



# El Paso County, Colorado 2024 Adopted Budget





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**El Paso County  
Colorado**

For the Fiscal Year Beginning

**January 01, 2023**

*Christopher P. Morill*

**Executive Director**





**2024 Adopted Budget  
El Paso County,  
Colorado**

Prepared for:

The Board of County Commissioners, County Administration & Citizens of El Paso County,  
Colorado

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Carrie Geitner, District 2, Commissioner  
Stan VanderWerf, District 3, Commissioner  
Longinos Gonzalez, Jr., District 4, Commissioner  
Cami Bremer, District 5, Commissioner

Bret Waters, County Administrator  
Sunny Bryant, Deputy County Administrator

**With the Cooperation of the 2024 Elected Officials:**

Mark Flutcher, Assessor  
Steve Schleiker, Clerk & Recorder  
Dr. Leon Kelly, Coroner  
Michael Allen, District Attorney  
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## I. INTRODUCTION AND OVERVIEW





## User Guide to This Document

### Introduction

The following guide provides a general overview of the process, goals, and summary of each major component of this budget document. In addition, this guide provides a snapshot of how decisions are made when developing the budget. The operating and capital budget documents are the most important documents prepared by the County because they define where tax dollars and other revenues are being spent. The goal of this guide is to enhance the user's experience and understanding of this document. Furthermore, the Budget Department and staff are committed to providing transparency regarding the County's finances and processes. This section is part of our ongoing communications effort to fulfill that commitment.

### Budget User Guide

#### Components of the County's Budget

The published budget is designed to present a summary and detailed information about the financial positions and plan for the year in a user-friendly format. The budget document is organized by revenues and expenditures that are unrestricted and restricted.

**Restricted Funds:** Determined based on federal, state, and outside agency compliance requirements. El Paso County's Restricted Funds are the Road and Bridge Escrow, Conservation Trust Fund, Household Hazardous Waste Fund, School Trust Fund, and Local Improvement Districts.

**Partially Restricted:** Determined based on restrictions as outlined above, but are partially funded by sales and use tax, property tax, or specific ownership tax. El Paso County's Partially Restricted Funds are the Community Investment Project Fund (CIP), Self-Insurance Fund, Department of Human Services Fund (DHS), and Road & Bridge Fund.

**Unrestricted Funds:** Remaining funds in the General Fund that do not fall under a restricted cost center. There are also Restricted, Committed, and Assigned Cost Centers (Business Units) within the General Fund that maintain their fund balances and are accounted for separately to comply with their various restrictions.

El Paso County uses fund accounting to ensure compliance with finance-related legal requirements. Fund accounting is used as a control device to segregate financial resources and ensure segregated resources are only used for their intended purposes. There are three fund types: governmental, proprietary, and fiduciary. The level at which the Board of County Commissioners (BoCC) must approve a budgetary change. For El Paso County and in compliance with GAAP, this is at the fund level. El Paso County further institutes a managerial level of control where all budgets cannot be overspent at the Business Unit (or cost center) level. While El Paso County will continue to establish budgets at the major category level (personnel, operating, and capital), El Paso County will not institute levels of control at that level.

The County uses a modified accrual basis of accounting is used for all governmental fund types. Revenues are recognized in the accounting period in which they become available and



measurable. Property tax is reported as a receivable and deferred revenue when the levy is certified, and as a revenue when due for collection in the subsequent year.

The budget is prepared using Generally Accepted Accounting Principles (GAAP) for all funds. With the exception that it includes proceeds from long-term financing and capital grants as revenue, additionally, expenditures include capital outlays and bond payments.

The user's guide is intended to assist readers in understanding the information and elements provided in the budget, as well as show how the document is organized. The budget document contains six major sections and appendices. The following sections provide additional details for each of the major sections.

## **1. Introduction & Overview**

The introduction and overview section includes the responsibilities and services the County provides citizens. One of the most important components of this section is the Chief Financial Officer's budget message to the citizens of El Paso County. This budget message summarizes the County's current financial position and highlights where the budget is allocating resources for the fiscal year to align with organizational goals. This section includes a brief history and statistical information about the County. In addition, the organizational chart is included to show how the County is structured and all members of the Board of County Commissioners are listed.

## **2. Budget Development Process**

The budget expresses all our key policy decisions and priorities and aligns with the County's strategic plan. It determines who we tax and how much, and where we choose to spend our money for programs and services in areas such as transportation, public safety, disaster recovery, social services, housing, and economic development. Because resources are not sufficient to address all our critical needs, the budget reflects the priorities of the County's elected representatives. The budget is where the County's goals and objectives are articulated and implemented in concrete terms.

## **3. Strategic Plan**

This section provides the process of defining El Paso County's strategy, direction, and decision-making on allocating resources to attain our strategic goals. It is made up of three parts the framework, values, and objectives. The framework includes 3-to-5-year fundamentals, annual objectives, and key results. The values include the most important values that the County holds itself to. Finally, the objectives create the specific performance measures that lead to the successful completion of goals.

## **4. Financial Section**

The financial section includes the 2024 Original Adopted budget, department-to-fund relationship, fund balance estimates, Countywide revenue summary, allocation of revenues by major category, financial forecasting, and expenditure summaries. This section shows the County's financial position, revenue projections, and projects a financial forecast to show which services will need to be funded to achieve the County's strategic plan.



## **5. Capital & Debt**

El Paso County does not have any debt, as defined by Colorado statutes. Currently, the County has no major capital projects in the Capital Fund. Capital expenditures are those resulting in the acquisition of or addition to the County's fixed asset inventory. The Financial Road Map shows ongoing capital expenditures, which include Facilities Critical Needs, Major Facility improvements, System upgrades, Community Services Department Parks Capital Projects, a new ERP system, and Department of Public Works Capital Road and Bridge projects. All these expenditures are paid directly out of FUND 1 and FUND 2. El Paso County does not issue debt without voter approval as outlined in TABOR (section 54.1.1 of Budget Policy). El Paso County does have annual lease obligations which are outlined in the Certificate of Participation.

## **6. Departmental Information**

This section details the historical and proposed expenditures by operating department and fund. Each department and fund include a summarized narrative of the goals, objectives, operating indicators, budget highlights, performance measures that best represent the department, expenditures from the previous year, revised budget, and original adopted budget that make up the department and fund. These goals and objectives are directly related to the strategic plan. Elected Offices may not have performance measures because they can set their strategic plan. In addition, some non-elected offices may not have performance measures because they are still developing their measurable goals to align with the new strategic plan.

## **7. Appendices & Glossary**

The appendices and glossary section contain supplemental information to the 2024 Original Adopted Budget. This includes budget terms, fund definitions, budget policy, investment policy, Colorado taxation law, title 39 taxation, budget adoption resolution, certification of the current year's mill levy, and the authorization of the County Treasurer to make fund transfers. These terms and supplemental information are intended to give the reader an understanding of the terms used throughout the document.





## 2024 BUDGET MESSAGE

January 31, 2024

Dear Board of County Commissioners and El Paso County Residents:

El Paso County used a proactive approach to its 2024 budget process, focusing on economic sustainability and strategic investments during unprecedented times. The County uses a robust, collaborative, and transparent multi-year budgetary approach to address critical needs, increased service demands, population growth, and legislative mandates. This budgetary philosophy has served the organization and community well during many trying times, promoted resilience and recovery, and has allowed the County to continue to provide the essential public services needed for our community to thrive.

In 2024, our overall County revenue budget is \$446,257,250 with the most significant increases in Property Tax, State revenue for programs within Human Services and Road & Bridge, Interest revenue, as well as for revenue from various General Fund Fees and Charges. Due to the limitations of TABOR, our 2024 revenue budget resulted in a slight increase of only 1.7% over the ongoing 2023 budgeted revenues. Included in the 2024 budget is a TABOR refund to taxpayers in the total amount of \$31,551,234, to be carried out through a credit to residential property owners. In addition, the County issued another temporary mill levy reduction of 1.431 to adjust for the TABOR cap in 2024. This reduction will impact the amount of property tax collected by the County for 2024, which is already the lowest of the ten largest Colorado counties. We anticipate that the County will be over its TABOR cap for the 2023 year, which was just completed, and based on forecasted economic conditions we anticipate that the County will no longer be over the TABOR cap in 2024. The County's budget and financial forecast anticipate future needs, focus on responsible development, and allow for continued additional expenditures for necessary infrastructure improvements, human capital investment, and increased investment in road infrastructure within these limitations.

For the 2024 budget, the County's primary focus was on critical infrastructure and road needs, investing in human capital, and addressing additional operational needs. The overall 2024 County expenditure budget is a total of \$491,606,085, which is a 4.3% increase over the ongoing 2023 budget. Throughout a transparent and collaborative process with all departments and offices, our 2024 budget addresses over \$31 million of our most critical needs, funded primarily through 2023 operational savings.

The 2024 budget allocates the following for critical needs in addition to the base budgets in every area:

- \$12 million additional one-time funding for road projects.
- \$4.4 million for critical infrastructure, parks, financial systems, and stormwater projects.
- \$9.0 million for 2.5% cost of living (COLA) increases and 2% for personnel pay-for-performance adjustments.
- \$1.4 million to address additional human capital needs.
- \$4.4 million for additional operations and operational support.

Investment in road projects and other infrastructure remains a high priority. El Paso County is



committed to providing all its citizens with a safe and reliable transportation network and infrastructure. We work collaboratively to identify targeted projects and programs within the County to improve our road infrastructure's safety, efficiency, and reliability. The investment of \$12 million one-time in 2024's budget will enable us to make significant impacts to our road systems resulting in improvements that will benefit both our residents and visitors to the region. This investment brought the overall Road & Bridge Fund budget for 2024 to \$40.7 million.

In addition, for the 2024 budget, we focused on several other high-priority areas within our current infrastructure that we found to have critical needs. We included \$2,000,000 toward a new ERP system, \$140,000 for Parks infrastructure, included \$1,500,000 for public works and stormwater infrastructure, and \$730,000 for improvements to current facilities. All of this aligns to the County's Strategic Plan objectives to fund, manage, and improve public-owned infrastructure.

Additionally, the investment in human capital and service quality continues to be a primary focus for all County departments and offices due to higher than typical personnel turnover and rising costs for retention, hiring, and training new workers over the past few years. This is tied to the County's Strategic Plan to improve the service quality provided to our residents. In 2022, County Administration conducted a salary survey to address current personnel needs and ensure we have valid data to recruit and retain high-quality employees. We have continued to address these needs in the 2024 budget with an ongoing investment of \$9,000,000. This will allow for a 2.5% cost of living increase for each employee, and a 2% budget allocation to each department and office for pay-for-performance adjustments. In addition, an ongoing increase of \$1,900,000 will address further human capital needs across several departments. In the future, we continue to plan for increased investment in our employees to ensure a qualified and engaged workforce dedicated to continuous improvement.

In the 2024 budget year and ongoing, there were also high-priority operational and support needs in several areas. Therefore, we have allocated \$200 thousand in 2024 to help support the ever-increasing unfunded mandate challenges, \$3 million to the Sheriff's Office for increases to current and future medical contracts and extradition costs, and over \$300,000 one-time to various departments for their critical operating needs.

The County continues to use conservative revenue projections, optimize revenue sources available through state, federal, and other grant opportunities, and review all expenditures to generate underspending to address the backlog of critical budget needs in many of the County's Departments and Offices. Our goals are to establish higher operational and emergency reserves by reserving unanticipated General Fund revenues and General Fund underspending each year, address ongoing personnel and operational needs, and continue to address capital investment needs, including facilities maintenance and infrastructure. The County's budget and financial forecast further outline these goals with both short-term and long-term objectives, recognize our commitment to meeting these current and future needs, and allow El Paso County to remain a trusted leader in our growing region. In addition, through a collaborative effort with all departments and offices, all budgetary increases throughout the year and all departmental/office objectives are aligned to the overall goals and direction of the County's Strategic Plan.

The County continues to balance the budget by addressing immediate needs only after a thorough analysis of future impacts. With a focus on long-term sustainability, recommendations to the BoCC will address immediate critical needs while also assessing long-term impacts for the future. Every effort is made to deliver cost-effective, high-quality services to our citizens in a



transparent and trustworthy manner, always within the available resources. In this respect, considerable attention will be necessary for the short-term, and long-term, to monitor and address the limitations of our allowable revenue growth under TABOR to fulfill the current and future critical needs of the County and its citizens. El Paso County operates within our allowable revenue sources and works diligently to retain as much funding in emergency reserves and operational savings as possible. El Paso County is committed to providing sound and viable financial options to continue to improve the County's overall financial condition and fiscal health.

El Paso County received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for its annual budget for the years 1994-1997, 2006-2007, and 2017-2023. A governmental unit must publish a budget document that meets program criteria as a policy document, a financial plan, operations guide, and communications device to receive this award. This award is valid for one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

It is with great appreciation to all those who participated in the budget process, Board of County Commissioners, County Administration, Countywide Elected Officials, Executive Directors, and their support staff and especially the staff of the Financial Services Department, Budget Division, that I submit the 2024 budget.

A handwritten signature in blue ink, appearing to read "Nikki Simmons", followed by a long horizontal line.

Nikki Simmons, CPA, CPFO, Chief Financial Officer







## INTRODUCTION TO EL PASO COUNTY, COLORADO

Counties are subdivisions of state government. They are the local administrators of federal and state programs and are on the “front lines” of public safety, justice, elections, motor vehicle registrations, criminal investigation and prosecution, public health, human services, and transportation.

El Paso County includes both urban and rural areas, and all citizens benefit from the services provided by El Paso County offices and agencies.

El Paso County is a statutory County, meaning that it is a service arm of the State. Its elected official structure, powers, and responsibilities come from State laws. The State grants to the County such powers as are required for the health, welfare, and safety of our residents. Subsequently, the County is required to provide many mandated services, which are directed by the State and Federal Governments.

### Mandated Services

- Construction, maintenance, and operation of the County jail and courthouse.
- District Attorney — Investigation and prosecution of crimes.
- Certification of automobile titles, motor vehicle registrations, administration of all primary, general, and special elections in the County, records and maintenance of public documents.
- Valuation of all real property and taxable business and residential property in the County.
- Certification of all deaths and investigation into the causes of suspicious deaths that fall under the Coroner’s jurisdiction.
- Releases of Deeds of Trust and administration of foreclosures.
- Design, construction, and maintenance of public highway systems in the County.
- Administration of Human Services programs to include Child Support, Child and Adult Abuse/Neglect Prevention, and Food and Medical Assistance.

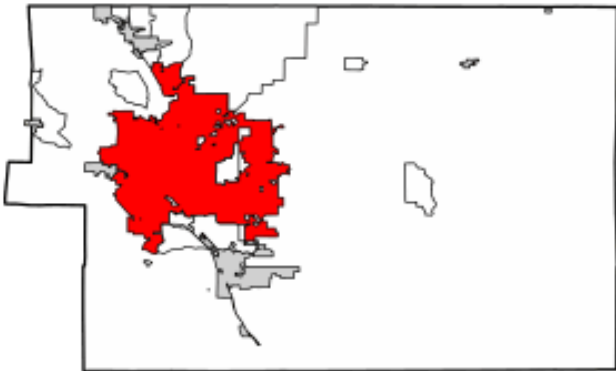
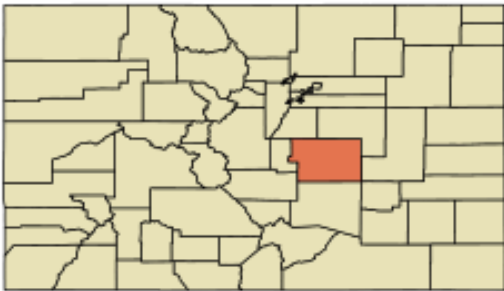
Statistical Profile	Date of Incorporation	November 1, 1861
	Form of Government	County Commissioner
	Est. Population (2023)	756,951
	Land Area	2,130 square miles
	Lane Miles of Roads, Drainage, Bridges and ROW	2,100+



El Paso County is the most populous County in Colorado, estimated to have 759,951 citizens in 2023.

El Paso County's unincorporated population for 2023 is estimated to be more than 212,197 citizens and incorporated to be 546,960. Since the year 2000, El Paso's County's population has grown by more than 200,000 people. When Colorado became a state in 1876, it had a population of about 100,000. The Centennial State now has more than 5.8 million residents. The largest city in El Paso County is Colorado Springs, with an estimated population of 500,000.

El Paso County is home to eight different municipalities: Colorado Springs, Fountain, Manitou Springs, Monument, Palmer Lake, Calhan, Green Mountain Falls, and Ramah.





ACCORDING TO THE COUNTY'S 2022 ANNUAL COMPREHENSIVE FINANCIAL REPORT, THE TOP TEN EMPLOYERS IN THE COUNTY ARE:

RANK#	EMPLOYER	% OF COUNTY EMPLOYMENT
1	FORT CARSON	9.35%
2	PETERSON AIR FORCE BASE	2.77%
3	SCHRIEVER AIR FORCE BASE	2.08%
4	UNITED STATES AIR FORCE ACADEMY	1.99%
5	UCHEALTH MEMORIAL HEALTH SERVICES	1.56%
6	THE CHARTER SPECTRUM WEST REGION	1.27%
7	AMAZON	1.25%
8	PENROSE-ST. FRANCIS HEALTH SERVICES/CENTURA HEALTH	0.92%
9	SCHOOL DISTRICT 11 - COLORADO SPRINGS	0.86%
10	SCHOOL DISTRICT 20 – AIR ACADEMY	0.82%



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## BRIEF HISTORY

El Paso County was established by the Territorial Legislature in 1861 as one of the original Colorado Counties. That was fifteen years before Colorado became a state. Its name highlights its location as an open door or “pass” between the eastern plains regions of Colorado and the picturesque, gold-bearing mountains to the west.

In 1806 Zebulon Pike was commissioned to map the region just east of the Rockies. In Pike’s time, inhabitants included the mountain Indians (Ute) and plains Indians (Cheyenne, Arapahoe, and Kiowa).

Initially, the County’s economy relied on farming and ranching but in 1890 as the railroads connected more of the west, El Paso County changed forever with the discovery of gold in Cripple Creek and Victor.

During WWII, the Army designated a site south of Colorado Springs as Camp Carson, in honor of legendary Army scout Kit Carson. Fort Carson is now a 137,391-acre Army Post. Fort Carson is the County’s largest employer.

In 1948, the Air Force selected El Paso County as the location for an air base that eventually became the Peterson Air Force Base Complex. The Peterson complex includes Peterson Air Force Base, Schriever Air Force Base, Cheyenne Mountain Air Station, NORAD, and Space Force Command.

In 1954, a site in El Paso County north of Colorado Springs was chosen as a home for the United States Air Force Academy.

Collectively, these mission-critical military installations support a combined military force of more than 62,000. There are also nearly 100,000 military family members, retirees, and veterans who call El Paso County their home.





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## CLIMATE, GEOGRAPHY, AND ATTRACTIONS

El Paso County encompasses more than 2,130 square miles. The County is bordered on the north by Douglas and Elbert Counties, on the west by Teller and Fremont Counties, on the south by Pueblo County, and on the east by Elbert and Lincoln Counties. El Paso County's largest municipality is the City of Colorado Springs. Other municipalities within El Paso County include Manitou Springs, Green Mountain Falls, Fountain, Calhan, Ramah, Monument and Palmer Lake.

The western portion of El Paso County is mountainous, while the east is prairie land where horses and cattle are important economic drivers. The altitude ranges from about 5,052 feet on the south-central border with Pueblo County at Chico Creek to 14,115 feet on the summit of Pikes Peak.

The natural beauty of the County's landscape, situated at the base of Pikes Peak, includes an uninterrupted view of the Front Range. This magnificent scenery inspired Katherine Lee Bates to compose "America the Beautiful."



El Paso County's mild climate averages 300 days of sunshine, 16 inches of rain and 41 inches of snow annually with very low humidity. Average high temperatures average from 42 degrees in January to 85 degrees in July. Low temperatures average from 16 degrees in January to 57 degrees in July.

With over 150,000 acres (230 square miles) of open space, El Paso County is a year-round sports and recreation paradise. Hunting, fishing, camping, biking, climbing, hiking and sailplane soaring are local favorites.

County residents and visitors enjoy rodeo, scenic golf courses, the United States Olympic Training Center and the United States Olympic & Paralympic Museum, the Broadmoor World Arena, Minor League Baseball, and NCAA Division I Hockey. Residents

also enjoy the world-famous Pikes Peak International Hill Climb, Weidner Field, and much more.





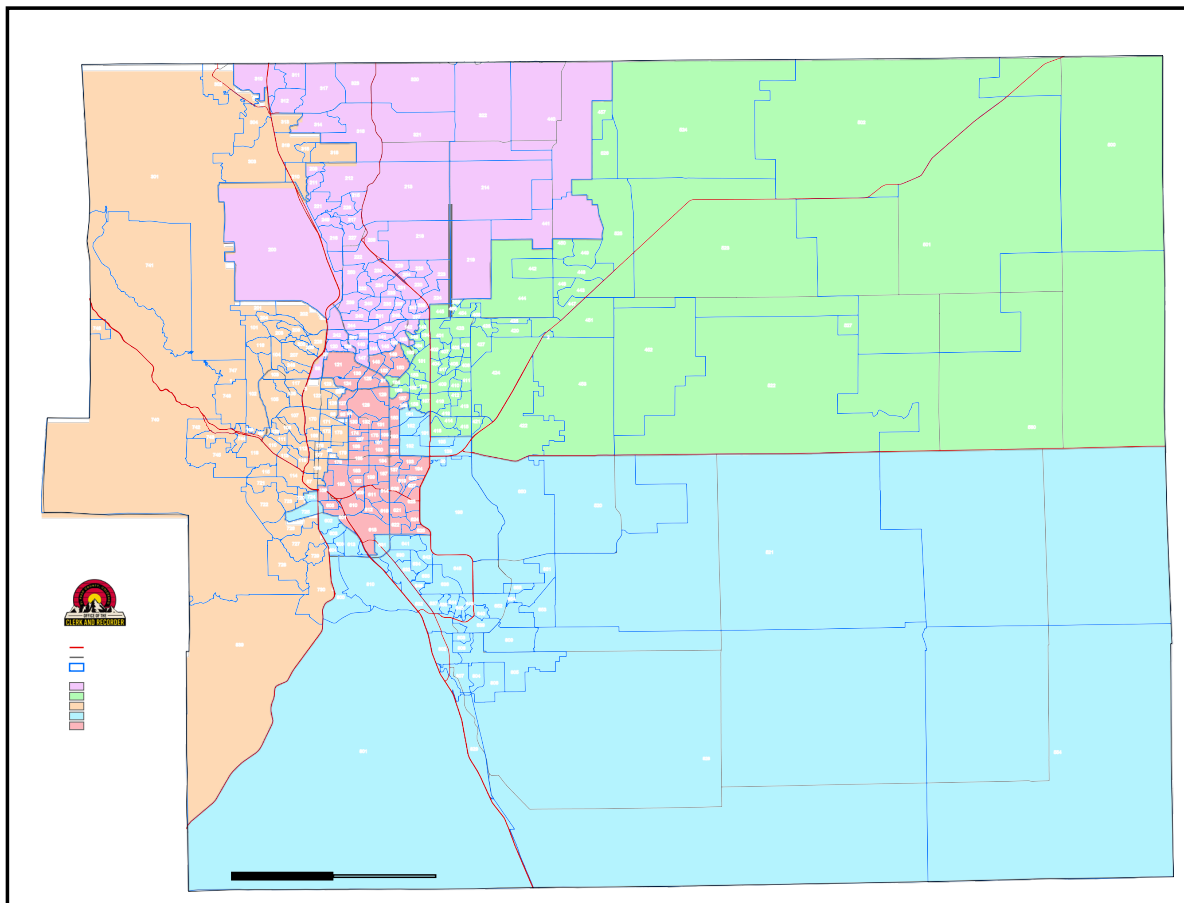
## BOARD OF COUNTY COMMISSIONERS

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### Government

El Paso County Commissioners are elected by the citizens within their respective districts and serve staggered four-year terms. Commissioners are term-limited, serving a maximum of two consecutive four-year terms. The Board of County Commissioners elects officers and assigns community liaison responsibilities annually. Commissioner District boundaries are revised every two years to ensure equal citizen representation for all five districts.

The Board of County Commissioners serves as both a policy-making and administrative body for the County. All powers of the County, as a legal entity, are exercised by the Board of County Commissioners and not by its individual members.





Holly Williams, Commissioner  
District 1



Carrie Geitner, Vice Chair,  
Commissioner District 2



Stan VanderWerf, Commissioner,  
District 3



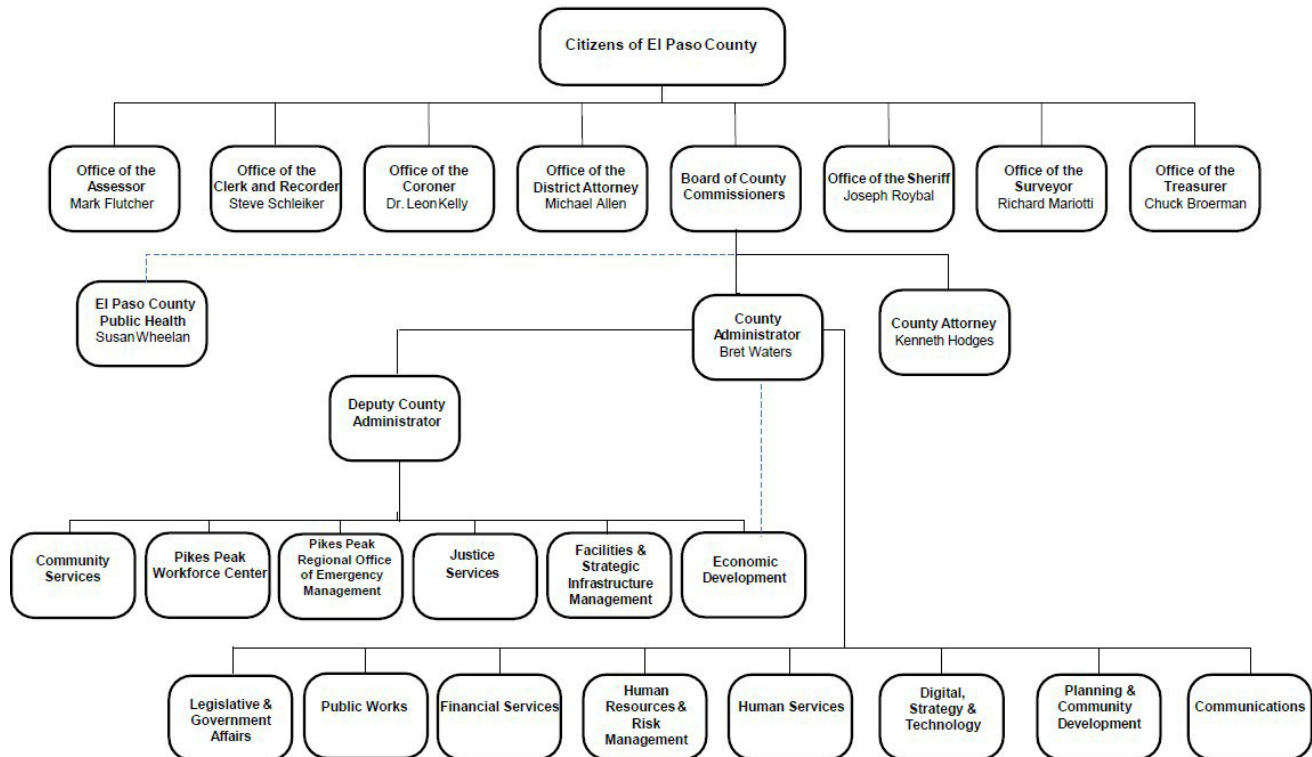
Longinos Gonzalez Jr.,  
Commissioner District 4



Cami Bremer, Chair, Commissioner  
District 5



## El Paso County Organizational Chart



Lines of Control —————  
Lines of Coordination - - - - -

Approved: January 10, 2023

**EL PASO COUNTY DEMOGRAPHICS**

El Paso County Demographic and Economic Indicators	
Median Household Income (in 2022 dollars)	\$82,389
Median Value of Owner – Occupied Housing Units (2022 ACS)	\$473,200
Households (2022 ACS)	293,070
High School Graduate or Higher, percent of age 25+ (2022 ACS)	95.4%
Bachelor’s Degree or Higher, percent of age 25+ (2022 ACS)	42.5%
Total Employer Establishments (2021)	18,618
Total Employment (2022)	357,128
Average Travel Time to Work (minutes; 2022 ACS)	23.1

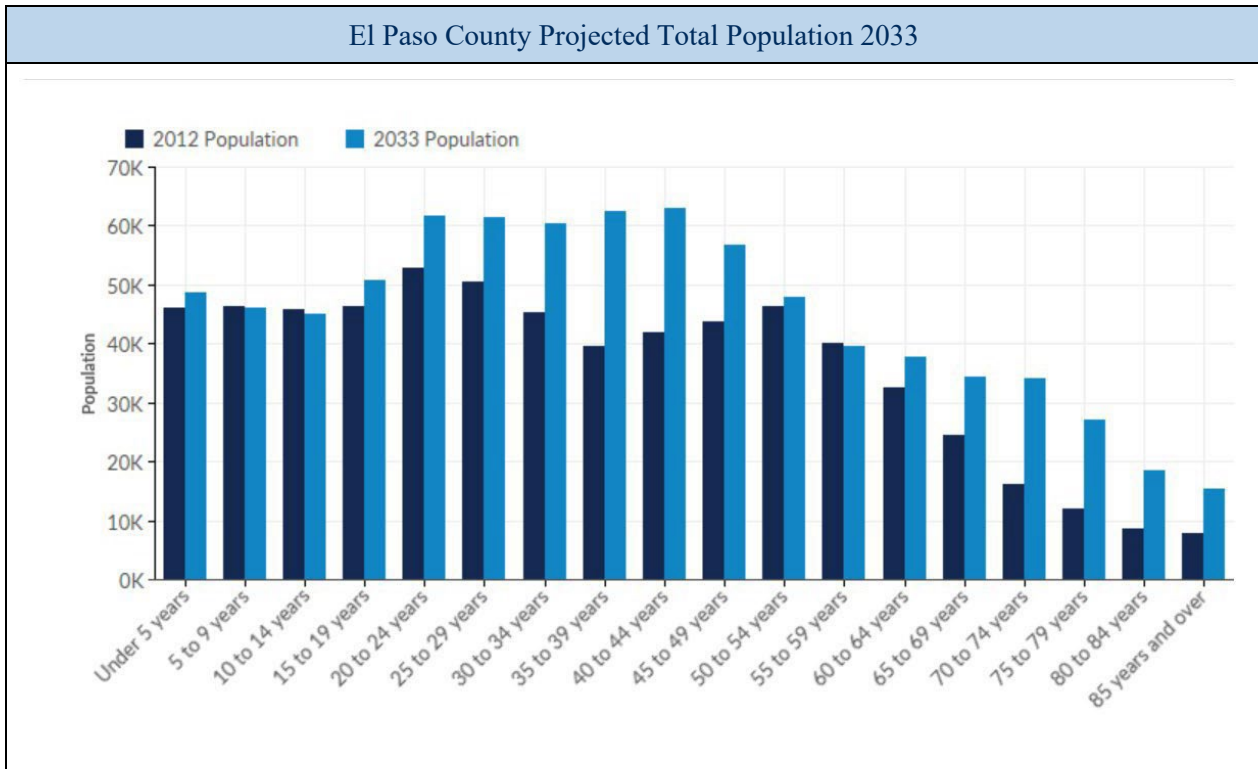
Source: United States Census Bureau

El Paso County Demographics			
Race	2020	2021	2022
American Indian non-Hispanic	5,518	4,573	4,331
Asian non-Hispanic	28,312	21,786	23,199
Black non-Hispanic	53,392	44,065	43,798
Hispanic	132,189	135,054	139,845
Native Hawaiian non-Hispanic	-	2,193	2,204
White non-Hispanic	512,229	500,938	496,935
Two or More non-Hispanic	-	29,923	30,240
<b>Total</b>	<b>731,640</b>	<b>738,532</b>	<b>740,552</b>

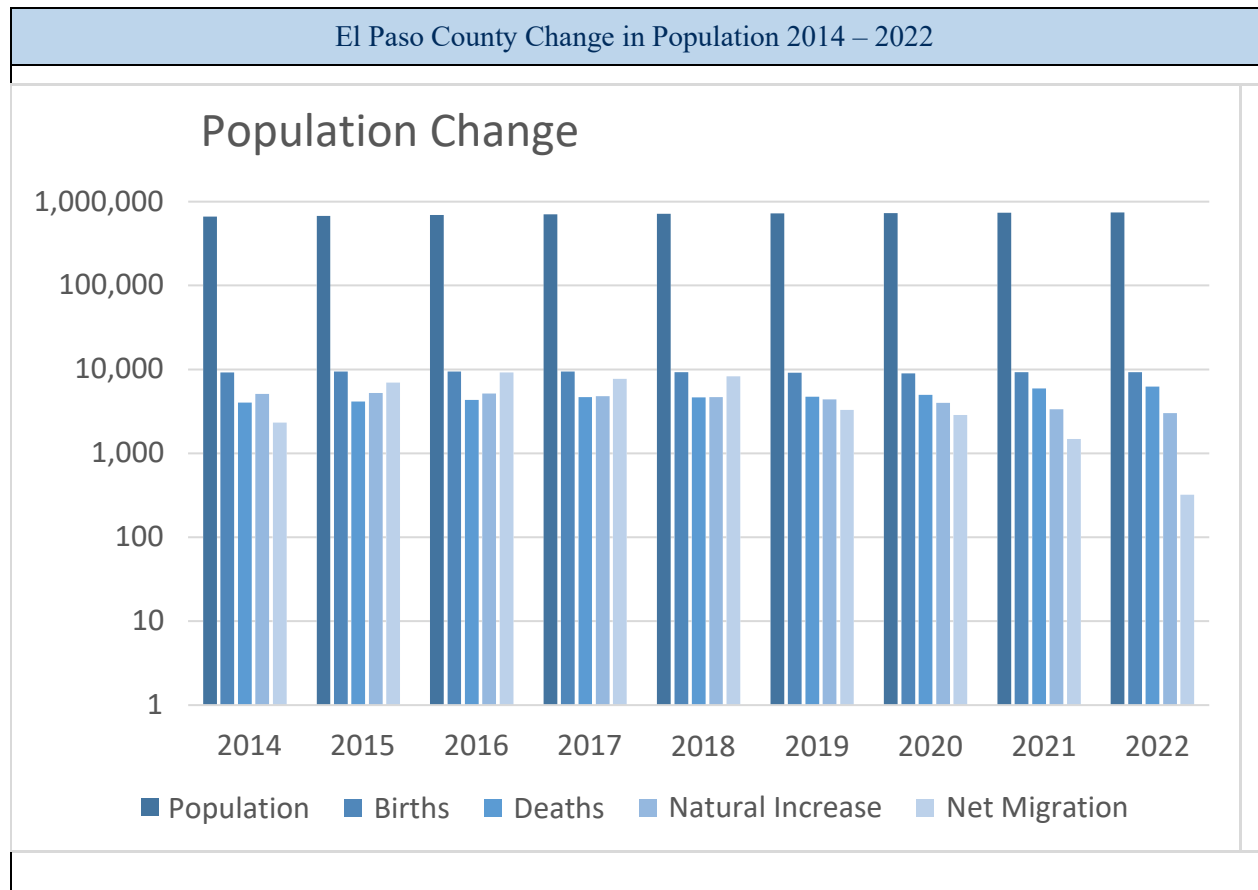
Source: United States Census Bureau



## EL PASO COUNTY POPULATION



Source: Lightcast



Source: Colorado Department of Local Affairs





## **MUNICIPAL POPULATION & HOUSING**

El Paso County & Municipalities Population 2014 – 2022										
	El Paso County	Calhan	Colorado Springs	Fountain	Green Mountain Falls (Part)	Manitou Springs	Monument	Palmer Lake	Ramah	Unincorporated
2014	665,754	782	443,553	27,923	747	4,965	7,244	2,490	121	177,929
2015	677,969	778	451,067	28,270	736	4,932	7,658	2,513	119	181,896
2016	692,295	785	460,505	28,699	759	4,933	8,088	2,551	119	185,856
2017	704,797	785	467,285	28,997	748	4,904	8,914	2,583	119	190,461
2018	717,812	785	474,691	29,480	759	4,877	9,770	2,619	118	194,713
2019	725,497	772	478,506	29,667	708	4,884	10,142	2,632	117	198,070
2020	732,366	761	479,828	29,865	622	4,857	10,497	2,639	111	203,186
2021	737,202	764	482,436	30,007	622	4,864	10,706	2,654	111	205,038
2022	740,552	764	485,143	30,007	622	4,864	10,820	2,658	111	205,563

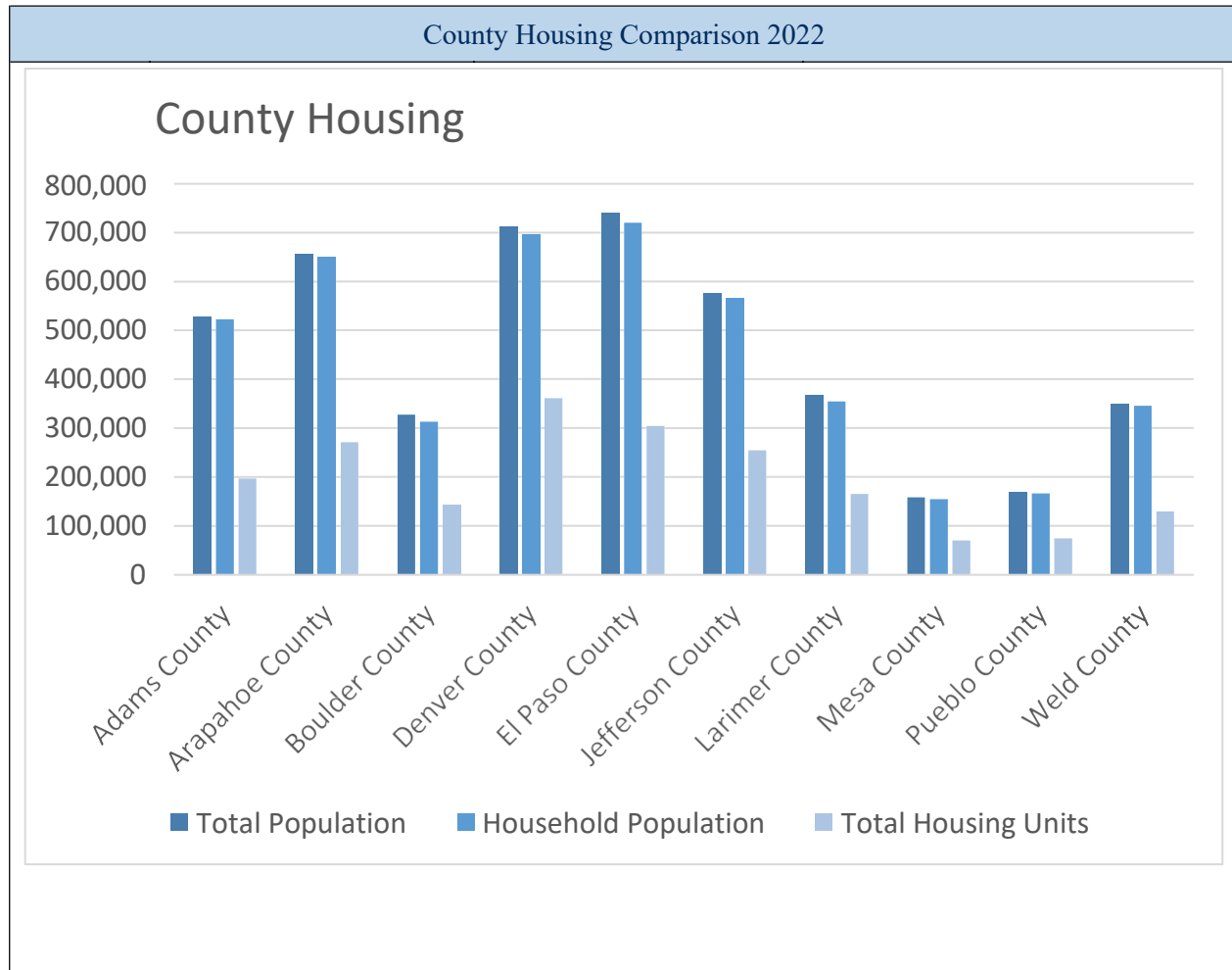
Source: Colorado Department of Local Affairs

Municipal Housing & Population 2022			Occupied Housing Units 2019	
	Total Population	Household Population	Total Housing Units	Occupied Housing Units
Calhan	764	764	334	304
Colorado Springs	485,143	477,095	212,345	189,357
Fountain	30,007	29,998	10,487	9,901
Green Mountain Falls (Part)	622	622	526	339
Manitou Springs	4,864	4,861	2,690	2,436
Monument	10,820	10,820	4,445	3,472
Palmer Lake	2,658	2,658	1,194	1,065
Ramah	111	111	63	53
Unincorporated	205,563	193,155	72,030	64,073

Source: Colorado Department of Local Affairs



## COUNTY POPULATION & HOUSING COMPARISON



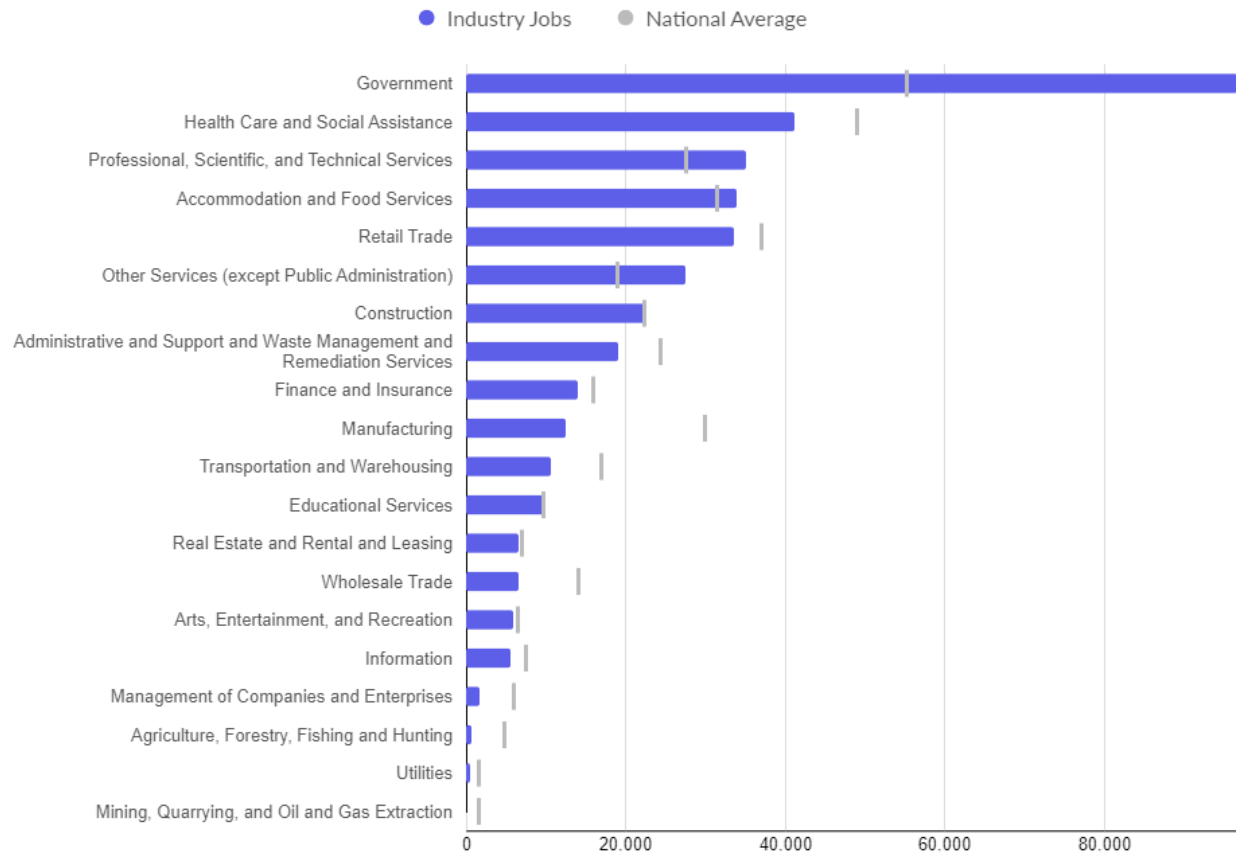
Source: Colorado Department of Local Affairs



## EL PASO COUNTY INDUSTRY

El Paso County Top Jobs by Industry Sector 2023

### Largest Industries



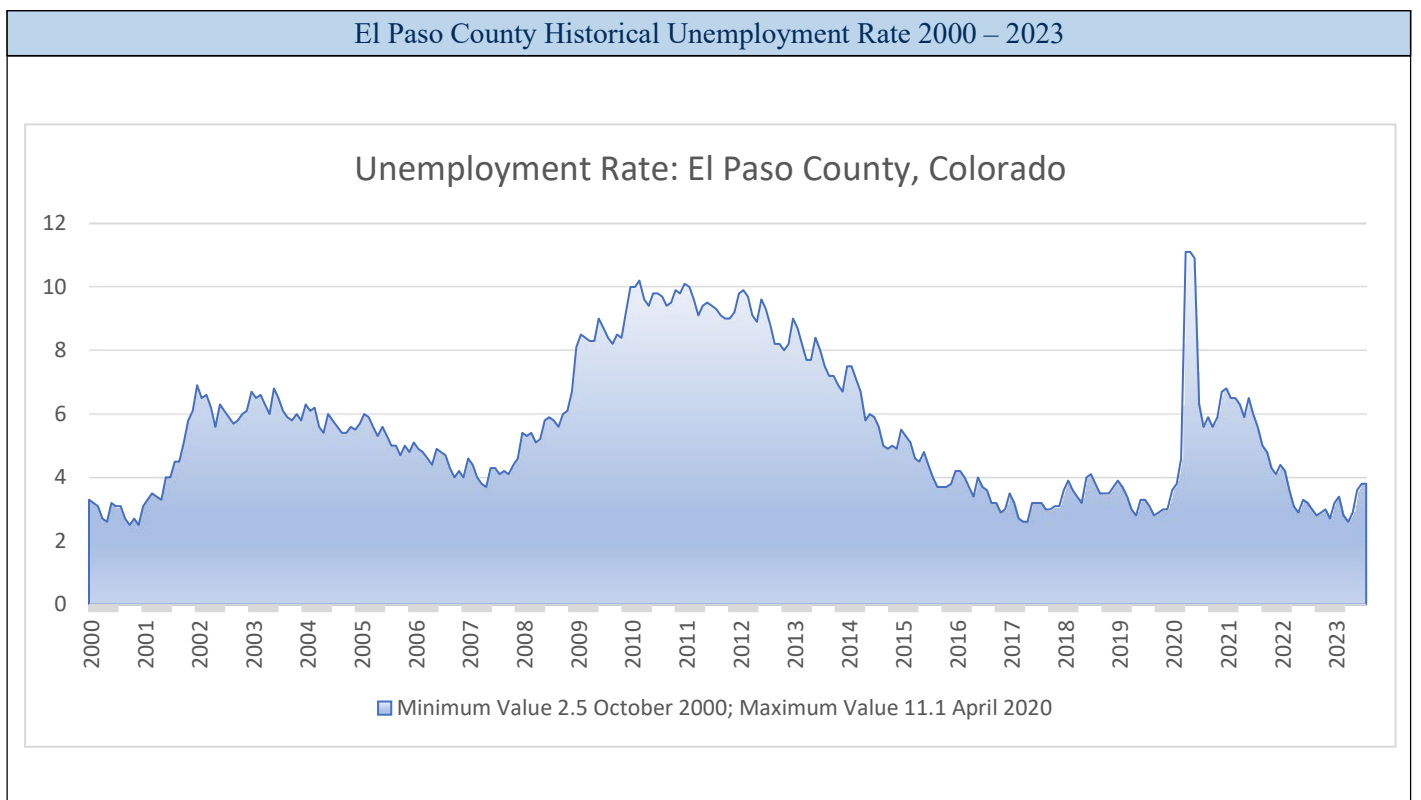
Source: Lightcast



## EL PASO COUNTY LABOR FORCE & UNEMPLOYMENT

El Paso County Labor Force Participation by Age 2014 – 2021								
Age	2014	2015	2016	2017	2018	2019	2020	2021
16 to 19	14,344	13,905	13,794	13,821	13,828	13,803	13,698	13,610
20 to 24	29,382	29,878	30,862	32,065	32,243	32,485	32,610	32,747
25 to 34	64,233	64,827	67,223	71,004	73,973	77,245	80,232	82,645
35 to 44	60,510	60,589	61,498	63,825	64,888	65,810	67,033	69,133
45 to 54	73,238	71,325	71,078	71,558	69,993	68,456	67,348	66,767
55 to 64	52,359	53,914	56,177	59,556	60,444	61,179	61,349	60,966
65+	15,034	16,043	17,225	18,706	19,521	20,339	21,205	22,103

Source: Colorado Department of Local Affairs



Source: United States Department of Labor – BLS Beta Labs



## II. BUDGET DEVELOPMENT PROCESS SECTION





## BUDGET DEVELOPMENT PROCESS

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The budget expresses all the key policy decisions and priorities and aligns with the County's strategic plan. It determines who is taxed, how much, and where we spend money for programs and services in areas such as transportation, public safety, disaster recovery, social services, housing, and economic development. Since resources are not sufficient to address all critical needs, the budget reflects the priorities of the County's elected representatives.

Making decisions about priorities is part of the give-and-take that drives the annual budget making process. It is a process that involves the Board of County Commissioners, other elected and appointed officials, and staff. Community organizations and other interested and concerned citizens also play a role.

This guide is designed to help interested citizens understand and participate in the budget process. Additional information on many of the topics discussed in this budget book can be found on our website at [www.elpasoco.com](http://www.elpasoco.com).

The budget is where the County's goals and objectives are articulated and implemented in concrete terms.

### **The Adopted Budget becomes a blueprint for:**

- How the County spends money.
- What activities are funded and for how much.
- What the County spends on operating and capital expenses for public safety, transportation, parks, and other activities.
- How the County pays for activities.
- How revenue is raised, whether that be taxes, fees for service or aid from federal and state governments.
- Balancing the budget –The Local Government Budget Law of Colorado (C.R.S. §29-1-101 et seq.) requires that the County expenditures cannot exceed total available revenue.

## BASIS OF ACCOUNTING AND BUDGETING

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The modified accrual basis of accounting is used for all governmental fund types. Revenues are recognized in the accounting period in which they become available and measurable. Property tax is reported as a receivable and deferred revenue when the levy is certified, and as a revenue when due for collection in the subsequent year.

The budget is prepared using Generally Accepted Accounting Principles (GAAP) for all funds except that the budget also includes proceeds from long-term financing and capital grants as revenue; expenditures include capital outlays and bond payments. Depreciation on property and equipment are excluded from the budget. On January 1, 2002, the Governmental Accounting Standards Board (GASB) Statement 34 became effective for El Paso County and requires governments to prepare their statements in a format that will enhance the comprehension and



usefulness of the financial reports. Governments also need to report capital assets with consideration of depreciation, including infrastructure assets and historical treasures.

The County's fiscal year is a calendar year (January 1 - December 31) as required by Colorado Statute CRS 29-1- 103(1).

## 2024 BUDGET PREPARATION CALENDAR

The following calendar is a summary of events in order for the budget process and the certification of mill levies. Some events are not statutory but reflect good budgeting practices. For details on the applicable statutes listed below, please refer to the Colorado Revised Statutes. Dates can change by the direction of the Board of County Commissioners (BoCC).

<b>January 1, 2023</b>	Start of Fiscal Year (Begin planning for 2024 Budget)
<b>January 31, 2023</b>	Certified copy of 2023 Original Adopted Budget filed with DOLA [Statutory deadline - January 31, 2023, C.R. S 29-1-113 (1)]
<b>June 21, 2023</b>	Present to BoCC: Submitted to State - 2023 Audit/Comprehensive Annual Financial Rpt. [Statutory Deadline - June 30, 2023 C.R. S 29-1-606 (a) (1)] (180 days)
<b>October 3, 2023</b>	<b><u>2024 Budget Hearing #1</u></b> – (Preliminary Balanced Budget) Statutory Presentation of 2024 Preliminary Balanced Budget & County's Financial Condition [Statutory Deadline - October 15, 2023, C.R. S 29-1-106 (1)] * To include revenue estimates and previously approved changes to expenditures
<b>October 19, 2023</b>	<b><u>2024 Budget Hearings #2</u></b> – (Original Adopted Budget) Department/Offices - Critical Needs Presentations
<b>October 24, 2023</b>	<b><u>2024 Budget Hearings #3</u></b> – (Original Adopted Budget) Department/Offices - Critical Needs Presentations County Controller – Updated Revenue Projections & Five-Year Forecast COG Presentation to BoCC
<b>November 14, 2023</b>	<b><u>2024 Budget Hearing #4</u></b> – (Original Adopted Budget) BoCC Direction on the 2024 Original Adopted Budget
<b>January 1, 2024</b>	Start of Fiscal Year (Begin Planning for 2025 Budget)
<b>January 9, 2024</b>	<b>Resolution to Adopt the 2024 Original Adopted Budget</b> [Statutory deadline – January 10, 2024 SB23B-001 C.R. S 29-1-108 (2) and (3)] <b>Resolution to Adopt the County Mill Levy</b> [Statutory Deadline – January 10, 2024 SB 23B-001 C.R. S 39-8-128 (1)] <b>Resolution to Authorize the Treasurer to Transfer Between Funds</b> [Statutory Deadline – January 10, 2024 SB23-001 C.R. S 29-1-108 (4)]
<b>January 31, 2024</b>	<b>Certified copy of 2024 Original Adopted Budget filed with DOLA</b> [Statutory deadline - January 31, 2024, C.R. S 29-1-113 (1) & Submit 2024 Budget Book to GFOA



## BUDGET PROCESS POLICY

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El Paso County must follow the requirements of the "Local Government Budget Law of Colorado," Title 29, Article 1, Part 1 (Appendix C of Budget Policy in Appendix A). Additional statutory deadlines for the submittal of the entire budget are due by January 31<sup>st</sup> of the budget year to the state of Colorado (please refer to Appendix D of Budget Policy in Appendix A from the Colorado Department of Local Affairs (DOLA) for specific deadline dates).

To be in compliance with the deadlines and requirements of the Adoption of the Original Adoption Budget (OAB), El Paso County's Budget Policy uses the following basic parameters:

- The proposed budget must be balanced. Specifically, no budget shall provide for expenditures in excess of available revenues and beginning fund balances.
- The budget must be separated into funds. The expenditure data must show the objects of expenditure and anticipated revenue data must show its different sources.
- The budget must show a beginning fund balance, anticipated revenue, expenditures, and ending fund balance.
- The Budget Officer must present a Preliminary Balanced Budget (PBB) to the BoCC by October 15<sup>th</sup> and a notice of the Budget must be published.
- Any elector of El Paso County has the right to file or register a protest with the BoCC prior to the time of the adoption of the budget.
- The BoCC must adopt the OAB by December 15<sup>th</sup> prior to the certification of levies for El Paso County.
  - The Budget Resolution *Adopts* the OAB. It must summarize the budget by fund and expenditures and the appropriation must not exceed revenues plus available fund balances.
  - The *Mill Levy Resolution* certifies the mill levy after the *budget has been adopted*.
  - The *Transfer Resolution* authorizes the Treasurer to make transfers between funds.
- The OAB with additional documentation as mandated must be submitted to DOLA by January 31<sup>st</sup>.

All annual appropriations lapse at the end of the fiscal year. El Paso County can only budget one year at a time and cannot obligate future years; therefore, unexpended funds currently obligated under a project or encumbrance in the current year must be reappropriated into the next budget year via a resolution approved by the BoCC.

Adjustments to the OAB may occur throughout the calendar year and shortly into the subsequent calendar year to account for revenues received in excess of the budget and to authorize expenditure of additional funds. Whenever El Paso County receives unanticipated revenues or revenues not assured at the time of the adoption of the budget and those revenues need to be expended, a supplemental budget appropriation shall be enacted to approve these funds.



The budgetary fiscal structure is established in compliance with GAAP and the Governmental Accounting Standards Board (GASB), which define the fund accounting structure and how to classify governmental activity. El Paso County uses fund accounting to ensure compliance with finance-related legal requirements. Fund accounting is used as a control device to segregate financial resources and ensure segregated resources are only used for their intended purposes. There are three (3) fund types; governmental, proprietary, and fiduciary.

The level at which BoCC must approve a budgetary change. For El Paso County and in compliance with GAAP, this is at the fund level. El Paso County further institutes a managerial level of control where all budgets cannot be overspent at the Business Unit (or cost center) level. While El Paso County will continue to establish budgets at the major category level (personnel, operating, and capital), El Paso County will not institute levels of control at that level.

This is the general process El Paso County follows in adopting the OAB each year. This process may be modified slightly at the direction of the BoCC or request of the Budget Officer if all requirements are adhered to. EPC implements different budgeting processes for the various accounting funds based on the legal restrictions of the accounting funds, funding sources, required expenditures, or BoCC direction. This section outlines the budget process based on whether they are Restricted, Partially Restricted, or Unrestricted.

### *Restricted Funds*

- Determined based on federal, state, and outside agency compliancy requirements. El Paso County Restricted Funds are the Road and Bridge Escrow, Conservation Trust Fund, Household Hazardous Waste Fund, School Trust Fund, and Local Improvement Districts.

### *Unrestricted Funds*

- Remaining funds in the General Fund that do not fall under a restricted costcenter.
  - ° There are also Restricted, Committed, and Assigned Cost Centers (Business Units) within the General Fund that maintain their own fund balances and are accounted for separately to be in compliance with their various restrictions.

### *Partially Restricted Funds*

- Determined based on restrictions as outlined above, but are partially funded by sales and use tax, property tax, or specific ownership tax. EPC's Partially Restricted Funds are the Community Investment Project Fund (CIP), Self-Insurance Fund, Department of Human Services Fund (DHS), and Road & Bridge Fund.



In the second and third quarters of the current year, the Budget Division coordinates with departments and offices on their restricted budget estimates for the upcoming FY. This includes all restricted funds and restricted cost centers in the General Fund. The Budget Division also coordinates with departments and offices on their partially restricted budget estimates for the upcoming fiscal year. This process includes all the review and analysis, as outlined for the Restricted Budget Process, but these funds have their own individual process. On-going budgetary changes to these funds are assessed based on legal requirements and available revenues and fund balance. Changes resulting in increases or decreases to personnel will be assessed for impacts and FTE counts will be updated accordingly.

Budgeting for the General Fund Unrestricted Budget is the core of the budget process, where revenue streams are identified, and expenditures are determined by the BoCC. This process begins during the 2nd and 3rd quarters of the year and commences with the adoption of the OAB of the upcoming budget year by December 15<sup>th</sup>.

The Financial Forecast is a five-year budget projection anticipating the known budgetary impacts through the next five budget years. The Financial Forecast allows the BoCC, offices, departments, employees, and citizens to anticipate the financial direction of El Paso County. This supports strong fiscal management providing time to plan and address potential impacts to El Paso County's financial position for future years. The following priorities are addressed during this process to include the appropriate minimum level of the General Fund unrestricted fund balance. EPC's Fund Balance Policy priority is to establish a sufficient cash flow for the General Fund. The appropriate minimum level of General Fund unrestricted fund balance to be maintained is the sum of:

- Historical uncollectable amounts for property taxes averaging 0.5%
- Sales tax for all funds (excluding restricted Public Safety Sales Tax) of 10%
- All other Unrestricted General Fund Revenues of 5%

The General Fund unrestricted fund balance may be used in the following circumstances:

- Revenues received are at least 4% less than budgeted due to economic conditions.
- Federally declared natural disasters within the County.
- Elimination of core (tax related, non-grant) revenue streams, such as:
  - Sales and/or use tax
  - Property tax
  - Clerk and recorder fees
  - Specific ownership tax.
- BoCC determined emergency with one-time costs.
- Fund balance will be used in the order of committed, assigned, and unassigned.

The General Fund unrestricted fund balance will be replenished using the following methods:

- Adjust the 5-Year Budget Forecast (5YBF) so spending is adjusted downward (or economic recovery predicted), and the desired levels of Unrestricted Fund Balance are replenished.
- Natural disaster use is replenished when anticipated reimbursement will





- be received from state/federal government.
- Fund balance will be replenished in the order of committed, assigned, and unassigned.

The General Fund unrestricted fund balance will be replenished using the following timeline:

- The amount that needs to be replenished will be adjusted in the 5YBF to be brought to the minimum required level over a maximum of five budget years.

