

RESOLUTION NO. 22-425

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

RESOLUTION TO ADOPT AND APPROPRIATE THE 2023 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 2023 by December 15, 2022; and

WHEREAS, the 2023 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 2023 was submitted by the Chief Financial Officer to the Board of County Commissioners on October 4, 2022, 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 2023 budget has been open for inspection by the public since October 4, 2022; and

WHEREAS, public hearings were held by the Board of County Commissioners on October 4, 2022, October 18, 2022, October 20, 2022, and November 15, 2022 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 2023 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 2023 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

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El Paso County, CO



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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 2023, 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 2023 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 \$150,000 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 2023, including 2022 taxes payable in 2023 for the purposes of defraying all necessary expenditures and liabilities for El Paso County for the fiscal year 2023 as summarized in Attachment A, as set forth in said budget.

El Paso County Funds	Appropriated Amount
001 General Unrestricted	\$201,122,628
001 General Restricted	65,850,710
002 Road and Bridge	43,889,678
003 Road and Bridge Escrow	1,325,152
004 Human Services	84,154,414
006 Capital Improvement	14,147,634
012 Self Insurance	57,648,196
015 Conservation Trust	1,406,525
019 School Trust Fund	313,000
022 Household Hazardous Waste	1,275,000
075 Falcon Vista LID	75,000
Grand Total	\$471,207,937

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 e

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 6th day of December 2022, at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS
EL PASO COUNTY, COLORADO

ATTEST:

By: _____

County Clerk & Recorder



By: _____

Chair

Stan VanderWeil



El Paso County

2023 Original Adopted Budget

Presented December 6, 2022

"Attachment A"

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Section I – Budget Analysis



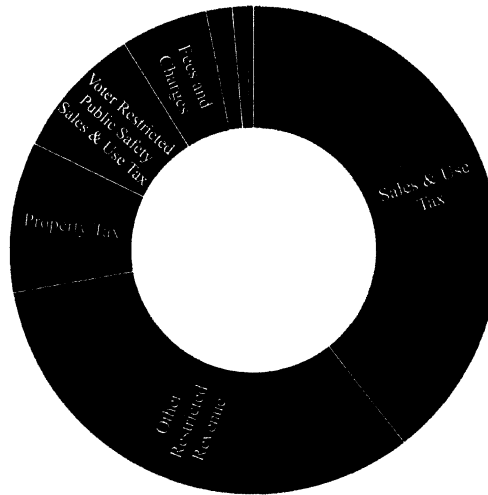
2023 Original Adopted Budget

2023 Original Adopted Budget Revenue Sources

2023 Original Adopted Budget Revenue Sources	
Sales & Use Tax	\$172,829,680
Sales & Use Tax- Voter Restricted for Public Safety	\$39,433,775
Property Tax	\$45,094,232
Specific Ownership Tax	\$7,620,442
Other Taxes/Payment in Lieu of Taxes	\$364,000
Elected Office Revenue (Fees)	\$21,811,500
Parking & Parks and Recreation Fees	\$520,000
General and Road & Bridge Fees	\$3,828,750
Unrestricted Intergovernmental	\$4,047,900
Other Revenue	\$1,811,000
Other Restricted Revenue Sources	\$141,366,567
2023 Revenue Sources	\$438,727,846
Less: Voter Restricted Public Safety Sales & Use Tax	(\$39,433,775)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$1,325,152)
Less: Other Restricted Revenue Sources	(\$141,366,567)
2023 Discretionary Revenue Sources	\$256,602,352

2023 Original Adopted Budget - Revenue by Major Category

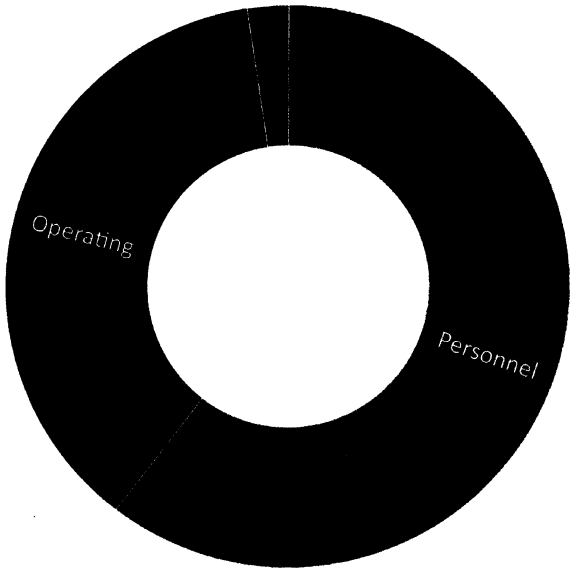
Total Revenue
\$438,727,846



Revenue	Amount	% of Total
Sales & Use Tax	\$172,829,680	39.39%
Property Tax	\$43,769,080	9.98%
Voter Restricted Public Safety Sales & Use Tax	\$39,083,775	8.91%
Other Restricted Revenue	\$143,791,719	32.77%
Fees and Charges	\$25,416,250	5.79%
Specific Ownership Tax	\$7,620,442	1.74%
Intergovernmental	\$4,047,900	0.92%
Miscellaneous Revenue	\$1,805,000	0.41%
Other Taxes/Payment in Lieu of Taxes	\$364,000	0.08%
	\$438,727,846	100.00%

