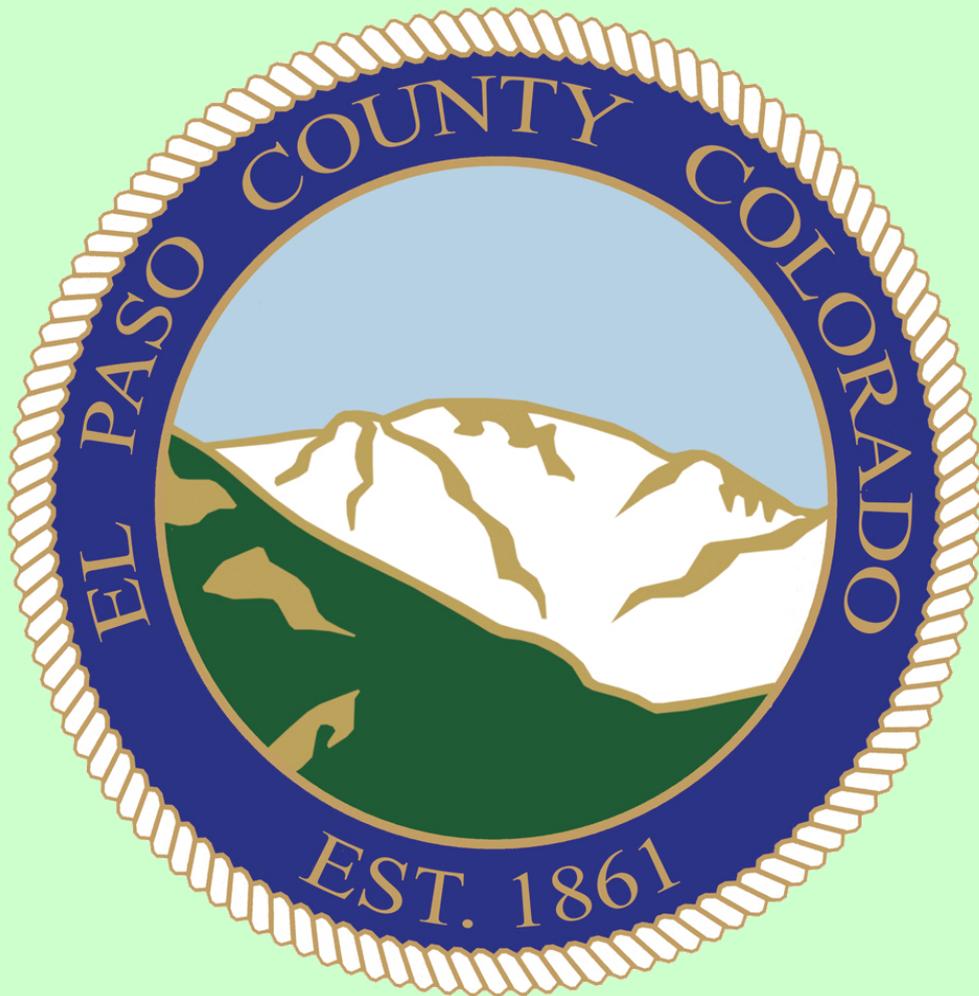




# EL PASO COUNTY



## 2022 PRELIMINARY BALANCED BUDGET

PRESENTED OCTOBER 5, 2021



*El Paso County, Colorado*  
*Financial Services/Budget*  
*2022 Preliminary Balanced Budget*

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## Section I – Budget Analysis



*El Paso County, Colorado*  
*Financial Services/Budget*  
*2022 Preliminary Balanced Budget*



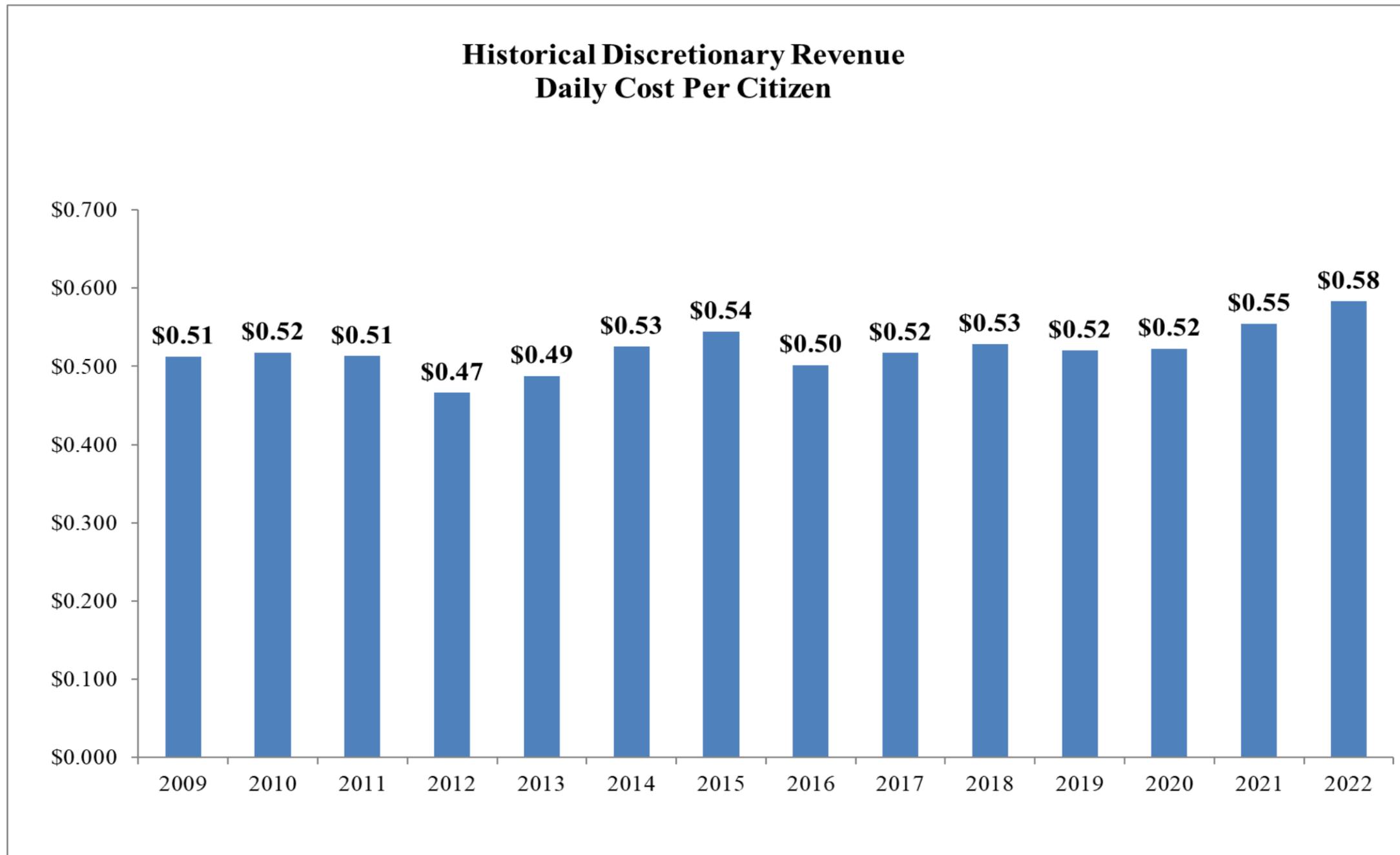
*El Paso County, Colorado  
 Financial Services/Budget  
 2022 Preliminary Balanced Budget  
 Discretionary Revenue to Provide Core Services*

2022 Preliminary Balanced Budget Revenue Sources & Uses	
Sales & Use Tax	\$154,901,978
Sales & Use Tax- Voter Restricted for Public Safety	\$35,453,352
Property Tax	\$61,920,921
Specific Ownership Tax	\$7,398,487
Other Taxes/Payment in Lieu of Taxes	\$349,000
Elected Office Revenue (Fees)	\$20,867,500
Parking & Parks and Recreation Fees	\$445,000
General and Road & Bridge Fees	\$3,474,000
Unrestricted Intergovernmental	\$1,856,400
Other Revenue	\$1,311,000
<b><i>Other Legally Restricted Revenue Sources</i></b>	<b><i>\$222,257,225</i></b>
<b>2022 Revenue Sources</b>	<b>\$510,234,863</b>
Less: Voter Restricted Public Safety Sales & Use Tax	(\$35,453,352)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$1,310,540)
Less: Other Legally Restricted Revenue Sources	(\$222,257,225)
<b>2022 Discretionary Revenue Sources</b>	<b>\$251,213,746</b>
<b><u>Less: Legally Restricted Uses</u></b>	
Road & Bridge/Fleet Operations	\$23,912,464
Dept. of Human Services - Local Required Match	\$19,273,937
Annual Lease Obligation/Major Capital Projects	\$10,672,750
Employee Benefits & Retirement	\$38,109,051
<b>Less: Legally Restricted Uses</b>	<b>\$91,968,202</b>
<b>2022 Discretionary Revenue to Provide Core Services*</b>	<b>\$159,245,544</b>

*\* This amount differs from Net General Fund Unrestricted Revenue due to the reallocation of Retirement and Fleet revenues per GASB 54*



