



EL PASO COUNTY



2021 PRELIMINARY BALANCED BUDGET

PRESENTED OCTOBER 6, 2020



El Paso County, Colorado
Financial Services/Budget
2021 Preliminary Balanced Budget

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Section I – Budget Analysis



*El Paso County, Colorado
Financial Services/Budget
2021 Preliminary Balanced Budget*



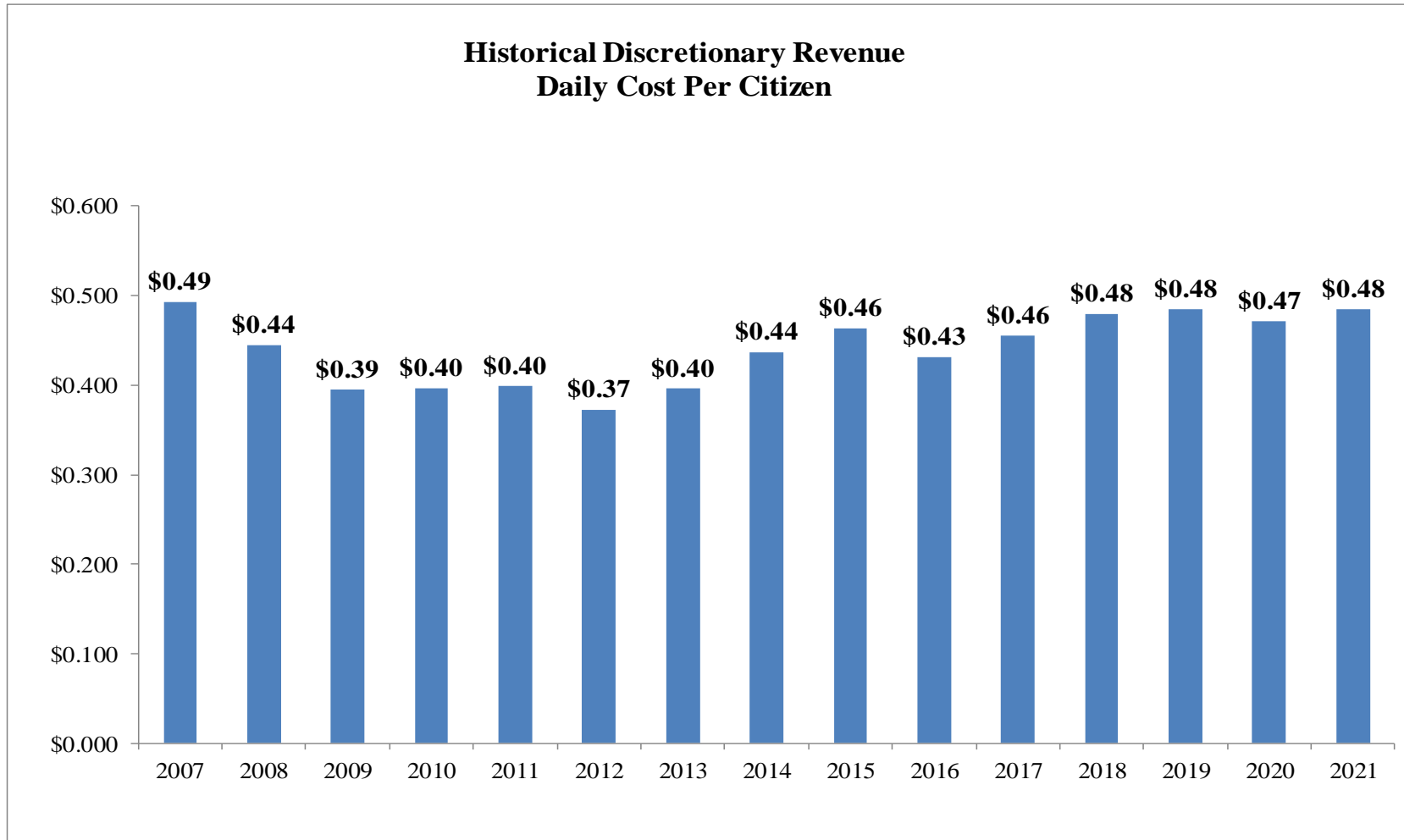
El Paso County, Colorado
Financial Services/Budget
2021 Preliminary Balanced Budget
Discretionary Revenue to Provide Core Services

2021 Preliminary Balanced Budget Revenue Sources & Uses	
Sales & Use Tax	\$123,821,211
Sales & Use Tax- Voter Restricted for Public Safety	\$28,520,432
Property Tax	60,460,399
Specific Ownership Tax	7,182,997
Other Taxes/Payment in Lieu of Taxes	349,000
Elected Office Revenue (Fees)	18,827,000
Parking & Parks and Recreation Fees	430,000
General and Road & Bridge Fees	2,998,500
Unrestricted Intergovernmental	1,856,400
Other Revenue	2,826,000
<i>Other Legally Restricted Revenue Sources</i>	<i>\$145,878,781</i>
2021 Revenue Sources	\$393,150,720
Less: Voter Restricted Public Safety Sales & Use Tax	(\$28,520,432)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$1,100,323)
Less: Other Legally Restricted Revenue Sources	(\$145,878,781)
2021 Discretionary Revenue Sources	\$217,651,184
<u>Less: Legally Restricted Uses</u>	
Road & Bridge/Fleet Operations	\$20,805,303
Dept. of Human Services - Local Required Match	\$19,123,937
Annual Lease Obligation/Major Capital Projects	\$11,261,275
Employee Benefits & Retirement	\$33,892,844
Less: Legally Restricted Uses	\$85,083,359
2021 Discretionary Revenue to Provide Core Services*	\$132,567,825

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



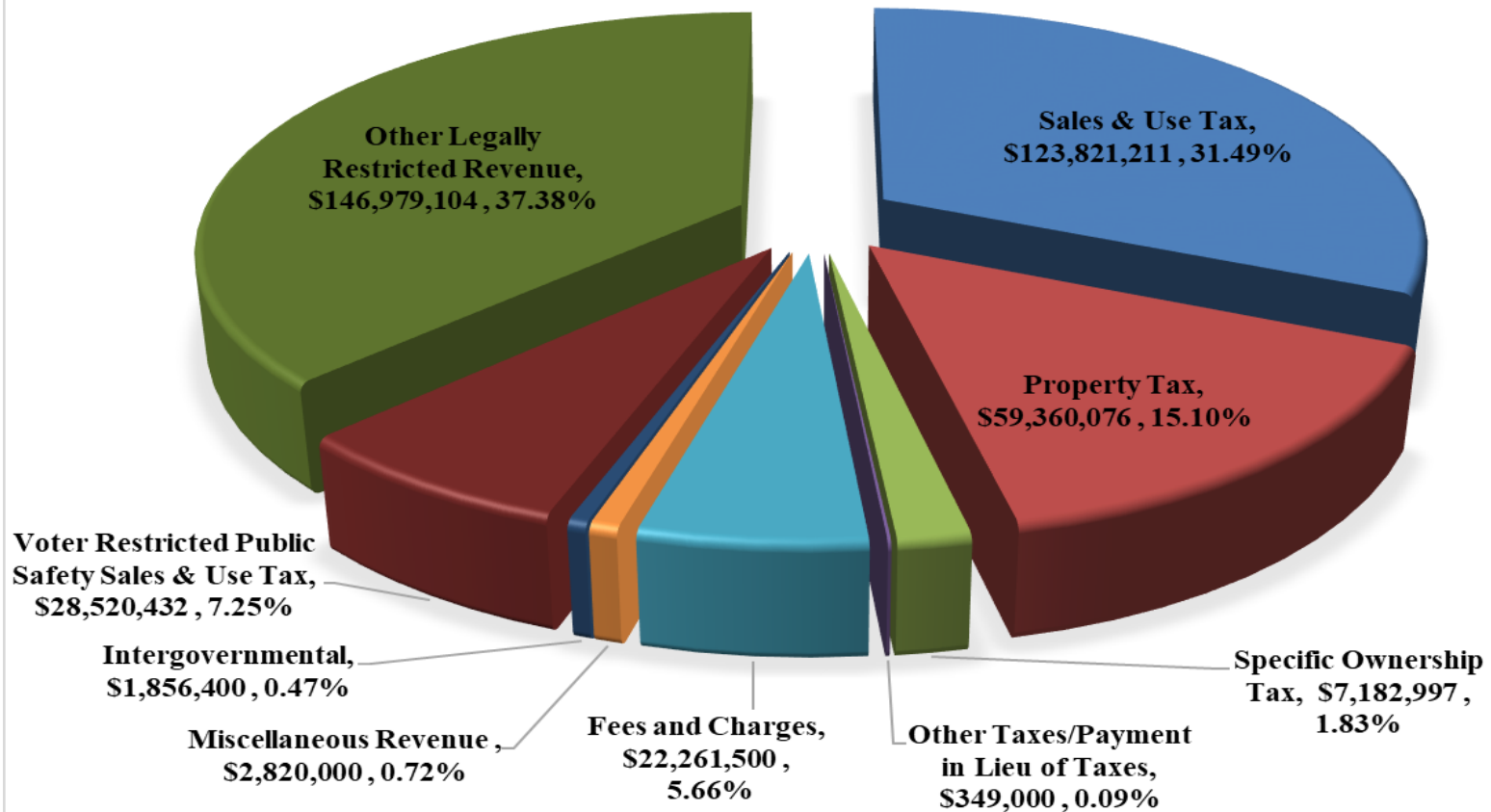
*El Paso County, Colorado
Financial Services/Budget
2021 Preliminary Balanced Budget
Historical Discretionary Revenue - Daily Cost per Citizen
Funding Core County Services*