Annually, after reviewing and updating all revenue estimates, the Budget Division will assess the impacts on the Financial Forecast. Based on these impacts, the Budget Officer will hold meetings with the Countywide elected officials and department directors to discuss revenue impacts and El Paso County's critical needs. During these meetings, objectives of the Strategic Plan are reviewed to ensure alignment with the Financial Forecast. Through an additional series of meetings, the Budget Officer will update the Financial Forecast to address changes brought forward. This revised Financial Forecast is then built into the PBB and presented to BoCC no later than October 15th. The compilation of the Financial Forecast consists of three phases: Initial Compilation, Strategy Phase, and BoCC Deliberations and Directions. For the complete Budget policy that incorporates Fund Balance policy, please see Appendix A.

### OTHER FINANCIAL POLICIES

On February 1, 2019, El Paso County established a Federal Grants Management Manual. The purpose was to ensure that The County follows federal guidelines to ensure compliance with the application, receipt, management, and closeout of all federal grants awarded to the County. While this grant manual is intended as a primary resource, it is not intended to replace or supersede any federal guidance on grant administration.

### SUMMARY OF CHANGES BETWEEN PRELIMINARY AND ADOPTED BUDGET

The 2024 Preliminary Balanced Budget (PBB) was presented to the Board of County Commissioners and the Public on October 3, 2023. The preliminary budget presented a total of \$439,049,570 in revenues and \$482,982,350 in expenditures. The 2024 Original Adopted Budget (OAB) was finalized on January 9, 2024, and the final revenues totaled \$446,257,250. The total increase in revenues from the PBB to the OAB was \$7,657,680 and this change from the preliminary budget was primarily due to changes in sales tax projections and projections in anticipated grants to be received. Expenditures from the PBB to the OAB increased by \$8,623,735 to total \$491,606,085.



### III. STRATEGIC PLAN



## STRATEGIC PLAN

# STRATEGIC PLAN FEATURES

Accountability through a dashboard of strategic performance indicators and measures

Flexible framework that adapts to community drivers

Primary filter for consistent decision making

Connects to annual budgets & performance plans

Available to offices of Countywide elected officials





## FRAMEWORK



### 3-5 YEAR FUNDAMENTALS

- Principles, Visions, Purpose, Values

### ANNUAL OBJECTIVES

- 3-5 vital objectives focus efforts in one-year cycles. Supporting committees ensure alignment with investments, technology, and staff performance.
  - Developed by the Strategic Planning Team.
  - Oversight through dedicated Objective Sponsors.
  - Detailed Objective Action Plans developed and monitored by Action Planning Teams.
  - Budget alignment directed by Investment Committee.
  - Technological support directed by Strategic Technology Committee.
  - Employee integration through Performance Management Committee.

### KEY RESULTS

- Performance indicators with starting values and target values that demonstrate progress towards achieving each objective.
  - The primary indicator of performance progress – how are we doing?
  - Objectively leverages data and analytics.
  - Public dashboard for residents to track how their tax investments are performing.



- Will show organizational successes and struggles.
- Compels ongoing attention to meet tangible targets.

#### ACTION PLANS

- Objective sponsors use action plans to detail specific projects and efforts to meet key results.

#### MONTHLY MONITORING

- County Administrator lead monthly strategy review meetings to ensure organizational focus and alignment.

#### DEPARTMENT PLANS

- Departments use the same framework to develop operations strategies. The framework is optionally available to Offices of Countywide Elected Officials.

### CORE PRINCIPLES

- **Low Taxes – Low Costs**

Our community prefers low taxes and limited government that focuses on providing essential and cost-effective public services.

- **Quality Public Services**

To consistently deliver high-quality services, we standardize, innovate, measure, remove waste, continually improve, collaborate, and tell our story.

- **Trust Through Transparency**

We build community trust by transparently publishing data and analytics on our finances, the condition of infrastructure, and our progress towards strategic objectives.





## STRATEGIC PLAN CONTINUED

### COUNTY VISION STATEMENT

El Paso County will be a trusted regional leader known for excellence in county service delivery.

### PURPOSE

We provide essential public services to the Pikes Peak region in support of our residents, businesses, and communities, enhancing the freedom for all to thrive.

### VALUES

#### 1. Service Focused

- We make a difference in our community by serving the residents of El Paso County.

#### 2. Accountable

- We are responsive to community needs. We are good stewards of County resources.

#### 3. Collaborative

- We foster a County government that works for all. We inspire employees to passionately give their best while leveraging community partnerships for the meaningful benefit of our residents.

#### 4. Trustworthy

- We listen to our community and act with honesty and respect in our actions with co-workers and those we serve. We adhere to laws, policies, procedures, and professional standards.

#### 5. Transparent

- We are open, honest, and respectful in our work and communication.





## STRATEGIC PLAN OBJECTIVES

### Objective - Infrastructure

- Assess the condition of roadway, stormwater, facility, fleet, and park assets and implement strategies to sustainably fund, manage, and improve public- owned infrastructure.

### Objective - Service Quality

- Improve the quality of County services with a qualified and engaged workforce dedicated to continuous improvement.

### Objective - Community Trust

- Increase community trust through improved communication and transparency.

### Objective - Health & Safety

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

## **OBJECTIVE 1: INFRASTRUCTURE**

ASSESS THE CONDITION OF ROADWAY, STORMWATER, FACILITY, FLEET, AND PARK ASSETS AND IMPLEMENT STRATEGIES TO SUSTAINABLY FUND, MANAGE, AND IMPROVE PUBLIC-OWNED INFRASTRUCTURE

1. Complete a comprehensive inventory and condition assessment of public infrastructure in each of the five major asset classes by December 2024.
2. Implement a lifecycle management strategy for each of the five major asset classes utilizing best practices and industry-standard management practices by December 2024.
3. Publish a public-facing asset scorecard that baselines and tracks the condition of the infrastructure in each of the five major asset classes.



## **OBJECTIVE 2: SERVICE QUALITY**

IMPROVE THE QUALITY OF COUNTY SERVICES WITH A QUALIFIED AND ENGAGED WORKFORCE DEDICATED TO CONTINUOUS IMPROVEMENT

1. Develop resident satisfaction metrics and implement strategies to improve the quality of public services through equipping and engaging employees.
2. Analyze attrition rates compared to peer agencies and implement strategies to improve employee retention metrics as compared to historic organizational and community trends.
3. Implement action plans to address critical issues identified by employees in the employee survey.

## **OBJECTIVE 3: COMMUNITY TRUST**

INCREASE COMMUNITY TRUST THROUGH IMPROVED COMMUNICATIONS AND TRANSPARENCY

1. Implement external and internal communication strategies by December 2023.
2. Develop data and analytics practice to inform decisions and publicly track progress towards the performance measures of each strategic objective by December 2023.
3. Evaluate resident satisfaction with their County experiences and develop strategies to continuously improve metrics.

## **GOAL 4: HEALTH & SAFETY**

DEVELOP PARTNERSHIPS TO SUPPORT COMMUNITY EFFORTS TO IMPROVE THE HEALTH AND SAFETY OF RESIDENTS

1. Build community coalitions across government, academia, and non-governmental organizations to develop strategies to lessen the occurrence and impact of community degrading social issues, including illicit drug use/death, suicide, housing affordability, and homelessness.
2. Develop a public dashboard and information campaign to illustrate the negative impacts of crucial health and safety issues in our community and the positive results of community coalitions.



#### IV. FINANCIAL SECTION



## 2024 COUNTYWIDE BUDGET SUMMARY

The Countywide Budget Summary provides information regarding revenues, expenditures, and fund balances for the Countywide 2024 Original Adopted Budget (all 10 funds combined). The table below summarizes the Countywide 2024 Original Adopted Budget. Compared to the 2023 Original Adopted Budget, revenues are budgeted at \$446,257,250 which is an increase of \$7,529,404 or 1.7%. Expenditures are budgeted to \$491,606,085 which is an increase of \$20,848,147 or 4.42%. We are projected to spend into the fund balance for 2024 to fund the Tabor refund and funding department critical needs.

	2024 COUNTYWIDE BUDGET SUMMARY						
	ALL FUNDS SUMMARY	2021 Actual	2022 Actual	2023 OAB	2024 OAB	Increase/ (Decrease)	Percent Change
REVENUES	UNRESTRICTED REVENUE						
	Sales & Use Tax	156,265,458	164,076,057	172,829,680	165,628,416	(7,201,264)	-4.6%
	Property Tax	59,824,423	61,818,525	74,448,486	81,736,955	7,288,469	10.6%
	Property Taxes-Tabor Refund	-		(30,679,406)	(31,355,123)	(871,828)	0.0%
	Specific Ownership Tax	8,242,254	7,994,714	7,620,442	8,001,464	381,022	5.1%
	Other Taxes	489,461	488,399	364,000	-	(364,000)	-104.3%
	Interest Revenue	-	5,225,157	-	6,500,000	6,500,000	0.0%
	Fees & Charges for Services	1,896,270	1,711,371	1,434,500	1,329,500	(105,000)	-7.3%
	Assessor Fees	7,432	8,922	9,500	6,300	(3,200)	-49.2%
	Clerk & Recorder Fees	15,759,079	12,514,426	14,300,000	15,530,000	1,680,000	12.3%
	Coroner	807,435	594,522	501,500	600,000	98,500	14.4%
	Planning & Community Development	2,568,390	2,283,176	1,650,250	1,485,250	(165,000)	-8.1%
	Sheriff Fees	2,135,429	2,085,832	1,598,000	2,030,000	432,000	32.6%
	Surveyor Fees	-	-	2,500	2,500	-	0%
	Treasurer Fees	4,988,652	5,285,487	5,000,000	5,350,000	350,000	7.0%
	Public Trustee Fees	674,106	148,523	400,000	-	(400,000)	-200.0%
	Parks & Recreation Fees	273,629	306,979	245,000	245,000	-	0.0%
	Parking Structure Fees	237,472	245,517	275,000	275,000	-	0.0%
	Rent Collections - Outside	2,500	2,500	-	-	-	0.0%
	Intergovernmental	3,899,750	2,452,229	4,047,900	4,202,900	155,000	8.3%
	Miscellaneous Revenue	2,197,524	579,790	1,805,000	662,000	(1,143,000)	-87.6%
	Total Unrestricted Revenue	\$260,269,263	\$268,163,118	\$255,852,352	\$262,034,051	\$6,631,699	2.6%
	RESTRICTED REVENUE						
	Grant/Intergovernmental	153,336,591	152,605,391	89,631,259	92,417,958	2,786,699	1.6%
	Public Safety Sales & Use Tax	35,979,035	37,739,148	39,083,775	38,093,896	(989,879)	-2.8%
	Aviation Sales Tax	-	576,518	350,000	364,000	14,000	104.0%
	Restricted Revenue	28,357,733	6,704,310	5,829,800	3,279,000	(2,550,800)	-44.0%
	Property Taxes-Pass thru BPPT	1,020,138	1,212,360	1,325,152	1,682,150	356,998	27.3%
	Highway User Tax	13,061,418	13,652,563	14,431,124	14,592,770	161,646	1.2%
	Employer Paid Benefits	12,869,208	13,808,992	9,275,656	10,333,451	1,057,795	9.8%
	Internal County Direct Bills	20,864,250	19,963,378	22,948,728	23,459,974	511,246	2.6%
	Total Restricted Revenue	265,488,372	246,262,660	182,875,494	184,223,199	1,347,705	0.5%
	TOTAL	\$525,757,635	\$514,425,778	\$438,727,846	\$446,257,250	\$7,979,404	1.6%
EXPENDITURES	EXPENDITURES						
	Personnel	126,865,751	139,197,205	183,296,857	202,139,748	18,842,891	13.5%
	Operating	62,391,174	71,509,900	98,110,874	98,236,872	25,998	0.03%
	Capital	7,668,285	8,209,328	7,413,825	7,298,917	(114,908)	-1.8%
	Total Unrestricted Expenditures	\$196,925,211	\$218,916,435	\$288,821,556	\$307,575,537	\$19,203,982	7.5%
	Restricted Personnel	111,870,753	121,812,745	103,821,460	110,520,287	6,698,827	5.5%
	Restricted Operating	107,526,245	121,465,434	74,662,527	70,175,050	(4,487,477)	-3.7%
	Restricted Capital	5,962,253	5,285,300	3,902,394	3,335,211	(567,183)	-10.7%
	Total Restricted Expenditures	\$225,359,251	\$248,563,479	\$182,386,381	\$184,030,548	\$1,644,167	0.7%
	TOTAL	\$422,284,462	\$467,279,914	\$471,207,937	\$491,606,085	\$3,728,023	0.8%
	NET EXCESS/(DEFICIENCY) OF FUNDS	\$103,473,173	\$46,945,864	\$(32,480,090)	\$(44,898,834)	\$4,251,381	13.1%



## 2024 ORIGINAL ADOPTED BUDGET AT A GLANCE

	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
<b>UNRESTRICTED REVENUE</b>											
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 Svcs	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 Rev, Misc	510,000	67,000				85,000					662,000
<b>Unrestricted Revenue</b>	<b>174,229,532</b>	<b>23,324,465</b>	<b>0</b>	<b>24,245,478</b>	<b>9,574,721</b>	<b>30,659,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>262,034,051</b>
<b>RESTRICTED REVENUE</b>											
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
<b>Restricted Revenue</b>	<b>58,073,843</b>	<b>15,342,770</b>	<b>1,682,150</b>	<b>71,232,977</b>	<b>2,126,829</b>	<b>32,469,105</b>	<b>1,452,525</b>	<b>358,000</b>	<b>1,410,000</b>	<b>75,000</b>	<b>184,223,199</b>
	<b>232,303,375</b>	<b>38,667,235</b>	<b>1,682,150</b>	<b>95,478,455</b>	<b>11,701,550</b>	<b>63,128,960</b>	<b>1,452,525</b>	<b>358,000</b>	<b>1,410,000</b>	<b>75,000</b>	<b>446,257,250</b>
<b>Expenditures</b>											
Personnel	156,363,256	8,782,603		16,588,368		20,307,434					202,041,661
Operating	54,072,625	14,511,429		7,657,110	9,574,721	12,694,568					98,510,453
Capital	4,942,840	2,080,583									7,023,423
<b>Unrestricted Expenditures</b>	<b>215,378,721</b>	<b>25,374,615</b>	<b>0</b>	<b>24,245,478</b>	<b>9,574,721</b>	<b>33,002,002</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>307,575,537</b>
Restricted Personnel	34,625,416	5,310,404		48,736,463		19,979,521	1,325,902		542,581		110,520,287
Restricted Operating	21,178,590	8,774,341	1,682,150	22,496,514	2,126,829	12,489,584	126,623	358,000	867,419	75,000	70,175,050
Restricted Capital	2,077,186	1,258,025									3,335,211
Restricted Transfers Out											0
<b>Restricted Expenditures</b>	<b>57,881,192</b>	<b>15,342,770</b>	<b>1,682,150</b>	<b>71,232,977</b>	<b>2,126,829</b>	<b>32,469,105</b>	<b>1,452,525</b>	<b>358,000</b>	<b>1,410,000</b>	<b>75,000</b>	<b>184,030,548</b>
	<b>273,259,913</b>	<b>40,717,385</b>	<b>1,682,150</b>	<b>95,478,455</b>	<b>11,701,550</b>	<b>65,471,107</b>	<b>1,452,525</b>	<b>358,000</b>	<b>1,410,000</b>	<b>75,000</b>	<b>491,606,085</b>



## DEPARTMENT TO FUND RELATIONSHIP MATRIX

### TOTAL OF DEPARTMENTS IN EACH FUND

Department/Elected Office	General Fund	Road & Bridge	Road & Bridge Escrow	Dept. of Human Services	Community Investment	Self-Insurance	Conservation Trust	Schools' Trust	Household Hazardous Waste	Local Improvement District	Total
Assessor	X										1
Clerk & Recorder	X										1
Coroner	X										1
County Attorney	X										1
District Attorney	X										1
Sheriff's Office	X										1
Sheriff's Office/Security	X										1
Public Safety Sales & Use Tax	X										1
Aviation Sales Tax	X										1
Surveyor	X										1
Treasurer	X										1
Administrative Services	X										1
Board of County Commissioners	X										1
Emergency Management	X										1
Hazmat/ESA	X										1
Financial Services/Budget & Finance	X				X	X		X			4
Health Department Support	X										1
Digital, Strategy & Technology	X										1
Public Information Office	X										1
Facilities Strategic Infrastructure Mgmt	X										1
Community Services Department - Parks	X										1
CSU Administration	X										1
Environmental Services	X										1
Conservation Trust							X				1
Household Hazardous Waste									X		1
Justice Services/Community Outreach	X										1
Veteran Services	X										1
Economic Development	X										1
Government Affairs	X										1
Planning & Community Development	X										1
Human Resource/Risk Mgmt	X										1
Pikes Peak Workforce Center	X										1
Retirement	X										1
Department of Public Works	X	X	X								3
Department of Human Services				X							1
Local Improvement District - Falcon Vista										X	1
<b>Total in Fund Type</b>	<b>31</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>41</b>





## 2024 REVENUES TO DEPARTMENT FUND RELATIONSHIP

Department/Elected Office	General Fund	Road & Bridge	Road & Bridge Escrow	Dept. of Human Services	Community Investment	Self-Insurance	Conservation Trust	Schools' Trust	Household Hazardous Waste	Local Improvement District	Total
Assessor	6,300										6,300
Clerk & Recorder	15,730,000										15,730,000
Coroner	603,500										603,500
District Attorney	1,008,594										1,008,594
Sheriff's Office	4,625,000										4,625,000
Public Safety Sales & Use Tax	38,093,896										38,093,896
Aviation Sales Tax	364,000										364,000
Surveyor	12,220										12,220
Treasurer	5,350,000										5,350,000
Public Trustee	406,956										406,956
Administrative Services	150,017,862				11,701,550	63,128,960		358,000			225,206,372
Digital, Strategy & Technology	6,000										6,000
Facilities Strategic Mgmt	275,000										275,000
Community Services – Parks	929,000										929,000
Conservation Trust							1,452,525				1,452,525
Household Hazardous Waste									1,410,000		1,410,000
Justice Services	45,000										45,000
Veteran Services	29,400										29,400
Planning & Community Development	1,485,250										1,485,250
Economic Development	4,834,731										4,834,731
Pikes Peak Workforce	8,480,666										8,480,666
Department of Public Works		38,667,235	1,682,150								40,349,385
Department of Human Services				95,478,455							95,478,455
Local Improvement District - Falcon Vista										75,000	75,000
<b>Total Expenditures Department/Elected Office in Fund Type</b>	<b>232,303,375</b>	<b>38,667,235</b>	<b>1,682,150</b>	<b>95,478,455</b>	<b>11,701,550</b>	<b>63,128,960</b>	<b>1,452,525</b>	<b>358,000</b>	<b>1,410,000</b>	<b>75,000</b>	<b>\$ 446,257,250</b>

**2024 EXPENDITURES TO DEPARTMENT FUND RELATIONSHIP**

Department/Elected Office	General Fund	Road & Bridge	Road & Bridge Escrow	Dept. of Human Services	Community Investment	Self-Insurance	Conservation Trust	Schools' Trust	Household Hazardous Waste	Local Improvement District	Total
Assessor	4,880,280										4,880,280
Clerk & Recorder	13,865,964										13,865,964
Coroner	4,537,682										4,537,682
County Attorney	1,837,860										1,837,860
District Attorney	22,732,373										22,732,373
Sheriff's Office	66,269,972										66,269,972
Sheriff's Office/Security	3,381,064										3,381,064
Public Safety Sales & Use Tax	37,958,876										37,958,876
Aviation Sales Tax	364,000										364,000
Surveyor	12,220										12,220
Treasurer	1,603,442										1,603,442
Public Trustee	406,956										406,956
Administrative Services	1,782,369										1,782,369
Board of County Commissioners	1,407,116										1,407,116
Emergency Management	847,785										847,785
Hazmat/ESA	421,628										421,628
Financial Services/Budget	7,358,447				11,701,550	65,471,107		358,000			84,889,104
Health Department Support	6,639,673										6,639,673
Digital, Strategy & Technology	21,008,091										21,008,091
Public Information Office	411,318										411,318
Facilities Strategic Infrastructure	12,654,377										12,654,377
Community Services - Parks	4,953,956										4,953,956
CSU Administration	304,114										304,114
Environmental Services	376,880										376,880
Conservation Trust							1,452,525				1,452,525
Household Hazardous Waste									1,410,000		1,410,000
Justice Services/Community Outreach	1,245,744										1,245,744
Veteran Services	1,041,940										1,041,940
Economic Development	5,167,322										5,167,322
Government Affairs	861,669										861,669
Planning & Community Development	2,694,449										2,694,449
Human Resource/Risk Mgmt	3,618,227										3,618,227
Pikes Peak Workforce Center	8,480,666										8,480,666
Retirement	16,199,310										16,199,310
Department of Public Works	17,934,143	40,717,385	1,682,150								60,333,678
Department of Human Services				95,478,455							95,478,455
Local Improvement District - Falcon Vista										75,000	75,000
<b>Total Expenditures Department/Elected Office in Fund Type</b>	<b>273,259,913</b>	<b>40,717,385</b>	<b>1,682,150</b>	<b>95,478,455</b>	<b>11,701,550</b>	<b>65,471,107</b>	<b>1,452,525</b>	<b>358,000</b>	<b>1,410,000</b>	<b>75,000</b>	<b>491,606,085</b>



## FUND BALANCE ESTIMATES

	January 1, 2024		2024		2024		December 31, 2024		
	Estimated		Original		Original		Estimated		Estimated
	Beginning	+	Adopted Budget	-	Adopted Budget	=	Available		Available
	<u>Fund Balance</u>		<u>Revenues</u>		<u>Expenditures</u>		<u>Fund Balance</u>		<u>Restricted Fund Balance</u>
General Fund -Net-UR	\$55,497,925		\$205,780,766		(\$215,828,721)		\$45,899,971		\$44,838,937
Legally Required 3% TABOR Reserve	10,038,537		\$0		\$0		10,038,537		10,038,537
BoCC Emergency Reserve	7,330,000		\$0		\$0		7,330,000		7,330,000
2022 Tabor Overage	31,551,234		(31,551,234)		\$0		\$0		\$0
2023 Est Tabor Overage	6,186,225		\$0		\$0		6,186,225		6,186,225
General Fund -RES	30,208,223		58,073,843		(57,881,192)		30,400,874		30,400,874
<b>Total General Fund</b>	<b>\$140,812,144</b>		<b>\$232,303,375</b>		<b>(\$273,709,913)</b>		<b>\$99,855,607</b>		<b>\$98,794,573</b>
<b>Partially Restricted Funds</b>									
Road & Bridge	\$4,624,482		\$38,667,235		(\$40,717,385)		\$2,574,332		\$2,574,332
Department of Human Services	\$3,844,654		\$95,478,455		(\$95,478,455)		\$3,844,654		\$3,844,654
Capital Improvement	\$2,176,352		\$11,701,550		(\$11,701,550)		\$2,176,352		\$2,176,352
Self-Insurance	\$9,455,539		\$63,128,960		(\$65,471,107)		\$7,113,392		\$7,113,392
<b>Restricted Funds</b>									
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		\$1,476,403
School's Trust	\$334,285		\$358,000		(\$358,000)		\$334,285		\$334,285
Household Hazardous Waste Management	\$1,294,097		\$1,410,000		(\$1,410,000)		\$1,294,097		\$1,294,097
Local Improvement Districts-Falcon Vista	\$45,143		\$75,000		(\$75,000)		\$45,143		\$45,143
<b>Total</b>	<b>\$164,063,099</b>		<b>\$446,257,250</b>		<b>(\$492,056,085)</b>		<b>\$118,714,265</b>		<b>\$117,653,231</b>



## 2024 COUNTYWIDE REVENUE SUMMARY

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The revenues for El Paso County primarily consist of:



The proportion of these revenues varies by fund. For example, Sales Taxes are distributed to the General Fund, Road & Bridge Fund, Self-Insurance Fund, Community Investment (Capital) Fund and the Human Services Fund; Property Taxes accrue to the General Fund and the Road and Bridge Fund. The Road and Bridge Fund receives significant state-allocated intergovernmental revenue in the form of Highway Users Tax Funds (HUTF).

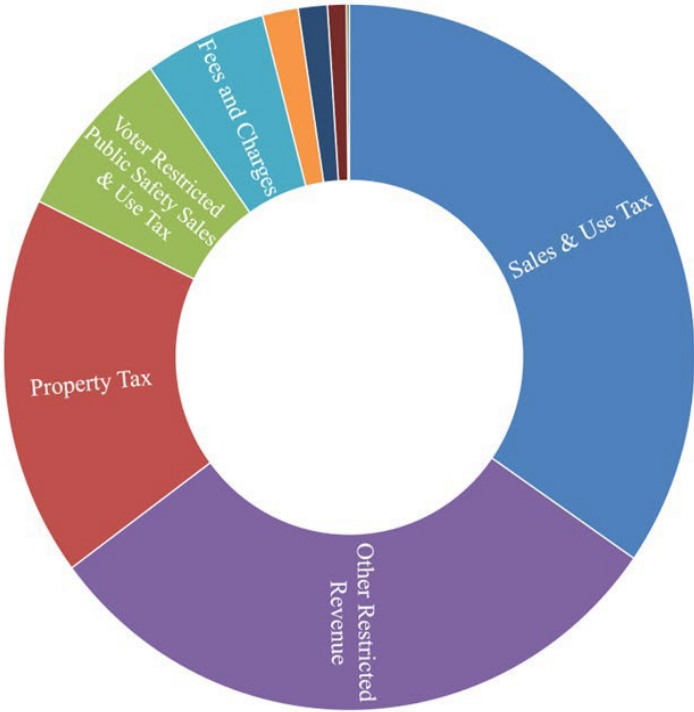
Additionally, the Human Services Fund receives intergovernmental revenue from the State and Federal governments for welfare payments. The Solid Waste Management Fund receives most of its revenue from Charges for Services.

Due to the limitations of Article X, Section 20 of the Colorado Constitution, El Paso County is estimating revenues more conservatively. The calculations required by Article X, Section 20, in reference to "revenue limits" imply the revenue received by a district is the most important factor. Certainly, the requirement to refund any revenue received over the "limit" is a major consideration. Revenues must be estimated as closely as possible to their expected values.

The major sources of revenue, Property and Sales Taxes, are discussed in detail in this section. Each individual fund section contains a separate analysis of revenues, which should be carefully examined for the sources of its revenues.



2024 ORIGINAL ADOPTED BUDGET REVENUE BY MAJOR CATEGORY \$446,257,250



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%
Intergovernmental	\$6,500,000	1.46%
Miscellaneous Revenue	\$4,202,900	0.94%
Other Taxes/Payment in Lieu of Taxes	\$662,000	0.15%
Refund of Tabor Overage	-\$31,551,234	-7.07%
	\$446,257,250	100.00%



## ALLOCATIONS 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	<b>Net General Fund</b>	<b>89,233,362</b>	<b>0</b>	<b>79,230,954</b>	<b>(31,551,234)</b>	<b>0</b>	<b>6,500,000</b>	<b>26,103,550</b>	<b>4,202,900</b>	<b>510,000</b>	<b>0</b>	<b>174,229,532</b>
	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	<b>GF -Grants/Restricted</b>	<b>0</b>	<b>38,457,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,615,947</b>	<b>58,073,843</b>
1	<b>Total General Fund</b>	<b>89,233,362</b>	<b>38,457,896</b>	<b>79,230,954</b>	<b>(31,551,234)</b>	<b>0</b>	<b>6,500,000</b>	<b>26,103,550</b>	<b>4,202,900</b>	<b>510,000</b>	<b>19,615,947</b>	<b>232,303,375</b>
<b>Partially Restricted Funds</b>												
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
<b>Restricted Funds</b>												
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
		<b>165,628,416</b>	<b>38,457,896</b>	<b>83,419,105</b>	<b>(31,551,234)</b>	<b>8,001,464</b>	<b>6,500,000</b>	<b>26,853,550</b>	<b>4,202,900</b>	<b>662,000</b>	<b>144,083,153</b>	<b>446,257,250</b>





## STATE OF COLORADO PROPERTY TAX REVENUE LIMITATIONS

### Constitutional

In November 1992, the people of the State of Colorado passed an amendment to the State's Constitution (Article X, Section 20) known as the Taxpayer's Bill of Rights (TABOR), which was effective December 31, 1992. TABOR's intended purpose was to reasonably restrain most of the growth of government by imposing spending and revenue limits on the state and any local government, excluding enterprises. Provisions of TABOR require, among other things, that:

- Each district shall reserve for use in declared emergencies 3% or more of its fiscal year spending (as defined by TABOR) excluding bonded debt service.
- If revenue from sources not excluded from fiscal year spending exceeds the limits prescribed by TABOR in dollars for that fiscal year, the excess shall be refunded in the next fiscal year unless voters approve a revenue change as an offset.
- Revenue collected, kept, or spent illegally for the last four full fiscal years before an individual or class action enforcement suit is filed shall be refunded with 10% annual simple interest from the initial conduct.
- With minor exceptions, advance voter approval is required for any new tax, tax rate increase, or mill levy above that for the prior year or creation of any multiple fiscal years direct or indirect district debt or other financial obligation without certain cash reserve amounts.

The County believes it complies with the provisions of TABOR. However, many of its provisions will most likely be interpreted by the judicial system and those interpretations could differ from those of the County.

### Legislative – 5.5% Property Tax Revenue Limit

This is a limitation on the property tax line item in each local government budget in Colorado. It is called the "Annual Levy Law" [29-1-301, C.R.S.], and requires that levies be lowered to prevent levying more revenue than a:

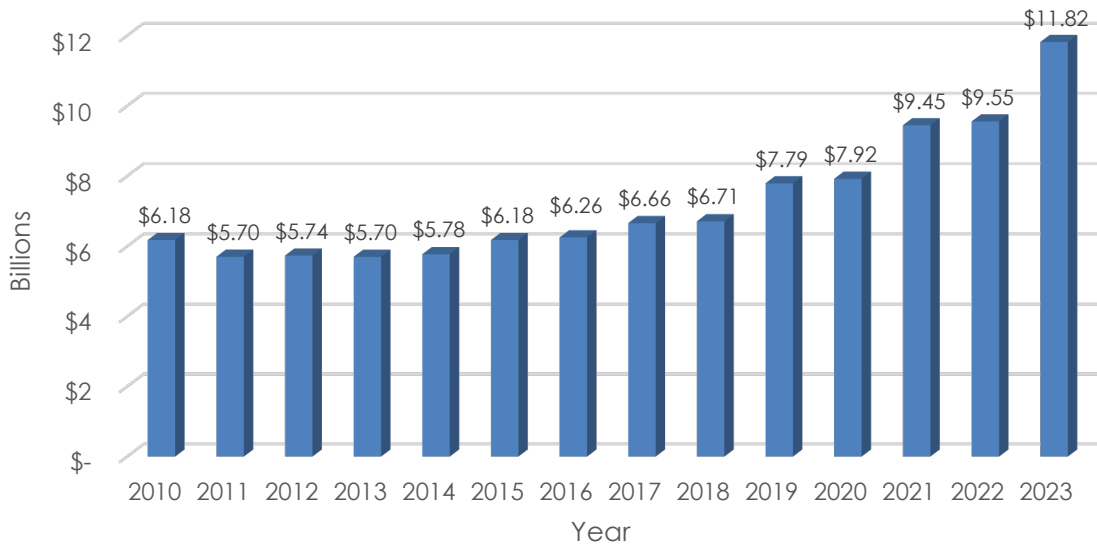
- 5.5% increase from the prior year, and
- An additional amount for new construction, annexation/inclusions, and other new property.

This limitation on levy and revenue reflects the pre-TABOR property tax system, in which levies could be raised in any year to assure property tax as a regular source of revenue. Circumstances can occur in which the 5.5% revenue limit can force a reduction in the mill levy over the previous year to avoid collecting excess revenue. Under the structure of TABOR, this excess revenue could be collected but would have to be refunded to the extent that actual receipts exceeded the limit. This statute is more restrictive and does not allow for the collection of this revenue. Under most other circumstances, the Constitutional limits imposed by TABOR restrict the ability of all taxing districts to raise taxes without a vote of the people.

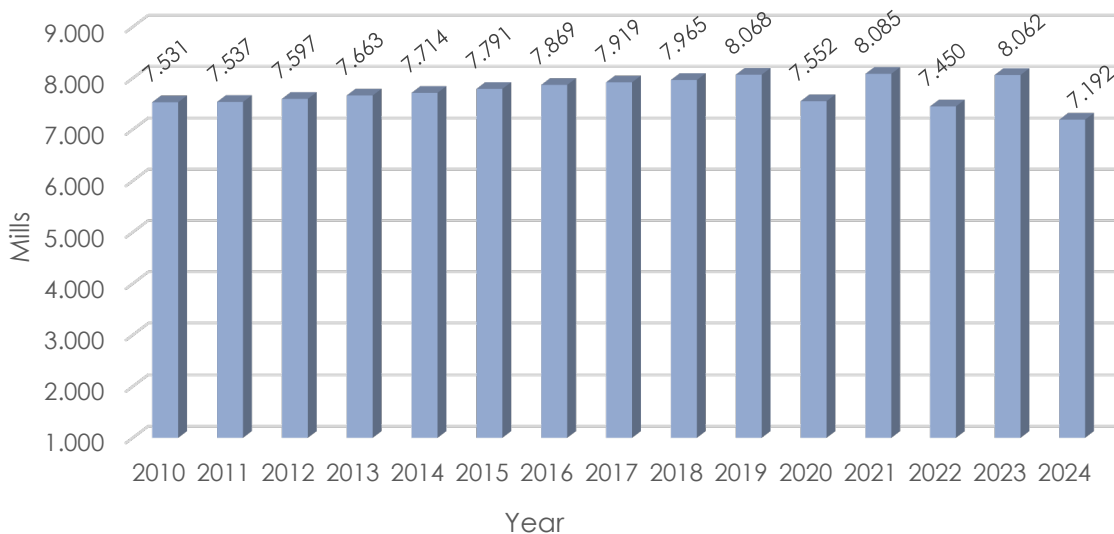


In 2016, El Paso County collected \$14,548,000 in excess revenue which resulted in the County proposing a ballot measure to the citizens on November 7, 2017. In 2018, El Paso County collected \$4,025,078 in excess revenue, which resulted in the County refunding the total in 2020 to residents that have paid property taxes. In 2019, El Paso County collected \$3,113,796 in excess revenue, which resulted in the County refunding the total in 2021 to homeowners and businesses that have paid property taxes. In 2020, El Paso County collected \$7,118,793 in excess revenue, which resulted in the County refunding the total in 2022 to residents that have paid property taxes. In 2021, El Paso County collected \$30,679,406 in excess revenue, which results in the County refunding the total in 2023 to residents that have paid property taxes. In 2022, El Paso County collected \$31,551,234 in excess revenue, which results in the County refunding the total in 2024 to residents that have paid residential property taxes. With increased revenues in 2023 and TABOR limitations there will be an expected refund, the total amount will be determined in early 2024.

### County Assessed Value



### Mill Levy





## HISTORY OF THE MILL LEVY

2009	The Board of County Commissioners maintained the mill levy rate of 7.514 from 2008 then added 0.069 mills due to abatements of \$451,029 during the year to achieve a mill levy of 7.583. The assessed value increased to \$5,922,593,250 to generate revenue of approximately \$44,911,025.
2010	The Board of County Commissioners allocated a mill levy of 7.467 mills plus 0.064 mills due to abatements during the year of \$434,805 for a total of 7.531 mills. The assessed value increased to \$6,173,010,190 to generate revenue of approximately \$46,488,940.
2011	The Board of County Commissioners maintained the mill levy rate of 7.467 from 2010 then added 0.070 mills due to abatements in the amount of \$473,833 for a total of 7.537 mills. The assessed value slightly increased to \$6,180,356,150 to generate revenue of approximately \$46,581,344.
2012	The Board of County Commissioners maintained the mill levy rate of 7.537 mills in 2012. Due to abatements during 2012 in the amount of \$379,512, 0.060 mills were added bringing the 2012 mill levy to 7.597. With a reduction in the assessed of \$477,050,810, for a total of \$5,703,305,340, a total of approximately \$43,328,011 in revenue was generated.
2013	The Board of County Commissioners maintained the mill levy rate of 7.597 then added 0.066 mills due to abatements during the year in the amount of \$381,352 for a total of 7.663 mills. The assessed value rose slightly to \$5,736,061,360 to generate revenue of approximately \$43,955,438.
2014	The Board of County Commissioners maintained the mill levy rate from 2013 of 7.663. Due to abatements in the amount of \$293,158, 0.051 mills were added during the year, bringing the total mill levy rate to 7.714. With a slight reduction in the assessed value, at a total of \$5,701,116,050, revenue of approximately \$43,978,409 was generated.
2015	The Board of County Commissioners maintained the mill levy rate of 7.714 then added 0.077 mills due to abatements of \$444,416 during the year, creating a total of 7.791 mills. The assessed value rose to \$5,775,691,780 generating revenue of approximately \$44,998,415.
2016	The Board of County Commissioners maintained the mill levy rate of 7.791 from 2015 then added 0.078 due to abatements of \$481,974 during the year to achieve a mill levy of 7.869. With an increase in the assessed value of 6,174,735,159, at a total valuation of \$6,180,510,850, approximately \$48,563,323 was generated.
2017	The Board of County Commissioners maintained the mill levy rate of 7.869 and added 0.050 mills due to abatements in the amount of \$315,662 for a total mill levy of 7.919. The assessed value increased to \$6,255,235,710 and generated revenue of approximately \$49,537,933.
2018	The Board of County Commissioners maintained the mill levy rate of 7.919 and added 0.046 mills due to abatements in the amount of \$308,204 for a total mill levy of 7.965. The assessed value increased to \$6,661,996,580 and generated revenue of approximately \$53,062,803.



2019	The Board of County Commissioners maintained the mill levy rate of 7.965 and added 0.103 mills due to abatements in the amount of \$701,712 for a total mill levy of 8.068. The assessed value increased to \$6,713,638,415 and generated revenue of approximately \$54,165,635.
2020	The Board of County Commissioners maintained the mill levy rate of 8.068 and added 0.093 mills due to abatements in the amount of \$737,809, less a temporary mill levy reduction of 0.609 mills for a total mill levy of 7.552. In addition, El Paso County is refunding 2018 revenues in excess of the 2018 TABOR limit of \$4,025,078 through a temporary mill levy credit of 0.517 mills, for a total mill levy of 7.035 mills. The assessed value increased to \$7,794,418,898 and generated revenue of approximately \$54,838,373.
2021	The Board of County Commissioners maintained the mill levy rate of 8.161 and added 0.065 mills due to abatements in the amount of \$516,981, less a temporary mill levy reduction of 0.141 mills for a total mill levy of 8.085. In addition, El Paso County is refunding 2019 revenues in excess of the 2019 TABOR limit of \$3,113,796 through a temporary mill levy credit of 0.393 mills, for a total mill levy of 7.692 mills. The assessed value increased to \$7,923,221,917 and generated revenue of approximately \$60,945,423.
2022	The Board of County Commissioners maintained the mill levy rate of 8.226 and added 0.065 mills due to abatements in the amount of \$624,997, less a temporary mill levy reduction of 0.841 mills for a total mill levy of 7.450. In addition, El Paso County is refunding 2020 revenues in excess of the 2020 TABOR limit of \$7,118,793 through a temporary mill levy credit of 0.754 mills, for a total mill levy of 6.696 mills. The assessed value increased to \$9,447,145,464 and generated revenue of approximately \$70,384,772.
2023	The Board of County Commissioners maintained the mill levy rate of 8.291 and added 0.0169 mills due to abatements in the amount of \$1,616,803, less a temporary mill levy reduction of 0.399 mills for a total mill levy of 8.062. In addition, El Paso County is refunding 2021 revenues in excess of the 2021 TABOR limit of \$30,679,406 through a temporary mill levy credit of 3.253 mills, for a total mill levy of 4.809 mills. The assessed value increased to \$9,554,060,880 and generated revenue of approximately \$72,553,756.
2024	The Board of County Commissioners maintained the mill levy rate of 8.460 mills and added 0.149 mills due to abatements in the amount of \$1,761,118, less a temporary mill levy reduction of 1.417 mills for a total mill levy of 7.192 mills. The assessed value increased to \$11,816,921,500 and generated revenue of approximately \$79,541,646.



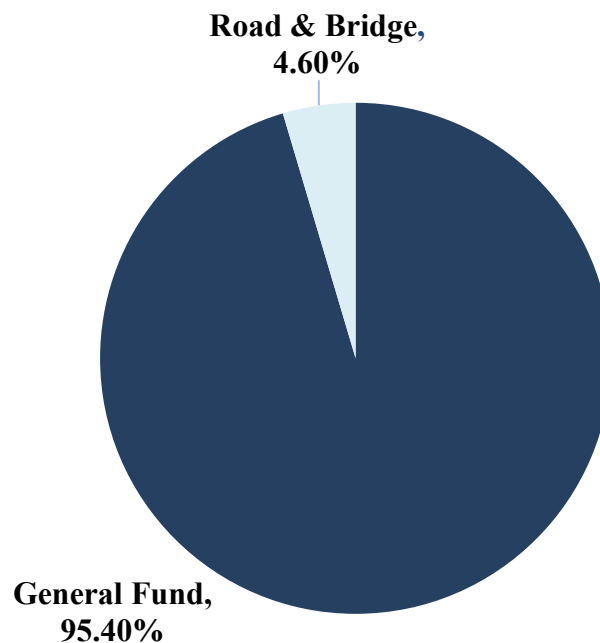


**Mill Levy Distribution for the 2024 Budget  
As approved in the January 2024  
Mill Levy Resolution**

<b>FUND</b>	<b>MILL LEVY</b>	<b>MILL LEVY WITH ABATEMENTS</b>	<b>REAL PROPERTY ASSESSED VALUATION</b>	<b>PROPERTY TAX</b>	<b>SPECIFIC OWNERSHIP</b>
General	6.862	7.011	\$11,650,588,284	\$79,541,646	
Road & Bridge	0.330	0.330	\$11,650,588,284	\$3,825,471	\$8,001,464
<b>Total Mill Levy</b>	<b>7.192</b>	<b>7.341</b>		<b>\$83,367,117</b>	<b>\$8,001,464</b>
Cities/Towns share of Business Personal Property Tax				<u>\$2,952,425</u>	
Total Budgeted Tax Revenue				<u>\$80,414,692</u>	

General Fund                    95.40%  
Road & Bridge                 4.60%

Mill Levy Distribution







## Example of how a citizen's property tax is calculated in EPC.

**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.

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



Based on the calculation above, this 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.





## SALES AND USE TAX REVENUE

A one-percent County sales tax was approved by the voters of El Paso County in November 1987 for implementation in 1988. Generally, the sales tax applies to any sale of tangible personal property made within the County that is not a wholesale sale. The County sales tax follows the same guidelines as the State of Colorado sales tax and is administered by the State.

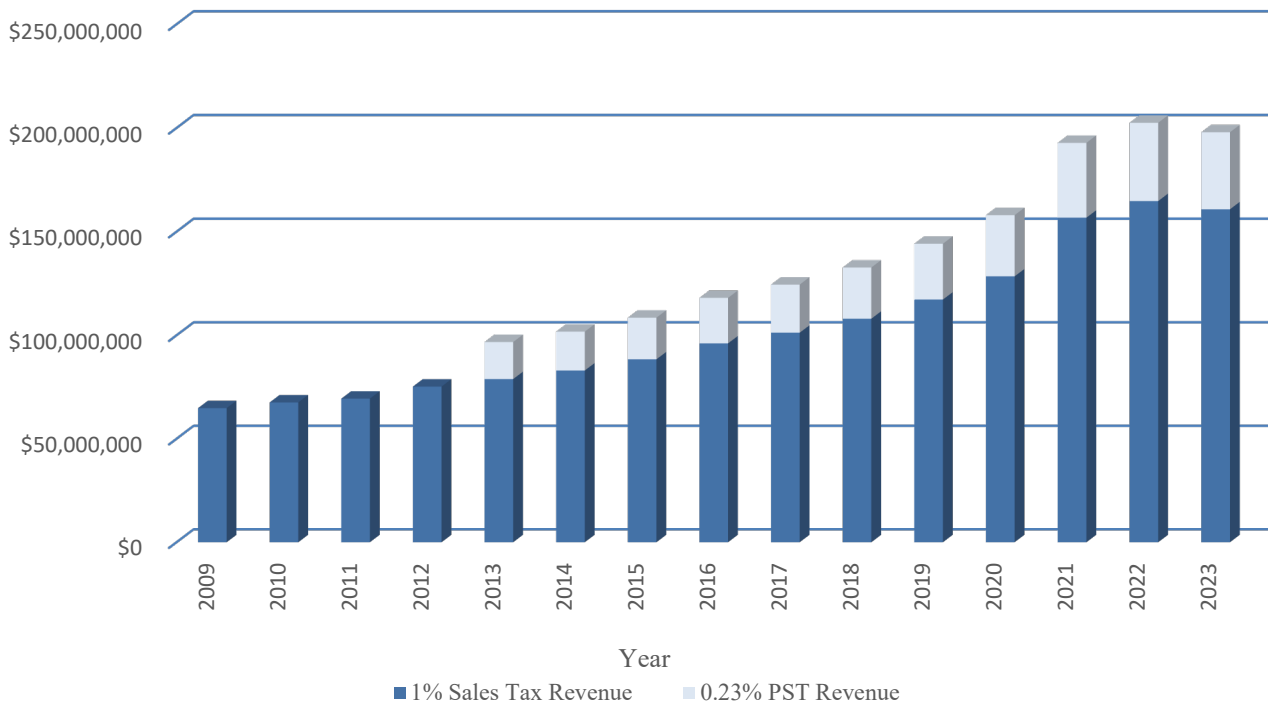
In November 2012, a 0.23% Public Safety Tax (PST) was approved by the voters. This sales tax was implemented in 2013 to address critical and emergent needs of the El Paso County Sheriff's Office and had a sunset date of January 1, 2021. In November of 2018, the voters renewed the 0.23% PST one year early, for a new sunset date of January 1, 2029.

Year	Source	Budget	1% Sales Tax Revenue	Variance from Budget	% Change	Budget	0.23% PST Revenue	Variance from Budget	% Change
2009	Audited Revenue	\$67,722,505	\$64,801,587	(\$2,920,918)	-4.58%				
2010	Audited Revenue	\$63,175,655	\$67,563,306	\$4,387,651	4.26%				
2011	Audited Revenue	\$66,998,519	\$69,391,335	\$2,392,816	2.71%				
2012	Audited Revenue	\$70,940,204	\$75,207,078	\$4,266,874	8.38%				
2013	Audited Revenue	\$76,338,428	\$78,839,995	\$2,501,567	4.83%	\$17,872,000	\$17,898,721	\$26,721	
2014	Audited Revenue	\$81,468,510	\$82,987,857	\$1,519,347	5.26%	\$18,340,875	\$18,772,586	\$431,711	4.88%
2015	Audited Revenue	\$86,074,193	\$88,399,212	\$2,325,019	6.52%	\$19,524,630	\$20,108,751	\$584,121	7.12%
2016	Audited Revenue	\$91,598,360	\$96,091,378	\$4,493,018	8.70%	\$20,795,609	\$21,983,927	\$1,188,318	9.33%
2017	Audited Revenue	\$97,120,392	\$101,253,727	\$4,133,335	5.37%	\$22,117,113	\$23,233,265	\$1,116,152	5.68%
2018	Audited Revenue	\$105,534,883	\$107,998,595	\$2,463,712	6.66%	\$24,581,328	\$24,721,021	\$139,693	6.40%
2019	Audited Revenue	\$111,521,649	\$117,286,276	\$5,764,627	8.60%	\$25,741,801	\$26,912,138	\$1,170,337	8.86%
2020	Audited Revenue	\$118,574,196	\$128,477,290	\$9,903,094	9.54%	\$27,158,724	\$29,499,410	\$2,340,686	9.61%
2021	Audited Revenue	\$128,936,234	\$156,766,422	\$27,830,188	22.02%	\$29,565,229	\$36,055,858	\$6,490,629	22.23%
2022	Projected Revenue	\$154,986,979	\$164,771,911	\$9,784,932	5.11%	\$35,453,352	\$37,739,147	\$2,285,795	4.67%
2023	Revenue	\$172,829,680	\$160,804,288	(\$12,025,392)	-2.41%	\$39,083,775	\$37,136,313	(\$1,947,462)	-1.60%
		<b>Average Year Growth</b>			<b>6.07%</b>				<b>7.72%</b>

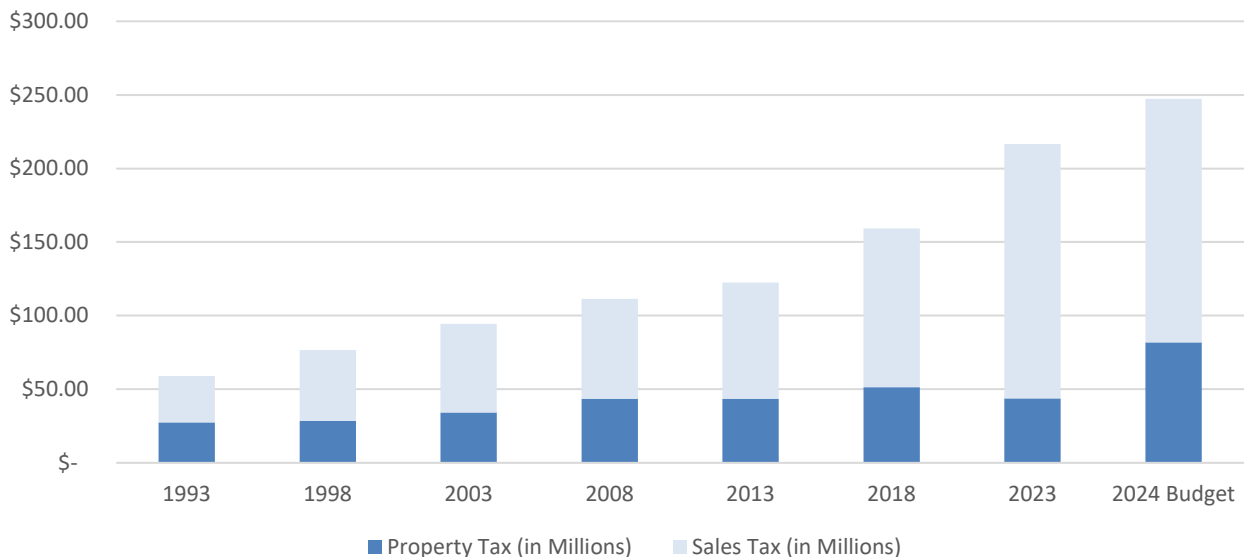
The average growth per year of the 1% sales tax is 6.07%. However, any future growth of sales tax revenue will depend on the local economy's growth.



## County Sales Tax



In 1987 for budget year 1988, the citizens approved 1% sales and use tax. At the same time, the BoCC reduced the mill levy from 25.745 to 11.000 mills as an offset to the new sales tax. In 1993 the ratio between property tax and sales tax was 53% to 47% respectively. In 2023, the ratio of property tax to sales tax was 20% to 80% which made the County more dependent on sales tax and the economic conditions that follow sales tax. In 2024 the ratio of property tax to sales tax is now 38% to 67% which still makes the County more dependent on sales tax and economic conditions that affect how people spend within the County.



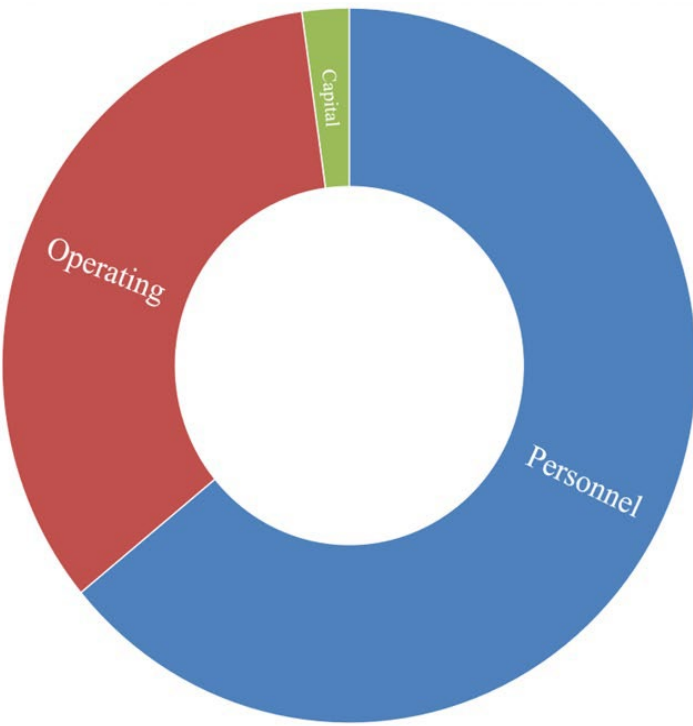


2024 COUNTYWIDE EXPENDITURES SUMMARY

The 2024 Original Adopted Budget Countywide expenditures for all funds total \$491,606,085. This represents an increase of \$20,398,148 or 4.3% compared to the 2023 Original Adopted Budget of \$471,207,937. A significant reason for this increase is due to Countywide compensation adjustments to personnel, 14 new FTEs, and critical needs. Critical needs include investments in Road Infrastructure, Parks Capital Projects, a Labor X-Ray Scanner for Coroner, Unfunded Mandate Challenges, Pay Adjustments, and Contracting for Parks Operations. Other critical needs include increased Support for the Humane Society, an increase to the Fountain Creek Watershed District, and increases to the Medical Contract and Extradition costs.

El Paso County has three major expenditure categories, as follows:

2024 Original Adopted Budget-Expenditures by Major Category



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



## Personnel

- This expenditure category provides salaries and benefits for all El Paso County employees. As a service organization, El Paso County's largest expenditure is personnel. Personnel expenditures increased by \$25 million compared to the 2023 Original Adopted Budget. This increase is mainly due to increases in annual compensation, equity adjustments, promotions, and cost of living adjustments.

## Operating

- This expenditure category provides for the day-to-day operational costs of the County. Items included in this category are utility expenses (gas, electricity, and water), telephone (phone, fax, and internet), operating and office supplies, computers and software/licensing, professional services, employee training, conferences and meetings, lodging and meals and equipment purchases under \$5,000. Operating expenditures increased by \$435,298 compared to the 2023 Original Adopted Budget. This increase is a result of increases in Financial Services, Coroner, Road & Bridge costs, and expenses related to keeping the lights on. Increased expenditures in 2024 include Parks Maintenance, Countywide Facility Maintenance, and additional money for the ERP upgrade.

## Capital

- This expenditure category is for expenditures resulting in the acquisition of or addition to the County's fixed asset inventory for assets greater than \$5,000 or major capital construction projects, such as those related to buildings, drainage, streets, trails, etc., included in the Capital Improvement Program or Road & Bridge Fund. Capital projects tend to have significant costs and have useful lives of many years. Items included in this category are recurring expenditures for land and land improvements, buildings and buildings improvements, machinery & equipment replacements, communication and computer equipment, and vehicles. Capital expenditures decreased by \$957,585 compared to the 2023 Original Adopted Budget. This decrease is mainly due to fewer Parks Improvement projects in 2024 and the use of existing grant money to fund capital projects.





## COUNTYWIDE SUMMARY OF EXPENDITURES GENERAL FUND

SUMMARY ALLOCATION OF EXPENDITURES BY MAJOR CATEGORY					
Fund	Department/Division/Office	2021 Actual	2022 Actual	2023 OAB	2024 OAB
1	<b>GENERAL FUND:</b>				
	Board of County Commissioners - Admin	5,113,438	1,123,152	1,246,105	1,366,807
	Board of Equalization	12,731	1,042	40,309	40,309
	Human Resources/Risk Management	2,027,775	2,447,446	3,308,485	3,618,227
	Financial Services	(878,506)	(2,491,615)	6,781,389	7,358,445
	Employee Benefits	-	-	-	-
	Emergency Management	632,569	689,232	755,673	847,785
	Hazmat/ESA	306,235	289,154	322,937	421,628
	Government Affairs	-	631,572	824,254	861,669
	Public Information Office	425,480	402,713	350,739	411,318
	Economic Development	319,907	2,351,960	319,694	332,591
	Planning and Community Development	2,812,232	3,238,866	4,299,245	2,694,449
	Community Services - Parks	2,774,177	3,214,255	5,127,839	4,339,957
	CSU Administration	222,525	276,758	293,744	304,114
	Environmental Services	356,947	313,870	432,909	376,880
	Justice Services-Pretrial/Court Services	810,109	937,028	1,153,728	1,200,744
	Veteran Services	556,187	601,347	795,491	1,041,940
	Facilities Management/Parking/ADA	7,979,173	9,807,231	9,889,142	9,350,731
	Facilities/Utilities	2,755,494	3,593,176	3,303,646	3,303,646
	Information Technology	13,169,953	16,606,262	20,107,151	21,008,091
	County Attorney - General Fund	1,314,717	1,407,095	1,694,552	1,837,860
	Health Department Support	4,444,149	5,066,083	6,281,023	6,639,673
	Clerk and Recorder	8,108,195	10,148,385	10,108,889	13,615,964
	Treasurer	1,275,744	1,358,604	1,503,779	1,603,443
	Assessor	4,084,095	4,204,857	4,579,617	4,880,280
	Coroner	3,304,557	3,748,105	3,720,866	4,537,682
	Surveyor	10,955	12,115	12,220	12,220
	District Attorney	15,227,029	17,474,489	20,390,246	21,723,779
	Sheriff's Office	54,192,555	53,041,386	58,778,480	64,133,972
	Sheriff's Office/Security	1,597,498	2,329,996	3,280,665	3,381,064
	Public Works	9,884,599	11,388,199	17,080,223	17,934,143
	Retirement	10,507,628	11,331,101	14,339,588	16,199,310
	Retirement Admin/Pension Trust	-	-	-	-
	<b>Net General Fund</b>	<b>153,348,149</b>	<b>165,543,864</b>	<b>201,122,628</b>	<b>215,378,721</b>
	Restricted Parks and Environmental Services	2,596,620	1,473,818	581,000	614,000
	Facilities County/City SLA/CAM	180,316	202,533	180,000	-
	Justice Services/Community Outreach	8,682,632	10,256,766	493,800	45,000
	County Attorney - Department of Human Services	-	-	-	-
	Useful Public Services	-	-	-	-
	Clerk and Recorder	2,789,819	2,722,193	3,250,000	250,000
	Public Trustee	-	-	-	406,956
	Admin Restricted - Use Tax, Cable and P-Card	1,250,097	1,142,486	1,782,369	1,782,369
	Corona Virus Aid Relief Economic Security Act (CARES)	9,887,442	-	-	-
	American Rescue Plan Act Funds	(5,280,766)	20,209,627	-	-
	District Attorney - Grants	1,170,389	1,182,163	1,096,211	1,008,594
	Sheriff's Office	4,634,358	5,812,532	2,331,350	2,136,000
	Public Safety Sales and Use Tax	31,798,801	38,631,030	38,478,705	37,958,876
	Aviation Sales Tax	300,000	-	350,000	364,000
	Economic Development	25,012,323	18,232,907	9,103,269	4,834,731
	Pikes Peak Workforce Center	9,426,582	10,887,235	8,204,006	8,480,666
1	<b>Net General Fund Grants/Restricted</b>	<b>92,448,614</b>	<b>110,753,291</b>	<b>65,850,710</b>	<b>57,881,192</b>
1	<b>Total General Fund</b>	<b>245,796,763</b>	<b>276,297,155</b>	<b>266,973,338</b>	<b>273,259,913</b>





## SUMMARY ALLOCATION OF EXPENDITURES BY MAJOR CATEGORY

SUMMARY ALLOCATION OF EXPENDITURES BY MAJOR CATEGORY-continued					
Fund	Department/Division/Office	2021 Actual	2022 Actual	2023 OAB	2024 OAB
<b>PARTIALLY RESTRICTED FUNDS:</b>					
2	Road and Bridge	26,663,069	34,473,352	43,889,678	40,717,385
4	Department of Human Services	83,168,453	85,576,050	84,154,414	95,478,455
6	Community Investment	14,497,025	14,142,570	14,147,634	11,701,550
12	Self-Insurance	47,931,062	52,512,493	57,648,196	65,471,107
<b>RESTRICTED FUNDS:</b>					
3	Road and Bridge Escrow	1,028,134	1,212,360	1,325,152	1,682,150
15	Conservation Trust	1,620,964	1,579,263	1,406,525	1,452,525
19	Schools' Trust Fund	281,811	324,542	313,000	358,000
22	Household Hazardous Waste Management	1,211,863	1,277,376	1,275,000	1,410,000
75	Local Improvement Districts - Falcon Vista	85,319	84,753	75,000	75,000
<b>Total All Funds</b>		<b>\$ 422,284,462</b>	<b>\$ 467,479,914</b>	<b>\$ 471,207,937</b>	<b>\$ 491,606,085</b>

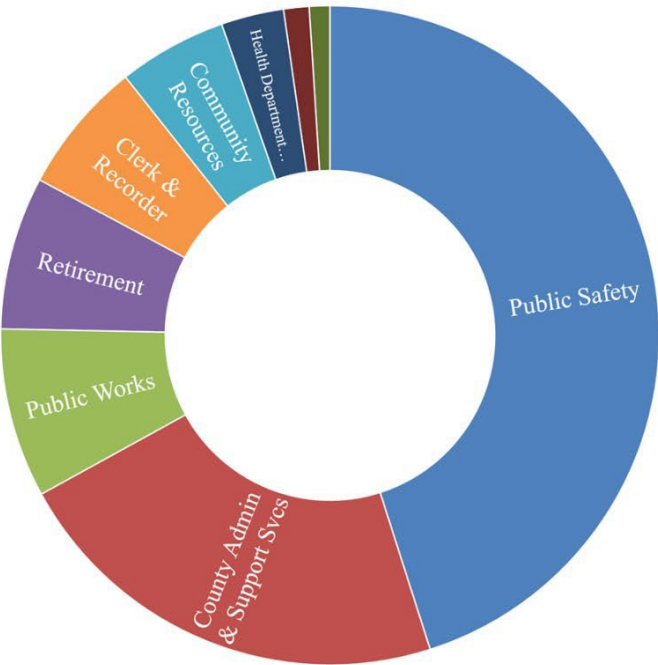




2024 EXPENDITURE SUMMARY – GENERAL FUND

The 2024 Original Adopted Budget General Fund Unrestricted expenditures total \$215,378,721. This represents an increase of \$14,256,093 or 7.1%, compared to the 2023 Original Adopted Budget of \$201,122,628. The increase in the 2024 OAB compared to the 2023 OAB is mainly due to increases in Public Safety and Clerk & Recorder. Public Safety includes increased funding for the jail medical contract, Countywide pay adjustments, and 7 new FTEs for the District Attorney’s Office.