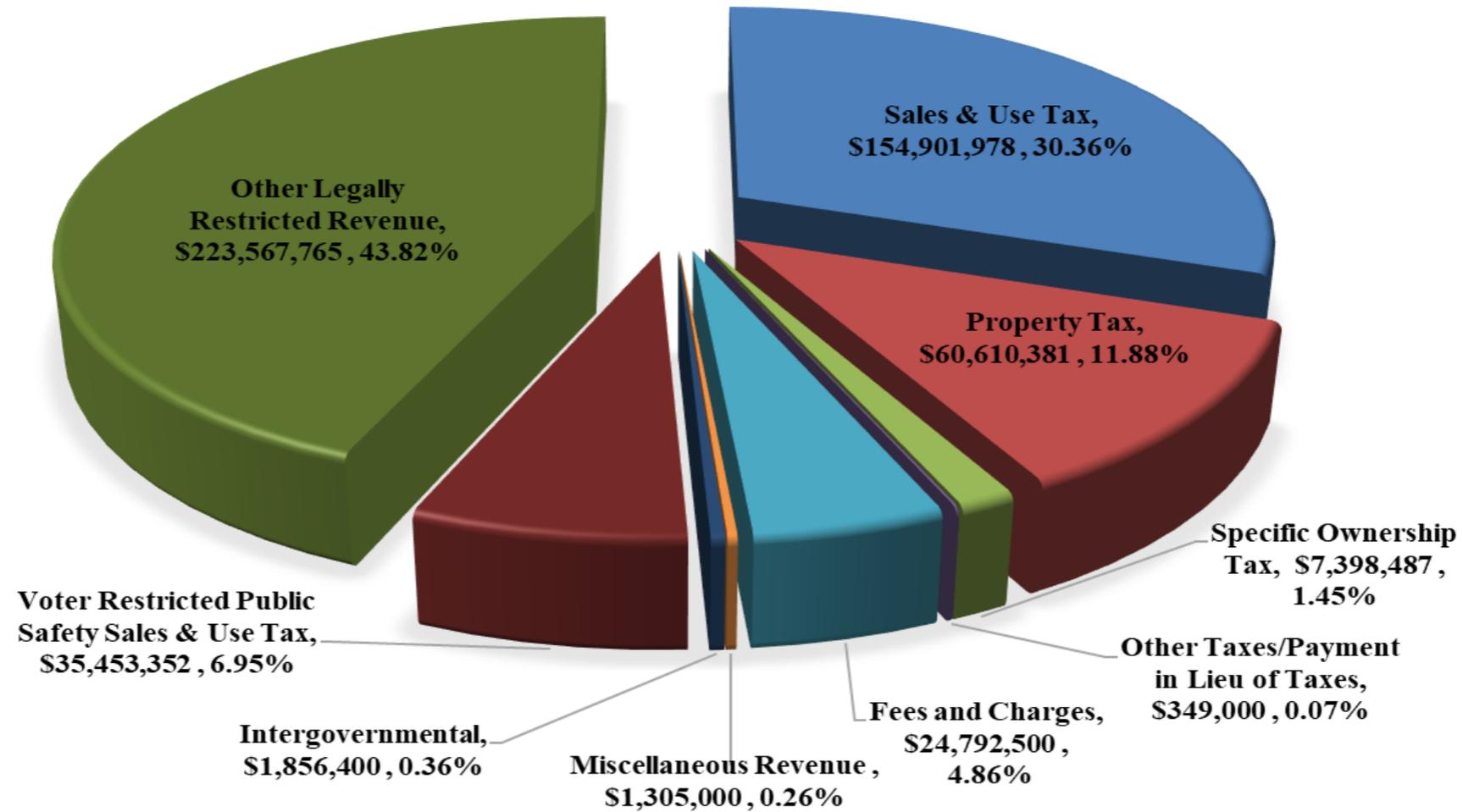
*El Paso County, Colorado*  
*Financial Services/Budget*  
*2022 Preliminary Balanced Budget*  
*Historical Discretionary Revenue - Daily Cost per Citizen*  
*Funding Core County Services*





*El Paso County, Colorado*  
*Financial Services/Budget*  
*2022 Preliminary Balanced Budget*

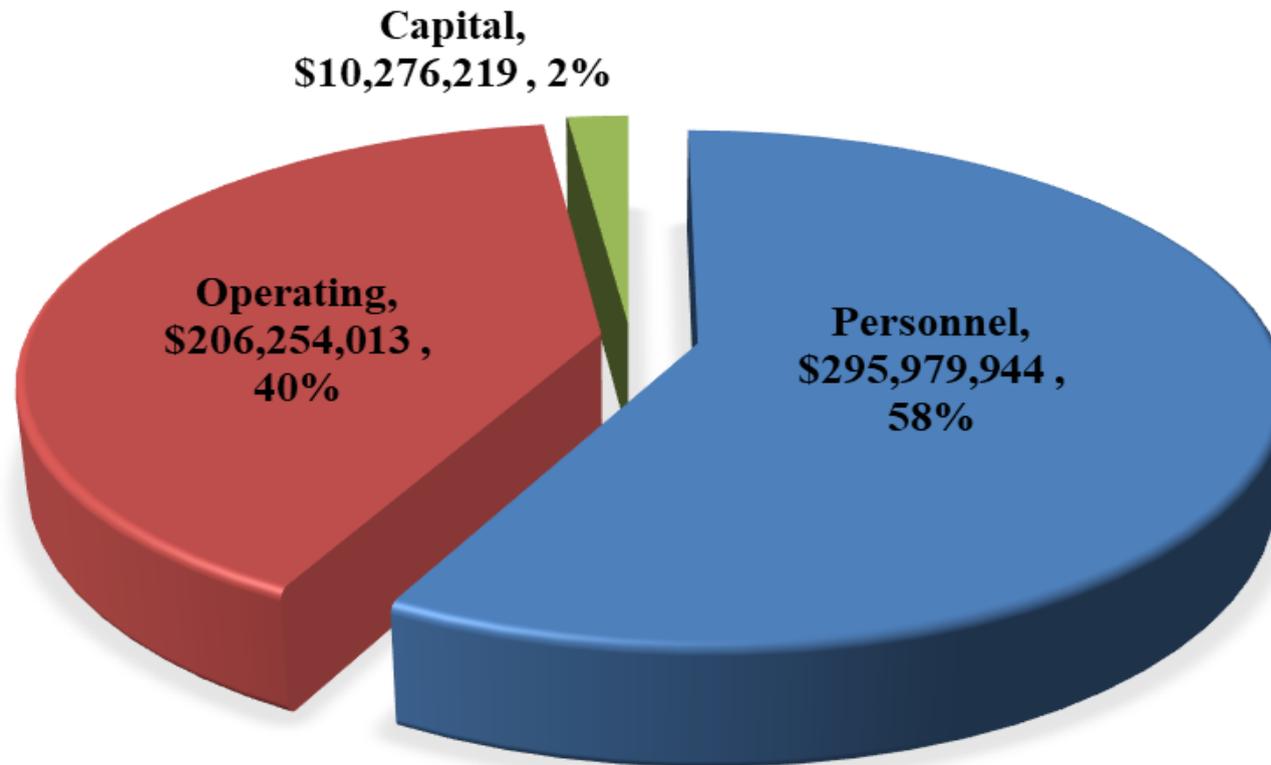
**2022 PRELIMINARY BALANCED BUDGET**  
**REVENUE BY MAJOR CATEGORY \$510,234,863**





*El Paso County, Colorado  
Financial Services/Budget  
2022 Preliminary Balanced Budget*

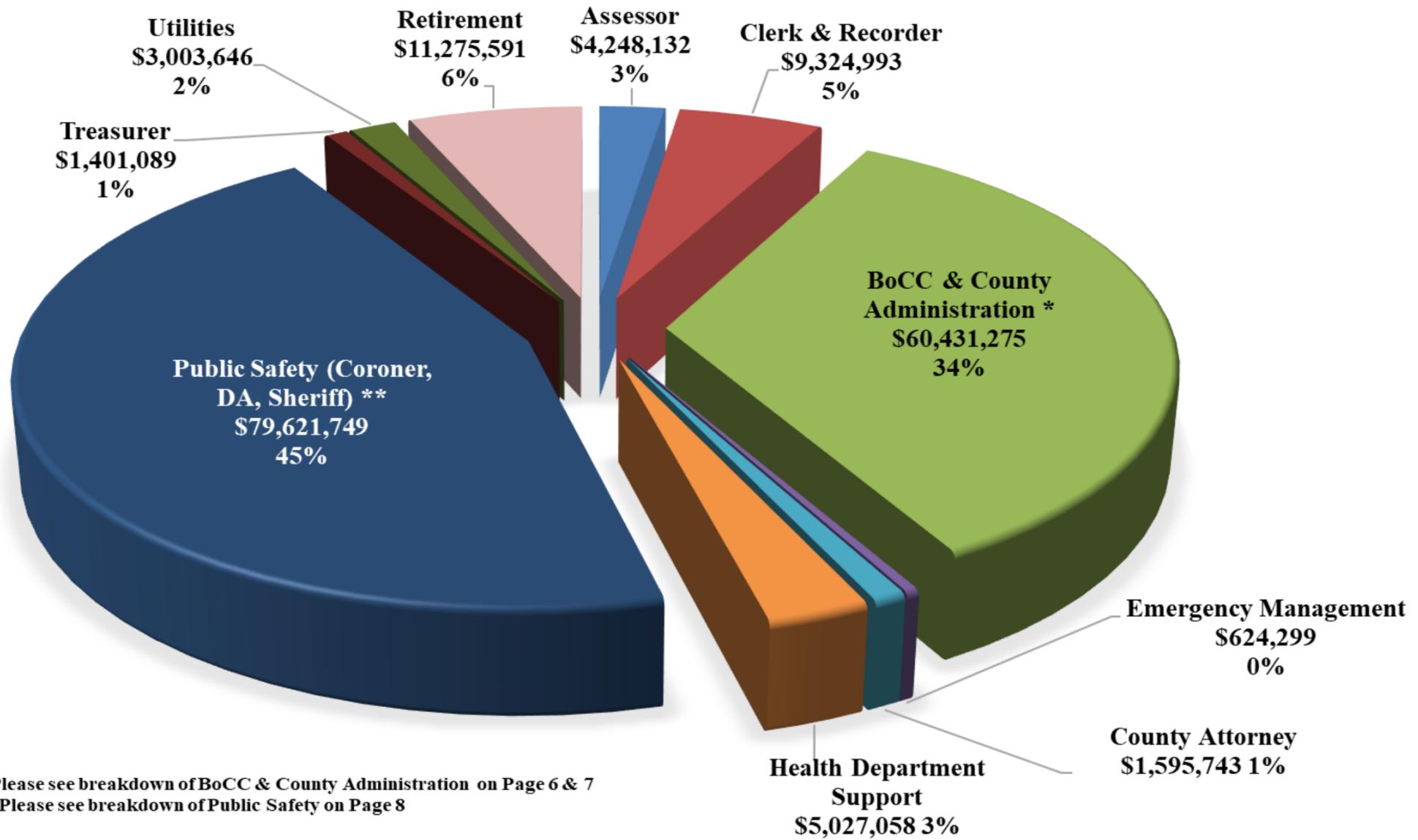
**2022 PRELIMINARY BALANCED BUDGET  
EXPENDITURES BY MAJOR CATEGORY \$512,510,176**