2023 Original Adopted Budget - Expenditures by Major Category

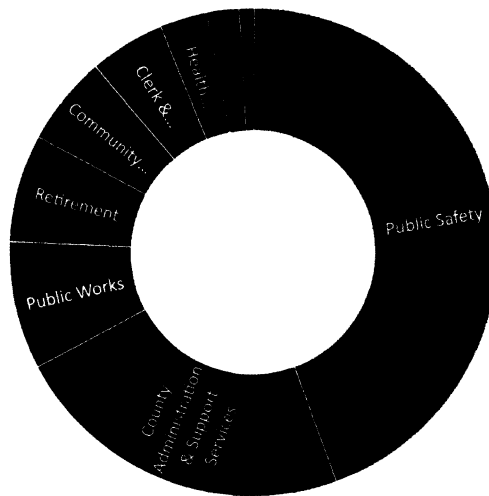
Total Expenditures
\$471,207,937



Expenditure	Amount	% of Total
Personnel	\$284,696,591	60.42%
Operating	\$175,195,128	37.18%
Capital	\$11,316,219	2.40%
	\$471,207,937	100.00%

2023 Original Adopted Budget - General Fund Unrestricted Expenditure Budget
by Function

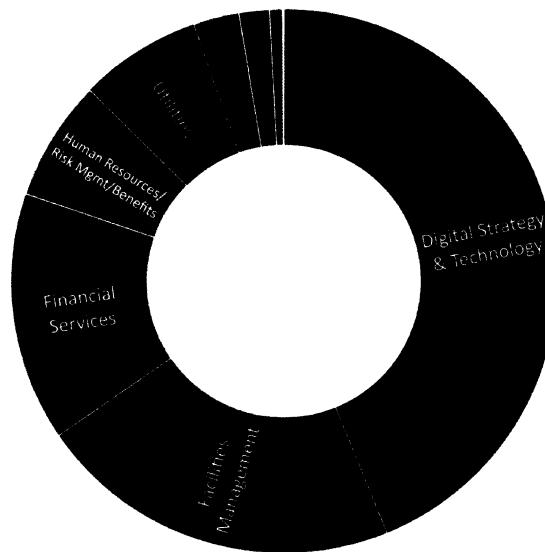
**Total Unrestricted
General Fund
\$201,122,628**



General Fund Unrestricted Expenditures	Amount	% of Total
Public Safety	\$89,198,087	44.35%
County Administration & Support Services	\$45,855,416	22.80%
Public Works	\$17,080,223	8.49%
Retirement	\$14,339,588	7.13%
Community Services	\$11,933,691	5.93%
Clerk & Recorder	\$10,108,889	5.03%
Health Department Support	\$6,281,023	3.12%
Planning & Community Development	\$4,299,245	2.14%
Other County Departments	\$2,026,466	1.01%
	\$201,122,628	100.00%

2023 Original Adopted Budget - General Fund Unrestricted
Breakdown of County Administration & Support Services

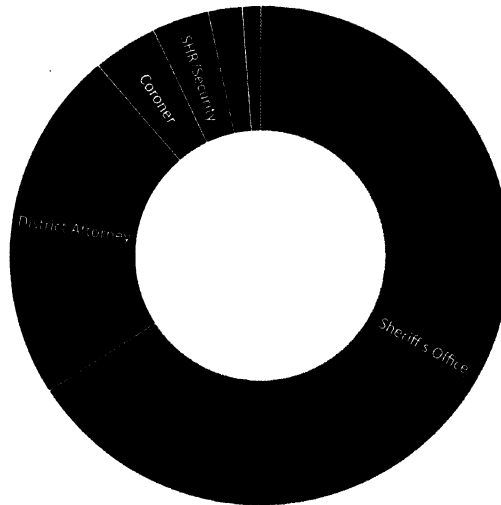
Total Unrestricted
General Fund
County Administration &
Support Services
\$45,855,416



<u>General Fund Unrestricted County Admin & Support</u>	<u>Amount</u>	<u>% of Total</u>
Board of County Commissioners & Admin	\$1,246,105	2.72%
Board of Equalization	\$40,309	0.09%
Human Resources/Risk Mgmt/Benefits	\$3,308,485	7.22%
Financial Services	\$6,785,585	14.80%
Government Affairs	\$824,254	1.80%
Communications	\$350,739	0.76%
Facilities Management	\$9,889,142	21.57%
Utilities	\$3,303,646	7.20%
Digital Strategy & Technology	\$20,107,151	43.85%
	\$45,855,416	100.00%

