2026 BUDGET REPORT

JUNE 2026

NIKKI SIMMONS, CPA, CPFO | CHIEF FINANCIAL OFFICER | FINANCIAL SERVICES DEPARTMENT

EL PASO COUNTY
COLORADO

Unrestricted Funds | June 2026

General Fund - Revenues

Revenues:	2026 Annual Budget	As of June 30, 2026 Budget	Actual	Variance	% Actual to Budget
Property Tax	87,688,345	85,071,471	85,061,987	(9,484)	99.99%
Refund of Tabor overage	(4,477,783)	(4,477,783)	(4,477,783)	0	0.00%
Sales and Use Tax Collections *	85,323,444	27,800,605	28,786,900	986,295	103.55%
Other Taxes	340,000	258,689	332,711	74,022	128.61%
Intergovernmental	7,301,292	2,579,081	2,811,429	232,348	109.01%
Fees & Charges for Services	444,500	182,126	480,870	298,744	264.03%
Traffic Fines	400,000	192,436	325,164	132,727	168.97%
Assessor Fees	4,750	3,056	7,617	4,561	249.23%
Clerk & Recorder Fees	15,175,000	6,606,342	8,110,751	1,504,409	122.77%
Coroner Fees	450,000	188,672	222,828	34,156	118.10%
Sheriff Fees	1,890,020	894,776	874,120	(20,656)	97.69%
Treasurer Fees	7,115,500	6,159,745	6,783,361	623,615	110.12%
Planning & Community Dev Fees	1,492,130	682,236	731,191	48,956	107.18%
Park & Recreation Fees	230,000	151,911	153,571	1,660	101.09%
Parking Fees	217,000	117,298	141,703	24,405	120.81%
Interest on Investments	10,000,000	5,000,000	4,858,441	(141,559)	97.17%
Miscellaneous Revenue	196,000	117,155	291,009	173,854	248.40%
Total Revenues	**213,790,198**	**131,527,816**	**135,495,869**	**3,968,053**	**103.02%**

** Sales tax collections through May*

EL PASO COUNTY
COLORADO

Unrestricted Funds | June 2026

General Fund - Expenditures

	2025 Annual Budget	As of June 30, 2026 Budget	Actual	Variance	% Actual to Budget
Fund Balance January 1	**76,722,169**	**76,722,169**	**76,722,169**		
Total Revenues	**213,790,198**	**131,527,816**	**135,495,869**	**3,968,053**	**103.02%**
<u>Expenditures:</u>					
Personnel	167,155,865	83,577,933	77,285,732	6,292,201	92.47%
Other Operating	80,253,035	35,594,554	27,823,472	7,771,082	78.17%
Capital	34,276,471	7,366,555	7,366,555	0	100.00%
Total Expenditures	**281,685,371**	**126,539,041**	**112,475,758**	**14,063,283**	**88.89%**
Net Impact to Fund Balance	**(67,895,173)**	**4,988,775**	**23,020,111**	**18,031,336**	
Projected Fund Balance December 31	**8,826,996**	**81,710,944**			
Fund Balance as of Report Date			**99,742,280**		

EL PASO COUNTY
COLORADO

Partially Restricted Funds | June 2026
Road & Bridge

	2026 Annual Budget	As of June 30, 2026 Budget	Actual	Variance	% Actual to Budget
Fund Balance January 1	**27,716,134**	**27,716,134**	**27,716,134**		
Revenue:					
Property Tax	2,586,063	2,510,265	2,510,227	(39)	100.00%
Sales Tax	8,000,000	3,333,335	3,333,335	0	100.00%
Highway User Tax	16,839,758	7,190,696	6,613,594	(577,102)	91.97%
Specific Ownership Tax	9,229,830	4,500,029	4,199,935	(300,094)	93.33%
Fees & Charges for Services	1,490,000	653,803	709,382	55,579	108.50%
Other Revenues	1,257,142	86,572	46,723	(39,849)	53.97%
	39,402,793	18,274,700	17,413,195	(861,505)	95.29%
Federal Grant Projects/Collateral Forfeitures	14,526,401	1,977,431	1,977,431	0	0.00%
Total Revenues	**53,929,194**	**20,252,131**	**19,390,626**	(861,505)	**95.75%**
Expenditures:					
Personnel - R&B	13,344,734	6,672,367	5,741,622	930,745	86.05%
Operating	14,834,500	5,134,736	3,405,598	1,729,138	66.32%
Capital	48,849,731	7,809,037	7,809,037	0	100.00%
Expenditures Sub -Total	**77,028,965**	**19,616,140**	**16,956,257**	2,659,883	**86.44%**
Collateral Forf./Default Sub. Proj/Federal Proj	510,113	0	0	0	0%
Tabor Retention Road Projects	0	0	0	0	0%
Total Expenditures	**77,539,078**	**19,616,140**	**16,956,257**	**2,659,883**	**86.44%**
Net Impact to Fund Balance	**(23,609,884)**	**635,991**	**2,434,369**	**1,798,379**	
Projected Fund Balance December 31	**4,106,250**	**28,352,125**			
Fund Balance as of Report Date			**30,150,503**		

