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RESOLUTION NO. 24-13

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

RESOLUTION TO ADOPT AND APPROPRIATE THE 2024 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 2024 by December 15, 2023; and

WHEREAS, the 2024 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 2024 was submitted by the Chief Financial Officer to the Board of County Commissioners on October 3, 2023, 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 2024 budget has been open for inspection by the public since October 3, 2023; and

WHEREAS, public hearings were held by the Board of County Commissioners on October 3, 2023, October 19, 2023, October 24, 2023, and November 14, 2023 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 2024 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 2024 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 2024, 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 2024 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 major projects, grants, and subrecipient agreements with total anticipated costs over \$150,000, are required to be approved by the BoCC and tracked with project numbers or CSR numbers in the County's JD Edwards Financial Management System. Projects, grants and subrecipient agreements under \$150,000 can be handled administratively.**
- 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 2024, including 2023 taxes payable in 2024 for the purposes of defraying all necessary expenditures and liabilities for El Paso County for the fiscal year 2024 as summarized in Attachment A, as set forth in said budget.

El Paso County Funds	Appropriated Amount
001 General Unrestricted	\$215,378,721
001 General Restricted	57,881,192
002 Road and Bridge	40,717,385
003 Road and Bridge Escrow	1,682,150
004 Human Services	95,478,455
006 Capital Improvement	11,701,550
012 Self Insurance	65,471,107
015 Conservation Trust	1,452,525
019 School Trust Fund	358,000
022 Household Hazardous Waste	1,410,000
075 Falcon Vista LID	75,000
Grand Total	\$491,606,085

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 9th day of January 2024, at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS
EL PASO COUNTY, COLORADO

ATTEST:

By: _____

County Clerk & Recorder



By: _____

Chair

Cami Bremer

El Paso County



2024 Original

Adopted Budget

Presented January 9, 2024

“Attachment A”



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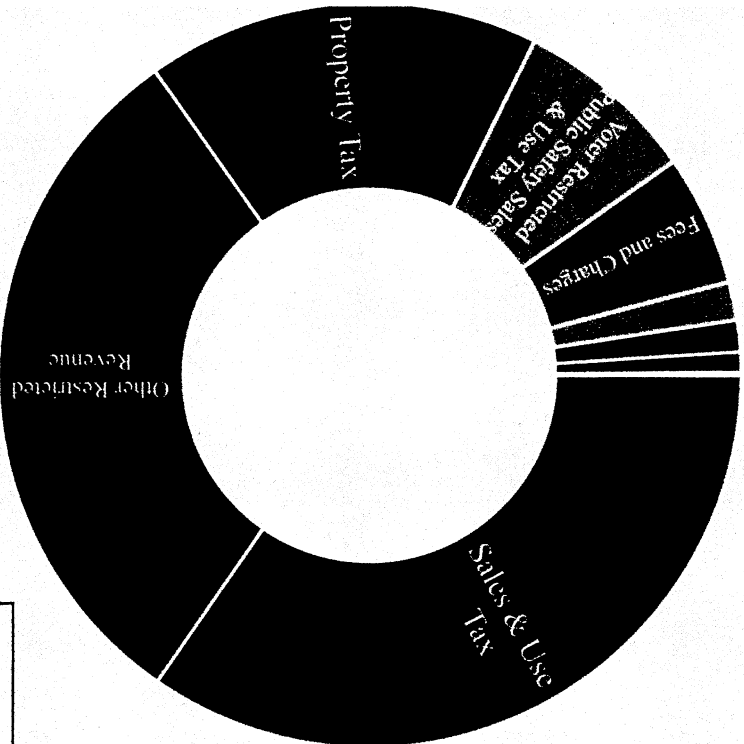
2024 Original Adopted Budget

Section I – Budget Analysis

2024 Original Adopted Budget Revenue Sources

2024 Original Adopted Budget Revenue Sources	
Sales & Use Tax	\$165,628,416
Sales & Use Tax- Voter Restricted for Public Safety	\$38,457,896
Property Tax	\$83,419,105
Specific Ownership Tax	\$8,001,464
Interest Revenue	\$6,500,000
Elected Office Revenue (Fees)	\$23,518,800
Parking & Parks and Recreation Fees	\$520,000
General and Road & Bridge Fees	\$2,814,750
Unrestricted Intergovernmental	\$4,202,900
Other Taxes/Other Revenue/Misc	\$662,000
Refund of Tabor Overage (2022)	(\$31,551,234)
<i>Other Restricted Revenue Sources</i>	<i>\$144,083,153</i>
2024 Revenue Sources	\$446,257,250
Less: Voter Restricted Public Safety Sales & Use Tax	(\$38,457,896)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$1,682,150)
Less: Other Restricted Revenue Sources	(\$144,083,153)
2024 Discretionary Revenue Sources	\$262,034,051

