

El Paso County

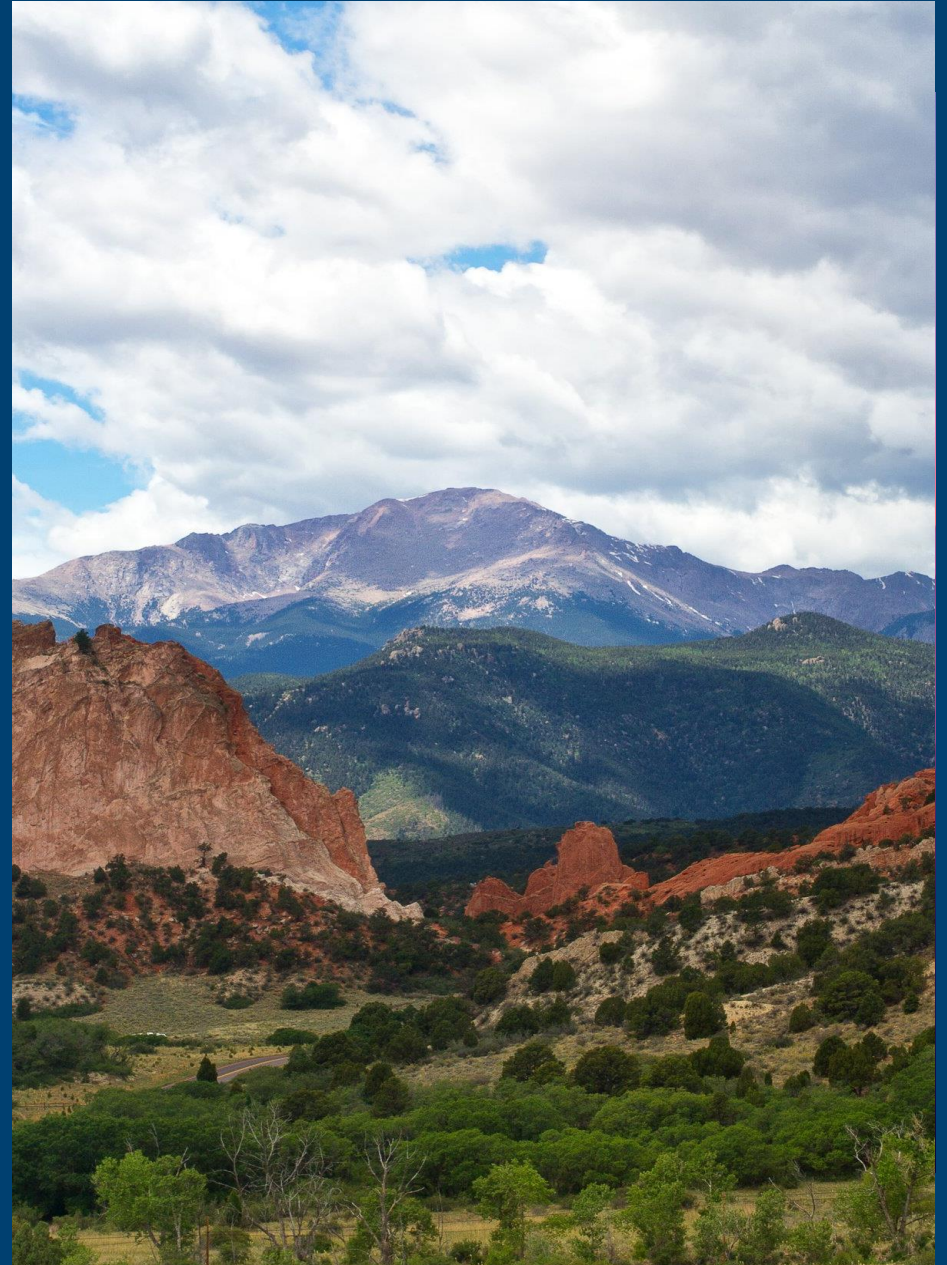


2024 Original

Adopted Budget

Presented January 9, 2024

“Attachment A”



