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RESOLUTION NO. 24-465

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

RESOLUTION TO ADOPT AND APPROPRIATE THE 2025 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 2025 by December 15, 2024; and

WHEREAS, the 2025 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 2025 was submitted by the Chief Financial Officer to the Board of County Commissioners on October 8, 2024, 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 2025 budget has been open for inspection by the public since October 8, 2024; and

WHEREAS, public hearings were held by the Board of County Commissioners on October 8, 2024, October 15, 2024, October 22, 2024, and November 5, 2024 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 2025 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 2025 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

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 2025, 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 2025 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 2025, including 2024 taxes payable in 2025 for the purposes of defraying all necessary expenditures and liabilities for El Paso County for the fiscal year 2025 as summarized in Attachment A, as set forth in said budget.

El Paso County Funds	Appropriated Amount
001 General Unrestricted	$235,419,874
001 General Restricted	61,721,985
002 Road and Bridge	39,854,265
003 Road and Bridge Escrow	1,605,125
004 Human Services	105,721,935
006 Capital Improvement	12,889,100
012 Self Insurance	72,672,034
015 Conservation Trust	1,471,000
019 School Trust Fund	115,000
022 Household Hazardous Waste	1,480,000
075 Falcon Vista LID	75,000
Grand Total	$533,025,318

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 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 10th day of December 2024, at Colorado Springs, Colorado.

ATTEST:

By: ____________________
County Clerk & Recorder

BOARD OF COUNTY COMMISSIONERS
EL PASO COUNTY, COLORADO

By: ____________________
Chair

El Paso County

2025 Original
Adopted Budget

Presented December 10, 2024

“Attachment A”

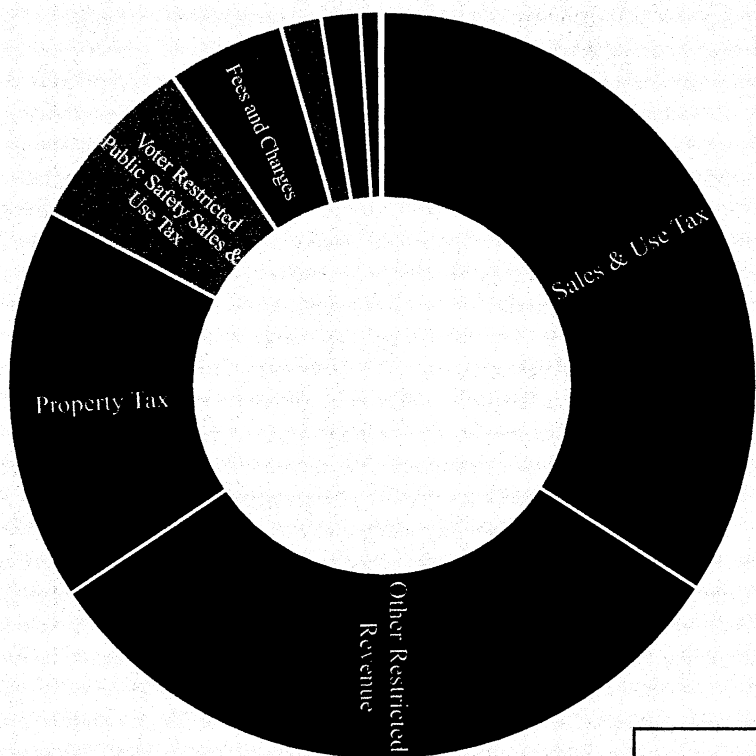
2025 Original Adopted Budget - Table Of Contents

2025 Original Adopted Budget
Section I – Budget Analysis

2025 Original Adopted Budget
Revenue Sources

2025 Original Adopted Budget Revenue Sources	
Sales & Use Tax	$173,142,912
Sales & Use Tax- Voter Restricted for Public Safety	$40,222,768
Property Tax	$86,141,325
Specific Ownership Tax	$8,961,000
Interest Revenue	$8,500,000
Elected Office Revenue (Fees)	$22,999,980
Parking & Parks and Recreation Fees	$440,000
General and Road & Bridge Fees	$2,858,150
Unrestricted Intergovernmental	$4,265,500
Other Taxes/Other Revenue/Misc	$676,000
Refund of Tabor Overage (2023)	($8,252,409)
Other Restricted Revenue Sources	***$160,583,499***
2025 Revenue Sources	**$500,538,725**
Less: Voter Restricted Public Safety Sales & Use Tax	($40,222,768)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	($1,605,125)
Less: Other Restricted Revenue Sources	($160,583,499)
2025 Discretionary Revenue Sources	**$298,127,333**