2024 Original Adopted Budget Revenue by Major Category

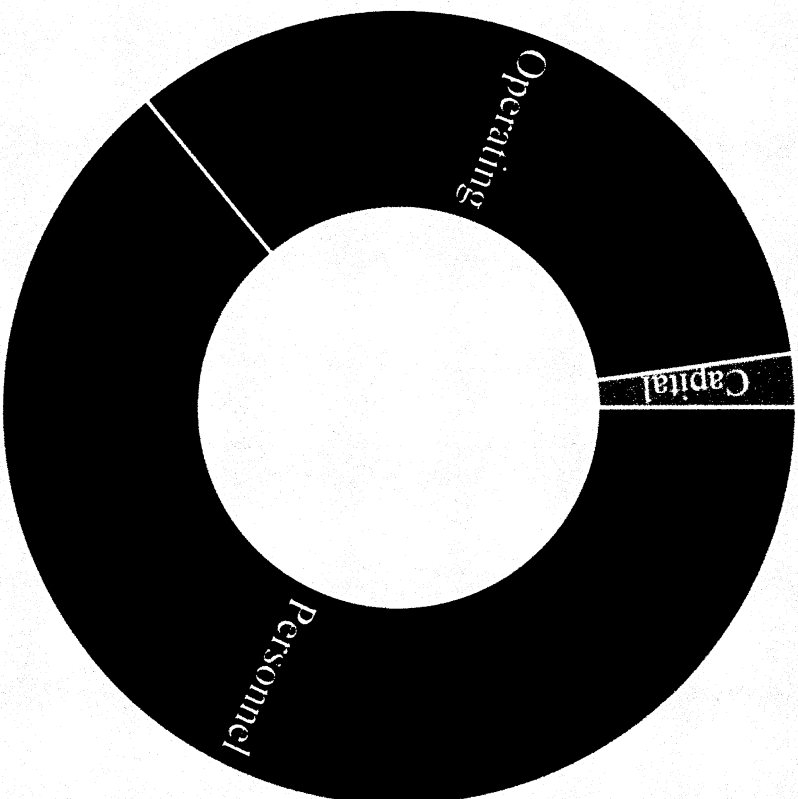


Total Revenue
\$446,257,250

* this total is net the \$31.6M Tabor refund

Revenue	Amount	% of Total
Sales & Use Tax	\$165,628,416	37.12%
Property Tax	\$83,419,105	18.69%
Voter Restricted Public Safety Sales & Use Tax	\$38,093,896	8.54%
Other Restricted Revenue	\$144,447,153	32.37%
Fees and Charges	\$26,853,550	6.02%
Specific Ownership Tax	\$8,001,464	1.79%
Interest Revenue	\$6,500,000	1.46%
Intergovernmental Revenue	\$4,202,900	0.94%
Other Revenue/Other Taxes/Misc	\$662,000	0.15%
Refund of Tabor Overage	-\$31,551,234	-7.07%
	\$446,257,250	100.00%

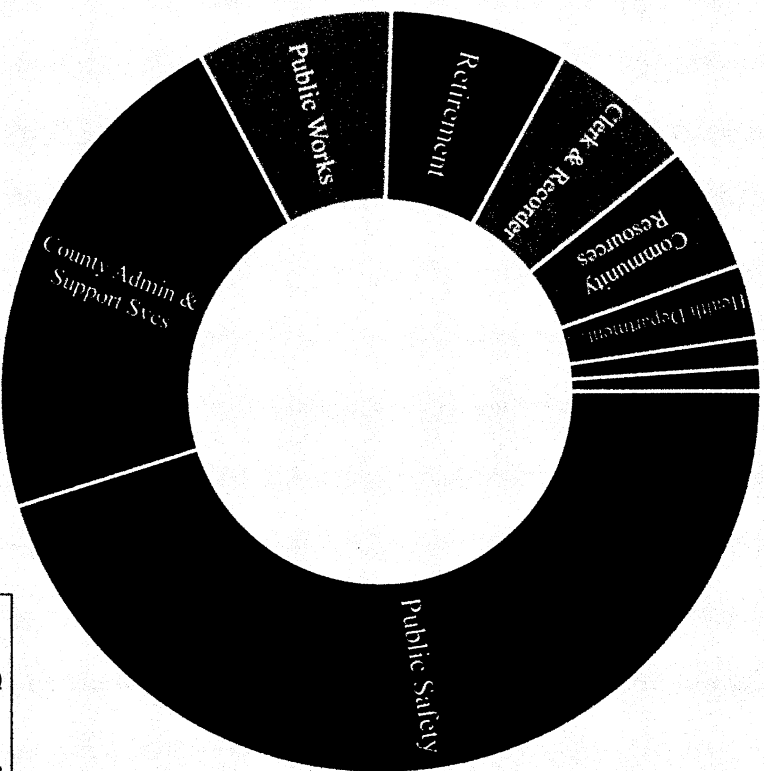
2024 Original Adopted Budget Expenditures by Major Category



Total Expenditures
\$491,606,085

<u>Expenditure</u>	<u>Amount</u>	<u>% of Total</u>
Personnel	\$326,633,651	66.44%
Operating	\$154,613,800	31.45%
Capital	\$10,358,634	2.11%
	\$491,606,085	100.00%

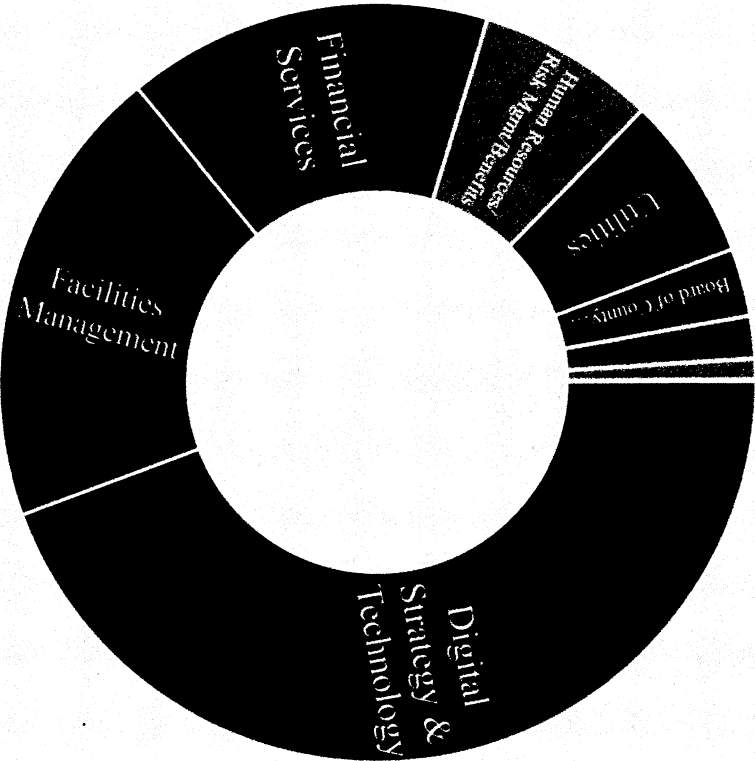
2024 Original Adopted Budget General Fund Unrestricted Expenditure Budget by Function