2023 Original Adopted Budget - General Fund Unrestricted Expenditure Budget -
Public Safety

Total Unrestricted
General Fund
Public Safety
\$89,198,087



General Fund Unrestricted - Public Safety	Amount	% of Total
Sheriff's Office	\$58,778,480	65.90%
District Attorney	\$20,390,246	22.86%
Coroner	\$3,720,866	4.17%
SHR/Security	\$3,280,665	3.68%
Justice Services	\$1,949,219	2.19%
Emergency Mgmt/Hazmat	\$1,078,611	1.21%
	\$89,198,087	100.00%

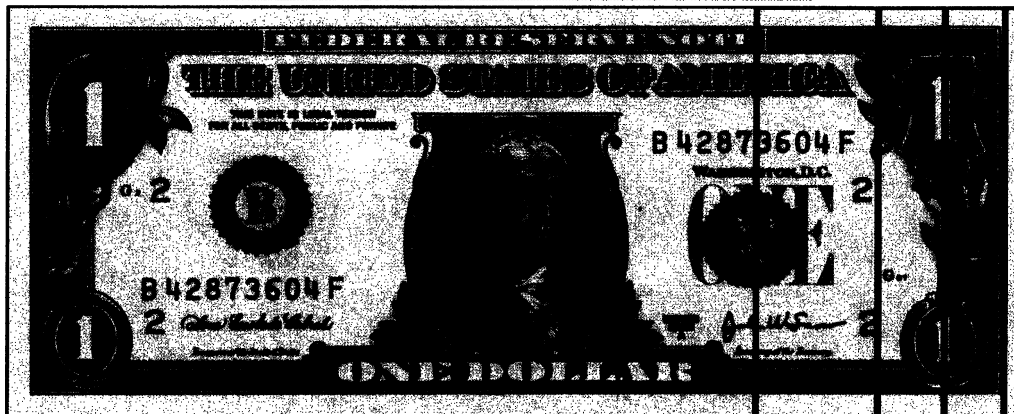
2023 Property Tax Statement Breakdown "Where do my property taxes go...?"

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 6.95% 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
 \$500,000 x .0695 = \$34,750 X 59.762 Mills (.059762) = \$2,076.73



School District
73.72%

El Paso County
11.91%
 City of Colorado Springs
6.57%
 Library District
5.84%

Water Districts
1.40%
 EPC R&B 0.28%
 City of CS R&B 0.28%

Based on the calculation above, this particular household would pay \$2,076.73 in total property taxes, of which El Paso County would receive \$253.15 or 12.2% of the total property tax collected.

2022 - 2023 Strategic Plan Objectives & Critical Needs Funded in the 2023 Original Adopted Budget

2023 Critical Needs Funded

Department	Critical Need	Amount
BoCC	Statutory Pay Increase w/FICA, Retirement	\$26,681
Countywide	Upgraded ERP System/Time Tracking/HCM	\$1,500,000
Countywide	Addition to Reserves	\$4,230,000
Countywide	2023 Pay Adjustments (5% COLA, 2% Equity & Comp Study Adjustments)	\$16,423,895
Countywide	Statutory Pay Increase w/FICA, Retirement	\$71,178
ASR	Operating Increase (print/mail notices of value)	\$50,000
CAR	Post-Election Audit System	\$277,303
CSD/Parks	Parks Operations Div - Eastern EPC Park Maint	\$160,000
CSD/Parks	Parks Capital - Northern Nature Center	\$1,000,000
CSD/Parks	Parks Wildfire Mitigation - Pineries, Blk Forest Regional Park, Fountain Creek	\$250,000
DAO	Salary/OT 40 hr Arrangement Mandate	\$210,757
DAO	DAO Wellness Prog/Contract	\$60,000
DPW	Roads	\$18,000,000
DPW	MWII/Blades (3 FTEs)/4 Motor Graders	\$1,826,757
DPW	Akers Pond Construction	\$1,500,000
DPW	Stormwater Maint Crew (2 FTEs)/Pickup	\$342,335
DPW	Increased Fuel Costs	\$400,000
DPW	Replace/Upgrade Gates at Mark Dabbling, Calhan & Black Forest Yards	\$120,000
DST	Incir subscription cost MSOffice 365 Enterprise	\$111,474
DST	IT Operational Support	\$1,813,802
DST	District Attorney IT Upgrade Needs	\$150,000
FSIM	CSC Elevator #3 and #4 Modernization	\$1,000,000
FSIM	Infrastructure Assessment	\$250,000
FSIM	Increased Custodial Costs	\$350,000
FSIM	Courthouse Facility Optimization Study	\$180,000

2022 - 2023 Strategic Plan Objectives

Infrastructure

Assess the Condition of Roadway, Stormwater, Facility, Fleet, and Park Assets and Implement Strategies to Sustainably Fund, Manage, and Improve Public-Owned Infrastructure