2025 Original Adopted Budget
Revenue by Major Category



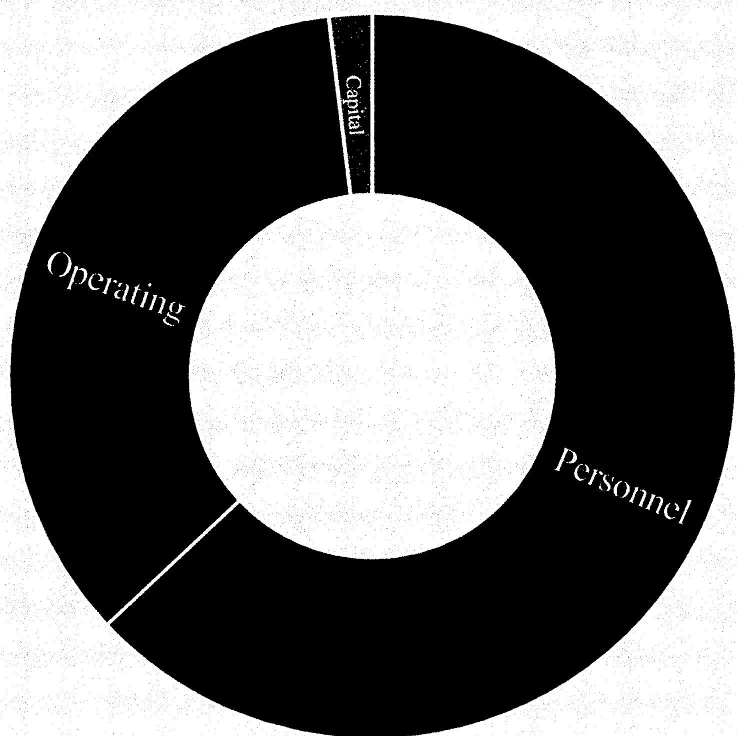
Total Revenue

$500,538,725

* this total is net the $8.3M Tabor refund

Revenue	Amount	% of Total
Sales & Use Tax	$173,142,912	34.59%
Property Tax	$86,141,325	17.21%
Voter Restricted Public Safety Sales & Use Tax	$39,822,768	7.96%
Other Restricted Revenue	$160,983,499	32.16%
Fees and Charges	$26,298,130	5.25%
Specific Ownership Tax	$8,961,000	1.79%
Interest Revenue	$8,500,000	1.70%
Intergovernmental Revenue	$4,265,500	0.85%
Other Revenue/Other Taxes/Misc	$676,000	0.14%
Refund of Tabor Overage	-$8,252,409	-1.65%
	$500,538,725	100.00%

2025 Original Adopted Budget
Expenditures by Major Category

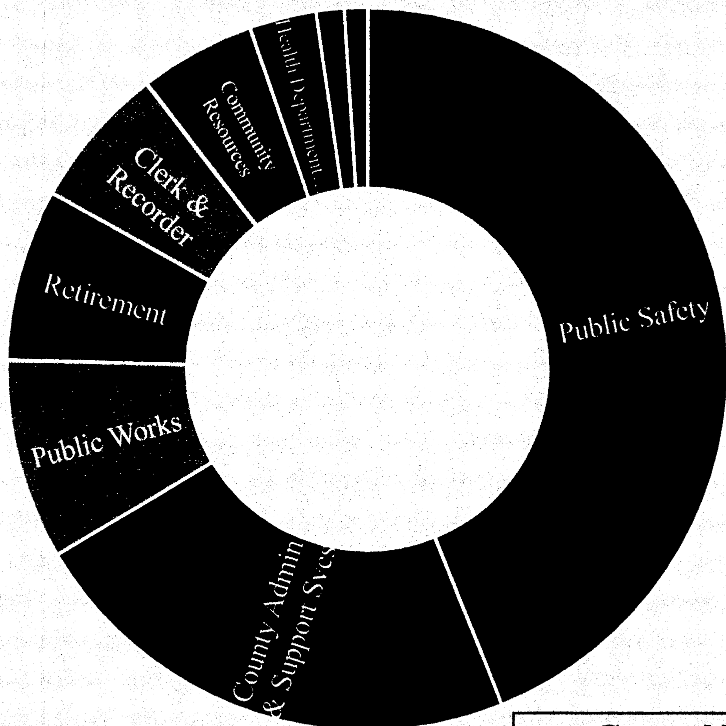


Total Expenditures

$533,025,318

Expenditure	Amount	% of Total
Personnel	$342,886,902	64.33%
Operating	$176,776,782	33.16%
Capital	$13,361,634	2.51%
	$533,025,318	100.00%

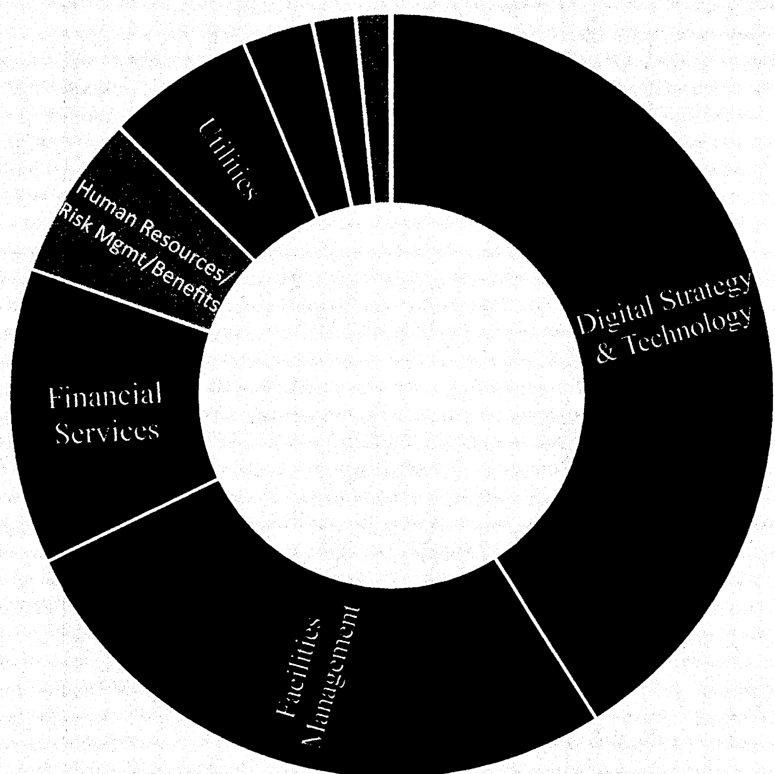
2025 Original Adopted Budget
General Fund Unrestricted Expenditure Budget by Function



Total Unrestricted General Fund
$235,419,874

General Fund Unrestricted Expenditures	Amount	% of Total
Public Safety	$102,850,809	43.69%
County Admin & Support Svcs	$52,406,700	22.26%
Public Works	$22,627,078	9.61%
Retirement	$17,917,441	7.61%
Community Resources	$12,327,260	5.24%
Clerk & Recorder	$14,909,990	6.33%
Health Department Support	$6,918,277	2.94%
Planning & Community Development	$2,927,043	1.24%
Other County Departments	$2,535,276	1.08%
	$235,419,874	100.00%