*El Paso County, Colorado
Financial Services/Budget
2021 Preliminary Balanced Budget*

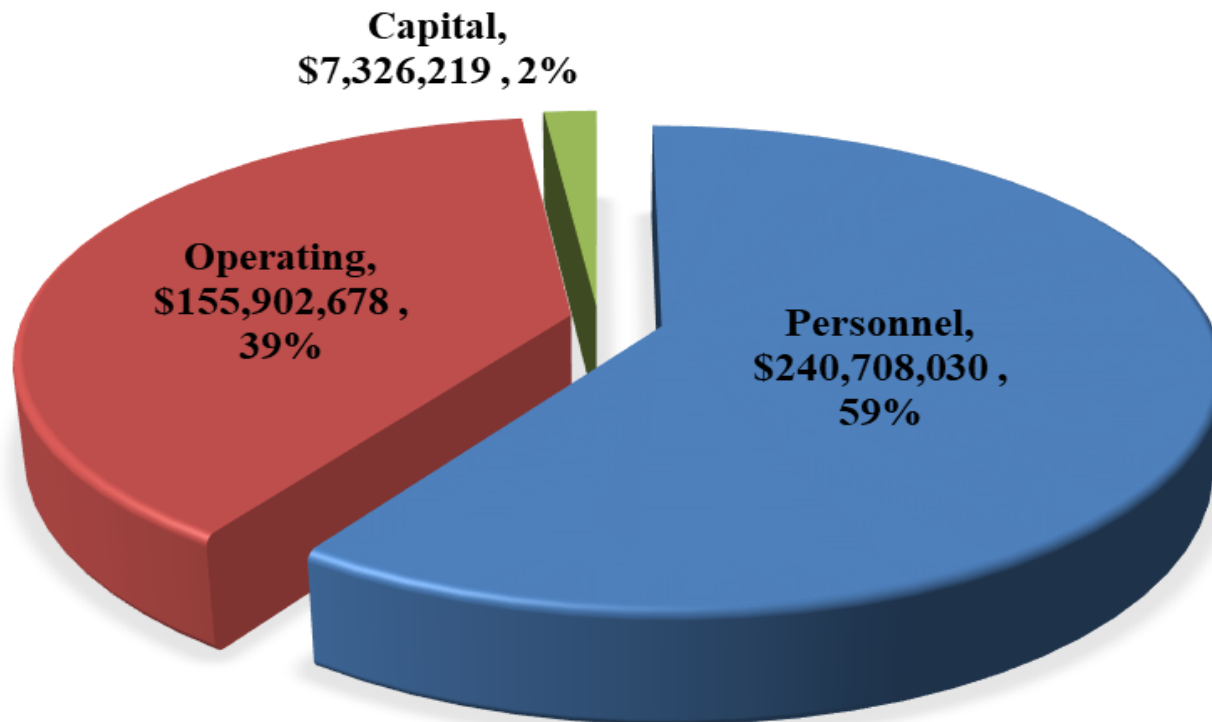
**2021 PRELIMINARY BALANCED BUDGET
REVENUE BY MAJOR CATEGORY \$393,150,720**





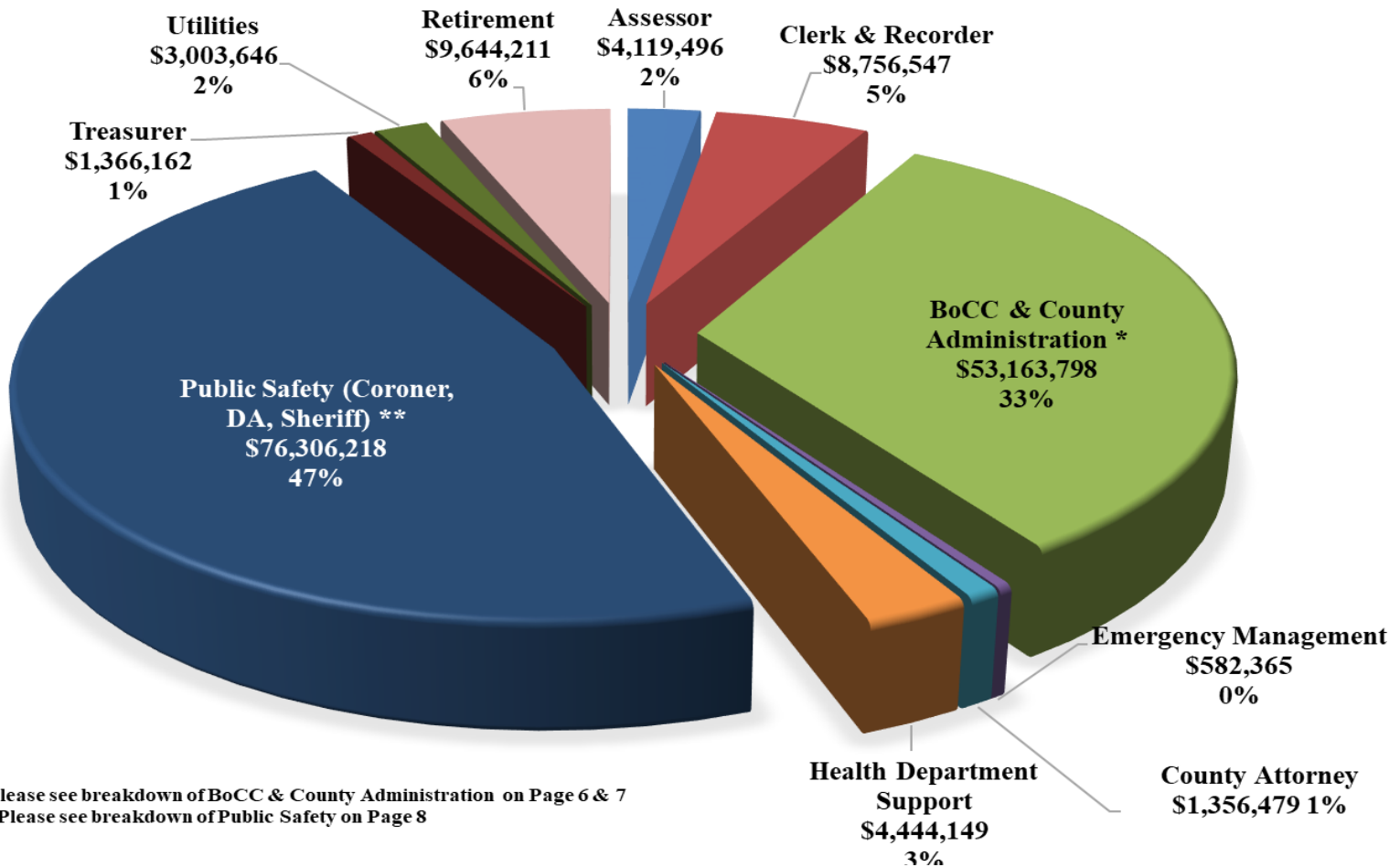
El Paso County, Colorado
Financial Services/Budget
2021 Preliminary Balanced Budget