2024 Original Adopted Budget – GFUnrestricted Expenditures by Function



<b>General Fund Unrestricted Expenditures</b>	<b>Amount</b>	<b>% of Total</b>
Public Safety	\$97,288,594	45.17%
County Administration & Support Services	\$47,319,245	21.97%
Public Works	\$17,934,143	8.33%
Retirement	\$16,199,310	7.52%
Community Services	\$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%
	<b>\$215,378,721</b>	<b>100.00%</b>



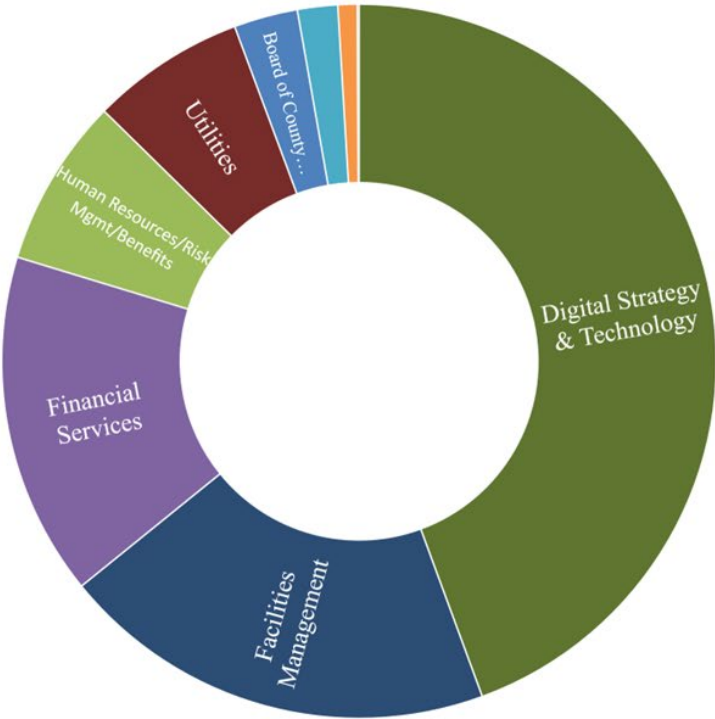


The General Fund includes major functions, as follows:

<b>Public Safety</b>	<i>This function includes the Coroner, District Attorney, Emergency Management &amp; Hazmat/ESA, Justice Services, and Sheriff's Office and is the largest of the functions. These expenditures represent the administration of services to protect the citizens of El Paso County, litigation, and performing autopsies. Public Safety increased by \$8,090,507 or 9.07% compared to the 2023 Original Adopted Budget. Spending in 2024 includes extraditions, contracted medical costs with the jail and an X-ray scanner for the Coroner's Office.</i>
<b>County Admin &amp; Support Services</b>	<i>This function represents the administration support departments which include County Commissioners-Administration, HR/Risk Mgmt./Benefits, Communications, Government Affairs, Facilities, Financial Services, and Digital, Strategy &amp; Technology. The County Administration and Support Services budget increased by \$1,463,829 or 3.19% compared to the 2023 Original Adopted Budget. Spending includes Countywide training, maintenance, and a new ERP system.</i>
<b>Public Works</b>	<i>This function represents the expenditures relating to engineering and providing vehicle and equipment support to ensure safe and operational equipment. Public Works budget increased by \$853,920 or 5% compared to the 2023 Original Adopted Budget mainly due to infrastructure improvements and critical infrastructure. This includes projects such as the Dix Circle Trash Project, Stormwater Projects, and the Akers Facility Run-Off Control Improvements.</i>
<b>Retirement</b>	<i>This function represents the expenditures related to the County's portion of the retirement match. The Retirement budget increased by \$1,859,722 or 12.5% compared to the 2023 Original Adopted Budget mainly due to an increase in employer contributions.</i>
<b>Community Services</b>	<i>This function represents the expenditures relating to the administration of County Parks and Recreation Facilities, and Environmental Services. This budget decreased by \$429,019 or 3.6% compared to the 2023 Original Adopted Budget. Spending includes trail maintenance and upgrades to park trails.</i>
<b>Clerk &amp; Recorder</b>	<i>This function represents the administration of the Clerk &amp; Recorder's office which includes motor vehicle, elections, recording, and driver's licensing. The Clerk &amp; Recorder's budget increased by \$3,507,075 or 34.70% compared to the 2023 Original Adopted Budget mainly due to an administrative/accounting move from restricted to unrestricted in the General Fund.</i>
<b>Health Department Support</b>	<i>This function represents the expenditures relating to the County's administrative support to the Health Department. Health Department Support's budget increased by \$358,650 or 5.71% compared to the 2023 Original Adopted Budget to support personnel increases and COLA.</i>
<b>Planning &amp; Community Development</b>	<i>This function represents the expenditures relating to the administration of El Paso County Land Development Code. Planning &amp; Community Development's budget decreased \$1,604,796 or 37.32% compared to the 2023 Original Adopted Budget. This decrease is due to personnel reorganization. Spending includes personnel increases and project management.</i>
<b>Other County Departments</b>	<i>This function represents the expenditures relating to Public Trustee, County Attorney-GF, and Economic Development. The budget increased by \$156,205 or 7.7% compared to the 2023 Original Adopted Budget. Spending includes 7 new FTEs for the District Attorney's office, and a housing trust fund loan for an art space.</i>



2024 Original Adopted Budget – GF Unrestricted Expenditures  
Breakdown of County Administration & Support Service



<u>General Fund Unrestricted County Admin &amp; Support</u>	<u>Amount</u>	<u>% of Total</u>
Board of County Commissioners & Admin	\$1,366,807	2.89%
Board of Equitization	\$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%



The breakdown of Country Administration & Support Services as follows:

<b>Board of County Commissioners &amp; Admin &amp; Board of Equalization</b>	<i>This function includes the expenditures relating to the Board of County Commissioners Administration to the citizens of El Paso County. The Board of County Commissioners budget increased by \$120,702 or 8.83% compared to 2023.</i>
<b>Human Resource/ Risk Management Benefits</b>	<i>This function represents the expenditures related to the County's management of personnel issues, employee benefits and risk management for the County. The Human Resources and Risk Management budget increased by \$309,742 or 9.36% compared to the 2023 Original Adopted Budget mainly due to ongoing recruitment software cost, staff training, additional staff needs, and personnel equity compensation increase.</i>
<b>Financial Services</b>	<i>This function represents the expenditures related to Budget, Finance, Employee Benefits, Contracts &amp; Procurement, and Countywide Support. The Financial Services budget increased by \$572,862 or 8.44% compared to the 2023 Original Adopted Budget. Spending includes a 4.5% increase in personnel.</i>
<b>Government Affairs</b>	<i>This function represents the expenditures relating to government affairs that exist to advocate on behalf of the organization at both the state and federal levels. The Government Affairs budget increased by \$37,415 or 4.54% compared to the 2023 Original Adopted Budget. Spending is related to administrative costs such as developing a relationship management tool to track citizen outreach.</i>
<b>Communications</b>	<i>This function represents the expenditures related to service to County staff, volunteers, community partners, and citizens at large by providing timely and accurate information. This budget increased by \$60,579 or 17.27% compared to the 2023 Original Adopted Budget. Spending includes training sessions for elected officials and staff. Spending also includes establishing the El Paso County Engagement Team comprised of employees to advocate for the County at various events.</i>
<b>Facilities Management</b>	<i>This function represents the expenditures relating to all County building and maintenance and includes American Disabilities Act functions. Facilities decreased by \$538,411 or 5.44% compared to the 2023 Original Adopted Budget. Spending includes maintenance for elevators and park facilities maintenance.</i>
<b>Utilities</b>	<i>This function represents the expenditures relating to Countywide utility costs for electricity, water, and gas. The Utilities budget remained the same as the 2023 Original Adopted Budget.</i>
<b>Digital, Strategy &amp; Technology</b>	<i>This function represents the expenditures relating to the County's overall Digital, Strategy &amp; Technology support, and infrastructure. The Digital, Strategy &amp; Technology budget increased by \$900,940 or 4.48% compared to the 2023 Original Adopted Budget. Increased spending is due to costs associated with providing technology and advisory service to enable public communication, engagement, and the Countywide strategic plan dashboard. Other costs include money for the new ERP system and additional licenses necessary for daily operations for staff.</i>

ALLOCATION OF EXPENDITURES BY MAJOR CATEGORY

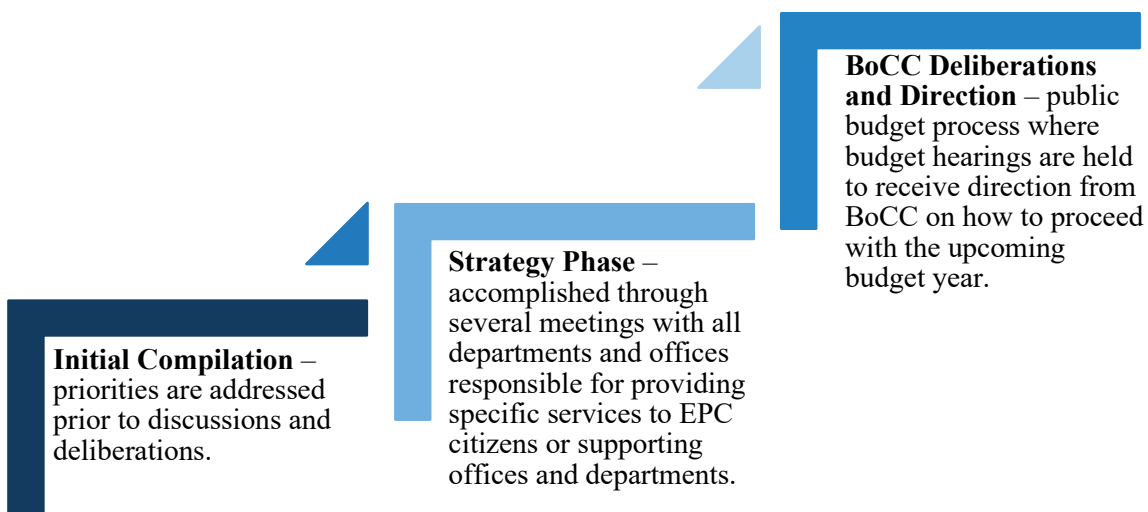
Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2024 Original Adopted Budget
1	Board of County Commissioners - Admin	1,245,843	120,964			1,366,807
	Board of Equalization		40,309			40,309
	Human Resources/Risk Mgmt/Benefits	2,896,143	732,887		(10,803)	3,618,227
	Financial 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	<b>Net General Fund</b>	<b>168,804,115</b>	<b>72,097,124</b>	<b>4,942,840</b>	<b>(30,465,359)</b>	<b>215,378,721</b>
	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	<b>GF - Grants/Restricted</b>	<b>36,256,260</b>	<b>23,009,014</b>	<b>2,077,186</b>	<b>(3,461,268)</b>	<b>57,881,192</b>
1	<b>Total General Fund</b>	<b>205,060,375</b>	<b>95,106,138</b>	<b>7,020,026</b>	<b>(33,926,627)</b>	<b>273,259,913</b>
<b>Partially Restricted Funds</b>						
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
<b>Restricted Funds</b>						
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
		<b>326,633,651</b>	<b>188,630,426</b>	<b>10,358,634</b>	<b>(34,016,627)</b>	<b>491,606,085</b>



## 2024-2028 FINANCIAL FORECAST

The Financial Forecast is a five-year budget projection anticipating the known budgetary impacts through the next five budget years. The Financial Forecast allows the BoCC, offices, departments, employees, and citizens to anticipate the financial direction of EPC. This supports strong fiscal management providing time to plan and address potential impacts to EPC's financial position for future years.

Annually, after reviewing and updating all revenue estimates, the Budget Division will assess the impacts on the Financial Forecast. Based on these impacts, the Chief Financial Officer will hold meetings with the Countywide elected officials and department directors to discuss revenue impacts and EPC's critical needs. During these meetings, objectives of the Strategic Plan are reviewed to ensure alignment with the Financial Forecast. Through an additional series of meetings, the Chief Financial Officer will update the Financial Forecast to address changes brought forward. This revised Financial Forecast is then built into the Preliminary Balanced Budget and presented to BoCC no later than October 15<sup>th</sup>. The compilation of the Financial Forecast consists of three phases:





The Financial Forecast for 2024-2028 aligns with El Paso County's Strategic Plan 2023-2024 as part of the strategy phase. The objectives accomplished in this budget include:

### **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**



## FINANCIAL FORECAST/CRITICAL NEEDS ADDRESSED IN THE 2024 ORIGINAL ADOPTED BUDGET

Dept/Office	Critical Needs funded in 2024 Original Adopted Budget	FTE	2024	2025	2026	2027	2028
BoCC	Fountain Creek Watershed District Increase		(32,850)	(32,850)	(32,850)	(32,850)	(32,850)
BoCC	Increase for Humane Society/Pikes Peak Region		(71,000)	(71,000)	(71,000)	(71,000)	(71,000)
Countywide	Upgraded ERP System/Time Tracking/HCM		(2,000,000)	(1,500,000)	-	-	-
Countywide	2024 Pay Adjustments (4.5% Budget Allocation)		(9,012,698)	(9,012,698)	(9,012,698)	(9,012,698)	(9,012,698)
DHS	Reserve for additional DHS salary increases \$250k match		(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
DPW	Roads/ Resurfacing - Construction		(12,000,000)	-	-	-	-
<b>One-time Operational Savings Available</b>			<b>901,758</b>	<b>4,833</b>	<b>430,955</b>	<b>674,998</b>	<b>1,108,761</b>
<b>On-Going Available</b>			<b>6,817,327</b>	<b>6,059,109</b>	<b>5,877,030</b>	<b>6,066,751</b>	<b>5,823,059</b>
ASR	Commercial Appraiser (1 FTE)	1	(119,299)	(119,299)	(119,299)	(119,299)	(119,299)
ASR	Postage Increased Costs		(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
CAR	CAM Increase for Union Town Center Motor Vehicle Office		(23,000)	(23,000)	(23,000)	(23,000)	(23,000)
CAT	CAO-Civil - Land Use/Transactional Attorney (1 FTE)	1	(205,041)	(195,041)	(195,041)	(195,041)	(195,041)
COR	Medical Examiner (1 FTE) hire July 1, 2024	1	(169,021)	(338,041)	(338,041)	(338,041)	(338,041)
COR	Medico-legal Death Investigator (1 FTE)	1	(103,760)	(103,760)	(103,760)	(103,760)	(103,760)
COR	Lodox X-ray Scanner		(450,000)	-	-	-	-
Countywide	Unfunded Mandate Challenges		(200,000)	-	-	-	-
CSD	Contracting Services for Parks Operations		(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
CSD	Parks Capital		(140,000)	-	-	-	-
DAO	Discovery Clerks (4 FTEs)	4	(268,073)	(248,073)	(248,073)	(248,073)	(248,073)
DAO	Postage Fee Increased Costs - Subpoenas, envelopes		(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
DAO	Restitution Clerks (2 FTEs)	2	(143,888)	(133,888)	(133,888)	(133,888)	(133,888)
DAO	DAO/HR Generalist (1 FTE)	1	(130,299)	(124,299)	(124,299)	(124,299)	(124,299)
DPW	Akers Facility Run-off Control Improvements/Construction		-	-	-	-	-
DPW	Dix Circle Trash Capture Project - Construction		(750,000)	-	-	-	-
DPW	High Priority Stormwater Projects		(500,000)	-	-	-	-
DPW	Stormwater Illicit Discharge Abatement Program		(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
DPW	Stormwater Capital		(150,000)	-	-	-	-
FSIM	Elevator Major Maintenance		(650,000)	(650,000)	(650,000)	(650,000)	(650,000)
FSIM	Parks Building Maintenance		(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
HRM	Live Class Instructors for Training		(33,240)	(33,240)	(33,240)	(33,240)	(33,240)
HRM	Additional Recruiter Seats for New Talent Acquisition Positions		(29,700)	(29,700)	(29,700)	(29,700)	(29,700)
HRM	Training Video Library Expansion		(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
JSD	Associate Veterans Service Officer Positions (3 FTEs)	3	(281,932)	(267,646)	(267,646)	(267,646)	(267,646)
SHR	Increased funding for Medical Contract		(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)	(2,500,000)
SHR	Increased Extradition Costs		(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
TRS	Postage Fee - Increased costs		(37,000)	(37,000)	(37,000)	(37,000)	(37,000)
<b>Ending Operational Savings</b>			<b>14</b>	<b>4,833</b>	<b>430,955</b>	<b>674,998</b>	<b>1,108,761</b>
							<b>1,298,833</b>





## GENERAL FUND – UNRESTRICTED

As the County's major operating fund, the General Fund accounts for ordinary operating expenditures financed by sales taxes, property taxes, fees, charges for services, intergovernmental, and other sources. The fund includes all resources and expenditures not legally or properly accounted for in other funds.

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Property Taxes	58,241,847	59,928,490	41,874,350	41,874,350	47,679,720
	Specific Ownership Tax	-	-	-	-	-
	Sales Taxes	101,716,613	94,673,798	96,277,058	96,277,058	89,233,362
	Tabor Refund	-	-		(31,551,229)	-
	Other Taxes	157,666	110,938	100,000	100,000	110,000
	Licenses & Permits	527,272	686,950	527,500	527,500	620,500
	Intergovernmental	5,229,842	4,184,467	5,167,900	11,859,400	5,622,900
	Charges for Services	25,035,633	22,974,696	21,986,250	24,066,250	22,904,750
	Fines & Forfeitures	597,024	424,445	600,000	600,000	545,000
	Miscellaneous Revenue	1,406,376	6,147,938	2,192,500	2,211,280	7,363,300
	Other Financing Sources	874,126	335,336	160,000	225,090	150,000
<b>Total</b>		<b>\$ 193,786,399</b>	<b>\$ 189,467,057</b>	<b>\$ 168,885,558</b>	<b>\$ 146,189,699</b>	<b>\$ 174,229,532</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	94,837,754	107,320,029	138,879,238	142,029,358	151,169,702
	Supplies	9,751,662	7,379,911	7,337,740	7,543,780	9,521,637
	Purchased Services	30,756,717	42,454,079	52,640,773	58,612,834	56,520,593
	Building Materials	21,731	4,099	28,000	28,000	23,000
	Fixed Charges	2,747,739	1,958,286	1,933,841	2,466,380	2,250,984
	Grants, Contributions	3,761,349	2,039,380	71,880	71,880	112,000
	Intergovernmental	(13,688,758)	(13,799,221)	(9,379,231)	(9,466,266)	(11,070,007)
	Capital Outlay	7,358,466	8,179,559	9,610,387	31,156,471	6,850,812
	<b>Total</b>	<b>\$ 135,546,660</b>	<b>\$ 155,536,122</b>	<b>\$ 201,122,628</b>	<b>\$ 232,442,436</b>	<b>\$ 215,378,721</b>
FUND BALANCE	Estimated Beginning Fund Balance	77,246,890	\$ 135,486,629	\$ 169,417,564	\$ 169,417,564	\$ 83,164,827
	Budgeted Changes to Fund Balance	58,239,739	33,930,936	(32,237,070)	(86,252,737)	(41,149,189)
	<b>Estimated Ending Fund Balance</b>	<b>\$ 135,486,629</b>	<b>\$ 169,417,564</b>	<b>\$ 137,180,494</b>	<b>\$ 83,164,827</b>	<b>\$ 42,015,638</b>

There is a 33.68% reduction in the unrestricted fund balance due to the TABOR overage refund (refund to residential property owners).



## GENERAL FUND - RESTRICTED

El Paso County has three levels of restricted fund balances defined as follows:

Assigned Fund Balance	Committed Fund Balance	Restricted Fund Balance
<ul style="list-style-type: none"><li>Amounts that do not meet the criteria to be classified as restricted or committed but which are intended to be used for specific purposes. Only the Board of County Commissioners or the County Administrator and Budget Officer are authorized to assign amounts for specific purposes.</li></ul>	<ul style="list-style-type: none"><li>Amounts that can be used only for specific purposes determined by a formal action of the Board of County Commissioners. The Board of County Commissioners is the highest level of decision-making authority. Commitments may be established, modified, or rescinded only through resolutions approved by the Board of County Commissioners.</li></ul>	<ul style="list-style-type: none"><li>Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments. When an expenditure is incurred for purposes for which both Restricted and Unrestricted fund balance is available, El Paso County considers Restricted funds to have been spent first.</li></ul>



## GENERAL FUND 1 - RESTRICTED

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Sales Taxes	36,311,271	38,315,666	39,433,775	39,433,775	38,457,896
	Licenses & Permits	1,132,434	1,097,211	1,100,000	1,100,000	1,000,000
	Intergovernmental	60,160,314	67,234,824	13,054,898	106,902,942	11,978,991
	Charges for Services	3,823,199	3,046,841	4,243,800	2,120,756	2,134,956
	Miscellaneous Revenue	12,967,712	13,053,623	8,507,350	8,568,207	4,502,000
	<b>Total</b>	<b>\$ 114,394,930</b>	<b>\$ 122,748,164</b>	<b>\$ 66,339,823</b>	<b>\$ 158,125,680</b>	<b>\$ 58,073,843</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	44,407,458	49,637,804	39,295,012	41,056,213	36,490,743
	Supplies	20,107,251	23,648,380	23,463,026	28,333,650	22,583,098
	Purchased Services	27,990,218	20,755,724	8,775,487	93,515,830	9,416,394
	Building Materials	-	-	-	-	-
	Fixed Charges	18,647,263	22,790,762	12,081,141	13,661,257	11,135,943
	ARPA Funds	-	-	-	49,964,918	-
	Grants, Contributions	25,919,869	30,661,395	9,572,272	9,944,283	6,443,998
	Intergovernmental	(34,585,924)	(31,858,583)	(28,777,465)	(80,308,862)	(28,469,174)
	Capital Outlay	5,203,089	5,125,550	1,441,237	4,170,847	280,190
	<b>Total</b>	<b>\$ 107,689,224</b>	<b>\$ 120,761,033</b>	<b>\$ 65,850,710</b>	<b>\$ 160,338,136</b>	<b>\$ 57,881,192</b>
FUND BALANCE	Estimated Beginning Fund Balance	\$ 27,689,464	\$ 34,395,170	\$ 36,382,301	\$ 36,382,301	\$ 34,169,845
	Budgeted Changes to Fund Balance	6,705,706	1,987,131	489,113	(2,212,456)	192,651
	<b>Estimated Ending Fund Balance</b>	<b>\$ 34,395,170</b>	<b>\$ 36,382,301</b>	<b>\$ 36,871,414</b>	<b>\$ 34,169,845</b>	<b>\$ 34,362,496</b>

There was no significant change to the fund balance greater than 10% for General Fund – Restricted.



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**STAFFING**

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<b>Function/Program</b>	<b>2022 Authorized FTEs</b>	<b>2023 Current Total Authorized FTEs</b>	<b>2024 OAB Additions</b>	<b>2024 OAB</b>
County Commissioners	5	5		5
County Assessor	53	53	1	54
Clerk and Recorder	147	147		147
County Coroner	26	26	2	28
County Sheriff/Security	849	878		878
County Treasurer	18	15		15
Public Trustee (Appointed)	4	4		4
District Attorney - EPC Funded	245	245	7	252
County Attorney -General Fund/DHS	54	53	1	54
BoCC Administrative Services	3	3		3
Communications Office	11	11		11
Community Services Department	53	55		55
Digital, Strategy & Technology	82	82		82
Economic Development Department	11	7		7
Facilities & Strategic Infrastructure Mgmt Dept	62	63		63
Financial Services Department	74	73		73
Government Affairs Department	5	5		5
Human Resources, Risk Mgmt & Benefits Dept	44	50		50
Department of Human Services	677	675		675
Justice Services Department	34	35	3	38
Office of Emergency Management	10	10		10
Pension Trust/Retirement	3	3		3
Pikes Peak Workforce Center	45	43		43
Planning & Community Development Dept	37	24		24
Public Works Department	269	282		282
Public Health	201	197		197
<b>Total Authorized FTEs</b>	<b>3,022</b>	<b>3,044</b>	<b>14</b>	<b>3,058</b>

The change from 2022 to 2023 is due to 29 new positions in Sheriff and 13 new positions in the Public Works Department. 2023 saw FTE reductions in Human Services (2), County Treasurer (3), County Attorney (1), Economic Development (4), Pikes Peak Workforce (2), Planning and



Community Development (13), and Public Health (4). Staffing for 2024 includes 14 new positions. This includes 1 FTE for County Assessor, 2 FTEs for County Coroner, 7 FTEs for District Attorney, 1 FTE for County Attorney, and 3 FTEs for Justice Service Department.





## V. CAPITAL AND DEBT





## CAPITAL IMPROVEMENT FUND 6 AND DEBT

### OVERVIEW

The Community Investment Fund is the County's Capital Improvement Fund. This fund accounts for financial resources to be used for the acquisition or construction of major capital projects other than those financed by proprietary funds, as well as payments on the County's annual lease obligations. Current year lease obligations for \$11.7 million are held in escrow, restricted externally to be used only for those payments.

### 2024 BUDGET SUMMARY

#### CAPITAL IMPROVEMENT FUND

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Property Taxes	-	-	-	-	-
	Sales Taxes	11,261,275	10,672,750	10,674,800	10,674,800	9,574,721
	Other Taxes	92	4	-	-	-
	Intergovernmental	3,331,079	3,329,694	-	-	-
	Miscellaneous Revenue	-	-	-	-	-
	Other Financing Sources	-	-	3,472,834	3,472,834	2,126,829
	<b>Total</b>	<b>\$ 14,592,446</b>	<b>\$ 14,002,448</b>	<b>\$ 14,147,634</b>	<b>\$ 14,147,634</b>	<b>\$ 11,701,550</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Operating and Maintenance	18,910	17,440	20,000	20,000	20,000
	Charges for Services	14,111,962	14,125,130	14,127,634	14,127,634	11,681,550
	Grants & Contributions	-	-	-	-	-
	Intergovernmental	-	-	-	-	-
	<b>Total</b>	<b>\$ 14,497,025</b>	<b>\$ 14,142,570</b>	<b>\$ 14,147,634</b>	<b>\$ 15,797,770</b>	<b>\$ 11,701,550</b>
FUND BALANCE	Estimated Beginning Fund Balance	1,698,739	\$ 1,794,161	\$ 1,654,039	\$ 1,654,039	\$ 3,903
	Budgeted Changes to Fund Balance	95,422	(140,122)	-	(1,650,136)	-
	<b>Estimated Ending Fund Balance</b>	<b>\$ 1,794,161</b>	<b>\$ 1,654,039</b>	<b>\$ 1,654,039</b>	<b>\$ 3,903</b>	<b>\$ 3,903</b>



## CAPITAL EXPENDITURES AND OPERATING IMPACTS

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**El Paso County does not have any debt, as defined by Colorado statutes.** Currently, the County has no major capital projects in the Capital Fund. **Capital expenditures** are expenditures resulting in the acquisition of or addition to the County's fixed asset inventory. The Financial Road map shows ongoing capital expenditures, which include Facilities Critical Needs, Major Facility improvements, System upgrades, Community Services Department Parks Capital Projects, Fleet Hydraulic Lift/Light Fleet replacement, and Department of Public Works Capital Road and Bridge projects. All these expenditures are paid directly out of FUND 1 and FUND 2. EPC does not issue debt without voter approval as outlined in TABOR (section 54.1.1 of Budget Policy). EPC does have annual lease obligations and are outlined below.

## DEBT – CERTIFICATE OF PARTICIPATION

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**Certificate of Participation (COP):** A financing instrument representing a share in a pledged revenue stream, usually lease payments made by the issuer (County) that are subject to annual appropriation. The Certificate entitles the holder to receive a share, or participation, in the lease payments relating to the acquisition or construction of specific equipment, land, or facilities. Interest payments are due June 1 and December 1. Principal payments are due December 1.

The following are the outstanding COPs for EPC:

During 2008, the County, through the El Paso County Facilities Corporation, issued \$2.5 million in Certificates of Participation, Series 2008, which were dated December 15, 2008. The 2008 certificates carry interest rates ranging from 4.00% to 6.50% and mature December 1, 2011, through December 1, 2029, for the Department of Human Services.

During 2010, the County, through the El Paso County Facilities Corporation, issued \$55.93 million in Certificates of Participation, Series 2010, which were dated September 30, 2010. The 2010A was for \$47,545,000 and the Series 2010B was for \$8,380,000. The 2010A certificates carry interest rates ranging from 3.59% to 5.81% and mature on December 1, 2017, through December 1, 2036. The 2010B certificates carry interest rates ranging from 2.25% to 5.00% and matured December 1, 2011, through December 1, 2016, for County Strategic Moves.

During 2011, the County, through the El Paso County Facilities Corporation, issued \$32.82 million Refunding Certificates of Participation Series 2011A, which were dated July 20, 2011, and refunded the Certificates of Participation Series 2002B. The 2011A certificates carry interest rates ranging from 2.75% to 5.25% and mature December 1, 2011, through December 1, 2027, for the Criminal Justice Center. The refunded Certificates Series 2002B became due and payable, in accordance with their terms, on December 1, 2012, at which time all the remaining 2002B Certificates matured or redeemed at a redemption price.

During 2012, the County, through the El Paso County Facilities Corporation, issued \$ 12.01 million in Certificates of Participation Series 2012, which were dated December 15, 2012. The Series 2012 Certificates carry interest rates ranging from 3.00% to 5.00% and matured on December 21, 2023. This refinanced 2003 and Coroner equipment.



During 2016, the County, through the El Paso County Facilities Corporation, issued \$23.25 million in Certificates of Participation Series 2016, which were dated June 7, 2016. The Series 2016 Certificates carry interest rates ranging from 2.00% to 3.00%, and mature December 1, 2029. This refinanced a portion of 2007A.

During 2018, The County, through the El Paso County Facilities Corporation, issued \$28.38 million in Certificates of Participation Series 2018, which were dated May 10, 2018. The Series 2018 Certificates carry interest rates ranging from 4.00% to 5.00%, and mature December 1, 2029. This refinanced the remaining portion of the Series 2007A.

During 2020, The County, through the El Paso County Facilities Corporation, refunded Series 2008 Certificates and Series 2010A Certificates for a total of \$48.22 million, dated March 12, 2020. The 2020 series matures on December 1, 2036.

**Capital Lease Obligation:** An agreement that conveys the right to use property, plant, or equipment, usually for a stated period.

During 2017, the County, through the El Paso County Facilities Corporation, entered into a Direct Loan Series 2017 Lease Purchase agreement in the amount of \$3,889,673 for various Fleet Equipment. The lease purchase was amortized over three years with the principal amortizing semi-annually beginning December 1, 2017, with the final payment due on June 1, 2020.

During 2019, the County, through the El Paso County Facilities Corporation, entered into a Direct Load Series 2019 Lease Purchase agreement in the amount of \$4,710,736 for various Fleet Equipment. The lease purchase was amortized over five years with the principal amount amortizing semi-annually beginning December 1, 2019, with final payment due December 1, 2023.

***Annual Capital Lease Obligation Schedule 2023-2025***

		JP Morgan - 2019 Heavy Fleet		
		Principal	Interest	Total
<b>2023</b>	12/01/23	1,017,524	22,660	1,040,184
<b>2024</b>	12/01/24			0
<b>2025</b>	12/01/25			0
		<b>1,017,524</b>	<b>22,660</b>	<b>1,040,184</b>



## ANNUAL LEASE OBLIGATION SCHEDULES

### Annual COP Lease Obligation Schedule 2024-2036

		Series 2011 - CJC			Series 2012 Refi of 2003 and COR			Series 2016 Refi of 2007A		
		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	06/01/24		245,575						141,925	
	12/01/24	2,555,000	245,575	3,046,150				1,950,000	141,925	2,233,850
2025	06/01/25		194,475						122,425	
	12/01/25	2,655,000	194,475	3,043,950				1,990,000	122,425	2,234,850
2026	06/01/26		141,375						102,525	
	12/01/26	2,760,000	141,375	3,042,750				2,025,000	102,525	2,230,050
2027	06/01/27		72,375						82,275	
	12/01/27	2,895,000	72,375	3,039,750				2,070,000	82,275	2,234,550
2028	06/01/28								58,988	
	12/01/28							2,115,000	58,988	2,232,975
2029	06/01/29								32,550	
	12/01/29							2,170,000	32,550	2,235,100
2030	06/01/30									
	12/01/30									
2031	06/01/31									
	12/01/31									
2032	06/01/32									
	12/01/32									
2033	06/01/33									
	12/01/33									
2034	06/01/34									
	12/01/34									
2035	06/01/35									
	12/01/35									
2036	06/01/36									
	12/01/36									
		15,625,000	2,631,900	18,256,900	2,615,000	197,750	2,812,750	16,105,000	1,763,075	17,868,075



# El Paso County 2024 Adopted Budget

		Series 2018 – Judicial Complex/Parking			Series 2020 Refining 2008 DHS & 2010 Strategic Moves			TOTAL		
		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	06/01/24		429,500			596,275				
	12/01/24	2,525,000	429,500	3,384,000	1,825,000	596,275	3,017,550	8,855,000	2,826,550	11,681,550
2025	06/01/25		366,375			550,650				
	12/01/25	2,655,000	366,375	3,387,750	1,910,000	550,650	3,011,300	9,210,000	2,467,850	11,677,850
2026	06/01/26		300,000			531,550				
	12/01/26	2,785,000	300,000	3,385,000	1,950,000	531,550	3,013,100	9,520,000	2,150,900	11,670,900
2027	06/01/27		230,375			502,300				
	12/01/27	2,920,000	230,375	3,380,750	2,010,000	502,300	3,014,600	9,895,000	1,774,650	11,669,650
2028	06/01/28		157,375			452,050				
	12/01/28	3,070,000	157,375	3,384,750	2,110,000	452,050	3,014,100	7,295,000	1,336,825	8,631,825
2029	06/01/29		80,625			399,300				
	12/01/29	3,225,000	80,625	3,386,250	2,205,000	399,300	3,003,600	7,600,000	1,024,950	8,624,950
2030	06/01/30					344,175				
	12/01/30				2,150,000	344,175	2,838,350	2,150,000	688,350	2,838,350
2031	06/01/31					290,425				
	12/01/31				2,245,000	290,425	2,825,850	2,245,000	580,850	2,825,850
2032	06/01/32					234,300				
	12/01/32				2,360,000	234,300	2,828,600	2,360,000	468,600	2,828,600
2033	06/01/33					175,300				
	12/01/33				2,470,000	175,300	2,820,600	2,470,000	350,600	2,820,600
2034	06/01/34					125,900				
	12/01/34				2,570,000	125,900	2,821,800	2,570,000	251,800	2,821,800
2035	06/01/35					74,500				
	12/01/35				2,665,000	74,500	2,814,000	2,665,000	149,000	2,814,000
2036	06/01/36					21,200				
	12/01/36				1,060,000	21,200	1,102,400	1,060,000	42,400	1,102,400
		19,630,000	4,061,000	23,691,000	29,270,000	9,875,400	39,145,400	77,780,000	17,315,775	95,095,775



## CAPITAL EXPENDITURE PROJECTS FUND 1 AND FUND 2 SUMMARY

Most Capital projects are funded through the General Fund (Fund 1) and the Road and Bridge Fund (Fund 2) and are listed in each of those Departments. A summary is listed below of these projects.

2024 Capital Projects Summary			
Department	Project	Fund	Cost
Community Service Department	Fox Run Nature Center	General - 1	\$430,000
Community Service Department	Paint Mines Interpretive Park	General - 1	\$200,000
Community Service Department	Pineries Open Space Phase II Trail Construction	General - 1	\$93,375
Community Service Department	Ute Pass Regional Train Construction	General - 1	\$1,400,000
Community Service Department	Widefield Park & Crews Gulch Trail Paving	General - 1	\$175,000
Public Works	Suburban Drive Sidewalk Improvements	R&B - 2	\$175,000
Public Works	Doe Creek Drainage	General – 1 (ARPA)	\$1,000,000
Public Works	Marfak Drive Realignment	R&B - 2	\$500,000
Public Works	Vale Road Drainage	R&B - 2	\$500,000
Public Works	Ute Pass Trail Phase 2	R&B - 2	\$1,850,000
Public Works	Bradley Road Widening	R&B - 2	\$3,000,000
Public Works	South Academy Boulevard Improvements	R&B - 2	\$43,500,000
Public Works	Calhan Bridge Replacement	R&B - 2	\$2,900,000
Public Works	Cochise Road Improvements	R&B - 2	\$400,000
Public Works	Goldfield Bridge Improvements	R&B - 2	\$400,000
Public Works	High Meadow Lane Improvements	R&B - 2	\$500,000
Public Works	Rex at Meridian Improvements	R&B - 2	\$500,000
Public Works	Tanager Fence Improvements	R&B - 2	\$200,000
Public Works	Bradley/Grinnell Intersection Improvements	R&B - 2	\$450,000
Public Works	Galley Road Sidewalk Improvements	R&B - 2	\$640,134
Public Works	Clover Ditch Improvements	R&B - 2	\$800,000
Public Works	South Powers Boulevard Corridor Study	R&B - 2	\$996,000
Public Works	Ellicott Bridge Improvements	R&B - 2	\$4,000,000
Public Works	Highway 105 Improvements Project A	R&B - 2	\$21,200,000
Public Works	Janitell Bridge	R&B - 2	\$2,500,000
Public Works	Silverton / Summit Road Improvements	R&B - 2	\$400,000
Public Works	Anemone Hill Road Geotechnical Investigation	R&B - 2	\$100,000
Public Works	Arnold Avenue Bridge Replacement	R&B - 2	\$2,200,000
Public Works	Peyton Road and Drainage Master Plan	R&B - 2	\$250,000
Public Works	Struthers-Northgate Drainage Improvements	R&B - 2	\$3,000,000
Public Works	Akers Wetland Bank	R&B - 2	\$722,000
Public Works	Security Ditch (Fontaine Blvd to Crews Gulch)	General – 1 (ARPA)	\$2,000,000
Public Works	Colorado Centre Drainage Improvements	General – 1 (ARPA)	\$5,000,000
Public Works	Brookmoor Pipeline Rehabilitation	General – 1 (ARPA)	\$1,000,000
Public Works	Dix Circle Trash Capture	R&B - 2	\$400,000
Public Works	Beaver Creek Drainage Basin Planning Study	R&B - 2	\$375,000



**CAPITAL EXPENDITURE PROJECTS FUND 1 AND FUND 2 SUMMARY CONT'D**

<b>2024 Capital Projects Summary Continued</b>			
Department	Project	Fund	Cost
Public Works	Security Widefield Drainage Basin Planning Study	General – 1 (ARPA)	\$400,000
Public Works	Templeton Gap Drainage Basin Planning Study	General – 1 (ARPA)	\$400,000
Public Works	Windmill Gulch Drainage Basin Planning Study	General – 1 (ARPA)	\$400,000
Public Works	Park Vista Improvements (City of Colorado Springs Led)	General – 1 (ARPA)	\$5,500,000
Public Works	Furrow Road Improvements	R&B - 2	\$500,000
Public Works	Pedestrian Crossing Improvements	R&B - 2	\$5,500,000
Public Works	Baptist and Roller Coaster Road Intersection Improvements	R&B - 2	\$650,000
Public Works	1099 Kachina Abatement Project	R&B - 2	\$200,000
Public Works	Palmer Park Boulevard Improvements	R&B - 2	\$1,500,000
Public Works	Vollmer and Shoup Intersection Improvements	R&B - 2	\$600,000
Public Works	Jimmy Camp Creek Drainage Basin Planning Study	R&B - 2	\$380,000
Public Works	11581 Calle Corvo Drainage Improvements	R&B - 2	\$500,000
Public Works	Hampton South Drainage Improvements	R&B - 2	\$500,000
Public Works	98 Jasper Drive Drainage Improvements	R&B - 2	\$1,000,000
Public Works	Aqualane Drive Drainage Improvements	R&B - 2	\$250,000
Public Works	7475 Dove Creek Circle Drainage Improvements	R&B - 2	\$100,000
Public Works	East Las Vegas Street Drainage Improvements	R&B - 2	\$200,000
Public Works	Hunting Downs Way Drainage Improvements	R&B - 2	\$100,000
Public Works	19040 Beacon Lite Road Drainage Improvements	R&B - 2	\$250,000
Public Works	Drury Lane / Widefield Park Drainage Improvements	R&B - 2	\$250,000
Public Works	Wind Dance Lane Improvements	R&B - 2	\$250,000
Public Works	Commanchero Drive / Chippewa Road Inlet Replacement	R&B - 2	\$400,000
Public Works	Coventry Drive Drainage Improvements	R&B - 2	\$200,000
Public Works	8230 Wilderness Drive Drainage Improvements	R&B - 2	\$50,000
Public Works	Cresta Loma Drainage Improvements	R&B - 2	\$1,000,000
Total			\$124,836,509



## VI. DEPARTMENTAL SECTION



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## BOARD OF COUNTY COMMISSIONERS (BoCC)

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### PURPOSE STATEMENT

El Paso County Government is versatile, accessible, and enterprising. We anticipate and respond to a constantly changing environment. Working together, we provide leadership, resources, and services to carry out the will of the people of El Paso County.

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### OVERVIEW

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The County Commissioners are constitutional officers elected to four-year terms. The Board of County Commissioners (BoCC), an administrative and policy-making body, has only such powers and authority as are granted by the General Assembly of the Colorado State Legislature.

County government is a political subdivision of state government, created to carry out the will of the state. The County is not an independent governmental entity existing because of any sovereign authority. As a political subdivision, the County and its Board of Commissioners possess only such implied powers as are necessary to carry out expressed powers (Colorado Constitution, Article XIV, Section 6).

Colorado Counties with a population of 70,000 or more may have a three or five-member board of commissioners. In 1976 the voters of El Paso County chose to have a board of five commissioners, each elected to represent a district. The districts are equal in population, and the boundaries are established by the board every two years.

The Office of County Commissioner is a challenging, diverse, and complex assignment that encompasses a broad spectrum of issues and responsibilities.

The Office of County Commissioner is one of several County elected officials. The others are the sheriff, clerk and recorder, treasurer, assessor, coroner, and surveyor. The BoCC has no direct authority over the other elected officials, except that the BoCC approves the budget for all their offices.

As the governing body for El Paso County, the BoCC has myriad responsibilities including, but not limited to:

- Policy-making and legislative functions.
- Administering land use regulations.
- Advocating for citizens at all levels of government.
- Adopting the County budget and ensuring stewardship of County resources.
- Establishing the vision and setting the strategic direction for County government activities, programs, and infrastructure.



## GOVERNING PRINCIPLES

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We committed to:

- Respectful interactions characterized by honesty, integrity, fairness, mutual support, and open communication.
- The efficient use of tax dollars through financial planning and sound fiscal management citizen input and participation in County Government.
- Responsible planning for future growth and development.
- A work environment that values employee contributions, stimulates innovation, and promotes continuous improvement.
- The provision of accurate, timely, and useful information.
- Internal and external cooperation and collaboration in accomplishing identified common goals.





## ASSESSOR'S OFFICE

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### PURPOSE STATEMENT

Our mission is to meet or exceed the statutory requirements, rules, and regulations of the State of Colorado in the administration of El Paso County's property assessment and mapping system that is accurate, fair, and equitable to the citizens and to serve our customers courteously and efficiently that fosters mutual respect and understanding.

### OVERVIEW

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The Assessor's duties are to "discover, list, classify, and value" property for taxation. The Assessor is the custodian of the public records associated with those duties. The availability of information regarding Real Property on the Assessor website complies with 24-72-203(1)(b)(II) C.R.S., which states: the custodian shall "Take such measures as are necessary to assist the public in locating any specific public records sought and to ensure public access to the public records without unreasonable delay or unreasonable cost. Such measures may include, without limitation, the availability of viewing stations for public records kept on microfiche; the provision of portable disk copies of computer files; or direct electronic access via online bulletin boards or other means."

### 2023 ACCOMPLISHMENTS

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We are delighted to share that we have introduced a user-friendly online appeal system, which is now available to all property owners in El Paso County. This system has made the process of appealing property assessments more straightforward, enhancing the efficiency of the Assessor's Office. We've successfully processed over 35,000 appeals, making it more convenient for our valued property owners.

### 2024 GOALS

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The Assessor's office is embarking on a transition from ArcInfo to Parcel Fabric in ArcGIS Pro. We're excited about this new software, as it, along with our CAMA software, promises to enhance our efficiency and help us quickly provide information to the public. This transition will enable us to better serve you, our valued taxpayers, by making information more readily accessible.

### FTE SUMMARY

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Assessor	2021	2022	2023	2024 Authorized
Approved FTE Level	53	53	53	54



## OPERATING INDICATORS

Operating Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
Total Parcels	272,177	277,619	294,000	299,000
County Maps Produced	285	265	290	280
Total Plats	290	281	125	240
Title Transfers	43,754	35,783	27,000	23,500

## 2024 OBJECTIVES & PERFORMANCE MEASURES

SERVICE QUALITY			
Goal: <i>Improve the understanding of the property tax appeal process</i>			
2023		2024	Progress
Target	Actual	Target	On Track
Helping taxpayers learn our new appeals process	Processing 35,000 appeals	Process 40,000 appeals	90%

COMMUNITY TRUST			
Goal: <i>Improve the access to the new assessor software</i>			
2023		2024	Progress
Target	Actual	Target	On Track
Helping taxpayers understand our new software	1,000 residents helped	2,000 residents helped	1,500 residents helped





## 2024 BUDGET HIGHLIGHTS

- \$184,160 (4.5%) Personnel increase.
- \$91,503 Additional personnel 1 FTE.
- \$25,000 Additional operating for postage.

## 2024 BUDGET SUMMARY

### ASSESSOR'S OFFICE

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Miscellaneous Revenue	7,432	8,922	9,500	9,500	6,300
	<b>Total</b>	<b>\$ 7,432</b>	<b>\$ 8,922</b>	<b>\$ 9,500</b>	<b>\$ 9,500</b>	<b>\$ 6,300</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	3,746,374	3,936,856	4,220,779	4,220,779	4,496,442
	Operating and Maintenance	333,718	259,762	351,838	351,838	376,838
	Charges for Services	4,003	8,239	7,000	7,000	7,000
	Capital Outlay	-	-	-	-	-
	<b>Total</b>	<b>\$ 4,084,095</b>	<b>\$ 4,204,857</b>	<b>\$ 4,579,617</b>	<b>\$ 4,579,617</b>	<b>\$ 4,880,280</b>





## CLERK AND RECORDER'S OFFICE

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### PURPOSE STATEMENT

The Office of the Clerk and Recorder administers County elections, recordings, marriage licenses, property records, motor vehicle transactions, and liquor licensing for unincorporated El Paso County, and serves as the Clerk to the Board of County Commissioners.

### OVERVIEW

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The department's vision is to provide services to citizens faster, better, and less expensively while not sacrificing customer service. To help carry out that goal, there are seven departments within the office.

**Clerk to the Board:** The Clerk to the Board records the proceedings and decisions of the Board of County Commissioners, as well as prepares the agenda and maintains minutes for the meetings. The Clerk to the Board is also the contact for liquor and medical marijuana licensing matters for unincorporated El Paso County and property tax appeals to the Board of Equalization.

**Election Department:** Elections oversees and administers elections for El Paso County. The award-winning department maintains the voter registration system for the County, prepares and mails ballots, hosts Voter Service and Polling Centers, and provides accurate results for elections. Elections may also administer elections for special districts as requested.

**Motor Vehicle Department:** The Motor Vehicle Department helps citizens register their vehicles, process registration renewals, renew driver's licenses, and prints plates and placards. El Paso County has four offices – including one on Fort Carson – and is the only County in the state to offer Saturday services, as well as three 24/7 registration renewal kiosks.

**Recording Department:** Recording is responsible for recording, indexing, copying, and preserving permanent public documents – primarily real estate records. The Recording Department is also responsible for issuing marriage and civil union licenses in El Paso County.

**Operations:** Supports all departments within the Clerk's office by maintaining facilities, offering office-specific technical support, and ordering supplies; provides logistical support to open Voter Service and Polling Centers, office locations, and more.

**Finance:** Tracks, accounts for, and disperses revenue.



## 2023 ACCOMPLISHMENTS

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### **Clerk to the Board of County Commissioners**

- Completion of Secure Transportation Service Licensing.
- Successful completion of the largest Board of Equalization totaling 3,354 appeals.
- Conversion of paper liquor files to electronic.
- Conversion of BoCC minutes from film to digital for the years 1960 through 1970.
- Jackie Allred completed the Certified Municipal Clerk Certification.

### **Elections**

- K&H was selected as the mail in ballot vendor after the Request for Proposal process.
- Contracted with Sensera to provide solar, live stream capable cameras at our 39 ballot drop boxes.
- Hired 3 new election staff members.
- 3 staff members completed the CERA National Certification Coursework.
- 4 staff members recertified CERA Certification.
- Installed security tint on our ballot processing room and tabulation room.
- Provided support for the City Mayoral and Runoff elections.
- Provided support for the May Special District elections.
- In accordance with HB22-1047, completed El Paso County Commissioner Redistricting.

### **Motor Vehicle**

- Career advancement for seven motor vehicle employees.
- Moved Phone Bank from the Citizens Service Center Motor Vehicle to the Motor Vehicle Operations Unit located at the Southeast Office.
- Implemented Pocketalk translation device supporting 82 languages.
- Implemented Electronic Vehicle Title and Registration (EVTR) program.
  - 3,726 Titles
  - 11 Registrations
- Moved Kiosk from Uintah King Soopers to Mesa Ridge Safeway.
  - 75 Duplicate Registrations with Year Decal Replacement = \$319
  - 1,829 Vehicle Registrations renewals = \$309,364
- Historical, Retired License Plates include the collection of a \$25 annual fee for the Colorado Disability Funding Committee: <https://disabilityfundingcommittee.colorado.gov>.
  - \$406,000 collected with the issuance of the below plate types:
    - 426 Historical Background
    - 14,555 Retired Style Black
    - 575 Retired Style Blue
    - 684 Retired Style Red
- Implemented the \$29 Keep Colorado Wild State Park Pass.

### **Recording**

- Manually imaged over 25,000 historic documents into our Recording system.
- Created and Incorporated a Real Property Fraud Alert System for county residents.



## 2024 GOALS

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### **Clerk to the Board of County Commissioners**

- Implementation of an online payment system for Liquor, Marijuana, and Secure Transportation Service Licensing.
- Continue with the conversion of paper files to electronic ones.
- Continued with conversion of BOCC Minutes from film to digital.
- Bridget Roe is working towards Certified Municipal Clerk certification.

### **Elections**

- Conduct three elections during 2024.
- Identify 38-40 VSPPCs for the November Presidential Election.
- Work with Colorado College to provide a VSPPC for the March and November elections per CRS.
- Work with a Specialist to develop an online tool/map for the public with election data.
- Launch new Elections GIS Platform.

### **Motor Vehicle**

- Open dealer office.
- Implement Talk To – Live chat software for websites and phone systems.
- Find a location for new motor vehicle branch offices or sub-stations to support the population growth in El Paso County.
- Employment growth.
- Improve office efficiencies to reduce public wait times.
- Less frontline staff vacancies.

### **Recording**

- Continue to edit Real Estate microfilm images to prep for importing into the Recording System.
- Have microfilm-processed images available to staff and customers.
- Implement Online marriage licenses.
- Initiate an RFP and possible implementation for a new Recording System.

## FTE SUMMARY

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Clerk & Recorder	2021	2022	2023	2024 Authorized
Approved FTE Level	147	147	147	147



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## OPERATING INDICATORS

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Operating Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
Documents Recorded	237,107	154,687	107,281	111,000
Documents Processed	294,812	212,872	157,349	162,070
Vehicles Registered	650,980	737,168	750,000	763,000
Drivers License Issued	48,055	57,549	59,600	61,686
Voter Service and Polling Centers	-	37	10	38
Documents Processed Agenda Items	-	975	950	950
Documents Processed Liquor	-	141	140	140
Documents Processed BOE	-	297	3,354	200

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## 2024 OBJECTIVES & PERFORMANCE MEASURES

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SERVICE QUALITY			
Goal: <i>Improve Customer Outreach</i>			
2023		2024	Progress
Target	Actual	Target	On Track
Discover which platforms citizens use the most	N/A	Create a database of the top platforms citizens are using	75% complete

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## 2024 BUDGET HIGHLIGHTS

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- \$480,203 (4.5%) Personnel increase.
- \$63,230 Personnel equity compensation.
- \$13,340 Statutory elected official salary increase.
- \$227,303 Election audit system.



## 2024 BUDGET SUMMARY

CLERK & RECORDER'S OFFICE – UNRESTRICTED  
ADMINISTRATION & OPERATIONS

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	14,370,700	10,693,576	13,000,000	15,480,000	13,880,000
	<b>Total</b>	<b>\$ 14,370,700</b>	<b>\$ 10,693,576</b>	<b>\$ 13,000,000</b>	<b>\$ 15,480,000</b>	<b>\$ 13,880,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	1,245,369	1,332,431	1,589,362	1,874,027	1,824,939
	Operating and Maintenance	123,948	142,113	85,474	91,012	197,324
	Charges for Services	2,880	2,901	3,000	3,000	5,400
	Capital Outlay	-	-	-	-	-
	<b>Total</b>	<b>\$ 1,372,198</b>	<b>\$ 1,477,445</b>	<b>\$ 1,677,836</b>	<b>\$ 1,968,039</b>	<b>\$ 2,027,663</b>

## MOTOR VEHICLE

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Licenses & Permits	500,207	651,936	500,000	500,000	600,000
	Miscellaneous Revenue	-	100	-	-	-
	<b>Total</b>	<b>\$ 500,207</b>	<b>\$ 652,036</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 600,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	3,355,314	3,582,657	4,582,178	6,659,808	6,932,885
	Operating and Maintenance	1,004,677	889,468	692,951	943,051	970,000
	Charges for Services	213,692	212,399	190,000	225,000	308,000
	Intergovernmental	-	-	-	-	-
	Capital Outlay	-	-	-	69,156	50,000
	<b>Total</b>	<b>\$ 4,573,683</b>	<b>\$ 4,684,524</b>	<b>\$ 5,465,129</b>	<b>\$ 7,897,015</b>	<b>\$ 8,260,885</b>

## ELECTIONS

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	1,049,469	1,168,914	800,000	866,500	1,050,000
	<b>Total</b>	<b>\$ 1,049,469</b>	<b>\$ 1,168,914</b>	<b>\$ 800,000</b>	<b>\$ 866,500</b>	<b>\$ 1,050,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	655,624	1,341,159	676,134	826,109	856,775
	Operating and Maintenance	1,117,276	1,854,808	802,819	1,413,809	659,059
	Charges for Services	9,107	19,652	4,000	4,000	5,000
	Intergovernmental	(125)	(5,490)	900,000	900,000	1,065,457
	Capital Outlay	-	235,500	-	-	-
	<b>Total</b>	<b>\$ 1,781,881</b>	<b>\$ 3,445,629</b>	<b>\$ 2,382,953</b>	<b>\$ 3,143,918</b>	<b>\$ 2,586,291</b>



**RECORDING**

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	325,937	514,558	550,371	683,845	703,525
	Operating and Maintenance	53,919	25,590	30,600	30,600	35,600
	Charges for Services	577	638	2,000	2,000	2,000
	Intergovernmental	-	-	-	-	-
	<b>Total</b>	<b>\$ 380,433</b>	<b>\$ 540,787</b>	<b>\$ 582,971</b>	<b>\$ 716,445</b>	<b>\$ 741,125</b>

**CLERK & RECORDER'S OFFICE – RESTRICTED  
BOARD APPROVED PROJECTS**

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	234,257	151,824	200,000	200,000	200,000
	<b>Total</b>	<b>\$ 234,257</b>	<b>\$ 151,824</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	133,203	-	70,000	70,000	70,000
	Operating and Maintenance	77,092	86,206	125,000	394,827	125,000
	Capital Outlay	18,582	-	55,000	55,000	55,000
	<b>Total</b>	<b>\$ 228,877</b>	<b>\$ 86,206</b>	<b>\$ 250,000</b>	<b>\$ 519,827</b>	<b>\$ 250,000</b>

**LATE REGISTRATION**

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	812,604	776,506	600,000	-	-
	<b>Total</b>	<b>\$ 812,604</b>	<b>\$ 776,506</b>	<b>\$ 600,000</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	825,734	845,844	845,844	-	-
	Operating and Maintenance	-	-	50,000	-	-
	Charges for Services	35,000	35,000	35,000	-	-
	Intergovernmental	-	-	-	-	-
	Capital Outlay	-	-	69,156	-	-
	<b>Total</b>	<b>\$ 860,734</b>	<b>\$ 880,844</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>

**MOTOR VEHICLE RESTRICTED**

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	1,929,483	1,887,842	1,880,000	-	-
	<b>Total</b>	<b>\$ 1,929,483</b>	<b>\$ 1,887,842</b>	<b>\$ 1,880,000</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	1,563,309	1,626,815	1,799,900	-	-
	Operating and Maintenance	136,900	128,328	200,100	-	-
	Intergovernmental	-	-	-	-	-
	<b>Total</b>	<b>\$ 1,700,208</b>	<b>\$ 1,755,143</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ -</b>



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## CORONER'S OFFICE

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### PURPOSE STATEMENT

To serve El Paso County through confirming and certifying the cause and manner of death of individuals in a timely and responsible manner.

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### OVERVIEW

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The Office of the County Coroner is established by the Constitution of the State of Colorado. The Coroner is elected to serve by the citizens of El Paso County. The Coroner's Office is a separate and independent division of the El Paso County Government and is funded through the El Paso County General Fund. El Paso County has the only on-site Forensic Toxicology lab in Colorado staffed by three Forensic Toxicologists who routinely perform toxicology studies for many other Colorado Counties.

The Coroner and staff recognize the tragedy surrounding an untimely death and perform investigations, in part, to assist the grieving family. A complete forensic investigation provides for the expeditious settling of insurance claims and estates, as well as the implementation of civil and criminal actions. Questions that seem irrelevant in the initial hours after death can become significant in the following months. The surviving family and general public can have peace of mind that a complete investigation was done. The Coroner works in cooperation with the law enforcement community but conducts a separate and unbiased investigation.

Although criminal death investigations constitute a small portion of deaths investigated by the coroner, these deaths are studied in great detail because of the issues and legal consequences involved. In this way, the criminal justice system is offered the best support. The public health dimension of the Coroner's function is designed to isolate and identify causes of sudden unexpected death. When an infectious agent or poison is implicated in a death, the family, and persons recently in physical contact with the deceased are notified so that they might receive any needed medical treatment.



## 2024 GOALS

- **Service Quality** – Reduce autopsy report turn-around time from 2022 mean of 40.5 days to less than 31 days and reduce cases over 60 days from 9.4% to less than 5% by the end of 2024.
- **Service Quality** – Ensure retention of employees and long-term sustainability of the CO’s busiest coroner’s office through adequate staffing of medical examiners and death investigators and development of leadership over the next 12 months.
- **Health and Safety** – Strengthen partnerships, transparency, and accountability through data and subject matter expertise sharing with government agencies, media, non-profits, and academia through deployment of the data dashboard and continued public engagement.

## FTE SUMMARY

Coroner	2021	2022	2023	2024 Authorized
Approved FTE Level	26	26	26	28

## OPERATING INDICATORS

Operating Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
Deaths Investigated	7,000	6,741	6,750	6,750
Autopsies Performed	1,444	1,464	1,475	1,485

## 2024 OBJECTIVES & PERFORMANCE MEASURES

COMMUNITY TRUST			
Goal: <i>Investigate deaths with transparency and efficiency</i>			
2023		2024	Progress
Target	Actual	Target	On Track
The number of deaths investigated with efficiency and communicated to the public	1,475	1,485	1,480



## 2024 BUDGET HIGHLIGHTS

- \$450,000 For a New X-Ray Scanner.
- \$221,759 Two new FTEs, one Medical Examiner and one Death Investigator.
- \$145,057 (4.5%) Personnel increase.