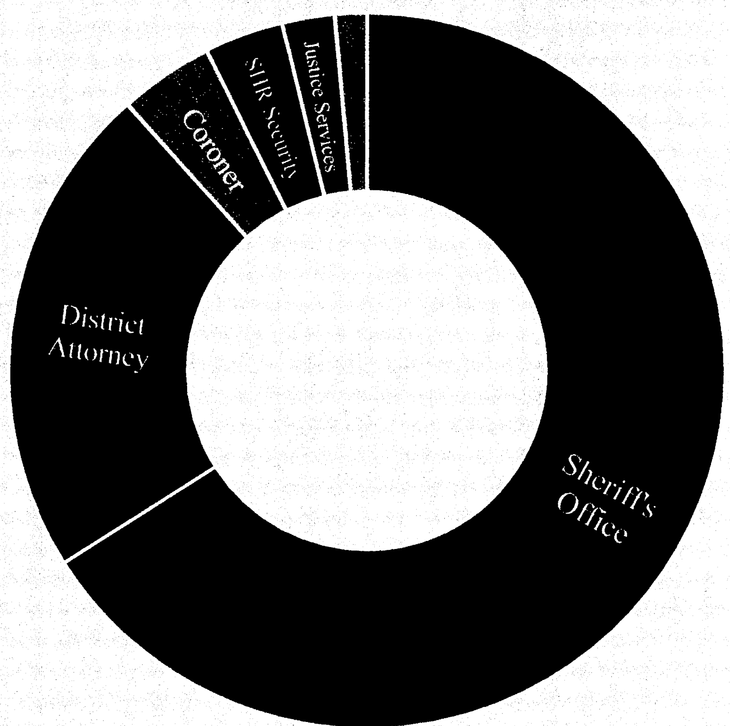
2025 Original Adopted Budget - General Fund Unrestricted Breakdown of County Administration & Support Services



Total Unrestricted General Fund County Administration & Support Services $52,406,700

General Fund Unrestricted County Admin & Support	Amount	% of Total
Board of County Commissioners & Admin	$1,773,500	3.38%
Board of Equilization	$40,309	0.08%
Human Resources/Risk Mgmt/Benefits	$3,723,297	7.10%
Financial Services	$6,130,916	11.70%
Government Affairs	$957,447	1.83%
Communications	$752,426	1.44%
Facilities Management	$14,158,235	27.02%
Utilities	$3,303,646	6.30%
Digital Strategy & Technology	$21,566,924	41.15%
	$52,406,700	**100.00%**

2025 Original Adopted Budget
General Fund Unrestricted Expenditure Budget – Public Safety



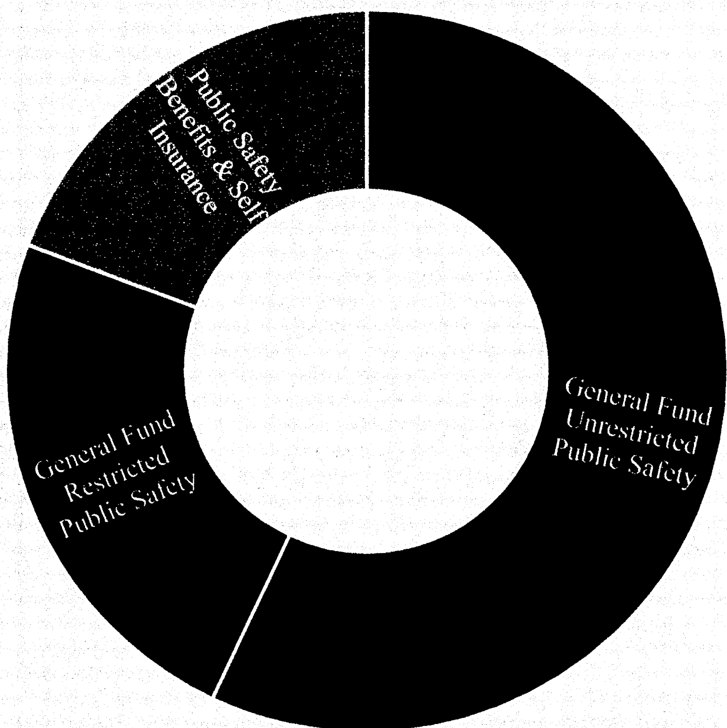
Total Unrestricted

General Fund – Public Safety

$102,850,809

General Fund Unrestricted - Public Safety	Amount	% of Total
Sheriff's Office	$67,941,097	66.06%
District Attorney	$23,022,464	22.38%
Coroner	$4,400,262	4.28%
SHR/Security	$3,666,298	3.56%
Justice Services	$2,321,600	2.26%
Emergency Mgmt/Hazmat	$1,499,088	1.46%
	$102,850,809	100.00%