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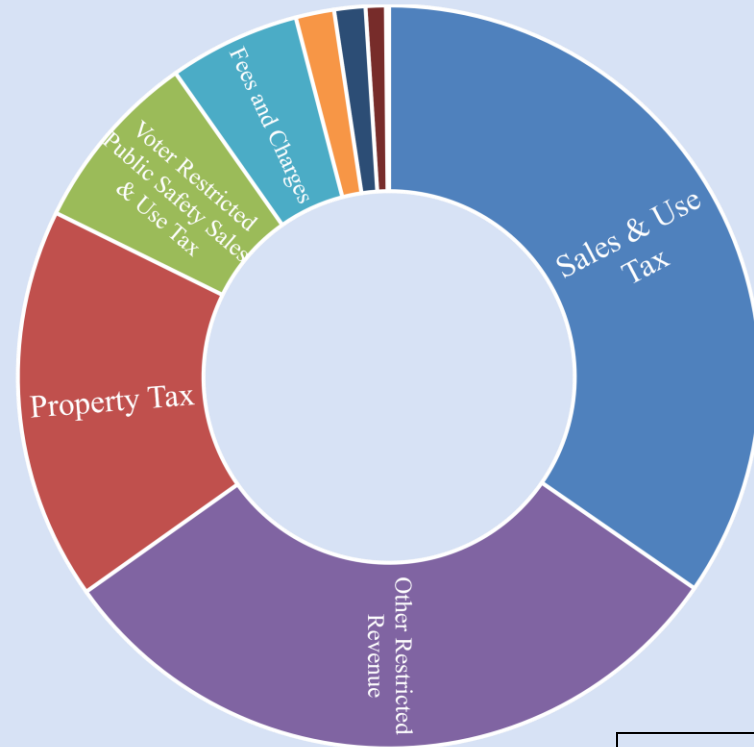
2024 Original Adopted Budget

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

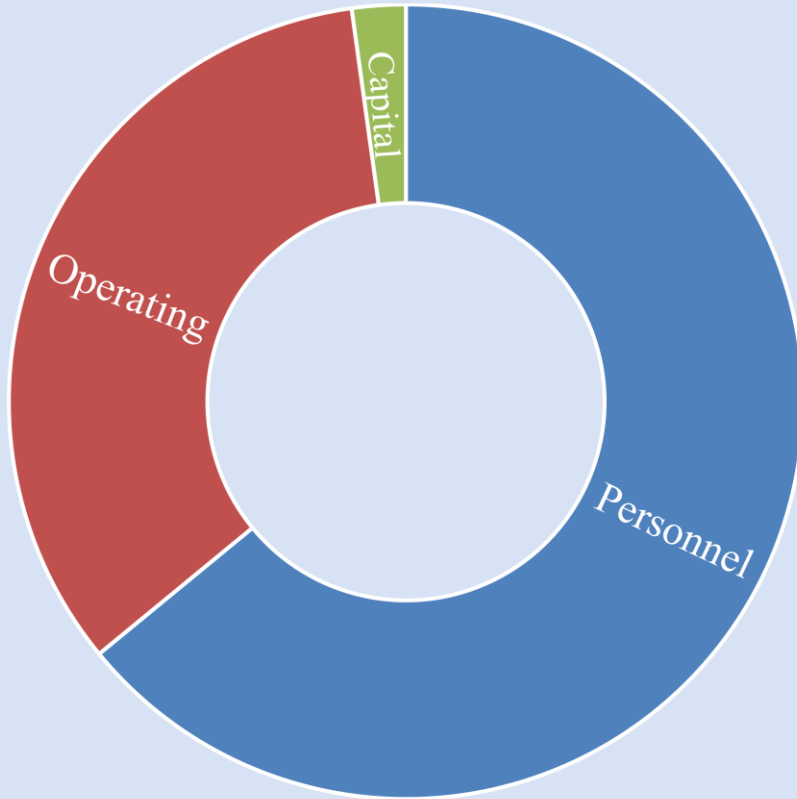


Total Revenue
\$446,257,250

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

<u>Revenue</u>	<u>Amount</u>	<u>% of Total</u>
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%

