	1,285,623	2,179,943	0	0	3,465,566
	Surveyor	0	0	0	0	0	1,410	0	0	0	1,410
	Treasurer	0	0	0	0	0	3,530,848	0	0	0	3,530,848
	Public Trustee	0	0	0	0	0	428,683	0	0	0	428,683
	Fleet	2,749,591	0	0	3,604,252	0	140,248	0	1,739	0	6,495,830
	Retirement	6,535,530	0	0	0	0	0	0	0	0	6,535,530
1	<b>Net General Fund</b>	<b>51,225,597</b>	<b>0</b>	<b>45,946,994</b>	<b>3,604,252</b>	<b>313,121</b>	<b>20,245,792</b>	<b>5,062,313</b>	<b>832,420</b>	<b>0</b>	<b>127,230,489</b>
	Facilities CAM & County/City SLA	0	0	0	0	0	0	0	0	1,258,982	1,258,982
	Restricted Parks & Env Svcs	0	0	0	0	0	0	0	0	450,988	450,988
	Justice Services/Comm Outreach	0	0	0	0	0	0	0	0	8,486,211	8,486,211
	Restricted Fees	0	0	0	0	0	0	0	0	2,122,900	2,122,900
	Clerk & Recorder	0	0	0	0	0	0	0	0	1,896,064	1,896,064
	District Attorney - Grant	0	0	0	0	0	0	0	0	576,347	576,347
	Sheriff's Office	0	0	0	0	0	0	0	0	5,024,672	5,024,672
	Public Safety Sales & Use Tax	0	21,983,927	0	0	0	0	0	0	0	21,983,927
	Economic Development	0	0	0	0	0	0	0	0	10,990,401	10,990,401
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	7,052,041	7,052,041
1	<b>GF -Grants/Restricted*</b>	<b>0</b>	<b>21,983,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,858,606</b>	<b>59,842,533</b>
1	<b>Total General Fund</b>	<b>51,225,597</b>	<b>21,983,927</b>	<b>45,946,994</b>	<b>3,604,252</b>	<b>313,121</b>	<b>20,245,792</b>	<b>5,062,313</b>	<b>832,420</b>	<b>37,858,606</b>	<b>187,073,022</b>

# December 2016 – Countywide Summary of Revenues

Fund	Department	Restricted		Specific			Intergovern-		Restricted Revenue	2016 Actual Revenues	
		Sales & Use Tax	Sales & Use Tax	Property Tax	Ownership Tax	Other Taxes	Fees and Charges	mental Revenues			Other Revenue
2	Road & Bridge	0	0	1,220,957	2,600,560	80,111	1,302,409	0	0	16,645,571	21,849,608
3	Road & Bridge Escrow	0	0	869,297	0	0	0	0	0	8,812	878,109
4	Dept of Human Services	17,068,834	0	0	0	0	0	0	0	54,413,309	71,482,143
6	Community Investment	11,330,028	0	(7,110)	0	0	0	0	0	4,990,808	16,313,726
12	Self-Insurance	15,914,377	0	0	0	0	0	0	250,014	17,552,455	33,716,846
15	Conservation Trust*	0	0	0	0	0	0	0	0	1,513,573	1,513,573
19	School's Trust Fund*	0	0	0	0	0	0	0	0	52,459	52,459
22	Household Hazardous Waste Mgmt.*	0	0	0	0	0	0	0	0	1,210,834	1,210,834
74 & 75	Local Improve. Districts*	0	0	0	0	0	0	0	0	160,000	160,000
* Legally Restricted Funds		95,538,836	21,983,927	48,030,138	6,204,812	393,232	21,548,201	5,062,313	1,082,434	134,406,427	334,250,320

# December 2016–Countywide Summary of Expenditures

Fund	Department	Personnel			Operating		2016 Actual Expenditures
		Personnel	Intergovernmental Reimbursements	Operating	Capital	Intergovernmental Reimbursements	
1	Board of County Commissioners - Admin	688,014	(15,056)	14,073	0	0	687,031
	ADM- Board of Equalization	4,811	0	2,257	0	0	7,068
	ADM-HR & Risk Mgmt	903,625	(314,804)	187,245	0	(50,753)	725,313
	ADM- Admin & Fin Svcs/Budget, Finance & PIO	4,972,959	(2,977,584)	210,625	0	(4,000)	2,202,000
	Countywide Support	937,334	0	6,956,356	98,344	(7,975,980)	16,054
	Employee Benefits	374,302	(374,302)	88,624	0	(88,624)	0
	Procurement & Contracts	598,452	(84,305)	20,307	0	(450)	534,004
	Fire & Flood Emergency Reserve	45,947	(6,839)	443,813	2,358,723	0	2,841,644
	ADM-Planning & Community Development	1,722,095	(100)	249,989	0	(9,152)	1,962,832
	ADM- Community Services - Parks	1,257,216	(104,390)	365,545	229,254	(228,661)	1,518,964
	Parks Special Events	68,411	0	228,223	15,370	0	312,004
	CSU Administration	97,296	0	93,453	0	(17,000)	173,749
	Environmental Services	259,674	0	112,743	0	0	372,417
	Veteran Services	368,693	0	38,342	0	0	407,035
	ADM- Public Works- Security	1,620,800	(540,723)	312,003	26,575	(111,837)	1,306,818
	Facilities Management	2,414,835	(304,411)	5,777,755	21,205	(870,755)	7,038,629
	ADM- Information Technology	4,518,965	(311,886)	5,942,224	1,940,845	(1,921,601)	10,168,547
	County Attorney	1,212,495	(185,118)	83,946	0	(7,989)	1,103,334
	Health Department Support	0	0	3,285,804	0	0	3,285,804
	Clerk & Recorder	7,759,118	(1,057,217)	2,042,462	171,415	(215,728)	8,700,050
	Treasurer	922,193	0	186,411	0	0	1,108,604
	Assessor	3,330,487	(18,000)	216,397	9,390	0	3,538,274
	Coroner	2,016,976	0	342,963	5,400	0	2,365,339
	Surveyor	5,921	0	1,340	0	0	7,261
	District Attorney GF	13,352,299	(1,058,322)	514,074	0	0	12,808,051
	Sheriff's Office	40,107,545	(1,257,466)	8,558,696	412,285	(107,395)	47,713,665
	Public Trustee	371,181	(371,181)	0	0	0	0
	Fleet	2,678,400	(1,008,493)	2,933,987	2,200,162	(1,157,125)	5,646,931
	Retirement	10,098,657	(3,236,889)	0	0	0	6,861,768
	Retirement Admin/Pension Trust	418,236	(418,236)	0	0	0	0
1	<b>Net General Fund</b>	<b>103,126,937</b>	<b>(13,645,322)</b>	<b>39,209,657</b>	<b>7,488,968</b>	<b>(12,767,050)</b>	<b>123,413,190</b>