EL PASO COUNTY COLORADO

Partially Restricted Funds | June 2026

Human Services

	2026 Annual Budget	As of June 30, 2026			
		Budget	Actual	Variance	% Actual to Budget
Fund Balance January 1	**7,665,583**	**7,665,583**	**7,665,583**		
Revenues:					
Sales Tax	27,038,257	12,638,257	12,638,257	0	100.00%
Federal & State Rev	79,885,010	29,888,714	31,598,392	1,709,678	105.72%
Misc Rev	52,000	0	11,821	11,821	0.00%
Donations & Other Grants	1,750	276	1,500	1,224	542.86%
Total Revenues	**106,977,017**	**42,527,247**	**44,249,970**	**1,722,723**	**104.05%**
Expenditures:					
Personnel	76,183,628	38,091,814	37,189,074	902,740	97.63%
Operating	31,579,554	13,813,907	12,638,675	1,175,232	91.49%
Total Expenditures	**107,763,182**	**51,905,721**	**49,827,750**	**2,077,971**	**96.00%**
Net Impact to Fund Balance	**(786,165)**	**(9,378,474)**	**(5,577,780)**	**3,800,694**	
Projected Fund Balance December 31	**6,879,418**	**(1,712,891)**			
Fund Balance as of Report Date			**2,087,803**		

Partially Restricted Funds | June 2026

Capital Improvement

	2026 Annual Budget	As of June 30, 2026 Budget	Actual	Variance	% Actual to Budget
Fund Balance January 1	**414,424**	**414,424**	**414,424**		
Revenues:					
Sales Tax	9,593,837	6,625,000	6,625,000	0	100.00%
Restricted Revenue	3,289,813	996,779	996,779	0	100.00%
Total Revenues	**12,883,650**	**7,621,779**	**7,621,779**	**0**	
Expenditures:					
Principal	10,015,000	0	0	0	0.00%
Interest and Other costs	2,848,650	1,421,562	1,421,562	0	100.00%
Tax Collection Expenses/Fees	20,000	13,225	13,225	0	100.00%
Minor Capital	92,244	49,507	49,507	0	100.00%
Total Expenditures	**12,975,894**	**1,484,294**	**1,484,294**	**0**	**0.00%**
Net Impact to Fund Balance	**(92,244)**	**6,137,486**	**6,137,486**	**0**	
Projected Fund Balance December 31	**322,180**	**6,551,910**			
Fund Balance as of Report Date			**6,551,910**		

Partially Restricted Funds | June 2026

Self Insurance – Risk, Workers' Compensation & Unemployment

	2026 Annual Budget	As of June 30, 2026 Budget	Actual	Variance	% Actual to Budget
Fund Balance January 1	**2,966,017**	**2,966,017**	**2,966,017**		
Revenues:					
Sales Tax/Risk Liability	8,439,223	4,219,612	4,219,612	0	100.00%
Risk Damages/Recovery	100,000	50,000	98,216	48,216	196.43%
Risk/Worker's Comp/Unemp Employer Contribution	5,822,098	2,911,049	3,089,196	178,147	106.12%
Total Revenues	**14,361,321**	**7,180,661**	**7,407,023**	**226,363**	**103.15%**
Expenditures:					
Risk Liability/Insurance/Property	10,862,097	8,167,689	6,234,476	1,933,214	76.33%
Worker's Compensation	3,819,329	1,401,974	1,265,774	136,201	90.29%
Unemployment	200,000	100,037	104,427	(4,390)	104.39%
Total Expenditures	**14,881,426**	**9,669,701**	**7,604,677**	**2,065,025**	**78.64%**
Net Impact to Fund Balance	**(520,105)**	**(2,489,041)**	**(197,654)**	**2,291,387**	
Projected Fund Balance December 31	**2,445,912**	**476,976**			
Fund Balance as of Report Date			**2,768,363**		