2025 Original Adopted Budget
Total County Public Safety Expenditure Budget



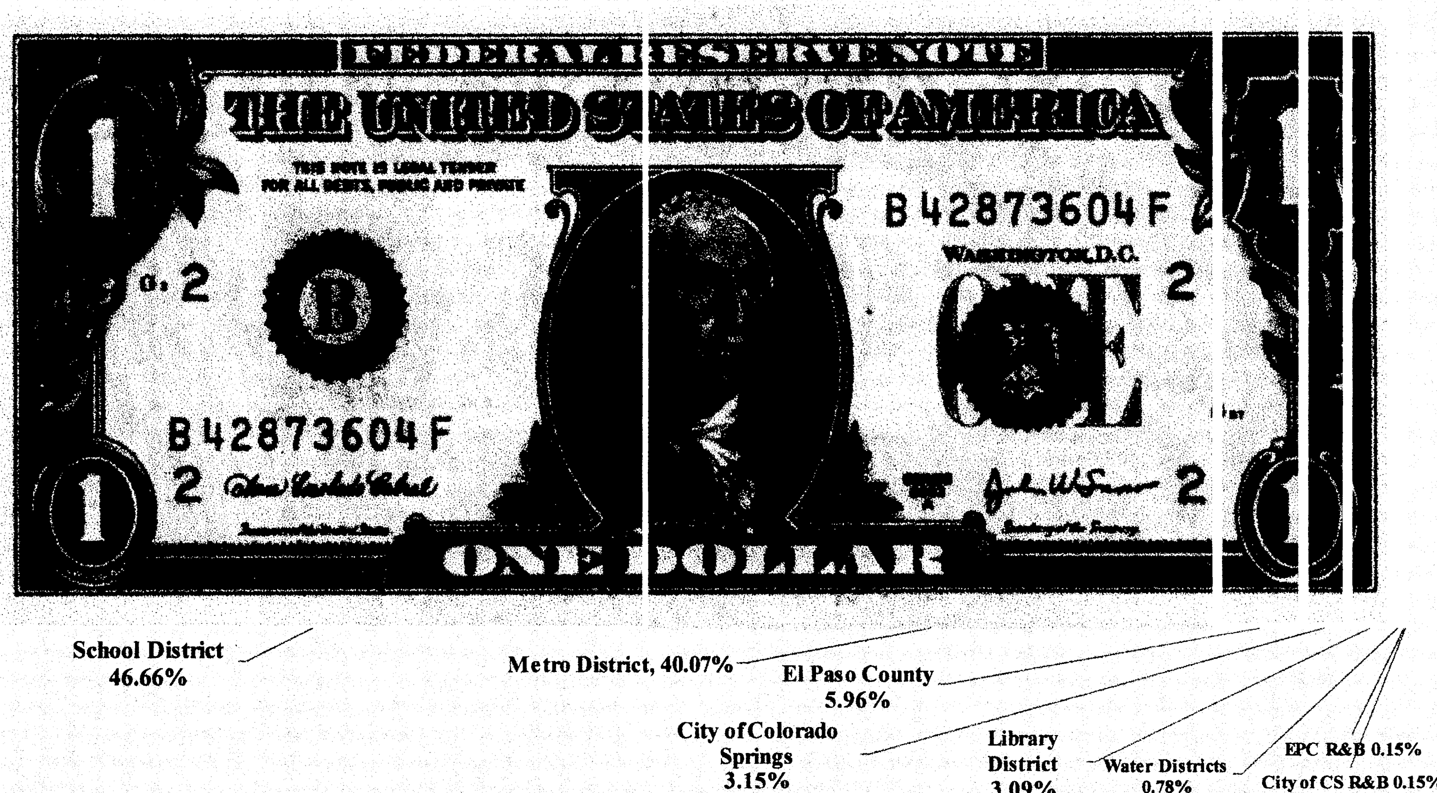
Total County
Public Safety
$180,649,802

Total County - Public Safety	Amount	% of Total
General Fund Unrestricted Public Safety	$102,850,809	56.93%
General Fund Restricted Public Safety	$42,947,173	23.77%
Public Safety Benefits & Self Insurance	$34,851,820	19.29%
	$180,649,802	100.00%

2025 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**



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.

2024-2025 Strategic Plan Objectives

Infrastructure

Sustainably fund, manage, and improve public-owned infrastructure

Service Quality

Improve service quality with an engaged workforce

Community Trust

Strengthen community trust through improved communications and transparency

Health & Safety

Develop partnerships to support community efforts to improve the health and safety of residents

Critical Needs Approved in the 2025 Original Adopted Budget

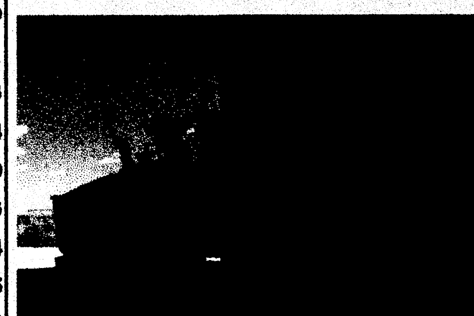
Department	Critical Need	Amount
BoCC	Est. Commissioners/Elected Officials Statutory & DA Pay Increase w/ FICA, Retirement	$144,195
Countywide	Upgraded ERP System/Time Tracking/HCM	$1,500,000
Countywide	2025 Pay Adjustments (4% Budget Allocation)	$8,412,979
COMM	Website ADA Compliance/Software Licenses	$125,859
DST/IT	vmWare Software License Cost Increase	$52,000
JSD	Increase for Pretrial Services Testing Fees	$62,500
DPW	Roads-Resurfacing, Construction & Safety Improvements	$12,000,000
FSIM	Courthouse - Additional Courtroom Construction	$4,500,000
ASR	Upgrade to ASR Geographic Info Sys (GIS)	$150,000
CAR	Increased Postage Costs	$182,000
CAR	Online Ballot Images, ADA Accessible	$125,000
COMM	Open Records/Comm Specialist (PT to 1 FTE)	$52,939
CSD	Asset Management Specialist (1 FTE)	$132,496
CSD	Project Design & Construction Support	$150,000

Critical Needs Approved in the 2025 Original Adopted Budget

Department	Critical Need	Amount
DAO	Chief Deputy District Attorney (1 FTE)	$216,549
DAO	Operating Increase	$100,000
DAO	County Court Legal Assistant II (1 FTE)	$86,229
DPW	South Academy Pond Maintenance	$500,000
DPW	Condition Assessment of Stormwater Conveyance Systems	$1,500,000
DPW	Stormwater Master Plan/Capital Improvement Project Plan	$1,500,000
DPW	Condition Assessment of Windmill Gulch Regional Ponds	$700,000
FSIM	Contracted Parking Garage Security	$107,000
OEM	Operating Increase for Personal Protection Equipment	$25,000
OEM	Light Rescue Hazmat Response/Truck Boxes	$150,000
PCD	Fire Safety & Wildfire Mitigation Planning Manager (1 FTE)	$155,252
SHR	Salary Adjustment for EPSO Staff	$600,000