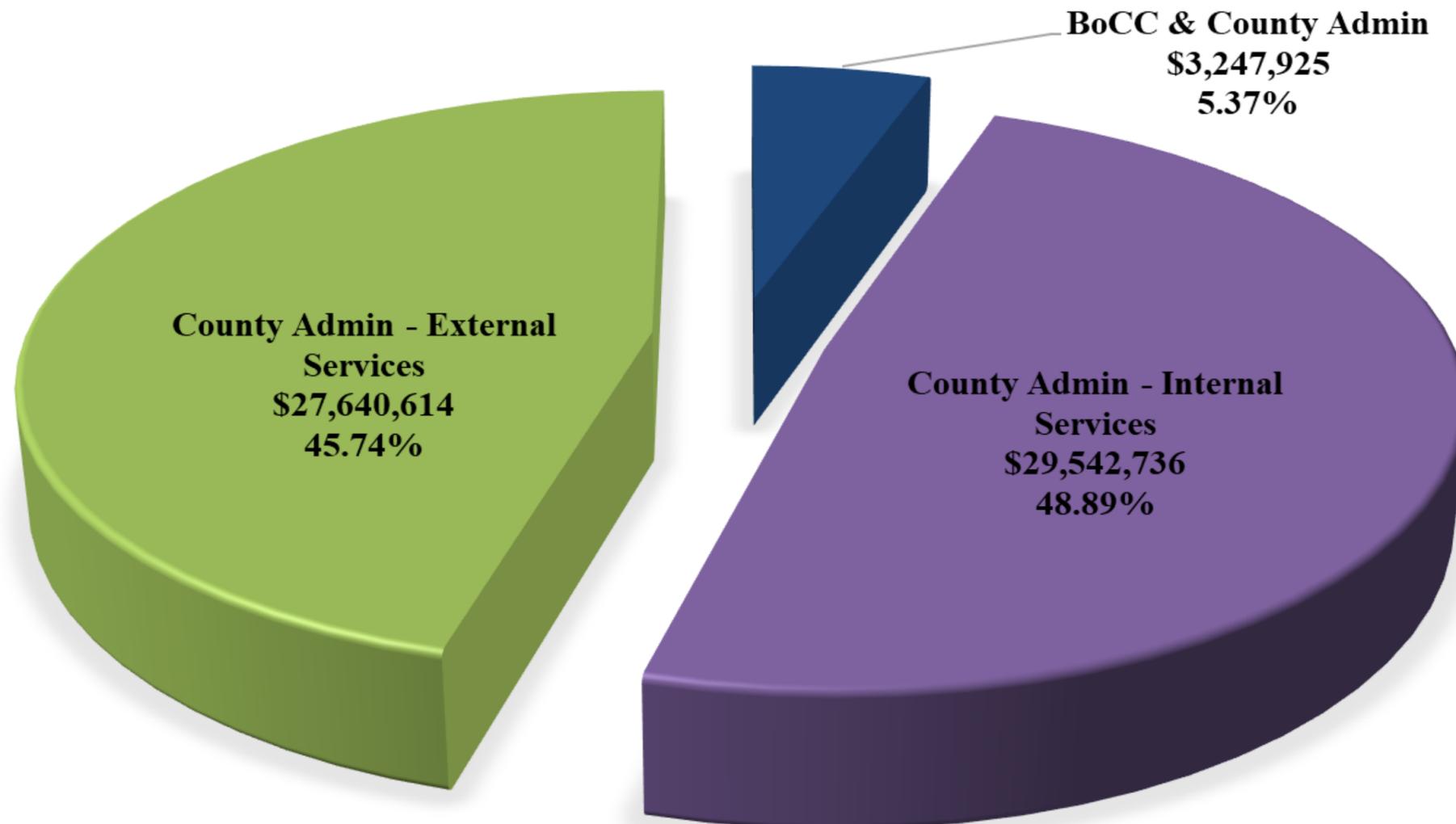
*El Paso County, Colorado*  
*Financial Services/Budget*  
*2022 Preliminary Balanced Budget*  
*Core County Services*