2021 PRELIMINARY BALANCED BUDGET EXPENDITURES BY MAJOR CATEGORY \$403,936,927





**2021 PRELIMINARY BALANCED BUDGET
GF UNRESTRICTED EXPENDITURES BY FUNCTION
\$162,743,071**

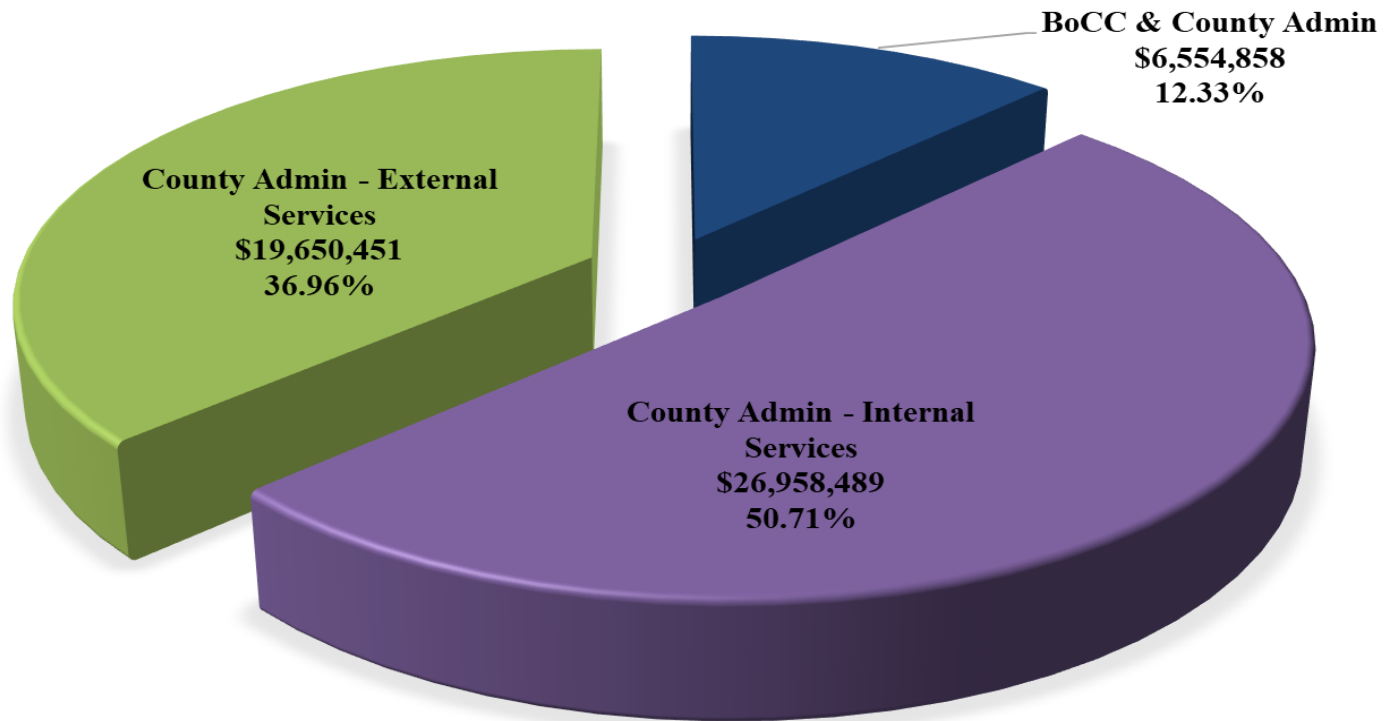


* Please see breakdown of BoCC & County Administration on Page 6 & 7

** Please see breakdown of Public Safety on Page 8

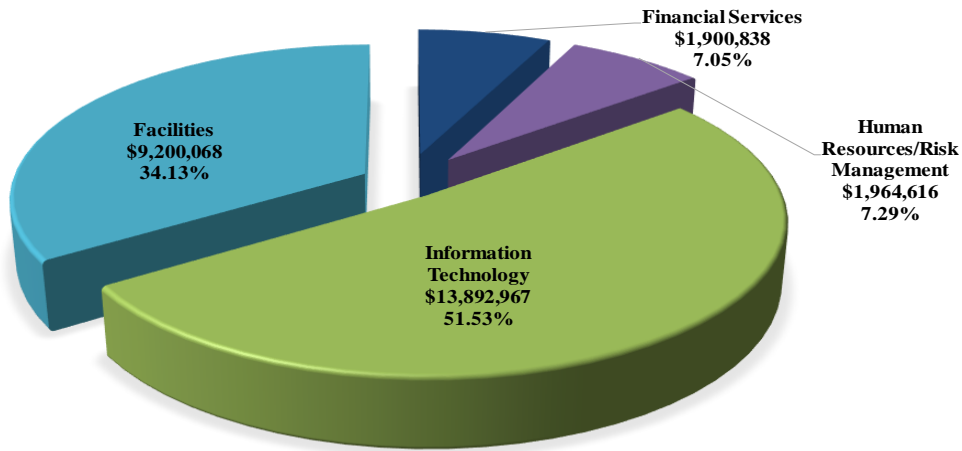


**2021 PRELIMINARY BALANCED BUDGET
GF UNRESTRICTED EXPENDITURES - COUNTY ADMINISTRATION
\$53,163,798**

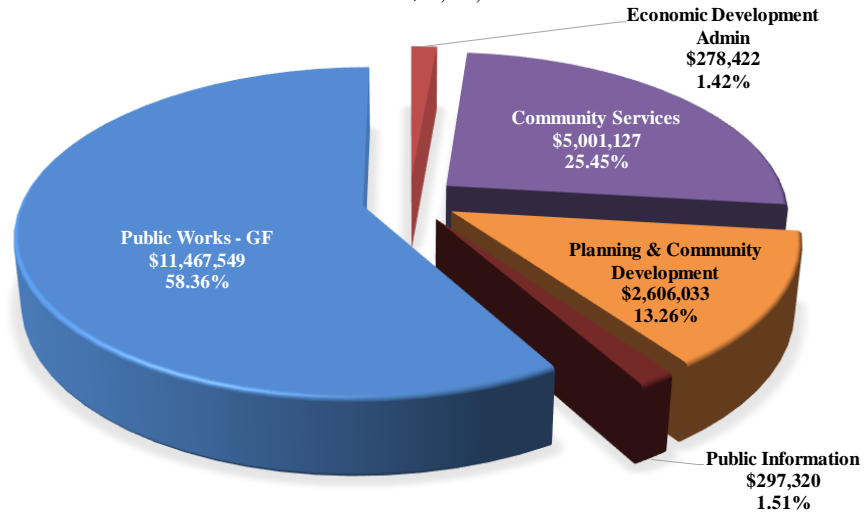




2021 PRELIMINARY BALANCED BUDGET
GF UNRESTRICTED EXPENDITURES- COUNTY ADMIN -INTERNAL SERVICES
\$26,958,489



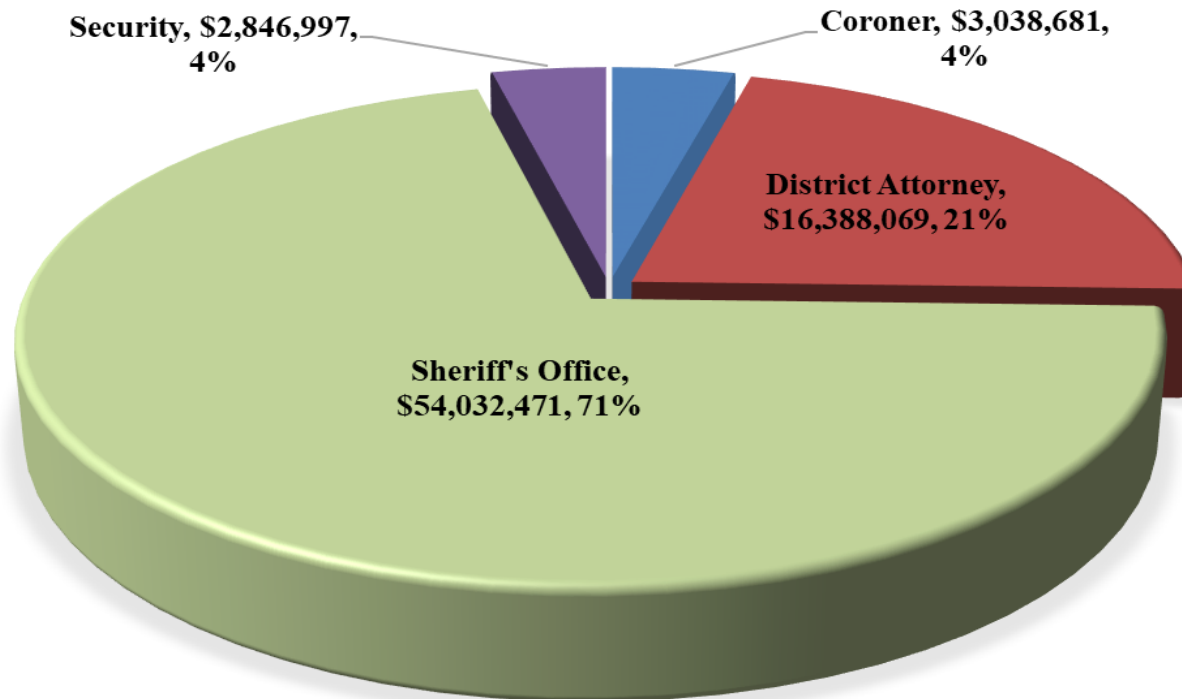
2021 PRELIMINARY BALANCED BUDGET
GF UNRESTRICTED EXPENDITURES - COUNTY ADMIN - EXTERNAL SERVICES
\$19,650,451