2025 Full-Time Equivalent Positions – Changes in OAB

Function/Program	2024 Current Total Authorized FTEs	2025 OAB Additions	2025 OAB
County Commissioners	5		5
County Assessor	54		54
Clerk and Recorder	147		147
County Coroner	28		28
County Sheriff/Security	882		882
County Treasurer	15		15
Public Trustee (Appointed)	4		4
District Attorney	257	2	259
County Attorney-General Fund/DHS	54		54
BoCC Administrative Services	4		4
Communications Department	11	1	12
Community Services Department	55	1	56
Digital Strategy & Technology	82		82
Economic Development Department	7		7
Facilities & Strategic Infrastructure Mgmt Dept	63		63
Financial Services Department	72		72
Government Affairs Department	5		5
Human Resources, Risk Mgmt & Benefits Dept	49		49
Department of Human Services	661		661
Justice Services Department	23		23
Veterans Services Department	14		14
Office of Emergency Management	10		10
Pension Trust/Retirement	3		3
Pikes Peak Workforce Center	44		44
Planning & Community Development Dept	24	1	25
Public Works Department	283		283
Public Health	197		197
Total Authorized FTEs	3,053	5	3,058



2025 Original Adopted Budget
Section II – Budget Changes from 2024-2025

Changes to Revenue Budget from 2024 to 2025

	Department	2024 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	2025 Original Adopted Budget
	General Fund												
1	Administrative Services	**146,071,582**	6,003,774		2,924,995	23,298,825		2,000,000	(5,000)	300,000	(20,000)		**180,574,176**
	Digital Strategy & Technology	**6,000**							(1,500)				**4,500**
	Facilities - Parking Structure	**275,000**							(35,000)				**240,000**
	Parks & Leisure Services	**245,000**							(45,000)				**200,000**
	Planning & Community Development	**1,485,250**							59,900				**1,545,150**
	Veteran Services	**29,400**								220,600			**250,000**
	Assessor	**6,300**							(900)				**5,400**
	Clerk & Recorder	**15,530,000**							(1,605,000)				**13,925,000**
	Coroner	**603,500**							(198,920)				**404,580**
	Sheriff's Office	**4,625,000**							(14,000)	(458,000)			**4,153,000**
	Surveyor	**2,500**							0				**2,500**
	Treasurer	**5,350,000**							1,300,000				**6,650,000**
1	**Net General Fund**	**174,229,532**	**6,003,774**	**0**	**2,924,995**	**23,298,825**	**0**	**2,000,000**	**(545,420)**	**62,600**	**(20,000)**	**0**	**207,954,306**
	Admin Restricted - Cable & P-Card	**1,600,000**										(300,000)	**1,300,000**
	Aviation Sales Tax	**364,000**		36,000									**400,000**
	Colorado Alt Sentencing Program	**45,000**										0	**45,000**
	Community Svcs Block Grant (CSBG)	**0**										675,000	**675,000**
	Economic Development	**4,834,731**										472,025	**5,306,756**
	Pikes Peak Workforce Center	**8,480,666**										886,434	**9,367,100**
	Planning & Community Development	**0**										200,000	**200,000**
	Restricted Parks & Environmental Svcs	**684,000**										(15,000)	**669,000**
	Clerk & Recorder	**200,000**										(100,000)	**100,000**
	District Attorney	**1,008,594**										17,250	**1,025,844**
	Sheriff's Office	**2,356,000**										205,706	**2,561,706**
	Public Safety Sales & Use Tax	**38,093,896**		1,728,872									**39,822,768**
	Public Trustee	**406,956**										0	**406,956**
	GF -Grants/Restricted	**58,073,843**	**0**	**1,764,872**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**2,041,415**	**61,880,130**
1	Total General Fund	**232,303,375**	**6,003,774**	**1,764,872**	**2,924,995**	**23,298,825**	**0**	**2,000,000**	**(545,420)**	**62,600**	**(20,000)**	**2,041,415**	**269,834,436**

Changes to Revenue Budget from 2024 to 2025

	Department	2024 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	2025 Original Adopted Budget
Partially Restricted Funds													
2	Road & Bridge	38,667,235	(3,500,000)		(125,750)		959,536		(10,000)		19,000	1,314,271	37,324,292
4	Dept of Human Services	95,478,455	1,691,767									7,925,000	105,095,222
6	Capital Improvement	11,701,550	(3,700)									1,191,250	12,889,100
12	Self-Insurance	63,128,960	3,322,655								15,000	4,182,935	70,649,550
Restricted Funds													
3	Road & Bridge Escrow	1,682,150		(77,025)									1,605,125
15	Conservation Trust	1,452,525										18,475	1,471,000
19	Schools' Trust Fund	358,000										(243,000)	115,000
22	Household Hazardous Waste	1,410,000										70,000	1,480,000
75	Local Impr Dist-Falcon Vista	75,000										0	75,000
		446,257,250	7,514,496	1,687,847	2,799,245	23,298,825	959,536	2,000,000	(555,420)	62,600	14,000	16,500,346	500,538,725