## 2024 BUDGET SUMMARY

### CORONER'S OFFICE

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	2,389	4,828	3,500	3,500	3,500
	Charges for Services	807,435	594,522	551,500	551,500	600,000
	Miscellaneous Revenue	-	-	-	-	-
	<b>Total</b>	<b>\$ 809,824</b>	<b>\$ 599,350</b>	<b>\$ 555,000</b>	<b>\$ 555,000</b>	<b>\$ 603,500</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	2,649,518	2,996,969	3,425,332	3,425,332	3,792,148
	Operating and Maintenance	551,798	535,410	291,134	303,131	741,134
	Charges for Services	4,711	4,652	4,400	4,400	4,400
	Capital Outlay	98,530	211,074	-	-	-
	<b>Total</b>	<b>\$ 3,304,557</b>	<b>\$ 3,748,105</b>	<b>\$ 3,720,866</b>	<b>\$ 3,732,863</b>	<b>\$ 4,537,682</b>





## DISTRICT ATTORNEY'S OFFICE

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### PURPOSE STATEMENT

The mission of the 4th Judicial District Attorney's Office is to administer justice, advocate for victims, and partner with law enforcement and citizens of this community in the deterrence and prevention of crime.

“The time is always right, to do what is right.” Martin Luther King, Jr.

### OVERVIEW

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The 4th Judicial District Attorney's Office covers El Paso and Teller Counties and receives case investigation reports from 22 area law enforcement agencies.

**Prosecution Departments:** District Court prosecutes felony level offenses in 20 District Court divisions, County Court prosecutes misdemeanor and traffic offenses in 11 County Court divisions, Juvenile Prosecution Unit prosecutes juvenile offenders in four Juvenile District Court divisions, Special Victims Unit prosecutes sex offenses and elder abuse offenses, Economic Crime Unit prosecuting organized crime and financial crimes, Investigations Unit, Felony Intake, Diversion, Appellate Unit, and the Victim Witness Unit. The DA's office also works closely with four specialty court programs including DUI Court, Domestic Violence Court, the Veterans Trauma Court, and Recovery Court.

**Diversion Programs:** Adult Diversion, Juvenile Diversion, Human Trafficking, Neighborhood Justice Center, and Prescription Drug Diversion.

**Victim Advocate Unit:** Advocates work closely with victims of crime as cases progress through the court system and serve as a source of information for victim compensation and referrals to community agencies and organizations.

**Discovery:** The Discovery Unit processes case information to include reports, videos, BWC, audio recordings, forensic reports, and all other reports generated during a criminal investigation and makes those materials available to defendants charged with criminal offenses.

**Restitution:** The Restitution Team works closely with victims of crime, medical providers, insurance companies, and businesses to collect and submit accurate and thorough reports and requests for restitution in criminal cases. This team also provides support to prosecuting attorneys by providing witness testimony during restitution hearings.

**Victim Compensation:** The Crime Victim Compensation Act of Colorado was enacted on July 1, 1982, to help victims of crime pay for losses incurred as a result of criminal behavior. Funds are collected from costs paid by convicted defendants. The Crime Victim Compensation Board is made up of three members who are appointed by the District Attorney. This board reviews applications from victims and interviews victims towards approving or denying requests for compensation according to the Victim Compensation Act.



## 2023 ACCOMPLISHMENTS

### Completed:

- Filed 28 homicide cases as of November 15, 2023
- Prosecuted 15 (+2 Fentanyl) separate homicide cases through trial as of November 15, 2023.
- Prosecuted 188 felony jury trials totaling 664 days in trial as of November 15, 2023.
- Prosecuted 134 misdemeanors, 91 traffic, and 6 juvenile trials totaling 276 days in trial as of November 15, 2023.
- Collected \$6,728,313 in restitution for victims of crime for the fiscal year ending June 30, 2023.
- Awarded \$1,274,063 in victim's compensation to victims of crime for the federal fiscal year ending September 30, 2023.

### Ongoing:

- Trials are ongoing through 2023.
- Restitution will continue to be ordered for victims of crime.
- Victim's Compensation will continue to award compensation to victims of crimes.

## 2024 GOALS

- Engage the community in the pursuit of justice.
- Continue to fight for victims of crimes.
- Continue to improve crime-solving rates.
- Increase the number of Fentanyl and Opioid prosecutions.

## FTE SUMMARY

District Attorney	2021	2022	2023	2024 Authorized
Approved FTE Level	226	231	245	252

## OPERATING INDICATORS

Operating Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
Number of Felony Cases Filed	6,955	6,167	5,200	5,500
Number of Traffic and Misdemeanor Cases Filed	22,990	19,217	16,500	17,500
Number of Juvenile Cases Filed	989	918	900	915
Number of Felony Cases Tried	-	169	200	180
Number of Juvenile Cases Tried	-	6	7	7





## 2024 OBJECTIVES &amp; PERFORMANCE MEASURES

SERVICE QUALITY			
Goal: Represent the community to enhance community safety and offer quality services			
2023		2024	Progress
Target	Actual	Target	On Track
Advocate for Victims while enhancing community safety. Will measure services to victims and offenders	Victim Services: 6,955 VRA Cases •Restitution: collected \$6,728,313 in restitution for victims of crime •Victims Compensation: awarded \$1,274,063.47 in victim's compensation to victims of crime •Diversion: NJC 255 cases; Juvenile Diversion 248 cases; Adult Diversion 42 cases	Victim Services: 7,500 VRA Cases •Restitution: collect \$7,000,000 in restitution for victims of crime •Victims Compensation: awarded \$1,300,000 in victim's compensation to victims of crime •Diversion: NJC 450 cases; Juvenile Diversion 250 cases; Adult Diversion 60 cases	75% Projected

COMMUNITY TRUST			
Goal: Implement a system for transparency to show how the District Attorney's Office prosecutes cases			
2023		2024	Progress
Target	Actual	Target	On Track
Implementation of Intelligence-Driven Prosecution Unit for transparency to our community	4 current public-facing dashboards: •Cases Filed with Charge •Cases Filed with 5 Year Trends •2022 Trials •Case Indicators	Projected public-facing dashboards: •Violent Crime •Property Crime •Specific Crime Type: Motor Vehicle Theft •Case Life: File to Dispo Times •Sentencing by Top Charge •Disposition by Charge and Reason •Cases No Filed and Reason	90% Projected

## 2024 BUDGET HIGHLIGHTS

- \$36,000 For FTE startup costs.
- \$25,000 For increased postage costs.
- \$369,873 For seven new FTEs.
- \$872,085 (4.5%) Personnel increase.



## 2024 BUDGET SUMMARY

### DISTRICT ATTORNEY'S OFFICE – UNRESTRICTED ADMINISTRATION & OPERATIONS

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	14,728,702	16,615,957	19,613,199	19,613,199	20,830,157
	Operating and Maintenance	498,327	858,532	777,047	982,622	893,622
	Intergovernmental	-	-	-	-	-
	<b>Total</b>	<b>\$ 15,227,029</b>	<b>\$ 17,474,489</b>	<b>\$ 20,390,246</b>	<b>\$ 20,595,821</b>	<b>\$ 21,723,779</b>

### DISTRICT ATTORNEY'S OFFICE - RESTRICTED GRANTS

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	1,169,257	1,212,151	1,096,211	1,141,960	1,008,594
	<b>Total</b>	<b>\$ 1,169,257</b>	<b>\$ 1,212,151</b>	<b>\$ 1,096,211</b>	<b>\$ 1,141,960</b>	<b>\$ 1,008,594</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	1,170,389	1,182,163	1,096,211	1,141,960	1,008,594
	<b>Total</b>	<b>\$ 1,170,389</b>	<b>\$ 1,182,163</b>	<b>\$ 1,096,211</b>	<b>\$ 1,141,960</b>	<b>\$ 1,008,594</b>





## SHERIFF'S OFFICE

### PURPOSE STATEMENT

Our mission is to provide the citizens of El Paso County with effective and efficient public safety services. We deliver them consistently with character, competence, and transparency. Our vision is to ensure El Paso County remains the safest and most enjoyable place to live and visit in the state of Colorado. We are committed to holding the highest standard for public safety to achieve a County free of crime and public disorder. Our Values:

- Honesty: Our personal and professional behavior will be a model for all to follow. Our actions will match our words. We will have the courage to stand up for our beliefs and do what is right.
- Loyalty: We are loyal to our oath to protect the constitutional rights of those we serve by empowering our employees to make decisions that support the letter and spirit of the law.
- Unity: We have a united commitment to serve our diverse community with fairness, dignity, and equality. We commit to excellence in all we do.

### OVERVIEW

The duties and responsibilities of the Sheriff are outlined in Colorado Revised Statutes. As one might imagine, the statutory mandates for the Sheriff are vast and cover a wide range of topics. These include maintaining peace and order in El Paso County, provide general law enforcement services to unincorporated areas of the County, operate all jails within the County, serve criminal warrants and civil processes throughout the entire County as directed by the District and County Courts, coordinate search and rescue efforts, suppress prairie and forest fires in El Paso County and perform other duties as directed by Colorado State Statutes and the Courts. The Office of the Sheriff is the largest unit of County government and is led by an elected Sheriff. The Office is organizationally divided into four major component programs called bureaus or offices: The Office of the Sheriff, the Detention Bureau, the Law Enforcement Bureau, and the Administrative Management Bureau. Each of these component programs has one or more business units within them. Each component program has specific and complex operational purposes and has developed organizational strategies and goals to meet these operational purposes. While these organizational strategies and goals are diverse, they are unified under a detailed El Paso County Sheriff's Office Strategic Plan. The following are descriptions of each of the component programs.

**Office of the Sheriff:** The Office of the Sheriff not only meets all statutory requirements but exceeds them in many ways and is recognized as a leader within the law enforcement and County detention industries. From an internal functional and organizational structure perspective, the Office of the Sheriff includes the Undersheriff, three (3) Bureau Chiefs, County Attorney, Fiscal & Compliance, Information Technology, and Executive Assistant. The Office of the Sheriff functions to unify the



operations of this large and diverse office under a common leadership and organizational strategy. Fiscal & Compliance Services: Fiscal & Compliance Services encompasses Budget and Finance, Contract Compliance, and the Fleet Division. The Budget and Finance Section is comprised of five major functional areas: Accounting/Finance, Budget, Compliance, and Grants Management, which, in conjunction, provide overall quality and integrity of the Sheriff's Office financial management, internal controls system, and uniform needs.

**Information Technology Section (IT):** The IT Section is comprised of professional staff working as a coordinated team to provide all facets of IT support to the Office. Our Mission: Provide the technology, tools, and support required by the Sheriff's Office to meet its primary mission. We are genuinely dedicated to professionalism, excellence, and competence. We believe in rapid response, open communication, and teamwork. Executive Assistant: The executive assistant provides administrative support to the Sheriff and other members of the Office of the Sheriff.

**Detention Bureau:** The Detention Bureau is the largest component program of the Sheriff's Office. The purpose of the Detention Bureau is to carry out the statutory responsibility of operating the County's jails. This Bureau is responsible for maintaining a safe, secure environment at the Criminal Justice Center (CJC) for those incarcerated. The Detention Bureau strives to provide opportunities for inmates to obtain the necessary discipline, skills, and therapy through a multi-systemic approach including substance abuse and anger management programs, a progressive/regressive classification system, and the Reintegration and Recovery Program, to successfully return to their communities once released.

**Detention Operations Division:** The Detention Operations Division is responsible for operating two sections; Intake and Release as well as Court Services. The mission of the Intake and Release Section is to ensure responsibilities are accomplished by accepted professional standards as prescribed in Colorado Revised Statute (C.R.S.) 17-26-103. In addition, the Section maintains required records and ensures accountability and security of inmate funds and property. The Court Services Section contains (2) units, the Court Unit, and the Transport Unit. The Court Unit is responsible for ensuring public safety, as well as inmate safety while escorting inmates to the various 44 courtrooms within the El Paso County Combined Courts and providing security therein. The Transport Unit moves inmates between the CJC and the courthouse. This Unit is additionally responsible for the transport of inmates throughout the State of Colorado, including the Department of Corrections and the many Counties and cities in Colorado.

**Detention Security Division:** The Detention Security Division ensures inmates are housed in a safe, secure, and constitutionally sound manner. The men and women of the Security Division provide vital services to an approximate daily average jail population of close to 1,300 inmates.

**Detention Support Division:** The Detention Support Division ensures inmates receive counseling and training programs that allow them to successfully transition back into our community. This division is also responsible for monitoring food and medical contracts, as well as managing detention-related projects.

**Law Enforcement Bureau:** The Sheriff's Office Law Enforcement Bureau is comprised of three divisions, the Patrol, Investigations, and Law Enforcement Support, all tasked with carrying out the statutory responsibilities of the Sheriff to enforce the laws in unincorporated El Paso County. The Bureau also has units that serve in a joint capacity with other local law enforcement agencies as well as the regional Deadly Force Investigation Team (DFIT).



**Patrol Division:** The Patrol Division works to prevent crime by actively patrolling roadways and neighborhoods looking for criminal and traffic crimes, with the intent to discourage violations of the law and failing that, arresting violators so they are unable to re-offend. The Division is divided into three overlapping shifts more commonly known as Day Shift, Swing Shift, and Midnight Shift. **Investigations Division:** The Investigations Division provides specialized investigative skills to complex cases that cannot be accomplished by the Patrol Division. The Division has several specialized units, Major Crimes, Special Victims Unit, Financial Crimes, Property Crimes, Cold Case, and Computer Forensics. The division also provides victim advocacy to the citizens of El Paso County who have been the victim of a crime. The Metro Crime Lab provides resources for the processing of complex crime scenes and evidence collection. The lab also provides laboratory services such as latent fingerprint examination, DNA processing, and firearms examination. The Metro Vice, Narcotics, and Intelligence Unit (VNI) provides specialized investigations of cases involving narcotics, alcohol, firearms, and human trafficking. VNI also staff members assigned to the FBI, ATF, and the DEA task forces.

**Law Enforcement Support Division:** The Law Enforcement Support Division is responsible for the specialized units designed to enhance the level of law enforcement service of the Sheriff's Office, thus increasing the quality of life of the citizens of El Paso County. Through programs and various services, the Division provides direct interaction between the Sheriff's Office and the citizens of our community, enhancing a partnership that ultimately expands the capability of our crime prevention efforts. It consists of the Traffic Unit, the Special Weapons and Tactics (SWAT) Team, the Crisis Negotiation Team (CNU), and the Explosive Ordnance Disposal Team (EOD). Also included are the Rural Enforcement and Outreach Unit (REO), School Resource Officers, and the Mounted Unit. Many of the units have specialized equipment requiring ongoing maintenance and support, such as specialized SWAT and EOD vehicles and equipment.

**Emergency Services Section:** The El Paso County Sheriff's Office Emergency Services section is responsible for supporting the statutory requirements of the Sheriff's Office as it relates to wildland fire, which includes coordinating and ensuring forest and prairie fire responses. The Sheriff's Office is also responsible for fire investigations in the unincorporated areas of the County, providing for search and rescue, assisting with the County's hazardous material team response, and being actively engaged in providing planning, preparation, and training for any emergency or disaster that affects the County. The El Paso County Emergency Operations Center is also supported by Sheriff's Office personnel, as well as several of our affiliated volunteer teams.

**County Security Section:** The County Security Section provides security and screening at the Terry R. Harris Judicial Building, security and monitoring of the Citizen Service Center, key control, management, and security of over 20 other County-owned buildings including four County-owned parking structures.

**Administrative Management Bureau:** The Sheriff's Office Administrative Management Bureau is comprised of three divisions, the Administrative Services Division, the Professional Standards Division, and the Administrative Support Division. They are responsible for administrative functions in the Sheriff's Office, including human resources, recruiting and background investigations, media, and public information services, Staff Psychologist, Internal Affairs, criminal justice records services, and concealed handgun permits.





**Administrative Services Division:** This section is responsible for recruiting sworn personnel, background investigations initial hiring processes, and upkeep of personnel records. The Background Investigators' responsibility is to conduct and coordinate pre-employment background investigations with the Human Resources Unit which has the mission of all personnel administration, including testing, boarding, and in-processing of all newly hired personnel, processing internal transfers, and promotions. The Training Section is responsible for in-service training for all sworn and professional personnel. Each sworn deputy must complete a minimum of 24 hours of in-service training and civilians complete approximately 10 hours. In addition, the Training Section provides one or more Peace Officer Standards and Training (POST) Basic Academy of 26 weeks plus one or more Detentions Deputy Academies of 11 weeks.

**Administrative Support Division:** The Division is responsible for oversight and management of the Sheriff's Office Communications and Dispatch Section, Records Section, and Concealed Handgun Permits program.

**The Communications Section** provides 24-hour 9-1-1 emergency dispatching for the Sheriff's Office, County fire agencies, as well as smaller municipalities. The Records Unit is responsible for typing and organizing case files prepared by deputies. Case reports are prepared from audio files and other media and prepared for transmittal to the District Attorney or other agencies for prosecution or further investigation. This Unit also maintains the files of case reports and other criminal justice data and processes the release of case reports to authorized individuals. The Concealed Handgun Permit Program is responsible for the issuance of Concealed Handgun Permits and renewals for El Paso County. Their responsibilities include processing applications, completing local background checks, and fingerprinting the applicants.

**Professional Standards Division:** The Professional Standards Division includes Internal Affairs, Evidence, Accreditation, Media Services, Community Relations, and the Public Information Office. The Division establishes a framework to increase public trust through increased accountability and transparency. With this commitment, we hope to make our community safer by encouraging voluntary compliance with state and local laws rather than compliance through fear of punishment. Building positive relationships with all members of our community is a key component of creating a trusting atmosphere and every element of this Bureau will be involved with this effort.

**Accreditation Unit:** The Accreditation Unit provides documentation to several organizations to show compliance with several national organizations. The Accreditation Unit compiles proofs for the National Commission for Correctional Healthcare (NCCHC), the American Correctional Association (ACA), and the Commission on Accreditation for Law Enforcement (CALEA). NCCHC establishes standards for health services in correctional facilities. ACA represents fundamental correctional practices that ensure staff and inmate safety and security, and CALEA provides public safety agencies with an opportunity to voluntarily meet an established set of professional standards based on best practices nationwide in the law enforcement arena.

**Community Relations and Outreach Unit:** The Community Relations and Outreach Unit (CRO) fosters positive police community relations. They perform successfully by building partnerships in the community which facilitate ongoing and proactive communication and mutual understanding with citizens, businesses, community-based organizations, and faith-based leadership. They strive to establish communication with community leaders, provide transparency, disseminate accurate information, and form partnerships with other law enforcement agencies. The goal is to help



strengthen the agency's mission through problem-solving and relationship development. They meet the goals by engaging, informing, listening, and learning from the community which they serve and protect. Media Relations Manager / Public Information Office (PIO): The PIO is responsible for the professional, creative, and technical work involved in the dissemination of information regarding the El Paso County Sheriff's Office, both externally and internally. External communication takes on a variety of forms but primarily consists of media releases prepared by the Public Information Officer or information contained within the Sheriff's Office website and social media channels. Internal communication is also multi-faceted, and its importance cannot be overstated. With an agency as large as the Sheriff's Office, ensuring employees are well informed of matters concerning the Office is vital.

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## 2023 ACCOMPLISHMENTS

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### **Community Outreach**

- Ute Pass Evacuation Drill.
- Peak Alerts Registration Day.
- Juneteenth Breakfast with the Rocky Mountain NAACP.
- Latino Luncheon - Presentation "Earning vs. Entitlement".
- Eastern Plains Chamber - Presentation on Homeless Outreach.
- Colorado Springs Executives- Presentation on Homeless Outreach.
- Crimestoppers Townhall Events across El Paso County.

### **Legislation**

- Testified on behalf of the citizens of El Paso County at the Colorado Capitol.
- Pro-actively supported legislation to fortify laws that keep our community safe.
- Pro-actively opposed legislation that would erode the rights of law-abiding citizens and weaken existing criminal code.
- Drafted op-eds (short newspaper columns).

### **Event Involvement**

- Pikes Peak Rodeo.
- El Paso County Fair.
- Springs Comic Con.
- U.S. Air Force Academy Games.
- Guns & Horses Events.

### **Policy/Administrative/Organizational Changes**

- Applied a top-down approach by trimming the "fat" from the previous Sheriff's Office administration's design.
- Reorganization of Command Staff and the organizational chart to better accommodate the needs of the office and the community.
- Increased recruiting and staffing to be fully staffed (in the deputy ranks) by 2024.
- Reimplementation of POST Academy certification for all future academies, with a minimum of three academies annually. This includes achieving POST certifications for all current, non-certified deputies.





## **El Paso County Jail**

- Veterans Ward has been reestablished (October 2023) 1 in 5 people in El Paso County are veterans. Having a ward unique to that demographic is important to reduce recidivism and better address mental health issues with this unique population.
- In Early 2023 JBBS utilized unallocated funding from other JBBS-funded jails to support HB21-1211 and to purchase the Tek 84 scanner. This allowed for higher-quality images during the intake process, enhancing the detection of drugs and other forms of contraband thereby reducing contraband entering into the facility. Additional Lexan wall barriers were installed in housing units to prevent incarcerated citizens from attempting to commit suicide by jumping from the top tier. The outdoor recreation yard was updated to provide more usable space and assist with the implementation of HB21-1211. Stand-alone visitation booths were purchased for tower wards to increase the opportunities for professional virtual visitation.
- Merged DIT and Investigations for a broader, more in-depth investigation process into incidents in the jail (in-custody deaths, drugs, serious assaults, etc.)  
\*This resulted in an arrest stemming from the January 2023 in-custody death of 44-year-old Renee Lowrance. On March 3, 2023, for the first time in El Paso County Jail history, a previously incarcerated person at the El Paso County Jail, Katariina Gibson, was arrested and booked into the El Paso County Jail. Charged with 18-18-405 Proximate Cause of Death by Unlawful Distribution (Drug Felony 1) and 18-8-204 Introducing Contraband in the 2nd Degree (Felony 6).
- Implemented the jail's drug amnesty program during the intake process. This allowed incarcerated citizens admitted into the jail to reveal if they had any drugs on their person without incurring additional charges. The purpose of this was to further reduce the potential of any drugs entering the jail.

## **Regional Training and Academies**

- Created a regional approach to training across the Pikes Peak Region.
- Flying armed Extradition Training.
- Utilized The Independence Center to provide reality-based training to our recruits and sworn deputies, using persons with disabilities as role players to provide more realistic and informed training.

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## **2024 GOALS**

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### **Community Trust**

- Foster community partnerships and outreach.
- Proactive internal and external communication, and highlights of the positive results of community coalitions.
- Build and strengthen community coalitions across government, academia, business, and non-profits to develop strategies to lessen the occurrence and impact of community-degrading social issues including behavioral health, fentanyl abuse, traffic fatalities, violent crime, suicide, and homelessness.



## Reduce Victims

- Make data-driven decisions.
- Work collaboratively towards the model of Community Mental Health.
- Maximize the use of Jail-Based Behavioral Health Services programs.

## Quality Service

- Recruit and retain high-quality employees.
- Actively seek feedback and apply it toward continual improvements.
- Coordinate with partner agencies to provide efficient and effective services to the community.

## Legislation

- Actively monitor proposed legislation and analyze potential impacts.
- Take a proactive role in speaking out for responsible legislation that enhances safety and against legislation that is contrary to a safe community.
- Take a proactive role in the introduction and authoring of responsible community safety-focused legislation.
- Gather and provide data regarding the impacts of public safety-related legislation and proposed legislation.

## FTE SUMMARY

Sherriff & Security	2021	2022	2023	2024 Authorized
Approved FTE Level	849	849	849	878

## 2024 PERFORMANCE MEASURES

COMMUNITY TRUST			
Goal: <i>Recruit and retain high-quality employees</i>			
2023		2024	Progress
Target	Actual	Target	On Track
Number of employees recruited	20	30	28
Goal: <i>Actively seek feedback and apply it toward continual improvements</i>			
2023		2024	Progress
Target	Actual	Target	On Track
Create citizen surveys for department improvements	4 Created	5 Created	5



<b>Goal: <i>Coordinate with partner agencies to provide effective services to the community</i></b>			
<b>2023</b>		<b>2024</b>	<b>Progress</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>	<b>On Track</b>
Number of services effectively delivered to the community	10	15	15

## 2024 BUDGET HIGHLIGHTS

- \$2,500,000 For medical contract with the jail.
- \$500,000 For increased extradition costs.
- \$2,105,492 (4.5%) Personnel increase.

## 2024 BUDGET SUMMARY

### SHERIFF'S OFFICE – GENERAL FUND

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	2,828,607	2,450,452	2,220,000	2,220,000	2,795,000
	Charges for Services	1,282,265	1,158,495	1,160,000	1,160,000	1,413,000
	Fines & Forfeitures	16,830	25,604	20,000	20,000	15,000
	Miscellaneous Revenue	201,425	365,351	228,000	236,780	352,000
	Other Financing Sources	58,694	61,932	10,000	75,090	50,000
	<b>Total</b>	<b>\$ 4,387,820</b>	<b>\$ 4,061,832</b>	<b>\$ 3,638,000</b>	<b>\$ 3,711,870</b>	<b>\$ 4,625,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	49,085,534	41,884,733	46,809,942	46,904,480	49,271,929
	Operating and Maintenance	5,917,466	12,457,690	13,165,130	13,629,115	15,925,083
	Charges for Services	580,169	-	-	-	-
	Grants & Contributions	4,806	2,980	9,880	9,880	-
	Intergovernmental	(1,477,379)	(1,314,951)	(1,206,472)	(1,206,472)	(1,063,040)
	Capital Outlay	81,959	90,092	-	65,090	-
	<b>Total</b>	<b>\$ 54,192,555</b>	<b>\$ 53,120,545</b>	<b>\$ 58,778,480</b>	<b>\$ 59,402,093</b>	<b>\$ 64,133,972</b>

**SHERIFF'S OFFICE - PUBLIC SAFETY TAX**

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Sales Taxes	35,979,035	37,739,148	39,083,775	39,083,775	38,093,896
	<b>Total</b>	<b>\$ 35,979,035</b>	<b>\$ 37,739,148</b>	<b>\$ 39,083,775</b>	<b>\$ 39,083,775</b>	<b>\$ 38,093,896</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	16,279,329	25,285,013	27,599,955	27,697,210	28,079,247
	Operating and Maintenance	12,666,016	9,038,343	8,575,159	8,617,418	8,629,629
	Charges for Services	15,519,472	13,441,259	10,902,340	12,018,819	9,849,629
	Intergovernmental	(14,573,383)	(12,361,487)	(9,598,749)	(10,715,228)	(8,599,629)
	Capital Outlay	1,907,366	3,223,674	1,000,000	1,624,967	-
	<b>Total</b>	<b>\$ 31,798,801</b>	<b>\$ 38,631,030</b>	<b>\$ 38,478,705</b>	<b>\$ 39,243,186</b>	<b>\$ 37,958,876</b>

**SHERIFF'S OFFICE – RESTRICTED**

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	4,463,635	5,878,302	1,400,000	7,733,400	1,400,000
	Charges for Services	358,494	322,009	350,000	350,000	350,000
	Miscellaneous Revenue	1,332,939	667,383	801,350	837,207	606,000
	<b>Total</b>	<b>\$ 6,155,068</b>	<b>\$ 6,867,694</b>	<b>\$ 2,551,350</b>	<b>\$ 8,920,607</b>	<b>\$ 2,356,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	2,137,511	3,250,681	1,400,000	5,046,603	1,400,000
	Operating and Maintenance	2,111,046	1,503,220	931,350	6,945,465	736,000
	Charges for Services	95,739	115,020	-	105,000	-
	Grants & Contributions	34,778	24,409	-	24,376	-
	Intergovernmental	(97,047)	(102,769)	-	-	-
	Capital Outlay	352,332	942,813	-	462,178	-
	<b>Total Expenditures</b>	<b>\$ 4,634,358</b>	<b>\$ 5,733,374</b>	<b>\$ 2,331,350</b>	<b>\$ 12,583,622</b>	<b>\$ 2,136,000</b>

**SECURITY**

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	-	-	-	-	-
	Charges for Services	-	-	-	-	-
	Miscellaneous Revenue	-	526	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ 526</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	974,835	1,314,754	2,231,598	2,131,598	2,667,573
	Operating and Maintenance	621,478	851,160	909,067	1,024,067	612,000
	Charges for Services	1,186	1,186	40,000	40,000	-
	Intergovernmental	-	-	-	-	-
	Capital Outlay	-	162,896	100,000	200,000	101,491
	<b>Total</b>	<b>\$ 1,597,498</b>	<b>\$ 2,329,996</b>	<b>\$ 3,280,665</b>	<b>\$ 3,395,665</b>	<b>\$ 3,381,064</b>







## SURVEYOR'S OFFICE

### PURPOSE STATEMENT

Provide the authorized services to the Public with no increase in taxes.

### OVERVIEW

Represent the County in disputes over County boundaries and notify the County Attorney of unsettled boundary disputes, file all surveys. This position is financed by the Board of County Commissioners. When authorized, may conduct surveys of County boundaries, accept maps of surveys within the County for filing, and examine all maps and plats before recording with the County Clerk and Recorder. May establish disputed boundaries when applied for or at the appointment by the courts and may appoint deputies as assistants to discharge their duties faithfully and impartially.

### 2024 BUDGET SUMMARY

#### SURVEYOR'S OFFICE

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	3,170	4,240	2,500	2,500	2,500
	Total	\$ 3,170	\$ 4,240	\$ 2,500	\$ 2,500	\$ 2,500
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	7,875	7,875	9,220	9,220	9,220
	Total	\$ 10,955	\$ 12,115	\$ 12,220	\$ 12,220	\$ 12,220



## TREASURER'S OFFICE

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### PURPOSE STATEMENT

Our goal is to serve the citizens of El Paso County in the most timely, cost-efficient, and secure manner possible while treating you with courtesy and respect.

### OVERVIEW

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The primary function of the County Treasurer's Office is the collection and distribution of funds. The Treasurer serves as the banker and investment officer for all County funds, which includes receipt, management, investment, and disbursement of those funds. Priority is given to the safety, liquidity, term, and yield of the investment, with emphasis on the economic stability of the community.

**Ad Valorem Tax Collection:** All taxes collected by the Treasurer are apportioned and credited to the State, County, Cities and Towns, School Districts, and Special Districts within El Paso County in accordance with the established mill levies, and Colorado Revised Statutes. Penalty interest collected on taxes is apportioned and credited in the same manner.

**Enforcement of Delinquent Taxes and Special Assessments:** The Treasurer conducts an annual tax sale of delinquent real estate, special assessments, and manufactured home taxes. The enforcement of business personal property taxes is by distraint, seizure, and sale of such property.

**Distribution of Specific Ownership Tax:** The Treasurer is responsible for disbursing specific ownership taxes collected by the Clerk and Recorder to the State, County, Cities and Towns, School Districts, and Special Districts within El Paso County in addition to ad valorem taxes.

### 2023 ACCOMPLISHMENTS

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- The Treasurer's Office successfully implemented this year a new tax collection system, Harris Govern CollectWare. This replaced the VAX system that was over 35 years old. The office went live with the new system on August 14, 2023.
- Successful transition to conducting the Tax Lien Sale online.

### 2024 GOALS

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- Continue to grow and become more efficient with the new CollectWare software.
- Review and improve business practices to align with the enhanced functionalities available through CollectWare.
- Streamline TABOR refunds back to property owners with a property tax refund.





## FTE SUMMARY

Treasurer	2021	2022	2023	2024 Authorized
Approved FTE Level	18	18	18	15

## 2024 OPERATING INDICATORS

Operating Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
Annual Tax Statements	268,346	270,195	283,247	285,000
Delinquent Tax Statements	12,667	13,195	11,995	14,000
Tax roll-changes (statements)	670	583	257	600
Non-property tax revenue transactions	58,114	37,873	14,934	42,500
Tax Liens Sold- manufactured housing	170	135	107	75
Tax Lines Sold - real estate	2,304	1,911	2,283	2,000
Tax Liens redeemed	2,432	1,728	924	1,900
Tax Deeds issued	15	11	13	10
Certificates of Taxes Due Reports	55,641	35,610	31,928	47,000
County warrants paid	8,409	8,859	5,715	8,900

## 2024 OBJECTIVES & PERFORMANCE MEASURES

SERVICE QUALITY			
<b>Goal: Streamline TABOR refunds back to property owners by a property tax refund</b>			
2023		2024	Progress
Target	Actual	Target	On Track
Number of tax refunds processed	485,723	490,000	489,000



## 2024 BUDGET HIGHLIGHTS

- \$62,664 (4.5%) Personnel increase.
- \$37,000 Additional operating for postage.

## 2024 BUDGET SUMMARY

### TREASURER'S OFFICE

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	4,988,652	5,285,487	4,920,000	4,920,000	5,220,000
	Miscellaneous Revenue	155,988	191,875	80,000	80,000	130,000
	<b>Total</b>	<b>\$ 5,144,639</b>	<b>\$ 5,477,362</b>	<b>\$ 5,000,000</b>	<b>\$ 5,000,000</b>	<b>\$ 5,350,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	1,039,864	1,110,716	1,234,208	1,364,208	1,296,872
	Operating and Maintenance	235,322	247,711	268,871	285,871	305,871
	Charges for Services	557	178	700	700	700
	Capital Outlay	-	-	-	-	-
	<b>Total</b>	<b>\$ 1,275,744</b>	<b>\$ 1,358,604</b>	<b>\$ 1,503,779</b>	<b>\$ 1,650,779</b>	<b>\$ 1,603,443</b>





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## PUBLIC TRUSTEE'S OFFICE

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### PURPOSE STATEMENT

In 1894, the Colorado General Assembly established the Office of the Public Trustee in each County of the state to provide a system of checks and balances between the borrower and the lender. All deeds of trust given to secure indebtedness on real estate shall name as trustee such Public Trustee who acts as an intermediary between the borrower and the lender.

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### OVERVIEW

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The Public Trustee has been protecting the rights of borrowers, lenders, and lien holders since 1894. The Office of the Public Trustee is fully funded by fees collected for services provided. Any such funds received in excess of operating expenses are turned over to the El Paso County General Fund, after ensuring the maintenance of an operational reserve, as required by law.

The El Paso County Treasurer is also the County Public Trustee, elected by the citizens of El Paso County every four years. The El Paso County Public Trustee's office serves the citizens of El Paso County as defined in the Colorado Revised Statutes. The Public Trustee manages the release of deeds of trust and foreclosure of deeds of trust on properties within El Paso County. The process is handled in a professional manner adhering to the guidelines and timelines set by the Colorado Revised Statutes.

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### 2023 ACCOMPLISHMENTS

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The El Paso County Public Trustee's Department continues processing the release of deeds of trust promptly and continues processing foreclosures as defined in Colorado Revised Statutes.

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### 2024 GOALS

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- The employees of the Public Trustee office will cross-train in all aspects of the foreclosure process.
- Our office will work with Government Technology Systems (GTS) and El Paso County Information Technologies Department to update our website to meet HB21-1110 guidelines.
- The Public Trustee employees will be cross trained in the Treasurer's Department processing payments. They will also assist the Treasurer's Department with mailings, opening mail, and other tasks as needed.



## FTE SUMMARY

Public Trustee	2021	2022	2023	2024 Authorized
Approved FTE Level	4	4	4	4

## OPERATING INDICATORS

Operating Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
Number of Foreclosures	44	770	780	750
Number of Releases	49,166	37,305	20,600	20,000

The number of foreclosures in 2023 is comparable to 2022 which are below the average of foreclosures that were filed before COVID 19. The average number of foreclosures filed from 2015-2019 was 1,110. Economists are not predicting a big increase in foreclosures for the year 2024 because of the types of loans borrowers have made which are fixed-rate mortgages that are well below four percent. The low interest rate is one factor as to why the overall delinquency rates will remain low.

However, the interest rates in 2023 have almost doubled since 2022. Sellers are hesitant to give up their low interest rate to buy another home at the higher rate. This has caused housing inventory to be low with fewer deeds of trust being paid off and released. As a result of the higher interest rate, the number of refinances will decrease thereby reducing the number of release of deeds of trusts in 2024.

With the foreclosure market being below average and the decrease in release revenue the Public Trustees office will have a decrease in revenue.

## 2024 BUDGET HIGHLIGHTS

- Budget includes costs of maintaining services. No critical needs were approved.

## 2024 BUDGET SUMMARY

## PUBLIC TRUSTEE'S OFFICE

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	674,106	148,523	400,000	406,956	406,956
	<b>Total</b>	<b>\$ 674,106</b>	<b>\$ 148,523</b>	<b>\$ 400,000</b>	<b>\$ 406,956</b>	<b>\$ 406,956</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	385,594	418,490	392,965	446,956	460,351
	Intergovernmental	385,594	418,490	392,965	40,000	53,395
	<b>Total</b>	<b>\$ 771,188</b>	<b>\$ 836,979</b>	<b>\$ 785,930</b>	<b>\$ 486,956</b>	<b>\$ 513,746</b>



## COUNTY ATTORNEY'S OFFICE

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### PURPOSE STATEMENT

The County Attorney's Office serves as legal counsel to the Board of County Commissioners, elected officials, departments, and other agencies as authorized by the Board of County Commissioners. The Office of the County Attorney is authorized pursuant to Article XIV § 8 of the Colorado Constitution and C.R.S. § 30-111- 118.

### OVERVIEW

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State law requires the Office of the County Attorney to primarily represent the interests of the Board of County Commissioners, its various administrative departments, and appointed advisory boards.

Although not required by law to do so, the Office of the County Attorney also represents the interests of other elected or appointed officials when those interests are compatible with those of the County and no other legal representation is available.

Since 1986, the Office of the County Attorney has assumed the responsibility for representing the County in all public liability and tort actions because the County is self-insured. Likewise, the Office of the County Attorney represents the County, its departments, or other elected officials in a variety of other civil matters.

#### County Attorney – Department of Human Services

The County Attorney Office's Human Services Division provides legal advice, opinions, and representation to the El Paso County Department of Human Services in dependency and neglect cases, as well as processing public and attorney requests for access to said agency's files. These services include temporary shelter hearings, adjudicatory trials, dispositional hearings, permanency planning and permanent custody hearings, parental rights termination trials, guardianships, emergency protective hearings and jury trials. The Division also provides representation in adult protective matters, involuntary mental health commitment proceedings, and drug and alcohol commitment matters. In addition, the Division provides ongoing training in matters relating to courtroom procedure, presentation of evidence, substantive areas of the Children's Code, and changes in pertinent state and federal law to personnel of the Department of Human Services



## 2024 GOALS

- Equip County Administration and Elected Officers with training to improve or maintain high service quality within the law.
- Provide clear and relevant legal advice in written memorandum form accessible for future use.
- Protect limited public funds by vigorously representing the County in litigation.
- Represent the Department of Human Services in protecting the County's most vulnerable Citizens.

## FTE SUMMARY

County Attorney	2021	2022	2023	2024 Authorized
Approved FTE Level	54	54	53	54

## 2024 OBJECTIVES & PERFORMANCE MEASURES

SERVICE QUALITY			
<b>Goal: Equip County Administration and Elected Offices with training to improve or maintain high service quality within the law</b>			
2023		2024	Progress
Target	Actual	Target	On Track
Updated harassment training videos and in-person training; continued routine training with Departments and Offices; Countywide OML/CORA training programs.	Completed training with departments	These programs will continue being updated throughout 2024 as laws and circumstances change; collaborate with HR to prepare training relevant to new state and federal laws.	Yes
<b>Goal: Provide clear and relevant legal advice in written memorandum form accessible for future use</b>			
2023		2024	Progress
Target	Actual	Target	On Track
Advice has been provided in timely and relevant fashion throughout the year; a memorandum database has been established.	Completed the memorandum database	Continue providing timely and accurate legal advice and representation.	Yes
<b>Goal: Protect limited public funds by Vigorously representing the County in litigation</b>			





2023		2024	Progress
Target	Actual	Target	On Track
Successful resolution of multiple lawsuits; several dismissals and settlements. File vine implementation underway.	Successfully resolved several lawsuits	Continue resolving large number of cases filed throughout 2022 and early portion of 2023; continue implementation of File Vine, Case Management System.	Yes

HEALTH & SAFETY			
Goal: Represent DHS in protecting the County's most vulnerable citizens			
2023		2024	Progress
Target	Actual	Target	On Track
Provided legal services to DHS in child protection, adult protection, and delinquency; maintained high quality legal representation supporting the highest human services caseload in the state.	Represented DHS effectively during a high caseload	Will continue providing legal advice and representation to DHS in child protection, adult protection, and delinquency; will maintain high quality legal representation.	Yes

## 2024 BUDGET HIGHLIGHTS

- \$10,000 FTE startup costs.
- \$150,710 for 1 FTE.
- \$10,000 for licensing agreements.
- \$65,229 (4.5%) Personnel increase.



## 2024 BUDGET SUMMARY

COUNTY ATTORNEY'S OFFICE  
GENERAL FUND

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	1,184,606	1,324,552	1,545,079	1,452,448	1,668,387
	Operating and Maintenance	127,411	81,272	145,973	145,973	165,973
	Charges for Services	2,701	1,271	3,500	3,500	3,500
	Intergovernmental	-	-	-	-	-
	<b>Total</b>	<b>\$ 1,314,717</b>	<b>\$ 1,407,095</b>	<b>\$ 1,694,552</b>	<b>\$ 1,601,921</b>	<b>\$ 1,837,860</b>

## DEPARTMENT OF HUMAN SERVICES

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	3,521,626	3,914,747	4,319,892	4,319,892	4,646,384
	Operating and Maintenance	127,873	140,776	132,500	132,500	142,000
	Charges for Services	7,183	2,706	15,000	15,000	5,500
	Intergovernmental	(3,656,681)	(4,058,228)	(4,467,392)	(4,467,392)	(4,793,884)
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## COUNTY ADMINISTRATION

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### PURPOSE STATEMENT

The mission of the County Administration Office is to oversee those departments that provide beneficial, efficient, and effective service to residents, businesses, visitors, volunteers, and employees of El Paso County.

### OVERVIEW

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County Administration consists of the following departments, functions, budgets, and the respective executive and management staff of each described operational department: Financial Services, Digital, Strategy & Technology, Public Information, Facilities & Strategic Infrastructure Management, Community Services, Economic Development, Planning and Community Development, Human Resources and Risk Management, Pikes Peak Workforce Center, Department of Public Works, Government Affairs, Justice Services, Pikes Peak Office of Emergency Management, and Human Services.





## FTE SUMMARY

Administration	2021	2022	2023	2024 Authorized
Approved FTE Level	3	3	3	3

## 2024 BUDGET HIGHLIGHTS

- \$16,852 (4.5%) Personnel increase.

## 2024 BUDGET SUMMARY

COUNTY ADMINISTRATION  
COUNTYWIDE SUPPORT

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Property Taxes	58,241,847	59,928,490	41,874,350	41,874,350	47,679,720
	Specific Ownership Tax	-	-	-	-	-
	Sales Taxes	101,716,613	94,673,798	96,277,058	96,277,058	89,233,362
	Other Taxes	157,666	110,938	100,000	100,000	110,000
	Licenses & Permits	25,665	33,414	27,500	27,500	20,500
	Intergovernmental	261,110	392,643	200,000	200,000	230,000
	Charges for Services	23,460	21,175	21,000	21,000	23,000
	Fines & Forfeitures	580,132	398,841	580,000	580,000	530,000
	Miscellaneous Revenue	747,699	5,258,059	1,550,000	1,550,000	6,550,000
	Other Financing Sources	725,823	582	-	-	-
	<b>Total</b>	<b>\$ 162,480,014</b>	<b>\$ 160,817,940</b>	<b>\$ 140,629,908</b>	<b>\$ 140,629,908</b>	<b>\$ 144,376,582</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Expenditures	-	-	-	-	-
	Other Financing Sources	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**COUNTYWIDE ADMINISTRATION SUPPORT**

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Operating and Maintenance	1,002,026	1,171,619	1,112,309	1,154,881	1,154,881
	Grants & Contributions	14,400	14,400	12,000	12,000	12,000
	<b>Total</b>	<b>\$ 1,016,426</b>	<b>\$ 1,186,019</b>	<b>\$ 1,124,309</b>	<b>\$ 1,166,881</b>	<b>\$ 1,166,881</b>

**COUNTYWIDE FINANCIAL SUPPORT**

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Operating and Maintenance	195,606	200,656	242,752	242,752	292,752
	Charges for Services	172,163	134,700	164,829	164,829	114,829
	Intergovernmental	(42,749)	(36,578)	(45,000)	(45,000)	(45,000)
	<b>Total</b>	<b>\$ 325,020</b>	<b>\$ 298,778</b>	<b>\$ 362,581</b>	<b>\$ 362,581</b>	<b>\$ 362,581</b>

**BOARD OF EQUILIZATION**

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	-	-	-	71,480	-
	Operating and Maintenance	12,731	1,042	37,809	37,809	37,809
	Charges for Services	-	-	2,500	2,500	2,500
	<b>Total</b>	<b>\$ 12,731</b>	<b>\$ 1,042</b>	<b>\$ 40,309</b>	<b>\$ 111,789</b>	<b>\$ 40,309</b>



## COUNTYWIDE ADMINISTRATION BUDGET SUPPORT

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	-	-	1,900,000	1,900,000	1,500,000
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,900,000</b>	<b>\$ 1,900,000</b>	<b>\$ 1,500,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	563,173	454,051	2,818,823	2,530,736	2,534,912
	Operating and Maintenance	2,478,042	2,411,555	5,557,010	5,402,280	7,458,005
	Charges for Services	1,374,950	1,363,433	1,356,253	1,350,655	1,655,996
	Grants & Contributions	-	22,000	50,000	50,000	100,000
	Intergovernmental	(10,309,304)	(10,558,853)	(7,647,466)	(7,581,501)	(9,236,058)
	Capital Outlay	22,898	-	-	24,192	-
	<b>Total</b>	<b>\$ (5,870,241)</b>	<b>\$ (6,307,813)</b>	<b>\$ 2,134,620</b>	<b>\$ 1,776,362</b>	<b>\$ 2,512,855</b>







## GOVERNMENT AFFAIRS

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### PURPOSE STATEMENT

Initiate proactive solutions to complex legal and policy roadblocks that hinder the effective delivery of services to El Paso County residents.

### OVERVIEW

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As a political subdivision of the State of Colorado, El Paso County is statutorily obligated to implement legislation and offer services as directed by the Colorado General Assembly and signed into law by the Governor. County services are also impacted by various rule changes, directives, and federal laws. Considering this, the Government Affairs team exists to advocate on behalf of the organization at both the state and federal levels. The team also educates policymakers who ultimately impact the County's service effectiveness.

Furthermore, Government Affairs supports the Board of County Commissioners and residents through a comprehensive constituent services program that serves as something of an ombudsman for those seeking assistance from the organization. The team also provides executive-level administrative support for the Board of County Commissioners, the County Administrator, and the Deputy County Administrator.

### 2023 ACCOMPLISHMENTS

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- U.S. Space Command announced to stay in El Paso County.
- Completed legally mandated County Commissioner Redistricting process.
- Leader in efforts to oppose Senate Bill 23-213, which would have removed local control over land use issues.
- Launched Citizen Connect Customer Relationship Management software to track and service citizen requests.
- Accepted 459 requests through Citizen Connect.



## 2024 GOALS

- Enhance the internal and external user interface of Citizen Connect.
- Re-tool and relaunch the new Commissioner orientation.
- Standardize customer service policies between users of Citizen Connect.

## FTE SUMMARY

Government Affairs	2021	2022	2023	2024 Authorized
Approved FTE Level	0	0	5	5

## 2024 OBJECTIVES & PERFORMANCE MEASURES

2. SERVICE QUALITY			
<b>Goal: Track 350 pieces of legislation and create 10 original documents that educate policymakers on relevant issues</b>			
2023		2024	Progress on
Target	Actual	Target	Track
350	358	360	350
<b>Goal: Process 25 proclamation and recognition requests on behalf of outside organizations</b>			
2023		2024	Progress on
Target	Actual	Target	Target
25	28	25	26

3. COMMUNITY TRUST			
<b>Goal: Launch Customer Relationship Management tool to track and manage citizen outreach</b>			
2023		2024	Progress on
Target	Actual	Target	Track
Apr-23	Apr-23	NA	Completed
<b>Goal: Complete &amp; close out 150 constituent service requests</b>			
2023		2024	Progress on
Target	Actual	Target	Track
150	199	215	200



## 2024 BUDGET HIGHLIGHTS

- \$22,415 (4.5%) increase in personnel.

## 2024 BUDGET SUMMARY

### GOVERNMENT AFFAIRS

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	-	293,578	497,554	513,702	519,969
	Operating and Maintenance	-	337,994	326,700	341,700	341,700
	Total	\$ -	\$ 631,572	\$ 824,254	\$ 855,402	\$ 861,669





## **PIKES PEAK REGIONAL OFFICE OF EMERGENCY MANAGEMENT**

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### **PURPOSE STATEMENT**

The mission of the Pikes Peak Regional Office of Emergency Management is to build resilience for the whole community through risk reduction, education, emergency coordination, and disaster recovery.

### **OVERVIEW**

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The Pikes Peak Regional Office of Emergency Management (PPROEM) reports directly to the El Paso County Administrator and the City of Colorado Springs Chief of Staff Office. It provides coordination and direction of activities relating to disaster prevention, preparedness, response, and recovery to protect the lives of the citizens in our community. PPROEM is committed to providing comprehensive emergency and disaster preparedness, response, and recovery directed by the El Paso County Board of Commissioners and the Colorado Springs Mayor.

### **2023 ACCOMPLISHMENTS**

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- PPROEM received Emergency Management Accreditation Program (EMAP) accreditation with no findings being identified by the assessment team during the onsite visit. This is the first time EMAP accreditation has been awarded to a newly established regional/combined emergency management program.
- Established the El Paso County Emergency Financial Services and Administrative Guidelines Policy.
- PPROEM was involved in several incidents and responses including the Regional Tower Senior Living Power Outage, ECC Activation of the 42nd Mayoral Swearing in Ceremony, Downtown Colorado Springs Power Outage, and the Federal Disaster Declaration (DR- 4731) Damage Assessment for the June severe storms and flooding.
- PPROEM developed the Incident Action Plan for the Presidential visit to the Air Force Academy. The Emergency Coordination Center remained poised to respond during the entire POTUS visit.
- Hosted nine large special-event planning meetings with command level personnel resulting in formal Incident Action Plans designed to ensure public and first responder safety.
- PPROEM conducted several exercises including a tabletop exercise with UCCS Police Department and the Colorado Springs Police Department to refine communication methods, the Colorado Springs Airport Full-scale Exercise which allowed 16 agencies to test their response to a downed commercial plane to include the National Transportation Safety Board. Over 230 people participated in the exercise, Access and Functional Needs Training and Functional Exercise, US Northern Command Civil Support Team (CST) Full scale Exercise, Quarterly WebEOC Drills, Volunteer Agencies Active in Disaster (VOAD) Tabletop, and Green Mountain Falls Full Scale Evacuation Exercise.



- PPROEM hosted a variety of trainings for our partner agencies including Emergency Coordination Center Training, Hazmat Awareness/Operations resulting in over 50 students trained and certified and coordinated radiological response training by the Federal Bureau of Investigations and the Department of Energy for regional partners.
- PPROEM expanded its Public Outreach program by providing seven deliveries of the Community Emergency Response Team (CERT) class, over 35 media interviews, 16 community events, and ten community presentations.
- 100% of the 35 PPROEM regional plans have been written: collaborated, consolidated, integrated, and are in effect.

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## 2024 GOALS

- Continue to train staff and regional partners on the functions and activations of the Emergency Coordination Center.
- Install and train staff on a new Audio/Visual Technology system in the building.
- Develop and train staff and partners on a new Situational Awareness Platform(Veochi).
- Develop and host multiple community exercises focusing on preparedness and evacuations.

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## FTE SUMMARY

Office of Emergency Management	2021	2022	2023	2024 Authorized
Approved FTE Level	10	10	10	10

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## 2024 BUDGET HIGHLIGHTS

- \$29,471 (4.5%) Personnel increase.





## 2024 BUDGET SUMMARY

### OFFICE OF EMERGENCY MANAGEMENT

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Licenses & Permits	-	-	-	-	-
	Intergovernmental	-	86,009	-	35,000	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ 86,009</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	554,954	576,383	654,987	681,690	737,865
	Operating and Maintenance	68,280	103,315	90,686	211,694	100,420
	Charges for Services	9,336	9,535	10,000	10,000	9,500
	Intergovernmental	-	-	-	-	-
	<b>Total</b>	<b>\$ 632,569</b>	<b>\$ 689,232</b>	<b>\$ 755,673</b>	<b>\$ 903,384</b>	<b>\$ 847,785</b>

### HAZMAT - ESA

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Licenses & Permits	1,400	1,600	-	-	-
	<b>Total</b>	<b>\$ 1,400</b>	<b>\$ 1,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	253,340	244,813	268,857	268,857	367,548
	Operating and Maintenance	52,895	44,340	54,080	54,080	53,080
	<b>Total</b>	<b>\$ 306,235</b>	<b>\$ 289,154</b>	<b>\$ 322,937</b>	<b>\$ 322,937</b>	<b>\$ 421,628</b>







## FINANCIAL SERVICES DEPARTMENT

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### PURPOSE STATEMENT

The Financial Services Department is responsible for the fiscal integrity of El Paso County. We are dedicated to the delivery of innovative, effective, and efficient customer service to all Departments and Offices and to ensuring the public that their funds are being used most cost-effectively. The Department oversees public funds starting with the budgeting process, through the procurement of goods and services, to the final reporting and auditing phase. Our department also ensures that benefits are provided to our employees fairly and cost-effectively.

### OVERVIEW

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The Financial Services Department includes the Divisions of Contracts & Procurement, Budget, and Finance. The Department holds monthly to quarterly meetings with each Office and Department throughout the County to ensure funds are being expended properly and that no unanticipated needs are developing. The Department also communicates all financial data monthly to the Board of County Commissioners to keep them apprised of the County's financial condition. Other responsibilities of the Department include compliance with Federal, State, and Local laws plus regulatory rules and regulations such as GASB, GAAP, GFOA, ACA, HIPAA, UGG, NIGP, UPPCC, etc.

### DIVISIONS

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Contracts &  
Procurement  
Budget  
Finance





## CONTRACTS AND PROCUREMENT DIVISION

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### PURPOSE STATEMENT

The Contracts & Procurement Division will provide the highest level of acquisition and contracting service to the County through solicitations, collaboration, cooperation, creativity, and professional expertise. It is our vision to continually streamline and simplify our procedures by efficient use of technology. We strive to maintain an organization whose philosophies and practices reflect the highest ethical level of conduct to achieve and maintain the public's trust.

The Contracts & Procurement Division's mission is to facilitate the contracting and procurement process for all County departments and offices in a fair, legal, responsible, responsive, and flexible manner, and to work in an evolving system that is defined by and reflects management direction, customer/staff partnerships, Board of County Commissioners (BoCC) leadership and organization values and quality.

### OVERVIEW

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The Board of County Commissioners (BoCC) of El Paso County established the Purchasing Department in 1978. It was renamed to the Contracts & Procurement Division to better identify with the function and advancement of the acquisition profession. With consolidation efforts over the years, it is now a major division within the Financial Services Department.

El Paso County purchases over \$100 million worth of commodities, services, and equipment annually. Purchases range from commodities to construction equipment, vehicles, professional services, and complex construction projects. It is the responsibility of this division to procure goods and services for all County departments/offices while ensuring all legal and funding requirements are met and that taxpayers receive the maximum dollar value for each tax dollar spent.

**Solicitations:** Procedures have been established for soliciting quotes, bids and proposals from qualified contractors, vendors, and service firms. Quotes are obtained for goods or services having a value between \$5,000 and \$40,000. Quotes and/ or Formal solicitations may be issued for purchases between \$40,000 and \$150,000. Bids (Invitation for Bids) and proposals (Request for Proposals) are formally advertised and issued through this division for construction projects, goods or services exceeding \$150,000.



## 2023 ACCOMPLISHMENTS

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- Continually updating the solicitation templates and contracts.
- Cross-training of staff for contingency.
- Training of departments on procedures.
- 90% of department files used have been converted to digital files.

## 2024 GOALS

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- Revision of Contracts and Procurement Policies.
- Cross -training of staff.
- Department Procurement Training.
- Procurement Liaison Training.
- Continue to include solicitations on the County website for transparency.

## FTE SUMMARY

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<b>Contracts &amp; Procurement</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024 Authorized</b>
Approved FTE Level	16	18	18	18

## OPERATING INDICATORS

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<b>Operating Indicators</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Projected</b>
Purchase Orders Issued	1,094	714	1,058	1,163
Purchase Orders Issued (\$ Millions)	94,699,895	114,324,781	142,337,194	156,570,913
Surplus Sales (\$Thousands)	187,965	363,911	381,161	400,219



## 2024 OBJECTIVES & PERFORMANCE MEASURES

2. SERVICE QUALITY			
<b>Goal: Ensure that the Contracts and Procurement Division is providing exceptional services to the County Departments and Offices.</b>			
2023		2024	Progress on
Target	Actual	Target	Track
100%	100%	100%	100%
<b>Goal: Ensure we are tracking the solicitations that we issue out to ensure we are posting them promptly.</b>			
2023		2024	2024
Target	Actual	Target	Target
100%	100%	100%	100%

3. COMMUNITY TRUST			
<b>Goal: Ensure all solicitations are posted on the County's website.</b>			
2023		2024	Progress on
Target	Actual	Target	Track
100%	100%	100%	100%
<b>Goal: Post a list of solicitations and their completion dates on the County's website.</b>			
2023		2024	Progress on
Target	Actual	Target	Track
50%	0%	100%	50%

## 2024 BUDGET HIGHLIGHTS

- \$42,517 (4.5%) Personnel increase.



## 2024 BUDGET SUMMARY

### PROCUREMENT & CONTRACTS

REVENUES						
	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES						
	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	652,341	698,014	945,826	945,826	988,343
	Operating and Maintenance	39,769	47,000	23,200	26,200	23,200
	Charges for Services	2,174	2,439	2,600	2,600	2,600
	Intergovernmental	-	-	7,172	4,172	7,172
	Capital Outlay	-	-	-	-	-
	<b>Total</b>	<b>\$ 694,285</b>	<b>\$ 747,453</b>	<b>\$ 978,798</b>	<b>\$ 978,798</b>	<b>\$ 1,021,315</b>





## BUDGET DIVISION

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### PURPOSE STATEMENT

The Budget Division's purpose is to oversee, analyze and provide information for the County's revenue sources, spending, and budgets, in accordance with Colorado Revised Statutes and budgetary law, with complete transparency for its citizens.

### OVERVIEW

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The Budget Division prepares and presents to the Board of County Commissioners (BoCC), a complete, balanced, financial budget for the ensuing fiscal year. In addition, the Budget Division is responsible for managing and monitoring the County budget throughout the year, for preparing financial and management analysis and reports for Elected Offices, Department Directors, and the BoCC, and for ensuring compliance with Colorado Revised Statutes and budget law.

### 2023 ACCOMPLISHMENTS

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#### Completed:

- Awarded the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the 2023 El Paso County Budget Book.
- Awarded the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the 2023 El Paso County Public Health Department's Budget Book.
- Gained access to the Udemy Academy to increase training and development for Budget Department.
- Began to prepare processes, staff, and meet with consultants for the successful implementation of a new County ERP system.

### 2024 GOALS

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- Submittal of the 2024 El Paso County Budget Book to GFOA for the Distinguished Budget Presentation Award.
- Submittal of the 2024 El Paso County Public Health Budget Book to GFOA for the Distinguished Budget Presentation Award.
- Continue to utilize Udemy Academy and identify further educational and training opportunities for Budget staff.
- Continue to prepare processes, staff, and meet with consultants in preparation for the new County ERP system.