Total Unrestricted
General Fund
\$215,378,721

<u>General Fund Unrestricted Expenditures</u>		Amount	% of Total
Public Safety		\$97,288,594	45.17%
County Admin & Support Svcs		\$47,319,245	21.97%
Public Works		\$17,934,143	8.33%
Retirement		\$16,199,310	7.52%
Community Resources		\$11,504,672	5.34%
Clerk & Recorder		\$13,615,964	6.32%
Health Department Support		\$6,639,673	3.08%
Planning & Community Development		\$2,694,449	1.25%
Other County Departments		\$2,182,671	1.01%
		\$215,378,721	100.00%

2024 Original Adopted Budget General Fund Unrestricted Breakdown of County Administration & Support Services

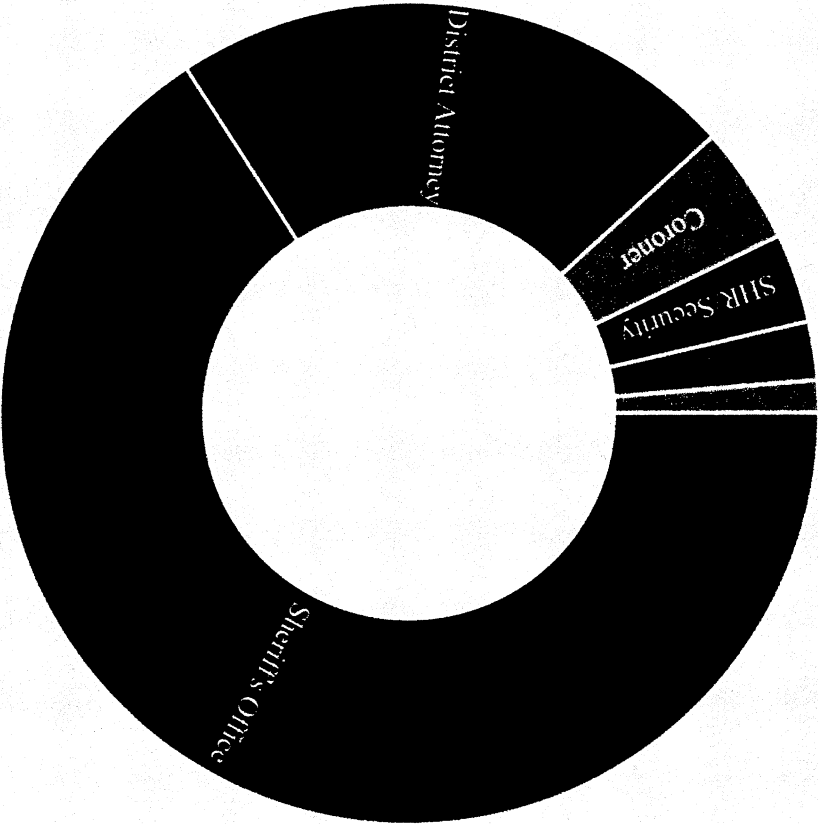


Total Unrestricted General Fund
County Administration &
Support Service
\$47,319,245

<u>General Fund Unrestricted County Admin & Support</u>	Amount	% of Total
Board of County Commissioners & Admin	\$1,366,807	2.89%
Board of Equilization	\$40,309	0.09%
Human Resources/Risk Mgmt/Benefits	\$3,618,227	7.65%
Financial Services	\$7,358,447	15.55%
Government Affairs	\$861,669	1.82%
Communications	\$411,318	0.87%
Facilities Management	\$9,350,731	19.76%
Utilities	\$3,303,646	6.98%
Digital Strategy & Technology	\$21,008,091	44.40%
	\$47,319,245	100.00%

2024 Original Adopted Budget

General Fund Unrestricted Expenditure Budget – Public Safety



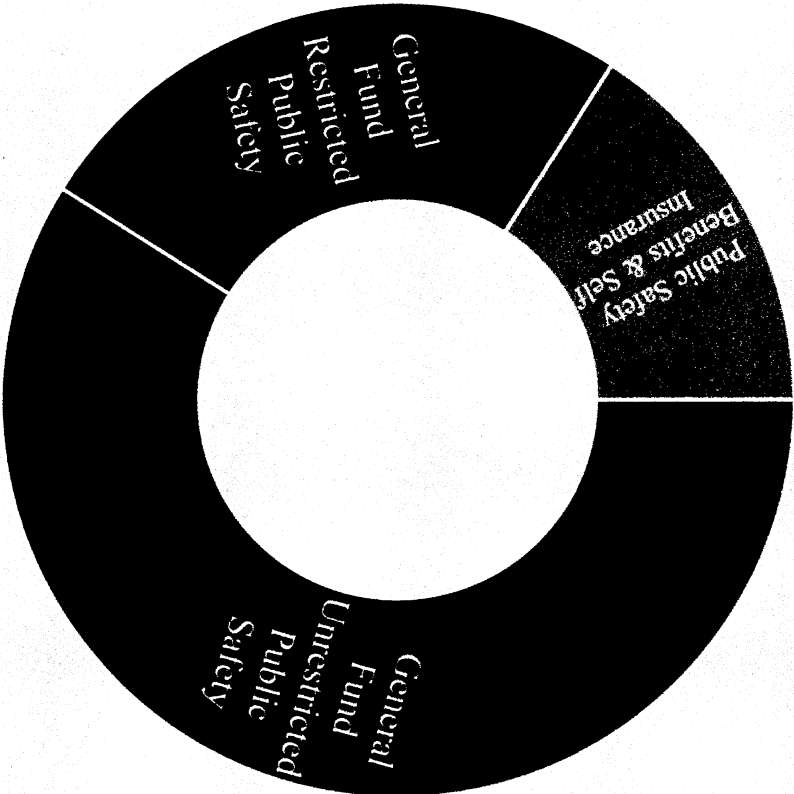
Total Unrestricted

General Fund – Public Safety

\$97,288,594

General Fund Unrestricted - Public Safety	Amount	% of Total
Sheriff's Office	\$64,133,972	65.92%
District Attorney	\$21,723,779	22.33%
Coroner	\$4,537,682	4.66%
SHR/Security	\$3,381,064	3.48%
Justice Services	\$2,242,684	2.31%
Emergency Mgmt/Hazmat	\$1,269,413	1.30%
	\$97,288,594	100.00%