Changes to Base Budget From 2024 to 2025

Fund	Department	2024 Original Adopted Budget	2024 Remove One-Time AFRs	2025 One-Time Critical Needs	2025 On-Going Critical Needs/Other Budget Moves	2025 Original Adopted Budget
1	Board of County Commissioners - Admin	1,366,807			406,693	1,773,500
	Board of Equalization	40,309			0	40,309
	Communications	411,318			341,108	752,426
	Community Services - Parks	4,339,956	(140,000)	15,000	531,256	4,746,212
	CSU Administration	304,114			0	304,114
	Environmental Services	376,880			22,281	399,161
	County Attorney-GF	1,837,860	(10,000)		133,211	1,961,071
	Digital Strategy & Technology	21,008,091	(2,000,000)	1,500,000	1,058,833	21,566,924
	Economic Development	332,591			229,394	561,985
	Emergency Management/Hazmat	1,269,413		150,000	79,675	1,499,088
	Facilities Management/Parking	9,350,731		4,500,000	307,504	14,158,235
	Facilities/Utilities	3,303,646			0	3,303,646
	Financial Services	7,358,447	(200,000)		(1,027,531)	6,130,916
	Government Affairs	861,669		1,540	94,238	957,447
	Health Department Support	6,639,673			278,604	6,918,277
	HR/Risk Mgmt/Benefits	3,618,227			105,070	3,723,297
	Justice Services	1,200,744			25,842	1,226,586
	Planning & Community Development	2,694,449		2,500	230,094	2,927,043
	Public Works - GF	17,934,143	(1,400,000)	4,200,000	1,892,935	22,627,078
	Retirement	16,199,310			1,718,131	17,917,441
	Veterans Services	1,041,940	(14,286)		67,360	1,095,014
	Assessor	4,880,280		150,000	180,118	5,210,398
	Clerk & Recorder	13,615,964			1,294,026	14,909,990
	Coroner	4,537,682	(450,000)		312,580	4,400,262
	District Attorney	21,723,779	(36,000)	10,000	1,324,685	23,022,464
	Sheriff's Office	64,133,972			3,807,125	67,941,097
	Sheriff's Office/Security	3,381,064			285,234	3,666,298
	Surveyor	12,220			0	12,220
	Treasurer	1,603,442			63,933	1,667,375
1	**Net General Fund**	215,378,721	(4,250,286)	10,529,040	13,762,399	235,419,874

Changes to Base Budget From 2024 to 2025

Fund	Department	2024 Original Adopted Budget	2024 Remove One-Time AFRs	2025 One-Time Critical Needs	2025 On-Going Critical Needs/Other Budget Moves	2025 Original Adopted Budget
	Admin Restricted - Use Tax, Cable & P-Card	1,782,369			(132,369)	1,650,000
	Aviation Sales Tax	364,000			36,000	400,000
	Community Svcs Block Grant (CSBG)	0			675,000	675,000
	Economic Development	4,834,731			472,025	5,306,756
	Justice Services/Community Outreach	45,000			0	45,000
	Pikes Peak Workforce Center	8,480,666			886,434	9,367,100
	Planning & Community Development	0			200,000	200,000
	Restricted Parks & Environmental Svcs	614,000			55,000	669,000
	Clerk & Recorder	250,000			(150,000)	100,000
	District Attorney	1,008,594			17,250	1,025,844
	Sheriff's Office	2,136,000			205,706	2,341,706
	Public Safety Sales & Use Tax	37,958,876			1,575,747	39,534,623
	Public Trustee	406,956			0	406,956
1	**GF -Grants/Restricted**	57,881,192	0	0	3,840,793	61,721,985
1	**Total General Fund**	273,259,913	(4,250,286)	10,529,040	17,603,192	297,141,859
Partially Restricted Funds						
2	**Road & Bridge**	40,717,385	(12,000,000)	12,000,000	(863,120)	39,854,265
4	**Dept of Human Services**	95,478,455			10,243,480	105,721,935
6	**Capital Improvement**	11,701,550			1,187,550	12,889,100
12	**Self-Insurance**	65,471,107			7,200,927	72,672,034
Restricted Funds						
3	**Road & Bridge Escrow**	1,682,150			(77,025)	1,605,125
15	**Conservation Trust**	1,452,525			18,475	1,471,000
19	**Schools' Trust Fund**	358,000			(243,000)	115,000
22	**Household Hazardous Waste Mgmt.**	1,410,000			70,000	1,480,000
75	**Local Improvement Districts-Falcon Vista**	75,000			0	75,000
		491,606,085	(16,250,286)	22,529,040	35,140,479	533,025,318

Section III – 2025 Original Adopted Budget

2025 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	95,237,136	8,500,000		25,937,245	9,571,021	33,897,510					173,142,912
Property Taxes-Real Property	82,155,949	2,380,251									84,536,200
Refund of Tabor Overage (2022)	(8,252,409)										(8,252,409)
Specific Ownership Tax		8,961,000									8,961,000
Interest Revenue	8,500,000										8,500,000
Intergovernmental	4,265,500										4,265,500
Fees & Charges for Svs	573,000	740,000									1,313,000
Other Taxes, Other Revenue, Misc	490,000	86,000				100,000					676,000
Park & Recreation Fees	200,000										200,000
Parking Structure Fees	240,000										240,000
Planning & Community Development	1,545,150										1,545,150
Assessor Fees	5,400										5,400
Clerk & Recorder Fees	13,925,000										13,925,000
Coroner	401,080										401,080
Sheriff Fees	2,016,000										2,016,000
Surveyor	2,500										2,500
Treasurer Fees	6,650,000										6,650,000
Unrestricted Revenue	**207,954,306**	**20,667,251**	**0**	**25,937,245**	**9,571,021**	**33,997,510**	**0**	**0**	**0**	**0**	**298,127,333**
RESTRICTED REVENUE											
Aviation Sales Tax	400,000										400,000
Grant / Intergovernmental	19,343,362			79,157,977	802,509		1,471,000	115,000	1,480,000	75,000	102,444,848
Property Taxes and Pass thru BPPT			1,605,125								1,605,125
Public Safety Sales & Use Tax	39,822,768										39,822,768
Restricted Fees	2,314,000	750,000									3,064,000
Highway User Tax		15,907,041									15,907,041
Employee Paid Benefits						14,516,386					14,516,386
Internal County Direct Bills					2,515,570	22,135,654					24,651,224
Restricted Revenue	**61,880,130**	**16,657,041**	**1,605,125**	**79,157,977**	**3,318,079**	**36,652,040**	**1,471,000**	**115,000**	**1,480,000**	**75,000**	**202,411,392**
	269,834,436	**37,324,292**	**1,605,125**	**105,095,222**	**12,889,100**	**70,649,550**	**1,471,000**	**115,000**	**1,480,000**	**75,000**	**500,538,725**
Expenditures											
Personnel	168,181,276	7,700,472		19,131,959		22,137,553					217,151,259
Operating	59,292,759	13,553,511		7,431,999	9,571,021	13,882,441					103,731,731
Capital	7,945,840	1,943,241									9,889,081
Unrestricted Expenditures	**235,419,874**	**23,197,224**	**0**	**26,563,958**	**9,571,021**	**36,019,994**	**0**	**0**	**0**	**0**	**330,772,071**
Restricted Personnel	42,896,863	5,529,415		57,011,352		22,526,002	1,344,377		612,581		129,920,590
Restricted Operating	16,747,936	9,732,259	1,605,125	22,146,625	3,318,079	14,126,038	126,623	115,000	867,419	75,000	68,860,104
Restricted Capital	2,077,186	1,395,367									3,472,553
Restricted Expenditures	**61,721,985**	**16,657,041**	**1,605,125**	**79,157,977**	**3,318,079**	**36,652,040**	**1,471,000**	**115,000**	**1,480,000**	**75,000**	**202,253,247**
	297,141,859	**39,854,265**	**1,605,125**	**105,721,935**	**12,889,100**	**72,672,034**	**1,471,000**	**115,000**	**1,480,000**	**75,000**	**533,025,318**