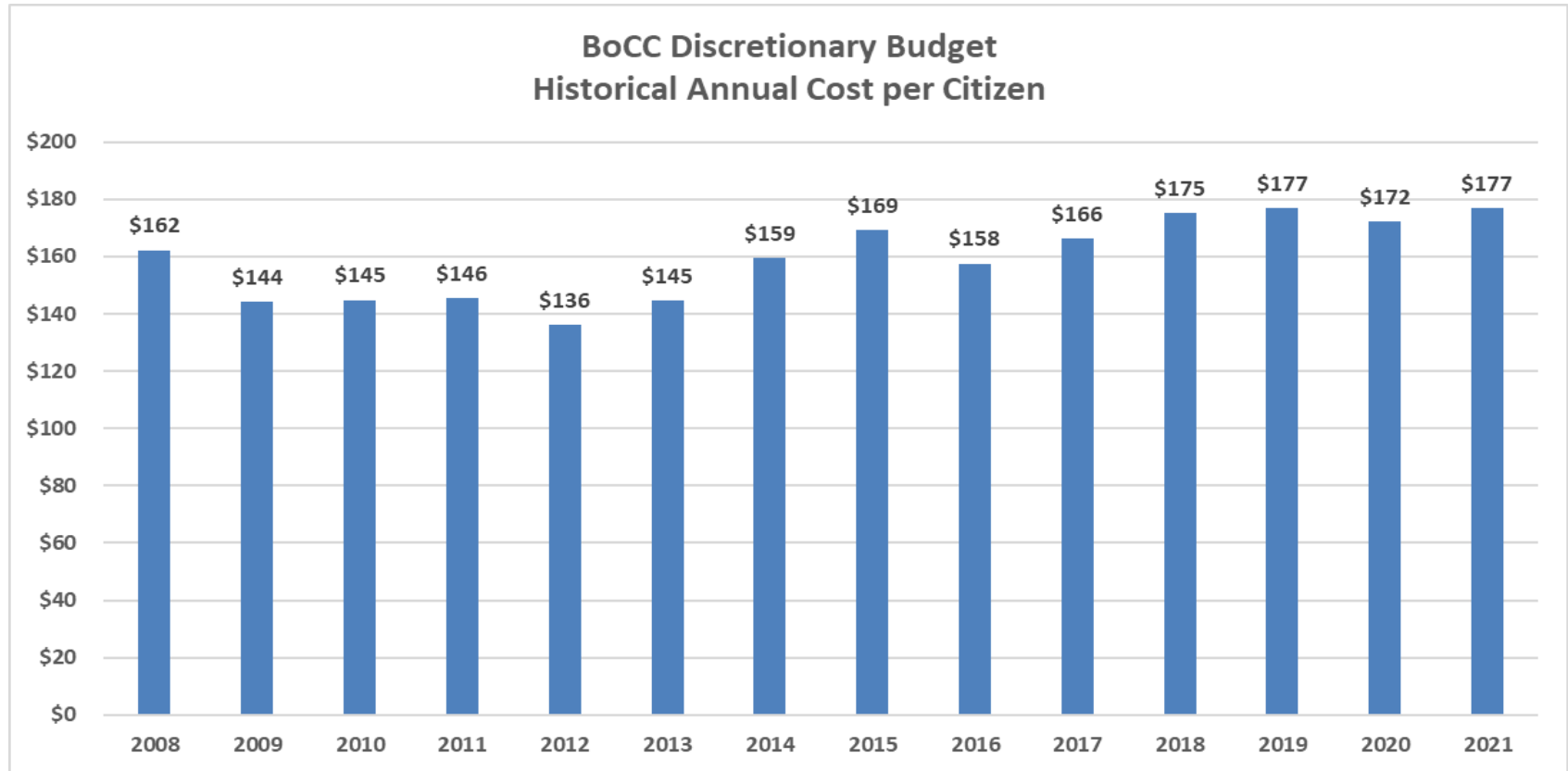
El Paso County, Colorado
Financial Services/Budget
2021 Preliminary Balanced Budget
Public Safety - Expenditure Budgets

2021 PRELIMINARY BALANCED BUDGET
GF UNRESTRICTED EXPENDITURES PUBLIC SAFETY
\$76,306,218





El Paso County, Colorado
Financial Services/Budget
2021 Preliminary Balanced Budget
Unrestricted General Fund - Annual Cost per Citizen
Funding Core County Services

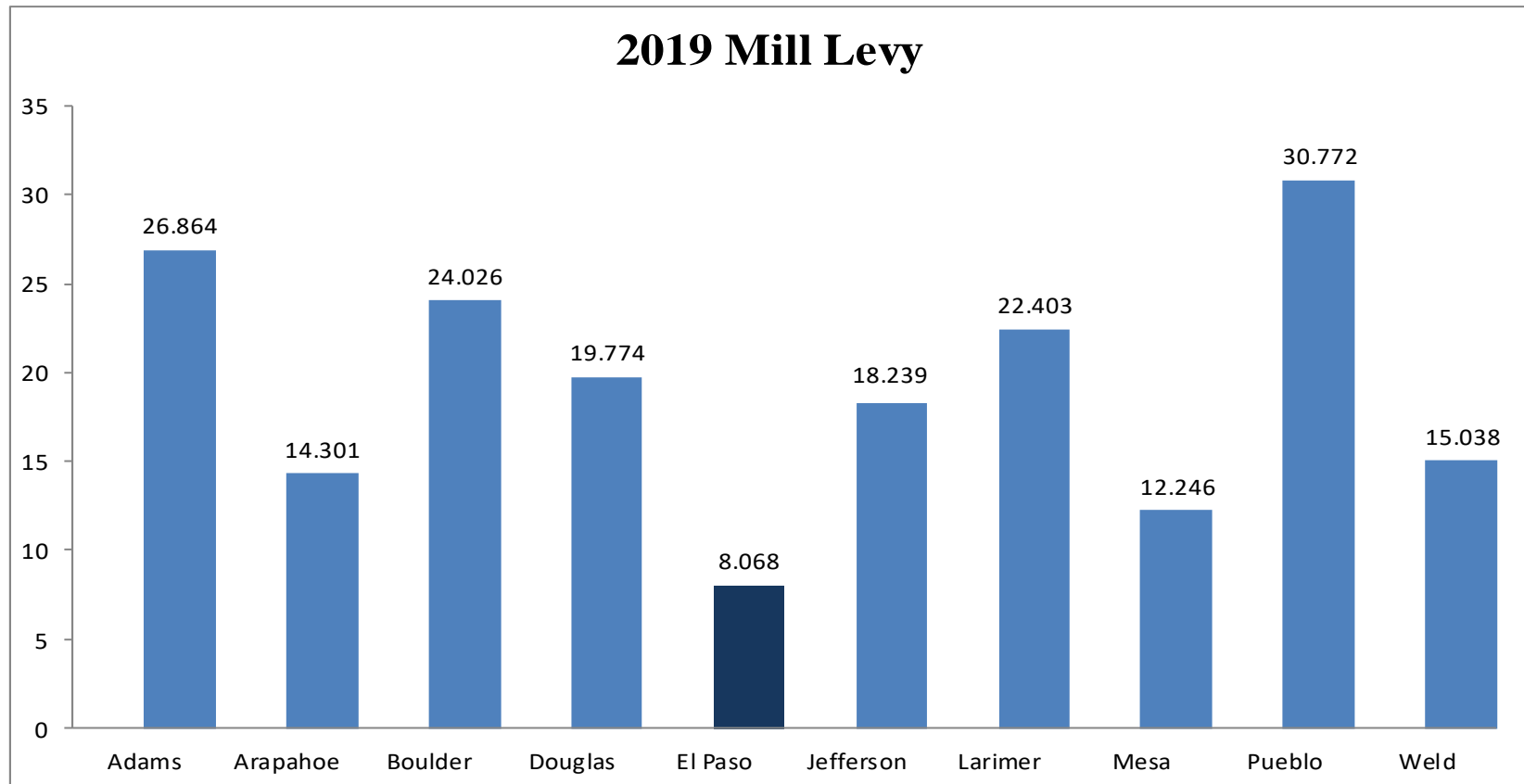


	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Discretionary Revenue	\$96.9	\$87.3	\$90.4	\$92.3	\$87.5	\$94.4	\$106.3	\$114.3	\$108.0	\$115.6	\$124.5	\$128.1	\$126.5	\$132.6
Population Estimates*	597,249	605,979	624,314	633,942	642,538	652,519	666,500	675,170	685,521	694,967	710,602	723,994	735,176	748,981
Annual Cost Per Person	\$162	\$144	\$145	\$146	\$136	\$145	\$159	\$169	\$158	\$166	\$175	\$177	\$172	\$177
Consumer Price Index (CPI)	3.9%	-0.6%	1.9%	3.7%	1.9%	2.8%	2.8%	1.2%	2.8%	3.4%	2.7%	1.9%	2.1% est 9/20	