2024 Original Adopted Budget
Total County Public Safety Expenditure Budget



Total County
Public Safety
\$164,685,156

<u>Total County - Public Safety</u>	Amount	% of Total
General Fund Unrestricted Public Safety	\$97,288,594	59.08%
General Fund Restricted Public Safety	\$41,148,470	24.99%
Public Safety Benefits & Self Insurance	\$26,248,092	15.94%
	\$164,685,156	100.00%

2024 Property Tax Statement Breakdown

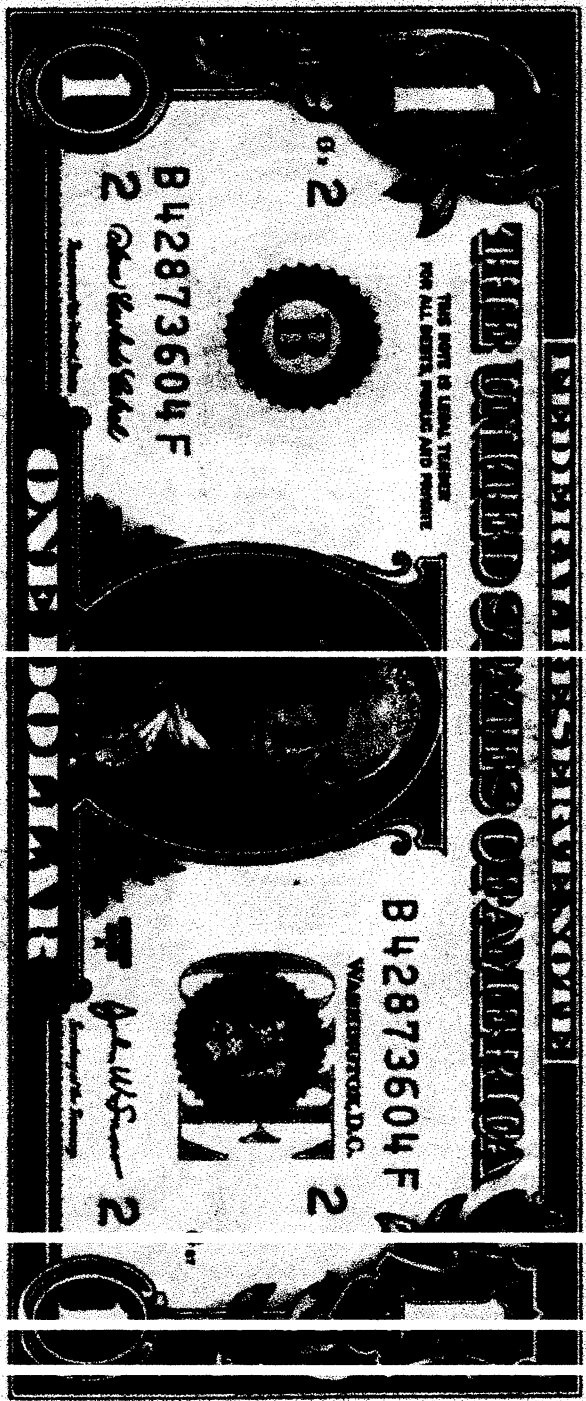
"Where do my property taxes go...?"

Market Value of the home as valued by the El Paso County Assessor's Office. In 2023, tax relief package passed of \$55,000 reduction to value of each property. Assessment Rate as determined by the State of Colorado in accordance with Colorado Revised Statute 39-1-104.2 C.R.S. (now 6.7% 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-\$55,000 = \$445,000) x .067 = \$29,815 X 113.642 Mills (.113642) = \$3,388.24



School District	46.66%	Metro District, 40.07%	El Paso County	5.96%	City of Colorado Springs	3.15%	Library District	3.09%	Water Districts	0.78%	EPC R&B	0.15%	City of CS R&B	0.15%
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Based on the calculation above, this particular household would pay \$3,388.24 in total property taxes, of which El Paso County would receive \$206.77 or 6.1% of the total property tax collected.

2023-2024 Strategic Plan Objectives & Critical Needs Approved in the 2024 Original Adopted Budget

2024 Critical Needs Approved

Department	Critical Need	Amount
BoCC	Fountain Creek Watershed District Increase	\$32,850
BoCC	Humane Society Support Increase	\$71,000
Countywide	Upgraded ERP System	\$2,000,000
Countywide	2024 Pay Adjustments (4.5%)	\$9,012,698
Countywide	Unfunded Mandate Challenges	\$200,000
Assessor	Commercial Appraiser (1 FTE)	\$119,299
Assessor	Postage Increased Costs	\$25,000
Clerk & Recorder	CAM Increase for Union Town Center MV Office	\$23,000
County Attorney	Land Use/Transactional Attorney (1 FTE)	\$205,041
Coroner	Medical Examiner (1/2 year - 1 FTE)	\$169,021
Coroner	Medico-legal Death Investigator (1 FTE)	\$103,760
Coroner	Lodox X-ray Scanner	\$450,000
CSD-Parks	Contracting for Parks Operations	\$100,000
CSD-Parks	Parks Capital	\$140,000
District Attorney	Discovery Clerks (4 FTEs)	\$268,073
District Attorney	Postage Increased Costs	\$25,000
District Attorney	Restitution Clerks (2 FTEs)	\$143,888
District Attorney	DAO/HR Generalist (1 FTE)	\$130,299