2025 Original Adopted Budget – Fund Balance Estimates

	January 1, 2025 Estimated Beginning Fund Balance	+	2025 Original Adopted Budget Revenues	-	2025 Original Adopted Budget Expenditures	=	December 31, 2025 Estimated Available Fund Balance	Estimated Restricted Fund Balance	Estimated Available Fund Balance
General Fund -Net-UR	$59,163,074		$216,206,715		($235,419,874)		$39,949,915	$29,498,159	$10,451,756
Legally Required 3% TABOR Reserve	10,800,161		0		0		10,800,161	10,800,161	0
BoCC Emergency Reserve	9,230,000		0		0		9,230,000	9,230,000	0
2023 Tabor Overage	8,252,409		(8,252,409)		0		0	0	0
2024 Est Tabor Overage	2,938,283		0		0		2,938,283	2,938,283	0
General Fund -RES	39,617,648		61,880,130		(61,721,985)		39,775,793	39,775,793	0
Total General Fund	***$130,001,575***		***$269,834,436***		***($297,141,859)***		***$102,694,152***	***$92,242,396***	***$10,451,756***
Partially Restricted Funds									
Road & Bridge	$5,605,164		$37,324,292		($39,854,265)		$3,075,191	$3,075,191	$0
Department of Human Services	$5,173,636		$105,095,222		($105,721,935)		$4,546,923	$4,546,923	$0
Capital Improvement	$505,236		$12,889,100		($12,889,100)		$505,236	$505,236	$0
Self-Insurance	$8,130,219		$70,649,550		($72,672,034)		$6,107,735	$6,107,735	$0
Restricted Funds									
Road & Bridge Escrow	$0		$1,605,125		($1,605,125)		$0	$0	$0
Conservation Trust	$1,192,215		$1,471,000		($1,471,000)		$1,192,215	$1,192,215	$0
School's Trust	$115,000		$115,000		($115,000)		$115,000	$115,000	$0
Household Hazardous Waste Management	$1,166,312		$1,480,000		($1,480,000)		$1,166,312	$1,166,312	$0
Local Improvement Districts-Falcon Vista	$43,081		$75,000		($75,000)		$43,081	$43,081	$0
Total	**$151,932,438**		**$500,538,725**		**($533,025,318)**		**$119,445,845**	**$108,994,089**	**$10,451,756**

2025 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	Intergovern-mental Revenues	Other Taxes/Other Revenue/ Misc	Restricted Revenue	2025 Original Adopted Budget
1	Administrative Services	95,237,136		82,155,949	(8,252,409)		8,500,000	568,500	1,875,000	490,000		180,574,176
	Digital Strategy & Technology							4,500				4,500
	Facilities - Parking Structure							240,000				240,000
	Parks & Leisure Services							200,000				200,000
	Planning & Community Development							1,545,150				1,545,150
	Veteran Services								250,000			250,000
	Assessor							5,400				5,400
	Clerk & Recorder							13,925,000				13,925,000
	Coroner							401,080	3,500			404,580
	Sheriffs Office							2,016,000	2,137,000			4,153,000
	Surveyor							2,500				2,500
	Treasurer							6,650,000				6,650,000
1	**Net General Fund**	**95,237,136**	**0**	**82,155,949**	**(8,252,409)**	**0**	**8,500,000**	**25,558,130**	**4,265,500**	**490,000**	**0**	**207,954,306**
	Admin Restr Cable & P-Card										1,300,000	1,300,000
	Aviation Sales Tax		400,000									400,000
	Colorado Alt Sentencing Prog										45,000	45,000
	Community Svcs Block Grant (CSBG)										675,000	675,000
	Economic Development										5,306,756	5,306,756
	Pikes Peak Workforce Center										9,367,100	9,367,100
	Planning & Community Development										200,000	200,000
	Restricted Parks & Environmental Svcs										669,000	669,000
	Clerk & Recorder										100,000	100,000
	District Attorney-Grants										1,025,844	1,025,844
	Sheriffs Office										2,561,706	2,561,706
	Public Safety Sales & Use Tax		39,822,768									39,822,768
	Public Trustee										406,956	406,956
1	**GF -Grants/Restricted**	**0**	**40,222,768**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**21,657,362**	**61,880,130**
1	**Total General Fund**	**95,237,136**	**40,222,768**	**82,155,949**	**(8,252,409)**	**0**	**8,500,000**	**25,558,130**	**4,265,500**	**490,000**	**21,657,362**	**269,834,436**
Partially Restricted Funds												
2	**Road & Bridge**	**8,500,000**		**2,380,251**		**8,961,000**		**740,000**		**86,000**	**16,657,041**	**37,324,292**
4	**Dept of Human Services**	**25,937,245**									**79,157,977**	**105,095,222**
6	**Capital Improvement**	**9,571,021**									**3,318,079**	**12,889,100**
12	**Self-Insurance**	**33,897,510**								**100,000**	**36,652,040**	**70,649,550**
Restricted Funds												
3	**Road & Bridge Escrow**			**1,605,125**								**1,605,125**
15	**Conservation Trust**										**1,471,000**	**1,471,000**
19	**School's Trust Fund**										**115,000**	**115,000**
22	**Household Hazardous Waste**										**1,480,000**	**1,480,000**
75	**Local Imp Dist-Falcon Vista**										**75,000**	**75,000**
		173,142,912	**40,222,768**	**86,141,325**	**(8,252,409)**	**8,961,000**	**8,500,000**	**26,298,130**	**4,265,500**	**676,000**	**160,583,499**	**500,538,725**