Partially Restricted Funds | June 2026

Self Insurance – Health Trust Benefits

EL PASO COUNTY COLORADO

	2026 Annual Budget	As of June 30, 2026 Budget	Actual	Variance	% Actual to Budget
Fund Balance January 1	**2,567,578**	**2,567,578**	**2,567,578**		
Revenues:					
Sales Tax/Benefits	32,553,338	11,972,950	11,972,950	0	100.00%
Benefits/Employer Contribution	20,357,728	10,178,864	10,742,527	563,663	105.54%
Benefits/Employee Contribution	12,446,827	6,223,414	6,290,697	67,283	101.08%
Total Revenues	**65,357,893**	**28,375,227**	**29,006,173**	**630,945**	**102.22%**
Expenditures:					
Health Insurance	47,368,349	23,684,175	22,867,480	816,696	96.55%
Prescriptions	12,313,571	6,156,786	6,227,791	(71,006)	101.15%
Flex Spending	1,200,000	645,500	670,389	(24,890)	103.86%
Dental Insurance	2,674,835	1,368,910	1,546,837	(177,927)	113.00%
Short Term Disability	700,000	337,221	265,157	72,064	78.63%
Long Term Disability	825,000	388,014	412,254	(24,240)	106.25%
Life Insurance	150,000	71,034	66,269	4,764	93.29%
Total Expenditures	**65,231,755**	**32,651,638**	**32,056,177**	**595,462**	**98.18%**
Net Impact to Fund Balance	**126,138**	**(4,276,411)**	**(3,050,004)**	**1,226,406**	
Projected Fund Balance December 31	**2,693,716**	**(1,708,833)**			
Fund Balance as of Report Date			**(482,426)**		

Restricted Funds | June 2026

General Fund Restricted Revenues

	2026 Annual Budget	As of June 30, 2026 Budget	Actual	Variance	% Actual to Budget
Revenues:					
Public Safety Sales & Use Tax*	39,385,528	15,341,924	15,573,489	231,565	101.51%
Aviation Sales Tax	425,000	197,525	233,337	35,811	118.13%
Parks Fees & Grants	2,936,900	1,401,781	681,782	(719,999)	48.64%
Facilities Grants	0	0	7,787	7,787	0.00%
General Grants	1,300,000	338,051	338,051	0	100.00%
American Rescue Plan Act	9,861,959	7,948,562	7,948,562	0	100.00%
Opioid Funding	0	0	12,554,376	12,554,376	0.00%
Community Corrections Grant	45,000	11,633	14,535	2,902	124.94%
Planning & Development Tech Fees	200,000	93,388	93,388	0	100.00%
Elected Offices Grants	10,617,272	4,154,565	4,953,491	798,926	119.23%
CSBG Grants Operating	675,000	110,829	110,829	0	100.00%
Economic Development Grants	1,106,000	131,236	131,236	0	100.00%
Pikes Peak Workforce Ctr Grants	7,065,311	2,527,666	2,527,666	0	100.00%
Total Revenues	**73,617,970**	**32,257,161**	**45,168,529**	**12,911,367**	**140.03%**

** Sales tax collections through May*

EL PASO COUNTY
COLORADO

Restricted Funds | June 2026

General Fund Restricted Expenditures

	2026 Annual Budget	As of June 30, 2026			
		Budget	Actual	Variance	% Actual to Budget
Fund Balance January 1	**74,396,748**	**74,396,748**	**74,396,748**		
Total Revenues	**73,617,970**	**32,257,161**	**45,168,529**	**12,911,366**	**140.03%**
Expenditures:					
Public Safety Sales & Use Tax	41,566,929	19,792,640	20,811,375	(1,018,734)	105.15%
Aviation Sales Tax	425,000	0	0	0	0.00%
Parks Fees & Grants	6,193,678	393,928	393,928	0	100.00%
Facilities Grants	650,000	0	0	0	0.00%
General Grants	2,392,321	0	0	0	0.00%
American Rescue Plan Act	8,559,830	2,780,274	2,780,274	0	100.00%
Opioid Funding	5,267,640	2,976,460	2,976,460	0	100.00%
Community Corrections	55,722	27,861	20,422	7,439	73.30%
Planning & Development Tech Fees	200,000	11,734	11,734	0	100.00%
Elected Offices Restricted	16,667,802	5,190,720	4,126,126	1,064,594	79.49%
CSBG Grants Operating	675,000	227,081	227,081	0	100.00%
Economic Development	1,087,577	132,690	132,690	0	100.00%
Pikes Peak Workforce Center	7,065,311	3,623,955	3,623,955	0	100.00%
Total Expenditures	**90,806,810**	**35,157,343**	**35,104,045**	**53,298**	**99.85%**
Net Impact to Fund Balance	**(17,188,840)**	**(2,900,182)**	**10,064,484**	**12,964,666**	
Projected Fund Balance December 31	**57,207,908**	**71,496,566**			
Fund Balance as of Report Date			**84,461,232**		