## FTE SUMMARY

Budget	2021	2022	2023	2024 Authorized
Approved FTE Level	15	16	17	17

## 2024 OBJECTIVES &amp; PERFORMANCE MEASURES

SERVICE QUALITY			
<b>Goal: <i>Deliver modern and innovative financial management and operations</i></b>			
2023		2024	Progress
Target	Actual	Target	In Process
Prepare systems and staff for the successful implementation of a new Enterprise Resource Planning system	Meetings with Staff/Contractor	Review Processes/Identify improvements and compatibility	Continued Sessions with Staff/Contractor
2023		2024	Progress
Target	Actual	Target	In Process
Transform policy and practices to support effective and efficient processes	N/A	Update Minimum Fund Balance Policy	Continued review of current policies and practices
<b>Goal: <i>Cultivate and retain highly trained, engaged, and productive workforce</i></b>			
2023		2024	Progress
Target	Actual	Target	In Process
Cultivate the skillsets required to meet the current and future needs of the department	Monthly staff meetings/trainings	Support continuous learning through individual staff development and training	Staff access and utilization of Udemy Academy and other trainings as available



COMMUNITY TRUST			
Goal: <i>Improve financial transparency and digital services</i>			
2023		2024	Progress
Target	Actual	Target	On Track
Increased digital delivery of financial information both inside the County and on our external website	Currently posting PDF documents of financial data on website	Increased online interactive data and accessibility of financial data	Investigating the use of dashboards/drilldowns
2023		2024	Progress
Target	Actual	Target	On Track
Develop data sharing strategies and assistance to inform departmental funding decisions	Current sharing, PDF format and email communication	Provide more real time data/training other County staff in other departments how to utilize financial data available	Additional training on financial tools and information access/New ERP implementation
Goal: <i>Promote transparency to facilitate community trust by submitting annual EPC budget book to GFOA and receive Distinguished Budget Presentation Award</i>			
2023		2024	Progress
Target	Actual	Target	On Track
Achieve the GFOA - Distinguished Budget Presentation Award	Received award for 2023 Budget Book	Receive Award for 2024 Budget Book	To be submitted prior to January 31, 2024
Goal: <i>Promote transparency to facilitate community trust by submitting annual Public Health budget book to GFOA and receive Distinguished Budget Presentation Award</i>			
2023		2024	Progress
Target	Actual	Target	On Track
Achieve the GFOA - Distinguished Budget Presentation Award	Received Award for the 2023 Public Health Budget Book	Receive Award for the 2024 Public Health Budget Book	To be submitted prior to March 15, 2024



## 2024 BUDGET HIGHLIGHTS

- \$29,697 (4.5%) Personnel increase.

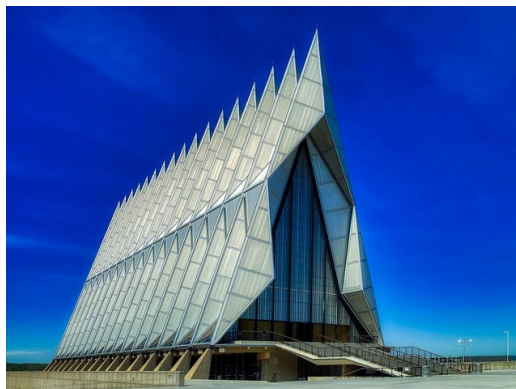
## 2024 BUDGET SUMMARY

### BUDGET DIVISION - UNRESTRICTED ADMINISTRATION

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	476,767	452,402	768,479	768,479	798,176
	Operating and Maintenance	99,038	40,852	30,300	39,840	30,300
	Charges for Services	3,210	4,289	7,500	7,500	7,500
	<b>Total</b>	<b>\$ 579,014</b>	<b>\$ 497,544</b>	<b>\$ 806,279</b>	<b>\$ 815,819</b>	<b>\$ 835,976</b>

### BUDGET DIVISION – RESTRICTED EPC USE TAX COLLECTION

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	415,123	385,092	375,000	375,000	300,000
	<b>Total</b>	<b>\$ 415,123</b>	<b>\$ 385,092</b>	<b>\$ 375,000</b>	<b>\$ 375,000</b>	<b>\$ 300,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	213,900	218,200	312,134	312,134	312,134
	Operating and Maintenance	-	-	28,758	28,758	13,758
	Charges for Services	55,534	49,881	34,108	34,108	49,108
	<b>Total</b>	<b>\$ 269,434</b>	<b>\$ 268,081</b>	<b>\$ 375,000</b>	<b>\$ 375,000</b>	<b>\$ 375,000</b>



**EMERGENCY RESPONSE**

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	1,035,690	-	-	6,590,000	-
	Miscellaneous Revenue	-	-	-	-	-
	<b>Total</b>	<b>\$ 1,035,690</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,590,000</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Operating and Maintenance	3,675	-	-	-	-
	Charges for Services	168,395	-	-	-	-
	Grants & Contributions	-	-	-	-	-
	Intergovernmental	-	-	-	-	-
	Capital Outlay	1,177,549	-	-	8,490,000	-
	<b>Total</b>	<b>\$ 1,349,619</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,490,000</b>	<b>\$ -</b>

**CARES ACT FUNDING**

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	9,887,442	-	-	-	-
	<b>Total</b>	<b>\$ 9,887,442</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	8,483,769	-	-	-	-
	Operating and Maintenance	223,414	-	-	-	-
	Charges for Services	(10,816)	-	-	-	-
	Grants & Contributions	784,130	-	-	-	-
	Intergovernmental	(168,395)	-	-	-	-
	Capital Outlay	575,341	-	-	-	-
	<b>Total</b>	<b>\$ 9,887,442</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**AMERICAN RESCUE ACT FUNDING**

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	24,209,067	37,300,121	-	78,420,649	-
	<b>Total</b>	<b>\$ 24,209,067</b>	<b>\$ 37,300,121</b>	<b>\$ -</b>	<b>\$ 78,420,649</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	10,515,967	14,308,309	-	218,041	-
	Operating and Maintenance	1,343,589	710,366	-	77,702,609	-
	Charges for Services	1,120,391	7,466,805	-	499,999	-
	Grants & Contributions	11,229,121	14,631,156	-	-	-
	Intergovernmental	-	-	-	-	-
	Capital Outlay	-	-	-	-	-
	<b>Total</b>	<b>\$ 24,209,067</b>	<b>\$ 37,116,635</b>	<b>\$ -</b>	<b>\$ 78,420,649</b>	<b>\$ -</b>



## HEALTH ADMINISTRATION

REVENUES						
	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	-	-	-	-	-
	Operating and Maintenance	4,444,149	5,066,083	6,281,023	6,281,023	6,639,673
	Charges for Services	-	-	-	-	-
	Grants & Contributions	-	-	-	-	-
	Intergovernmental	-	-	-	-	-
	Capital Outlay	-	-	-	-	-
	Total	\$ 4,444,149	\$ 5,066,083	\$ 6,281,023	\$ 6,281,023	\$ 6,639,673





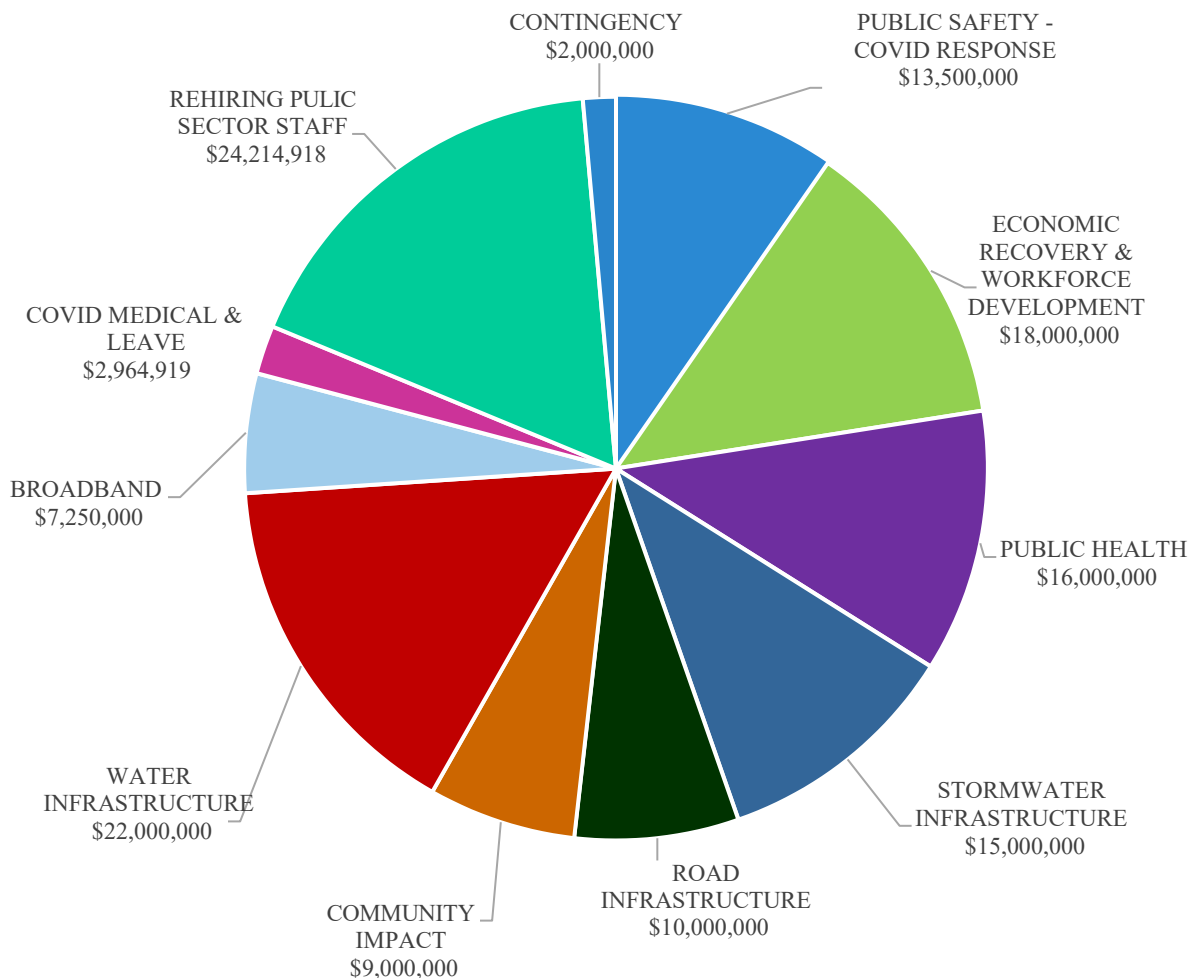
## AMERICAN RESCUE PLAN ACT FUNDING (ARPA)

The Board of County Commissioners is proud to use funds available from the American Rescue Plan Act (“ARPA”) to continue responding to the negative impacts of the pandemic and to support regional recovery. The Board understands that the best way to allocate these funds is by adhering to all federal requirements, with a strategic focus on positively impacting as many residents as possible, and after a fair and collaborative process.

The El Paso County direct allocation of funding includes \$139,929,837 in recovery assistance. These funds will be used wisely to help those that need it most: the businesses and industries impacted by closures and capacity mandates, the first responders and public health workers who keep our community safe, the organizations working with our citizens to recover from the negative effects of the pandemic, and to invest in the infrastructure strained by new demands.

The County’s Response Recovery Resiliency Plan fully complies with the U.S. Treasury Department’s Final Rule. The Board will obligate all funds before December 31, 2024, and will expend all funds by December 31, 2026.

### AMERICAN RESCUE PLAN ACT TOTAL ALLOCATION







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## FINANCE DIVISION

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### PURPOSE STATEMENT

The purpose of the Finance Division is to provide oversight of all County spending to ensure accurate financial reporting.

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### OVERVIEW

The Finance Division is responsible for the processing and payment of bills encumbered by County departments, processing the receipt of County revenues, preparation of the Annual Comprehensive Financial Report for both El Paso County and El Paso County Public Health, recovering funds due to the County, coordinating the annual County audit, processing of payroll, monitoring various fund reserves and other general functions associated with establishing and monitoring the County's financial accounts, including the Public Health and Human Services Department.

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### 2023 ACCOMPLISHMENTS

- Received the GFOA Award for Excellence in Financial Reporting for the County's 2022 Annual Comprehensive Financial Report (ACFR).
- Received the GFOA Award for Excellence in Financial Reporting for Public Health's 2022 Annual Comprehensive Financial Report.
- Received the Award for Outstanding Achievement in Popular Annual Financial Reporting for the County's 2022 Popular Annual Financial Report (PAFR).
- Received the Award for Outstanding Achievement in Popular Annual Financial Reporting for El Paso County Public Health's 2022 Popular Annual Financial Report (PAFR).
- Moved our Accounts Payable workflow to a paperless system, removing the previous paper-heavy system.
- Finalized County employee's ability to request the delivery of W-2s electronically.

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### 2024 GOALS

- Submit the 2023 ACFR for both the County and Public Health to GFOA for recognition of the Award for Excellence in Financial Reporting.
- Submit the 2023 Popular Annual Financial Report (PAFR) for both the County and Public Health to GFOA for recognition of the Popular Annual Financial Reporting Award.
- Develop procedures to improve efficiency within the Finance Department.



## FTE SUMMARY

Finance	2021	2022	2023	2024 Authorized
Approved FTE Level	74	74	73	73

## OPERATING INDICATORS

Operating Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
Processed Payment Requests	54,954	54,807	56,196	55,502
Journal Entries Processed	91,824	97,341	65,818	93,999
Payroll Serviced	72,669	75,488	76,338	77,200

## OBJECTIVES & PERFORMANCE MEASURES

SERVICE QUALITY			
Goal: <i>Process Journal Entries effectively and accurately for Departments</i>			
2023		2024	Progress
Target	Actual	Target	On Track
To process journal entries correctly 100% of the time	95%	100%	100%

## 2024 BUDGET HIGHLIGHTS

- \$58,035 (4.5%) Personnel increase.



## 2024 BUDGET SUMMARY

FINANCE DIVISION – UNRESTRICTED  
ADMINISTRATION

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	956,926	1,005,065	1,298,233	1,298,233	1,356,268
	Operating and Maintenance	64,134	73,455	73,569	94,569	94,569
	Charges for Services	11,311	12,886	8,000	13,000	13,000
	Intergovernmental	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
	<b>Total</b>	<b>\$ 1,027,371</b>	<b>\$ 1,086,405</b>	<b>\$ 1,374,802</b>	<b>\$ 1,400,802</b>	<b>\$ 1,458,837</b>

FINANCE DIVISION – RESTRICTED  
FINANCE CLEARING

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Operating and Maintenance	17,205,450	17,108,360	16,650,000	16,650,000	16,650,000
	Charges for Services	55,982	37,307	85,000	85,000	85,000
	Intergovernmental	(17,063,619)	(17,116,811)	(16,735,000)	(16,735,000)	(16,735,000)
	<b>Total</b>	<b>\$ 197,813</b>	<b>\$ 28,855</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## P-CARD PROGRAM

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Miscellaneous Revenue	301,208	218,575	300,000	300,000	300,000
	<b>Total</b>	<b>\$ 301,208</b>	<b>\$ 218,575</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	242,816	246,016	241,273	225,952	225,952
	Operating and Maintenance	3,697	198	60,996	76,317	76,317
	Charges for Services	5,000	5,000	5,100	5,100	5,100
	<b>Total Expenditures</b>	<b>\$ 251,513</b>	<b>\$ 251,214</b>	<b>\$ 307,369</b>	<b>\$ 307,369</b>	<b>\$ 307,369</b>



## DIGITAL, STRATEGY & TECHNOLOGY DEPARTMENT

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### PURPOSE STATEMENT

The Digital, Strategy & Technology Department exists to deliver services that propel our customers' success and is charged with three areas of focus:

#### Digital

We provide capabilities to transform government services from conventional in-person experiences into digital channels that meet the needs of a digital society. Transformation methods include data and analytics, project management, and research and development.

#### Strategy

We lead development and monitoring of the county's strategic plan including coordination of plan execution to ensure alignment of investment strategies, performance plans, and measurable key results.

#### Technology

We deliver business services and technical capabilities needed to run the business of local government, including applications, technology infrastructure and operations, information security, and product management.

### OVERVIEW

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**Infrastructure and Operations:** The infrastructure and operations program ensure the reliability and efficiency of products delivered by the department.

**Information Security:** The information security program focuses on the confidentiality, integrity, and availability of data and services.

**Enterprise:** The enterprise services team oversees two County owned and operated data centers that enable centralized computing, storage, database, and operational continuity functions.

**Network:** The network team oversees a unified network connecting County facilities and personnel through a fiber optic network and in-building networking assets, delivering telephones, voicemail, email, high-speed Internet access, and Wi-Fi to County Offices, Departments, and employees.

**Customer Service:** Customer Service supports employees, Elected Officials, and citizens in their use of and access to technology products and services.



**Applications:** The applications program ensures maximum customer value from the technology products portfolio.

**Product Management:** Product Management works directly with customers and vendors to maximize product value, prioritize enhancements, manage contracts, escalate issues with vendors, and equip users.

**Enterprise Resource Planning:** The enterprise resource planning system is a centrally managed, consolidated repository for financial, human resource, and asset management functions including accounts payable, accounts receivable, employee benefit administration, budget, inventory, payroll, procurement, time & attendance, and work orders.

**Geographic Information System (GIS):** The geographic information system is a unified mapping and geospatial analysis system.

**Document Management:** This central repository is used to archive and retrieve official county office and department electronic documents.

**Web:** Supports county-owned and operated websites and the content management software used in their maintenance.

**Data and Analytics:** The data and analytics program leverages data science and analysis capabilities to arrive at deeper understandings of data and performance thereby enhancing decision-support capabilities.

**Operational Excellence:** The operational excellence program applies lean techniques to improve the flow of value to customers and ensure continuous improvement.

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## 2023 ACCOMPLISHMENTS

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### Completed:

- NextGen Project Completion - this project successfully increased efficiencies and supportability by modernizing legacy Assessor and Treasurer processes and technology.
- Multi-Factor Authentication - this project increased the County's information security posture by implementing multi-factor authentication technology Countywide.
- Countywide Strategic Plan Year One - we successfully implemented the first year of the Countywide Strategic Plan using an agile framework aligning around vision, purpose, and strategic objectives with Board of County Commissioners approval.

### Ongoing:

- ERP Modernization Project - Initiate a comprehensive needs assessment and stakeholder consultation to kickstart the implementation of a Countywide ERP system.
- Cyber Resiliency - Enhance the resiliency of business-critical services through rigorous redundancy planning, disaster recovery measures, and regular cyber and stress testing measures.



- Transition to .GOV domain – Modernize the underlying architectures and systems in preparation for a transition to a .GOV domain.

## 2024 Goals

- Deploy a modern backup and recovery solution to safeguard critical data, minimize downtime and ensure business continuity.
- Enhance IT service delivery process to ensure on time delivery of core services to county employees while maintaining a strong focus on quality and defect prevention.
- Modernize the underlying architectures and systems in preparation for a transition to a .GOV domain.

## FTE SUMMARY

Digital, Strategy & Technology	2021	2022	2023	2024 Authorized
Approved FTE Level	77	82	79	82

## 2024 OBJECTIVES & PERFORMANCE MEASURES

INFRASTRUCTURE			
Goal: Provide underpinning technology and advisory services to enable the objective of a Countywide strategic plan dashboard.			
2023		2024	Progress
Target	Actual	Target	On Track
Published dashboard available on the County website	In progress	Continued maturing of underlying technology and advisory services to enable continuous improvement of published dashboard	90%

SERVICE QUALITY			
Goal: Continue to mature infrastructure and operations services delivery to ensure reliable, secure, and cost-effective infrastructure and services.			
2023		2024	Progress
Target	Actual	Target	On Track
83% level of I&O maturity	Forecasting achieving target	90% level of I&O maturity	90%





COMMUNITY TRUST			
Goal: <i>Provide underlying technology and advisory services to enable public communications, engagement, and the Countywide strategic plan dashboard.</i>			
2023		2024	Progress
Target	Actual	Target	On Track
Published dashboard available on county website	In progress	Continued maturing of underlying technology and advisory services to enable continuous improvement of published dashboard	80%

## 2023 BUDGET HIGHLIGHTS

- \$347,039 (4.5%) Personnel Increase.
- \$2,000,000 Countywide ERP Software.
- \$3,105 Additional Office 365 Increase for Licenses.

## 2024 BUDGET SUMMARY

### DIGITAL, STRATEGY & TECHNOLOGY

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	3,897	4,595	6,000	6,000	6,000
	Miscellaneous Revenue	175	742	-	-	-
	<b>Total</b>	<b>\$ 4,071</b>	<b>\$ 5,337</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	6,015,713	7,052,768	7,758,473	7,779,269	8,597,308
	Operating and Maintenance	6,552,871	8,534,425	10,530,089	12,803,618	11,639,241
	Charges for Services	-	-	8,000	8,000	-
	Intergovernmental	(175,916)	(175,916)	(25,916)	(175,916)	(238,458)
	Capital Outlay	777,286	1,194,986	1,836,505	2,881,920	1,010,000
	<b>Total</b>	<b>\$ 13,169,953</b>	<b>\$ 16,606,262</b>	<b>\$ 20,107,151</b>	<b>\$ 23,296,891</b>	<b>\$ 21,008,091</b>



## COMMUNICATIONS DEPARTMENT

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### PURPOSE STATEMENT

To provide timely and accurate information and support to all Elected Offices, Elected Officials, County Departments, and the public.

### OVERVIEW

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The Communications Department serves County staff, volunteers, community partners and citizens at large by providing timely and accurate information and administrative support related to the statutory duties of Elected Offices and Officials, in addition to the County's varied public service and outreach initiatives. Communications support functions include the creation and maintenance of multi-media educational materials and publications, media relations, website resources, Colorado Open Records Act (CORA) requests related to County operations, and a variety of special events and forums focused on citizens' interests and participation in County government. In 2022, the Public Information Office was divided into two departments: Communications and Government Affairs. This separation has allowed us to focus on communication and outreach, and to increase our influence and presence in the State Legislature and the community.

### 2023 ACCOMPLISHMENTS

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- **The Courier Newsletter:** Successfully launched "The Courier," a comprehensive newsletter that keeps the community engaged and informed about the county's programs, services, and latest news, fostering active involvement.
- **Website Redesign:** Led a website redesign project to enhance user experience and accessibility, ensuring that our digital platform serves as an effective communication tool.
- **Social Media Expansion:** Expanded El Paso County's social media presence through platforms like Nextdoor and LinkedIn, facilitating broader engagement and interaction with the community.
- **Open Communication Initiative:** Initiated open communication on social media, enabling residents to connect with us directly through private messages or public comments. Our team effectively addresses inquiries, leading to increased resident satisfaction.
- **Awards and Recognition:** Received prestigious awards for outstanding work on projects such as the "Beyond the Dais" podcast, "Connections" internal newsletter, and "The Courier" external newsletter, showcasing our commitment to effective communication.
- **Branding Implementation:** Implemented the new branding throughout the County. Specifically, digitally and in Centennial Hall auditorium, DPW fleet vehicles, and will also display Mission-Vision-Core Values posters in public buildings, promoting consistent branding across the county.
- **Meeting support:** A/V's focus is to support and livestream County Board and Commission meetings including Board of County Commissioners, Parks Advisory, Planning Commission,



Board of Adjustment and Retirement. A/V also supports various County and non-County meetings held at Centennial Hall and Regional Development –such as: Quarterly department meetings, legislative meetings, and community townhall meetings.

- **Expanded Reach with A/V Support:** Facilitated successful Redistricting and BoCC off-site meetings through A/V support, ensuring seamless streaming and enhancing engagement. Average setup time per event ranged from 60 to 72-man hours.
- **Engaging Videos:** Created impactful internal and citizen-facing videos, including HR mentorship, OEM overview, and collaboration with Drive Smart Colorado. Also, launched the new video series “Dead on Arrival”.
- Assisted the DA's Office and EPSO with national press conferences, boosting our engagement in high-profile events.
- **Successful Communication Campaigns:** Executed effective communication and marketing campaigns such as the PACT Act, the County Fair, and the State of the Region, further enhancing our reach and engagement.
- **Planning Animation Video Project:** Successfully led a planning animation video project aimed at informing residents about key initiatives in a format that is easily digestible. This creative approach contributed to higher understanding and engagement among our community.
- **El Paso County Information Collaborative (EPIC):** Created the EPIC team, an assembly of all county communication officers responsible for county communications plan development and execution, along with county strategic plan support and development. As the chair of this committee, I am proud to report that EPIC has been highly effective in enhancing information sharing and ensuring message consistency across all county communications efforts.
- **Formalized County Communication Strategy:** Successfully formalized a comprehensive county communication strategy document, serving as a guiding framework for all communication endeavors. This strategy outlines key performance indicators for success measurement, ensuring our efforts are aligned with defined objectives.

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## 2024 GOALS

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- **Consistent Messaging Training:** Implement media training sessions for elected officials and senior staff, expanding the pool of spokespersons and ensuring consistent public messaging.
- **Accessibility Training:** Conduct Countywide accessibility training for software tools (Word, Excel, etc.) and basic web accessibility, promoting inclusivity and effective communication.
- **Community Engagement Team:** Establish the El Paso County Community Engagement Team, composed of county employees, to advocate for the county at various community events.
- **The Forum Initiative:** Launch "The Forum," a platform for meaningful regional leadership conversations that foster more connected and intentional discussions.
- **Amplify Leadership Presence:** Increase active vocal participation and engagement in leadership discussions, meetings, and conversations to enhance the influence and visibility of the Communications Department.
- **Accreditation Goals:** Pursue ADA (Americans with Disabilities Act) and APR (Accreditation in Public Relations) accreditations, highlighting our commitment to excellence in communication.



- Continue to Produce compelling video series as well as videos that will be used for internal training.

### FTE SUMMARY

Communications & Cable TV	2021	2022	2023	2024 Authorized
Approved FTE Level	10	12	11	11

### OPERATING INDICATORS

Operating Indicators	2021 Actual	2022 Actual	2023 Actual	2024 Projected
Social Media Posts	1,240	1,202	1,562	1,823
News Releases	201	119	152	168.25
CORA	285	529	260	309
Podcasts	-	18	52	52





## 2024 OBJECTIVES & PERFORMANCE MEASURES

3. COMMUNITY TRUST			
<b>Goal: Implement media training sessions for elected officials and senior staff, expanding the pool of spokespersons and ensuring consistent public messaging</b>			
2023		2024	Progress
Target	Actual	Target	On Track
Host two media training sessions	2	2	2
<b>Goal: Establish the El Paso County Community Engagement Team, composed of county employees, to advocate for the county at various community events.</b>			
2023		2024	Progress
Target	Actual	Target	On Track
EPC County Community Engagement Team attends 1-2 events.	1	1	1
<b>Goal: Launch "The Forum," a platform for meaningful regional leadership conversations that foster more connected and intentional discussions.</b>			
2023		2024	Progress
Target	Actual	Target	On Track
Host 1 -2 discussions.	1	1	1

## 2024 BUDGET HIGHLIGHTS

- \$96,360 (4.5%) personnel increase

## 2024 BUDGET SUMMARY

### COMMUNICATIONS DEPARTMENT – UNRESTRICTED

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Miscellaneous Revenue	4,181	-	-	-	-
	Total	\$ 4,181	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	375,799	341,517	318,264	380,703	378,843
	Operating and Maintenance	49,980	61,196	32,475	32,975	32,475
	Intergovernmental	(300)	-	-	-	-
	Total	\$ 425,480	\$ 402,713	\$ 350,739	\$ 413,678	\$ 411,318





## CABLE TV - RESTRICTED

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Licenses & Permits	1,132,434	1,097,211	1,100,000	1,100,000	1,000,000
	Miscellaneous Revenue	-	-	-	-	-
	<b>Total</b>	<b>\$ 1,132,434</b>	<b>\$ 1,097,211</b>	<b>\$ 1,100,000</b>	<b>\$ 1,100,000</b>	<b>\$ 1,000,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	501,241	553,405	696,872	710,525	710,525
	Operating and Maintenance	30,096	40,930	86,047	340,120	164,285
	Charges for Services	-	-	-	-	-
	Grants & Contributions	-	-	-	-	-
	Intergovernmental	-	-	-	-	-
	Capital Outlay	-	-	317,081	225,190	225,190
	<b>Total</b>	<b>\$ 531,337</b>	<b>\$ 594,335</b>	<b>\$ 1,100,000</b>	<b>\$ 1,275,835</b>	<b>\$ 1,100,000</b>







## FACILITIES & STRATEGIC INFRASTRUCTURE MANAGEMENT

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### PURPOSE STATEMENT

Our vision is to anticipate and plan for the changing needs of our customers and employees through commitment to professionalism and teamwork. Facilities Management is an internal service organization that works with all El Paso County Elected Offices and Departments to provide functional, safe, and clean facilities for El Paso County citizens and employees.

### OVERVIEW

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Facilities & Strategic Infrastructure Management consists of a wide variety of responsibilities and duties and includes the following divisions: Facilities Management, Parking, and The Americans with Disabilities Act (ADA). The department ensures operations and maintenance for all County Facilities, County real estate transactions (outside of road and bridge projects), maintenance for Health Department facilities, and compliance with Title II of the Americans with Disabilities Act (ADA).

### DIVISIONS

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Facilities Management  
Parking  
American Disabilities Act  
(ADA)





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## FACILITIES MANAGEMENT

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### PURPOSE STATEMENT

The Purpose of our Facilities Department is to proactively meet the evolving requirements of our valued customers and dedicated employees through a commitment to professionalism and collaborative teamwork. As an internal service department, we work with all El Paso County Elected Offices and Departments to ensure functional, safe, and clean facilities, serving as an essential support system for the well-being and productivity of El Paso County citizens and employees.

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### OVERVIEW

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Comprising the pivotal divisions of Facilities Management, Parking, and Americans with Disabilities Act (ADA), the Facilities & Strategic Infrastructure Management department is entrusted with a broad spectrum of critical responsibilities. With a dedicated focus on operational efficiency, our department ensures the seamless functioning and maintenance of all County facilities, oversees County real estate transactions (outside of road and bridge projects), facilitates the upkeep of Health Department facilities, and ensures compliance with the mandates of Title II of the Americans with Disabilities Act. Our Facilities Management division maintains over 130 County-owned or leased buildings totaling more than 3.1 million square feet and provides services such as janitorial, pest management, and environmental remediation. Through comprehensive planning and strategic initiatives, we aim to optimize the functionality and accessibility of our facilities while prioritizing the safety and convenience of El Paso County Citizens and employees.

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### 2023 ACCOMPLISHMENTS

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Completed:

- Elevator modernization at Judicial Building, elevators #8 and #9.
- Elevator modernization at County Professional Building, elevators #1 and #2.
- Elevator modernization at Sahwatch Garage, north elevator.
- DDC upgrades/modernization at the Office of the Sheriff.
- DDC upgrades at Citizen's Service Center.
- HVAC update at Parks Headquarters.
- Replace and add security cameras at Sahwatch Garage.
- Replace emergency generators at the Coroner's Office, Office of Emergency Management, and the Sheriff's Evidence Building.



- Building exterior repairs/sealing at Emergency Services Authority building
- Adopted new operational procedures for events that addressed community concerns for times to ingress and egress downtown parking structures.
- Pikes Peak Center roof replacement.
- Replace heat piping at Judicial Building, south tower, floors 2 through 4.
- Upgrade panic alarm buttons throughout major County facilities.
- Courthouse Optimization Study.
- El Paso County Infrastructure Study.
- Facilities Master Plan.
- Various ADA renovations throughout the County:
  - Department of Motor Vehicles, east location
  - Office of the Sheriff
  - County Professional Building
  - Bear Creek Nature Center parking lot
  - Replace ADA shower seats at Criminal Justice Center

Ongoing:

- Elevator modernization at Criminal Justice Center.
- Elevator modernization at Citizen's Service Center.
- Roof repairs/replacements.
- Repair CSC Garage top deck concrete and seal.
- Remodel ADA transfer showers at Criminal Justice Center.
- Update ADA parking at Department of Public Works.
- Install bottle fill stations throughout County buildings.
- Safety improvements and energy efficiency improvements.
- Ensure all new construction projects meet County goals pertaining to energy efficiencies.

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## 2024 Goals

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- Continued focus on energy efficiencies for County facilities.
- Continued modernization and replacement of County elevators based on the replacement plan using age and usage.
- Update the ADA Transition Plan as necessary.
- Create an ADA liaison team with representatives from each Elected Office and Department



### FTE Summary

Facilities	2021	2022	2023	2024 Authorized
Approved FTE Level	55	55	55	55

### 2024 OBJECTIVES & PERFORMANCE MEASURES

INFRASTRUCTURE			
Goal: Continued focus on energy efficiencies for County facilities			
2023		2024	Progress
Target	Actual	Target	On Track
	Continued upgrades to LED lighting throughout County facilities, to include a search for possible funding sources (grants, credits, etc.)	Ongoing	Yes
Goal: Continued modernization and replacement of County elevators based on the replacement plan using age and usage			
2023		2024	Progress
Target	Actual	Target	On Track
	Replacement/modernization (completed) of Professional Building (2 elevators), Courthouse - elevators 8 / 9 completed, Sahwatch garage (north elevator completed), Costilla parking garage modernization (complete)	Final 2 elevators at CSC	Complete 4 elevators at CSC (2 - parking / 2 - main building), complete 2 elevators at CJC
Goal: Update parking garage(s) with License Plate Recognition			
2023		2024	Progress
Target	Actual	Target	On Track
Begin procurement process in obtaining quote	Adopted new operational procedures for events that addressed community concerns for times to ingress and egress.		Complete
Goal: El Paso County 20-year Master Plan Update			
2023		2024	Progress
Target	Actual	Target	On Track
Work with Procurement on RFP and initiate the study	Contracted with WOLD Architects and Engineers to complete Master Plan by the end of 2023.		Complete



<b>Goal: Courthouse Space and Usage Study and options for future growth locations</b>			
<b>2023</b>		<b>2024</b>	<b>Progress</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>	<b>On Track</b>
Completed study provided by end of year	Contracted with TreanorHL to complete by 2023.		
<b>Goal: Assess and develop replacement plan for County Building Access System</b>			
<b>2023</b>		<b>2024</b>	<b>Progress</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>	<b>On Track</b>
Identified funding for project and vendor	Contracted with VTI / Paladin to complete entire County panic alarm upgrade by end of 2023.		

## 2024 BUDGET HIGHLIGHTS

- \$650,000 for elevator maintenance at the Citizen Services Center.
- \$50,000 for Parks Facility maintenance.
- \$165,986 (4.5%) personnel increase.

## 2024 BUDGET SUMMARY

### FACILITIES MANAGEMENT – UNRESTRICTED ADMINISTRATION & OPERATIONS

<b>REVENUES</b>	<b>Category</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 OAB</b>	<b>2023 Revised</b>	<b>2024 OAB</b>
	Miscellaneous Revenue	2,376	2,335	-	-	-
	<b>Total</b>	<b>\$ 2,376</b>	<b>\$ 2,335</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>	<b>Category</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 OAB</b>	<b>2023 Revised</b>	<b>2024 OAB</b>
	Personnel	2,879,598	3,120,961	3,602,264	3,660,645	3,826,631
	Operating and Maintenance	2,669,060	2,562,757	3,567,602	3,540,738	3,417,602
	Charges for Services	4,801	10,496	6,500	6,500	6,500
	Intergovernmental	(628,232)	(654,489)	(420,000)	(420,000)	(650,000)
	Capital Outlay	30,759	38,184	-	26,864	650,000
	<b>Total</b>	<b>\$ 4,955,986</b>	<b>\$ 5,077,908</b>	<b>\$ 6,756,366</b>	<b>\$ 6,814,747</b>	<b>\$ 7,250,733</b>

**COUNTY MAIL ROOM**

REVENUES						
	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES						
	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	69,812	62,953	112,753	54,372	59,444
	Operating and Maintenance	30,926	24,744	27,500	27,500	18,715
	Intergovernmental	(8,347)	(148)	(8,785)	(8,785)	-
	<b>Total</b>	\$ 100,967	\$ 97,009	\$ 131,468	\$ 73,087	\$ 78,159

**COUNTY UTILITIES**

REVENUES						
	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES						
	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Operating and Maintenance	3,109,102	3,971,529	3,723,646	3,723,646	3,723,646
	Intergovernmental	(353,608)	(378,353)	(420,000)	(420,000)	(420,000)
	<b>Total</b>	\$ 2,755,494	\$ 3,593,176	\$ 3,303,646	\$ 3,303,646	\$ 3,303,646

**FMD POSTAGE CLEARING**

REVENUES						
	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES						
	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Operating and Maintenance	596,546	496,889	650,000	650,000	650,000
	Intergovernmental	(596,546)	(496,889)	(650,000)	(650,000)	(650,000)
	<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -





## FMD MAJOR MAINTENANCE

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Operating and Maintenance	1,205,432	1,396,898	925,255	3,399,972	820,000
	Intergovernmental	-	16,611	-	-	-
	Capital Outlay	717,135	2,586,458	1,343,948	5,741,491	449,203
	Total	\$ 1,922,567	\$ 3,999,967	\$ 2,269,203	\$ 9,141,463	\$ 1,269,203





## FACILITIES/CAM

### BUDGET SUMMARY

#### FACILITIES MANAGEMENT – RESTRICTED CITIZEN SERVICE CENTER COMMON AREA MAINTENANCE

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Miscellaneous Revenue	163,604	169,381	180,000	180,000	-
	<b>Total</b>	<b>\$ 163,604</b>	<b>\$ 169,381</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	(14,874)	(8,127)	(1)	(1)	-
	Operating and Maintenance	1,412,564	1,513,061	1,603,530	1,603,530	1,653,327
	Charges for Services	212,687	212,687	212,687	212,687	223,718
	Intergovernmental	(1,443,232)	(1,592,240)	(1,636,216)	(1,636,216)	(1,877,045)
	Capital Outlay	13,171	77,152	-	-	-
	<b>Total</b>	<b>\$ 180,316</b>	<b>\$ 202,533</b>	<b>\$ 180,000</b>	<b>\$ 180,000</b>	<b>\$ -</b>





## AMERICAN DISABILITIES ACT (ADA)

### OVERVIEW

In accordance with the requirements of the Americans with Disabilities Act of 1990 ("ADA"), El Paso County ("County") will not discriminate against qualified individuals with disabilities based on disability in the County's services, programs, or activities.

### FTE SUMMARY

American Disability Act (ADA)	2021	2022	2023	2024 Authorized
Approved FTE Level	2	2	2	2

### 2024 OBJECTIVES & PERFORMANCE MEASURES

- **Employment:** The County does not discriminate based on disability in its hiring or employment practices and complies with all regulations promulgated by the U.S. Equal Employment Opportunity Commission under Title I of the ADA. The County recognizes its obligation to its employees with disabilities to arrive at reasonable accommodation to allow them to perform the essential functions of their job.
- **Effective Communication:** The County will generally, upon request, provide appropriate auxiliary aids and services leading to effective communication for qualified persons with disabilities so they can participate equally in the County's programs, services, and activities, including qualified sign language interpreters, documents in alternative formats, and other ways of making information and communications accessible to people who have speech, hearing, or vision impairments.
- **Modifications to Policies and Procedures:** The County will make all reasonable modifications to policies and procedures to ensure that people with disabilities have an equal opportunity to enjoy all County programs, services, and activities. For example, individuals with service animals are welcomed in County offices, even where pets are generally prohibited.
- **Surcharges:** The County will not place a surcharge on a particular individual with a disability or any group of individuals with disabilities to cover the cost of providing auxiliary aids/services or reasonable modifications of policy, such as retrieving items from locations that are open to the public but are not accessible to persons who use wheelchairs.
- **Architectural Barriers:** The County will take all required action to provide access to its building and facilities to individuals with disabilities.



- **Fundamental Alterations/Undue Burden:** The ADA does not require El Paso County to take any action that would fundamentally alter the nature of its programs and services or impose an undue financial or administrative burden.
- **Programs and Services Evaluations:** El Paso County adopted an ADA Transition Plan in 2019 and is committed to continuing to develop a plan that is both accountable and transparent to the public. The County has an ADA Specialist who will continue to evaluate County Programs and services to mediate barriers to the public.

INFRASTRUCTURE			
Goal: Update the ADA Transition Plan that was originally adopted in 2019			
2023		2024	Progress
Target	Actual	Target	On Track
		Review ADA Transition Plan and update as necessary.	Design Phase
Goal: Develop an ADA Liaison team with representatives from each Elected Office and Department			
2023		2024	Progress
Target	Actual	Target	On Track
		Create a Liaison Team and identify each team member assigned by their respective office/dept. and set up ongoing meetings.	Teams Assigned

## 2024 BUDGET HIGHLIGHTS

- \$601 (4.5%) increase in personnel.







## 2024 BUDGET SUMMARY

### FACILITIES AMERICAN DISABILITIES ACT

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	153,640	91,255	203,343	203,343	212,553
	Operating and Maintenance	139,786	23,650	48,243	133,613	49,759
	Intergovernmental	(370,627)	(384,788)	(409,316)	(409,316)	(419,441)
	Capital Outlay	721,246	169,033	413,748	1,053,325	413,748
	<b>Total</b>	<b>\$ 644,044</b>	<b>\$ (100,850)</b>	<b>\$ 256,018</b>	<b>\$ 980,965</b>	<b>\$ 256,619</b>





## COMMUNITY SERVICES DEPARTMENT

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### PURPOSE STATEMENT

The Community Services Department strives to provide excellent quality-of-life services that are valued by our residents.

### OVERVIEW

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The Department's primary focus is to provide external community services for El Paso County citizens. The Department consists of 60 full-time employees and approximately 20 seasonal staff members. The Department's annual budget is approximately \$7.7 million with approximately 45% of the funding provided by third-party funding sources (non-tax). Department operations are supplemented with citizens generously providing more than 20,000 volunteer hours per year.

### DIVISIONS

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Park Operations & Planning  
Recreation and Cultural Services  
CSU Extension  
Environmental Services







## PARKS OPERATIONS DIVISION

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### OVERVIEW

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The Parks Operations Division manages 8,000 acres of park land and open space, 125 miles of trails, and a variety of recreation facilities. The division strives to provide safe, clean, and green facilities for our residents to enjoy. We also provide ground maintenance for all County office buildings. The Parks Operations Planning Team provides planning, landscape architecture, and project management services.

### 2023 ACCOMPLISHMENTS

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Completed:

- Conversion of a potable water irrigation system to a recycled water/non-potable system.
- Playground Safety Surfacing – Replaced old, damaged pour-in-place Surfacing at FCRP and BCRP playgrounds.
- Completed County Fairgrounds Barn.
- Completed Black Forest Regional Park Tennis.
- Completed Forestry Projects in Homestead Ranch Regional Park and Pineries Open Space.
- Completed Homestead Ranch Regional Park Master Plan.

### 2024 GOALS

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- Ute Pass Regional Trail Design/Expansion.
- Fox Run Nature Center Design.
- Paint Mines Interpretive Park Master Plan.

### FTE SUMMARY

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Parks Operations & Planning	2021	2022	2023	2024 Authorized
Approved FTE Level	26	25	25	25



## OPERATING INDICATORS

- Achieve 2,000 park facility reservations.
- Achieve a 4.0 rating on County Parks facility use customer evaluations.
- Achieve 20,000 volunteer hours within County Parks.
- Coordinate the completion of identified capital improvement projects.

## 2024 OBJECTIVES & PERFORMANCE MEASURES

INFRASTRUCTURE			
<b>Goal:</b> <i>Assess the condition of parks assets and implement strategies to fund, manage, and improve public-owned infrastructure sustainably</i>			
2023		2024	Progress
Target	Actual	Target	On Track
Complete Parks Master Plan Update and Parks Asset Management Plan December 2022	Completed	Complete Park Facility asset condition. Publish a public-facing asset Score Card.	80%

## 2024 BUDGET HIGHLIGHTS

- \$140,000 for Capital projects.





## 2024 BUDGET SUMMARY

## PARKS - UNRESTRICTED

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	15,000	50,052	15,000	15,000	15,000
	Charges for Services	228,127	236,979	200,000	200,000	200,000
	Miscellaneous Revenue	30,440	30,000	30,000	40,000	30,000
	<b>Total</b>	<b>\$ 273,629</b>	<b>\$ 317,031</b>	<b>\$ 245,000</b>	<b>\$ 255,000</b>	<b>\$ 245,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	1,566,685	1,749,161	2,081,535	2,297,620	2,463,653
	Operating and Maintenance	1,078,351	937,638	2,106,138	1,142,330	1,936,138
	Charges for Services	31,939	15,177	18,455	28,205	18,455
	Intergovernmental	(80,095)	(87,329)	(78,289)	(78,289)	(78,289)
	Capital Outlay	177,297	599,607	1,000,000	3,267,761	-
	<b>Total</b>	<b>\$ 2,774,177</b>	<b>\$ 3,214,255</b>	<b>\$ 5,127,839</b>	<b>\$ 6,657,627</b>	<b>\$ 4,339,957</b>

## PARKS - RESTRICTED

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	306,936	0	-	335,304	-
	Charges for Services	1,260,068	1,193,625	240,000	240,000	300,000
	Miscellaneous Revenue	233,215	350,590	25,000	125,000	45,000
	<b>Total</b>	<b>\$ 1,800,219</b>	<b>\$ 1,544,215</b>	<b>\$ 265,000</b>	<b>\$ 700,304</b>	<b>\$ 345,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Operating and Maintenance	255,422	263,693	265,000	724,545	275,000
	Charges for Services	5,025	-	-	-	-
	Grants & Contributions	-	-	-	347,635	-
	Intergovernmental	(286,626)	-	-	-	-
	Capital Outlay	2,336,296	792,756	-	1,683,627	-
	<b>Total</b>	<b>\$ 2,310,117</b>	<b>\$ 1,056,449</b>	<b>\$ 265,000</b>	<b>\$ 2,755,807</b>	<b>\$ 275,000</b>



## RECREATION AND CULTURAL SERVICES

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### OVERVIEW

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The Recreation and Cultural Services Division manages cultural and educational opportunities at two nationally recognized nature centers providing over 900 environmental education and recreation programs, an eight-day financially sustainable County Fair that attracts over 25,000 participants and celebrates our County's heritage and culture, and a variety of outdoor recreational programs at County Parks, Fairgrounds, and facilities.

### 2023 ACCOMPLISHMENTS

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- **VIP Trail:** Visitors with visual impairments can now better interpret nature at the Bear Creek Nature Center along the Visually Impaired Persons (VIP), trail and interactive displays inside the Nature Center. The VIP trail and accessibility components are offered to visitors at no cost and no reservations are needed.
- **Year-Long Art Exhibit:** Fountain Creek Nature Center partners with local artists and photographers to have artwork on display throughout the year at the nature center. The schedule includes monthly rotating exhibits with art for sale, and a percentage of the revenue goes to the Friends of El Paso County Nature Centers. This program was well-received by the art community and fostered relationships with those that visited FCNC and the park.
- **2023 El Paso County Fair:** This year was a "Summer to Remember" with an attendance of 32,880, sponsorships of \$101,000, and revenues over \$347,000.
- **Trailability Program:** This program received three awards in 2023, National Association of County Park & Recreation Officials award in the Universal Accessibility Category, National Association of Counties with an Achievement Award, and the Colorado Parks and Recreation Association of Columbine Award in Programming.
- **Fox Run Nature Center Design Planning:** While this is a continuing accomplishment, great strides have been made in making this project become a reality. Teams and committees are working together to create this shared vision of a nature center that will address the needs of the community that lives in Northern El Paso County, and the needs of the community as a whole.

### 2024 GOALS

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- Generate \$40,000 of third-party funding to support EPC general fund for Nature Center operations.
- Generate \$10,000 in Fairgrounds (non-fair) programming revenue from a varied program schedule.
- Generate \$10,000 of facility rental revenue at the County Fairgrounds.
- Oversee the development of 900 recreation and cultural service programs involving over 23,000 participants.



## FTE SUMMARY

Special Events	2021	2022	2023	2024 Authorized
Approved FTE Level	2	2	2	2

## 2024 OPERATING INDICATORS

- Secure a 4.5 average on program evaluations.
- Achieve 25,000 participants and \$230,000 in gross revenue for the 2024 County Fair.
- Achieve the designated annual revenue goals in the 2023 budget for the Friends of the Nature Centers.
- Successful completion of assigned 2024 projects.
- Raise \$25,000 from the annual nature center fundraising campaign.
- Generate \$40,000 from Fairgrounds Corporation activities to support the County Fair, Fairgrounds, and 4-H.

## 2024 OBJECTIVES & PERFORMANCE MEASURES

This Department is in the planning phases for the infrastructure objective of the new Strategic Plan.

## 2024 BUDGET HIGHLIGHTS

- Funding includes cost of operations, and no new critical needs were funded in 2024.

## 2024 BUDGET SUMMARY

### SPECIAL EVENTS

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	339,168	341,837	260,000	260,000	288,000
	Miscellaneous Revenue	25,463	52,101	56,000	126,000	51,000
	<b>Total</b>	<b>\$ 433,666</b>	<b>\$ 393,938</b>	<b>\$ 316,000</b>	<b>\$ 386,000</b>	<b>\$ 339,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	88,955	108,588	119,006	127,006	131,996
	Operating and Maintenance	186,139	205,597	182,194	258,809	189,700
	Charges for Services	11,409	14,029	14,800	14,800	17,304
	Intergovernmental	-	-	-	-	-
	Capital Outlay	-	89,155	-	46,385	-
	<b>Total</b>	<b>\$ 286,503</b>	<b>\$ 417,369</b>	<b>\$ 316,000</b>	<b>\$ 447,000</b>	<b>\$ 339,000</b>

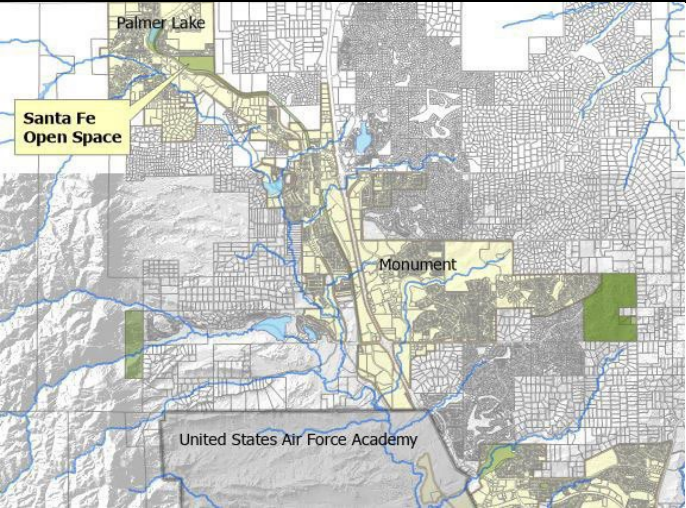


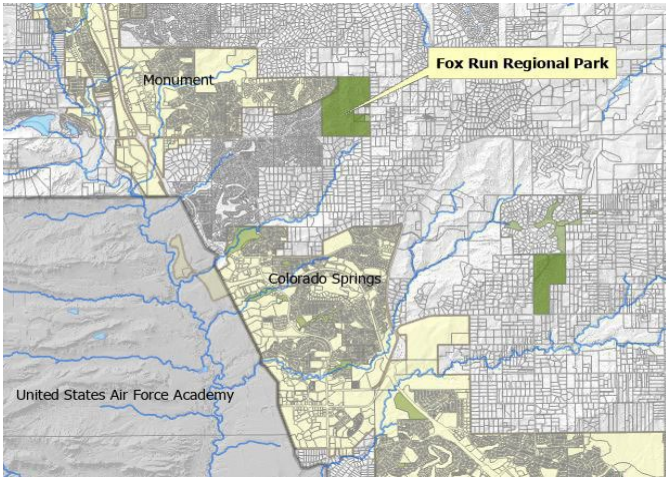




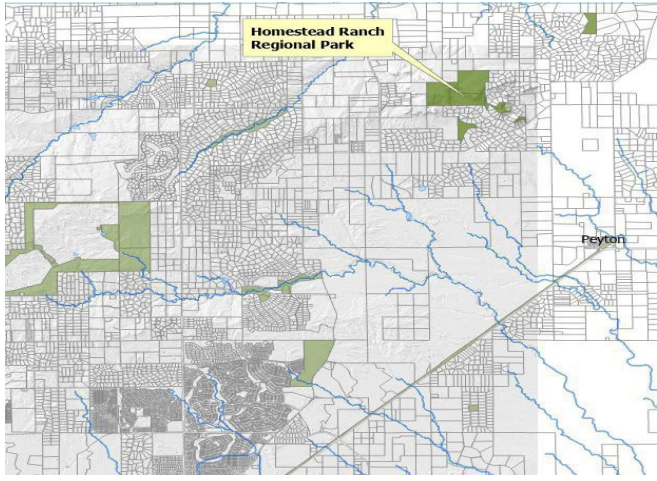


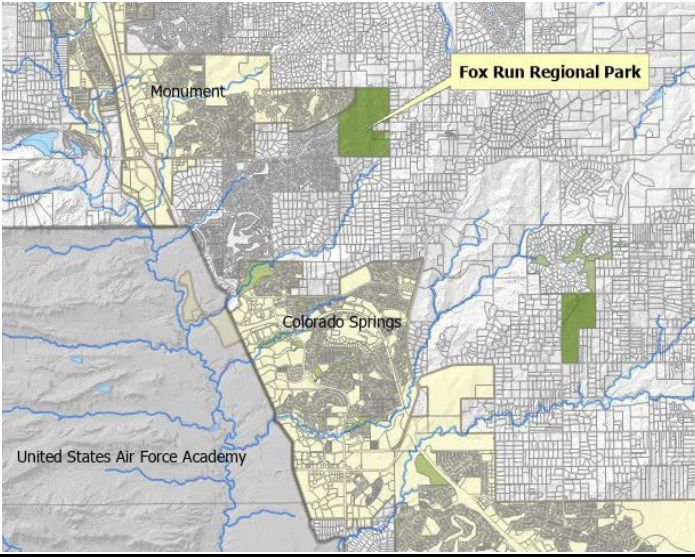
## CAPITAL PROJECTS

Santa Fe Trail - Blodgett Peak Overlook Trail							
			Design/Construction		\$	50,000	
			FY 2024 Total		\$	50,000	
			Project Description:				
			The Santa Fe Open Space Master Plan outlines the construction of several single-track trails on the 65-acre property. The first phase of trail development was completed in 2022 and totals 1.75 miles of trail. This project includes construction of the Blodgett Peak overlook trail and meadows trail which will total approximately 0.50 miles.				
			Strategic Plan Objective:		Infrastructure		
			Purpose/Need:		To improve trails		
			Project Status:		Construction		
			Operating impacts:				
Est. Future Costs (If applicable)	FY2025 Cost		FY2026 Cost		FY2027 Cost		FY2028 Cost

Fox Run Regional Park Restrooms & Gazebo				
		Design/Construction		\$ 1,300,000
		FY 2024 Total		\$ 1,300,000
		Project Description:		
		The Fox Run Regional Park Improvements projects includes renovations of the Oak and Pine Meadows restrooms, and improvements to the gazebo. Various ADA improvements will be completed inside both restrooms and surrounding sidewalks. Work includes stabilizing the substructure, improvements to the gazebo, and constructing ADA compliant access.		
		Strategic Plan Objective:		Infrastructure
		Purpose/Need:		To improve parks
		Project Status:		Construction
		Operating impacts:		
Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost

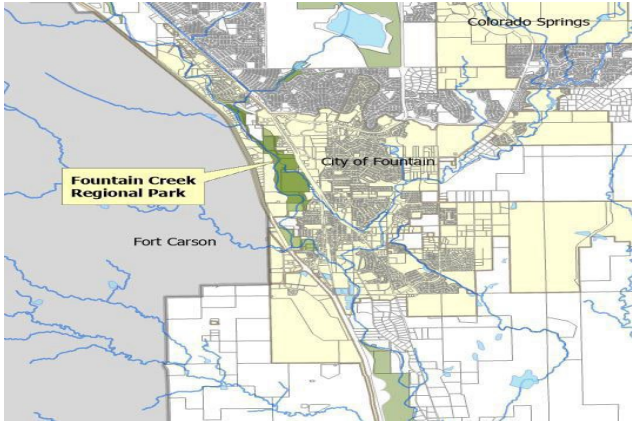



Homestead Ranch Regional Park Trails & Drainage				
		Design/Construction	\$	150,000
		<b>FY 2024 Total</b>	<b>\$</b>	<b>150,000</b>
		<b>Project Description:</b>		
		The Homestead Ranch Regional Park master plan includes various trail and drainage improvements. This project includes grading of poor condition trails, construction of drainage structures, and improvements to several climbing turns. Site grading around the building and stormwater improvements to the main access road will also be completed.		
		<b>Strategic Plan Objective:</b> Infrastructure		
		<b>Purpose/Need:</b> To improve trails		
		<b>Project Status:</b> Construction		
		<b>Operating impacts:</b>		
Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost

Fox Run Regional Park Restrooms & Gazebo				
		Design/Construction	\$	1,300,000
		<b>FY 2024 Total</b>	<b>\$</b>	<b>1,300,000</b>
		<b>Project Description:</b>		
		The Fox Run Regional Park Improvements projects includes renovations of the Oak and Pine Meadows restrooms, and improvements to the gazebo. Various ADA improvements will be completed inside both restrooms and surrounding sidewalks. Work includes stabilizing the substructure, improvements to the gazebo, and constructing ADA compliant access.		
		<b>Strategic Plan Objective:</b> Infrastructure		
		<b>Purpose/Need:</b> To improve parks		
		<b>Project Status:</b> Construction		
		<b>Operating impacts:</b>		
Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost




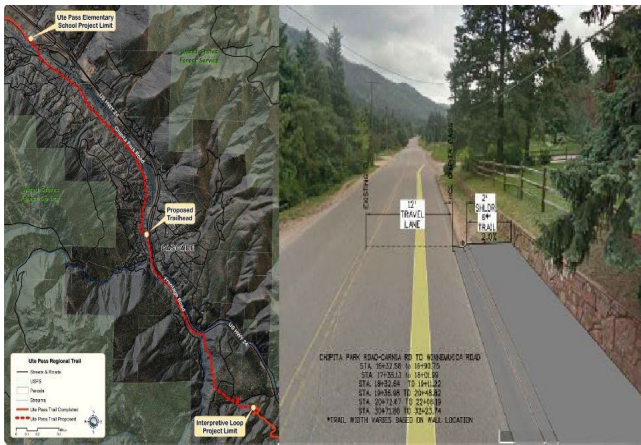


Fountain Creek Regional Park - Parking & Sidewalk ADA Improvements				
			Design/Construction	\$ 260,000
			FY 2024 Total	\$ 260,000
			<b>Project Description:</b>	
			The asphalt roads and parking lots in the Duckwood Active Use Area are showing signs of degradation and are in need of repairs. Planned work includes asphalt paving, patching, and concrete curb and gutter replacement. Several sections of concrete trail in the Duckwood Active Use Area are in need of replacement due to heaving or settling. ADA ramps will also be installed to improve access within the park.	
			<b>Strategic Plan Objective:</b>	Infrastructure
			<b>Purpose/Need:</b>	To improve parking lots
			<b>Project Status:</b>	Construction
<b>Operating impacts:</b>				
Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost

Paint Mines Interpretive Park Master Plan				
		Master Plan		\$ 200,000
		FY 2024 Total		\$ 200,000
		Project Description:		
In recent years the number of visitors to the park has increased leading to several management challenges which include vehicle congestion, user-created social trails, climbing on the formations, and overall site degradation. El Paso County is now looking to create a Master Plan which will build-upon these improvements and provide a long-term plan to manage park visitors while also protecting the formations.				
Strategic Plan Objective:			Infrastructure	
Purpose/Need:			To improve congestion	
Project Status:			Construction	
Operating impacts:				
Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost



Pineries Open Space Phase II Trail Construction					
			Trail Construction	\$ 93,375	
			FY 2024 Total	\$ 93,375	
			Project Description:		
			This project includes construction of a second single-track trail which will provide access to the southwestern portion of the property. This trail is identified in the master plan and totals approximately 3.5 miles. This trail is planned to be constructed by the Mile High Youth Corps and Rocky Mountain Field institute in 2024.		
			Strategic Plan Objective:		Infrastructure
			Purpose/Need:		To improve trails
			Project Status:		Construction
Operating impacts:					
Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost	

Ute Pass Regional Trail Construction				
	Trail Construction		\$	1,400,000
	FY 2024 Total		\$	1,400,000
	Project Description:			
The trail will be concrete or asphalt along public roads and gravel along French Creek. A trailhead is planned within public right-of-way along Spring Street that will include parking, restroom facility, and various site amenities.				
Strategic Plan Objective:			Infrastructure	
Purpose/Need:			To improve site amenities	
Project Status:			Construction	
Operating impacts:				
Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost



## COLORADO STATE UNIVERSITY EXTENSION

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### OVERVIEW

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Colorado State University Extension in El Paso County is the bridge between the research-based knowledge developed at Colorado State University and local citizens. Citizens of all ages and backgrounds learn skills in nutrition, promoting better health, skills in agriculture, youth development, horticulture, and natural resources through educational programming and volunteer engagement that enhance the quality of life in El Paso County. Furthermore, CSU Extension participates and assists in community development opportunities with our County partners and through other collaborations.

### 2023 ACCOMPLISHMENTS

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- Added New Volunteer Training to help with onboarding volunteers and we had over 30 new volunteers enrolled.
- Increased programming within schools by 100%.
- Certified 131 Small Businesses in the Cottage Food Industry through Online, In-Person, PPLD Libraries, and Extension Office delivery of a Garden to Kitchen program that addresses food insecurity through gardening in small spaces and healthy food preparation.
- 20 Food Safety and Safe Food Preservation programs delivered with over 200 participants.
- Held over 25 nutrition and chronic disease prevention classes.
- 533 participants in horticulture classes and Native Plant Master courses.
- Held an AgrAbility class in collaboration with CSU Extension and Goodwill Industries.
- El Paso County Extension held its third annual Local Food Pop-up Market at the EPC fair.