**2022 PRELIMINARY BALANCED BUDGET**  
**GF UNRESTRICTED EXPENDITURES BY FUNCTION**  
**\$176,553,575**



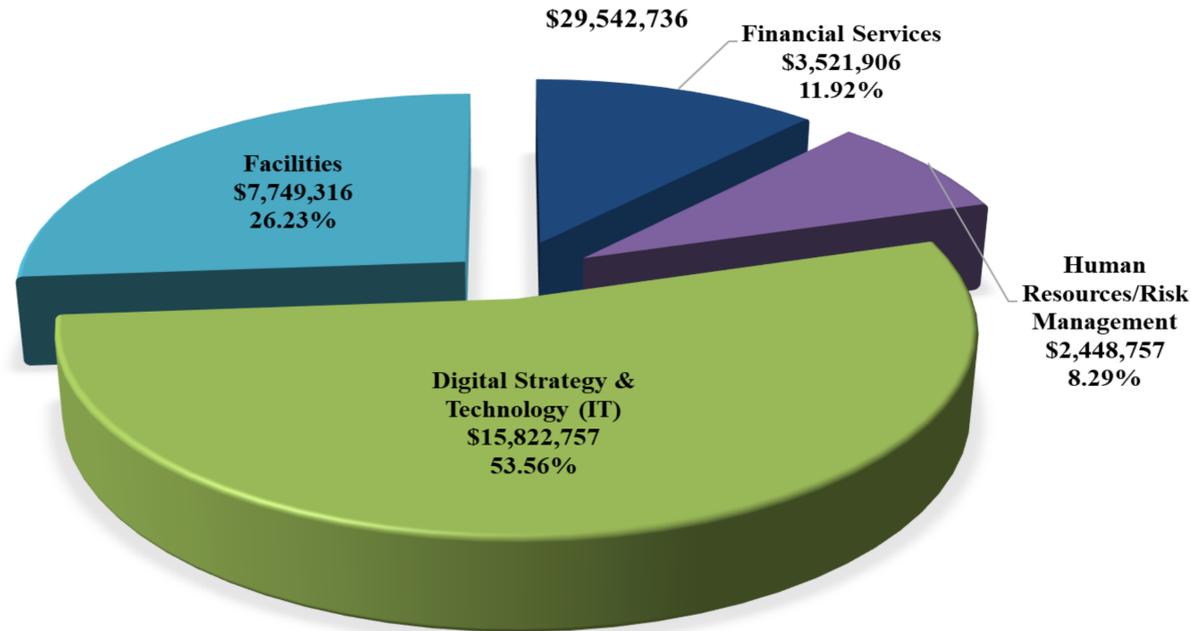


**2022 PRELIMINARY BALANCED BUDGET  
GF UNRESTRICTED EXPENDITURES - COUNTY ADMINISTRATION  
\$60,431,275**

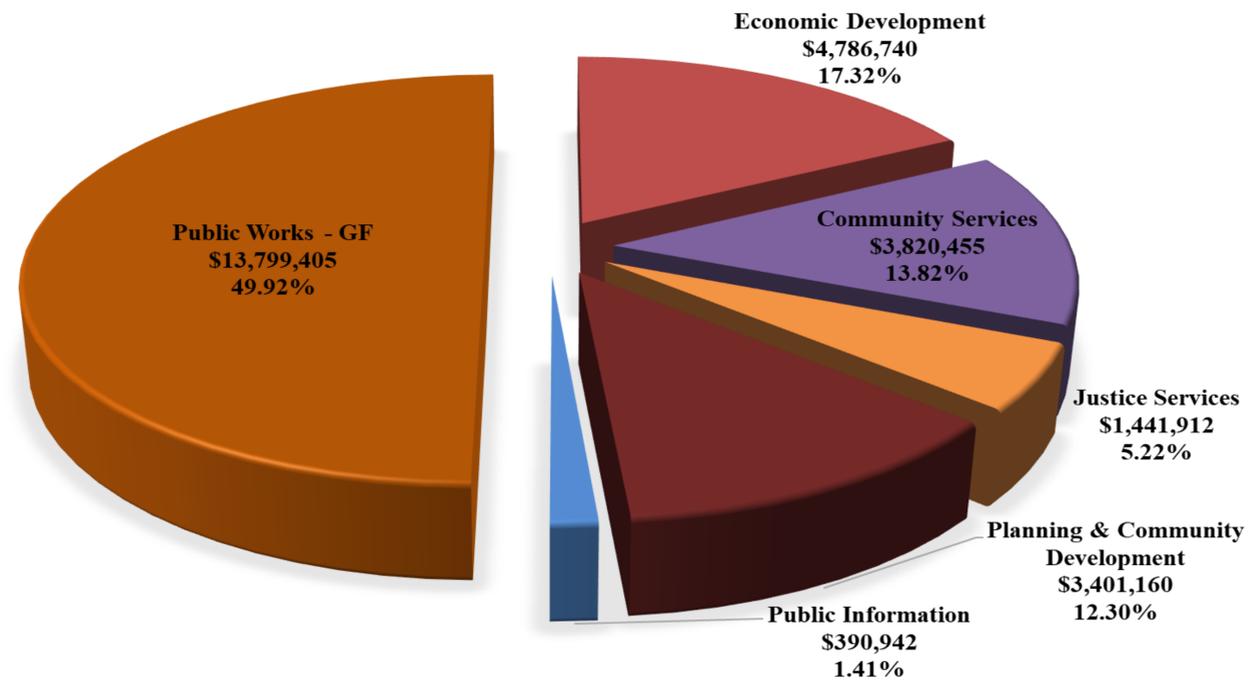




**2022 PRELIMINARY BALANCED BUDGET**  
**GF UNRESTRICTED EXPENDITURES - COUNTY ADMIN - INTERNAL SERVICES**



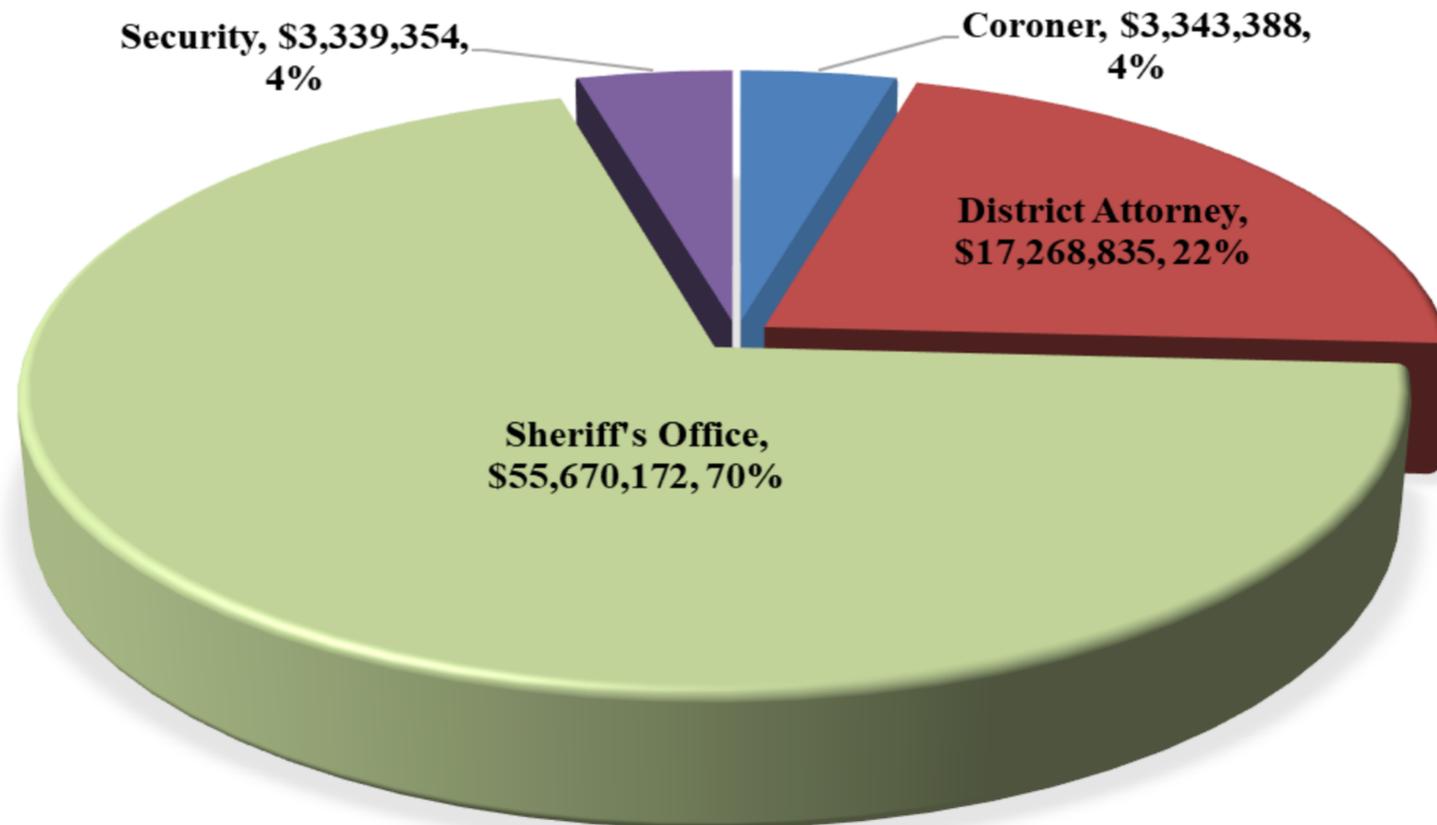
**2022 PRELIMINARY BALANCED BUDGET**  
**GF UNRESTRICTED EXPENDITURES - COUNTY ADMIN - EXTERNAL SERVICES**  
**\$27,640,614**





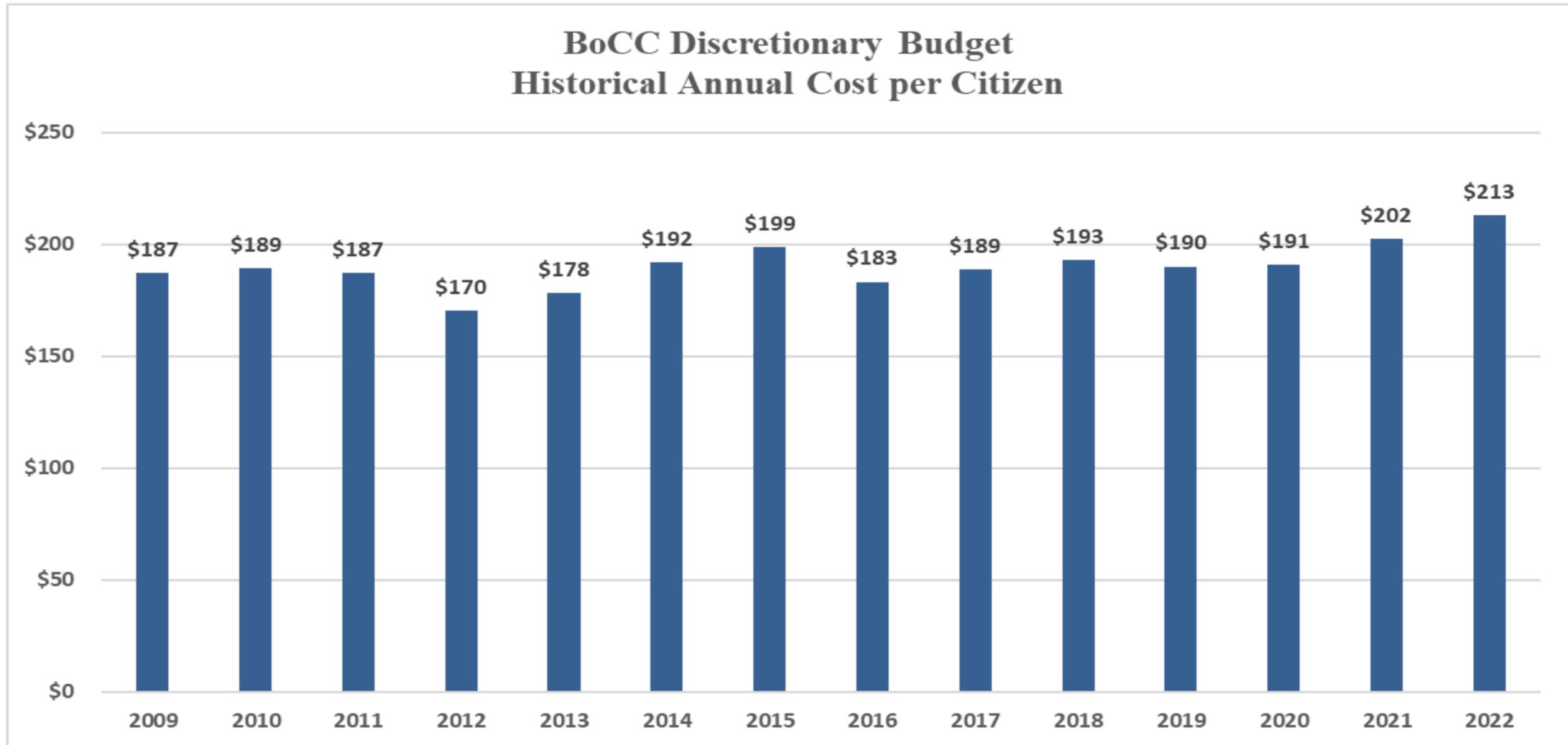
*El Paso County, Colorado*  
*Financial Services/Budget*  
*2022 Preliminary Balanced Budget*  
*Public Safety - Expenditure Budgets*

**2022 PRELIMINARY BALANCED BUDGET**  
**GF UNRESTRICTED EXPENDITURES PUBLIC SAFETY**  
**\$79,621,749**





*El Paso County, Colorado  
 Financial Services/Budget  
 2022 Preliminary Balanced Budget  
 Unrestricted General Fund - Annual Cost per Citizen  
 Funding Core County Services*