EL PASO COUNTY COLORADO

Restricted Funds | June 2026

Conservation Trust Fund

	2026 Annual Budget	As of June 30, 2026 Budget	Actual	Variance	% Actual to Budget
Fund Balance January 1	**2,577,276**	**2,577,276**	**2,577,276**		
Revenues:					
Intergovernmental	1,750,000	875,000	925,125	50,125	105.73%
Interest on Investments	65,000	25,300	36,908	11,608	145.88%
Total Revenues	**1,815,000**	**900,300**	**962,033**	**61,733**	**106.86%**
Expenditures:					
Personnel	1,654,001	827,001	755,078	71,923	91.30%
Operating	210,999	118,105	111,710	6,395	94.59%
Capital	2,220,089	416,761	416,761	0	100.00%
Total Expenditures	**4,085,089**	**1,361,867**	**1,283,549**	**78,318**	**94.25%**
Net Impact to Fund Balance	**(2,270,089)**	**(461,567)**	**(321,516)**	**140,051**	
Projected Fund Balance December 31	**307,187**	**2,115,709**			
Fund Balance as of Report Date			**2,255,760**		

EL PASO COUNTY
COLORADO

Restricted Funds | June 2026

Schools' Trust Fund

	2026 Annual Budget	As of June 30, 2026			
		Budget	Actual	Variance	% Actual to Budget
Fund Balance January 1	**237,568**	**237,568**	**237,568**		
Revenues:					
Intergovernmental	120,000	64,948	64,948	0	100.00%
Total Revenues	**120,000**	**64,948**	**64,948**	**0**	**100.00%**
Expenditures:					
Operating	120,000	69,179	69,179	0	0.00%
Total Expenditures	**120,000**	**69,179**	**69,179**	**0**	**0.00%**
Net Impact to Fund Balance	**0**	**(4,231)**	**(4,231)**	**0**	
Projected Fund Balance December 31	**237,568**	**233,337**			
Fund Balance as of Report Date			**233,337**		

EL PASO COUNTY
COLORADO

Restricted Funds | June 2026

Household Hazardous Waste Fund

	2026 Annual Budget	As of June 30, 2026 Budget	Actual	Variance	% Actual to Budget
Fund Balance January 1	**1,240,261**	**1,240,261**	**1,240,261**		
Revenues:					
Tipping Fees	1,445,000	361,250	261,652	(99,598)	72.43%
Interest on Investments	50,000	19,722	17,224	(2,498)	87.34%
Disposable Bag Fees	75,000	20,222	23,027	2,805	113.87%
Scrap Metal Recycling	20,000	1,800	8,472	6,672	470.66%
Total Revenues	**1,590,000**	**402,993**	**310,374**	**(92,619)**	**77.02%**
Expenditures:					
Personnel	612,895	306,448	298,235	8,212	97.32%
Operating	977,105	245,334	244,683	651	99.73%
Capital	0	0	0	0	0.00%
Total Expenditures	**1,590,000**	**551,781**	**542,918**	**8,863**	**98.39%**
Net Impact to Fund Balance	**0**	**(148,788)**	**(232,544)**	**(83,756)**	
Projected Fund Balance December 31	**1,240,261**	**1,091,473**			
Fund Balance as of Report Date			**1,007,717**		

Restricted Funds | June 2026

Local Improvement Districts (LIDs) – Falcon Vista

	2026 Annual Budget	As of June 30, 2026 Budget	Actual	Variance	% Actual to Budget
Fund Balance January 1	**39,127**	**39,127**	**39,127**		
Revenues:					
Intergovernmental Collections	70,000	68,294	64,165	(4,129)	93.95%
Interest	3,000	1,461	1,017	(443)	69.65%
Total Revenues	**73,000**	**69,755**	**65,182**	**(4,573)**	**93.44%**
Expenditures:					
Operating/Treasurer's Fees	1,500	996	962	33	96.64%
Principal/Interest	71,500	45,770	44,475	1,296	97.17%
Total Expenditures	**73,000**	**46,766**	**45,437**	**1,329**	**97.16%**
Net Impact to Fund Balance	**0**	**22,989**	**19,745**	**(3,243)**	
Projected Fund Balance December 31	**39,127**	**62,116**			
Fund Balance as of Report Date			**58,872**		

** LIDs include Falcon Vista*

Questions?

FINANCIAL SERVICES DEPARTMENT

NIKKI SIMMONS, CPA, CPFO
CHIEF FINANCIAL OFFICER

ADMIN.ELPASOCO.COM/FINANCIAL-SERVICES