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 Qualified and Engaged Workforce Dedicated to Continuous Improvement

Community Trust

Health & Safety

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

2023-2024 Strategic Plan Objectives & Critical Needs Approved in the 2024 Original Adopted Budget

2024 Critical Needs Approved

Department	Critical Need	Amount
DPW	Dix Circle Trash Capture Project	\$750,000
DPW	High P riority Stormwater Projects	\$500,000
DPW	Stormwater Illicit Discharge Abatement Program	\$100,000
DPW	Stormwater Capital	\$150,000
DPW	Roads/Resurfacing-Construction	\$12,000,000
FSIM	Elevator Major Maintenance	\$650,000
FSIM	Parks Building Maintenance	\$50,000
HRM	Live Class Instructors for Training	\$33,240
HRM	Additional Recruiter Seats for Talent Acquisition Positions	\$29,700
HRM	Training Video Library Expansion	\$30,000
JSD	Associate Veterans Officer Positions (3 FTEs)	\$281,932
SHR	Increase for Medical Contract	\$2,500,000
SHR	Increase for Extradition Costs	\$500,000
TRS	Postage Increased Costs	\$37,000

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

Community Trust

Service Quality

Improve the Quality of County Services With a Qualified and Engaged Workforce Dedicated to Continuous Improvement

Health & Safety

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

2024 Full-Time Equivalent Positions – Changes in OAB

Function/Program	2023 Current Total Authorized FTEs	2024 OAB Additions	2024 OAB
County Commissioners	5		5
County Assessor	53	1	54
Clerk and Recorder	147		147
County Coroner	26	2	28
County Sheriff/Security	878		878
County Treasurer	15		15
Public Trustee (Appointed)	4		4
District Attorney - EPC Funded	245	7	252
County Attorney - General Fund/DHS	53	1	54
BoCC Administrative Services	3		3
Communications Office	11		11
Community Services Department	55		55
Digital Strategy & Technology	82		82
Economic Development Department	7		7
Facilities & Strategic Infrastructure Mgmt Dept	63		63
Financial Services Department	73		73
Government Affairs Department	5		5
Human Resources, Risk Mgmt & Benefits Dept	50		50
Department of Human Services	675	3	675
Justice Services Department	35		38
Office of Emergency Management	10		10
Pension Trust/Retirement	3		3
Pikes Peak Workforce Center	43		43
Planning & Community Development Dept	24		24
Public Works Department	282		282
Public Health	197		197
Total Authorized FTEs	3,044	14	3,058



2024 Original Adopted Budget

Section II – Budget Changes from 2023-2024

Changes to Revenue Budget from 2023 to 2024

Department	2023 Original Adopted Budget	Sales & Use Tax	Restricted Sales & Use Tax	Property Tax	Tabor Refund	Specific Ownership Tax	Interest Revenue	Fees and Charges	Inter- governmental Revenues	Other Taxes/Other Revenue/Misc	Restricted Revenue	2024 Original Adopted Budget
Administrative Services	142,824,908	(7,043,696)		37,356,604	(31,551,234)		6,500,000	(105,000)	(400,000)	(1,510,000)	0	146,071,582
Facilities - Parking Structure	275,000											275,000
Parts & Leisure Services	245,000											245,000
Digital Strategy & Technology	6,000											6,000
Veteran Services	29,400							(165,000)				29,400
Planning & Community Development	1,650,250							(3,200)				1,485,250
Assessor	9,500							1,230,000				6,300
Clerk & Recorder	14,300,000							98,500				15,530,000
Coroner	505,000							432,000				603,500
Sheriff's Office	3,638,000							0	555,000			4,625,000
Surveyor	2,500							350,000				2,500
Treasurer	5,000,000							(400,000)				5,350,000
Public Trustee	400,000											0
Net General Fund	168,885,558	(7,043,696)	0	37,356,604	(31,551,234)	0	6,500,000	1,437,300	155,000	(1,510,000)	0	174,229,532
Restricted Facilities/CSC-CAM	180,000										(180,000)	0
Restricted Parks & Environ Svcs	581,000										103,000	684,000
Justice Services/Community Outreach	450,000										(450,000)	0
Colorado Alt Sentencing Program (CASP)	43,800										1,200	45,000
Admin Restricted - Use Tax, Cable & P-Card	1,775,000										(175,000)	1,600,000
Clerk & Recorder	2,680,000										(2,480,000)	200,000
District Attorney	1,096,211										(87,617)	1,008,594
Sheriff's Office	2,551,350		(989,879)								(195,350)	2,356,000
Public Safety Sales & Use Tax	39,083,775		14,000									38,093,896
Aviation Sales Tax	350,000											364,000
Economic Development	9,344,681										(4,509,950)	4,834,731
Public Trustee	0										406,956	406,956
Planes Peak Workforce Center	8,204,006										276,660	8,480,666
GF - Grants/Restricted	66,339,823	0	(975,879)	0	0	0	0	0	0	0	(7,290,101)	58,073,843
Total General Fund	235,225,381	(7,043,696)	(975,879)	37,356,604	(31,551,234)	0	6,500,000	1,437,300	155,000	(1,510,000)	(7,290,101)	232,303,375
by Restricted Funds												
Road & Bridge	42,960,296	(5,450,000)		611,271		381,022		(750,000)		3,000	911,646	38,667,235
Dept of Human Services	86,406,914	1,771,541									7,300,000	95,478,455
Capital Improvement	14,147,634	(1,100,079)									(1,346,005)	11,701,550
Self-Insurance	55,592,944	4,620,970									2,915,046	63,128,960
ited Funds												
Road & Bridge Escrow	1,325,152										356,998	1,682,150
Commemorative Trust	1,406,525										46,000	1,452,525
Schools' Trust Fund	313,000										45,000	358,000
Household Hazardous Waste	1,275,000										135,000	1,410,000
Local Impr Dist- Falcon Vista	75,000										0	75,000
	438,727,846	(7,201,264)	(975,879)	37,967,875	(31,551,234)	381,022	6,500,000	687,300	155,000	(1,507,000)	3,073,584	446,257,250