### 2024 GOALS

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- We will increase our audience/program participant diversity to better represent the county's demographics (Race, Ethnicity, and Gender) and reach 80% parity representation.
- We will demonstrate that 60% of program participants have gained knowledge, changed behavior and/or experienced a positive impact due to their involvement in CSU Extension programming.
- We will seek out 3-4 new partnerships to increase collaborations from the community and our stakeholders.

### 2024 OBJECTIVES & PERFORMANCE MEASURES

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The Department is transitioning to align goals and objectives to the strategic plan. This should be done by the end of 2024.



## 2024 BUDGET HIGHLIGHTS

- \$10,370 for continued CSU support.

## 2024 BUDGET SUMMARY

### CSU EXTENSION

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Miscellaneous Revenue	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	-	-	-	-	-
	Operating and Maintenance	220,397	273,037	289,744	288,244	300,114
	Charges for Services	2,128	3,722	4,000	5,500	4,000
	Intergovernmental	-	-	-	-	-
	<b>Total</b>	<b>\$ 222,525</b>	<b>\$ 276,758</b>	<b>\$ 293,744</b>	<b>\$ 293,744</b>	<b>\$ 304,114</b>



**COLORADO STATE UNIVERSITY  
EXTENSION**





## ENVIRONMENTAL SERVICES

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### OVERVIEW

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The Environmental Services Division of the El Paso County Community Services Department encompasses Environmental Compliance, Noxious Weeds, Household Hazardous Waste, and Natural Resources. El Paso County embraces our responsibility for environmental stewardship by our commitment to initiating innovative, desirable, and sustainable practices in all environmental disciplines.

### 2023 ACCOMPLISHMENTS

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- Renegotiated the Black Forest Section 16 lease with the State Board of Land.
- Review the El Paso County Noxious Weed Management Plan for compliance with the State Noxious Weed Act.
- Purchase an industrial scale to allow for better tracking of various materials collected at the Household Hazardous Waste Facility.

### 2024 GOALS

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- Provide oversight for the proposed Akers Drive addition to the El Paso County Umbrella Mitigation Bank.
- Continue to participate in the Preble's meadow jumping mouse Site Conservation Team.
- Organize several hard-to-recycle (Clean Sweep) events for the citizens of El Paso County.

### FTE SUMMARY

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Environmental Services	2021	2022	2023	2024 Authorized
Approved FTE Level	5	5	5	5

### OPERATING INDICATORS

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- Notify a minimum of 700 citizens regarding noxious weed.
- Maintain zero compliance violations from State of Colorado environmental regulatory agencies.
- Achieve 25,500 users at the Household Hazardous Waste Facility.

### 2024 BUDGET HIGHLIGHTS

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- \$12,856 (4.5%) Personnel increase.



## 2024 BUDGET SUMMARY

### ENVIRONMENTAL SERVICES

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	289,563	247,731	354,508	283,053	306,011
	Operating and Maintenance	64,428	65,229	77,401	80,971	69,869
	Charges for Services	2,955	910	1,000	-	1,000
	Intergovernmental	-	-	-	-	-
	<b>Total</b>	<b>\$ 356,947</b>	<b>\$ 313,870</b>	<b>\$ 432,909</b>	<b>\$ 364,024</b>	<b>\$ 376,880</b>





## JUSTICE SERVICES DEPARTMENT

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### PURPOSE STATEMENT

The Justice Services Department (JSV) mission is to support our veterans and public safety and justice efforts with integrity, optimism, and excellence.

### OVERVIEW

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JSV is comprised of three areas to support El Paso County: Veteran Services, Criminal Justice Planning, and Justice Services. Veterans Services is responsible for advising veterans, their dependents and survivors concerning Veterans Affairs (VA) benefits. Criminal Justice Planning supports evidence-based programs and policy recommendations and helps implement changes to improve local criminal justice systems. The Justice Services Division supports the Pretrial Program, Community Corrections Program and Useful Public Service to maximize public safety.

### 2023 ACCOMPLISHMENTS

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#### Completed

- Received a National Association of Counties Achievement Award for the Community Corrections Video Victim Impact Statement program.
- Successful establishment of the 4<sup>th</sup> Judicial District Community Corrections Authority.
- Received one of six highly competitive national scholarships for a Pretrial Services Specialist to attend the National Association of Pretrial Service Agencies 50<sup>th</sup> Annual Conference.
- Completed network security and wireless upgrades.
- Achieved a completion rate of 85% for advisement docket bail reports for justice-involved individuals.
- Hired a Justice Services Department Program Compliance Specialist.
- Conducted eight on-site audits at community corrections facilities involving client-earned time, financial transactions, security, and case planning.
- Created a Pretrial Services defendant guidebook and responsibility checklist.
- Hosted a Community Corrections Board retreat.
- Implemented monthly staff meetings in support of continuous quality improvement.

#### On-Going

- Alignment of Pretrial data metrics with the national “measuring what matters” standards.
- Continue to exercise high quality, local control over community corrections service providers, to ensure contract compliance and maximize public safety.



- Provide administrative support for the 4<sup>th</sup> Judicial District Community Corrections Authority.

## 2024 GOALS

- Increase public outreach and community interaction by participating in quarterly community events, speaking engagements, and resource fairs.
- Create a Justice Services Glossary, to include pretrial and community corrections programming, to achieve greater understanding by staff and board of these justice services programs.
- Create, implement, and evaluate a survey to improve services to pretrial defendants.
- Support the efforts of the Correctional Treatment Board to assist individuals involved in various phases of the justice system and who struggle with substance use disorders.

## FTE SUMMARY

Justice Services	2021	2022	2023	2024 Authorized
Approved FTE Level	34	34	35	38

## 2024 OBJECTIVES & PERFORMANCE MEASURES

SERVICE QUALITY			
<b>Goal: Provide timely, accurate and thorough information to the Fourth Judicial District bench so that judges can make an informed decision regarding bail for justice-involved individuals.</b>			
2023		2024	Progress
Target	Actual	Target	On Track
Achieve a completion rate of 65% for advisement docket bail reports for justice-involved individuals	As of 10/1/2023 staff achieved a completion rate of 85%.	Achieve a completion rate of 75%.	65%
COMMUNITY TRUST			
<b>Goal: Align Pretrial data metrics with national "Pretrial-Measuring What Matters" Standards</b>			
2023		2024	Progress
Target	Actual	Target	On Track
Complete data metrics conversion by end of 2023.	Metrics alignment completed.	Complete data metrics collection and presentation methods by end of 2024.	Data metrics being collected
<b>Goal: Increase Justice Services public outreach and community interaction</b>			
2023		2024	Progress
Target	Actual	Target	On Track
		Participate quarterly in at least one community event, speaking engagements, or resource fairs.	Yes



## 2024 BUDGET HIGHLIGHTS

- \$47,114 (4.5%) Personnel increase.

## 2024 BUDGET SUMMARY

### COMMUNITY CORRECTIONS RESTRICTED

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	8,804,402	9,830,349	450,000	73,500	-
	<b>Total</b>	<b>\$ 8,804,402</b>	<b>\$ 9,830,349</b>	<b>\$ 450,000</b>	<b>\$ 73,500</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	266,850	284,586	346,538	346,538	346,538
	Operating and Maintenance	8,367,491	9,923,390	101,878	182,400	101,422
	Charges for Services	792	1,290	1,584	2,040	2,040
	Intergovernmental	-	-	-	(450,000)	(450,000)
	Capital Outlay	-	-	-	73,500	-
	<b>Total</b>	<b>\$ 8,635,132</b>	<b>\$ 10,209,266</b>	<b>\$ 450,000</b>	<b>\$ 154,478</b>	<b>\$ -</b>

### PRE TRIAL-SERVICES - UNRESTRICTED

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	42,787	-	-	-	-
	<b>Total</b>	<b>\$ 52,337</b>	<b>\$ 3,010</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	407,045	410,395	730,846	730,846	763,748
	Operating and Maintenance	119,654	185,493	86,899	141,590	86,899
	Charges for Services	1,721	1,493	2,420	2,420	2,420
	<b>Total</b>	<b>\$ 622,765</b>	<b>\$ 597,380</b>	<b>\$ 820,165</b>	<b>\$ 874,856</b>	<b>\$ 853,067</b>



## JUSTICE SERVICES UNRESTRICTED

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	187,280	319,687	313,563	313,563	327,677
	Operating and Maintenance	65	4,718	20,000	29,754	20,000
	Charges for Services	-	-	-	-	-
	<b>Total</b>	<b>\$ 281,690</b>	<b>\$ 324,405</b>	<b>\$ 333,563</b>	<b>\$ 343,317</b>	<b>\$ 347,677</b>

## USEFUL PUBLIC SERVICE

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	54,210	52,800	43,800	43,800	45,000
	<b>Total</b>	<b>\$ 54,210</b>	<b>\$ 52,800</b>	<b>\$ 43,800</b>	<b>\$ 43,800</b>	<b>\$ 45,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	47,500	47,500	43,800	43,800	45,000
	Grants & Contributions	-	-	-	-	-
	<b>Total</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>	<b>\$ 43,800</b>	<b>\$ 43,800</b>	<b>\$ 45,000</b>







## VETERANS SERVICES

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### OVERVIEW

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El Paso County Veterans Service Office is responsible for assisting residents who served honorably in the United States Army, Marine Corps, Navy, Air Force, Space Force, Coast Guard, or any other armed service with accessing Veteran Affairs benefits for veterans, their dependents, or survivors which they are entitled to receive under the laws of the United States or the State of Colorado.

### 2023 ACCOMPLISHMENTS

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#### Completed:

- Explore Expansion of Veterans Services, Adding an Appeals Specialist and upgrading the Office Manager to a supervisory position. Submit a cost estimate, job description and proposed start date in 2023. Effectively add an Appeals Specialist and adjust the current Office Manager position to a supervisory role with additional responsibilities, improving the management of personnel and services.
- PACT Act Assessment and training. With the passing of the PACT Act on August 10, 2022, staff assessed the workload impact, trained staff on PACT Requirements, planned and executed claims assisting veterans cumulating in a combined PACT Clinic in August 2023 with County VSO's, State VSO's, Veterans Health, and Benefits Administrations. A total of 20 Claims clinics were conducted along with the 3-day PACT event where information was provided. Veterans Services assisted over 1600 veterans filing claims during this time.
- Partnering with EDC, MAC, and other EPC Departments, successfully combine the Veteran of the Year ceremony with the Annual Armed Forces Luncheon.

### 2024 GOALS

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#### Upcoming:

- With appointments being scheduled 4 to 6 weeks out, Assess the needs for more staffing or procedural changes to decrease wait times for appointments.
- In summer 2024 Veterans Services in partnership with Colorado Division of Veterans Affairs, Veterans Benefits Administration and the Veterans Health Administration will conduct a three-day claims clinic to assist veterans with filing disability claims, conducting exams and enrolling in health care with Veterans Affairs.
- Conduct Regional Claims Clinics on a quarterly basis to educate and assist veterans and family members with VA benefits.
- Update and improve the quality of services provided by updating and improving the orientation and training of new and existing team members. This will include a formal 30, 60, 90 learning management system and checklist signed off by supervisors for new staff and validating continuing education for current staff.



## FTE SUMMARY

Veterans Services	2021	2022	2023	2024 Authorized
Approved FTE Level	9	10	11	14

## OPERATING INDICATORS

- Average a 4.8 or greater on the customer service evaluation form.
- Average 6,000 client contacts per month.
- Average 300 compensation & pension claims per month.

## 2024 OBJECTIVES &amp; PERFORMANCE MEASURES

SERVICE QUALITY			
Goal: To improve wait time for initial appointments to assist Veterans.			
2023		2024	Progress
Target	Actual	Target	On Track
4 weeks	6-8 weeks	2-4 weeks	2-4 weeks
COMMUNITY TRUST			
Goal: To provide information on the services we provide and track successes through performance metrics and customer surveys			
2023		2024	Progress
Target	Actual	Target	On Track
4.5	4.85	4.8	4.8

## 2024 BUDGET HIGHLIGHTS

- \$33,131 (4.5%) Personnel increase.
- \$208,169 Additional personnel three FTE plus startup cost.

## 2024 BUDGET SUMMARY

## VETERAN SERVICES

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	28,028	28,560	29,400	29,400	29,400
	Miscellaneous Revenue	8,359	-	-	-	-
	<b>Total</b>	<b>\$ 36,387</b>	<b>\$ 28,560</b>	<b>\$ 29,400</b>	<b>\$ 29,400</b>	<b>\$ 29,400</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	489,855	548,878	730,760	736,358	956,800
	Operating and Maintenance	50,416	40,469	52,731	52,731	73,140
	Charges for Services	15,916	12,000	12,000	12,000	12,000
	<b>Total</b>	<b>\$ 556,187</b>	<b>\$ 601,347</b>	<b>\$ 795,491</b>	<b>\$ 801,089</b>	<b>\$ 1,041,940</b>



## ECONOMIC DEVELOPMENT DEPARTMENT

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### PURPOSE STATEMENT

In El Paso County, Colorado, we take a holistic approach to Economic Development. Our office is uniquely tasked with serving an ever-growing region with ever-changing needs. We navigate our dynamic economic landscape with a focused approach, by offering diverse incentives for businesses and leveraging federal and state resources for housing and community development. Our goal is to assist in creating a robust and diversified economic ecosystem.

### OVERVIEW

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The Economic Development Department consistently supports economic strength. We oversee business incentives, affordable housing initiatives, and community development projects throughout El Paso County by providing programming that creates economic opportunities utilizing the Enterprise Zone Program, the Community Development Block Grant Program, a local Housing Authority Trust Fund, Private Activity Bonds, and other resources.

### 2023 ACCOMPLISHMENTS

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Completed:

- The Board of County Commissioners approved resolutions allowing Tax Increment Financing agreements with the Colorado Springs Urban Renewal Authority to:
  - Allocate 100 percent of the County's increment property taxes and 100 percent of the future sales tax revenues collected within the Urban Renewal Area, known as Gold Hill Mesa, to the project. The project area is on approximately 107 acres of land, and the boundaries include Highway 24 to the northeast, South 21st Street to the west, and existing Villa De Mesa and Gold Hill Mesa residential developments to the south. This Tax Increment Financing agreement allows for the allocation of future tax revenues to support the development of 550 residential units, approximately 70,000 square feet of retail space, a 100-key hotel, and \$37 million in public improvements, to include 43 acres of open space, trails, and environmental remediation,
  - Allocate 100 percent of the County's increment property taxes collected within the Urban Renewal Area, known as Project Garnet, to the project. The project will include a 500,000-square-foot high-tech manufacturing facility and \$631 million in capital investment by Entegris, Inc. with the potential to complete a second phase. Entegris will add approximately 600 new jobs over the course of five



years, generating an additional 580 indirect/induced jobs and approximately 4,200 total construction jobs over the course of development for phase one.

- El Paso County successfully adopted a resolution authorizing the issuance of up to \$11,600,000 in Private Activity Bonds for Young Men's Christian Association of the Pikes Peak Region Project to refinance debt that was used for the financing and/or refinancing of the acquisition, construction, and equipping of property used as recreation and community centers, and for related purposes as part of an integrated operation at its facilities; and to pay certain issuance expenses. This project will continue to create positive community and economic impact, all while ensuring there is no financial obligation to the County, nor our taxpayers, for this conduit debt issuance.
- Successfully approved sixteen Community Development Block Grant (CDBG) Projects totaling \$1,184,996 in the following funding categories: public services; public facilities; housing; and public infrastructure. All approved projects will serve residents of low- and moderate-income.

Ongoing:

- Continue to successfully administer business incentive programs focused on economic development, business expansion, and redevelopment of distressed areas in our region.
- Continue successful administration of federal funding focused on serving our communities of low- to moderate-income.
- Continue to successfully administer housing programs focused on affordable housing development and homeownership.

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## 2024 PROJECT HIGHLIGHTS AND GOALS

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Scheduled for completion in early 2025, Artspace Colorado Springs is a live/work development featuring creative commercial space, an art plaza for public gatherings, and public art, and 51 one-to-two-bedroom apartments for artists. This project began in 2015 as a grass-roots effort to provide artists with a place to affordably live and work and is located in the Downtown Colorado Springs Creative District.

To designate Artspace Colorado Springs as a destination for the arts, public art components will include murals situated on the building's exterior vertical spaces and sculptural components along the right-of-way adjacent to Wahsatch. The exterior design will reflect the level of artistic activity occurring within the 51 units of multifamily affordable housing and 7,500 square feet of commercial space, and a rooftop deck will provide stunning views of the southern Front Range of the Rocky Mountains. All the units are one- or two-bedrooms, addressing studies that showcased a need to attract graduate students and young artists, thereby retaining the next



generation of creative workers. Through a concentration of residential units and commercial space that prioritizes the creative workforce, Artspace Colorado Springs will plant a flag for the creative community—and the District at large—that this is a safe and forever home for the creative sector.

### FTE SUMMARY

Economic Development	2021	2022	2023	2024 Authorized
Approved FTE Level	6	6	7	7

### OPERATING INDICATORS

Operating Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
Business Certified (Enterprise Zone)	438	400	475	500
Contributions to Zone Projects	4,141	4,374	2,000	2,250
Enterprise Zone Projects	50	53	44	51
Active Affordable Housing Programs/Projects (Units)	200	266	377	200
Community Development Block Grant Projects	9	13	16	12

### 2024 OBJECTIVES & PERFORMANCE MEASURES

COMMUNITY TRUST			
Goal: <i>Create a dashboard for reporting projects and programs to the public</i>			
2023		2024	Progress
Target	Actual	Target	On Track
Update statistics for active affordable housing programs/project units made available to the public	90% of Goal	100%	Expected to be completed



## 2024 BUDGET HIGHLIGHTS

- The \$25 million cost of building Artspace Colorado Springs is partially funded by a \$500,000 Housing Trust Fund Loan from El Paso County Housing Authority and a \$14.5 million Private Activity Bond allocation, both administered by the Economic Development Department. Upon completion, artist residents will have the opportunity to interact with the public through gallery events, demonstrations, performances, and installations, thereby increasing access to the arts, quality of life, and livability for everyone in the community.

## 2024 BUDGET SUMMARY

### ECONOMIC DEVELOPMENT

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	1,355,854	1,813,280	1,106,681	1,106,681	1,089,731
	Charges for Services	434,556	408,680	245,000	245,000	245,000
	Miscellaneous Revenue	10,759,414	11,375,817	7,000,000	7,000,000	3,500,000
	<b>Total</b>	<b>\$ 12,549,823</b>	<b>\$ 13,597,777</b>	<b>\$ 8,351,681</b>	<b>\$ 8,351,681</b>	<b>\$ 4,834,731</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	363,741	396,160	436,194	436,194	449,091
	Operating and Maintenance	84,862	76,777	41,299	94,856	46,299
	Grants & Contributions	12,074,459	14,829,096	7,895,225	7,895,225	4,378,275
	Intergovernmental	-	-	-	-	-
	Capital Outlay	-	-	-	-	-
	<b>Total</b>	<b>\$ 13,028,016</b>	<b>\$ 15,806,776</b>	<b>\$ 8,671,375</b>	<b>\$ 8,721,332</b>	<b>\$ 5,167,322</b>





Artspace Ribbon Cutting on April 7, 2023: Commissioner Bremer (3<sup>rd</sup> from left) alongside other local community leaders and project supporters



Artspace Artist Rendering – North Exposure



## PIKES PEAK SMALL BUSINESS DEVELOPMENT CENTER

### OVERVIEW

The Pikes Peak Small Business Development Center offers business consulting and training that maximizes the economic potential of entrepreneurs within the Pikes Peak region. Our mission is to help existing and new businesses grow and prosper. Our goal at the Small Business Development Center is to help emerging and existing entrepreneurs gain control of their business operations. We provide free guidance and consulting in funding and developing small businesses. We strive to help grow and start businesses. While we cannot eliminate risk, we work to minimize it by helping clients write comprehensive business plans, conduct financial forecasts, strategize marketing tactics, apply for funding, and improve operations.

As of January 1, 2024, El Paso County still supports the Pikes Peak Small Business Development Center, but the host entity is transitioning to the Colorado Springs Chamber & Economic Development Corporation.

### 2024 BUDGET SUMMARY

#### PIKES PEAK SMALL BUSINESS DEVELOPMENT CENTER

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	468,397	313,387	798,000	-	-
	Charges for Services	60,717	42,451	50,000	-	-
	Miscellaneous Revenue	151,578	219,775	145,000	-	-
	<b>Total</b>	<b>\$ 680,692</b>	<b>\$ 575,613</b>	<b>\$ 993,000</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	324,871	220,356	406,588	406,588	-
	Operating and Maintenance	258,809	157,582	305,000	305,000	-
	Charges for Services	32,253	32,548	40,000	(66,818)	-
	<b>Total</b>	<b>\$ 615,933</b>	<b>\$ 410,485</b>	<b>\$ 751,588</b>	<b>\$ 644,770</b>	<b>\$ -</b>



## **PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT**

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### **PURPOSE STATEMENT**

The Planning and Community Development (PCD) reviews all new development proposals as well as associated construction and building permits for compliance with the zoning requirements required by state and local laws within unincorporated areas of El Paso County. PCD staff reviews plans associated with building and other permits, land use applications, reviews construction and drainage plans, inspects public improvements, administers the County's 1041 permit process, and monitors properties for compliance with zoning and ordinance provisions. Additionally, PCD processes land use applications to be heard and voted on by the El Paso County Planning Commission, Board of Adjustment, Board of County Commissioners, and other various committees. PCD staff also coordinates with other County departments and neighboring jurisdictions on local and regional planning issues.

### **OVERVIEW**

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#### **Land Development Code Administration**

PCD is responsible for administering the El Paso County Land Development Code. Administration of the Code includes rendering formal land use interpretations, establishing application requirements, providing technical advice, reviewing applications, providing Code enforcement, issuing administrative permits, and interpreting associated maps and data.

#### **Project Management and Planning Review**

Review of zoning, subdivision, and other land use applications by the PCD is performed by a team of technical experts. One half of the team of experts is comprised of the Planning/Project Management staff. Generally, the Planning/Project Management staff review land use applications for compliance with the El Paso County Land Development Code and for general conformance with the El Paso County Master Plan. The staff typically focuses on issues such as water supply, wastewater treatment, use-to-use relationships, landscaping, lighting, parking, signage, and other siting, design, and functional aspects of development. In addition, staff members within the Planning/Project Management group serve as the primary point of contact for the general public and the development community on all land use applications and are tasked with guiding applications through the County's land use application review process.

#### **Engineering Review**

The other half of the team of technical experts providing land use application review services within the PCD is the Engineering review group. The Engineering review staff evaluates land use application for compliance with the El Paso County Engineering Criteria Manual and Drainage Criteria Manual, as well as select portions of the Land Development Code. The staff



typically focuses on ensuring that the drainage and traffic impacts associated with development can and will be appropriately mitigated. Through this process, the Engineering review group plays a key role in ensuring that all public improvements (roads, bridges, detention ponds, etc.) constructed in association with new development are designed and constructed in accordance with the County's regulations.

### **Construction Inspections**

Following the Engineering group's technical review and approval of the construction plans for public improvements, the Construction Inspections group works with developers to ensure that all improvements are constructed under the approved plans. The Inspections Group provides County oversight of on-site grading and the implementation of erosion control Best Management Practices (BMPs) and on the construction of public infrastructure, such as public roads and drainage facilities. The Inspections group also works closely with the Administrative Services staff to receive, process, and release financial assurances provided by developers, which are required to help ensure the completion of all necessary improvements.

### **Code Enforcement**

The PCD Code Enforcement staff enforces the El Paso County Land Development Code and Board of County Commissioner adopted ordinances pertaining to the accumulation of rubbish, overgrown properties, and unsafe buildings. Depending upon the type of code violation, Code Enforcement Officers contact violators who have been reported to by neighbors or have been seen by the Code Enforcement Officer while conducting in-the-field inspections. In recent years, the PCD Code Enforcement staff has managed numerous large- and small-scale property clean-up efforts when such properties have been found to be in violation of the County's Ordinances. In 2023, Code Enforcement Officers held several community outreach events at which dumpsters were provided to residents at no costs to dispose of unwanted items and debris. These events have had a positive impact on several neighborhoods throughout the County.

### **Administrative Services**

The PCD Administrative Services staff provides support to all the other groups within the department and functions as the initial point of contact for the public at the front counter. The Administrative Services staff also performs detailed review of minor land use applications such as residential site plans, temporary use permits, and other similar applications and assists the Inspections group in managing developer-provide financial assurances.

The PCD provides technical and administrative support to the El Paso County Planning Commission. The Planning Commission is a volunteer board comprised of citizens appointed by the Board of County Commissioners. The Board of County Commissioners and the Planning Commission are responsible for directing future growth and development within the unincorporated areas of the County. In most cases, the Planning Commission is tasked with making recommendations on subdivision, rezoning, and land use applications prior to final action by the Board of County Commissioners. The Planning Commission has final action authority over a limited number of applications, including Location Approvals and amendments to the El Paso County Master Plan.





## Board of Adjustment

The El Paso County Board of Adjustment is a volunteer citizen board appointed by the Board of County Commissioners and established by resolution pursuant to State Statutes. The Board of Adjustment is responsible for hearing and taking final action on appeals of general relief decisions and dimensional variance applications. The Board may grant or deny variance requests pursuant to the requirements and procedures of the Land Development Code relating to the special physical requirements of the property.

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## 2023 ACCOMPLISHMENTS

- Planning staff processed 407 major development applications and 79 Early Assistance meetings.
- Administrative Services staff processed 3,521 minor applications.
- Code Enforcement responded to nearly 1,100 complaints and executed 15 administrative entry and seizure warrants and hosted three community outreach events. Between the abatements and community events, a total of 218,795 lbs. (or 109 tons) of trash, junk, and weeds/brush were removed from properties located within El Paso County.

In 2023, the County has taken a proactive approach to addressing homeless encampments. This includes hiring a full-time Code Enforcement Officer to identify, track, and monitor homeless encampments within the County, funds designated for the cleanup of trash associated with homeless encampments, a reimbursement program to encourage private property owners to address homeless encampments on their properties, and an intergovernmental agreement with the City of Colorado Springs to utilize their Quality-of-Life team to clean homeless encampments located within the County as needed.

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## 2024 GOALS

- **Evaluation and update of the El Paso County Land Development Code.** The current version of the Code was written and adopted in 2007. There have been several updates since then that were completed by staff, but never a third-party review and update of the Code based on national best practices and current development trends. The goal for 2024 is to hire a consultant to evaluate the Code and update all zoning and subdivision regulations and procedures for the unincorporated areas of El Paso County while complementing newer, incorporated city and town codes within the County.



## FTE SUMMARY

Planning & Community Development	2021	2022	2023	2024 Authorized
Approved FTE Level	30	37	40	24

## OPERATING INDICATORS

Operating Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
Major development applications	629	575	420	375
Minor development applications	8,209	6,118	6,041	6,500
Code Enforcement files	1,227	1,337	1,250	1,200

## 2024 OBJECTIVES & PERFORMANCE MEASURES

SERVICE QUALITY			
<b>Goal:</b> <i>The current version of the Code was written and adopted in 2007. There have been several updates since then that were completed by staff, but never a third-party review and update of the Code based on national best practices and current development trends.</i>			
2023		2024	Progress
Target		Actual	Target
Work with a consultant to evaluate the Code and update all zoning and subdivision regulations and procedures.		0%	50%
<b>Goal:</b> <i>Track implementation of the Your El Paso Master Plan</i>			
2023		2024	Progress
Target		Actual	Target
Establish a spreadsheet to track the implementation of the Your El Paso Master Plan to include specific strategies and timeframes.		10%	50%





COMMUNITY TRUST			
Goal: <i>Updates to Edarp</i>			
2023		2024	Progress
Target	Actual	Target	On Track
Update Edarp to include more self-initiated applications and increase transparency and accountability of Staff review times	0%	100%	100%
Goal: <i>Create a department-wide Project Management and Customer Service Best Practices Plan</i>			
2023		2024	Progress
Target	Actual	Target	On Track
Establish overall standards and expectations for staff to provide consistent and efficient customer service	15%	100%	100%

## 2024 BUDGET HIGHLIGHTS

- \$96,360 (4.5%) Personnel increase.

## 2024 BUDGET SUMMARY

### PLANNING & COMMUNITY DEVELOPMENT

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	2,568,390	2,283,176	1,650,250	1,650,250	1,485,250
	<b>Total</b>	<b>\$ 2,568,390</b>	<b>\$ 2,283,176</b>	<b>\$ 1,650,250</b>	<b>\$ 1,650,250</b>	<b>\$ 1,485,250</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	2,302,012	2,633,965	3,683,309	2,145,748	2,249,187
	Operating and Maintenance	422,888	369,180	554,296	756,437	423,622
	Charges for Services	80,417	50,664	21,640	21,640	21,640
	Grants & Contributions	-	-	-	-	-
	Intergovernmental	-	(6,510)	-	-	-
	<b>Total</b>	<b>\$ 2,812,232</b>	<b>\$ 3,238,866</b>	<b>\$ 4,299,245</b>	<b>\$ 2,968,540</b>	<b>\$ 2,694,449</b>



## HUMAN RESOURCES DEPARTMENT

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### PURPOSE STATEMENT

To serve the citizens of El Paso County by building and supporting a strong, stable workforce fostering an environment of integrity, transparency, and dedication to fulfilling and anticipating the needs of the County.

### OVERVIEW

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**Talent Acquisition:** Manages the recruitment, onboarding, and offboarding processes.

**Employee Relations:** Handles employee relations issues, including conducting investigations and employment law applications. Oversees the unemployment insurance process. Enhances employee engagement and retention through strategic collaboration with departments and offices.

**Organizational Development:** Creates and implements organizational development programs to retain and enhance a qualified workforce. Oversees the performance and learning management process.

**Compensation:** Administers a compensation structure that is fair and transparent with a compensation philosophy that ensures equal pay for equal work. Determines salary and job classifications, assists with reorganizations, and ensures FLSA compliance. Participates in salary and position surveys. Serves as the official custodian of all personnel records.

**Risk Management & Workers' Compensation:** Plans for the negative consequences of any decision, omission, process, or action by using whatever means feasible to control the chance of financial loss, and by managing and minimizing all financial losses that do occur. The department specifically directs the administration of all self-insurance and insurance programs, liability, property losses, accident investigations, claims subrogation, loss prevention, and litigation management. Provides employees medical treatment for work-related injuries/illnesses while ensuring El Paso County maintains compliance with workers' compensation laws. Completes employment verifications.

**Benefits:** Provides benefit services to all County departments. Coordinates opportunities for our employees to have access to County Health Centers, obtain extensive knowledge of benefits, and ensure overall safety and happiness.



## 2023 ACCOMPLISHMENTS

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### Completed:

- Revised Personnel Policies Manual (PPM).
- 30/60/90-day check-in questionnaire.
- Exit Survey.
- Secondary employment request form.
- Onboarding new hire survey.
- Countywide benefits survey.
- Union opt-out tracking through My Benefits Portal.
- Mentorship program.
- HR passport (internal).
- HR navigator program (internal).
- HR Kudos recognition program (internal).
- Quarterly meetings with Executive Directors/Elected Officials were instituted with HRBPs to discuss key metrics.
- Exit survey data and 30/60/90-day results released to Executive Directors/Elected Officials.
- Centralized SharePoint site for HR reporting/metrics.
- Revamped and enhanced turnover and vacancy reporting.
- Revamped and enhanced Personnel Change Request (PCR) form.
- Improved onboarding experience with a welcome bag.
- Centralized repository of certifications housed in a learning management system.
- Implemented local and national compensation management software.
- Initiation of executive training program.
- Employee anniversary recognition luncheons.
- Employee service award gifts.
- Benefit enrollment system data exchange project completed.
- Employment verifications conducted through Experian Verify vs. manual process.
- Utilization of Microsoft Forms to gather and compile information from internal and external customers reducing paper and electronic forms.
- Implement employee ADA Accommodation communication and process tracking system.
- Implementation Supervisor Bootcamp.

### Ongoing:

- Complete integration with the benefit enrollment system and the JDE program to electronically receive benefit enrollment and changes.
- Countywide classification study.
- Enterprise Resource Planning (ERP) evaluation.
- Employee engagement survey action plans.
- Ensure compliance with new employment legislation.
- Enhance the candidate's experience.
- Establish leave administration processes for the Colorado FAMILY program.
- Attendance and partnership with departments and offices at job fairs and education outreach events.



## 2024 GOALS

- Completion and implementation of Countywide classification study.
- Regular compensation studies using compensation management software.
- Migration of HR files and documents from a shared drive to SharePoint.
- Total Rewards Statements.
- Enhanced HR website with valuable information, such as the benefits of working for EPC.
- Continued participation and involvement in ERP evaluation and selection of new ERP system.
- Enhance HR reporting and metrics.
- Second employee engagement survey.
- Define processes for employees opting into the Colorado Paid Family Leave program.
- Implementation of an employee leave donation program.
- Employee benefit information training videos.
- Communication and Implementation of the Onboarding Navigator Program.
- Develop and implement new training opportunities based on the results of the “New/Additional Training Topics” Questionnaire and based on available training platforms.
- Expand development opportunities by leveraging the Predictive Index assessment tool.
- Expand the Goal Management function: Aligning employee goals with department and strategic goals.

## FTE SUMMARY

Human Resources & Benefits	2021	2022	2023	2024 Authorized
Approved FTE Level	44	47	50	50





## OPERATING INDICATORS

Operating Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
<b>Employment</b>				
Number of applications processed	26,803	23,964	22,929	24,565
Number of interviews	1,010	787	863	887
Number of candidates interviewed	5,138	3,957	5,173	4,756
Number of new employees onboarded	628	712	628	656
Number of background checks completed	1,165	1,454	943	1,187
<b>Organizational Development</b>				
Number of new employee orientations	23	12	12	23
Training opportunities for employees and supervisors/managers	82	151	218	225
<b>Workers' Compensation</b>				
Number of claims	187	176	163	170
Cost of claims (thousands)	\$ 2,090	\$ 2,104	\$ 1,818	\$ 1,900
<b>Risk Management</b>				
Number of safety training seminars	-	1	1	1
Number of personal safety & awareness consultations	31	46	28	45
Number of safety training/meetings	27	38	34	40
Number of safety publications/website information	2	2	2	2
Number of risk management consultations	34	52	58	50
Number of motor vehicle record checks	1,532	1,898	1,700	2,000
Number of physical examinations	559	511	457	522
Number of drug screens	653	1,111	804	1,100
<b>Self-Insurance</b>				
Number of lawsuits/notices of claims	72	105	68	70
Cost (thousands)	\$ 478	\$ 380	\$ 650	\$ 1,000
Number of property claims	83	58	88	65
Cost (thousands)	\$ 472	\$ 534	\$ 649	\$ 525
Number of liability claims	70	48	23	70
Cost (thousands)	\$ 850	\$ 467	\$ 930	\$ 1,250
<b>Employee Benefits</b>				
Number of FMLA claims	1,011	1,130	1,010	1,020
Number of ADA claims	167	106	135	125
Number of ST disability claims	64	93	110	100
FFCRA (COVID) leave claims (program ended June 2023)	455	928	24	-
Tuition Reimbursements			43	40



## 2024 OBJECTIVES & PERFORMANCE MEASURES

SERVICE QUALITY			
Goal: Enhance recruitment efforts			
Metric: Applications			
2023		2024	Progress
Target	Actual	Target	On Track
28,086	21,574 (as of 10/24)	24,565	87%
Goal: Increase employee retention			
Metric: Turnover			
2023		2024	Progress
Target	Actual	Target	On Track
17%	12%	15%	80%
Goal: Increase and enhance organizational development programs			
Metric: Training & Development Programs (classes, courses, programs)			
2023		2024	Progress
Target	Actual	Target	On Track
185	218	225	96%

COMMUNITY TRUST			
Goal: Expand the County's employment reach by networking and attending hiring events			
Metric: Hiring/Networking Events			
2023		2024	Progress
Target	Actual	Target	On Track
10	16	12	90%
Goal: Promote the County as an employer of choice within the region			
Metric: Job Advertisement Platforms			
2023		2024	Progress
Target	Actual	Target	On Track
10	9	10	90%
Goal: Build community partnerships and relationships with local organizations			
Metric: Internship Placements			
2023		2024	Progress
Target	Actual	Target	On Track
15	16(as of 10/23)	18	88%





## 2024 BUDGET HIGHLIGHTS

- \$33,240 for live instructor training.
- \$29,700 for recruitment and talent acquisition positions.
- \$30,000 for training library expansion.
- \$127,430 (4.5%) personnel increase.

## 2024 BUDGET SUMMARY

### HUMAN RESOURCES

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Miscellaneous Revenue	-	-	-	-	-
	No Revenues	-	-	-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	1,585,157	1,875,291	2,733,207	2,830,314	2,967,534
	Operating and Maintenance	485,084	614,767	617,253	963,540	700,693
	Charges for Services	4,282	5,771	4,500	4,500	-
	Intergovernmental	(46,747)	(48,383)	(46,475)	(46,475)	(50,000)
	Total	\$ 2,027,775	\$ 2,447,446	\$ 3,308,485	\$ 3,751,879	\$ 3,618,227





## PIKES PEAK WORKFORCE CENTER

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### PURPOSE STATEMENT

The Pikes Peak Workforce Center connects vital businesses with work-ready job seekers and employer-driven services.

Our work supports the El Paso County mission and vision by linking business and education to provide a highly skilled workforce that drives economic development efforts to attract primary employers to El Paso County--directly increasing community prosperity for all who live here.

- Promote the economic vitality of the Pikes Peak Region.
- Remain agile at responding to the emerging needs of a diverse and growing workforce.
- Positively change the lives of job seekers through proven training and employment opportunities.
- Remain a valued employer partner who contributes to the bottom line.
- Remain a model for the responsible use of federal funds and a leader in workforce development, organizational effectiveness, and collaborative partnerships.
- Continues to be a great place to work!

### OVERVIEW

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The Pikes Peak Workforce Center (PPWFC) is an American Job Center serving diverse audiences of job seekers and businesses in El Paso and Teller Counties. The population of these two counties totals more than 765,000 individuals. In Program Year 2022, the Pikes Peak Workforce Center served more than 23,071 clients, including more than 4,156 veterans and over 3,562 young adults--as well as over 1,897 businesses. The Pikes Peak Workforce Center provides no-cost job seeker services from résumé assistance, [interview](#) training, computer skills training, and more. Clients range from entry-level to professional--including youth, adults, individuals returning to the workforce, and the underemployed, with special emphasis on underserved populations.

In support of regional employers, the Pikes Peak Workforce Center assists in recruitment, retention, and talent attraction through various resources to include job fairs, tailored recruitment and hiring events, candidate sourcing, group, and individual pre-employment assessments, provides a job database of searchable candidate profiles, and more.

The Pikes Peak Workforce Center promotes regional economic vitality. The organization is committed to responding to the emerging needs of the diverse and growing workforce and changing the lives of job seekers with proven training and employment opportunities. Our employment partners acknowledge the value of these services add to their bottom line. The Pikes Peak Workforce Center has been recognized by the Colorado Department of Labor and



Employment as a model for the responsible use of federal funds--and a leader in workforce development, organizational effectiveness, and collaborative partnerships.

The Pikes Peak Workforce Center is certified by the El Paso and Teller County Consortium Executive Board and the Pikes Peak Workforce Development Board to operate a One-Stop delivery system and execute the Board's strategy for meeting the challenges outlined below. The term One-Stop delivery system refers to the federal Workforce Innovation and Opportunity Act (WIOA) of 2014 and its amendments to the Wagner-Peyser Act for labor-exchange services. WIOA is landmark legislation that is designed to strengthen and improve our nation's public workforce system and help get Americans, including youth and those with significant barriers to employment, into high-quality jobs and careers, as well as help employers hire and retain skilled workers.

WIOA brings together, in strategic coordination, the core programs of federal investment in skill development: 1) Employment and training services for adults, dislocated workers, and youth, and Wagner-Peyser employment services administered by the U.S. Department of Labor (USDOL) through formula grants to states; and 2) Adult education and literacy programs and Vocational Rehabilitation state grant programs that assist individuals with disabilities in obtaining employment.

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## 2023 ACCOMPLISHMENTS

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### **Completed:**

- 23,071 clients served El Paso and Teller Counties.
- 4,156 veterans served in El Paso and Teller Counties.
- 3,562 young adults served in El Paso and Teller Counties.
- 1,897 employees served in El Paso and Teller Counties, with 3,076 different services.
- 75 paid work experiences/paid internships and 2 on-the-job training experiences for in-demand industries.
- Hosted 420 businesses for in-person job fairs: 72 customized hiring events.
- \$59 million of aggregate economic impact.
- \$13 out of every federal \$1 goes back into the local economy.
- \$10,828 in higher median annual wages earned by those using PPWFC services.

### **Ongoing:**

- Veteran, transitioning military, and military spouse support.
- Supporting healthcare, construction, cyber security, and automotive career pathways in the K-12 education system, community colleges, and higher education.
- Sector Partnerships in Healthcare and Hospitality and Retail industries.
- Investing in K-12 education and In-School Youth Programs.
- Job coaching, résumé review, interview preparation services.
- Employer education on skills-based/competency-based hiring, job quality, job description bias, career pathways and more.



## FTE SUMMARY

Pikes Pike Workforce Center	2021	2022	2023	2024 Authorized
Approved FTE Level	53	53	45	43

## OPERATING INDICATORS

Operating Indicators for Program Year 2022 (July 1, 2022 – June 30, 2023) prior to the Statistical Adjustment made by USDOL.

Latest Wage Data 6/30/2023

Primary Indicator/Core Program	Adult Program	Dislocated Worker Program	Youth Program	Wagner Peyser Program	Over Local Indicator Score
Emp Rate 2nd Qtr After Exit	106.32%	104.36%	110.48%	116.14%	109.32%
Emp Rate 4th Qtr After Exit	98.01%	91.86%	99.87%	100.32%	97.52%
Median Earnings 2nd Qtr After Exit	142.43%	87.99%	113.41%	133.50%	119.33%
Credential Attainment by 4th Qtr After Exit	90.65%	95.24%	91.34%	0.00%	92.41%
Measurable Skill Gains Rate	98.33%	99.86%	130.32%	0.00%	109.51%
Program Score	107.15%	95.86%	109.08%	116.65%	

## 2024 OBJECTIVES & PERFORMANCE MEASURES

SERVICE QUALITY			
<b>Goal:</b> <i>Community outreach on quality jobs - provide information to the community on why a quality job is important and improves the lives of our residence.</i>			
2023		2024	Progress
Target	Actual	Target	On Track
2,000	3,076	2,500	2,250

COMMUNITY TRUST			
<b>Goal:</b> <i>Provide community information to establish trust in the public workforce system</i>			
2023		2024	Progress
Target	Actual	Target	On Track
100	100+	75	72



## 2024 BUDGET SUMMARY

## PIKES PEAK WORKFORCE CENTER

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	9,426,291	10,887,235	8,204,006	8,204,006	8,480,666
	Miscellaneous Revenue	291	-	-	-	-
	<b>Total</b>	<b>\$ 9,426,582</b>	<b>\$ 10,887,235</b>	<b>\$ 8,204,006</b>	<b>\$ 8,204,006</b>	<b>\$ 8,480,666</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	3,885,370	3,753,299	4,166,892	4,166,892	3,603,801
	Operating and Maintenance	3,216,956	3,087,603	2,268,202	2,268,202	2,570,255
	Charges for Services	1,036,612	912,230	441,865	441,865	604,887
	Grants & Contributions	1,497,381	3,172,506	1,327,047	1,327,047	1,701,723
	Intergovernmental	(209,738)	(38,404)	-	-	-
	Capital Outlay	-	-	-	-	-
	<b>Total</b>	<b>\$ 9,426,582</b>	<b>\$ 10,887,235</b>	<b>\$ 8,204,006</b>	<b>\$ 8,204,006</b>	<b>\$ 8,480,666</b>





## DEPARTMENT OF PUBLIC WORKS

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### MISSION:

To promote quality of life and public safety by providing safe, effective, and efficient public infrastructure.

### VISION:

The El Paso County Department of Public Works (“DPW”) is an award-winning team setting the standard for organizations within and outside of the county. We are built on and through employee and citizen engagement.

We invest in and develop our workforce and demonstrate pride and professionalism through our work.

## OVERVIEW

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DPW is comprised of six divisions and is responsible for the planning, design, construction, maintenance, inspection, snow removal, and emergency repairs of all road and drainage infrastructure as well as maintaining the County’s fleet of vehicles and support equipment.

## DIVISIONS

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Highway / Engineering / Fleet Management  
Training and Safety / Resource Management / Customer  
Service







## FLEET MANAGEMENT

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### PURPOSE STATEMENT

Deliver comprehensive fleet management services while providing safe, reliable vehicles and equipment. Ensure County officials and employees can provide the best possible services to the residents of El Paso County, Colorado.

### OVERVIEW

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Fleet Management consists of thirty-two full-time employees and three maintenance facilities providing the procurement, replacement, and repair of all County vehicle and equipment assets. The Fleet Division maintains ~1,250 assets worth \$45 million. County assets include equipment for landscaping, snow removal, construction, and road maintenance as well as a fleet of medium/heavy trucks, trailers, and passenger vehicles. Assets are spread over 20 County departments.

### 2023 ACCOMPLISHMENTS

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#### Completed

- Developed and implemented a career progression series for automotive and medium/heavy technicians. Career progression allows for implementation of Individual Development Plans leading technicians to advance after completing the skills and time requirements for their current position.
- Converted County vehicles to a more efficient and reliable telematics software with the capability of tracking snow control information i.e., plow and material usage.

### 2024 GOALS

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- Complete update of the County's fueling infrastructure.
- Using the data collected in Fleet's maintenance management software, increase technician productivity, and focus on preventive maintenance compliance.
- Transition vehicle and equipment tablet devices to DPW's primary cell service provider.
- Utilize Capital Asset Management (CAM) to help inform and prioritize vehicle and equipment replacement.
- Complete installation of snowplow sensors and integration with vehicle snow control systems to populate the department's work order system, and public-facing dashboards.
- Introduce the Capital Asset Management software to our current fleet management system. This system will analyze all asset data and help determine life cycle cost and replacement cycles.



## FTE SUMMARY

<b>Fleet Services</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024 Authorized</b>
Approved FTE Level	36	36	36	36

## 2024 BUDGET HIGHLIGHTS

- \$750,000 for the Dix Circle Trash Capture.
- \$500,000 for high-priority stormwater projects.
- \$150,000 for stormwater capital.
- \$100,000 for Akers abatement pond.
- \$120,520 (4.5%) Personnel increase.

## 2024 BUDGET SUMMARY

### FLEET MANAGEMENT

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	35,145	28,104	75,000	75,000	75,000
	Miscellaneous Revenue	10,630	36,512	20,000	20,000	20,000
	Other Financing Sources	89,609	272,822	150,000	150,000	100,000
	<b>Total</b>	<b>\$ 135,384</b>	<b>\$ 337,437</b>	<b>\$ 245,000</b>	<b>\$ 245,000</b>	<b>\$ 195,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	1,922,678	2,046,340	2,670,427	2,670,427	2,790,947
	Operating and Maintenance	2,077,008	2,346,582	2,368,731	2,445,764	2,368,731
	Charges for Services	9,560	12,506	-	-	-
	Intergovernmental	(186,832)	(167,047)	-	-	-
	Capital Outlay	3,452,548	2,581,893	4,876,186	9,291,957	4,176,370
	<b>Total</b>	<b>\$ 7,274,961</b>	<b>\$ 6,820,274</b>	<b>\$ 9,915,344</b>	<b>\$ 14,408,148</b>	<b>\$ 9,336,048</b>



## PUBLIC WORKS – ROAD & BRIDGE FUND 2

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### PURPOSE STATEMENT

Manage the County's transportation network. Protect the taxpayer's investment in the infrastructure system that transports people and goods (the road network) and stormwater (the drainage system).

### OVERVIEW

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Road and Bridge Fund 2 includes the Engineering and Highway Divisions of the Department of Public Works.

Engineering oversees all aspects of the Transportation and Stormwater Systems to include Policy, Standards, Planning, Project Management and Consultant Selection. The Engineering Division performs Engineering, Design, Survey, Inspections, Construction Management, Real Estate, and Infrastructure Planning. This includes Pikes Peak Rural Transportation Authority projects, locally funded projects, federally funded projects, geographical information system asset management, and State of Colorado-issued Municipal Separate Storm Sewer System (MS4) permit compliance.

The Highway Division performs in-house maintenance and repair of County roads, bridges, drainage, signs, signals, and right-of-way. The Highway Division maintains roads and bridges in unincorporated El Paso County.

Responsibilities include bridges, drainage culverts, open drainage ditch (channels), drainage pipes, MS4 permit compliance, guardrails, traffic control signs, traffic signals, warning flashers, streetlights, and right-of-way. Maintenance of existing infrastructure is the primary method used to keep the road network safe, reliable, and efficient. Staff processes nearly 3,000 Customer Service Requests on an annual basis. Typically, the top customer service requests are for grading of gravel roads, pothole repair, patching on paved roads, sign and signal requests, and drainage/stormwater related issues. Operations such as snow removal, ice control, flood repairs and other emergency response are also conducted to keep the road network and drainage system in good working order. Snow removal is the bulk of highway work related activities during the months of October-May.

### 2023 ACCOMPLISHMENTS

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#### Completed

- Repaired 42 road and 5 bridge closures from June Flood Event.
- Janitell Road Bridge Scour Protection.
- Ellicott Highway Bridge Replacement.
- Silverton Road Improvements.



- Akers Transportation Complex ADA Improvements.
- Mesa Ridge Parkway at Marksheffel Road Signal Improvements.
- Bradley Road and Grinnell Road Signal Improvements.
- Clover Ditch Drainage Improvements.
- Tanager Fence Improvements.
- 2023 Asphalt Overlay Program.
- 2023 Pavement Preservation Program.
- Established a Safety Committee.
- 1,200 lane miles of traffic striping.
- Old Stage Rd Improvements in coordination with USFS.
- 2,500 miles of roadway mowing.
- Snow operations across 24 winter snow and ice events.

### **Ongoing**

- JD Johnson Road flood repairs.
- South Powers Corridor Study - South Powers Road to I-25.
- Deer Creek Road Improvements.
- Eastonville Road Improvements.
- Beacon Lite Road Realignment and Improvements.
- South Academy Blvd – I-25 to Bradley Road Off-Ramps.
- Bradley Road Widening to 4-lane Principle Arterial.
- Arnold Avenue Bridge Replacement.
- Baptist/Hodgen/Roller Coaster Roads Intersection Improvements.
- Brookmoor Pipeline Rehabilitation.
- Calhan Highway Bridge Replacement.
- El Paso County (Akers) Wetlands Bank.
- Highway 105 Phase A Improvements.

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## **2024 GOALS**

- Arnold Avenue Bridge Replacement.
- Baptist/Hodgen/Roller Coaster Roads Intersection Improvements.
- Brookmoor Pipeline Rehabilitation.
- Calhan Highway Bridge Replacement.
- El Paso County (Akers) Wetlands Bank.
- Highway 105 Phase A Improvements.
- Develop City Works.



## FTE SUMMARY

Road and Bridge	2021	2022	2023	2024 Authorized
Approved FTE Level	269	269	282	282

Engineering	2021	2022	2023	2024 Authorized
Approved FTE Level	38	43	43	43

## OPERATING INDICATORS

Operating Indicators	2021 Actual	2022 Actual	2023 Estimated	2024 Projected
Miles of Road Graveled (Center Line)	34	44.25	36	35
Cross Pans Constructed	29	63	73	70
Curb & Gutter Constructed (L/F)	30,874	38,663	52,491	42,000
Sidewalk Constructed (L/F)	26,933	32,414	35,235	28,000
Pedestrian Curb Ramps Constructed	92	79	140	110
Miles of Road Paved (Lane)	45	109	74	75
Chip Surface Treatment Miles (Lane)	72	75	73	108
Dust Control Applied Miles (Lane)	186	269	214	214
Paved Roads (Center Line)	1,157	1,151	1,159	1,159
Gravel Roads (Center Line)	1,048	1,047	1,046	1,046

## 2024 OBJECTIVES & PERFORMANCE MEASURES

INFRASTRUCTURE			
Goal: Assess the condition of roadway, stormwater, and fleet assets and implement strategies to fund, manage, and improve public-owned infrastructure sustainably			
2023		2024	Progress
Target	Actual	Target	On Track
By December 2023: Complete Asset Inventory and Condition Assessment. Implement Asset Lifecycle Management Strategies. Publish a Public Facing Asset Score Card.	Asset inventory for Fleet, Road and Bridge, and Stormwater is complete. Working with consultant to develop a Countywide asset lifecycle management strategy. Public Facing asset score cards and associated stories are complete in draft form awaiting guidance/approval to publish.	Working with the County Strategic Plan, Objective 1 working group, complete asset lifecycle management Strategy, Policy, and Tactical Asset Management Plans. Publish Public Facing Asset Score Cards and Associated Stories.	Yes



2023		2024	Progress
Target	Actual	Target	On Track
By December 2023, Develop Standard Operating Procedures which capture the following: Processes: Equipment Requirements Manpower Production Goals Levels of Service	Work on this target is paused pending the development of Tactical Asset Management Plans, and associated Levels-of-Service	Pick-up development of Standard Operating Procedures Once Tactical Asset Management Plans and Levels of service are established	No: Pending completion of Asset Management Plans

SERVICE QUALITY			
Goal: Set a course of continuous improvement dedicated to delivering innovative and professional service across all operational areas			
2023		2024	Progress
Target	Actual	Target	On Track
Complete self-assessment and enter an 'improvement' phase in order to correct non-compliance with applicable management practices by December 2023	Self-Assessment against 300 applicable American Public Works Association Management Practices completed in 2023. Entered into 'improvement phase' to correct areas of non-compliance	Continue improvement phase of self-assessment with a goal of 65% to 75% completion by August 2024	70%
2023		2024	Progress
Target	Actual	Target	On Track
Continue to refine each Employee Survey Action Team's goals into action plans designed to address the team's assigned issue(s) by December 2023	Action planning is complete with each of the 5 Employee Survey Action Teams covering 7 survey topics. Improvement actions have been put in place to include development of Individual Development Plans, Career Progression Classifications and Suggestion processes.	No 2024 Targets, this objective is complete pending the next Employee Survey.	Complete





<b>COMMUNITY TRUST</b>			
<b>Goal: Enhance public understanding of operations, promote participation, engagement, and confidence in the Department of Public Works</b>			
<b>2023</b>		<b>2024</b>	<b>Progress</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>	<b>On Track</b>
Continue to grow DPW Connects by establishing job shadowing, additional career days, and internship programs by December 2023	Established successful collaborative program with 'Careers in construction', SD 49, and Pikes Peak Business Education Alliance. Implemented Career days and internship programs. Hired our first high school graduate through this program.	Continue to grow paid internship program for high school aged students in order to create further exposure to the various and diverse careers available in Public Works.	100%
<b>2023</b>		<b>2024</b>	<b>Progress</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>	<b>On Track</b>
Solidify agreement with Shriever Space Force Base to pilot small scale public to public partnership.	EPC DPW and SSFB could not come to an agreement on terms for the partnership. However, this led to the development of a DRAFT IGA with the City of Colorado Springs for a Public-to-Public Partnership on regionalizing traffic signal operations and maintenance.	Complete Intergovernmental Agreement on regionalization of traffic signals operations and maintenance; garner both Board of County Commissioners and City Council approval to move forward and implement the program.	100%

<b>HEALTH &amp; SAFETY</b>			
<b>Goal: Promote an environment that enhances safety for employees and citizens</b>			
<b>2023</b>		<b>2024</b>	<b>Progress</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>	<b>On Track</b>
Establish safety processes to track trends and utilize data in the delivery of safety enhancements and equipment by December of 2023	Developed and implemented electronic accident/incident reporting procedures; developed robust safety committee to review safety related incidents and data and make recommendations on improved safety procedures, equipment, etc.	Formalize safety recognition program, excavation and confined space training, lockout/tagout procedures, and safety responsibility in each DPW JD/Classification Description.	90%
<b>2023</b>		<b>2024</b>	<b>Progress</b>
<b>Target</b>	<b>Actual</b>	<b>Target</b>	<b>On Track</b>
Apply Local Road Safety Plan Concepts in future roadway improvements/ investments and capital programs by December 2023	Established cross functional Road Safety Committee, to include El Paso County Sheriff's Office, tasked with identifying targeted projects and programs tailored to the types of crashes most frequently occurring in the County.	Implement targeted projects and programs identified by the cross-functional Road Safety Committee.	80%



## 2024 BUDGET HIGHLIGHTS

- \$827,707 (4.5%) Personnel Increase.
- \$12,000,000 for Roads and Streets.

## 2024 BUDGET SUMMARY

## GENERAL FUND - ENGINEERING

REVENUES	Revenues by Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	No Revenues	-	-	-	-	-
	<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
EXPENDITURES	Expenditures by Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	2,609,638	4,535,960	3,844,879	5,698,095	5,698,095
	Operating and Maintenance	-	31,965	3,320,000	3,171,548	2,900,000
	Capital Outlay	-	-	-	-	-
	<b>Total Expenditures</b>	<b>\$ 2,609,638</b>	<b>\$ 4,567,925</b>	<b>\$ 7,164,879</b>	<b>\$ 9,361,130</b>	<b>\$ 8,598,095</b>

## ROAD &amp; BRIDGE - FUND 2

REVENUES	Revenues by Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Property Taxes	1,595,813	1,900,567	1,894,730	1,894,730	2,506,001
	Specific Ownership Tax	8,242,254	7,994,714	7,620,442	7,620,442	8,001,464
	Other Taxes	(2,269)	(2,138)	-	-	-
	Intergovernmental	18,096,940	16,549,924	15,245,124	40,565,919	15,409,770
	Charges for Services	893,833	696,456	750,000	750,000	750,000
	Miscellaneous Revenue	59,626	56,707	-	-	-
	Other Financing Sources	-	-	-	-	-
	<b>Total</b>	<b>\$ 28,886,197</b>	<b>\$ 39,903,342</b>	<b>\$ 42,960,296</b>	<b>\$ 68,281,091</b>	<b>\$ 38,667,235</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	9,710,408	9,255,946	13,265,300	13,265,300	14,093,007
	Operating and Maintenance	17,958,938	33,735,623	29,153,650	87,483,932	13,153,650
	Charges for Services	88,330	136,370	222,120	222,120	222,120
	Intergovernmental	(1,364,183)	(8,760,910)	(90,000)	(15,112,463)	(90,000)
	Capital Outlay	269,576	106,322	1,338,608	1,277,945	13,338,608
	<b>Total</b>	<b>\$ 26,663,069</b>	<b>\$ 34,473,352</b>	<b>\$ 43,889,678</b>	<b>\$ 87,136,834</b>	<b>\$ 40,717,385</b>
FUND BALANCE	Estimated Beginning Fund Balance	24,797,882	\$ 27,021,010	\$ 32,451,000	\$ 32,451,000	\$ 13,595,257
	Budgeted Changes to Fund Balance	2,223,128	5,429,990	(929,382)	(18,855,743)	(2,050,150)
	<b>Estimated Ending Fund Balance</b>	<b>\$ 27,021,010</b>	<b>\$ 32,451,000</b>	<b>\$ 31,521,618</b>	<b>\$ 13,595,257</b>	<b>\$ 11,545,107</b>



The Road and Bridge fund balance is anticipated to drop by approximately 22%. This is due to spending into fund balance in 2024 for expenditures related to Board of County Commissioners-approved Road projects.

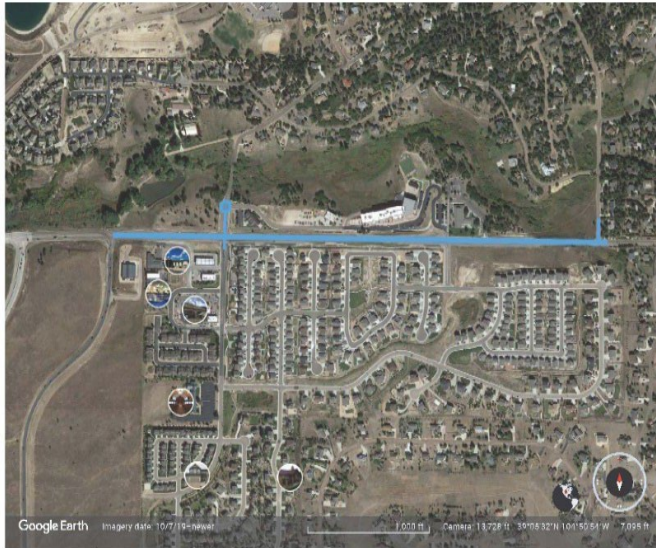






## 2024 CAPITAL PROJECTS

### Highway 105 - Phase A



Construction	\$ 17,199,008
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FY 2024 Total	\$ 13,100,000
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**Project Description:**

Part of the larger, multi-phase corridor project, the first phase will widen Hwy 105 from 2 lanes to 4 lanes from Jackson Creek Pkwy to Lake Woodmoor Dr with new underground drainage and full spectrum pond. The project also includes a new roundabout at Knollwood Dr and Village Ridge Pt.