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

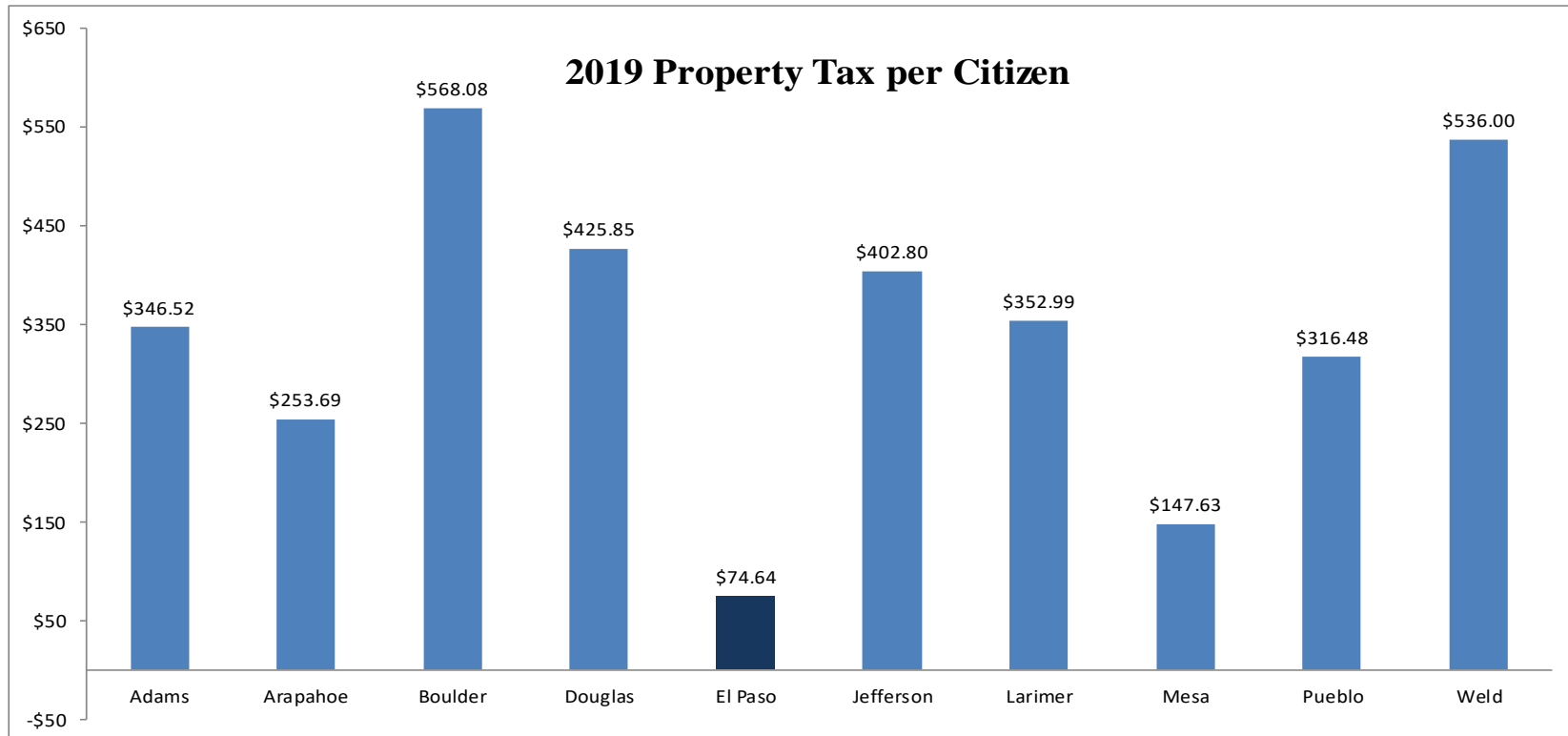


El Paso County, Colorado
Financial Services/Budget
2021 Preliminary Balanced Budget
Mill Levy 10-County Comparison





*El Paso County, Colorado
Financial Services/Budget
2021 Preliminary Balanced Budget
Property Tax Per Citizen 10-County Comparison*





*El Paso County, Colorado
 Financial Services/Budget
 2021 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.

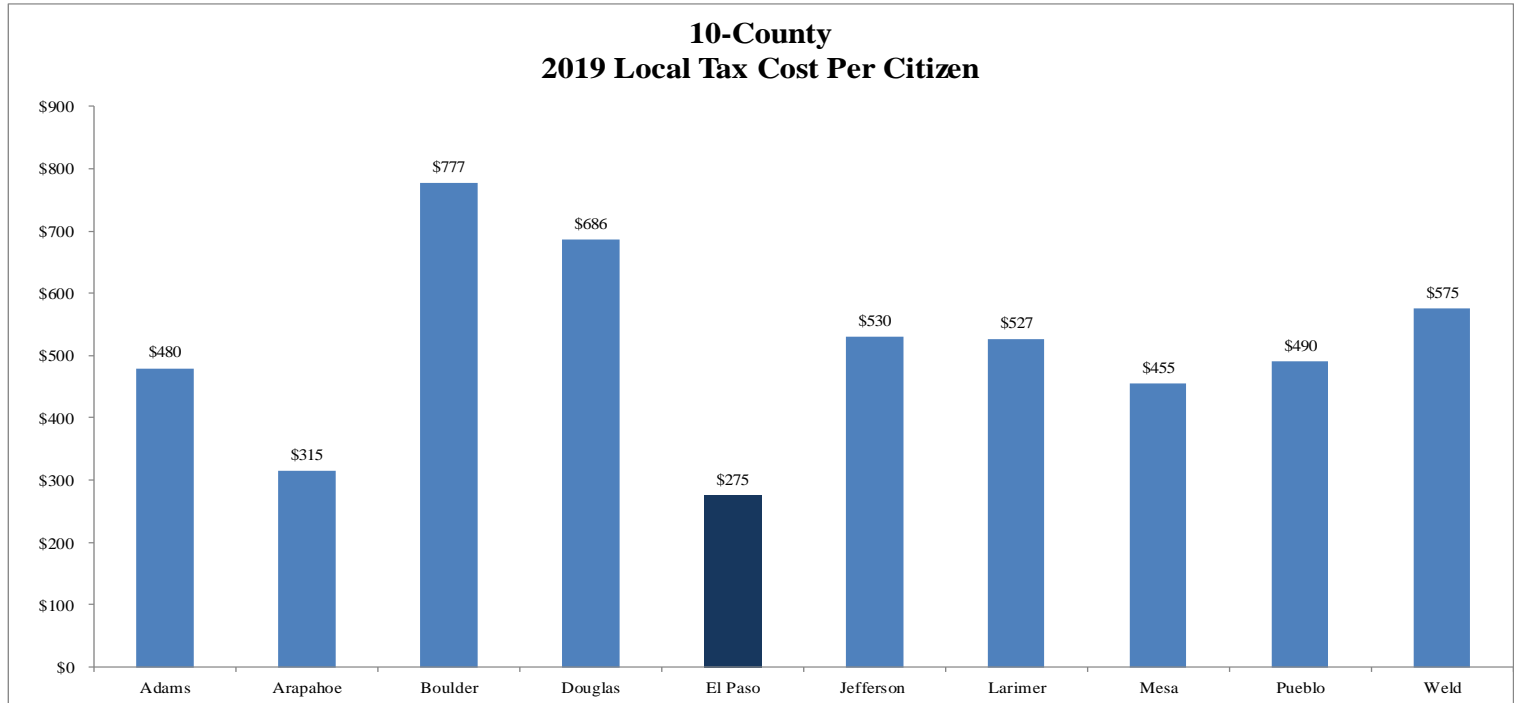
Market Value x Assessment Rate = Assessment Value
Assessment Value x Mill Levy = Property Taxes
\$300,000 x .0715 = \$21,450 X 68.126 Mills (.068126) = \$1,461.30



Based on the calculation above, this particular household would pay \$1,461.30 in total property taxes, of which El Paso County would receive \$160.68 or 11% of the total property tax collected.