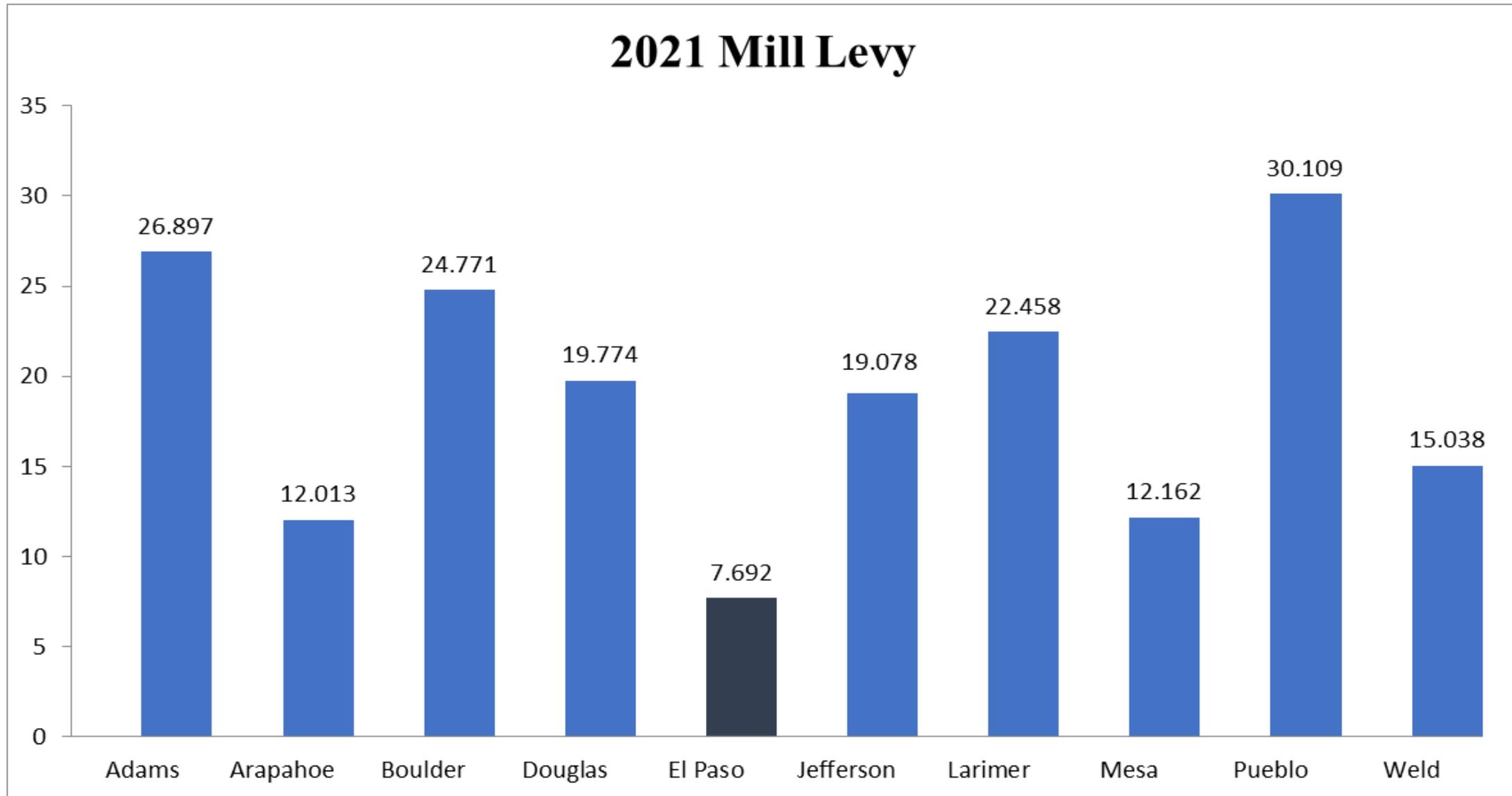


	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Discretionary Revenue*	\$113.4	\$118.0	\$118.7	\$109.3	\$116.2	\$127.8	\$134.2	\$125.6	\$131.2	\$137.1	\$137.5	\$139.4	\$149.8	\$159.2
Population Estimates**	605,979	624,314	633,942	642,538	652,519	666,500	675,170	685,521	694,967	710,602	723,994	730,395	739,880	748,098
Annual Cost Per Person	\$187	\$189	\$187	\$170	\$178	\$192	\$199	\$183	\$189	\$193	\$190	\$191	\$202	\$213
Consumer Price Index (CPI)	-0.60%	1.90%	3.70%	1.90%	2.80%	2.80%	1.18%	2.77%	3.39%	2.73%	1.92%	1.95%	3.5% est June	

\*Adjusted for inflation  
 \*\*Estimated Population & CPI From Department of Local Affairs

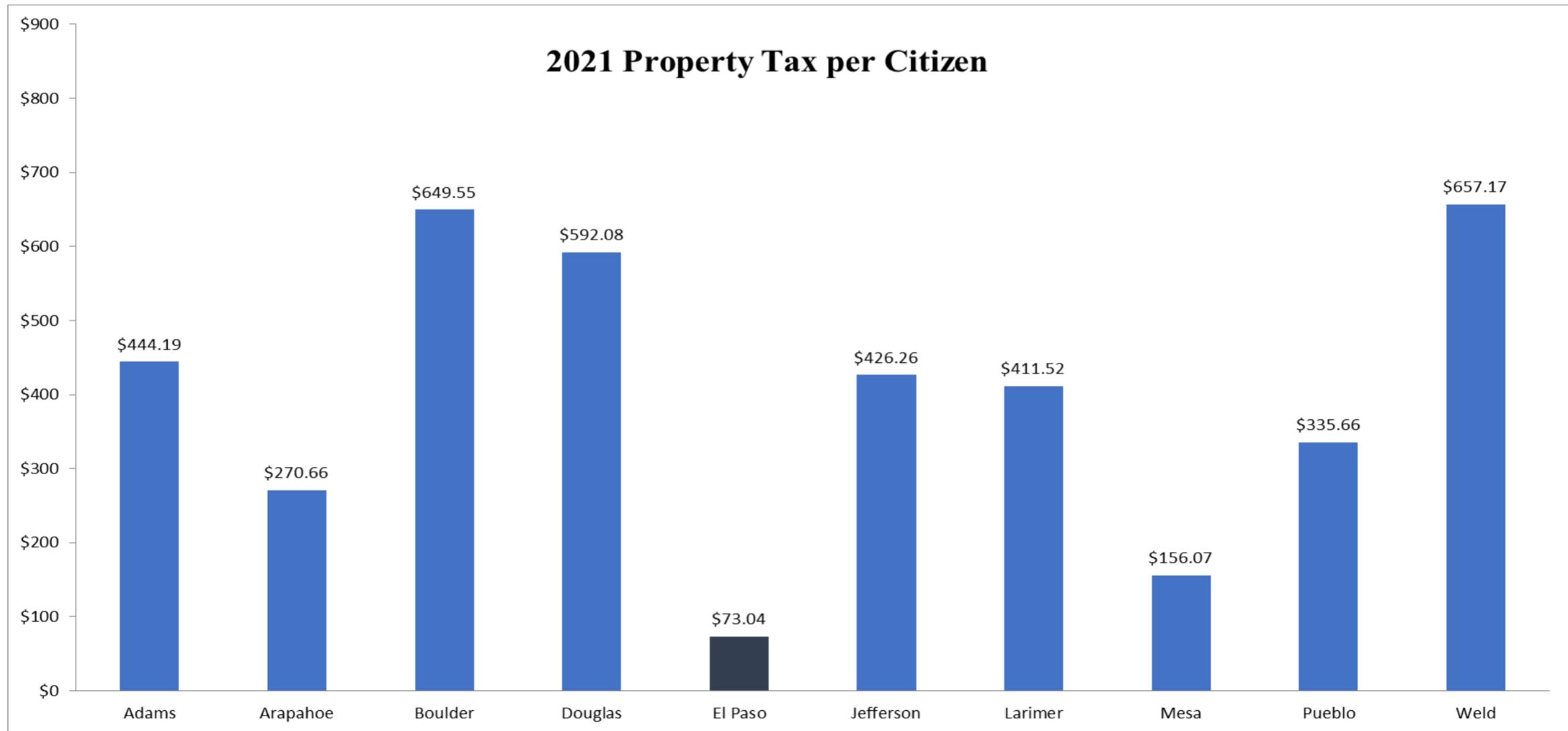


*El Paso County, Colorado  
Financial Services/Budget  
2022 Preliminary Balanced Budget  
Mill Levy 10-County Comparison*





*El Paso County, Colorado*  
*Financial Services/Budget*  
*2022 Preliminary Balanced Budget*  
*Property Tax Per Citizen 10-County Comparison*





*El Paso County, Colorado  
Financial Services/Budget  
2022 Preliminary Balanced Budget  
Property Tax Statement Breakdown - Calculating Property Taxes*

**Market Value** of the home as valued by the El Paso County Assessor's Office.

**Assessment Rate** as determined by the State of Colorado in accordance with Colorado Revised Statute 39-1-104.2 C.R.S. (currently 7.15% 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.

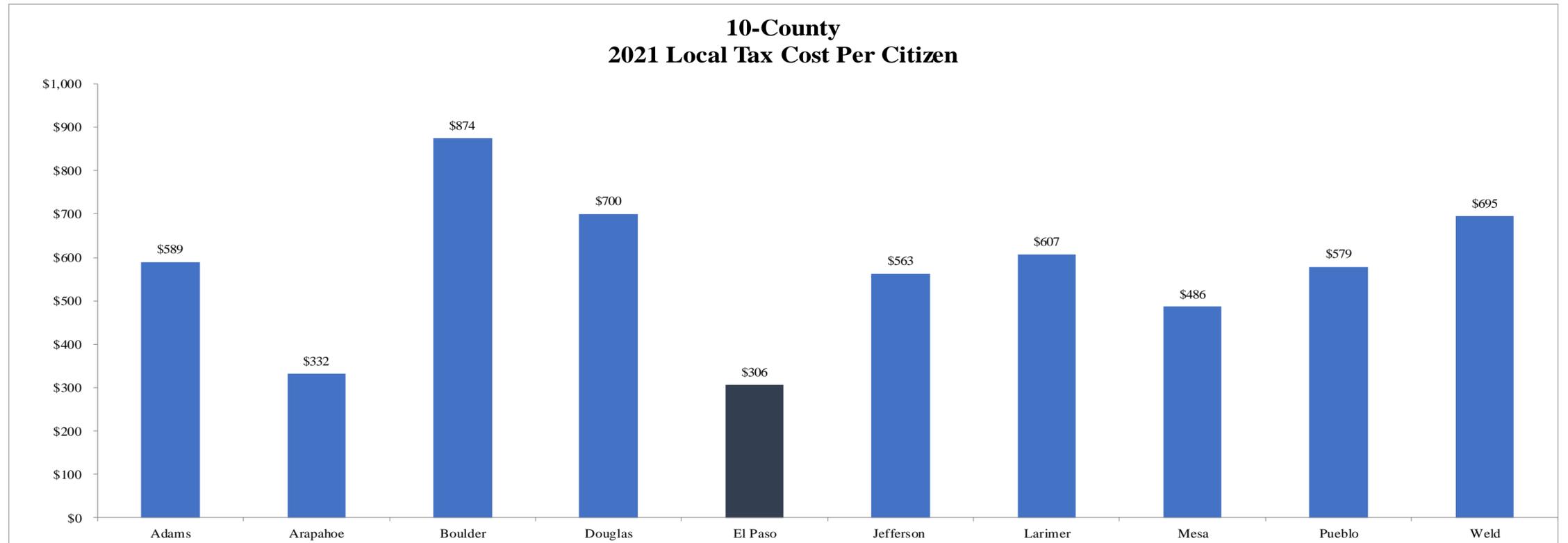
$$\begin{aligned} \text{Market Value} \times \text{Assessment Rate} &= \text{Assessment Value} \\ \text{Assessment Value} \times \text{Mill Levy} &= \text{Property Taxes} \\ \$350,000 \times .0715 &= \$25,025 \times 67.496 \text{ Mills } (.067496) = \$1,689.09 \end{aligned}$$



Based on the calculation above, this particular household would pay \$1,689.09 in total property taxes, of which El Paso County would receive \$178.95 or 10.6% of the total property tax collected. For illustrative purposes, the 2022 preliminary mill levy for EPC is used, and 2021 mill levies for all other jurisdictions as those are not available at the time of publishing.