(Funding = PPRTA and Federal)

**Strategic Plan Objective:** Infrastructure

**Purpose/Need:** Roadway capacity, drainage and water quality improvements

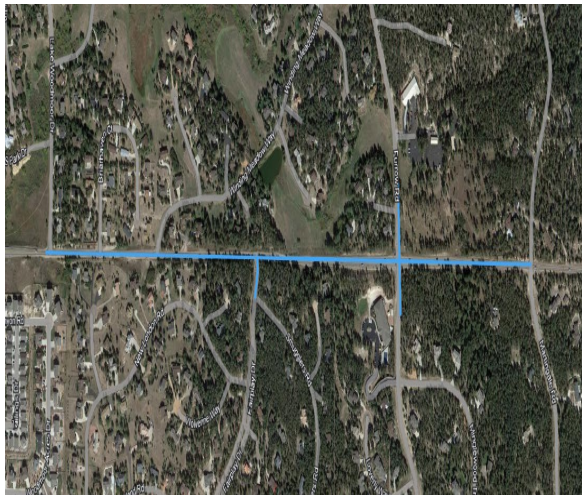
**Project Status:** Construction

**Operating impacts:**

County will continue to maintain drainage and roadway systems

Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost
	\$ 1,799,008	N/A	N/A	N/A

### Highway 105 - Phase B



Design / Construction	\$ 35,000,000
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FY 2024 Total	\$ 5,000,000
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**Project Description:**

Part of the larger, multi-phase corridor project, the second phase will widen Hwy 105 from 2 lanes to 3 lanes from Lake Woodmoor Dr to Martingale Dr with some new underground drainage, retaining walls, channelized T at Lake Woodmoor and roundabout at Furrow Rd. The project has significant utility relocations and property acquisition needs. (Funding = PPRTA)

**Strategic Plan Objective:** Infrastructure

**Purpose/Need:** Roadway capacity, intersection improvements & drainage

**Project Status:** Design

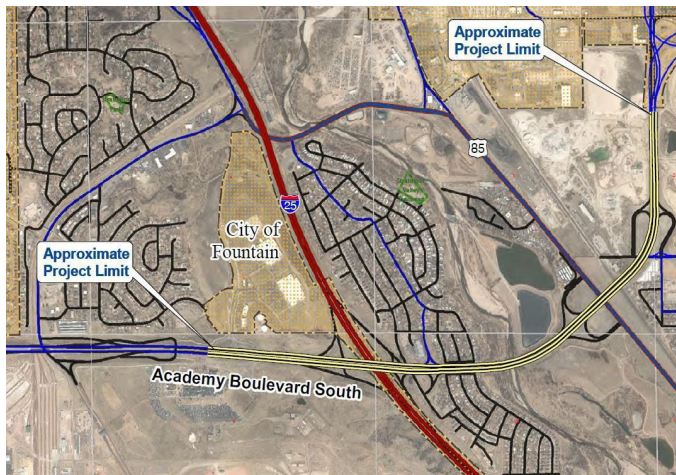
**Operating impacts:**

County will continue to maintain drainage and roadway systems

Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost
	\$ 20,000,000	\$ 10,000,000	N/A	N/A



### South Academy Blvd. Widening



Design / Construction	\$ 71,439,294
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FY 2024 Total	\$25M
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#### Project Description:

The project will widen approximately 2 miles of South Academy Boulevard from 4 to 6 lanes. Improvements are underway to multiple intersections, bridges, sound walls, traffic signals, pedestrian facilities, bus stops, drainage systems, lighting, signage, and striping improvements. The project also includes scour countermeasures within Fountain Creek.

(Funding = PPRTA, Federal, and CDOT)

Strategic Plan Objective:	Infrastructure
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Purpose/Need: Roadway capacity, drainage, and water quality improvements
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Projected Status:	Construction
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#### Operating impacts:

County will continue to maintain drainage and roadway systems

Est. Future Costs (If applicable)
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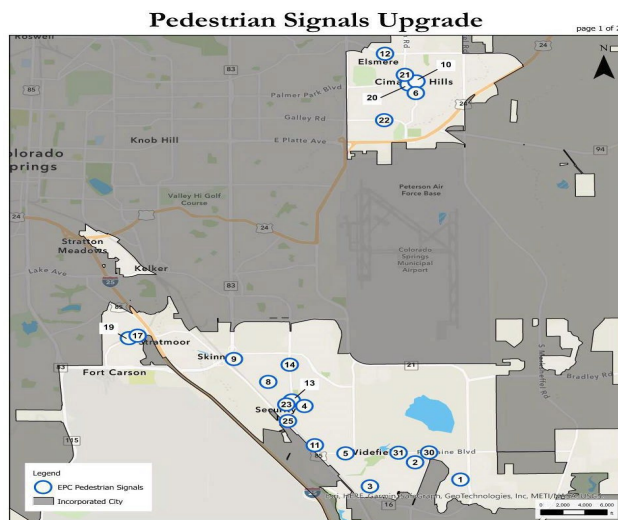
FY2025 Cost	\$30,000,000
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FY2026 Cost	\$5,000,000
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FY2027 Cost	N/A
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FY2028 Cost	N/A
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### Pedestrian Crossing Improvements



Design / ROW	\$ 11,000,000
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FY 2024 Total	\$ 4,000,000
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#### Project Description:

Upgrade 24 pedestrian crossings with MUTCD compliant signals, ADA improvements and other safety features at high priority pedestrian crossing locations in El Paso County (Funding = Federal and R&B)

Strategic Plan Objective:	Infrastructure
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Purpose/Need: Roadway multi-modal infrastructure improvements.
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Project Status:	Design
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#### Operating impacts:

County will continue to maintain roadway systems

Est. Future Costs (If applicable)
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FY2025 Cost	\$4,000,000
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FY2026 Cost	\$3,000,000
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FY2027 Cost	N/A
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FY2028 Cost	N/A
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Bradley Road Widening				
		Design / Construction		\$ 15,000,000
		FY 2024 Total		\$ 1,000,000
		Project Description:		
The project will improve Bradley Road from an existing 2-lane urban collector to a 4-lane Principal Arterial. Included in the project are multi- modal improvements, a roundabout, water quality and retention ponds, improved access to and from existing neighborhoods, businesses and churches, and related improvements to Hancock Expressway. The project footprint is approximately 1 mile in length from South Academy Boulevard to Hancock Expressway. (Funding = Federal and R&B)				
Strategic Plan Objective:		Infrastructure		
Purpose/Need: Roadway capacity, drainage, and water quality				
Project Status:		Design		
Operating impacts: County will continue to maintain roadway and drainage systems				
Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost
	1,500,000	\$2,000,000	\$5,000,000	\$5,000,000

Galley Road Sidewalk (Bridge @ Peterson)				
		Design / Construction		\$ 6,000,000
		FY 2024 Total		\$ 450,000
		Project Description:		
This project provides for a new bridge to replace a low water crossing at the intersection of Galley Road and Peterson Road. Currently, stormwater flows over the road at the intersection and drains into Sand Creek. The project will design a structure to convey the stormwater under the road to allow for safe multimodal traffic across the intersection that meets current ADA standards. (Funding = Federal TAP funds and R & B)				
Strategic Plan Objective:			Infrastructure	
Purpose/Need: to improve multi-modal infrastructure.				
Project Status: Multimodal, drainage and water quality improvements				
Operating impacts: County will continue to maintain roadway and drainage systems				
Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost
	N/A	N/A	N/A	N/A







Calhan Highway Bridge Improvements				
		Design / Construction		\$ 3,376,366
		FY 2024 Total		\$ 2,800,000
		Project Description:		
Construction for single-span bridge replacement on Calhan Hwy, approximately 1.5 miles south of US-24. Construction contract was awarded in 2023 and is currently underway. (Funding= Federal and R&B)				
		Strategic Plan Objective:		Infrastructure
		Purpose/Need: Highway safety improvements		
		Project Status: Construction		
Operating impacts:				
Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost
	N/A	N/A	N/A	N/A

Arnold Avenue Bridge Replacement					
		Design / Construction		\$ 3,059,840	
		FY 2024 Total		\$ 2,585,670	
		Project Description:			
		Construction for single-span bridge replacement on Arnold Avenue, approximately 0.2 miles west of Mitchell Avenue in Monument. Construction contracts will be awarded in early 2024, with exact construction timing to be determined by environmental constraints. Funding= Federal and R&B			
		Strategic Plan Objective: Infrastructure			
		Purpose/Need: Highway safety improvements			
Project Status: Design					
Operating impacts:					
Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost	
	N/A	N/A	N/A	N/A	



Rex and Meridian Roadway Improvements				
		Design / Construction		\$ 10,044,488
		FY 2024 Total		\$ 9,215,248
		Project Description:		
		Final design of intersection improvements to include traffic signal, additional lanes at ultimate condition, vertical sight distance corrections, and final utility coordination. Property acquisition will be completed in 2023. (Funding = Road Impact Fee)		
		Strategic Plan Objective: Infrastructure		
		Purpose/Need: Roadway capacity and safety improvements		
		Project Status:		
		Property acquisition and construction bid		
		Operating impacts: County will continue to maintain roadway and drainage systems		
Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost	FY2028 Cost
	N/A	N/A	N/A	N/A

Doe Creek Drainage Improvements						
			Construction		\$	850,000
			FY 2024 Total		\$	850,000
			Project Description:			
			El Paso County seeks to improve existing stormwater management along Towner Ave, Twin Fawn Way, and Doe Creek Court by re-establishing roadside drainage ditches, associated check dams, and driveway culverts. The project also includes some work to off-site drainage to bring infrastructure up to County standards. (Funding = ARPA)			
			Strategic Plan Objective:		Infrastructure	
			Purpose/Need: Roadway drainage improvements			
			Project Status:		Pre-Construction	
Operating impacts:			County will continue to maintain drainage systems			
Est. Future Costs (If applicable)	FY2025 Cost	FY2026 Cost	FY2027 Cost		FY2028 Cost	
	N/A	N/A	N/A		N/A	



## ROAD & BRIDGE ESCROW FUND 3

### OVERVIEW

This Fund's purpose is to hold a portion of the property tax for distribution as the share back to municipalities. State law requires that if a County road and bridge fund is funded by property taxes then the County must 'share back' half of its property tax collection to the cities and towns within the County.

The Escrow amount is determined by the Business Property (multiplied by a percentage of the mill levy) and the Real Property. The sum of these two amounts gives you the Escrow amount. This is the amount that is shared back to the following cities and towns listed below:

Colorado Springs, Manitou Springs, Green Mountain Falls, Calhan, Fountain, Palmer Lake, Monument, and Ramah.

### 2024 BUDGET SUMMARY

#### ROAD & BRIDGE ESCROW FUND 3

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Property Taxes	1,020,432	1,212,778	1,325,152	1,325,152	1,682,150
	Other Taxes	(294)	(418)	-	-	-
	<b>Total</b>	<b>\$ 1,020,138</b>	<b>\$ 1,212,360</b>	<b>\$ 1,325,152</b>	<b>\$ 1,325,152</b>	<b>\$ 1,682,150</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Operating and Maintenance	10,232	12,159	117,137	117,137	120,227
	Grants & Contributions	1,017,901	1,200,201	1,208,015	1,208,015	1,561,923
	<b>Total</b>	<b>\$ 1,028,134</b>	<b>\$ 1,212,360</b>	<b>\$ 1,325,152</b>	<b>\$ 1,325,152</b>	<b>\$ 1,682,150</b>
FUND BALANCE	Estimated Beginning Fund Balance	7,996	-	-	-	-
	Budgeted Changes to Fund Balance	(7,996)	-	-	-	-
	<b>Estimated Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>



## DEPARTMENT OF HUMAN SERVICES FUND - 4

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### PURPOSE STATEMENT

We strive to protect our most vulnerable citizens while providing efficient access to the services provided by local, state, and federal governments. We aim to keep families together and help them become self-sufficient. We work closely with community organizations to stretch the safety net we provide even further.

### OVERVIEW

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Colorado operates a state-supervised, County-administered system of programs and services, mandated by federal and state statutes and regulations.



### 2023 ACCOMPLISHMENTS

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#### Agency-Wide

A primary focus in 2023 was to decrease the staff vacancy rates while increasing customer service:

- Streamline Hiring Practices
  - In collaboration with HR, we implemented a hiring team for difficult-to-fill positions,





- increased recruitment and found efficiencies in the hiring timelines.
- We created and implemented an agency-wide onboarding program to ensure consistency and a positive first experience for our new teammates.
- Provide Wellness Opportunities
  - The executive director discusses the importance of wellness and self-care plans during new employee orientation.
  - Bi-annual wellness weeks continue, providing a multitude of activities to engage staff in wellness strategies.

### **Adult and Family Services**

- Adult Protective Services' (APS) annual Quality Assurance Audit showed that the area continues to perform exceptionally well, highlighting the dedication and quality of services being offered by these teams. In the review, 28 areas were identified as a strength and scores consistently exceeded those of other counties. Additionally, caseworkers received 30 individual certificates recognizing exceptional casework.
- APS is participating as a pilot county for Alternative Response, allowing El Paso County to help inform the framework that may roll out across all 64 counties in the coming years. The pilot aims to increase engagement and partnership with adults, families, and their support systems and, in turn, further support and enhance the wellbeing of at-risk adults in the community.
- Adult Services began their second year piloting the Aid to the Needy Disabled (AND) Navigator Program. The program seeks to assist AND applicants and recipients in their pursuit of Social Security Income (SSI) – helping connect qualified individuals to federal assistance and in turn add further stability to the lives of disabled adults.
- Colorado Works – Workforce Development area had an employment entry rate of 32.82% for the state fiscal year. This rate exceeded the state goal and, in turn, helped families move into self-sufficiency while reducing reliance on public assistance programs.
- Adult & Family Services was awarded NACo achievement awards for the AND Navigator Program and Post-TANF Program, highlighting a continued focus on innovation and improvement.

### **Children, Youth and Family Services**

- Congregate Care Placements

El Paso County has held steady with the reduction of congregate care placements for the year 2023. In continued response to the Family First Prevention and Service Act (FFPSA), the CYFS division participated in an innovative partnership with neighboring counties and the state for short term assessment beds in effort to meet complex placement needs.
- Zero to Three Teams

This program that focuses on the most vulnerable population (infants and toddlers) with specialized programming, training and expertise has continued to build a solid



foundation toward a high-level, best practice approach to these assessments and cases; this has necessitated the addition of one more Nurse Practitioner for a total of two.

Additionally, the 4<sup>th</sup> Judicial District court in partnership with CYFS and the zero to three community, established the Well Baby Specialty Court under one magistrate and five specialized casework teams.

- **Caseworker Recruitment and Retention**

To better serve the children and families within El Paso County, several strategies were implemented to increase recruitment and retention of caseworkers:

- Market reviews were conducted resulting in FLSA and salary adjustments.
- Caseload Stipends were implemented.
- Children Without Placement Stipends were implemented.
- An Associate Caseworker team was created to broaden the candidate pool while creating a natural progression for Social Caseworkers.
- A streamlined hiring process for Intake and Ongoing caseworkers was implemented by CYFS leadership.

### **Economic Assistance**

- Met all goals set by Health Care Policy and Finance for fiscal year 2022/2023 to earn incentives (\$1,107,634.27) and exceeded most other counties in these same measures.
- Due to a significant increase in SNAP work as well as a loss of staff due to COVID-19 related reasons, EPC continues to use a created plan that included using overtime for staff and supervisor-focused. This plan continues to assist with the added work and prevents a further increase in backlog.
- During COVID a Waiver by Health Care Policy and Finance for Health First Colorado [Colorado's Medicaid] recipients were allowed to remain on Medicaid without interruption in most cases. This waiver saw an increase in recipients and as of 2023 end of the Public Health Emergency 30.85% of El Paso County residents were actively receiving medical benefits. For the remainder of 2023 and into mid-year 2024 EPCDHS staff will have to make a redetermination of eligibility for every person receiving medical benefits. Despite the increase in volume, El Paso County has been able to exceed timely determinations in more than 94.63% of new applications over the last 12 months.
- Reduction of call handling time on our Customer Service Line from 1 hour 27 minutes to an average of 10 minutes 22 seconds over the last seven months.

### **Quality and Development Services**

The Quality and Development Services Division has been operating since October 2023 and is intended to improve outcomes and customer service through an engaged and highly trained workforce. Contracts & Internal Compliance, Quality Assurance, and Staff Development all reside within this division. By bringing these critical teams under one division, the agency benefits from comprehensive data analysis, continuous quality improvement and a targeted focus on staff development. This division ensures we are providing the best services to our clients with up-to-date and transparent data and well-trained and supported workforce.





- Contracts & Internal Compliance
  - The team has developed a system for internal audits of contracts which include site visits and a thorough review of outcomes and performance.
  - To better support our Adoptions clients, the Contracts team has taken on several contractual aspects of the process from the Program Area.
  - The team applied for the Community Services Block Grant for the next 3-year cycle. The anticipated award amount for the County is approximately \$600,000.
- Quality Assurance
  - The Fraud Incentives received by the County January 2023-July 2023 are \$338,391. We are projecting an additional \$35,000 in incentives for the remainder of 2023 based on last year's incentives.
  - We are projected to complete approximately 6,800 Quality Assurance audits in 2023.
  - Our data team had several key accomplishments including:
    - Developed and launched interactive internal dashboard tools to monitor and manage a suite of staffing and programmatic measures.
    - Acquisition of GIS systems training and access to support heatmapping, allowing DHS to better focus outreach efforts. Created the first heatmaps to aid case assignment logic for Adult Protective Services.
    - Initiated a comprehensive review of all program measures to identify the best methods for ongoing performance monitoring and improvement.
- Staff Development
  - The Staff Development team implemented an improved onboarding process. Every week, our training specialists meet new hires to ensure a supportive and consistent experience. On average, the team onboarded 20 new hires a month, so we are expecting over 200 new hires to be onboarded in 2023.
  - The team launched a new stipend program for employees who are Licensed Clinical Social Workers (LCSWs) to provide supervision to employees who are becoming LCSWs. This is one of many benefits of working at DHS for this career path. We know this initiative will improve retention and support our goal of having a highly qualified workforce for our clients.
  - The team coordinated 24 internships for students and current employees obtaining their degrees in 2023.

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## 2024 GOALS

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- Father Face to Face Contracts.
- Complete Health First Colorado applications.
- Complete Health First Colorado recertifications.
- Timely Snap Applications.
- Create an external dashboard.
- APS safety improvements.
- Child Welfare Assessment closures.



## FTE SUMMARY

Human Services	2021	2022	2023	2024 Authorized
Approved FTE Level	677	662	675	675

## 2024 OBJECTIVES & PERFORMANCE MEASURES

SERVICE QUALITY			
<b>Goal: <i>Father Face to Face Contracts</i></b>			
2023		2024	Progress
Target	Actual	Target	On Track
35%	32.82%	30%	Yes
<b>Goal: <i>Health First Colorado Applications</i></b>			
2023		2024	Progress
Target	Actual	Target	On Track
95%	94.30%	95%	Yes
<b>Goal: <i>Health First Colorado Recertifications</i></b>			
2023		2024	Progress
Target	Actual	Target	On Track
95%	86.47%	95%	Yes
<b>Goal: <i>Timely SNAP Applications</i></b>			
2023		2024	Progress
Target	Actual	Target	On Track
95%	68.91%	95%	No



COMMUNITY TRUST			
Goal: <i>Create an External Dashboard</i>			
2023		2024	Progress
Target	Actual	Target	On Track
N/A	NA	Complete by 12/31/2024	Yes

HEALTH & SAFETY			
Goal: <i>Create an External Dashboard</i>			
2023		2024	Progress
Target	Actual	Target	On Track
N/A	N/A	60%	Yes
Goal: <i>APS Safety Improvement</i>			
2023		2024	Progress
Target	Actual	Target	On Track
90%	98.90%	90%	Yes
Goal: <i>Child Welfare Assessment Closures</i>			
2023		2024	Progress
Target	Actual	Target	On Track
N/A	N/A	90%	Yes

## 2023 - 2024 FUNDING STRATEGIES

The El Paso County DHS is primarily funded through various state and federal grants and some county match or Maintenance of Effort (MOE). State grants are generally issued during the State Fiscal Year (July 1 - June 30) and federal grants are funded during the Federal Fiscal Year (October 1 - September 30) each year. Colorado Counties Incorporated, County Commissioners, and the Strategic Initiatives Division in partnership with EPC DHS continue to advocate for adequate resources for the county.

## 2023 - 2024 BUDGET HIGHLIGHTS

- Ended the budget year on a positive note being fully closed-out in all DHS programs.
- EPC DHS's TANF reserve is sitting just under 40%, which is the maximum percentage of reserve that is allowed by state statute. Reserve funds are restricted and can only be used in TANF, Child Welfare, or CCCAP.
- \$1,628,095 (4.5%) personnel increase.
- EPC DHS added a total of 12 FTEs in 2023, utilizing federal and state Public Health Emergency funding.
- EPC DHS earned all available performance incentive funds from state HCPF, totaling \$1.1 million.



## 2024 BUDGET SUMMARY

## DEPARTMENT OF HUMAN SERVICES FUND 4

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Taxes	19,123,938	19,273,937	22,473,937	22,473,937	24,245,478
	Intergovernmental	65,161,330	66,663,927	63,932,977	74,432,977	71,232,977
	Charges for Services	-	-	-	-	-
	Contributions	100	512	-	-	-
	<b>Total</b>	<b>\$ 84,285,367</b>	<b>\$ 85,938,376</b>	<b>\$ 86,406,914</b>	<b>\$ 96,906,914</b>	<b>\$ 95,478,455</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	54,370,545	58,294,020	56,200,790	65,200,790	65,324,831
	Operating and Maintenance	8,060,535	8,189,991	9,363,760	9,563,390	8,718,100
	Charges for Services	7,586,852	7,380,896	6,903,225	6,994,670	10,121,135
	Grants & Contributions	14,322,028	12,609,421	13,059,450	14,268,375	12,687,200
	Intergovernmental	(1,171,508)	(898,278)	(1,372,811)	(1,372,811)	(1,372,811)
FUND BALANCE	Capital Outlay	0	-	-	-	-
	<b>Total</b>	<b>\$ 83,168,453</b>	<b>\$ 85,576,050</b>	<b>\$ 84,154,414</b>	<b>\$ 94,654,414</b>	<b>\$ 95,478,455</b>
	Estimated Beginning Fund Balance	2,739,939	3,856,853	4,219,179	4,219,179	6,471,679
	Budgeted Changes to Fund Balance	1,116,914	362,326	2,252,500	2,252,500	-
	<b>Estimated Ending Fund Balance</b>	<b>\$ 3,856,853</b>	<b>\$ 4,219,179</b>	<b>\$ 6,471,679</b>	<b>\$ 6,471,679</b>	<b>\$ 6,471,679</b>

There was no significant change to the fund balance greater than 10% for the Department of Human Services Fund.





## SELF INSURANCE FUND 12

### OVERVIEW

El Paso County is essentially self-insured, The Self-Insurance Fund was established to account for the accumulation and allocation of costs associated with insurance claims and administration costs. This is an Internal Service Fund that accounts for the operations that provide services to other departments or agencies of the County, or to other governments, on a cost-reimbursement basis.

### 2024 BUDGET SUMMARY

#### SELF INSURANCE FUND 12

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Sales Taxes	72,490,897	26,748,460	25,953,885	25,953,885	30,574,855
	Intergovernmental	-	-	-	-	-
	Charges for Services	80,104,544	30,418,045	29,554,059	30,554,059	32,469,105
	Miscellaneous Revenue	13,658	24,631	-	-	-
	Other Financing Sources	497,321	306,454	85,000	85,000	85,000
	<b>Total</b>	<b>\$153,106,420</b>	<b>\$ 57,497,590</b>	<b>\$ 55,592,944</b>	<b>\$ 56,592,944</b>	<b>\$ 63,128,960</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	129,181,161	34,733,657	36,925,239	38,925,239	40,286,955
	Operating and Maintenance	43,073,901	11,130,484	13,055,709	13,123,361	14,770,565
	Charges for Services	11,604,981	3,552,956	4,449,748	4,449,748	5,801,087
	Grants & Contributions	11,966,739	3,105,181	3,217,500	4,717,500	4,612,500
	Capital Outlay	-	-	-	-	-
	<b>Total</b>	<b>\$195,826,781</b>	<b>\$ 52,512,493</b>	<b>\$ 57,648,196</b>	<b>\$ 61,215,848</b>	<b>\$ 65,471,107</b>
FUND BALANCE	Estimated Beginning Fund Balance	14,825,796	\$ (27,894,565)	\$ (22,909,468)	\$ (22,909,468)	\$ (27,532,372)
	Budgeted Changes to Fund Balance	(42,720,361)	4,985,097	(2,055,252)	(4,622,904)	(2,342,147)
	<b>Estimated Ending Fund Balance</b>	<b>\$ (27,894,565)</b>	<b>\$ (22,909,468)</b>	<b>\$ (24,964,720)</b>	<b>\$ (27,532,372)</b>	<b>\$ (29,874,519)</b>

This change in fund balance was 19.7% due to increasing liability and medical claims.



## CONSERVATION TRUST FUND 15

### OVERVIEW

Conservation Trust Funds are the portion of Lottery proceeds constitutionally mandated to be distributed to local governments, based on population, for acquiring and maintaining parks, open space, and recreational facilities. Conservation Trust Funds are distributed quarterly on a per capita basis. This is a Special Revenue Fund that accounts for the proceeds of specific revenues other than for major capital projects that are legally restricted to expenditures for specified purposes.

### FTE SUMMARY

CTF Parks	2021	2022	2023	2024 Authorized
Approved FTE Level	16	16	16	16

### 2024 BUDGET SUMMARY

#### CONSERVATION TRUST FUND 15

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	1,805,964	1,923,514	1,406,525	1,406,525	1,452,525
	Miscellaneous Revenue	453	22,291	-	-	-
	<b>Total</b>	<b>\$ 1,806,417</b>	<b>\$ 1,945,805</b>	<b>\$ 1,406,525</b>	<b>\$ 1,406,525</b>	<b>\$ 1,452,525</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	1,149,478	1,261,802	1,279,902	1,279,902	1,325,902
	Operating and Maintenance	121,274	317,008	126,171	126,171	126,623
	Charges for Services	484	452	452	452	-
	Grants & Contributions	-	-	-	-	-
	Capital Outlay	349,728	-	-	150,000	-
	<b>Total</b>	<b>\$ 1,620,964</b>	<b>\$ 1,579,263</b>	<b>\$ 1,406,525</b>	<b>\$ 1,556,525</b>	<b>\$ 1,452,525</b>
FUND BALANCE	Estimated Beginning Fund Balance	1,092,277	\$ 1,277,730	\$ 1,644,273	\$ 1,644,273	\$ 1,494,273
	Budgeted Changes to Fund Balance	185,453	366,543	-	(150,000)	-
	<b>Estimated Ending Fund Balance</b>	<b>\$ 1,277,730</b>	<b>\$ 1,644,273</b>	<b>\$ 1,644,273</b>	<b>\$ 1,494,273</b>	<b>\$ 1,494,273</b>

There was no significant change in fund balance greater than 10% for Conservation Trust Fund





## SCHOOL TRUST FUND 19

### OVERVIEW

The School Trust Fund is a Private Purpose Trust Fund that accounts for resources collected from developers of new subdivisions to provide for the purchase and development of additional parks and distribution to school districts.

### 2024 BUDGET SUMMARY

#### SCHOOL TRUST FUND 19

REVENUES						
	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	216,888	268,192	313,000	313,000	358,000
	<b>Total</b>	<b>\$ 216,888</b>	<b>\$ 268,192</b>	<b>\$ 313,000</b>	<b>\$ 313,000</b>	<b>\$ 358,000</b>
EXPENDITURES						
	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	-	-	-	-	-
	Grants & Contributions	281,811	324,542	313,000	313,000	358,000
FUND BALANCE	<b>Total</b>	<b>\$ 281,811</b>	<b>\$ 324,542</b>	<b>\$ 313,000</b>	<b>\$ 313,000</b>	<b>\$ 358,000</b>
	Estimated Beginning Fund Balance	455,558	\$ 390,635	\$ 334,285	\$ 334,285	\$ 334,285
	Budgeted Changes to Fund Balance	(64,923)	(56,350)	-	-	-
	<b>Estimated Ending Fund Balance</b>	<b>\$ 390,635</b>	<b>\$ 334,285</b>	<b>\$ 334,285</b>	<b>\$ 334,285</b>	<b>\$ 334,285</b>

There was no significant change to the fund balance greater than 10% for the Schools Trust Fund.



**HOUSEHOLD HAZARDOUS WASTE MANAGEMENT FUND - 22**

**OVERVIEW**

As part of the Community Services Department, the Household Hazardous Waste Management Fund has been established by the Board of County Commissioners to collect tipping fees at privately owned landfills within the County. The funds are appropriated for waste management and landfill diversion activities staff, and equipment necessary for proper hazardous waste disposal and recycling within the County. This is a restricted fund authorized by Colorado Revised Statutes 30-20-115.

**2023 ACCOMPLISHMENTS**

- Completed the largest ever Clean Sweep Hard to Recycle Events.

**2024 GOALS**

- Offer a Very Small Quantity Generator (VSQG) Program to local businesses.
- Assist neighboring Counties with Household Hazardous Waste.
- Determine creative marketing ideas to enhance Division advertising.

**FTE SUMMARY**

<b>Household Hazardous Waste</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024 Authorized</b>
Approved FTE Level	5	5	5	5

**OPERATING INDICATORS**

<b>Operating Indicators</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Projected</b>
Household Chemical Waste Programs/Days Open	271	267	269	275
Yard Waste Collection Programs/Days	87	84	84	81
Black Forest Wildfire Mitigation Mulch Programs	153	112	100	96



## 2024 BUDGET SUMMARY

### HOUSEHOLD HAZARDOUS WASTE FUND 22

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	1,339,694	1,335,910	1,260,000	1,260,000	1,382,000
	Miscellaneous Revenue	16,888	30,807	15,000	15,000	28,000
	<b>Total</b>	<b>\$ 1,356,582</b>	<b>\$ 1,366,716</b>	<b>\$ 1,275,000</b>	<b>\$ 1,275,000</b>	<b>\$ 1,410,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Personnel	487,221	506,692	502,781	502,781	542,581
	Operating and Maintenance	722,291	746,748	770,219	897,848	863,719
	Charges for Services	2,351	23,937	2,000	24,371	3,700
	<b>Total</b>	<b>\$ 1,211,863</b>	<b>\$ 1,277,376</b>	<b>\$ 1,275,000</b>	<b>\$ 1,425,000</b>	<b>\$ 1,410,000</b>
FUND BALANCE	Estimated Beginning Fund Balance	1,178,336	\$ 1,323,055	\$ 1,412,395	\$ 1,412,395	\$ 1,262,395
	Budgeted Changes to Fund Balance	144,719	89,340	-	(150,000)	-
	<b>Estimated Ending Fund Balance</b>	<b>\$ 1,323,055</b>	<b>\$ 1,412,395</b>	<b>\$ 1,412,395</b>	<b>\$ 1,262,395</b>	<b>\$ 1,262,395</b>

There was no significant change to fund balance greater than 10% for the Household Hazardous Waste Fund.



## LOCAL IMPROVEMENT DISTRICTS FUND - 75

### OVERVIEW

The Local Improvement District Funds are Agency Funds that are custodial in nature and do not present results of operations or have a measurement focus. These funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds.

**Falcon Vista Acquisition Fund** was established in 2008 and bonds were issued to finance acquisitions, construction, and installation of certain public improvement districts within Falcon Vista subdivision.

### 2024 BUDGET SUMMARY

#### FALCON VISTA ACQUISITION LID 75

REVENUES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Intergovernmental	90,164	74,356	73,000	73,000	73,000
	Miscellaneous Revenue	33	1,371	2,000	2,000	2,000
	<b>Total</b>	<b>\$ 90,198</b>	<b>\$ 75,727</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
EXPENDITURES	Category	2021 Actual	2022 Actual	2023 OAB	2023 Revised	2024 OAB
	Charges for Services	1,792	1,555	1,500	1,500	1,500
	Non-Operating Expense	83,526	83,198	73,500	73,500	73,500
	<b>Total</b>	<b>\$ 85,319</b>	<b>\$ 84,753</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
FUND BALANCE	Estimated Beginning Fund Balance	49,290	\$ 54,169	\$ 45,143	\$ 45,143	\$ 45,143
	Budgeted Changes to Fund Balance	4,879	(9,026)	-	-	-
	<b>Estimated Ending Fund Balance</b>	<b>\$ 54,169</b>	<b>\$ 45,143</b>	<b>\$ 45,143</b>	<b>\$ 45,143</b>	<b>\$ 45,143</b>

There was no significant change to fund balance greater than 10% for the Local Improvement District Fund.



## VI. APPENDICIES AND GLOSSARY



## GLOSSARY

### A

**Abatement:** A term referring to the refund of previously paid property taxes due to over-valuation of property.

**Accounting Period:** A period at the end of which and for which financial statements are prepared (typically a month or a year).

**Accrual Basis:** The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period.

**Accrual:** An accounting method that reports income when earned and expenses when incurred.

**Activity:** A specific service performed by one or more units of government.

**Actual:** Refers to the expenditures and/or revenues that are realized as opposed to those that are forecasted or budgeted.

**Ad Valorem:** According to value.

**Adopted Budget:** Refers to the budget amounts originally approved by the Board of County Commissioners at the beginning of the budget year and the budget document, which consolidates all beginning-of-the-year operating appropriations.

**Agency:** A governmental or quasi-governmental unit which provides services to residents of the County but is not part of the County government, per se. An agency may be linked to County government by an intergovernmental agreement or may be formed pursuant to an intergovernmental agreement.

**Agenda Item (BoCC):** Any item scheduled to be reviewed/approved by the BoCC at a scheduled meeting.

**Allocations:** A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

**Amended Budget:** Budget which includes changes to the Adopted Budget that are approved by the Board of County Commissioners and transfers within the authority of management.

**American Rescue Plan Act (ARPA):** The American Rescue Plan Act of 2021 is a \$1.9 trillion coronavirus rescue package designed to facilitate the United States' recovery from the devastating economic and health effects of the COVID-19 pandemic.

**Amortization:** The action or process of gradually writing off the initial cost of an asset.

**Annual Comprehensive Financial Report (ACFR):** An annual financial report issued by state and local governments. The ACFR has three parts: an introductory section, a financial section, and a statistical section. ACFR requirements are largely shaped by the Governmental Accounting Standards Board (GASB), which is the authoritative source for governmental Generally Accepted Accounting Principles (GAAP).

**Appropriated Reserves:** The amount of fund balance used to supplement revenues required to fund appropriated expenditures.

**Appropriated Budget:** The expenditure authority created by the Appropriation Ordinance and related estimated revenues. The Appropriated Budget would include all reserves, transfers, allocations, and other legally authorized legislative changes.

**Appropriation:** The legal authorization granted by the Board of County Commissioners which allows the departments, offices, and agencies of the County to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.





**Appropriation Resolution:** The appropriation resolution is the means whereby the Board of County Commissioners enacts the appropriation, making it legal. The act of adopting the budget does not include legal authority to spend. To spend an appropriation resolution must also be approved outlining the expenditures proposed in the adopted budget.

**Assess:** To establish an official property value for taxation.

**Assessed Valuation:** A valuation set upon real estate and/or other property as a basis for levying taxes.

**Asset:** A resource owned or controlled by the County, which has monetary value. An asset is either current or fixed. A current asset is typically consumed within one year, such as cash, accounts receivable, and inventories. A fixed asset provides benefit for more than one year, such as equipment, buildings, and open space properties.

**Audit:** A methodical examination conducted by a private accounting firm, of the utilization of the County's resources. An audit tests the accounting system to determine the extent to which internal accounting controls are both available and being used. The audit concludes with a written report of findings called the Auditor's Opinion.

**Authorized Position:** A position (job, FTE) authorized by the Board of County Commissioners as part of the annual adopted budget.

## B

**Balanced Budget:** A budget where current operating expenditures do not exceed current operating revenues plus unreserved and available fund balance for each individual fund subject to appropriation. Per state statute, the County is required to adopt a balanced budget each year.

**Base Budget:** An estimate of funding to continue existing programs at current levels of service prepared by each department or office during the budget development process.

**Basis of Accounting:** A term used to refer to when revenues, expenditures, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements.

**Benchmarking:** Comparing desired performance and results against a relative standard.

**Board of County Commissioners (BoCC):** the board is composed of a five-member group of publicly elected officials. They are the main policy makers and financial stewards of the County.

**Budget:** An annual policy document, financial plan, operations guide, and communications device, containing estimated revenues and expenditures. The budget, once adopted by the Board of County Commissioners, is the legal basis for expenditures in the budget year.

**Budget Calendar:** A timetable showing when particular tasks must be completed in order for the Board of County Commissioners to adopt the annual budget before the beginning of the next fiscal year.

**Budget Development Process:** The annual cycle in which the County prepares the annual budget for adoption.

**Budget Message:** Written overview of the budget addressed to the Board of County Commissioners. The budget message contains an explanation of principal budget items, significant changes from the previous fiscal year, summaries of major issues impacting the budget, and challenges facing the County.

**Budgetary Basis:** The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: generally accepted accounting principles (GAAP), cash, or modified accrual.

**Budgetary Control:** The control or management of a government in accordance with an approved budget to monitor and control expenditures within the limitations of approved appropriations and available revenues.



## C

**Capital Budget:** A plan of proposed capital expenditures for buildings, drainage, parks, streets, trails, etc. and their funding sources. The capital budget is enacted as part of the County's annual budget. Remaining project balances are carried over into future years, if needed, until project completion.

**Capital Expenditures:** Expenditures resulting in the acquisition of or addition to the County's fixed asset inventory.

**Capital Lease:** An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.

**Capital Outlay:** Those purchases of \$5,000 or more, which become a new fixed asset of the County.

**Capital Project:** A major capital construction project, such as those related to buildings, drainage, streets, trails, etc., included in the CIP or Road & Bridge Fund. Capital projects tend to have significant costs and have useful lives of many years.

**Charges for Services Expenditures:** Charges for services include various contracted services (professional consulting, auditing, advertising, legal, and printing, security, delivery, vehicle repair and maintenance, and building rental).

**Charges for Services Revenue:** A revenue category comprised of revenue generated from services the County provides to residents and other entities. Services that are charged for include motor vehicle registrations, document recording, and insurance, Sheriff Academy, County Fair, Coroner Autopsies, and District Attorney Services.

**Certificate of Participation (COP):** A financing instrument representing a share in a pledged revenue stream, usually lease payments made by the issuer (County) that are subject to annual appropriation. The certificate entitles the holder to receive a share, or participation, in the lease payments relating to the acquisition or construction of specific equipment, land, or facilities.

**Committed Fund Balance:** Amount that can be used for specific purposes determined by formal action of the Board of County Commissioners. Commitments may be established, modified, or rescinded, only through resolutions approved by the BoCC.

**Community Development Block Grant (CDBG):** A U.S. Department of Housing and Urban Development grant program. The program was first enacted in 1974 to provide funds to state and local agencies to support housing, economic development, health and human services, and planning and administration.

**Community Investment Project Fund (CIP):** A fund created to account for the revenues and expenditures related to capital projects. Also referred to the Capital Fund.

**Community Services Block Grant (CSBG):** A U.S. Department of Health and Human Services grant program. The program was first enacted in 1981 to provide funds to state and local agencies to support efforts that reduce poverty, revitalize low-income communities, and lead to self-sufficiency among low-income families and individuals.

**Contingency:** A possible future event or condition arising from causes unknown or at present indeterminable.



**Colorado Local Government Budget Law:** In preparing an annual budget, all Colorado Counties must follow the provisions of Title 29, Article 1, Part 1 of the Colorado Revised Statutes, which defines the legal requirements for budget format, content, and cover; budget hearing and adoption; appropriation resolution/ordinance; filing the budget; and changing the budget.

**Contingency Fund:** An appropriation of funds to cover unforeseen events or emergencies that may occur during the year. TABOR requires this fund to have an amount equal to three percent of non-Federal expenditures.

**Cost Allocation Plan:** Identification, accumulation, and distribution of costs relative to the provision of those services, along with the methods used.

**Cost Center:** A responsibility center within the government organization.

## D

**Debt:** An obligation resulting from the borrowing of money or from the purchase of goods and services. A government's debts can include bonds, leases, and notes. Debt instruments are used to finance projects with high capital costs and long useful lives.

**Deficit:** The excess of expenditures and other financing uses over revenues and other financing sources during an accounting period.

**Department:** An organizational unit within the County government that is under the direction of non-elected County management staff.

**Depreciation:** A financial mechanism to allocate the cost of a capital item over its service life. A decrease in an asset's value due to wear and tear, decay, or decline in price. Through this process, the entire cost on an asset is ultimately charged off as an expense over its service life.

**Designated Fund Balance (Reserves):** Portions of fund balance that are set aside for a specific purpose and which are, therefore, not available for general appropriation (except for that specific purpose).

## E

**Earmarked Funds:** Funds dedicated for a specific program or purpose, such as state or federal grants earmarked for specific types of projects or programs.

**Elected Official:** An official elected by El Paso County voters to manage an elected County office.

**Emergency:** An emergency is defined as 1) an act of God, 2) public enemy, or 3) something which could not have been reasonably foreseen at the time of the adoption in the budget. For the purpose of TABOR, this is further restricted to exclude economic conditions, or revenue shortfalls.

**Encumbrance:** Obligations are in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**Expenditure:** A decrease in net financial resources due to payments made by the County for goods or services such as personnel, supplies, and equipment.

## F

**Fiduciary Fund:** A fund consisting of resources received and held by the County as trustee or as an agent for other governmental units, private organizations, or individuals, to be expended or invested in accordance with the conditions of the trust.



**Fiscal Year:** A period of any 12 consecutive months to which the budget applies. El Paso County's fiscal year is January 1 through December 31.

**Fixed Asset:** As required by the State of Colorado, all items that are in use more than one year and valued at a level approved by a local government (at El Paso County the amount is \$5,000) should be recorded as a fixed asset of the entity.

**Full-Time Equivalent (FTE):** Numeric equivalent of one person occupying one employment position for one year (equivalent of 2,080 hours or 52 forty-hour weeks).

**Full-Time Employee (FTE):** In EPC, only Full-Time benefit eligible positions are considered FTEs. No part-time or temporary are part of this count.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities, which are segregated to carry on specific activities or attain certain objectives per special regulations, restrictions, or limitations.

**Fund Balance:** The excess of assets over liabilities. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.

**Fund Type:** Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

## G

**General Fund:** A fund used to account for all transactions of a governmental unit which are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

**Generally Accepted Accounting Principles (GAAP):** Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time.

**Governmental Accounting Standards Board (GASB):** Is the source of generally accepted accounting principles (GAAP) used by state and local governments in the United States.

**Government Finance Officers Association (GFOA):** Professional association of state, provincial and local finance officers in the United States and Canada.

**Governmental Funds:** Funds generally used to account for tax-supported activities. Examples of governmental funds are the General Fund and Capital Projects Fund.

**Governmental Services Expenditures:** Governmental services include grants made to other institutions, economic incentives, and sales tax share back payments to cities.

**Grant:** A contribution of assets (usually cash) by one government unit or other organization to another. The contribution is usually made to aid in the support of a specific function (for example, education), but it is sometimes also for general purposes.



## H

**Highway User Tax Fund (HUTF):** The major source of state revenue for CDOT is the Highway Users Tax Fund (HUTF). Almost three-fourths of the HUTF is funded through Colorado's motor fuel tax, which is 22 cents per gallon of gasoline and 20.5 cents per gallon of diesel fuel. The remaining funding is collected through motor vehicle registration fees, surcharges, license fees, and traffic citation fines. Under the HUTF state law, transportation revenue is split between CDOT, Counties, and cities.

## I

**Inflation:** As defined by Colorado TABOR, it is the percentage change in the Denver/Boulder Bureau of Labor Statistics' consumer price index for all items, all urban consumers, or its successor index.

**Infrastructure:** Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.

**Intergovernmental Agreement (IGA):** A signed agreement between two or more governmental units, and approved by their governing bodies, that provides for the exchange of goods or services between the governments.

**Intergovernmental Revenue:** A revenue category comprised of intergovernmental and grant funds received from federal and state governments and other jurisdictions for designated purposes.

**Intergovernmental Expenditures:** Grants, entitlements, and cost reimbursements from the County to other local governments, entities, authorities, or organizations.

**Investments:** Securities and real estate purchased and held to produce income in the form of interest, dividends, rentals, or lease payments.

## L

**Lease-Purchase Agreements:** Contractual agreements which are termed "leases," but which in substance amount to purchase contracts for equipment, land, or buildings.

**Level of Service:** Used generally to define existing or current services, programs, activities and/or facilities provided by a government to its citizens. The level of service in any given department or office may be increased, decreased, or remain constant, depending upon needs, alternatives, productivity, and available resources. To continue a given level of service into future years assumes that objectives, goals, quantity, and quality of the service will remain unchanged.

**Levy:** To impose taxes, special assessments, or user fees for the support of governmental activities (verb). The total amount of taxes, special assessments, or user fees imposed by a government (noun).

**Liability:** A debt or other legal obligation arising out of a transaction in the past which must be liquidated, renewed, or refunded at some future date.

**Local Growth:** A TABOR definition for a non-school district where a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements and additions to, minus deletions from taxable real property. This is also referred to as net new construction.

## M

**Mandated Services:** Services that the state or federal governments require the County to perform for which no revenue or partial revenue is provided to the County.



**Maintenance of Effort (MOE):** A requirement placed on many federally funded grant programs to demonstrate that the level of state and local funding remains constant from year to year.

**Memorandum of Understanding (MOU):** Bilateral or multilateral agreement between two or more parties.

**Mill Levy:** The rate of property taxation. A mill is one-tenth of a cent (\$.001). A mill levy is expressed as one dollar per one thousand dollars of assessed valuation.

**Miscellaneous Revenue:** A revenue category comprised of items that do not easily fit into one of the other defined revenue categories. Miscellaneous revenue includes insurance recovery of losses, bank charges, contributions and donations, rents received for use of County buildings, telecom reimbursements, gain/loss on sale of investments, and proceeds from sale of assets.

## N

**Net Property Tax:** The gross amount of property tax minus the budgeted non-collection amount. The anticipated received amount is the working amount of property tax revenue used in the budgeting process.

**Net Working Capital:** Current assets less current liabilities.

**Nonspendable Fund Balance:** Amounts that cannot be spent either because they are in nonspendable from or because they are legally or contractually required to be maintained intact.

## O

**OAB:** Original Adopted Budget.

**Object Account:** As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures).

**Office:** Offices are generally managed by elected County officials.

**Operations & Maintenance (O&M) Expenditures:** O&M expenditures include utility expenses (gas, electricity, water, and telephone), operating and office supplies, employee training and education, computers and software licensing, and minor equipment.

**Operating Budget:** Budget that accounts for the costs of carrying on activities that do not meet the criteria for capitalization.

**Operating Capital:** Vehicle, equipment, or furniture costing more than \$5,000 with a life of more than one year.

**Other Financing Sources:** Financial resource increases are not typically classified as revenues in compliance with GAAP to avoid the distortion of revenue trends, but are other resources used to fund government purchases and services. Resources such as the issuance of debt, lease proceeds, interfund transfers, and proceeds from the sale of assets, insurance proceeds and payments on demand bonds reported as fund liabilities are coded to a separate area of the financial statements.

**Other Financing Uses:** Financial outlays not typically classified as expenditures for GAAP purposes but represent decreases in current financial resources to fund certain activities such as issuance discounts on long-term debt, refunding transactions, interfund transfers and the reclassification of demand bonds as a fund liability. These transactions are reported on a separate area of the financial statements to avoid distorting expenditure trends.

## P

**Pandemic:** disease prevalent over a whole country or world.





**Personnel Expenditures:** One of six major categories of expenditures used in the El Paso County budgetary system. Personnel expenditures include all salaries and benefit costs for full-time, part-time, and temporary employees of the County.

**Permanent Fund:** Only earnings from the resource are used and not the principal. The County currently does not use this type.

**Program:** Specific (or like group) activities or organizational units directed at attaining specific purposes or objectives.

**Program Based Budget:** A budget wherein expenditures are based primarily on programs of work and secondarily on character and object.

**Property Tax:** An annual tax levied on all real and personal property, based on assessed valuation and the mill levy, in compliance with state and local statutes. An El Paso County resident's total property taxes paid are comprised of County, municipal, school district, and other special district portions.

**Proposed Budget:** A budget recommended by the Financial and Administrative Officer (the Budget Officer) to the Board of County Commissioners.

**Proprietary Fund:** The two types of proprietary funds are Enterprise Funds and Internal Service Funds. An Enterprise Fund is used to report activity for which a fee is charged to external users for goods or services. Enterprise Funds are used for accounting purposes and not for Taxpayer Bill of Rights (TABOR) purposes including the Household Hazardous Waste Fund. Internal Service Funds are used to report any activity providing goods or services to other funds, departments, or agencies of the primary government, its component units or other governments on a "cost reimbursement" basis and include the Self Insurance Fund.

**Public Hearing:** A meeting to which El Paso County residents are invited for purposes of providing input and comments.

## R

**Reimbursement:** Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm or corporation.

**Requested Budget:** A budget submitted by each department or office which identifies needs or desires for the following year.

**Reserves:** An unappropriated source of funding that can be utilized to meet unexpected budgetary needs.

**Resolution:** A special or temporary order of the Board of County Commissioners usually requiring more legal formality than an ordinance or statute.

**Restricted Fund Balance:** Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

**Revenue:** An item or source of income, such as income from taxes, fees, grants, and interest earnings.

## S

**Sales Tax:** A tax based on the sales price of retail goods and services. The buyer pays the tax at the time of the sale, and the outlet remits it to the state or other taxing authority. Total sales tax paid by a buyer represents shares that are remitted to the State of Colorado, the County, any applicable municipality, and other special districts.



**Special District (Use tax):** An independent unit of local government organized to perform a single or related number of governmental functions. Special districts usually have the power to incur debt and to levy taxes. Special districts include recreation districts, fire protection districts, local improvement districts, water, and sanitation districts, etc.

**Special Revenue Fund (SRF):** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

**Specific Ownership Taxes:** Specific ownership tax is a property or ad valorem tax levied in addition to sales (or use) taxes on a motor vehicle and is paid annually when a vehicle is registered within the County.

## T

**Taxes:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

**Taxpayer Bill of Rights (TABOR):** An amendment to the Colorado Constitution that establishes limits on revenue growth for State political subdivisions.

**Transfers:** 1) Interfund transfers are internal transactions only and do not represent actual outflow from the County. They represent one fund sending cash to another fund. Interfund transfers done without regard to repayment or an equivalent exchange of value. 2) Interdepartmental Transfers are transfers between departments. If within the same fund, they are intrafund transfers and eliminated for financial reporting, but not budgetary reporting.

## U

**Unassigned Fund Balance:** Amounts that are available for any purpose; these amounts are reported only in the General Fund.

**Unincorporated El Paso County:** Those portions of the County that are not part of any incorporated municipality.

**Unrestricted Fund Balance:** Total of committed, assigned, and unassigned balances

## W

**Working Capital:** Also known as net working capital, is a financial measurement that shows the operating liquidity available to a business. It is calculated as current assets minus current liabilities.



## APPENDIX A

### BUDGET POLICY

<b><u>Document:</u></b> AFS-2016-P01	<b><u>Title:</u></b> Budget Process Policy	<b><u>BoCC Approval:</u></b> June 28, 2016
<b><u>Effective Date:</u></b> June 28, 2016	<b><u>Reviewed By:</u></b> Sherri Cassidy, County Controller Lori Cleaton, Budget Manager Nikki Simmons, Finance Manager	<b><u>Reassessment:</u></b> Annually
<b><u>Standard:</u></b> Local Government Budget Law of Colorado Revised Statutes (C.R.S. §29-1-101 through 115)	<b><u>Approved By:</u></b> Nicola Sapp, Chief Financial and Administrative Officer	<b><u>Administration Approval:</u></b> June 13, 2016

- Mandate:** The El Paso County Board of County Commissioners (BoCC) has the authority and responsibility to adopt and oversee the implementation of a budget approving the use of public funds for the operation of all County functions. In preparing its budget, El Paso County (EPC) follows the provisions of the Local Government Budget Law of Colorado, and all budgets are adopted on a basis consistent with U.S. Generally Accepted Accounting Principles (GAAP). State law requires the adoption of an annual budget by all Colorado Counties. Colorado state law (C.R.S Title 29) specifies requirements that must be followed in budgeting.
- Purpose:** This policy replaces budgetary and financial related resolutions, 05-345, 09-453, and 15-513, and is designed to provide the public, BoCC, appointed and elected officials and department directors with an understanding of the EPC Annual Budget Process and the associated governing statutes and regulations.
- Scope:** All EPC employees, officials, and agents are required to adhere to all statutory requirements and use this policy when administering the annual budget process. EPC functions on a calendar year (CY) for its financial reporting which begins January 1<sup>st</sup> and ends December 31<sup>st</sup>. Additionally EPC receives other sources of funds, which operate on varying fiscal years (FY). For example, the state of Colorado's FY is July 1<sup>st</sup> to June 30<sup>th</sup> and the Federal FY is October 1<sup>st</sup> to September 30<sup>th</sup>. This must be considered when determining the EPC budget.
- Responsibilities:** Per C.R.S 29-1-104, the BoCC is required to designate or appoint a person to prepare the budget and submit it to the BoCC. This person is designated as the "Budget Officer". The Preliminary Balanced Budget (PBB) must be presented to the BoCC no later than October 15th of each year by the Budget Officer for EPC. The Budget Officer will work with all elected and appointed officials and department heads on behalf of the BoCC to prepare the proposed budget.
- 1.0 **Statutory Deadlines and Requirements** – EPC must follow the requirements of the "Local Government Budget Law of Colorado," Title 29, Article 1, Part 1 (Appendix C). Additional statutory deadlines for the submittal of the entire budget are due by January 31<sup>st</sup> of the budget year to the state of Colorado (please refer to Appendix D from the Colorado Department of Local Affairs (DOLA) for specific deadline dates).



2.0 **Adoption of the Original Adopted Budget (OAB)** – In order to be in compliance with the deadlines and requirements, EPC’s Budget Policy uses the following basic parameters.

- 2.1 The proposed budget must be balanced. Specifically, no budget shall provide for expenditures in excess of available revenues and beginning fund balances.
- 2.2 The budget must be separated into funds. The expenditure data must show the objects of expenditure and anticipated revenue data must show its different sources.
- 2.3 The budget must show a beginning fund balance, anticipated revenue, expenditures and ending fund balance.
- 2.4 The Budget Officer must present a Preliminary Balanced Budget (PBB) to the BoCC by October 15<sup>th</sup>.
- 2.5 A notice of the Budget must be published.
- 2.6 Any elector of EPC has the right to file or register a protest with the BoCC prior to the time of the adoption of the budget.
- 2.7 The BoCC must adopt the OAB by December 15<sup>th</sup> prior to the certification of levies for EPC.
  - 2.7.1 The Budget Resolution is the *Resolution to Adopt* the OAB. It must summarize the budget by fund and expenditures and the appropriation must not exceed revenues plus available fund balances.
  - 2.7.2 The *Mill Levy Resolution* certifies the mill levy after the *Resolution to Adopt* has been approved.
  - 2.7.3 The *Transfer Resolution* authorizes the Treasurer to make transfers between funds.
- 2.8 The OAB with additional documentation as mandated must be submitted to DOLA by January 31<sup>st</sup>.

3.0 **Supplemental Changes to the Original Adopted Budget (OAB and Base Budget)** - All annual appropriations lapse at the end of the fiscal year.

- 3.1 EPC can only budget one year at a time and cannot obligate future years; therefore, unexpended funds currently obligated under a project or encumbrance in the current year must be reappropriated into the next budget year via a resolution approved by the BoCC.
- 3.2 Adjustments to the OAB may occur throughout the calendar year and shortly into the subsequent calendar year to account for revenues received in excess of the budget and to authorize expenditure of additional funds. Whenever EPC receives unanticipated revenues or revenues not assured at the time of the adoption of the budget and those revenues need to be expended, a supplemental budget appropriation shall be enacted to authorize the expenditure of these unanticipated funds.

4.0 **Budgetary Fiscal Structure** – the budgetary fiscal structure is established in compliance with GAAP and the Governmental Accounting Standards Board (GASB), which define the fund accounting structure and how to classify governmental activity.

- 4.1 Fund Accounting – EPC uses fund accounting to ensure compliance with finance-related legal requirements. Fund accounting is used as a control device to segregate financial resources and ensure segregated resources are only used for their intended purposes. There are three (3) fund types; governmental, proprietary, and fiduciary.
  - 4.1.1 Governmental Funds – Are used to account for tax-supported activities. There are five (5) different types of governmental funds: The General Fund, special revenue funds, debt services funds, capital projects funds, and permanent funds. The County currently has no debt service funds or permanent funds.



- 4.1.1.1 General Fund – used to account for all financial resources except those required to be accounted for in another fund and typically serves as the chief operating fund of EPC. This fund is used to account for general purpose activities of EPC supported by taxes and other non-dedicated revenues such as license fees, user charges and intergovernmental revenues.
- 4.1.1.2 Special Revenue Funds – used to account for the proceeds of specific revenue sources (other than for major capital projects) and are legally restricted expenditures for specified purposes. Examples of these funds include Road and Bridge Fund, Road and Bridge Escrow Fund, Human Services Fund, and Conservation Trust Fund.
- 4.1.1.3 Capital Projects Fund – used to account for financial resources used for the acquisition or construction of major capital facilities or capital projects and replacement (other than those financed by proprietary funds and trust funds). This fund also accounts for all annual lease obligations entered into by EPC. This is the Community Investment Project (CIP) Fund.
- 4.1.2 Proprietary Funds – focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two (2) types of proprietary funds: enterprise funds and internal service funds.
  - 4.1.2.1 Enterprise Funds – used to report an activity for which a fee is charged to external users for goods or services. Enterprise funds are used for accounting purposes and not for Taxpayer Bill of Rights (TABOR) purposes and include: the Household Hazardous Waste Fund.
  - 4.1.2.2 Internal Service Funds – used to report any activity providing goods or services to other funds, departments, or agencies of the primary government, its component units, or other governments on a “cost reimbursement” basis and include: The Self Insurance Fund (SIF).
- 4.1.3 Fiduciary Funds – used to report assets held in a trustee or agency capacity for others and cannot be used to support EPC’s own programs. The fiduciary fund category includes pensions (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.
  - 4.1.3.1 Pension Trust Funds – used to report resources required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, postemployment benefit plans, or other employee benefit plans. EPC is not required to budget for these funds and must only budget for the annual contribution to this fund, which is housed in the General Fund.
  - 4.1.3.2 Private-Purpose Trust Funds – used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments. They include the School Trust Fund.
  - 4.1.3.3 Agency Funds – used to report resources held by EPC in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. EPC only has to budget for the activity in Local Improvement District Funds.

5.0 **Level of Budgetary Control** – the level at which BoCC must approve a budgetary change. For EPC and in compliance with GAAP, this is at the fund level. EPC further institutes a managerial level of control



where all budgets cannot be overspent at the Business Unit (or cost center) level. While EPC will continue to establish budgets at the major category level (personnel, operating, and capital) EPC will not institute levels of control at that level.

5.1 Additional Levels of Control

- 5.1.1 The BoCC shall have the right to adopt a budget with more specific levels of control as necessary to ensure expenditures are used for the intended purposes. All board approved projects, major projects with total anticipated costs of over \$100,000, all grants, and any capital projects at the level required by the federal guidelines or greater (currently \$5,000) requires an assigned project number within EPC's financial management system.
- 5.1.2 The official budgetary and accounting system for EPC is the JD Edwards/Oracle Financial Management System. All departments and offices utilize this system to account for all budgetary tracking and reporting for both internal and external purposes.
- 5.1.3 All levels of budgetary and managerial control will be monitored and enforced by Administration and Financial Services (AFS) throughout each fiscal year to assure compliance with this Policy and BoCC direction and/or action. This includes the daily monitoring and budgetary enforcement. In addition, the independent auditors review and audit these transactions to ensure compliance with policies.

5.2 **Budget Process** – This is the general process EPC follows in adopting the OAB each year. This process may be modified slightly at the direction of the BoCC or request of the Budget Officer if all requirements are adhered to. EPC implements different budgeting processes for the various accounting funds based on the legal restrictions of the accounting funds, funding sources, required expenditures, or BoCC direction. This section outlines the budget process based on whether the funds are Restricted, Partially Restricted or Unrestricted.

- 5.2.1 ***Restricted Funds*** are determined based on federal, state, and outside agency compliancy requirements. EPC's Restricted Funds are the Road and Bridge Escrow, Conservation Trust Fund, Household Hazardous Waste Fund, School Trust Fund, and Local Improvement Districts.
- 5.2.2 ***Partially Restricted Funds*** are determined based on restrictions as outline above, but are partially funded by sales and use tax, property tax, or specific ownership tax. EPC's Partially Restricted Funds are the Community Investment Project Fund (CIP), Self-Insurance Fund, Department of Human Services Fund (DHS), and Road & Bridge Fund.
- 5.2.3 ***Unrestricted Funds*** are the remaining funds in the General Fund that do not fall under a restricted cost center.
  - 5.2.3.1 There are also Restricted, Committed, and Assigned Cost Centers (Business Units) within the General Fund that maintain their own fund balances and are accounted for separately to be in compliance with their various restrictions.