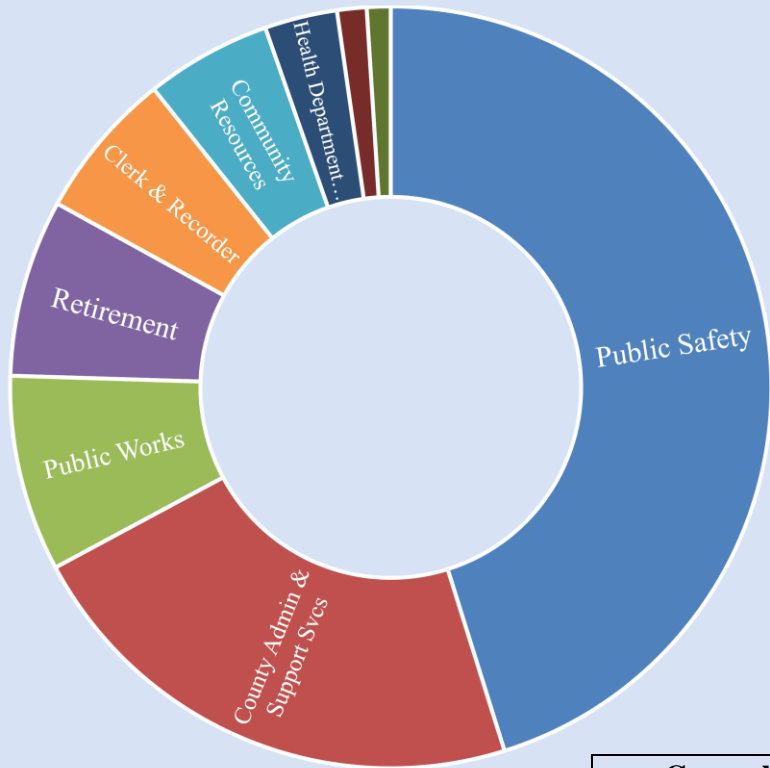
2024 Original Adopted Budget Expenditures by Major Category



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%

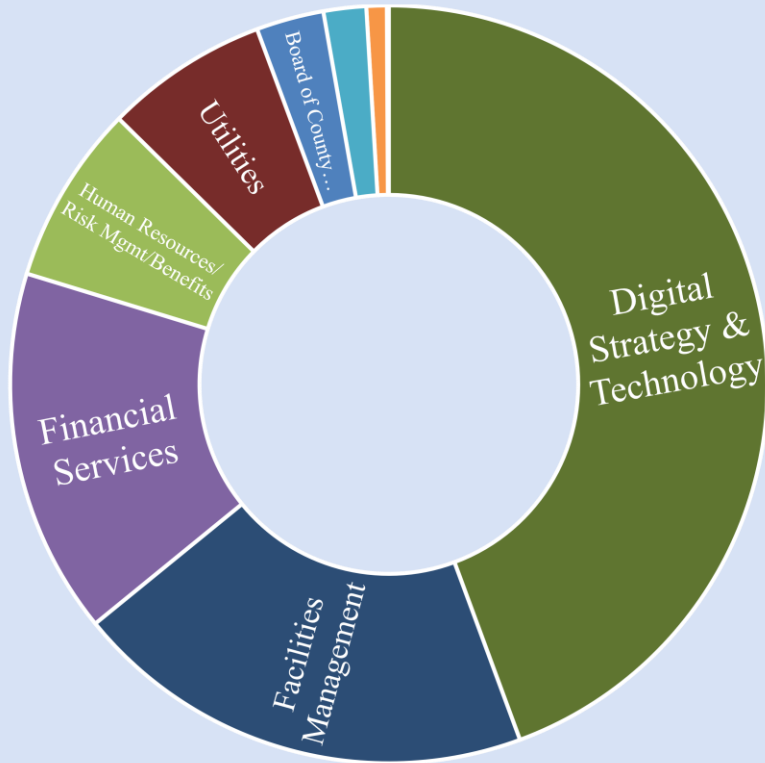
2024 Original Adopted Budget General Fund Unrestricted Expenditure Budget by Function