*El Paso County, Colorado  
Financial Services/Budget  
2022 Preliminary Balanced Budget  
Local Tax Cost Per Citizen 10-County Comparison*



	Adams	Arapahoe	Boulder	Douglas	El Paso	Jefferson	Larimer	Mesa	Pueblo	Weld
<b>2021</b>										
Sales Tax	\$64,089,910	\$27,973,600	\$63,852,518	\$79,622,000	\$158,416,000	\$58,698,100	\$58,598,046	\$47,286,229	\$33,706,894	\$0
Property Tax	\$222,188,999	\$174,102,818	\$213,991,454	\$159,307,000	\$60,714,000	\$247,011,900	\$146,887,184	\$24,180,624	\$56,444,423	\$225,047,613
Specific Ownership Tax	\$15,219,047	\$11,580,104	\$10,172,060	\$14,210,000	\$7,183,000	\$20,535,000	\$11,056,570	\$3,200,000	\$5,079,705	\$11,300,000
Other Taxes	\$0	\$0	\$0	\$0	\$85,000	\$0	\$0	\$620,000	\$2,109,300	\$1,500,000
<b>Budgeted Revenue *</b>	<b>\$301,497,956</b>	<b>\$213,656,522</b>	<b>\$288,016,032</b>	<b>253,139,000</b>	<b>\$226,398,000</b>	<b>\$326,245,000</b>	<b>\$216,541,800</b>	<b>\$75,286,853</b>	<b>\$97,340,322</b>	<b>\$237,847,613</b>
Population Estimates**	511,469	643,257	329,445	361,423	739,880	579,489	356,938	154,933	168,162	342,450
<b>Annual Cost Per Citizen</b>	<b>\$589</b>	<b>\$332</b>	<b>\$874</b>	<b>\$700</b>	<b>\$306</b>	<b>\$563</b>	<b>\$607</b>	<b>\$486</b>	<b>\$579</b>	<b>\$695</b>

\*2021 Budgeted Data from 2021 County's budget books  
\*\*Estimated Population From Department of Local Affairs



*El Paso County, Colorado  
Financial Services/Budget  
2022 Preliminary Balanced Budget  
Critical Needs 2022*

<b>OPERATIONAL STRATEGY</b>		
<b>Dept/Office</b>	<b>Critical Needs</b>	<b>2022</b>
<b>Beginning Operational Savings</b>		<b>26,483,893</b>
<b>Net Revenues-Expenditures &amp; Other Sources/Uses</b>		<b>8,683,410</b>
CAR	Motor Vehicle Salary Increases (Equity)	(300,000)
CSD/CSU	Part-time Horticulture Agent	(27,230)
CAT	County Attorney - 1st Assistant CAT/Civil	(226,862)
County	Fountain Creek Watershed District Increase	(24,286)
County	Upgraded ERP System/Time Tracking/HCM - Initial Allocation of \$10M project	(1,000,000)
County	2022 Compensation Adjustments	(7,482,811)
DST	Spatialest Appeals Pro Module	(64,000)
DAO	5 Additional FTEs (3 DAs, 1 Legal Asst, 1 Clerk)	(462,335)
EDD	Business Revolving Loan Fund (one-time allocation)	(1,500,000)
EDD	Housing Authority Corpus (one-time allocation)	(3,000,000)
OEM	Part-time Temp Employee for Emergency Mgmt Accreditation Program (EMAP)	(11,000)
OEM	Alternate Emergency Coordination Center, EPC IT solutions at RDC	(15,000)
FAC	Major Facility Improvements (ongoing funding)	(750,000)
HRM	Business Partners (2) and Compensation Analyst (3 FTEs)	(339,023)
JSD	Pretrial Services Program Specialist (1 FTE)	(66,513)
JSD	Veteran's Services Admin support staff member (1 FTE)	(65,364)
PCD	Code Enforcement Cleanup	(30,000)



*El Paso County, Colorado  
Financial Services/Budget  
2022 Preliminary Balanced Budget  
Critical Needs 2022*

<b>OPERATIONAL STRATEGY</b>		
<b>Dept/Office</b>	<b>Critical Needs</b>	<b>2022</b>
PCD	Planning Engineer I-II (1 FTE)	(113,490)
PCD	Planner II-III (1 FTE)	(114,323)
PCD	Planning Inspector II (1 FTE)	(84,520)
PH	Increase for County Support to Public Health (Year 3 of 4 year strategy)	(150,000)
DPW	Akers Pond Design - one-time allocation	(125,000)
DPW	Asset Management Personnel (3 FTEs)	(315,651)
DPW	Beaver Creek Drainage Basin Planning Study (DBPS) Project - one-time allocation	(375,000)
DPW	Engineering Division Personnel (4 FTEs & Outsourced Inspections)	(928,960)
DPW	One-Time Road Funds	(10,000,000)
DPW	On-Going Road Funds	(1,000,000)
DPW	Stormwater Maintenance Crew (4 FTEs in 2022)	(441,910)
DPW	Templeton Gap Drainage Basin Planning Study (DBPS) Project - one-time allocation	(175,000)
DPW	Traffic Count Plan - one-time allocation	(275,000)
SHR/SEC	Increase Security FTEs (4 FTEs)	(400,000)
<b>Ending Operational Savings</b>		<b>5,254,026</b>

Section II – Budget Changes  
(from 2021 to 2022)



*El Paso County, Colorado*  
*Financial Services/Budget*  
*2022 Preliminary Balanced Budget*

**El Paso County, Colorado**  
**Changes to Revenue Budget**  
**2021 to 2022**

Department		2021 Original Adopted Budget	Sales & Use Tax	Voter	Property Tax	Specific	Other Taxes	Fees and Charges	Inter- governmental Revenues	Other Revenue/ Misc	Restricted Revenue	2022	
				Restricted Sales & Use Tax		Ownership Tax						Preliminary Balanced Budget	
1	Administrative Services	136,084,457	14,197,331		686,242							(1,500,000)	149,468,030
	Facilities - Parking Structure	205,000						15,000					220,000
	Facilities Management	15,000						(15,000)					0
	Parks & Leisure Services	225,000											225,000
	Digital Strategy & Technology	6,000											6,000
	Veteran Services	29,400											29,400
	Planning & Community Development	1,820,000						225,500					2,045,500
	Assessor	4,000						2,500					6,500
	Clerk & Recorder	12,400,000						1,250,000					13,650,000
	Coroner	687,000											687,000
	Sheriff's Office	3,186,000						(112,000)					3,074,000
	Surveyor	2,000											2,000
	Treasurer	4,100,000						900,000					5,000,000
	Public Trustee	200,000											200,000
1	<b>Net General Fund</b>	<b>158,963,857</b>	<b>14,197,331</b>	<b>0</b>	<b>686,242</b>	<b>0</b>	<b>0</b>	<b>2,266,000</b>	<b>0</b>	<b>(1,500,000)</b>	<b>0</b>		<b>174,613,430</b>
	Restricted Facilities/CSC-CAM	200,000										0	200,000
	Restricted Parks & Environ Svcs	556,000										(20,000)	536,000
	Justice Services/Community Outreach	10,013,165										279,861	10,293,026
	Colorado Alt Sentencing Program (CASP)	60,000										0	60,000
	Admin Restricted - Use Tax, Cable & P-Card	1,975,000										(200,000)	1,775,000
	Clerk & Recorder	2,625,000										55,000	2,680,000
	District Attorney	1,017,395										(270,061)	747,334
	Sheriff's Office	0										2,780,000	2,780,000
	Public Safety Sales & Use Tax	29,565,228		5,888,124								0	35,453,352
	Economic Development	15,222,745										(76,073)	15,146,672
	American Rescue Plan Act Funds	0										69,964,918	69,964,918
	Pikes Peak Workforce Center	7,685,066										(269,192)	7,415,874
1	<b>GF -Grants/Restricted</b>	<b>68,919,599</b>	<b>0</b>	<b>5,888,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,244,453</b>	<b>147,052,176</b>
1	<b>Total General Fund</b>	<b>227,883,456</b>	<b>14,197,331</b>	<b>5,888,124</b>	<b>686,242</b>	<b>0</b>	<b>0</b>	<b>2,266,000</b>	<b>0</b>	<b>(1,500,000)</b>	<b>72,244,453</b>		<b>321,665,606</b>
<b>Partially Restricted Funds</b>													
2	Road & Bridge	23,286,012	9,707,110		310,557	215,490	250,000					665,226	34,434,395
4	Dept of Human Services	80,124,019	150,000									600,000	80,874,019
6	Capital Improvement	14,840,861	(588,525)									(107,002)	14,145,334
12	Self-Insurance	50,127,357	2,584,827									2,064,260	54,776,444
<b>Restricted Funds</b>													
3	Road & Bridge Escrow	1,100,354			210,186								1,310,540
15	Conservation Trust	1,406,525										0	1,406,525
19	Schools' Trust Fund	100,000										175,000	275,000
22	Household Hazardous Waste	1,238,000										34,000	1,272,000
75	Local Improvement Districts-Falcon Vista	75,000										0	75,000
		<b>400,181,584</b>	<b>26,050,743</b>	<b>5,888,124</b>	<b>1,206,985</b>	<b>215,490</b>	<b>250,000</b>	<b>2,266,000</b>	<b>0</b>	<b>(1,500,000)</b>	<b>75,675,937</b>		<b>510,234,863</b>