Service Quality

Improve the Quality of County Services with a Focus on Customer Satisfaction and Efficiency to the Community's Support

Community Trust

Health & Safety

Develop Partnerships to Support Community Efforts to Improve the Health and Safety of Residents

**2022 - 2023 Strategic Plan Objectives &
Critical Needs Funded in the 2023 Original Adopted Budget**

2023 Critical Needs Funded

HRM	Sr Human Resources Business Partner (1 FTE)	\$134,679
HRM	Talent Acquisition Specialist (2 FTEs)	\$213,953
HRM	HR Acuity Software	\$50,000
HRM	Electronic Reference Check Service	\$27,000
JSD/VSA	Appeals Specialist (1 FTE)	\$84,029
OEM	2023 Temp position/Emer Mgmt Accr Prog(EMAP)	\$18,766
PCD	Planner I - III (2 FTEs)	\$244,788
PCD	Contract cleanup of homeless camps (on-going)	\$150,000
PCD	Contract cleanup of homeless camps (one-time)	\$65,674
PCD	Additional Code Enforcement Employee (1 FTE)	\$134,326
PCD	Additional Code Enforcement Cleanup (one-time)	\$50,000

2022 - 2023 Stratgic Plan Objectives

Infrastructure

Assess the Condition of Roadway, Stormwater, Facility, Fleet, and Park Assets and Implement Strategies to Sustainably Fund, Manage, and Improve Public-Owned Infrastructure

Service Quality

Improve the Quality of Service Delivery Through Operational and Financial Performance, Customer Satisfaction, and Employee Engagement

Community Trust

Improve the Quality of Service Delivery Through Operational and Financial Performance, Customer Satisfaction, and Employee Engagement

Health & Safety

Develop Partnerships to Support Community Efforts to Improve the Health and Safety of Residents

2023 Full-Time Equivalent Positions - Changes in OAB

Function/Program	2022 Current Total Authorized FTEs	2022 Adjustments	2023 OAB Additions	2023 OAB
County Commissioners	5			5
County Assessor	53			53
Clerk and Recorder	147			147
County Coroner	26			26
County Sheriff/Security	849			849
County Treasurer	18			18
Public Trustee (Appointed)	4			4
District Attorney - EPC Funded	245			245
County Attorney -General Fund/DHS	54			54
BoCC Administrative Services	3			3
Communications Office	11			11
Community Services Department	53			53
Digital Strategy & Technology	82	-3		79
Economic Development Department	11			11
Facilities & Strategic Infrastructure Mgmt Dept	62			62
Financial Services Department	74	-1		73
Government Affairs Department	5			5
Human Resources, Risk Mgmt & Benefits Dept	44		3	47
Department of Human Services	677	-15		662
Justice Services Department	34		1	35
Office of Emergency Management	10			10
Pension Trust/Retirement	3			3
Pikes Peak Workforce Center	45			45
Planning & Community Development Dept	37		3	40
Public Works Department	269	-8	5	266
Public Health	201			201
Total Authorized FTEs	3022	-27	12	3007