Changes to Base Budget From 2023 to 2024

Fund	Department	2024 On-Going				
		Critical		Critical		
		2023 Original Adopted Budget	2023 Remove One-Time AFRs	2024 One-Time Critical Needs	Needs/Other Budget Moves	2024 Original Adopted Budget
1	Board of County Commissioners - Admin	1,246,105			120,702	1,366,807
	Board of Equalization	40,309			0	40,309
	HR/Risk Mgmt/Benefits	3,308,485	(24,000)		333,742	3,618,227
	Financial Services	6,785,585		200,000	372,862	7,358,447
	Emergency Management	755,673	(18,766)		110,878	847,785
	Hazmat/ESA	322,938			98,690	421,628
	Government Affairs Department	824,254			37,415	861,669
	Communications Department	350,739			60,579	411,318
	Economic Development	319,694			12,897	332,591
	Planning & Community Development	4,299,245	(170,674)		(1,434,122)	2,694,449
	Community Services - Parks	5,123,643	(1,250,000)	140,000	326,313	4,339,956
	CSU Administration	293,744			10,370	304,114
	Environmental Services	432,909			(56,029)	376,880
	Justice Services - Veteran Services	795,491	(449)	14,286	232,612	1,041,940
	Pretial/Court Services	1,153,728			47,016	1,200,744
	Facilities Management/Parking	9,889,142	(1,430,000)		891,589	9,350,731
	Facilities/Utilities	3,303,646			0	3,303,646
	Digital Strategy & Technology	20,107,151	(1,470,000)	2,000,000	370,940	21,008,091
	County Attorney-GF	1,694,552		10,000	133,308	1,837,860
	Health Department Support	6,281,023			358,650	6,639,673
	Clerk & Recorder	10,108,889	(142,760)		3,649,835	13,615,964
	Treasurer	1,503,778			99,664	1,603,442
	Assessor	4,579,617			300,663	4,880,280
	Coroner	3,720,866		450,000	366,816	4,537,682
	Surveyor	12,220			0	12,220
	District Attorney	20,390,246		36,000	1,297,533	21,723,779
	Sheriff's Office	58,778,480			5,355,492	64,133,972
	Sheriff's Office/Security	3,280,665			100,399	3,381,064
	Public Works - GF	17,080,223	(3,360,000)	1,400,000	2,813,920	17,934,143
	Retirement	14,339,588			1,859,722	16,199,310
1	Net General Fund	201,122,628	(7,866,649)	4,250,286	17,872,456	215,378,721

Changes to Base Budget From 2023 to 2024

Fund	Department	2024 On-Going				
		2023 Original Adopted Budget	2023 Remove One-Time AFRs	2024 One-Time Critical Needs	Critical Needs/Other Budget Moves	2024 Original Adopted Budget
	Restricted Parks & Environ Svcs	581,000			33,000	614,000
	Justice Services/Community Outreach	493,800			(448,800)	45,000
	Clerk & Recorder	3,250,000			(3,000,000)	250,000
	Admin Restricted - Use Tax, Cable & P-Card	1,782,369			0	1,782,369
	District Attorney	1,096,211			(87,617)	1,008,594
	Sheriff's Office	2,331,350			(195,350)	2,136,000
	Public Safety Sales & Use Tax	38,478,705			(519,829)	37,958,876
	Aviation Sales Tax	350,000			14,000	364,000
	Economic Development	9,103,269			(4,268,538)	4,834,731
	Public Trustee	0			406,956	406,956
	Pikes Peak Workforce Center	8,204,006			276,660	8,480,666
1	GF -Grants/Restricted	65,850,710	0	0	(7,969,518)	57,881,192
1	Total General Fund	266,973,338	(7,866,649)	4,250,286	9,902,938	273,259,913
<u>Partially Restricted Funds</u>						
2	Road & Bridge	43,889,678	(16,000,000)	12,000,000	827,707	40,717,385
4	Dept of Human Services	84,154,414			11,324,041	95,478,455
6	Capital Improvement	14,147,634			(2,446,084)	11,701,550
12	Self-Insurance	57,648,196			7,822,911	65,471,107
<u>Restricted Funds</u>						
3	Road & Bridge Escrow	1,325,152			356,998	1,682,150
15	Conservation Trust	1,406,525			46,000	1,452,525
19	Schools' Trust Fund	313,000			45,000	358,000
22	Household Hazardous Waste Mgmt.	1,275,000			135,000	1,410,000
75	Local Improvement Districts-Falcon Vista	75,000			0	75,000
		471,207,937	(23,866,649)	16,250,286	28,014,511	491,606,085

Section III – 2024 Original Adopted Budget

2024 Original Adopted Budget – “Budget at a Glance”

UNRESTRICTED REVENUE

	1	2	3*	4	6	12	15*	19*	22*	75*	TOTAL
Sales and Use Tax	89,233,362	12,000,000		24,245,478	9,574,721	30,574,855					165,628,416
Property Taxes-Real Property	79,230,954	2,506,001									81,736,955
Refund of Tabor Overage (2022)	(31,551,234)										(31,551,234)
Specific Ownership Tax		8,001,464									8,001,464
Interest Revenue	6,500,000										6,500,000
Fees & Charges for Svs	579,500	750,000									1,329,500
Assessor Fees	6,300										6,300
Clerk & Recorder Fees	15,530,000										15,530,000
Coroner	600,000										600,000
Planning & Community Development	1,485,250										1,485,250
Sheriff Fees	2,030,000										2,030,000
Surveyor	2,500										2,500
Treasurer Fees	5,350,000										5,350,000
Park & Recreation Fees	245,000										245,000
Parking Structure Fees	275,000										275,000
Intergovernmental	4,202,900										4,202,900
Other Taxes, Other Revenue, Misc	510,000	67,000				85,000					662,000
Unrestricted Revenue	174,229,532	23,324,465	0	24,245,478	9,574,721	30,659,855	0	0	0	0	262,034,051