**El Paso County, Colorado**  
**Changes to Base Budget from 2021 to 2022**

<b>Fund</b>	<b>Department</b>	<b>2021 Original Adopted Budget</b>	<b>2021 Remove One-Time AFRs</b>	<b>2022 Proposed One- Time Critical Needs</b>	<b>2022 Proposed On- Going Critical Needs/Other Budget Moves</b>	<b>2022 Preliminary Balanced Budget</b>
<b>1</b>	Board of County Commissioners - Admin	<b>5,632,823</b>	(3,000,000)		168,789	<b>2,801,612</b>
	Board of Equalization	<b>40,309</b>			0	<b>40,309</b>
	HR/Risk Mgmt	<b>1,964,616</b>		15,000	469,141	<b>2,448,757</b>
	Financial Services	<b>1,452,972</b>		5,000	2,063,934	<b>3,521,906</b>
	Emergency Management	<b>582,365</b>		26,000	15,934	<b>624,299</b>
	Hazmat/ESA	<b>382,105</b>			12,519	<b>394,624</b>
	Strategic Initiatives	<b>488,241</b>			(488,241)	<b>0</b>
	Public Information Office	<b>297,320</b>			93,622	<b>390,942</b>
	Economic Development	<b>278,422</b>		4,500,000	8,318	<b>4,786,740</b>
	Planning & Community Development	<b>2,665,353</b>			735,807	<b>3,401,160</b>
	Community Services - Parks	<b>3,065,331</b>			55,053	<b>3,120,384</b>
	CSU Administration	<b>265,514</b>			28,230	<b>293,744</b>
	Environmental Services	<b>396,182</b>			10,145	<b>406,327</b>
	Justice Services - Veteran Services	<b>570,460</b>		5,000	58,623	<b>634,083</b>
	Pretrial/Court Services	<b>703,640</b>		3,000	101,189	<b>807,829</b>
	Facilities Management/Parking	<b>9,200,068</b>	(2,329,199)		878,447	<b>7,749,316</b>
	Facilities/Utilities	<b>3,003,646</b>			0	<b>3,003,646</b>
	Digital Strategy & Technology	<b>14,292,967</b>			1,529,790	<b>15,822,757</b>
	County Attorney-GF	<b>1,356,479</b>		10,000	229,264	<b>1,595,743</b>
	Health Department Support	<b>4,444,149</b>			582,909	<b>5,027,058</b>
	Clerk & Recorder	<b>8,756,547</b>			568,446	<b>9,324,993</b>
	Treasurer	<b>1,366,162</b>			34,927	<b>1,401,089</b>
	Assessor	<b>4,119,496</b>			128,636	<b>4,248,132</b>
	Coroner	<b>3,038,681</b>			304,707	<b>3,343,388</b>
	Surveyor	<b>11,380</b>			0	<b>11,380</b>
	District Attorney	<b>16,388,069</b>	(14,312)	34,000	861,078	<b>17,268,835</b>
	Sheriff's Office	<b>54,032,471</b>			1,637,701	<b>55,670,172</b>
	Sheriff's Office/Security	<b>2,846,997</b>			492,357	<b>3,339,354</b>
	Public Works - GF	<b>11,467,549</b>	(1,240,000)	1,264,286	2,307,570	<b>13,799,405</b>
	Retirement	<b>9,647,757</b>			1,627,834	<b>11,275,591</b>
<b>1</b>	<b>Net General Fund</b>	<b>162,758,071</b>	<b>(6,583,511)</b>	<b>5,862,286</b>	<b>14,516,729</b>	<b>176,553,575</b>

**El Paso County, Colorado**  
**Changes to Base Budget from 2021 to 2022**

<b>Fund</b>	<b>Department</b>	<b>2021 Original Adopted Budget</b>	<b>2021 Remove One-Time AFRs</b>	<b>2022 Proposed One- Time Critical Needs</b>	<b>2022 Proposed On- Going Critical Needs/Other Budget Moves</b>	<b>2022 Preliminary Balanced Budget</b>
	Restricted Parks & Environ Svcs	986,000			(450,000)	536,000
	Restricted Facilities/CSC-CAM	200,000			0	200,000
	Justice Services/Community Outreach	10,073,165			279,861	10,353,026
	Clerk & Recorder	3,250,000			0	3,250,000
	Admin Restricted - Use Tax, Cable & P-Card	1,982,369			(200,000)	1,782,369
	District Attorney	1,017,395			(270,061)	747,334
	Sheriff's Office	0			2,560,000	2,560,000
	Public Safety Sales & Use Tax	29,297,477			5,174,521	34,471,998
	Economic Development	15,249,184			(86,073)	15,163,111
	American Rescue Plan Act Funds	0			69,964,918	69,964,918
	Pikes Peak Workforce Center	7,685,066			(269,192)	7,415,874
<b>1</b>	<b>GF -Grants/Restricted</b>	<b>69,740,656</b>	<b>0</b>	<b>0</b>	<b>76,703,974</b>	<b>146,444,630</b>
<b>1</b>	<b>Total General Fund</b>	<b>232,498,727</b>	<b>(6,583,511)</b>	<b>5,862,286</b>	<b>91,220,703</b>	<b>322,998,205</b>
<b><u>Partially Restricted Funds</u></b>						
<b>2</b>	<b>Road &amp; Bridge</b>	<b>25,558,850</b>	<b>(428,102)</b>		<b>10,800,928</b>	<b>35,931,676</b>
<b>4</b>	<b>Dept of Human Services</b>	<b>79,844,649</b>			<b>1,006,329</b>	<b>80,850,978</b>
<b>6</b>	<b>Capital Improvement</b>	<b>14,840,861</b>			<b>(695,527)</b>	<b>14,145,334</b>
<b>12</b>	<b>Self-Insurance</b>	<b>49,947,162</b>			<b>4,297,756</b>	<b>54,244,918</b>
<b><u>Restricted Funds</u></b>						
<b>3</b>	<b>Road &amp; Bridge Escrow</b>	<b>1,100,354</b>			<b>210,186</b>	<b>1,310,540</b>
<b>15</b>	<b>Conservation Trust</b>	<b>1,406,525</b>			<b>0</b>	<b>1,406,525</b>
<b>19</b>	<b>Schools' Trust Fund</b>	<b>100,000</b>			<b>175,000</b>	<b>275,000</b>
<b>22</b>	<b>Household Hazardous Waste Mgmt.</b>	<b>1,238,000</b>			<b>34,000</b>	<b>1,272,000</b>
<b>75</b>	<b>Local Improvement Districts-Falcon Vista</b>	<b>75,000</b>			<b>0</b>	<b>75,000</b>
		<b>406,610,128</b>	<b>(7,011,613)</b>	<b>5,862,286</b>	<b>107,049,375</b>	<b>512,510,176</b>

## Section III – 2022 Preliminary Balanced Budget



*El Paso County, Colorado*  
*Financial Services/Budget*  
*2022 Preliminary Balanced Budget*

**El Paso County, Colorado**  
**2022 Preliminary Balanced "Budget at a Glance"**

	1	2	3*	4	6	12	15*	19*	22*	75*	
	General Fund	Road & Bridge	Road & Bridge Escrow	DHS Fund	Capital Improvement Fund	Self-Insurance Fund	Conservation Trust Fund	Schools Trust	Household Hazardous Waste Mgmt.	LIDS	TOTAL
<b><u>UNRESTRICTED REVENUE</u></b>											
Sales and Use Tax	88,499,721	9,707,110		19,273,937	10,672,750	26,748,460					154,901,978
Property Taxes-Real Property	65,831,566	1,900,572									67,732,138
Property Taxes-Tabor Refund	(7,121,757)										(7,121,757)
Specific Ownership Tax		7,398,487									7,398,487
Other Taxes / PILT	285,000	64,000									349,000
Fees & Charges for Svs	684,500	750,000									1,434,500
Assessor Fees	6,500										6,500
Clerk & Recorder Fees	13,650,000										13,650,000
Coroner	685,000										685,000
Planning & Community Development	2,045,500										2,045,500
Sheriff Fees	1,324,000										1,324,000
Surveyor	2,000										2,000
Treasurer Fees	5,000,000										5,000,000
Public Trustee Fees	200,000										200,000
Park & Recreation Fees	225,000										225,000
Parking Structure Fees	220,000										220,000
Intergovernmental	1,856,400										1,856,400
Miscellaneous Revenue	1,220,000					85,000					1,305,000
<b>Unrestricted Revenue</b>	<b>174,613,430</b>	<b>19,820,169</b>	<b>0</b>	<b>19,273,937</b>	<b>10,672,750</b>	<b>26,833,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>251,213,746</b>
<b><u>RESTRICTED REVENUE</u></b>											
Grant / Intergovernmental	106,547,824			61,600,082	802,509		1,406,525	275,000	1,272,000	75,000	171,978,940
Public Safety Sales & Use Tax	35,453,352										35,453,352
Restricted Fees	5,051,000	750,000									5,801,000
Property Taxes and Pass thru BPPT			1,310,540								1,310,540
Highway User Tax		13,864,226									13,864,226
Employee Paid Benefits						10,778,363					10,778,363
Internal County Direct Bills					2,670,075	17,164,621					19,834,696
<b>Restricted Revenue</b>	<b>147,052,176</b>	<b>14,614,226</b>	<b>1,310,540</b>	<b>61,600,082</b>	<b>3,472,584</b>	<b>27,942,984</b>	<b>1,406,525</b>	<b>275,000</b>	<b>1,272,000</b>	<b>75,000</b>	<b>259,021,117</b>
	<b>321,665,606</b>	<b>34,434,395</b>	<b>1,310,540</b>	<b>80,874,019</b>	<b>14,145,334</b>	<b>54,776,444</b>	<b>1,406,525</b>	<b>275,000</b>	<b>1,272,000</b>	<b>75,000</b>	<b>510,234,863</b>
<b><u>Expenditures</u></b>											
Personnel	124,745,843	6,941,822		11,761,680		20,347,087					163,796,432
Operating	47,864,892	12,170,717		7,489,216	10,672,750	5,954,847					84,152,422
Capital	3,942,840	2,204,911									6,147,751
<b>Unrestricted Expenditures</b>	<b>176,553,575</b>	<b>21,317,450</b>	<b>0</b>	<b>19,250,896</b>	<b>10,672,750</b>	<b>26,301,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>254,096,605</b>
Restricted Personnel	66,393,570	4,758,982		37,635,674		21,616,598	1,250,648		528,040		132,183,512
Restricted Operating	77,434,174	8,343,662	1,310,540	23,964,408	3,472,584	6,326,386	155,877	275,000	743,960	75,000	122,101,591
Restricted Capital	2,616,886	1,511,582									4,128,468
<b>Restricted Expenditures</b>	<b>146,444,630</b>	<b>14,614,226</b>	<b>1,310,540</b>	<b>61,600,082</b>	<b>3,472,584</b>	<b>27,942,984</b>	<b>1,406,525</b>	<b>275,000</b>	<b>1,272,000</b>	<b>75,000</b>	<b>258,413,571</b>
	<b>322,998,205</b>	<b>35,931,676</b>	<b>1,310,540</b>	<b>80,850,978</b>	<b>14,145,334</b>	<b>54,244,918</b>	<b>1,406,525</b>	<b>275,000</b>	<b>1,272,000</b>	<b>75,000</b>	<b>512,510,176</b>

\* Restricted Funds



El Paso County, Colorado  
 Financial Services/Budget  
 2022 Preliminary Balanced Budget - Fund Balance Estimates