Section II – Budget Changes from 2022 to 2023



2023 Original Adopted Budget

Changes to Revenue Budget - From 2022 to 2023

Department	2022 Original Adopted Budget	Sales & Use Tax	Restricted Sales & Use Tax	Property Tax	Specific Ownership Tax	Other Taxes	Fees and Charges	Inter- governmental Revenues	Other Revenue/ Misc	Restricted Revenue	2023 Original Adopted Budget
1 Administrative Services	147,565,951	10,777,337		(17,933,380)		15,000		1,900,000	500,000		142,824,908
Facilities - Parking Structure	220,000						55,000				275,000
Facilities Management	0						0				0
Parks & Leisure Services	225,000						20,000				245,000
Digital Strategy & Technology	6,000										6,000
Veteran Services	29,400										29,400
Planning & Community Development	2,045,500						(395,250)				1,650,250
Assessor	6,500						3,000				9,500
Clerk & Recorder	13,650,000						650,000				14,300,000
Coroner	687,000						(183,500)	1,500			505,000
Sheriff's Office	3,074,000						274,000	290,000			3,638,000
Surveyor	2,000						500				2,500
Treasurer	5,000,000						0				5,000,000
Public Trustee	200,000						200,000				400,000
1 Net General Fund	172,711,351	10,777,337	0	(17,933,380)	0	15,000	623,750	2,191,500	500,000	0	168,885,558
Restricted Facilities/CSC-CAM	200,000									(20,000)	180,000
Restricted Parks & Environ Svcs	536,000									45,000	581,000
Colorado Alt Sentencing Program (CASP)	60,000									(16,200)	43,800
Admin Restricted - Use Tax, Cable & P-Card	1,775,000									0	1,775,000
Clerk & Recorder	2,680,000									0	2,680,000
District Attorney	747,334									348,877	1,096,211
Sheriff's Office	2,780,000									(228,650)	2,551,350
Public Safety Sales & Use Tax	35,453,352		3,630,423								39,083,775
Aviation Sales Tax	0		350,000								350,000
Economic Development	15,106,872									(5,762,191)	9,344,681
American Rescue Plan Act Funds	69,964,918									(69,964,918)	0
Pikes Peak Workforce Center	7,415,874									788,132	8,204,006
1 GF -Grants/Restricted	147,012,376	0	3,980,423	0	0	0	0	0	0	(84,652,976)	66,339,823
1 Total General Fund	319,723,727	10,777,337	3,980,423	(17,933,380)	0	15,000	623,750	2,191,500	500,000	(84,652,976)	235,225,381
Partially Restricted Funds											
2 Road & Bridge	37,430,900	4,742,890		(2,347)	221,955	0	750,000			(183,102)	42,960,296
4 Dept of Human Services	80,874,019	3,200,000								2,332,895	86,406,914
6 Capital Improvement	14,145,334	2,050								250	14,147,634
12 Self-Insurance	54,776,444	(794,575)								1,611,075	55,592,944
Restricted Funds											
3 Road & Bridge Escrow	1,307,482			17,670							1,325,152
15 Conservation Trust	1,406,525										1,406,525
19 Schools' Trust Fund	275,000									38,000	313,000
22 Household Hazardous Waste	1,272,000									3,000	1,275,000
75 Local Impr Dist-Falcon Vista	75,000										75,000
	511,286,431	17,927,702	3,980,423	(17,918,057)	221,955	15,000	1,373,750	2,191,500	500,000	(80,850,858)	438,727,846

Changes to Base Budget - From 2022 to 2023

Fund	Department	2022 Original Adopted Budget	2022 Remove One-Time AFRs	2023 Proposed One-Time Critical Needs	2023 On-Going Critical Needs/Other Budget Moves	2023 Original Adopted Budget
1	Board of County Commissioners - Admin	2,801,612			(1,555,507)	1,246,105
	Board of Equalization	40,309			0	40,309
	HR/Risk Mgmt/Benefits	2,448,757	(15,000)	24,000	850,728	3,308,485
	Financial Services	3,491,678			3,293,907	6,785,585
	Emergency Management	716,434	(26,000)	18,766	46,473	755,673
	Hazmat/ESA	302,489			20,449	322,938
	Government Affairs Department	0			824,254	824,254
	Communications Department	390,942			(40,203)	350,739
	Economic Development	2,286,740	(2,000,000)		32,954	319,694
	Planning & Community Development	3,401,160		170,674	727,411	4,299,245
	Community Services - Parks	3,295,384		1,250,000	578,259	5,123,643
	CSU Administration	293,744			0	293,744
	Environmental Services	406,327			26,582	432,909
	Justice Services - Veteran Services	634,083	(5,000)	449	165,959	795,491
	Pretrial/Court Services	979,526	(3,000)		177,202	1,153,728
	Facilities Management/Parking	7,749,316		1,430,000	709,826	9,889,142
	Facilities/Utilities	3,003,646			300,000	3,303,646
	Digital Strategy & Technology	15,822,757		970,000	3,314,394	20,107,151
	County Attorney-GF	1,595,743	(10,000)		108,809	1,694,552
	Health Department Support	5,027,058			1,253,965	6,281,023
	Clerk & Recorder	9,324,993		142,760	641,136	10,108,889
	Treasurer	1,401,089			102,689	1,503,778
	Assessor	4,248,132			331,485	4,579,617
	Coroner	3,343,388			377,478	3,720,866
	Surveyor	11,380			840	12,220
	District Attorney	17,268,835	(34,000)		3,155,411	20,390,246
	Sheriff's Office	55,670,172			3,108,308	58,778,480
	Sheriff's Office/Security	2,939,354			341,311	3,280,665
	Public Works - GF	13,799,405	(1,264,286)	3,360,000	1,185,104	17,080,223
	Retirement	11,275,591			3,063,997	14,339,588
1	Net General Fund	173,970,044	(3,357,286)	7,366,649	23,143,221	201,122,628