El Paso County, Colorado
Financial Services/Budget
2021 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
 2021 Preliminary Balanced Budget
 Financial Roadmap 2021-2025*

Target is \$5,000,000

RESERVE STRATEGY					
	2021 Budget (Excess from 2020)	2022 Budget (Excess from 2021)	2023 Budget (Excess from 2022)	2024 Budget (Excess from 2023)	2025 Budget (Excess from 2024)
<i>Rolling Balance</i>	<i>3,025,386</i>	<i>3,025,386</i>	<i>4,775,386</i>	<i>5,000,000</i>	<i>5,000,000</i>
General Fund Underspending	0	1,250,000	1,250,000	1,250,000	1,250,000
General Fund Unanticipated Revenue	0	500,000	1,000,000	1,000,000	1,000,000
Use of Emergency Reserve	0				
Other Sources/Uses	0	0	(2,025,386)	(2,250,000)	(2,250,000)
<i>Rolling Reserve Balance</i>	<i>3,025,386</i>	<i>4,775,386</i>	<i>5,000,000</i>	<i>5,000,000</i>	<i>5,000,000</i>



*El Paso County, Colorado
Financial Services/Budget
2021 Preliminary Balanced Budget
Financial Roadmap 2021-2025*

OPERATIONAL STRATEGY						
Dept/Office	Critical Needs	2021	2022	2023	2024	2025
Beginning Operational Savings		14,000,000	6,809,156	3,744,328	1,598,764	460,364
Revenues		157,139,653	164,669,396	168,963,050	175,227,160	179,850,524
Expenditures		(149,082,585)	(150,483,674)	(150,498,674)	(151,568,858)	(151,613,858)
Invest in High Impact Road Infrastructure	Additional On-Going (2016-2020 Increase of \$11.1M)	(905,000)	(3,855,000)	(4,855,000)	(4,855,000)	(4,855,000)
Other Sources/Uses				2,025,386	2,250,000	2,250,000
Countywide - Invest in Human Capital	2021 Pay Adjustments (2% Budget Allocation)	(2,749,454)	(2,749,454)	(2,749,454)	(2,749,454)	(2,749,454)
Countywide - Invest in Human Capital	2022 Pay Adjustments (2% Budget Allocation)		(2,804,443)	(2,804,443)	(2,804,443)	(2,804,443)
Countywide - Invest in Human Capital	2023 Pay Adjustments (2% Budget Allocation)			(2,860,532)	(2,860,532)	(2,860,532)
Countywide - Invest in Human Capital	2024 Pay Adjustments (2% Budget Allocation)				(2,917,743)	(2,828,306)
Countywide - Invest in Human Capital	2025 Pay Adjustments (2% Budget Allocation)					(2,976,097)
Board of County Commissioners	Statutory Pay Increase w/FICA, Retirement	(43,566)	(43,566)	(73,514)	(73,514)	(116,998)
Countywide Elected Officials	Statutory Pay Increase w/FICA, Retirement			(73,611)	(73,611)	(73,611)
Community Services - Parks	Parks Capital Improvements	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Community Services	Northern Nature Center Staffing			(218,313)	(168,313)	(168,313)
County Attorney	Attorneys & Paralegals (1 Atty in 2022, 1 Atty in 2023)		(152,371)	(304,742)	(304,742)	(304,742)
Countywide Facility Needs	Major Facility Improvements (ongoing starting in 2022)		(750,000)	(750,000)	(750,000)	(750,000)
Countywide Facility Needs	Facility Critical Needs	(1,329,199)				
Countywide	Grant match funds	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Countywide	Next Gen ASR/TRS System/ERP Replacement	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Countywide	ERP Replacement					
Human Resources & Risk Management	NeoGov Onboard Module	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)
Public Health	Increase for County Support to Public Health	(250,000)	(400,000)	(800,000)	(800,000)	(800,000)
Public Works - Fleet	Hydraulic Lift/Light Fleet Replacements	(550,000)	(150,000)	(150,000)	(150,000)	(150,000)
New Critical Needs	See Below	(8,086,693)	(5,011,716)	(5,661,716)	(7,205,350)	(7,855,350)
Total Funded Critical Needs		(15,247,912)	(17,250,550)	(20,609,939)	(24,796,702)	(28,376,846)
Ending Operational Savings		6,809,156	3,744,328	1,598,764	460,364	320,184



*El Paso County, Colorado
Financial Services/Budget
2021 Preliminary Balanced Budget
Financial Roadmap 2021-2025*

Requested Critical Needs Funded in the 2021 PBB:

		<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Board of County Commissioners	I-25 Gap Match	(3,000,000)	(500,000)			
CSD - CSU Extension	Extension Agents - Local Match		(20,460)	(20,460)	(20,460)	(20,460)
Clerk & Recorder	Motor Vehicle Dept (2 FTEs)		(108,875)	(108,875)	(108,875)	(108,875)
DPW - R&B	Colorado 811 Compliance (3 FTEs) and set-up	(392,272)	(252,272)	(252,272)	(252,272)	(252,272)
DPW - Fleet	Fleet Management Information System (FMIS)	(230,000)	(30,000)	(30,000)	(30,000)	(30,000)
DPW - Fleet	DEF/Fuel Island Upgrade - Akers	(505,000)	(5,000)	(5,000)	(5,000)	(5,000)
DPW - R&B	Snow Removal Public ROW/ADA Compliance	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
District Attorney	New Elevators	(1,000,000)				
District Attorney	Office Build Suite 120					
District Attorney	3% Salary/Fica Increase					
District Attorney	Sr. Deputy District Attorney (1 FTE)				(153,046)	(153,046)
District Attorney	Deputy District Attorney - Economic Crime (1 FTE)				(120,690)	(120,690)
District Attorney	Legal Assistant (1 FTE)	(70,214)	(66,958)	(66,958)	(66,958)	(66,958)
District Attorney	Deputy District Attorney - County Court (1 FTE)	(118,741)	(113,213)	(113,213)	(113,213)	(113,213)
District Attorney	Deputy District Attorney - District Court (1 FTE)	(126,218)	(120,690)	(120,690)	(120,690)	(120,690)
District Attorney	Administrative Assistant - Investigations -(1 FTE)				(59,949)	(59,949)
District Attorney	Body worn Camera Clerk- (1 FTE)				(59,949)	(59,949)
Human Resources	HR Coordinator	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
Information Technology	Case Management System for County Attorney	(33,264)	(33,264)	(33,264)	(33,264)	(33,264)
Information Technology	Shared Workspace Reservation System	(35,984)	(35,984)	(35,984)	(35,984)	(35,984)
Information Technology	Virtual Desktop Infrastructure (VDI) based on 450 users	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Retirement	Increase Employer Contribution 2.6% to Retirement Plan	(650,000)	(1,300,000)	(1,950,000)	(2,600,000)	(3,250,000)
Sheriff-Security	Increase Security FTEs (23 FTEs - phased in over 4 years)	(1,500,000)	(2,000,000)	(2,500,000)	(3,000,000)	(3,000,000)
Total 2021 Submitted AFRs		(8,086,693)	(5,011,716)	(5,661,716)	(7,205,350)	(7,855,350)

Section II – Budget Changes
(from 2020 to 2021)



El Paso County, Colorado
Changes to Revenue Budget 2020 to 2021

		2020 Original	Voter		Specific	Other	Fees and	Inter-	Other	Restricted	2021	
Department		Adopted	Sales & Use	Restricted	Property	Ownership	Charges	governmental	Revenue/	Revenue	Preliminary	
		Budget	Tax	Sales & Use	Tax	Tax		Revenues	Misc		Balanced	
				Tax							Budget	
1	Administrative Services	121,065,902	4,605,086		5,789,197	0	(40,000)	(100,000)	(520,000)		130,800,185	
	Facilities - Parking Structure	205,000									205,000	
	Facilities Management	15,000									15,000	
	Parks & Leisure Services	225,000									225,000	
	Information Technology	8,000					(2,000)				6,000	
	Veteran Services	31,900						(2,500)			29,400	
	Planning & Community Development	1,820,000					0				1,820,000	
	Assessor	22,000					(18,000)				4,000	
	Clerk & Recorder	11,900,000					500,000				12,400,000	
	Coroner	565,500					122,000	(500)			687,000	
	Sheriff's Office	4,889,250					(1,178,250)	(525,000)			3,186,000	
	Surveyor	2,000					0				2,000	
	Treasurer	4,100,000					0				4,100,000	
	Public Trustee	200,000					0				200,000	
1	Net General Fund	145,049,552	4,605,086	0	5,789,197	0	0	(616,250)	(628,000)	(520,000)	0	153,679,585
	Restricted Facilities/CSC-CAM	200,000									0	200,000
	Restricted Parks & Environ Svcs	556,000									0	556,000
	Justice Services/Community Outreach	9,301,934								711,231	10,013,165	
	Colorado Alt Sentencing Program (CASP)	66,000									0	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	1,014,401								42,096	1,056,497	
	Sheriff's Office	2,185,750								(2,185,750)	0	
	Public Safety Sales & Use Tax	27,158,724		1,361,708							0	28,520,432
	Economic Development	13,931,323								1,291,422	15,222,745	
	Pikes Peak Workforce Center	7,267,789								(306,307)	6,961,482	
1	GF -Grants/Restricted	66,256,921	0	1,361,708	0	0	0	0	0	(447,308)	67,171,321	
1	Total General Fund	211,306,473	4,605,086	1,361,708	5,789,197	0	0	(616,250)	(628,000)	(520,000)	(447,308)	220,850,906
Partially Restricted Funds												
2	Road & Bridge	23,159,725			28,529	0					98,500	23,286,754
4	Dept of Human Services	80,523,640	300,379								(700,000)	80,124,019
6	Capital Improvement	16,133,114	39,135								(1,331,388)	14,840,861
12	Self-Insurance	49,119,916	387,415								620,026	50,127,357
Restricted Funds												
3	Road & Bridge Escrow	1,108,295			(7,972)							1,100,323
15	Conservation Trust	1,406,525									975	1,407,500
19	Schools' Trust Fund	100,000										100,000
22	Household Hazardous Waste	1,238,000									0	1,238,000
75	Local Improvement Districts-Falcon Vista	75,000									0	75,000
		384,170,688	5,332,015	1,361,708	5,809,754	0	0	(616,250)	(628,000)	(520,000)	(1,759,195)	393,150,720