RESTRICTED REVENUE

Grant / Intergovernmental	17,086,947			71,232,977	802,509		1,452,525	358,000	1,410,000	75,000	92,417,958
Public Safety Sales & Use Tax	38,093,896										38,093,896
Aviation Sales Tax	364,000										364,000
Restricted Fees	2,529,000	750,000									3,279,000
Property Taxes and Pass thru BPPT			1,682,150								1,682,150
Highway User Tax		14,592,770									14,592,770
Employee Paid Benefits						10,333,451					10,333,451
Internal County Direct Bills					1,324,320	22,135,654					23,459,974
Restricted Revenue	58,073,843	15,342,770	1,682,150	71,232,977	2,126,829	32,469,105	1,452,525	358,000	1,410,000	75,000	184,222,199
	232,303,375	38,667,235	1,682,150	95,478,455	11,701,550	63,128,960	1,452,525	358,000	1,410,000	75,000	446,257,250

EXPENDITURES

Personnel	151,121,377	9,027,831		16,588,368		25,402,172					202,139,748
Operating	59,274,504	14,030,707		7,657,110	9,574,721	7,599,830					98,136,872
Capital	4,982,840	2,316,077									7,298,917
Unrestricted Expenditures	215,378,721	25,374,615	0	24,245,478	9,574,721	33,002,002	0	0	0	0	307,575,537
Restricted Personnel	33,975,448	5,458,682		48,736,463		24,991,993	1,296,648		666,040		115,125,273
Restricted Operating	21,828,558	8,483,672	1,682,150	22,496,514	2,126,829	7,477,112	155,877	358,000	743,960	75,000	65,427,672
Restricted Capital	2,077,186	1,400,416									3,477,602
Restricted Expenditures	57,881,192	15,342,770	1,682,150	71,232,977	2,126,829	32,469,105	1,452,525	358,000	1,410,000	75,000	184,030,548
	273,259,913	40,717,385	1,682,150	95,478,455	11,701,550	65,471,107	1,452,525	358,000	1,410,000	75,000	491,606,085

2024 Original Adopted Budget – Fund Balance Estimates

	January 1, 2024		2024		2024	December 31, 2024		
	Estimated Beginning	+	Original Adopted Budget - Revenues		Original Adopted Budget - Expenditures	=	Estimated Available	
	Fund Balance						Fund Balance	
General Fund -Net-UR	\$55,497,925		\$205,780,766		(\$215,378,721)		\$45,899,971	
Legally Required 3% TABOR Reserve	10,038,537		0		0		10,038,537	0
BoCC Emergency Reserve	7,330,000		0		0		7,330,000	0
2022 Tabor Overage	31,551,234		(31,551,234)		0		0	0
2023 Est Tabor Overage	6,186,225		0		0		6,186,225	0
General Fund -RES	30,208,223		58,073,843		(57,881,192)		30,400,874	0
Total General Fund	\$140,812,144		\$232,303,375		(\$273,259,913)		\$99,855,607	\$1,061,034
<u>Partially Restricted Funds</u>								
Road & Bridge	\$4,624,482		\$38,667,235		(\$40,717,385)		\$2,574,332	\$0
Department of Human Services	\$3,844,654		\$95,478,455		(\$95,478,455)		\$3,844,654	\$0
Capital Improvement	\$2,176,352		\$11,701,550		(\$11,701,550)		\$2,176,352	\$0
Self-Insurance	\$9,455,539		\$63,128,960		(\$65,471,107)		\$7,113,392	\$0
<u>Restricted Funds</u>								
Road & Bridge Escrow	\$0		\$1,682,150		(\$1,682,150)		\$0	\$0
Conservation Trust	\$1,476,403		\$1,452,525		(\$1,452,525)		\$1,476,403	\$0
School's Trust	\$334,285		\$358,000		(\$358,000)		\$334,285	\$0
Household Hazardous Waste Management	\$1,294,097		\$1,410,000		(\$1,410,000)		\$1,294,097	\$0
Local Improvement Districts-Falcon Vista	\$45,143		\$75,000		(\$75,000)		\$45,143	\$0
Total	\$164,063,099		\$446,257,250		(\$491,606,085)		\$118,714,265	\$117,653,231
								\$1,061,034