Total Unrestricted
General Fund
\$215,378,721

<u>General Fund Unrestricted Expenditures</u>	<u>Amount</u>	<u>% of Total</u>
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%

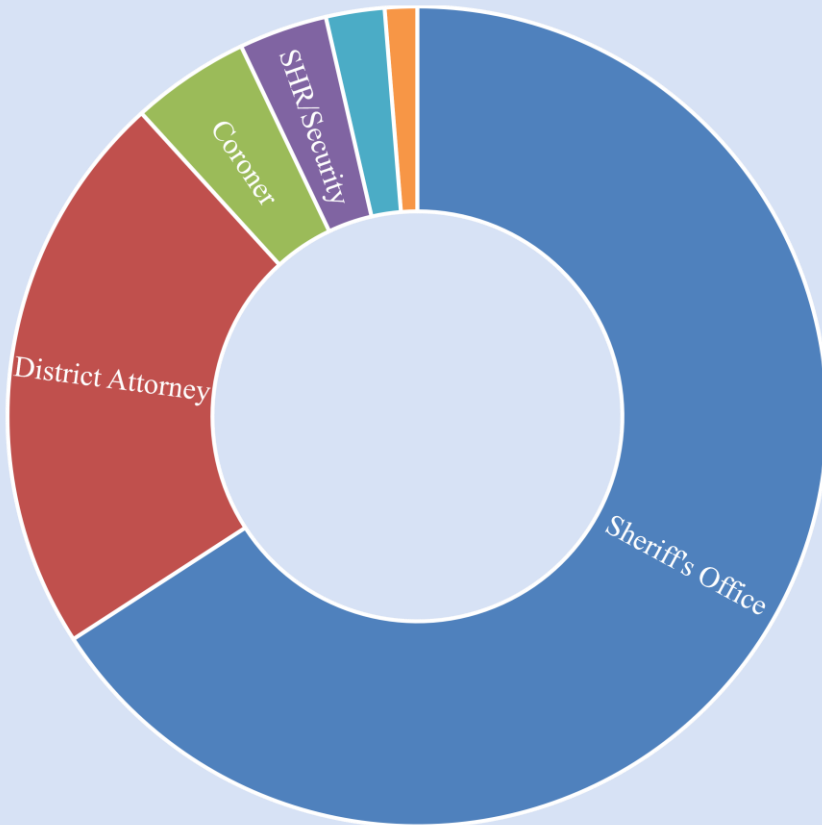
2024 Original Adopted Budget General Fund Unrestricted Breakdown of County Administration & Support Services



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

<u>General Fund Unrestricted County Admin & Support</u>	<u>Amount</u>	<u>% of Total</u>
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%