2025 Original Adopted Budget – Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2025 Original Adopted Budget
1	Board of County Commissioners - Admin	1,652,536	120,964			1,773,500
	Board of Equalization		40,309			40,309
	Communications Office	924,786	55,180		(227,540)	752,426
	Community Services - Parks	3,011,719	193,970	1,750,000	(209,477)	4,746,212
	CSU Administration		304,114			304,114
	Environmental Services	328,292	70,869			399,161
	County Attorney-GF	2,755,258	159,473		(953,660)	1,961,071
	Digital Strategy & Technology	8,463,460	15,654,692	150,000	(2,701,228)	21,566,924
	Economic Development	796,359	33,500		(267,874)	561,985
	Emergency Management/Hazmat	1,160,088	339,000			1,499,088
	Facilities Management/Parking/ADA	4,615,997	7,271,572	4,044,653	(1,773,987)	14,158,235
	Facilities/Utilities		3,303,646			3,303,646
	Financial Services	7,642,071	9,368,383		(10,879,538)	6,130,916
	Government Affairs	615,747	341,700			957,447
	Health Department Support		6,918,277			6,918,277
	Human Resources/Risk Mgmt/Benefits	3,001,213	732,887		(10,803)	3,723,297
	Justice Services	1,056,090	170,496			1,226,586
	Planning & Community Development	2,479,281	447,762			2,927,043
	Public Works - GF	9,263,734	11,412,157	1,951,187		22,627,078
	Retirement	23,982,430			(6,064,989)	17,917,441
	Retirement Admin/Pension Trust	351,324			(351,324)	0
	Veterans Services	1,024,160	70,854			1,095,014
	Assessor	4,676,560	533,838			5,210,398
	Clerk & Recorder	12,044,856	3,886,189	50,000	(1,071,055)	14,909,990
	Coroner	4,104,728	295,534			4,400,262
	District Attorney	23,788,480	967,622		(1,733,638)	23,022,464
	Sheriff's Office	57,164,650	14,510,121		(3,733,674)	67,941,097
	Sheriff's Office/Security	3,902,807	713,491		(950,000)	3,666,298
	Surveyor	9,220	3,000			12,220
	Treasurer	1,360,804	306,571			1,667,375
1	**Net General Fund**	**180,622,135**	**78,226,171**	**7,945,840**	**(31,374,272)**	**235,419,874**

2025 Original Adopted Budget – Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2025 Original Adopted Budget
	Admin Restricted - Use Tax, Cable & P-Card	1,000,646	649,354			**1,650,000**
	Aviation Sales Tax		400,000			**400,000**
	County Attorney - DHS	4,646,384	147,500		(4,793,884)	**0**
	Community Svcs Block Grant (CSBG)	120,000	555,000			**675,000**
	Economic Development		5,306,756			**5,306,756**
	Justice Services/Community Outreach	45,000				**45,000**
	Pikes Peak Workforce Center	5,133,933	4,233,167			**9,367,100**
	Planning & Community Development	0	200,000			**200,000**
	Restricted Parks & Environmental Svcs	137,252	531,748			**669,000**
	Clerk & Recorder		100,000			**100,000**
	District Attorney-Grants	1,025,844				**1,025,844**
	Sheriff's Office	1,441,706	900,000			**2,341,706**
	Public Safety Sales & Use Tax	26,558,307	10,899,130	2,077,186		**39,534,623**
	Public Trustee	326,523	80,433			**406,956**
1	**GF - Grants/Restricted**	**40,435,595**	**24,003,088**	**2,077,186**	**(4,793,884)**	**61,721,985**
1	**Total General Fund**	**221,057,730**	**102,229,259**	**10,023,026**	**(36,168,156)**	**297,141,859**
Partially Restricted Funds						
2	**Road & Bridge**	**13,229,887**	**23,375,770**	**3,338,608**	**(90,000)**	**39,854,265**
4	**Dept of Human Services**	**76,143,311**	**29,578,624**			**105,721,935**
6	**Capital Improvement**		**12,889,100**			**12,889,100**
12	**Self Insurance**	**44,663,555**	**28,008,479**			**72,672,034**
Restricted Funds						
3	**Road & Bridge Escrow**		**1,605,125**			**1,605,125**
15	**Conservation Trust**	**1,344,377**	**126,623**			**1,471,000**
19	**Schools' Trust Fund**		**115,000**			**115,000**
22	**Household Hazardous Waste Mgmt.**	**612,581**	**867,419**			**1,480,000**
75	**Local Improve. Districts-Falcon Vista**		**75,000**			**75,000**
		357,051,441	**198,870,399**	**13,361,634**	**(36,258,156)**	**533,025,318**