Changes to Base Budget - From 2022 to 2023

Fund	Department	2022 Original Adopted Budget	2022 Remove One-Time AFRs	2023 Proposed One-Time Critical Needs	2023 On-Going Critical Needs/Other Budget Moves	2023 Original Adopted Budget
	Restricted Parks & Environ Svcs	536,000			45,000	581,000
	Restricted Facilities/CSC-CAM	200,000			(20,000)	180,000
	Justice Services/Community Outreach	10,353,026			(9,859,226)	493,800
	Clerk & Recorder	3,250,000				3,250,000
	Admin Restricted - Use Tax, Cable & P-Card	1,782,369			0	1,782,369
	District Attorney	747,334			348,877	1,096,211
	Sheriff's Office	2,560,000			(228,650)	2,331,350
	Public Safety Sales & Use Tax	34,471,998			4,006,707	38,478,705
	Aviation Sales Tax	0			350,000	350,000
	Economic Development	15,165,884			(6,062,615)	9,103,269
	American Rescue Plan Act Funds	69,964,918			(69,964,918)	0
	Pikes Peak Workforce Center	7,415,874			788,132	8,204,006
1	GF -Grants/Restricted	146,447,403	0	0	(80,596,693)	65,850,710
1	Total General Fund	320,417,447	(3,357,286)	7,366,649	(57,453,472)	266,973,338
<u>Partially Restricted Funds</u>						
2	Road & Bridge	38,931,676	(13,000,000)	16,000,000	1,958,002	43,889,678
4	Dept of Human Services	80,850,978			3,303,436	84,154,414
6	Capital Improvement	14,145,334			2,300	14,147,634
12	Self-Insurance	54,244,918			3,403,278	57,648,196
<u>Restricted Funds</u>						
3	Road & Bridge Escrow	1,307,482			17,670	1,325,152
15	Conservation Trust	1,406,525				1,406,525
19	Schools' Trust Fund	275,000			38,000	313,000
22	Household Hazardous Waste Mgmt.	1,272,000			3,000	1,275,000
75	Local Improvement Districts-Falcon Vista	75,000				75,000
		512,926,360	(16,357,286)	23,366,649	(48,727,786)	471,207,937

Section III – 2023 Original Adopted Budget



2023 Original Adopted Budget

2023 Original Adopted Budget - "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
UNRESTRICTED REVENUE											
Sales and Use Tax	96,277,058	17,450,000		22,473,937	10,674,800	25,953,885					172,829,680
Property Taxes-Real Property	72,553,756	1,894,730									74,448,486
Property Taxes-Tabor Refund	(30,679,406)										(30,679,406)
Specific Ownership Tax		7,620,442									7,620,442
Other Taxes / PILT	300,000	64,000									364,000
Fees & Charges for Svs	684,500	750,000									1,434,500
Assessor Fees	9,500										9,500
Clerk & Recorder Fees	14,300,000										14,300,000
Coroner	501,500										501,500
Planning & Community Development	1,650,250										1,650,250
Sheriff Fees	1,598,000										1,598,000
Surveyor	2,500										2,500
Treasurer Fees	5,000,000										5,000,000
Public Trustee Fees	400,000										400,000
Park & Recreation Fees	245,000										245,000
Parking Structure Fees	275,000										275,000
Intergovernmental	4,047,900										4,047,900
Miscellaneous Revenue	1,720,000					85,000					1,805,000
Unrestricted Revenue	168,885,558	27,779,172	0	22,473,937	10,674,800	26,038,885	0	0	0	0	255,852,352
RESTRICTED REVENUE											
Grant / Intergovernmental	21,826,248			63,932,977	802,509		1,406,525	313,000	1,275,000	75,000	89,631,259
Public Safety Sales & Use Tax	39,083,775										39,083,775
Aviation Sales Tax	350,000										350,000
Restricted Fees	5,079,800	750,000									5,829,800
Property Taxes and Pass thru BPPT			1,325,152								1,325,152
Highway User Tax		14,431,124									14,431,124
Employee Paid Benefits						9,275,656					9,275,656
Internal County Direct Bills					2,670,325	20,278,403					22,948,728
Restricted Revenue	66,339,823	15,181,124	1,325,152	63,932,977	3,472,834	29,554,059	1,406,525	313,000	1,275,000	75,000	182,875,494
	235,225,381	42,960,296	1,325,152	86,406,914	14,147,634	55,592,944	1,406,525	313,000	1,275,000	75,000	438,727,846
Expenditures											
Personnel	140,124,028	8,934,323		12,663,456		21,575,049					183,296,857
Operating	56,015,759	17,343,246		7,557,981	10,674,800	6,519,088					98,110,874
Capital	4,982,840	2,430,985									7,413,825
Unrestricted Expenditures	201,122,628	28,708,554	0	20,221,437	10,674,800	28,094,137	0	0	0	0	288,821,556
Restricted Personnel	34,581,750	4,724,483		40,037,334		22,696,205	1,250,648		531,040		103,821,460
Restricted Operating	28,652,074	9,171,133	1,325,152	23,895,643	3,472,834	6,857,854	155,877	313,000	743,960	75,000	74,662,527
Restricted Capital	2,616,886	1,285,508									3,902,394
Restricted Expenditures	65,850,710	15,181,124	1,325,152	63,932,977	3,472,834	29,554,059	1,406,525	313,000	1,275,000	75,000	182,386,381
	266,973,338	43,889,678	1,325,152	84,154,414	14,147,634	57,648,196	1,406,525	313,000	1,275,000	75,000	471,207,937