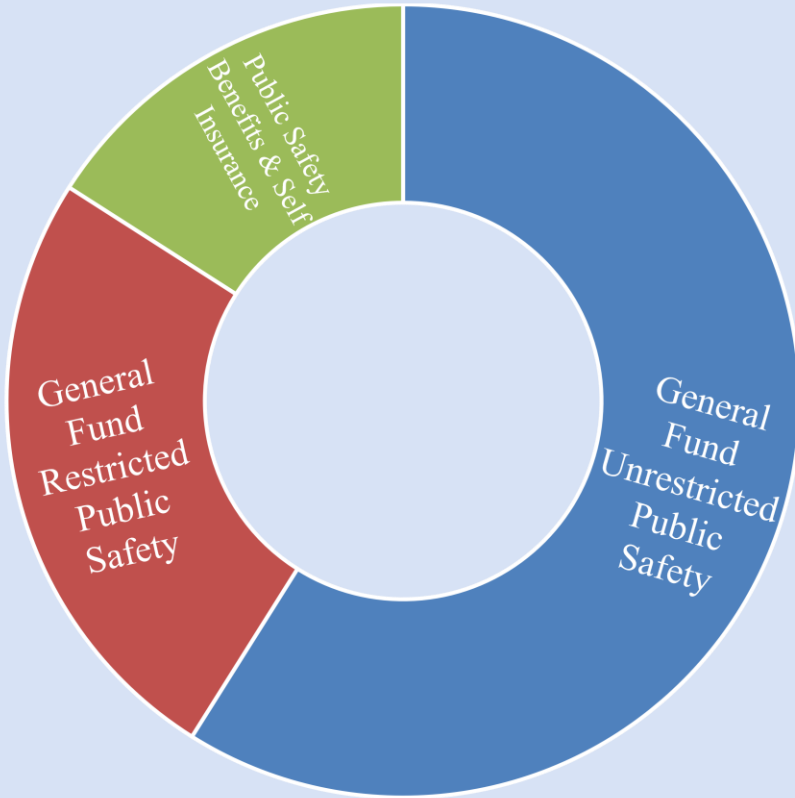
2024 Original Adopted Budget General Fund Unrestricted Expenditure Budget – Public Safety



Total Unrestricted
General Fund – Public Safety
\$97,288,594

<u>General Fund Unrestricted - Public Safety</u>	<u>Amount</u>	<u>% of Total</u>
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>	<u>Amount</u>	<u>% of Total</u>
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.

$$\begin{aligned} \text{Market Value} \times \text{Assessment Rate} &= \text{Assessment Value} \\ \text{Assessment Value} \times \text{Mill Levy} &= \text{Property Taxes} \\ (\$500,000 - \$55,000 = \$445,000) \times .067 &= \$29,815 \times 113.642 \text{ Mills } (.113642) = \$3,388.24 \end{aligned}$$



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%

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

<u>Department</u>	<u>Critical Need</u>	<u>Amount</u>
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

Increase Community Trust Through Improved Communications and Transparency

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

<u>Department</u>	<u>Critical Need</u>	<u>Amount</u>
DPW	Dix Circle Trash Capture Project	\$750,000
DPW	High Priority 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

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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		675
Justice Services Department	35	3	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
1	Administrative Services	142,824,908	(7,043,696)		37,356,604	(31,551,234)		6,500,000	(105,000)	(400,000)	(1,510,000)		146,071,582
	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							(165,000)				1,485,250
	Assessor	9,500							(3,200)				6,300
	Clerk & Recorder	14,300,000							1,230,000				15,530,000
	Coroner	505,000							98,500				603,500
	Sheriff's Office	3,638,000							432,000	555,000			4,625,000
	Surveyor	2,500							0				2,500
	Treasurer	5,000,000							350,000				5,350,000
	Public Trustee	400,000							(400,000)				0
1	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										(195,350)	2,356,000
	Public Safety Sales & Use Tax	39,083,775		(989,879)									38,093,896
	Aviation Sales Tax	350,000		14,000									364,000
	Economic Development	9,344,681										(4,509,950)	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	66,339,823	0	(975,879)	0	0	0	0	0	0	0	(7,290,101)	58,073,843
1	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
Partially Restricted Funds													
2	Road & Bridge	42,960,296	(5,450,000)		611,271		381,022		(750,000)		3,000	911,646	38,667,235
4	Dept of Human Services	86,406,914	1,771,541									7,300,000	95,478,455
6	Capital Improvement	14,147,634	(1,100,079)									(1,346,005)	11,701,550
12	Self-Insurance	55,592,944	4,620,970									2,915,046	63,128,960
Restricted Funds													
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	1,275,000										135,000	1,410,000
75	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	2023 Original Adopted Budget	2023 Remove One-Time AFRs	2024 One-Time Critical Needs	2024 On-Going Critical 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
	Pretrial/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	2023 Original Adopted Budget	2023 Remove One-Time AFRs	2024 One-Time Critical Needs	2024 On-Going 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
Partially Restricted Funds						
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
Restricted Funds						
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”