# December 2016–Countywide Summary of Expenditures

Fund	Department	Personnel			Operating		2016 Actual Expenditures
		Personnel	Intergovernmental Reimbursements	Operating	Capital	Intergovernmental Reimbursements	
	Restricted Parks & Env Svcs	0	0	719,095	1,673,359	(12,561)	2,379,893
	Facilities County/City SLA/CAM	1,824,987	(930,515)	1,858,385	6,995	(1,895,380)	864,472
	Justice Services/Community Outreach	1,591,561	(39,649)	7,327,236	24,900	(651,862)	8,252,186
	County Attorney - DHS	1,934,970	(1,934,970)	144,446	0	(144,446)	0
	Clerk & Recorder	1,004,330	0	218,554	0	0	1,222,884
	Admin Restricted - Use Tax, Cable, Peard, Fin Clrg	943,746	(49,868)	15,987,128	402,051	(15,544,927)	1,738,130
	Office of Emergency Management (OEM)	640,376	(640,376)	144,475	0	(144,475)	0
	District Attorney	576,347	0	0	0	0	576,347
	Sheriff's Office	2,778,375	(377,811)	1,621,286	890,950	(569,082)	4,343,718
	Public Safety Sales & Use Tax	28,572,914	(12,990,523)	6,984,064	43,980	(2,008,425)	20,602,010
	Public Trustee	583,168	(583,168)	0	0	0	0
	Economic Development	403,370	0	10,049,238	0	(480,281)	9,972,327
	Pikes Peak Workforce Center	3,474,487	(77,175)	3,737,601	17,486	(100,358)	7,052,041
<b>1</b>	<b>GF - Grants/Restricted</b>	<b>44,328,631</b>	<b>(17,624,055)</b>	<b>48,791,508</b>	<b>3,059,721</b>	<b>(21,551,797)</b>	<b>57,004,008</b>
<b>1</b>	<b>Total General Fund</b>	<b>147,455,568</b>	<b>(31,269,377)</b>	<b>88,001,165</b>	<b>10,548,689</b>	<b>(34,318,847)</b>	<b>180,417,198</b>
<b>2</b>	<b>Road &amp; Bridge</b>	<b>9,857,192</b>	<b>(106,892)</b>	<b>5,970,338</b>	<b>1,197,386</b>	<b>(798,923)</b>	<b>16,119,101</b>
<b>3</b>	<b>Road &amp; Bridge Escrow</b>	<b>0</b>	<b>0</b>	<b>878,040</b>	<b>0</b>	<b>0</b>	<b>878,040</b>
<b>4</b>	<b>Dept of Human Services</b>	<b>37,612,873</b>	<b>(40,345)</b>	<b>34,626,099</b>	<b>19,711</b>	<b>(1,357,634)</b>	<b>70,860,704</b>
<b>6</b>	<b>Community Investment</b>	<b>0</b>	<b>0</b>	<b>16,289,365</b>	<b>0</b>	<b>0</b>	<b>16,289,365</b>
<b>12</b>	<b>Self Insurance</b>	<b>20,130,388</b>	<b>0</b>	<b>12,515,870</b>	<b>0</b>	<b>0</b>	<b>32,646,258</b>
<b>15</b>	<b>Conservation Trust*</b>	<b>1,123,880</b>	<b>(16,097)</b>	<b>181,899</b>	<b>26,442</b>	<b>0</b>	<b>1,316,124</b>
<b>19</b>	<b>Schools' Trust Fund*</b>	<b>0</b>	<b>0</b>	<b>78,823</b>	<b>0</b>	<b>0</b>	<b>78,823</b>
<b>22</b>	<b>Household Hazardous Waste Mgmt.*</b>	<b>419,860</b>	<b>(11,250)</b>	<b>659,691</b>	<b>80,805</b>	<b>0</b>	<b>1,149,106</b>
<b>74 &amp; 75</b>	<b>LIDs Rancho Road &amp; Falcon Vista*</b>	<b>0</b>	<b>0</b>	<b>184,110</b>	<b>0</b>	<b>0</b>	<b>184,110</b>
		<b>216,599,761</b>	<b>(31,443,961)</b>	<b>159,385,400</b>	<b>11,873,033</b>	<b>(36,475,404)</b>	<b>319,938,830</b>

\* Legally Restricted Funds, not available for general use

# Questions?