2024 Original Adopted Budget – Allocation of Revenues by Major Category

Fund	Department	Sales & Use Tax	Restricted Sales & Use Tax	Property Tax	Tabor Refund	Specific Ownership Tax	Interest Revenue	Fees and Charges	Intergovernmental Revenues	Other Taxes/Other Revenue/ Misc	Restricted Revenue	2024 Original Adopted Budget
1	Administrative Services Facilities - Parking Structure Parks & Leisure Services Digital Strategy & Technology Veteran Services Planning & Community Development Assessor Clerk & Recorder Coroner Sheriff's Office Surveyor Treasurer	89,233,362		79,230,954	(31,551,234)		6,500,000	573,500 275,000 245,000 6,000	1,575,000	510,000		146,071,582 275,000 245,000 6,000 29,400 1,485,250 6,300 15,530,000 603,500 4,625,000 2,500
1	Net General Fund	89,233,362	0	79,230,954	(31,551,234)	0	6,500,000	26,103,550	4,202,900	510,000	0	174,229,532
	Restricted Facilities/CSC-CAM Restricted Parks & Environ Svcs Colorado Alt Sentencing Prog (CASP) Admin Restr Use Tax, Cable & P-Card Clerk & Recorder District Attorney-Grants Sheriff's Office Public Safety Sales & Use Tax Aviation Sales Tax Economic Development Public Trustee Pikes Peak Workforce Center GF -Grants/Restricted		38,093,896 364,000								684,000 45,000 1,600,000 200,000 1,008,594 2,356,000 38,093,896 364,000 4,834,731 406,956 8,480,666 8,480,666	0 684,000 45,000 1,600,000 200,000 1,008,594 2,356,000 38,093,896 364,000 4,834,731 406,956 8,480,666 8,480,666
1	GF -Grants/Restricted	0	38,457,896	0	0	0	0	0	0	0	19,615,947	58,073,843
1	Total General Fund	89,233,362	38,457,896	79,230,954	(31,551,234)	0	6,500,000	26,103,550	4,202,900	510,000	19,615,947	232,303,375
	Partially Restricted Funds											
2	Road & Bridge	12,000,000		2,506,001		8,001,464		750,000		67,000	15,342,770	38,667,235
4	Dept of Human Services	24,245,478									71,232,977	95,478,455
6	Capital Improvement	9,574,721									2,126,829	11,701,550
12	Self-Insurance	30,574,855								85,000	32,469,105	63,128,960
	Restricted Funds											
3	Road & Bridge Escrow			1,682,150								1,682,150
15	Conservation Trust										1,452,525	1,452,525
19	School's Trust Fund										358,000	358,000
22	Household Hazardous Waste										1,410,000	1,410,000
75	Local Imp Dist-Falcon Vista										75,000	75,000
		165,628,416	38,457,896	83,419,105	(31,551,234)	8,001,464	6,500,000	26,853,550	4,202,900	662,000	144,083,153	446,257,250

2024 Original Adopted Budget – Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2024 Original Adopted Budget
1	Board of County Commissioners - Admin	1,245,843	120,964			1,366,807
	Board of Equalization		40,309			40,309
	Human Resources/Risk Mgmt/Benefits	2,896,143	732,887		(10,803)	3,618,227
	Financial Services	8,912,416	9,325,568		(10,879,538)	7,358,447
	Emergency Management	737,865	109,920			847,785
	Hazmat/ESA	367,548	54,080			421,628
	Government Affairs	519,969	341,700			861,669
	Communications Office	606,383	32,475		(227,540)	411,318
	Economic Development	566,965	33,500		(267,874)	332,591
	Planning & Community Development	2,249,187	445,262			2,694,449
	Community Services - Parks	2,630,463	168,970		(209,477)	4,339,956
	CSU Administration		304,114	1,750,000		304,114
	Environmental Services	306,011	70,869			376,880
	Justice Services - Pretrial/Court Services	1,092,748	107,996			1,200,744
	Veteran Services	956,800	85,140			1,041,940
	Facilities Management/Parking/ADA	4,415,493	5,664,572	1,044,653	(1,773,987)	9,350,731
	Facilities/Utilities		3,303,646			3,303,646
	Digital Strategy & Technology	7,463,836	16,095,483	150,000	(2,701,228)	21,008,091
	County Attorney-GF	2,622,047	169,473		(953,660)	1,837,860
	Health Department Support		6,639,673			6,639,673
	Clerk & Recorder	11,557,830	3,082,189	47,000	(1,071,055)	13,615,964
	Treasurer	1,296,871	306,571			1,603,442
	Assessor	4,496,442	383,838			4,880,280
	Coroner	3,792,148	745,534			4,537,682
	Surveyor	9,220	3,000			12,220
	District Attorney	22,563,795	893,622		(1,733,638)	21,723,779
	Sheriff's Office	54,357,525	13,510,121		(3,733,674)	64,133,972
	Sheriff's Office/Security	3,617,573	713,491		(950,000)	3,381,064
	Public Trustee	432,965			(432,965)	0
	Public Works - GF	7,370,799	8,612,157	1,951,187		17,934,143
	Retirement	21,405,548			(5,206,238)	16,199,310
	Retirement Admin/Pension Trust	313,682			(313,682)	0
1	Net General Fund	168,804,115	72,097,124	4,942,840	(30,465,359)	215,378,721

2024 Original Adopted Budget – Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2024 Original Adopted Budget
	Restricted Parks & Environ Svcs	137,252	476,748			614,000
	Justice Services/Community Outreach	45,000				45,000
	County Attorney - DHS	3,313,768	147,500		(3,461,268)	0
	Clerk & Recorder		250,000			250,000
	Admin Restricted - Use Tax, Cable & P-Card	1,033,015	749,354			1,782,369
	District Attorney-Grants	1,008,594				1,008,594
	Sheriff's Office	1,230,000	906,000			2,136,000
	Public Safety Sales & Use Tax	25,558,307	10,323,383	2,077,186		37,958,876
	Aviation Sales Tax		364,000			364,000
	Economic Development		4,834,731			4,834,731
	Public Trustee	326,523	80,433			406,956
	Pikes Peak Workforce Center	3,603,801	4,876,865			8,480,666
1	GF - Grants/Restricted	36,256,260	23,009,014	2,077,186	(3,461,268)	57,881,192
1	Total General Fund	205,060,375	95,106,138	7,020,026	(33,926,627)	273,259,913
Partially Restricted Funds						
2	Road & Bridge	14,093,007	23,375,770	3,338,608	(90,000)	40,717,385
4	Dept of Human Services	65,324,831	30,153,624			95,478,455
6	Capital Improvement		11,701,550			11,701,550
12	Self Insurance	40,286,955	25,184,152			65,471,107
Restricted Funds						
3	Road & Bridge Escrow		1,682,150			1,682,150
15	Conservation Trust	1,325,902	126,623			1,452,525
19	Schools' Trust Fund		358,000			358,000
22	Household Hazardous Waste Mgmt.	542,581	867,419			1,410,000
75	Local Improve. Districts-Falcon Vista		75,000			75,000
		326,633,651	188,630,426	10,358,634	(34,016,627)	491,606,085