	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	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
<u>RESTRICTED REVENUE</u>											
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	184,223,199
	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
<u>Expenditures</u>											
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 Estimated Beginning Fund Balance	+	2024 Original Adopted Budget Revenues	-	2024 Original Adopted Budget Expenditures	=	December 31, 2024 Estimated Available Fund Balance	Estimated Restricted Fund Balance	Estimated Available Fund Balance
General Fund -Net-UR	\$55,497,925		\$205,780,766		(\$215,378,721)		\$45,899,971	\$44,838,937	\$1,061,034
Legally Required 3% TABOR Reserve	10,038,537		0		0		10,038,537	10,038,537	0
BoCC Emergency Reserve	7,330,000		0		0		7,330,000	7,330,000	0
2022 Tabor Overage	31,551,234		(31,551,234)		0		0	0	0
2023 Est Tabor Overage	6,186,225		0		0		6,186,225	6,186,225	0
General Fund -RES	30,208,223		58,073,843		(57,881,192)		30,400,874	30,400,874	0
Total General Fund	\$140,812,144		\$232,303,375		(\$273,259,913)		\$99,855,607	\$98,794,573	\$1,061,034
<u>Partially Restricted Funds</u>									
Road & Bridge	\$4,624,482		\$38,667,235		(\$40,717,385)		\$2,574,332	\$2,574,332	\$0
Department of Human Services	\$3,844,654		\$95,478,455		(\$95,478,455)		\$3,844,654	\$3,844,654	\$0
Capital Improvement	\$2,176,352		\$11,701,550		(\$11,701,550)		\$2,176,352	\$2,176,352	\$0
Self-Insurance	\$9,455,539		\$63,128,960		(\$65,471,107)		\$7,113,392	\$7,113,392	\$0
<u>Restricted Funds</u>									
Road & Bridge Escrow	\$0		\$1,682,150		(\$1,682,150)		\$0	\$0	\$0
Conservation Trust	\$1,476,403		\$1,452,525		(\$1,452,525)		\$1,476,403	\$1,476,403	\$0
School's Trust	\$334,285		\$358,000		(\$358,000)		\$334,285	\$334,285	\$0
Household Hazardous Waste Management	\$1,294,097		\$1,410,000		(\$1,410,000)		\$1,294,097	\$1,294,097	\$0
Local Improvement Districts-Falcon Vista	\$45,143		\$75,000		(\$75,000)		\$45,143	\$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	89,233,362		79,230,954	(31,551,234)		6,500,000	573,500	1,575,000	510,000		146,071,582
	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							1,485,250				1,485,250
	Assessor							6,300				6,300
	Clerk & Recorder							15,530,000				15,530,000
	Coroner							600,000	3,500			603,500
	Sheriff's Office							2,030,000	2,595,000			4,625,000
	Surveyor							2,500				2,500
	Treasurer							5,350,000				5,350,000
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										0	0
	Restricted Parks & Environ Svcs										684,000	684,000
	Colorado Alt Sentencing Prog (CASP)										45,000	45,000
	Admin Restr Use Tax, Cable & P-Card										1,600,000	1,600,000
	Clerk & Recorder										200,000	200,000
	District Attorney-Grants										1,008,594	1,008,594
	Sheriff's Office										2,356,000	2,356,000
	Public Safety Sales & Use Tax		38,093,896									38,093,896
	Aviation Sales Tax		364,000									364,000
	Economic Development										4,834,731	4,834,731
	Public Trustee										406,956	406,956
	Pikes Peak Workforce Center										8,480,666	8,480,666
1	GF -Grants/Restricted	0	38,457,896	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	1,750,000	(209,477)	4,339,956
	CSU Administration		304,114			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
<u>Partially Restricted Funds</u>						
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
<u>Restricted Funds</u>						
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