2023 Original Adopted Budget - Fund Balance Estimates

	January 1, 2023		2023		2023		December 31, 2023		
	Estimated		Original		Original		Estimated		
	Beginning	+	Adopted Budget	-	Adopted Budget	=	Available	Estimated	Estimated
	Fund Balance		Revenues		Expenditures		Fund Balance	Restricted	Available
General Fund -Net-UR	\$52,753,569		\$195,330,154		(\$201,122,628)		\$46,961,096	\$45,900,062	\$1,061,034
Legally Required 3% TABOR Reserve	9,785,681		0		0		9,785,681	9,785,681	0
BoCC Emergency Reserve	5,000,000		4,230,000		0		9,230,000	9,230,000	0
2021 Tabor Overage	30,674,596		(30,674,596)		0		0	0	0
2022 Est Tabor Overage	30,000,000		0		0		30,000,000	30,000,000	0
General Fund -RES	33,302,214		66,339,823		(65,850,710)		33,791,327	33,791,327	0
Total General Fund	\$161,516,060		\$235,225,381		(\$266,973,338)		\$129,768,104	\$128,707,070	\$1,061,034
Partially Restricted Funds									
Road & Bridge	\$4,624,482		\$42,960,296		(\$43,889,678)		\$3,695,100	\$3,695,100	\$0
Department of Human Services	\$3,400,239		\$86,406,914		(\$84,154,414)		\$5,652,739	\$5,652,739	\$0
Capital Improvement	\$1,497,344		\$14,147,634		(\$14,147,634)		\$1,497,344	\$1,497,344	\$0
Self-Insurance	\$8,233,014		\$55,592,944		(\$57,648,196)		\$6,177,762	\$6,177,762	\$0
Restricted Funds									
Road & Bridge Escrow	\$0		\$1,325,152		(\$1,325,152)		\$0	\$0	\$0
Conservation Trust	\$932,006		\$1,406,525		(\$1,406,525)		\$932,006	\$932,006	\$0
School's Trust	\$291,551		\$313,000		(\$313,000)		\$291,551	\$291,551	\$0
Household Hazardous Waste Management	\$955,055		\$1,275,000		(\$1,275,000)		\$955,055	\$955,055	\$0
Local Improvement Districts-Falcon Vista	\$49,290		\$75,000		(\$75,000)		\$49,290	\$49,290	\$0
Total	\$181,499,041		\$438,727,846		(\$471,207,937)		\$149,018,951	\$147,957,917	\$1,061,034

2023 Original Adopted Budget - 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	Intergovernmental Revenues	Other Revenue	Restricted Revenue	2023 Original Adopted Budget
1	Administrative Services	96,277,058		41,874,350		300,000	678,500	1,975,000	1,720,000		142,824,908
	Facilities - Parking Structure						275,000				275,000
	Parks & Leisure Services						245,000				245,000
	Digital Strategy & Technology						6,000				6,000
	Veteran Services							29,400			29,400
	Planning & Community Development						1,650,250				1,650,250
	Assessor						9,500				9,500
	Clerk & Recorder						14,300,000				14,300,000
	Coroner						501,500	3,500			505,000
	Sheriff's Office						1,598,000	2,040,000			3,638,000
	Surveyor						2,500				2,500
	Treasurer						5,000,000				5,000,000
	Public Trustee						400,000				400,000
1	Net General Fund	96,277,058	0	41,874,350	0	300,000	24,666,250	4,047,900	1,720,000	0	168,885,558
	Restricted Facilities/CSC-CAM									180,000	180,000
	Restricted Parks & Environ Svcs									581,000	581,000
	Justice Services/Community Outreach									450,000	450,000
	Colorado Alt Sentencing Prog (CASP)									43,800	43,800
	Admin Restr Use Tax, Cable & P-Card									1,775,000	1,775,000
	Clerk & Recorder									2,680,000	2,680,000
	District Attorney-Grants									1,096,211	1,096,211
	Sheriff's Office									2,551,350	2,551,350
	Public Safety Sales & Use Tax		39,083,775								39,083,775
	Aviation Sales Tax		350,000								350,000
	Economic Development									9,344,681	9,344,681
	Pikes Peak Workforce Center									8,204,006	8,204,006
1	GF -Grants/Restricted	0	39,433,775	0	0	0	0	0	0	26,906,048	66,339,823
1	Total General Fund	96,277,058	39,433,775	41,874,350	0	300,000	24,666,250	4,047,900	1,720,000	26,906,048	235,225,381
Partially Restricted Funds											
2	Road & Bridge	17,450,000		1,894,730	7,620,442	64,000	1,500,000			14,431,124	42,960,296
4	Dept of Human Services	22,473,937								63,932,977	86,406,914
6	Capital Improvement	10,674,800								3,472,834	14,147,634
12	Self-Insurance	25,953,885							85,000	29,554,059	55,592,944
Restricted Funds											
3	Road & Bridge Escrow			1,325,152							1,325,152
15	Conservation Trust									1,406,525	1,406,525
19	School's Trust Fund									313,000	313,000
22	Household Hazardous Waste									1,275,000	1,275,000
75	Local Imp Dist-Falcon Vista									75,000	75,000
		172,829,680	39,433,775	45,094,232	7,620,442	364,000	26,166,250	4,047,900	1,805,000	141,366,567	438,727,846