El Paso County, Colorado
Changes to Base Budget from 2020 to 2021

Fund	Department	2020 Original Adopted Budget	2020 Remove One-Time AFRs	2021 BoCC Approved One-Time Critical Needs	2021 BoCC Approved On-Going Critical Needs/Other Budget Moves	2021 Preliminary Balanced Budget
1	Board of County Commissioners - Admin	2,597,279	(10,779)	3,000,000	46,323	5,632,823
	Board of Equalization	40,411	(305)		203	40,309
	HR/Risk Mgmt	1,870,580	(54,644)		148,680	1,964,616
	Financial Services	1,322,240	(90,882)		669,480	1,900,838
	Emergency Management	573,268	0		9,097	582,365
	Hazmat/ESA	374,957	0		7,148	382,105
	Strategic Initiatives	493,722	(15,241)		9,760	488,241
	Public Information Office	311,656	(19,538)		5,202	297,320
	Economic Development Admin	282,943	(9,573)		5,052	278,422
	Planning & Community Development	2,643,091	(83,223)		46,165	2,606,033
	Community Services - Parks	2,357,366	(93,214)		801,179	3,065,331
	CSU Administration	265,514	0		0	265,514
	Environmental Services	401,180	(10,670)		5,672	396,182
	Veteran Services	622,122	(61,596)		9,934	570,460
	Pretrial/Court Services	719,887	(28,524)		12,277	703,640
	Facilities Management/Parking	7,807,138	(1,251,223)	2,329,199	314,954	9,200,068
	Facilities/Utilities	3,003,646	0		0	3,003,646
	Information Technology	13,829,781	(239,253)		302,439	13,892,967
	County Attorney-GF	1,374,916	(42,008)		23,571	1,356,479
	Health Department Support	3,974,520	0		469,629	4,444,149
	Clerk & Recorder	8,891,896	(224,978)		89,629	8,756,547
	Treasurer	1,382,988	(36,491)		19,665	1,366,162
	Assessor	4,184,013	(137,102)		72,585	4,119,496
	Coroner	2,980,002	(91,049)		149,728	3,038,681
	Surveyor	11,380	0		0	11,380
	District Attorney	16,387,211	(546,488)	14,312	533,034	16,388,069
	Sheriff's Office	55,409,495	(1,561,078)		184,054	54,032,471
	Sheriff's Office/Security	1,613,620	(47,163)		1,280,540	2,846,997
	Public Works - GF	9,773,566	(430,959)	1,240,000	884,942	11,467,549
	Retirement	8,784,494	(264,622)		1,124,339	9,644,211
1	Net General Fund	154,284,882	(5,350,603)	6,583,511	7,225,281	162,743,071

El Paso County, Colorado
Changes to Base Budget from 2020 to 2021

Fund	Department	2020 Original Adopted Budget	2020 Remove One-Time AFRs	2021 BoCC Approved One-Time Critical Needs	2021 BoCC Approved On-Going Critical Needs/Other Budget Moves	2021 Preliminary Balanced Budget
	Restricted Parks & Environ Svcs	1,241,000			(685,000)	556,000
	Restricted Facilities/CSC-CAM	200,000			0	200,000
	Justice Services/Community Outreach	9,367,934			711,231	10,079,165
	Clerk & Recorder	3,900,000			(1,300,000)	2,600,000
	Admin Restricted - Use Tax, Cable & P-Card	1,982,369			0	1,982,369
	District Attorney	1,014,401			42,096	1,056,497
	Sheriff's Office	1,711,652			(1,711,652)	0
	Public Safety Sales & Use Tax	26,922,570			1,504,244	28,426,814
	Economic Development	13,933,943			1,315,241	15,249,184
	Pikes Peak Workforce Center	7,267,789			(336,307)	6,931,482
1	GF -Grants/Restricted	67,541,658	0	0	(460,147)	67,081,511
1	Total General Fund	221,826,540	(5,350,603)	6,583,511	6,765,134	229,824,582
<u>Partially Restricted Funds</u>						
2	Road & Bridge	24,884,623	(428,102)		1,102,329	25,558,850
4	Dept of Human Services	80,790,064			(945,415)	79,844,649
6	Capital Improvement	16,800,509			(1,959,648)	14,840,861
12	Self-Insurance	48,635,686			1,311,476	49,947,162
<u>Restricted Funds</u>						
3	Road & Bridge Escrow	1,108,295			(7,972)	1,100,323
15	Conservation Trust	1,406,525			975	1,407,500
19	Schools' Trust Fund	100,000			0	100,000
22	Household Hazardous Waste Mgmt.	1,238,000			0	1,238,000
75	Local Improvement Districts-Falcon Vista	75,000			0	75,000
		396,865,242	(5,778,705)	6,583,511	6,266,879	403,936,927

Section III – 2021 Preliminary Balanced Budget



El Paso County, Colorado
2021 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	Capital Improvement Fund	Self-Insurance Fund	Conservation Trust Fund	Schools Trust	Household Hazardous Waste Mgmt.	LIDS	TOTAL
<u>UNRESTRICTED REVENUE</u>											
Sales and Use Tax	69,272,366			19,123,937	11,261,275	24,163,633					123,821,211
Property Taxes-Real Property	60,883,115	1,590,757									62,473,872
Property Taxes-Tabor Refund	(3,113,796)										(3,113,796)
Specific Ownership Tax		7,182,997									7,182,997
Other Taxes / PILT	285,000	64,000									349,000
Fees & Charges for Svs	684,500	500,000									1,184,500
Assessor Fees	4,000										4,000
Clerk & Recorder Fees	12,400,000										12,400,000
Coroner	685,000										685,000
Planning & Community Development	1,820,000										1,820,000
Sheriff Fees	1,436,000										1,436,000
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	1,856,400										1,856,400
Miscellaneous Revenue	2,720,000					85,000					2,805,000
Unrestricted Revenue	153,679,585	9,337,754	0	19,123,937	11,261,275	24,248,633	0	0	0	0	217,651,184
<u>RESTRICTED REVENUE</u>											
Grant / Intergovernmental	33,453,889			61,000,082	802,509		1,407,500	100,000	1,238,000	75,000	98,076,980
Public Safety Sales & Use Tax	28,520,432										28,520,432
Restricted Fees	5,197,000	750,000									5,947,000
Property Taxes and Pass thru BPPT			1,100,323								1,100,323
Highway User Tax		13,199,000									13,199,000
Employee Paid Benefits						8,714,103					8,714,103
Internal County Direct Bills					2,777,077	17,164,621					19,941,698
Restricted Revenue	67,171,321	13,949,000	1,100,323	61,000,082	3,579,586	25,878,724	1,407,500	100,000	1,238,000	75,000	175,499,536
	220,850,906	23,286,754	1,100,323	80,124,019	14,840,861	50,127,357	1,407,500	100,000	1,238,000	75,000	393,150,720
<u>Expenditures</u>											
Personnel	113,407,008	5,145,620		11,539,035		18,790,769					148,882,431
Operating	45,343,223	6,138,770		7,305,532	11,261,275	5,277,669					75,326,469
Capital	3,992,840	325,460									4,318,300
Unrestricted Expenditures	162,743,071	11,609,850	0	18,844,567	11,261,275	24,068,438	0	0	0	0	228,527,201
Restricted Personnel	26,342,462	6,182,358		37,351,990		20,204,100	1,250,648		494,040		91,825,598
Restricted Operating	38,122,163	7,375,609	1,100,323	23,648,092	3,579,586	5,674,624	156,852	100,000	743,960	75,000	80,576,209
Restricted Capital	2,616,886	391,033									3,007,919
Restricted Expenditures	67,081,511	13,949,000	1,100,323	61,000,082	3,579,586	25,878,724	1,407,500	100,000	1,238,000	75,000	175,409,726
	229,824,582	25,558,850	1,100,323	79,844,649	14,840,861	49,947,162	1,407,500	100,000	1,238,000	75,000	403,936,927

* Restricted Funds



El Paso County, Colorado
 Financial Services/Budget
 2021 Preliminary Balanced Budget - Fund Balance Estimates