5.3 **Restricted Funds Process** – In the 2<sup>nd</sup> and 3<sup>rd</sup> quarters of the current year, the Budget Division coordinates with departments and offices on their restricted budget estimates for the upcoming FY. This includes all restricted funds and restricted cost centers in the General Fund. This process includes:

- 5.3.1 Reviewing current year activity.
- 5.3.2 Reviewing pending legislation that will impact the upcoming budget year.
- 5.3.3 Analyzing three (3) year trending to assess deviations in trends impacting the upcoming budget year.





- 5.3.4 Assessing operational changes or one-time projects that need to be addressed in the upcoming budget year to include: the increase of full-time employees (FTEs), as long as on-going restricted funds support the personnel.
- 5.3.5 Analyzing cash flow requirements.
- 5.3.6 Results of analysis and assessments determine the budget for the upcoming year and FTE authorizations are established for revenues, expenditures, and fund balances.
- 5.3.7 These budgets are included in the PBB and adopted as part of the OAB.
- 5.4 **Partially Restricted Funds Process** – In the 2<sup>nd</sup> and 3<sup>rd</sup> quarters of the current year, the Budget Division coordinates with departments and offices on their partially restricted budget estimates for the upcoming fiscal year. This process includes all the review and analysis, as outlined for the Restricted Budget Process, but these funds have their own individual process. On-going budgetary changes to these funds are assessed based on legal requirements and available revenues and fund balance. Changes resulting in increases or decreases to personnel will be assessed for impacts and FTE counts will be updated accordingly.
  - 5.4.1 ***The Community Investment Project (CIP) Fund's*** budget is closely monitored by federal bond raters and state agencies to ensure adequate budget is allocated to make the annual lease obligation payments per EPC's required payment schedule. EPC's first priority is to allocate sufficient sales and use tax or property tax to the CIP Fund to make the annual payments. EPC also ensures the restricted funding sources within this fund are being optimized and expended in compliance with their restricted purposes. The required amount of sales and use tax or property tax is allocated prior to any other budget obligation being met.
    - 5.4.1.1 Bond raters require EPC to have a Debt Policy. EPC has not historically maintained a Debt Policy because EPC has not had any General Obligation Debt since 1985. This section serves as EPC's Debt Policy.
    - 5.4.1.2 EPC does not issue debt without voter approval as outlined in TABOR. EPC does currently have annual lease obligations, such as Certificates of Participation (COP's) and Capital Leases.
  - 5.4.2 The ***Self Insurance Fund*** budget houses all of EPC's self-funded activities to include: all insurance policies, providing risk management, workers compensation, unemployment, and healthcare benefits. The El Paso County Health Plan Trust is a major component of this fund.

Health care benefits consist of medical, dental, disability, life, wellness programs, flexible spending accounts (FSA), and health savings accounts (HSA). EPC is legally required to insure its facilities and officers. EPC is also legally required, by the Affordable Care Act (ACA), to offer medical benefits to its employees, retirees, and elected officials. EPC relies on a benefit consultant to advise of any changes in federal legislative impacts and to provide an estimate of health claims for the upcoming budget year. Based on the consultant's options, the Health Plan Trust Board (HPTB) approves the healthcare plan for the upcoming budget year. The appropriate allocation of restricted funds and sales and use tax or property tax is used to fund the anticipated claim expenditures for the upcoming budget year.
  - 5.4.3 The ***Department of Human Services Fund*** must abide by numerous federal and state compliance requirements. These requirements are used to define the amount of legally required EPC match for mandated programs. EPC allocates the appropriate allocation of restricted funds and sales and use tax or property tax to be in compliance with the required match of funds.



5.4.4 The **Road and Bridge Fund** has many federal and state compliance requirements related to the restricted funds received. The allocation of property tax and specific ownership tax ensures compliancy with the Maintenance of Effort (MOE) as required by the Pikes Peak Rural Transportation Authority (PPRTA).

5.5 **General Fund Unrestricted Budget Process** – Budgeting for the General Fund Unrestricted Budget is the core of the budget process, where revenue streams are identified, and expenditures are determined by the BoCC. This process begins during the 2<sup>nd</sup> and 3<sup>rd</sup> quarters of the year and commences with the adoption of the OAB of the upcoming budget year by December 15<sup>th</sup>.

5.5.1 **Revenue Estimates** – core revenues streams are analyzed to determine sustainability and the projected receipts for the upcoming year. Analysis includes, but is not limited to:

5.5.1.1 Reviewing current year activity.

5.5.1.2 Analyzing a minimum of three (3) years trending to assess deviations in trends impacting the upcoming budget year.

5.5.1.3 Recognizing Economic Impacts.

5.5.1.4 Assessing BoCC Actions Affecting Anticipated Revenue Collections.

5.5.1.5 Identifying or anticipating state or federal allocation changes.

5.5.1.6 Identifying or anticipating grants resources including those from state, federal, or private sources.

5.5.1.7 Sales and use tax is EPC's largest revenue stream and supports most of its operations. Significant analysis, trending, and economic assessment are completed when determining the projected sales and use tax collections for the upcoming budget year.

5.5.1.8 Projected property tax collections are determined by completing a mill levy calculation to determine the allowable mill levy and revenue collections under the Tax Payers Bill of Rights (TABOR). This is based on information provided by the Assessor; the Preliminary Certification of Valuation and estimated assessed value for EPC. TABOR contemplates a yearly calculation based on inflation and annual growth, but property values are assessed only in even/odd years. Therefore, the EPC mill levy in any given year may need to be temporarily reduced to ensure allowable revenue collections under TABOR. In this circumstance, EPC will institute a temporary mill levy reduction pursuant to C.R.S 39-1-111.5 to preserve the established mill levy rate and avoid long term detrimental impacts to services caused by the ratchet down effect.

5.5.2 **Budget Moves within the Base Budget** – The offices and departments have managerial discretion to adjust the budgets of individual expenditure line items within the base budget, which results in a zero-net impact to the budget. All budget moves are coordinated with, and processed by, the Budget Division.

5.5.2.1 On-going budget moves between the major categories of personnel, operating and capital can be submitted to address changing operational needs or where cost efficiencies can be captured.

5.5.2.2 When an on-going budget move results in an increase in County personnel or new positions, the adjustments will only be processed upon authorization of Human Resources (HR) regarding job description and appropriate pay scale. FTE counts and Position Control Numbers (PCNs) will be adjusted to reflect increases and decreases in personnel.



- 5.5.3 **Updating the Five (5) Year Budget Forecast/Financial Roadmap (5YBF)** – The Financial Roadmap is a five-year budget projection anticipating the known budgetary impacts through the next five budget years. The Financial Roadmap allows the BoCC, offices, departments, employees, and citizens to anticipate the financial direction of EPC. This supports strong fiscal management providing time to plan and address potential impacts to EPC’s financial position for future years.

Annually, after reviewing and updating all revenue estimates, the Budget Division will assess the impacts on the Financial Roadmap. Based on these impacts, the Budget Officer will hold meetings with the Countywide elected officials and department directors to discuss revenue impacts and EPC’s critical needs. During these meetings, objectives of the Strategic Plan are reviewed to ensure alignment with the Financial Roadmap. Through an additional series of meetings, the Budget Officer will update the Financial Roadmap to address changes brought forward. This revised Financial Roadmap is then built into the PBB and presented to BoCC no later than October 15<sup>th</sup>. The compilation of the Financial Roadmap consists of three phases:

- 5.5.3.1 ***Initial Compilation*** – priorities are addressed prior to discussions and deliberations.
- 5.5.3.2 ***Strategy Phase*** – accomplished through several meetings with all departments and offices responsible for providing specific services to EPC citizens or supporting offices and departments.
- 5.5.3.3 ***BoCC Deliberations and Direction*** – public budget process where budget hearings are held to receive direction from BoCC on how to proceed with the upcoming budget year.

- 5.5.4 **Initial Compilation** of the Financial Roadmap – the following priorities are addressed during this process:

- 5.5.4.1 The first priority is to establish a sufficient cash flow for the General Fund and to ensure compliancy with EPC’s Fund Balance Policy written in compliance with GASB. The BoCC has established the following:

- 5.5.4.1.1 The appropriate minimum level of General Fund unrestricted fund balance to be maintained is the sum of:

- Historical uncollectable amounts for property taxes averaging 0.5%
- Sales tax for all funds (excluding restricted Public Safety Sales Tax) of 10%
- All other Unrestricted General Fund Revenues of 5%

- 5.5.4.1.2 The General Fund unrestricted fund balance may be used in the following circumstances:

- Revenues received are at least 4% less than budgeted due to economic conditions.
- Federally declared natural disasters within the County.
- Elimination of core (tax related, non-grant) revenue streams, such as:
  - Sales and/or use tax
  - Property tax



- Clerk and recorder fees
  - Specific ownership tax.
- BoCC determined emergency with one-time costs.
- Fund balance will be used in the order of committed, assigned, and unassigned.
- 5.5.4.1.3 The General Fund Unrestricted Fund Balance will be replenished using the following methods:
  - Adjust the 5YBF so spending is adjusted downward (or economic recovery predicted), and the desired levels of Unrestricted Fund Balance is replenished.
  - Natural disaster use is replenished when anticipated reimbursement will be received from state/federal government.
  - Fund balance will be replenished in the order of: Committed, Assigned, and Unassigned.
- 5.5.4.1.4 The General Fund unrestricted fund balance will be replenished using the following timeline:
  - The amount that needs to be replenished will be adjusted in the 5YBF to be brought to the minimum required level over a maximum of five (5) budget years.
- 5.5.4.1.5 The highest level of decision-making authority to establish, modify and rescind Committed Funds is the BoCC by resolution.
- 5.5.4.1.6 The officials authorized to assign funds for specific purposes are the BoCC or the County Administrator and Budget Officer.
- 5.5.4.2 The Second Priority is to ensure adequate reserves are in place to address any potential emergencies in a given budget year. This will allow EPC to successfully navigate one-time emergency issues, as well as most unanticipated significant reductions in core revenue streams. An appropriate level of reserve can be established in the General Fund Balance or can be appropriated in the current budget as a line item but cannot be expended without official approval by a majority of the BoCC. This reserve will provide EPC will the ability to respond quickly and appropriately. It also allows time to address long term impacts, so the unforeseen emergencies do not result in unnecessary budget reductions or freezes.
- 5.5.4.3 The third priority is to ensure an appropriate reserve is established to address a projected TABOR refund in the upcoming budget year if the TABOR calculation projects a refund.
- 5.5.4.4 The fourth priority is to ensure an appropriate budget level exists to cover anticipated utility costs for the upcoming budget year based on the utility rate increases/decreases and ensuring all energy savings programs are implemented.
- 5.5.4.5 The fifth priority is to ensure the El Paso County Retirement Plan's (EPCRP) annual distributions have an appropriate level of County contributions flowing in. This is done through a reimbursement of the EPCRP's administrative costs with an amount not to exceed \$600,000 from General Fund sources. This will



not be accomplished through an increase in retirement plan contribution percentage increases or to address the actuarially projected unfunded deficit in its entirety. The actuarially identified deficit will need to be addressed through the “strategy phase” of the Financial Roadmap compilation process.

- 5.6 **Strategy Phase** of the Financial Roadmap – Through various meetings and discussions with the offices and departments, the following items will be discussed and built into the 5YBF:
- 5.6.1 Personnel Adjustments – EPC is a service-based organization, and our largest asset is human capital (employees who provide services to EPC citizens). Therefore, any necessary personnel adjustments based on inequities identified through an outside third-party comprehensive compensation study, will be captured in the Financial Roadmap. Other personnel adjustments may be captured in the Financial Roadmap, such as pay for performance (PFP), cost of living adjustment (COLA), and equity adjustments.
  - 5.6.2 New Positions – as needed and requested by offices or departments because of increased service needs and where the base budget cannot absorb the cost.
  - 5.6.3 Increases in Operational Costs – as needed based on increases in costs of services, contracted costs, commodities, and or legislative or statutory changes.
  - 5.6.4 Increases in Maintenance and Replacement Programs – when needed to provide Countywide support services to offices/departments in the most cost-effective manner.
  - 5.6.5 Needed Capital projects – capital projects that need to be addressed and do not fall within a major maintenance or replacement program must be coordinated with the following:
    - 5.6.5.1 All Capital Project needs must be coordinated with the appropriate supporting department such as Public Works, Community Services Department (CSD), Procurement and Information Technology (I.T.). Additionally, all projects and purchases must follow all procurement processes and policies.
  - 5.6.6 After all strategy and deliberations have commenced, the Financial Roadmap will be built into the PBB and presented to BoCC to include projections and changes to the prior year Financial Roadmap, on or before the statutory deadline of October 15<sup>th</sup>.
- 5.7 **BoCC Deliberations and Direction- Original Adopted Budget Process** – the process between the presentation of the PBB and the adoption of the OAB on or before December 15<sup>th</sup>.
- 5.7.1 After presentation of the PBB to the BoCC, the Budget Officer will present the Financial Roadmap to a citizen committee to review the parameters of the Financial Roadmap and receive input from that group.
  - 5.7.2 Additional budget hearings (BoCC meetings) will be held as needed:
    - 5.7.2.1 Presentations from elected officials and department directors are given to support any changes or continuations of critical needs identified (included or not included) in the Financial Roadmap.
    - 5.7.2.2 Citizen committee input of the Financial Roadmap.
    - 5.7.2.3 Citizen discussion.
    - 5.7.2.4 BoCC discussion of the proposed Financial Roadmap and impacts of budget presentations.
    - 5.7.2.5 BoCC will provide direction to the County Budget Officer on how to proceed with the OAB (final budget).
    - 5.7.2.6 Adoption of the OAB, Mill Levy Resolution, and Transfer Resolution on or before December 15<sup>th</sup>

**APPENDIX B****INVESTMENT POLICY****EI Paso County -Authorized Investments**

The table below provides only a summary of the authorized investments of the County as compared to Colorado Revised Statutes (CRS) 24-75-601 et. seq. For a detailed description of the investment parameters that govern the County's investments, please see the "Suitable and Authorized Investments" section of the Investment Policy.

<b>Existing Investment Policy Adopted January, 2005 Authorized Investments</b>					<b>Recommended Investment Policy Changes Proposed for Adoption October 2014 Authorized Investments</b>			
<b>Security Type</b>	<b>Max % Portfolio</b>	<b>Max % Issuer</b>	<b>Max Maturity</b>	<b>Rating Requirements</b>	<b>Max % Portfolio</b>	<b>Max % Issuer</b>	<b>Max Maturity</b>	<b>Rating Requirements</b>
<b>Bank Deposits</b>	None Stated	None Stated	None Stated	PDPA Collateral	N/A	N/A	N/A	FDIC/PDPA Collateral <sup>1</sup>
<b>Certificates of Deposit</b>	None Stated	None Stated	None	None Stated	5%	2%	1 year	FDIC/PDPA Collateral <sup>1</sup>
<b>Local Government Investment Pools</b>	None Stated	None Stated	N/A	Defers to CRS	100%	50%	N/A	AAAm
<b>Money Market Funds</b>	None Stated	None Stated	N/A	Defers to CRS	100%	50%	N/A	AAAm
<b>U.S. Treasuries</b>	None Stated	None Stated	5 years	N/A	100%	100%	5 years	N/A
<b>Federal Instrumentalities</b>	None Stated	None Stated	5 years	N/A	85%	35%	5 years	AA by two Rating Agencies <sup>2</sup>
<b>Commercial Paper</b>	None Stated	None Stated	Defers to CRS	Defers to CRS	30%	5%	270 days	A-1 by two Rating Agencies <sup>2</sup>
<b>Corporate Bonds</b>					35%	5%	3 years	AA- by two Rating Agencies <sup>2</sup>
<b>Municipal Bonds of a Colorado Issuer</b>					20% <sup>3</sup>	5% <sup>3</sup>	5 years	A by two Rating Agencies <sup>2</sup>
<b>Municipal Bonds of a Non-Colorado Issuer</b>					20% <sup>3</sup>	5% <sup>3</sup>	5 years	AA by two Rating Agencies <sup>2</sup>
<b>Municipal Bonds, School District Certificates of Participation</b>					20% <sup>3</sup>	5% <sup>3</sup>	5 years	A by two Rating Agencies <sup>2</sup>
<b>Bankers Acceptances</b>					20%	5%	180 days	A-1 by two Rating Agencies <sup>2</sup>
<b>Repurchase Agreements and Reverse Repurchase Agreements</b>					50%	10%	180 days	N/A
<b>Negotiable Certificates of Deposit</b>					30%	5%	3 years	A1/P1/F1

<sup>1</sup>Bauer Financial ratings required for deposits fully insured by the FDIC or subject to PDPA collateral requirements. <sup>2</sup>"Rating Agencies" include any Nationally Recognized Statistical Rating Organizations. <sup>3</sup>The aggregate exposure to municipal bonds may not exceed 20% of the portfolio, and no more than 5% of the portfolio may be invested with a single issuer.

Note: The Portfolio will be limited to an aggregate exposure of 50% for the following investment types: Municipal Bonds, Corporate Bonds, Commercial Paper, Time Certificates of Deposit, Negotiable Certificates of Deposit and Bankers Acceptances.





## **Investment Policy for El Paso County October 2014**

### **I. Introduction**

The intent of the Investment Policy (the "Policy") of El Paso County (the "County") is to define the parameters within which funds are to be managed. In methods, procedures and practices, the Policy formalizes a framework within which the County's investment activities must be exercised to ensure effective and judicious fiscal and investment management of El Paso County's funds. The guidelines herein are intended to be broad enough to allow the Treasurer's Office to function properly within the parameters of its stated responsibility and authority, yet specific enough to provide flexibility while adequately safeguarding the investment assets.

The County Treasurer (the "Treasurer") is not compelled by state law to purchase security investments with the County's funds; however, the County may earn additional revenue through a security investment portfolio. While the Treasurer acts as the County banker for all County revenues, there is also an on-going function of collecting and disbursing property tax revenues for all taxing entities and special districts in the County. Short-term investment practices that maximize investment of the "pass through" revenues, in addition to the County's operating revenues, can provide additional revenue ensuring the public of fiscal responsibility.

### **II. Governing Authority**

The investment program shall be operated in conformance with federal, state, and other legal requirements, as well as in accordance with Colorado Revised Statutes. These include C.R.S. 24-75-601, (et seq) Funds-Legal Investments; C.R.S. 30-10-708 Deposit of funds in banks and savings and loan associations; C.R.S. 11-10.5-101, (et seq) Public Deposit Protection Act; C.R.S. 24-75-603 Depositories; and C.R.S. 24-75-702 Local governments-authority to pool surplus funds.

### **III. Scope**

This Policy applies to activities of El Paso County regarding investing the financial assets of all funds under the control of the Treasurer's Office, including County government funds and "pass through" revenues. The covered funds, and any new funds created by the County, unless specifically exempted by this Policy, are defined in the County's Comprehensive Annual Financial Report.

Except for funds in certain restricted and special funds, the County shall commingle its funds to maximize investment earnings and to increase efficiencies regarding investment pricing, safekeeping, and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

### **IV. General Objectives**

The primary objectives, in priority order, of investment activities shall be:

#### *1. Safety*

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The goal will be to mitigate credit risk and interest rate risk.

#### *2. Liquidity*

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.



### *3. Return (Yield)*

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, considering the investment risk constraints of safety and liquidity needs.

## **V. Standards of Care**

*1. Prudence* The standard of prudence to be used shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Per C.R.S. 24-75-601.4, the Treasurer, or his designee, acting in accordance with written procedures and this Investment Policy and exercising due diligence shall be relieved of liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

The "prudent person" standard states that,

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

### *2. Ethics and Conflicts of Interest*

Employees involved in the investment process shall refrain from personal activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial investment decisions. Employees shall disclose any material interests in financial institutions with which they conduct business and recuse themselves from participation in investments with that financial institution. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of El Paso County.

### *3. Delegation of Authority and Responsibilities*

#### **Investment Officer**

The responsibility for conducting investment transactions resides with the Treasurer. No person shall engage in any banking or investment transactions except as approved by the Treasurer.

The Treasurer may designate responsibility for the operation of the investment program to specific staff members, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this Investment Policy.

All participants in the investment process shall seek to act responsibly as custodians of the public trust. The Treasurer or designee may not engage in an investment transaction except as provided under the terms of this Policy and supporting procedures.

#### **Investment Adviser**

El Paso County may engage the services of one or more external investment managers to assist in the management of the County's investment portfolio in a manner consistent with the County's objectives. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940.

## **VI. Authorized Financial Institutions, Depositories, and Broker/Dealers**

### *1. Authorized Financial Institutions, Depositories, and Broker/Dealers*



The Treasurer will maintain a list of financial institutions and depositories authorized to provide investment services per C.R.S. 30-10-708. In addition, a list will be maintained of approved security brokers/dealers selected by conducting a process of due diligence. Selection of financial institutions and broker/dealers authorized to engage in transactions with El Paso County shall be at the sole discretion of the Treasurer.

The County shall only purchase securities from authorized firms on the Treasurer's approved list of brokers/dealers. To be eligible, a firm must meet at least one of the following criteria:

1. be recognized as a Primary Dealer by the Federal Reserve Bank of New York, or have a Primary Dealer within their holding company structure.
2. report voluntarily to the Federal Reserve Bank of New York; or
3. qualify under Securities and Exchange Commission (SEC) Rule 15c-3 (Uniform Net Capital Rule).

Broker/dealers will be selected by the Treasurer on the basis of their expertise in public cash management and their ability to provide services for the County's account.

3 10114 Approved brokers/dealers are subject to the provisions of the Colorado Revised Statutes, including but not limited to C.R.S. 24-75-601.

The County may engage the services of one or more professional investment advisory firms to assist in the management of its portfolio. Such investment advisors may purchase and sell investment securities in accordance with this Policy and may utilize their own approved list of broker/dealers; however, the list shall comply with the criteria listed above and shall be provided to the County on an annual basis.

In the event that the County does not utilize an external investment advisor, each authorized broker/dealer shall be required to submit and annually update a County approved Broker/Dealer Information Request form which includes the firm's most recent financial statements, and the Treasurer shall maintain a file of these forms. Such brokers/dealers must attest in writing that they have received a copy of this Policy.

The County may purchase Commercial Paper from direct issuers even though they are not on the approved broker/dealer list as long as they meet the criteria outlined in the Suitable and Authorized Investments section of this Policy.

All financial institutions who desire to become depositories must supply the following:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.
- Evidence of FDIC membership
- Proof of state registration
- Evidence of adequate insurance coverage; and must
- Qualify as depository of public funds in the State of Colorado, C.R.S. 24-75-603, (etseq)

An annual review of the financial condition and registration of all qualified financial institutions and brokers/dealers will be conducted by the Treasurer's Office.

### *3. Competitive Transactions*

A. The Treasurer or designee will obtain competitive bid information on all investment instruments purchased or sold on the secondary market. A competitive bid can be executed through a bidding process involving at least three separate brokers/financial institutions or through the use of a nationally recognized trading platform.



B. If the County hires an investment adviser to provide investment management services, the adviser must provide documentation of competitive pricing execution on each transaction. The investment adviser will retain documentation and provide upon request.

C. If El Paso County is offered a security for which there is no readily available competitive offering on the same specific issue, then the Treasurer shall document quotations for comparable or alternative securities. When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities as the same original issue price.

## **VII. Safekeeping and Custody**

### *1. Delivery vs. Payment*

All trades of marketable securities will be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in El Paso County's safekeeping institution prior to the release of funds.

### *2. Third-Party Safekeeping*

Investment securities purchased for the County will be delivered by either book entry or physical delivery and held in third party safekeeping by a Federal Reserve member financial institution designated as the County's custodian. The Treasurer shall approve one or more banks to provide safekeeping and custodial services for the County. To be eligible for designation, a bank shall meet the criteria described in Section VI. Authorized Financial Institutions, Depositories, and Broker/Dealers of this Investment Policy. The County shall execute a written Safekeeping Agreement with each custodian bank, prior to utilizing that bank's safekeeping services.

Custodian banks will be selected based on their ability to provide services for the County's account and the competitive pricing of their safekeeping-related services.

It is the intent of the County that all purchased securities be perfected in the name of the County. Sufficient evidence to title shall be consistent with modern investment, banking, and commercial practices.

All investment securities purchased by the County will be delivered by book entry and will be held in third-party safekeeping by a County approved custodian bank, its correspondent bank or the Depository Trust Company (DTC).

All fed wireable book entry securities owned by the County shall be evidenced by a safekeeping receipt, issued to the County by the custodian bank stating that the securities are held in the Federal Reserve System in a "customer account" for the custodian bank which names the County as "customer."

All non-fed wireable securities shall be held by the custodian bank's correspondent bank or the bank's participant account with the Depository Trust Company (DTC) and the custodian bank shall issue a safekeeping receipt to the County evidencing that the securities are held by the correspondent bank or the DTC for the County.

### *3. Internal Controls*

The Treasurer shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed by the independent auditor who audits the County. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees of El Paso County.



## VIII. Suitable and Authorized Investments

### *I. Investment Types and Credit Guidelines*

Consistent with CRS 24-75-601, (et seq) Funds-Legal Investments, the following investments will be permitted by this Policy. If additional types of securities are approved for investment of public funds by state statute, they will not be eligible for investment by El Paso County until this Investment Policy has been amended and approved. Eligible types of securities include:

- U.S. Treasury Obligations: Treasury Bills, Treasury Notes, Treasury Bonds and Treasury Strips or those for which the full faith and credit of the United States are pledged for the payment of principal and interest with maturities not exceeding five years from the date of trade settlement. There is no limit on the amount of the portfolio that may be invested in U.S. Treasury Obligations.
- Federal Agency and Instrumentality Securities: Obligations, participations or other instruments of any Federal agency, instrumentality or United States government-sponsored enterprise, including those issued or fully guaranteed as to principal and interest by Federal agencies, instrumentalities or United States government sponsored enterprises. Such securities shall be rated at least AA or the equivalent at the time of purchase by at least two Nationally Recognized Statistical Rating Organizations (NRSROs) and have maturities not exceeding five years from the date of trade settlement. No more than 85% of the portfolio may be invested in Federal agency and instrumentality securities, and no more than 35% may be invested in anyone issuer. Subordinated debt may not be purchased.

Authorized Federal Instrumentalities include, but may not be limited to:

- Federal Home Loan Bank
- Federal Home Loan Mortgage Corporation
- Federal National Mortgage Association
- Federal Fann Credit Bank
- International Bank for Reconstruction and Development (World Bank)
- Time Certificates of Deposits (CDs): Non-negotiable CDs with maturities less than one year and in FDIC insured state or nationally chartered banks or savings banks. CDs exceeding the FDIC insured amounts shall be collateralized in accordance with the Colorado Public Deposit Protection Act C.R.S. 11-10.5-101, (et seq). No more than 5% of the portfolio may be invested in time certificates of deposit, and no more than 2% of the portfolio may be invested in CDs of a single institution.
- Negotiable Certificates of Deposit: Negotiable certificates of deposit denominated in U.S. dollars, issued by a bank that is organized and operating within the United States, that matures within three years from the date of trade settlement and that at the time of purchase has either a) a long-term rating in one of the two highest categories by a NRSRO, or b) short-term ratings not less than A1, P1, or F 1 by any NRSRO. No more than 30% of the portfolio may be invested in negotiable certificates of deposit, and no more than 5% of the portfolio may be invested with a single issuer.
- Corporate Bonds: with any United States denominated corporation organized and operating within the United States with a net worth in excess of \$250 million. The debt must be rated at least AA-or the equivalent by at least two NRSROs. The maximum maturity of such securities shall not exceed three years from the date of trade settlement. No more than 35% of the portfolio may be invested in corporate bonds, and no more than 5% may be invested with a single corporation.
- Municipal Bonds: General Obligations and Revenue Obligations of state or local governments. Such obligations of Colorado (or any political subdivision, institution, department, agency, instrumentality, or authority of the state) shall be rated at least A or the equivalent at the time of purchase by at least two NRSROs. Such obligations of any other governmental entity shall be rated at least AA or the equivalent at the time of purchase by at least two NRSROs.



In addition, certificates of participation or other security evidencing rights in payments to be made by a school district under a lease, lease-purchase agreement, or similar agreement if the security carries at least two ratings by NRSROs and each rating is at least A or the equivalent at the time of purchase.

All Municipal Bonds shall have a final maturity not exceeding five years from the date of trade settlement. The County shall limit its combined investment in such securities to no more than 25% of the total portfolio and 5% per issuer.

- Commercial Paper: with maturities not exceeding 270 days from the date of trade settlement that is rated at least A-or the equivalent at the time of purchase by at least two NRSROs. If the commercial paper issuer has a senior debt outstanding, the senior debt must be rated by each service that publishes a rating on the issuer of at least A or the equivalent. Furthermore, the issuer's commercial paper program's size shall not exceed \$200 million. No more than 30% of the portfolio may be invested in commercial paper, and no more than 5% may be invested with a single issuer.
- Eligible Bankers Acceptances: with maturities not exceeding 180 days from the date of trade settlement and issued by FDIC insured state or national banks with combined capital and surplus of at least \$250 million. Bankers' Acceptance shall be rated at least A-or the equivalent at the time of purchase by at least two NRSROs. If the issuing bank has senior long-term debt, it shall be rated at the time of purchase A or the equivalent. No more than 20% of the portfolio may be invested in bankers' acceptances, and no more than 5% may be invested with a single institution.
- Local Government Investment Pools ("LGIP"): authorized under C.R.S. 24-7S702, that 1) are "no-load" (i.e. no commission or fee shall be charged on purchases or sales of shares); 2) have constant net asset value per share of \$1 .00; 3) limit assets of the fund to securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent. There is no limit on the amount of the portfolio that may be invested in LGIPs, however, no single LGIP may constitute more than 50% of the portfolio.
- Money Market Mutual Funds: registered under the Investment Company Act of 1940 and are authorized under C.R.S. 24-7S-601 that 1) are "no-load" (i.e. no commission or fee shall be charged on purchases or sales of shares); 2) have constant net asset value per share of \$1.00; 3) limit assets of the fund to securities authorized by state statute; 4) have a maximum stated maturity and weighted average maturity in accordance with Rule 2a-7 of the Investment Company Act of 1940; and 5) have a rating of AAA or the equivalent. There is no limit on the amount of the portfolio that may be invested in money market mutual funds; however, no single fund may constitute more than 50% of the portfolio.
- Repurchase Agreements and Reverse Repurchase Agreements: Agreements between a seller and a buyer whereby the seller agrees to repurchase the securities at an agreed upon price and usually at a stated time. Such securities subject to these agreements must have a coupon rate that is fixed from the time of settlement until its maturity date and must be marketable. The title to or a perfected security interest in such securities, along with any necessary transfer documents, must be transferred to the County or to a custodian acting on behalf of the County. Such securities must actually be delivered to a third-party custodian or third-party trustee for safekeeping on behalf of the County. The collateral securities of repurchase agreements must be collateralized at no less than 102% and marked-to-market no less frequently than weekly. Eligible securities consist of only those referenced above (U.S. Treasury obligations and GSEs). The maximum maturity of such securities shall not exceed one year from the date of trade settlement. No more than 50% of the portfolio may be invested in repurchase agreements and reverse repurchase agreements, and no more than 5% may be invested with a single counterparty.
- Deposits in State or Nationally Chartered Depository Institutions: such depositories must be participants in the State's Public Deposit Protection Act (PDPA) collateralization program as defined in C.R.S. 11-10. S-103, whereby, the bank must pledge its own securities. Demand Deposit, Savings, and Money Market accounts have no final maturity; therefore, can remain on deposit as long as the financial institution retains





a Bauer Financial rating of two stars for deposits fully insured by the FDIC or three stars for deposits subject to PDPA.

Securities that have been downgraded below the minimum ratings described herein may be sold or held at the County's discretion. The portfolio will be brought back into compliance with Investment Policy guidelines as soon as is practical.

Any investment currently held that does not meet the current guidelines of this Policy shall be exempted from the requirements of this Policy. At maturity or liquidation, such monies shall be reinvested only as provided by this Policy.

## *2. Collateralization*

As required by state statute, C.R.S. 11-10.5-101, (et seq) Public Deposit Protection Act, full collateralization will be required on all demand deposit accounts, including checking accounts, savings accounts, money-market deposits, and negotiable and non-negotiable certificates of deposit.

## **IX. Investment Parameters**

### *1. Mitigating credit risk in the portfolio*

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. El Paso County shall mitigate credit risk by diversifying the investment portfolio through:

- Limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
- Limiting investment in securities that have higher credit risks,
- Investing in securities with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LOIPs) or money market funds to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

### *2. Mitigating market risk in the portfolio*

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. Over time, El Paso County recognizes that, over time, longer-term/core portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. El Paso County shall mitigate risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. El Paso County further recognizes that certain types of securities, including variable rate securities, securities with principal pay downs prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. El Paso County, therefore, adopts the following strategies to control and mitigate its exposure to market risk:

- Liquidity funds will be held in investment instruments maturing within one year at the time of purchase.
- Longer term/core funds will be defined as funds in excess of liquidity requirements. The investments in this portion of the portfolio will have maturities between 1 day and 5 years and will be invested in higher quality and liquid securities.

## **X. Performance Standards/Evaluation**

El Paso County's portfolio is managed with the objective of obtaining a market rate of return, commensurate with identified risk constraints and cash flow characteristics. Because the composition of the portfolio fluctuates depending on market and credit conditions, various indices may be used to monitor investment performance.



Preservation of capital and maintenance of sufficient liquidity will be considered prior to attainment of market return performance. Given these considerations, the County's portfolio goal should be to provide a net yield that is equal to or better than those attained by the selected indices over interest rate cycles. Return comparisons of the portfolio to the market benchmark will be calculated monthly. When comparing the performance of the County's portfolio, all fees and expenses involved with managing the portfolio shall be included in the computation of the portfolio's rate of return.

#### **XI. Reporting Disclosure**

The Treasurer's Office shall prepare a quarterly management summary that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the past quarter. This management summary will ascertain whether investment activities during the reporting period have conformed to the Investment Policy. The report will include, at a minimum, the following:

- An asset listing showing par value, cost and accurate and complete market value of each security, type of investment, issuer, and interest rate
- Average maturity of the portfolio and modified duration of the portfolio
- Maturity distribution of the portfolio
- Average portfolio credit quality
- Time-weighted total rate of return for the portfolio for the prior three months, twelve months, year to date, and since inception compared to the Benchmark Index returns for the same period
- Average weighted yield to maturity of portfolio on investments as compared to applicable Benchmarks

Distribution by type of investment. *Annual reports*

A. A comprehensive annual report shall be presented in conjunction with the Investment Policy review. This report shall include comparisons of El Paso County's return to the selected benchmarks, shall suggest policies and improvements that might enhance the investment program, and shall include an investment plan for the coming year.

#### **XII. Approval of Investment Policy**

This Policy shall be reviewed at least annually within 120 days of the end of the fiscal year to ensure its applicability to the overall objectives of preservation of principal, liquidity and return, its consistency with current law, and its relevance with financial and economic trends.

Any changes to this Policy must be approved by the Treasurer as well as the individuals charged with maintaining internal controls. The Investment Policy shall be adopted by the Board of County Commissioners of El Paso County.  
Bankers Acceptances.

### **Suitable and Authorized Investments Summary**

The table below provides only a summary of the authorized investments of the County. For a detailed description of the investment parameters that govern the County's investments, please see the "Suitable and Authorized Investments" section of this Policy.



Security Type	Maximum Portfolio %	Maximum Issuer %	Maturity Restrictions	Rating Restrictions
U.S. Treasuries	100%	100%	5 years	N/A
Federal Agencies and Instrumentalities	85%	35%	5 years	AA by 2 NRSROs
Time Deposit/CD	5%	2%	1 year	N/A
Negotiable CDs	30%	5%	3 Years	A1/P1/F1
Corporate Bonds	35%	5%	3 years	AA- by 2 NRSROs
Municipal Bonds of a Colorado Issuer	25%*	5%*	5 years	A by 2 NRSROs
Municipal Bonds of a Non-Colorado Issuer	25%*	5%*	5 years	AA by 2 NRSROs
Municipal Bonds, School District Certificates of Participation	25%*	5%*	5 years	A by 2 NRSROs
Commercial Paper	30%	5%	270 days	A-1 by 2 NRSROs
Banker Acceptances	20%	5%	180 days	A-1 by 2 NRSROs
Repurchase Agreements and Reverse Repurchase Agreements	50%	5%	180 days	N/A
Local Government Investment Pools	100%	50%	N/A	AAA <sub>m</sub>
Money Market Funds	100%	50%	N/A	AAA <sub>m</sub>
Bank Deposits	100%	50%	N/A	2 stars for FDIC/3 stars for PDPA**

\*The aggregate exposure to municipal bonds may not exceed 25% of the Portfolio, and no more than 5% of the Portfolio may be invested with a single issuer.

\*\* Bauer Financial ratings required for deposits fully insured by the FDIC or subject to PDPA col lateral requirements.

Note: The Portfolio will be limited to an aggregate exposure of 50% for the following investment types: Municipal Bonds, Corporate Bonds, Commercial Paper, Time Certificates of Deposit, Negotiable Certificates of Deposit and Bankers Acceptances.

**Unassigned/Undesignated/Unrestricted Fund Balance** – all other amounts not classified as Nonspendable, Restricted, Committed, or Assigned.



## APPENDIX C

### COLORADO TAXATION LAW

#### TITLE 29 GOVERNMENT - LOCAL

##### ARTICLE 1 Budget and

##### Services PART 1

#### LOCAL GOVERNMENT BUDGET LAW OF COLORADO

29-1-101. Short title. This part 1 shall be known and may be cited as the "Local Government Budget Law

of Colorado". 29-1-102. Definitions. As used in this part 1, unless the context otherwise requires:

(1) "Appropriation" means the authorization by ordinance or resolution of a spending limit for expenditures and obligations for specific purposes.

(2) "Basis of budgetary accounting" means any one of the following methods of measurement of timing when revenue and other financing sources and expenditures and other financing uses are recognized for budget purposes:

(a) Cash basis (when cash is received and disbursed).

(b) Modified accrual basis (when revenue and other financing sources are due and available and when obligations or liabilities are incurred for expenditures and other financing uses, except for certain stated items such as, but not limited to, prepaids, inventories of consumable goods, and interest payable in a future fiscal year); or

(c) Encumbrance basis (the modified accrual basis but including the recognition of encumbrances).

(3) "Budget" means the complete estimated financial plan of the local government.

(4) "Budget year" means the ensuing fiscal year.

(5) "Certified" means a written statement by a member of the governing body or a person appointed by the governing body that the document being filed is a true and accurate copy of the action taken by the governing body.

(6) "Division" means the division of local government in the department of local affairs.

(7) "Encumbrance" means a commitment related to unperformed contracts for goods or services.

(8) "Expenditure" means any use of financial resources of the local government consistent with its basis of accounting for budget purposes for the provision or acquisition of goods and services for operations, debt service, capital outlay, transfers, or other financial uses.

(9) "Fiscal year" means the period commencing January 1 and ending December 31; except Colorado Revised Statutes - Revised 3/03 7-48 that "fiscal year" may mean the federal fiscal year for water conservancy districts which have contracts with the federal government.

(10) "Fund" means a fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein are recorded and segregated to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations.

(11) "Fund balance" means the balance of total resources available for subsequent years' budgets consistent with the basis of accounting elected for budget purposes.

(12) "Governing body" means a board, council, or other elected or appointed body in which the legislative powers of the local government are vested.

(13) "Local government" means any authority, County, municipality, city and County, district, or other political subdivision of the state of Colorado; any institution, department, agency, or authority of any of the foregoing; and



any other entity, organization, or corporation formed by intergovernmental agreement or other contract between or among any of the foregoing. The office of the County public trustee shall be deemed an agency of the County for the purposes of this part 1. "Local government" does not include the Colorado educational and cultural facilities authority, the university of Colorado hospital authority, the Colorado student obligation bond authority, the Colorado health facilities authority, the Colorado housing and finance authority, the Colorado agricultural development authority, the Colorado sheep and wool authority, the Colorado beef council authority, the Colorado horse development authority, the fire and police pension association, any public entity insurance or investment pool formed pursuant to state law, any County or municipal housing authority, any association of political subdivisions formed pursuant to section 29-1-401, or any home rule city or town, home rule city and County, cities and towns operating under a territorial charter, school district, or junior college district.

(14) "Object of expenditure" means the classification of fund data by character of expenditure. "Object of expenditure" includes, but is not limited to, personal services, purchased services, debt service, supplies, capital outlay, grants, and transfers.

(15) "Objection" means a written or oral protest filed by an elector of the local government.

(16) "Revenue" means all resources available to finance expenditures.

(17) "Spending agency", as designated by the local government, means any office, unit, department, board, commission, or institution which is responsible for any specific expenditures or revenues.

29-1-103. Budgets required. (1) Each local government shall adopt an annual budget. To the extent that the financial activities of any local government are fully reported in the budget or budgets of a parent local government or governments, a separate budget is not required. Such budget shall present a complete financial plan by fund and by spending agency within each fund for the budget year and shall set forth the following:

(a) All proposed expenditures for administration, operations, maintenance, debt service, and capital projects to be undertaken or executed by any spending agency during the budget year;

(b) Anticipated revenues for the budget year;

(c) Estimated beginning and ending fund balances;

(d) The corresponding actual figures for the prior fiscal year and estimated figures projected through the end of the current fiscal year, including disclosure of all beginning and ending fund balances, consistent with the basis of accounting used to prepare the budget;

(e) A written budget message describing the important features of the proposed budget, including a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year; and

(f) Explanatory schedules or statements classifying the expenditures by object and the revenues by source.

(2) No budget adopted pursuant to this section shall provide for expenditures in excess of available revenues and beginning fund balances.

(3) (a) The general assembly finds and declares that the use of lease-purchase agreements by local governments creates financial obligations of those governments, and that the disclosure of such obligations is in the public interest and is a matter of statewide concern.

(b) In addition to the governmental entities included in the definition of "local government" in section 29-1-102, the provisions of this subsection (3) shall apply to every home rule city, home rule city and County, school district, and junior college district.

(c) As used in this subsection (3), "lease-purchase agreement" means any installment purchase agreement for the purchase of real or personal property which requires payments during more than one fiscal year or any agreement for the lease or rental of real or personal property which requires payments during more than one fiscal year and under which title to the property is transferred at the end of the term for nominal or no additional consideration.

(d) (I) The budget adopted by every local government shall separately set forth each of the following:

(A) The total amount to be expended during the ensuing fiscal year for payment obligations under all lease-purchase agreements involving real property;



(B) The total maximum payment liability of the local government under all lease-purchase agreements involving real property over the entire terms of such agreements, including all optional renewal terms;

(C) The total amount to be expended during the ensuing fiscal year for payment obligations under all lease-purchase agreements other than those involving real property;

(D) The total maximum payment liability of the local government under all lease-purchase agreements other than those involving real property over the entire terms of such agreements, including all optional renewal terms.

(II) Each budget required to be filed pursuant to section 29-1-113 shall include a supplemental schedule that contains the information described in this paragraph (d).

(I) No local government shall enter into any lease-purchase agreement whose duration, including all optional renewal terms, exceeds the weighted average useful life of the assets being financed. In the case of a lease-purchase agreement involving both real property and other property, the lease-purchase agreement shall provide that the real property involved shall be amortized over a period not to exceed its weighted average useful life and the other property shall be separately amortized over a period not to exceed its weighted average useful life. This provision shall not prevent a local government from releasing property from a lease-purchase agreement pursuant to an amortization schedule reflecting the times when individual pieces of property have been amortized.

(II) Nothing contained in this paragraph (e) shall be construed to apply to any lease-purchase agreement entered into prior to April 9, 1990.

29-1-104. By whom budget prepared. The governing body of each local government shall designate or appoint a person to prepare the budget and submit the same to the governing body.

29-1-105. Budget estimates. On or before a date to be determined by the governing body of each local government, all spending agencies shall prepare and submit to the person appointed to prepare the budget estimates of their expenditure requirements and their estimated revenues for the budget year, and, in connection therewith, the spending agency shall submit the corresponding actual figures for the last completed fiscal year and the estimated figures projected through the end of the current fiscal year and an explanatory schedule or statement classifying the expenditures by object and the revenues by source. In addition to the other information required by this section, every office, department, board, commission, and other spending agency of any local government shall prepare and submit to the person appointed to prepare the budget the information required by section 29-1-103

(3) (d). No later than October 15 of each year, the person appointed to prepare the budget shall submit such budget to the governing body.

29-1-106. Notice of budget. (1) Upon receipt of the proposed budget, the governing body shall cause to be published a notice containing the following information:

(a) The date and time of the hearing at which the adoption of the proposed budget will be considered;

(b) A statement that the proposed budget is available for inspection by the public at a designated public office located within the boundaries of the local government, or, if no public office is located within such boundaries, the nearest public office where the budget is available; and

(c) A statement that any interested elector of the local government may file any objections to the proposed budget at any time prior to the final adoption of the budget by the governing body.

(2) If the governing body has submitted or intends to submit a request for increased property tax revenues to the division pursuant to section 29-1-302 (1), the amount of the increased property tax revenues resulting from such request shall be stated in such notice or in a subsequent notice in the manner provided in subsection (3) of this section.

(3) (a) For any local government whose proposed budget is more than fifty thousand dollars, the notice required by subsection (1) of this section shall be published one time in a newspaper having general circulation in the local government.

(b) Any local government whose proposed budget is fifty thousand dollars or less shall cause copies of the notice required by subsection (1) of this section to be posted in three public places within the jurisdiction of such local government in lieu of such publication.

29-1-107. Objections to budget. Any elector of the local government has the right to file or register his protest with the governing body prior to the time of the adoption of the budget.





29-1-108. Adoption of budget - appropriations - failure to adopt. (1) The governing body of the local government shall hold a hearing to consider the adoption of the proposed budget, at which time objections of the electors of the local government shall be considered. The governing body shall revise, alter, increase, or decrease the items as it deems necessary in view of the needs of the various spending agencies and the anticipated revenue of the local government. Adoption of the proposed budget shall be effective only upon an affirmative vote of a majority of the members of the governing body.

(2) Before the mill levy is certified pursuant to section 39-1-111 or 39-5-128, C.R.S., the governing body shall enact an ordinance or resolution adopting the budget and making appropriations for the budget year. The amounts appropriated shall not exceed the expenditures specified in the budget. Appropriations shall be made by fund or by spending agencies within a fund, as determined by the governing body. Changes to the adopted budget or appropriation shall be made in accordance with the provisions of section 29-1-109.

(3) If the governing body fails to adopt a budget before certification of the mill levy as provided for in subsection (2) of this section, then ninety percent of the amounts appropriated in the current fiscal year for operation and maintenance expenses shall be deemed reappropriated for the purposes specified in such last appropriation ordinance or resolution.

(4) If the appropriations for the budget year have not been made by December 31 of the current fiscal year, then ninety percent of the amount appropriated in the current fiscal year for operation and maintenance expenses shall be deemed reappropriated for the budget year.

(5) Notwithstanding any other provision of law, the adoption of the budget, the appropriation of funds, and the certification of the mill levy shall be effective upon adoption.

(6) All unexpended appropriations, or unencumbered appropriations if the encumbrance basis of budgetary accounting is adopted, expire at the end of the fiscal year.

29-1-109. Changes to budget - transfers - supplemental appropriations. (1) (a) If, after adopting the budget and making appropriations, the governing body of a local government deems it necessary, it may transfer appropriated moneys between funds or between spending agencies within a fund, as determined by the original appropriation level, in accordance with the procedures established in subsection (2) of this section.

(b) If, after adoption of the budget, the local government receives unanticipated revenues or revenues not assured at the time of the adoption of the budget from any source other than the local government's property tax mill levy, the governing body may authorize the expenditure of such funds by enacting a supplemental budget and appropriation.

(c) In the event that revenues are lower than anticipated in the adopted budget, the governing body may adopt a revised appropriation ordinance or resolution as provided in section 29-1-108.

(2) (a) Any transfer, supplemental appropriation, or revised appropriation made pursuant to this section shall be made only by ordinance or resolution which complies with the notice provisions of section 29-1-106.

(b) For transfers, such an ordinance or resolution shall set forth in full the amounts to be transferred and shall be documented in detail in the minutes of the meeting of the governing body. A certified copy of such ordinance or resolution shall be transmitted immediately to the affected spending agencies and the officer or employee of the local government whose duty it is to draw warrants or orders for the payment of money and to keep the record of expenditures as required by section 29-1-114. A certified copy of such ordinance or resolution shall be filed with the division.

(c) For supplemental budgets and appropriations, such ordinance or resolution shall set forth in full the source and amount of such revenue, the purpose for which such revenues are being budgeted and appropriated, and the fund or spending agency which shall make such supplemental expenditure. A certified copy of such ordinance or resolution shall be filed with the division.

29-1-110. Expenditures not to exceed appropriation. (1) During the fiscal year, no officer, employee, or other spending agency shall expend or contract to expend any money, or incur any liability, or enter into any contract which, by its terms, involves the expenditures of money in excess of the amounts appropriated. Any contract, verbal or written, made in violation of this section shall be void, and no moneys belonging to the local government shall be paid under such contract.



(2) Multiple-year contracts may be entered into were allowed by law or if subject to annual appropriation.

29-1-111. Contingencies. In cases of emergency which could not have been reasonably foreseen at the time of adoption of the budget, the governing body may authorize the expenditure of funds in excess of the appropriation by ordinance or resolution duly adopted by a majority vote of such governing body at a public meeting. Such ordinance or resolution shall set forth the facts concerning such emergency and shall be documented in detail in the minutes of the meeting of such governing body at which such ordinance or resolution was adopted. A certified copy of such ordinance or resolution shall be filed with the division.

29-1-112. Payment for contingencies. In case of an emergency and the passage of an ordinance or resolution authorizing additional expenditures in excess of the appropriation as provided in section 29-1-111 and if there is money available for such excess expenditure in some other fund or spending agency which will not be needed for expenditures during the balance of the fiscal year, the governing body shall transfer the available money from such fund to the fund from which the excess expenditures are to be paid. If available money which can be transferred is not sufficient to meet the authorized excess expenditure, then the governing body may obtain a temporary loan to provide for such excess expenditures. The total amount of the temporary loan shall not exceed the amount which can be raised by a two-mill levy on the total assessed valuation of the taxable property within the limits of the local government of such governing body.

29-1-113. Filing of budget. (1) No later than thirty days following the beginning of the fiscal year of the budget adopted pursuant to section 29-1-108, the governing body shall cause a certified copy of such budget, including the budget message, to be filed in the office of the division. Copies of such budget and of ordinances or resolutions authorizing expenditures or the transfer of funds shall be filed with the officer or employee of the local government whose duty it is to disburse monies or issue orders for the payment of money.

(2) Notwithstanding the provisions of section 29-1-102 (13), budgets shall be filed with the division by home rule cities, cities and Counties, and towns and cities operating under a territorial charter for the purpose of information and research.

(3) If the governing body of a local government fails to file a certified copy of the budget with the division as required by this section, the division, after notice to the affected local government, may notify any County treasurer holding moneys of the local government generated pursuant to the taxing authority of such local government and authorize the County treasurer to prohibit release of any such moneys until the local government complies with the provisions of this section.

29-1-114. Record of expenditures. The officer or employee of the local government whose duty it is to disburse moneys or issue orders for the payment of money shall keep in his office a record showing the amounts authorized by the appropriation and the expenditures drawn against the same and also a record of the transfer of moneys from one fund to another and of any authorized.

additional expenditures as provided in section 29-1-111. Such a record shall be kept so that it will show at all times the unexpended balance in each of the appropriated funds or spending agencies. Such officer or employee shall report on such record as may be required by the governing body. No such officer or employee shall disburse any monies or issue orders for the payment of money in excess of the amount available as shown by said record or report.

29-1-115. Violation is malfeasance - removal. Any member of the governing body of any local government or any officer, employee, or agent of any spending agency who knowingly or willfully fails to perform any of the duties imposed upon him by this part 1 or who knowingly and willfully violates any of its provisions is guilty of malfeasance in office, and, upon conviction thereof, the court shall enter judgment that such officer so convicted shall be removed from office. Any elector of the local government may file an affidavit regarding suspected malfeasance with the district attorney, who shall investigate the allegations and prosecute the violation if sufficient cause is found. It is the duty of the court rendering any such judgment to cause immediate notice of such removal to be given to the proper officer of the local government so that the vacancy thus caused may be filled.



## APPENDIX D

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### COLORADO REVISED STATUTES TITLE 39 TAXATION

#### COLORADO REVISED STATUTES TITLE 39 TAXATION ARTICLE 1 GENERAL PROVISIONS

##### **39-1-111.5. Temporary property tax credits and temporary mill levy rate reductions**

(1) In order to effect a refund for any of the purposes set forth in [section 20 of article X of the state constitution](#), any local government may approve and certify a temporary property tax credit or temporary mill levy rate reduction as set forth in this section. The procedures set forth in this section shall be deemed to be a reasonable method for effecting refunds in accordance with [section 20 of article X of the state constitution](#).

(2) Concurrent with the certification of its levy to the Board of County Commissioners as required pursuant to [section 39-5-128 \(1\)](#), any local government may certify a refund in the form of a temporary property tax credit or temporary mill levy rate reduction. The certification shall include the local government's gross mill levy, the temporary property tax credit or temporary mill levy rate reduction expressed in mill levy equivalents, and the net mill levy, which shall be the gross mill levy less the temporary property tax credit or temporary mill levy rate reduction.

(3) Concurrent with certification to the assessor of all mill levies by the board of County commissioners or other body authorized by law to levy taxes in accordance with [section 39-1-111 \(2\)](#), the board of County commissioners shall certify any other local government's temporary property tax credit or temporary mill levy rate reduction and any temporary property tax credit or temporary mill levy rate reduction for the County or city and County itself, itemized as set forth in subsection (2) of this section.

(4) Concurrent with the delivery to the treasurer of the tax warrant by the assessor in accordance with [section 39-5-129](#), the assessor shall, in addition to all other information required to be set forth in the tax warrant, itemize in the manner set forth in subsection (2) of this section any duly certified temporary property tax credit or temporary mill levy rate reduction.

(5) Upon receipt of any tax warrant reflecting a temporary property tax credit or temporary mill levy rate reduction for any local government, the treasurer shall be responsible for collecting taxes on behalf of such local government based upon such local government's net adjusted mill levy. In addition to any other information required by [section 39-10-103](#), the tax statement shall indicate by footnote which, if any, local government mill levies contained therein reflect a temporary property tax credit or temporary mill levy rate reduction for the purpose of effecting a refund in accordance with [section 20 of article X of the state constitution](#).

**HISTORY:** Source: L. 93: Entire section added, p. 1686, § 1, effective June 6.



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## **APPENDIX E**

### RESOLUTIONS

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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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**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
<b>Grand Total</b>	<b>\$491,606,085</b>

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*



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

RESOLUTION ESTABLISHING AND APPROVING CERTIFICATION OF EL PASO COUNTY'S MILL LEVY FOR THE 2023 PROPERTY TAXES PAYABLE IN 2024 AND ALLOCATING REVENUES FROM SUCH PROPERTY TAXES, THE SPECIFIC OWNERSHIP TAX, AND THE SALES AND USE TAX AMONG THE COUNTY'S VARIOUS FUNDS

WHEREAS, the El Paso County Assessor has certified the value of all real taxable property in the County of El Paso for the year 2023 (for taxes to be collected in the year 2024) in the total amount of \$11,816,921,500; and

WHEREAS, the Board of County Commissioners, pursuant to a local tax policy adopted by Resolution 00-133, foregoes, as authorized under Article X, Section 20 of the Colorado Constitution, also known as the Taxpayer's Bill of Rights (TABOR), the collection of property tax revenues generated from business personal property by giving a credit to the business personal property accounts for the portion of the business personal property tax to which El Paso County would otherwise be entitled; and

WHEREAS, the Board of County Commissioners, pursuant to said Section 39-1-111, desires to establish the amount of property tax revenues to be collected from levies against the valuation of all taxable property located in El Paso County; and

WHEREAS, the Board of County Commissioners, in compliance with TABOR, establishes the amount of property tax revenues to be collected that will not exceed the maximum amount of property tax revenues the County is allowed to receive under Section 7 (c) of the TABOR amendment; and

WHEREAS, § 39-10-114, C.R.S. authorizes the County to recover revenues lost through abatements, said amounts to El Paso County being 0.149 mills in the amount of \$1,761,118; and

WHEREAS, the Board of County Commissioners has the discretion to allocate the levy of 8.460 mills plus 0.149 mills, from abatements less a temporary mill levy reduction of 1.417 mills for a total of 7.192 mills among the various funds of the County, which funds for the year 2024 are the General Fund, the Road and Bridge Fund, and the Road and Bridge Escrow Fund; and

WHEREAS, in addition to revenues collected from the levy upon all such taxable property in the amount of \$79,541,646, the Board of County Commissioners desires to allocate to the various County funds those revenues anticipated to be collected by El Paso County from the Specific Ownership Tax, which revenues for the year 2024 are anticipated in the amount of \$8,001,464; and

WHEREAS, the Board of County Commissioners desires to allocate all Sales and Use Tax collected by the Clerk & Recorder and the Use Tax collected by the Regional Building Department for El Paso County to the General Fund; and

WHEREAS, the Board of County Commissioners desires to allocate all Sales Tax collected by the State of Colorado, Department of Revenue to the General Fund, Road & Bridge Fund, Human Services Fund, Capital Improvement Fund and Self-Insurance Fund per the revenue budget; and

WHEREAS, pursuant to said Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of El Paso County, Colorado, hereby adopts the following for Fiscal Year 2024:

Section 1: It is hereby certified to the El Paso County Assessor a levy for the year 2023 payable in 2024 of 7.192 mills, which includes a temporary mill levy reduction of 1.417 mills upon the total valuation of all taxable property located in El Paso County; and

Section 2: The abatement mill of 0.149 in the amount of \$1,761,118 shall be posted against collections for the General Fund; and

Section 3: The levy shall be certified to the El Paso County Assessor for the various funds of the County as follows:

General Fund (Includes Temporary Mill Levy Reduction)	6.862
<u>Road &amp; Bridge and Escrow Fund</u>	<u>0.330</u>
Total	7.192 mills

Section 4: In the event that the tax levy produces more revenue than would be allowed under section 7 (c) of the TABOR amendment, any excess funds shall be segregated in a special account and shall not be appropriated or expended without voter approval.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of County Commissioners of El Paso County, Colorado, hereby allocates all Specific Ownership Tax collected to the Road and Bridge Fund.

NOW, THEREFORE, BE IT FURTHER RESOLVED that pursuant to Section 30-1-102, C.R.S., 2001, the County Treasurer is authorized to charge a fee of 1.5% against all property tax revenues collected for the County with the exception of the Road and Bridge Escrow Fund which is charged 1%.

NOW, THEREFORE, BE IT FURTHER RESOLVED pursuant to said Section 39-1-111, a copy of this certification shall be provided to the Colorado Division of Local Government.

DONE THIS 9<sup>th</sup> day of January 2024 at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS  
OF EL PASO COUNTY, COLORADO

ATTEST:

By:

County Clerk



By: Cami Brenna  
Chair

Boce

RESOLUTION NO. 24-15

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

RESOLUTION TO AUTHORIZE THE COUNTY TREASURER TO MAKE TRANSFERS  
AS ANTICIPATED IN THE 2024 BUDGET ADOPTION

WHEREAS, the Board of County Commissioners adopts the annual budget pursuant to the Colorado Local Government Budget Law, Part 1, Article 1 of Section 29, C.R.S.; and

WHEREAS, included in the 2024 budget are planned transfers representing direct bills or use of one-time funds between funds, including the General, Road and Bridge, Human Services, Capital Improvement, Self Insurance, Conservation Trust and Household Hazardous Waste; as well as supplemental appropriations from fund balance.

NOW, THEREFORE, BE IT RESOLVED that the County Treasurer is authorized to make such transfers between funds not to exceed the following amounts:

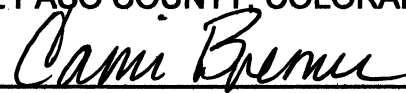
El Paso County Funds	Appropriated Amount
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006 Capital Improvement	11,701,550
012 Self Insurance	65,471,107
015 Conservation Trust	1,452,525
022 Household Hazardous Waste	1,410,000

NOW, THEREFORE, BE IT FURTHER RESOLVED that the County Treasurer is authorized to make transfers between funds, including the General, Road and Bridge, Human Services, Capital Improvement, Self Insurance, Conservation Trust and Household Hazardous Waste funds as budgeted and between any other funds as budget adjustments occur throughout the year with notification from Financial Services.

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

ATTES  
By:   
County Clerk and Recorder

BOARD OF COUNTY COMMISSIONERS  
OF EL PASO COUNTY, COLORADO

By:   
Chair

Steve Schleiker  
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El Paso County, CO