2023 Original Adopted Budget - Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2023 Original Adopted Budget
1	Board of County Commissioners - Admin	1,181,339	64,766			1,246,105
	Board of Equalization	10,345	29,964			40,309
	Human Resources/Risk Mgmt/Benefits	2,665,341	653,947		(10,803)	3,308,485
	Financial Services	9,210,746	8,246,947		(10,672,108)	6,785,585
	Emergency Management	647,753	107,920			755,673
	Hazmat/ESA	345,518	54,080		(76,660)	322,938
	Government Affairs	497,554	326,700		0	824,254
	Communications Office	412,741	42,475		(104,477)	350,739
	Economic Development	498,935	20,750		(199,991)	319,694
	Planning & Community Development	3,740,809	520,608	40,000	(2,172)	4,299,245
	Community Services - Parks	2,244,150	1,338,970	1,750,000	(209,477)	5,123,643
	CSU Administration		293,744			293,744
	Environmental Services	336,259	96,650			432,909
	Justice Services - Pretrial/Court Services	1,045,732	107,996			1,153,728
	Veteran Services	721,868	73,623			795,491
	Facilities Management/Parking/ADA	4,223,904	6,394,572	1,044,653	(1,773,987)	9,889,142
	Facilities/Utilities		3,303,646			3,303,646
	Digital Strategy & Technology	7,116,797	15,541,582	150,000	(2,701,228)	20,107,151
	County Attorney-GF	1,716,755	174,391		(196,594)	1,694,552
	Health Department Support		6,281,023			6,281,023
	Clerk & Recorder	8,546,452	2,586,492	47,000	(1,071,055)	10,108,889
	Treasurer	1,311,112	192,666			1,503,778
	Assessor	4,329,092	250,525			4,579,617
	Coroner	3,425,332	295,534			3,720,866
	Surveyor	9,220	3,000			12,220
	District Attorney	20,649,071	783,492		(1,042,317)	20,390,246
	Sheriff's Office	52,002,033	10,510,121		(3,733,674)	58,778,480
	Sheriff's Office/Security	2,922,769	357,896			3,280,665
	Public Trustee	422,000	0		(422,000)	0
	Public Works - GF	5,697,063	9,431,973	1,951,187		17,080,223
	Retirement	16,333,364	3,153,331		(5,147,107)	14,339,588
	Retirement Admin/Pension Trust	300,834	0		(300,834)	0
1	Net General Fund	152,564,888	71,239,384	4,982,840	(27,664,483)	201,122,628

2023 Original Adopted Budget - Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2023 Original Adopted Budget
	Restricted Parks & Environ Svcs	104,252	476,748			581,000
	Restricted Facilities/CSC-CAM		180,000			180,000
	Justice Services/Community Outreach	428,280	65,520			493,800
	County Attorney - DHS	1,591,195	147,751		(1,738,946)	0
	Clerk & Recorder	70,000	2,640,300	539,700		3,250,000
	Admin Restricted - Use Tax, Cable & P-Card	1,033,015	749,354			1,782,369
	District Attorney-Grants	1,096,211				1,096,211
	Sheriff's Office	1,350,000	981,350			2,331,350
	Public Safety Sales & Use Tax	25,558,307	10,843,212	2,077,186		38,478,705
	Aviation Sales Tax		350,000			350,000
	Economic Development	581,588	8,521,681			9,103,269
	Pikes Peak Workforce Center	4,399,746	3,804,260			8,204,006
1	GF - Grants/Restricted	36,212,594	28,760,176	2,616,886	(1,738,946)	65,850,710
1	Total General Fund	188,777,482	99,999,560	7,599,726	(29,403,429)	266,973,338
Partially Restricted Funds						
2	Road & Bridge	13,658,806	26,604,379	3,716,493	(90,000)	43,889,678
4	Dept of Human Services	52,700,790	31,453,624			84,154,414
6	Capital Improvement		14,147,634			14,147,634
12	Self Insurance	44,271,254	13,376,942			57,648,196
Restricted Funds						
3	Road & Bridge Escrow		1,325,152			1,325,152
15	Conservation Trust	1,250,648	155,877			1,406,525
19	Schools' Trust Fund		313,000			313,000
22	Household Hazardous Waste Mgmt.	531,040	743,960			1,275,000
75	Local Improve. Districts-Falcon Vista		75,000			75,000
		301,190,020	188,195,128	11,316,219	(29,493,429)	471,207,937