	January 1, 2021 Estimated Beginning Fund Balance	+	2021 Preliminary Balanced Budget Revenues	-	2021 Preliminary Balanced Budget Expenditures	=	December 31, 2021 Estimated Available Fund Balance	Estimated Restricted Fund Balance	Estimated Available Fund Balance
General Fund -Net-UR	\$25,032,112		\$153,679,585		(\$162,743,071)		\$15,968,627	\$15,968,627	\$0
Legally Required TABOR Reserve	8,206,765		0		0		8,206,765	8,206,765	0
BoCC Emergency Reserve/2020 Tabor Estimate	3,025,386		0		0		3,025,386	3,025,386	0
General Fund -RES	19,809,705		67,171,321		(67,081,511)		19,899,515	19,899,515	0
Total General Fund	\$56,073,968		\$220,850,906		(\$229,824,582)		\$47,100,293	\$47,100,293	\$0
Partially Restricted Funds									
Road & Bridge	\$3,824,699		\$23,286,754		(\$25,558,850)		\$1,552,603	\$1,552,603	\$0
Department of Human Services	\$705,522		\$80,124,019		(\$79,844,649)		\$984,892	\$984,892	\$0
Capital Improvement	\$317,929		\$14,840,861		(\$14,840,861)		\$317,929	\$317,929	\$0
Self-Insurance	\$9,107,571		\$50,127,357		(\$49,947,162)		\$9,287,766	\$9,287,766	\$0
Restricted Funds									
Road & Bridge Escrow	\$0		\$1,100,323		(\$1,100,323)		\$0	\$0	\$0
Conservation Trust	\$812,173		\$1,407,500		(\$1,407,500)		\$812,173	\$812,173	\$0
School's Trust	\$244,797		\$100,000		(\$100,000)		\$244,797	\$244,797	\$0
Household Hazardous Waste Management	\$930,899		\$1,238,000		(\$1,238,000)		\$930,899	\$930,899	\$0
Local Improvement Districts-Falcon Vista	\$51,749		\$75,000		(\$75,000)		\$51,749	\$51,749	\$0
Total	\$72,069,307		\$393,150,720		(\$403,936,927)		\$61,283,101	\$61,283,101	\$0

El Paso County, Colorado
Allocation of Revenues by Major Category

Fund	Department	Sales & Use	Restricted	Property	Specific	Other	Fees and	Intergovern-	Other Revenue	Restricted	2021 Preliminary
		Tax	Sales & Use Tax	Tax	Ownership Tax	Taxes	Charges	mental Revenues	Revenue	Revenue	Balanced Budget
1	Administrative Services	69,272,366	0	57,769,319	0	285,000	678,500	75,000	2,720,000	0	130,800,185
	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	6,000	0	0	0	6,000
	Veteran Services	0	0	0	0	0	0	29,400	0	0	29,400
	Planning & Community Development	0	0	0	0	0	1,820,000	0	0	0	1,820,000
	Assessor	0	0	0	0	0	4,000	0	0	0	4,000
	Clerk & Recorder	0	0	0	0	0	12,400,000	0	0	0	12,400,000
	Coroner	0	0	0	0	0	685,000	2,000	0	0	687,000
	Sheriff's Office	0	0	0	0	0	1,436,000	1,750,000	0	0	3,186,000
	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	69,272,366	0	57,769,319	0	285,000	21,776,500	1,856,400	2,720,000	0	153,679,585
	Restricted Facilities/CSC-CAM	0	0	0	0	0	0	0	0	200,000	200,000
	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	10,013,165	10,013,165
	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	1,056,497	1,056,497
	Sheriff's Office	0	0	0	0	0	0	0	0	0	0
	Public Safety Sales & Use Tax	0	28,520,432	0	0	0	0	0	0	0	28,520,432
	Economic Development	0	0	0	0	0	0	0	0	15,222,745	15,222,745
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	6,961,482	6,961,482
1	GF -Grants/Restricted	0	28,520,432	0	0	0	0	0	0	38,650,889	67,171,321
1	Total General Fund	69,272,366	28,520,432	57,769,319	0	285,000	21,776,500	1,856,400	2,720,000	38,650,889	220,850,906
Partially Restricted Funds											
2	Road & Bridge	0	0	1,590,757	7,182,997	64,000	500,000	0	0	13,949,000	23,286,754
4	Dept of Human Serv.	19,123,937	0	0	0	0	0	0	0	61,000,082	80,124,019
6	Capital Improvement	11,261,275	0	0	0	0	0	0	0	3,579,586	14,840,861
12	Self-Insurance	24,163,633	0	0	0	0	0	0	85,000	25,878,724	50,127,357
Restricted Funds											
3	Road & Bridge Escrow	0	0	1,100,323	0	0	0	0	0	0	1,100,323
15	Conservation Trust	0	0	0	0	0	0	0	0	1,407,500	1,407,500
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
		123,821,211	28,520,432	60,460,399	7,182,997	349,000	22,276,500	1,856,400	2,805,000	145,878,781	393,150,720

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2021 Preliminary Balanced Budget
1	Board of County Commissioners - Admin	1,068,057	4,564,766	0	0	5,632,823
	Board of Equalization	10,345	29,964	0	0	40,309
	Human Resources/Risk Mgmt	1,525,919	449,500	0	(10,803)	1,964,616
	Financial Services	6,833,257	5,739,688	0	(10,672,107)	1,900,838
	Emergency Management	500,445	81,920	0	0	582,365
	Hazmat/ESA	404,685	54,080	0	(76,660)	382,105
	Strategic Initiatives	435,641	52,600	0	0	488,241
	Public Information Office	359,322	42,475	0	(104,477)	297,320
	Economic Development Admin	457,663	20,750	0	(199,991)	278,422
	Planning & Community Development	2,383,271	224,934	0	(2,172)	2,606,033
	Community Services - Parks	1,770,838	753,970	750,000	(209,477)	3,065,331
	CSU Administration		265,514	0	0	265,514
	Environmental Services	299,532	96,650	0	0	396,182
	Pretrial/Court Services	595,644	107,996	0	0	703,640
	Veteran Services	497,286	73,174	0	0	570,460
	Facilities Management/Parking/ADA	3,548,181	7,131,221	294,653	(1,773,987)	9,200,068
	Facilities/Utilities	0	3,003,646	0	0	3,003,646
	Information Technology	6,001,131	10,443,064	150,000	(2,701,228)	13,892,967
	County Attorney-GF	1,383,682	169,391	0	(196,594)	1,356,479
	Health Department Support	0	4,444,149	0	0	4,444,149
	Clerk & Recorder	7,421,233	2,359,369	47,000	(1,071,055)	8,756,547
	Treasurer	1,173,496	192,666	0	0	1,366,162
	Assessor	3,918,971	200,525	0	0	4,119,496
	Coroner	2,743,147	295,534	0	0	3,038,681
	Surveyor	8,380	3,000	0	0	11,380
	District Attorney	16,903,339	527,047	0	(1,042,317)	16,388,069
	Sheriff's Office	47,256,024	10,510,121	0	(3,733,674)	54,032,471
	Sheriff's Office/Security	2,489,101	357,896	0	0	2,846,997
	Public Trustee	422,000	0	0	(422,000)	0
	Public Works - GF	2,404,389	6,311,973	2,751,187	0	11,467,549
	Retirement	12,762,549	2,100,000	0	(5,218,338)	9,644,211
	Retirement Admin/Pension Trust	270,339	0	0	(270,339)	0
1	Net General Fund	125,847,867	60,607,583	3,992,840	(27,705,219)	162,743,071

El Paso County, Colorado
Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2021 Preliminary Balanced Budget
	Restricted Parks & Environ Svcs	104,252	451,748	0	0	556,000
	Restricted Facilities/CSC-CAM	0	200,000	0	0	200,000
	Justice Services/Community Outreach	563,106	9,555,708	0	(39,649)	10,079,165
	County Attorney - DHS	1,591,195	147,751	0	(1,738,946)	0
	Clerk & Recorder	70,000	1,990,300	539,700	0	2,600,000
	Admin Restricted - Use Tax, Cable & P-Card	1,133,015	849,354	0	0	1,982,369
	District Attorney-Grants	1,056,497	0	0	0	1,056,497
	Sheriff's Office	0	0	0	0	0
	Public Safety Sales & Use Tax	19,813,123	6,536,505	2,077,186	0	28,426,814
	Economic Development	175,000	15,074,184	0	0	15,249,184
	Pikes Peak Workforce Center	3,467,118	3,464,364	0	0	6,931,482
1	GF - Grants/Restricted	27,973,306	38,269,914	2,616,886	(1,778,595)	67,081,511
1	Total General Fund	153,821,173	98,877,497	6,609,726	(29,483,814)	229,824,582
Partially Restricted Funds						
2	Road & Bridge	11,327,978	13,604,379	716,493	(90,000)	25,558,850
4	Dept of Human Services	48,891,025	30,953,624	0	0	79,844,649
6	Capital Improvement	0	14,840,861	0	0	14,840,861
12	Self Insurance	38,994,869	10,952,293	0	0	49,947,162
Restricted Funds						
3	Road & Bridge Escrow	0	1,100,323	0	0	1,100,323
15	Conservation Trust	1,250,648	156,852	0	0	1,407,500
19	Schools' Trust Fund	0	100,000	0	0	100,000
22	Household Hazardous Waste Mgmt.	494,040	743,960	0	0	1,238,000
75	Local Improve. Districts-Falcon Vista	0	75,000	0	0	75,000
		254,779,733	171,404,789	7,326,219	(29,573,814)	403,936,927