	January 1, 2022 Estimated Beginning Fund Balance	+	2022 Preliminary Balanced Budget Revenues	-	2022 Preliminary Balanced Budget Expenditures	=	December 31, 2022 Estimated Available Fund Balance	Estimated Restricted Fund Balance	Estimated Available Fund Balance
General Fund -Net-UR	\$29,607,319		\$174,613,430		(\$176,553,575)		\$27,667,175	\$27,421,991	\$245,184
Legally Required 3% TABOR Reserve	9,367,081		0		0		9,367,081	9,367,081	0
BoCC Emergency Reserve/2021 Est Tabor Overage	21,981,856		0		0		21,981,856	21,981,856	0
General Fund -RES	27,312,473		147,052,176		(146,444,630)		27,920,019	27,920,019	0
<b>Total General Fund</b>	<b>\$88,268,729</b>		<b>\$321,665,606</b>		<b>(\$322,998,205)</b>		<b>\$86,936,131</b>	<b>\$86,690,947</b>	<b>\$245,184</b>
<b><u>Partially Restricted Funds</u></b>									
Road & Bridge	\$6,258,916		\$34,434,395		(\$35,931,676)		\$4,761,635	\$4,761,635	\$0
Department of Human Services	\$2,397,057		\$80,874,019		(\$80,850,978)		\$2,420,098	\$2,420,098	\$0
Capital Improvement	\$900,611		\$14,145,334		(\$14,145,334)		\$900,611	\$900,611	\$0
Self-Insurance	\$9,960,265		\$54,776,444		(\$54,244,918)		\$10,491,791	\$10,491,791	\$0
<b><u>Restricted Funds</u></b>									
Road & Bridge Escrow	\$0		\$1,310,540		(\$1,310,540)		\$0	\$0	\$0
Conservation Trust	\$539,875		\$1,406,525		(\$1,406,525)		\$539,875	\$539,875	\$0
School's Trust	\$273,135		\$275,000		(\$275,000)		\$273,135	\$273,135	\$0
Household Hazardous Waste Management	\$1,028,336		\$1,272,000		(\$1,272,000)		\$1,028,336	\$1,028,336	\$0
Local Improvement Districts-Falcon Vista	\$49,290		\$75,000		(\$75,000)		\$49,290	\$49,290	\$0
<b>Total</b>	<b>\$109,676,214</b>		<b>\$510,234,863</b>		<b>(\$512,510,176)</b>		<b>\$107,400,902</b>	<b>\$107,155,718</b>	<b>\$245,184</b>

**El Paso County, Colorado**  
**Allocation of Revenues by Major Category**

Fund	Department	Sales & Use Tax	Restricted Sales & Use Tax	Property Tax	Specific		Fees and Charges	Intergovernmental		Restricted Revenue	2022 Preliminary Balanced Budget
					Ownership Tax	Other Taxes		Revenues	Other Revenue		
1	Administrative Services	88,499,721	0	58,709,809	0	285,000	678,500	75,000	1,220,000	0	149,468,030
	Facilities - Parking Structure	0	0	0	0	0	220,000	0	0	0	220,000
	Parks & Leisure Services	0	0	0	0	0	225,000	0	0	0	225,000
	Digital Strategy & Technology	0	0	0	0	0	6,000	0	0	0	6,000
	Veteran Services	0	0	0	0	0	0	29,400	0	0	29,400
	Planning & Community Development	0	0	0	0	0	2,045,500	0	0	0	2,045,500
	Assessor	0	0	0	0	0	6,500	0	0	0	6,500
	Clerk & Recorder	0	0	0	0	0	13,650,000	0	0	0	13,650,000
	Coroner	0	0	0	0	0	685,000	2,000	0	0	687,000
	Sheriff's Office	0	0	0	0	0	1,324,000	1,750,000	0	0	3,074,000
	Surveyor	0	0	0	0	0	2,000	0	0	0	2,000
	Treasurer	0	0	0	0	0	5,000,000	0	0	0	5,000,000
	Public Trustee	0	0	0	0	0	200,000	0	0	0	200,000
1	<b>Net General Fund</b>	<b>88,499,721</b>	<b>0</b>	<b>58,709,809</b>	<b>0</b>	<b>285,000</b>	<b>24,042,500</b>	<b>1,856,400</b>	<b>1,220,000</b>	<b>0</b>	<b>174,613,430</b>
	Restricted Facilities/CSC-CAM	0	0	0	0	0	0	0	0	200,000	200,000
	Restricted Parks & Environ Svcs	0	0	0	0	0	0	0	0	536,000	536,000
	Justice Services/Community Outreach	0	0	0	0	0	0	0	0	10,293,026	10,293,026
	Colorado Alt Sentencing Program (CASP)	0	0	0	0	0	0	0	0	60,000	60,000
	Admin Restricted- Use Tax, Cable & P-Card	0	0	0	0	0	0	0	0	1,775,000	1,775,000
	Clerk & Recorder	0	0	0	0	0	0	0	0	2,680,000	2,680,000
	District Attorney-Grants	0	0	0	0	0	0	0	0	747,334	747,334
	Sheriff's Office	0	0	0	0	0	0	0	0	2,780,000	2,780,000
	Public Safety Sales & Use Tax	0	35,453,352	0	0	0	0	0	0	0	35,453,352
	Economic Development	0	0	0	0	0	0	0	0	15,146,672	15,146,672
	American Rescue Plan Act Funds	0	0	0	0	0	0	0	0	69,964,918	69,964,918
	Pikes Peak Workforce Center	0	0	0	0	0	0	0	0	7,415,874	7,415,874
1	<b>GF -Grants/Restricted</b>	<b>0</b>	<b>35,453,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,598,824</b>	<b>147,052,176</b>
1	<b>Total General Fund</b>	<b>88,499,721</b>	<b>35,453,352</b>	<b>58,709,809</b>	<b>0</b>	<b>285,000</b>	<b>24,042,500</b>	<b>1,856,400</b>	<b>1,220,000</b>	<b>111,598,824</b>	<b>321,665,606</b>
<b>Partially Restricted Funds</b>											
2	Road & Bridge	9,707,110	0	1,900,572	7,398,487	64,000	750,000	0	0	14,614,226	34,434,395
4	Dept of Human Serv.	19,273,937	0	0	0	0	0	0	0	61,600,082	80,874,019
6	Capital Improvement	10,672,750	0	0	0	0	0	0	0	3,472,584	14,145,334
12	Self-Insurance	26,748,460	0	0	0	0	0	0	85,000	27,942,984	54,776,444
<b>Restricted Funds</b>											
3	Road & Bridge Escrow	0	0	1,310,540	0	0	0	0	0	0	1,310,540
15	Conservation Trust	0	0	0	0	0	0	0	0	1,406,525	1,406,525
19	School's Trust Fund	0	0	0	0	0	0	0	0	275,000	275,000
22	Household Hazardous Waste Mgmt.	0	0	0	0	0	0	0	0	1,272,000	1,272,000
75	Local Improve. Districts-Falcon Vista	0	0	0	0	0	0	0	0	75,000	75,000
		<b>154,901,978</b>	<b>35,453,352</b>	<b>61,920,921</b>	<b>7,398,487</b>	<b>349,000</b>	<b>24,792,500</b>	<b>1,856,400</b>	<b>1,305,000</b>	<b>222,257,225</b>	<b>510,234,863</b>

**El Paso County, Colorado**  
**Allocation of Expenditures by Major Category**

<b>Fund</b>	<b>Department</b>	<b>Personnel</b>	<b>Operating</b>	<b>Capital</b>	<b>Intergovernmental Reimbursements</b>	<b>2022 Preliminary Balanced Budget</b>
<b>1</b>	Board of County Commissioners - Admin	2,736,846	64,766	0	0	<b>2,801,612</b>
	Board of Equalization	10,345	29,964	0	0	<b>40,309</b>
	Human Resources/Risk Mgmt	1,916,679	542,881	0	(10,803)	<b>2,448,757</b>
	Financial Services	7,609,859	6,584,154	0	(10,672,107)	<b>3,521,906</b>
	Emergency Management	516,379	107,920	0	0	<b>624,299</b>
	Hazmat/ESA	417,204	54,080	0	(76,660)	<b>394,624</b>
	Public Information Office	452,944	42,475	0	(104,477)	<b>390,942</b>
	Economic Development	465,981	4,520,750	0	(199,991)	<b>4,786,740</b>
	Planning & Community Development	3,163,398	239,934	0	(2,172)	<b>3,401,160</b>
	Community Services - Parks	1,825,891	753,970	750,000	(209,477)	<b>3,120,384</b>
	CSU Administration	0	293,744	0	0	<b>293,744</b>
	Environmental Services	309,677	96,650	0	0	<b>406,327</b>
	Justice Services - Pretrial/Court Services	696,833	110,996	0	0	<b>807,829</b>
	Veteran Services	555,909	78,174	0	0	<b>634,083</b>
	Facilities Management/Parking/ADA	3,864,078	4,614,572	1,044,653	(1,773,987)	<b>7,749,316</b>
	Facilities/Utilities	0	3,003,646	0	0	<b>3,003,646</b>
	Digital Strategy & Technology	6,410,711	11,963,274	150,000	(2,701,228)	<b>15,822,757</b>
	County Attorney-GF	1,607,946	184,391	0	(196,594)	<b>1,595,743</b>
	Health Department Support	0	5,027,058	0	0	<b>5,027,058</b>
	Clerk & Recorder	7,989,679	2,359,369	47,000	(1,071,055)	<b>9,324,993</b>
	Treasurer	1,208,423	192,666	0	0	<b>1,401,089</b>
	Assessor	4,047,607	200,525	0	0	<b>4,248,132</b>
	Coroner	3,047,854	295,534	0	0	<b>3,343,388</b>
	Surveyor	8,380	3,000	0	0	<b>11,380</b>
	District Attorney	17,764,417	546,735	0	(1,042,317)	<b>17,268,835</b>
	Sheriff's Office	48,893,725	10,510,121	0	(3,733,674)	<b>55,670,172</b>
	Sheriff's Office/Security	2,981,458	357,896	0	0	<b>3,339,354</b>
	Public Trustee	422,000	0	0	(422,000)	<b>0</b>
	Public Works - GF	4,711,959	7,136,259	1,951,187	0	<b>13,799,405</b>
	Retirement	13,269,367	3,153,331	0	(5,147,107)	<b>11,275,591</b>
	Retirement Admin/Pension Trust	281,153	0	0	(281,153)	<b>0</b>
<b>1</b>	<b>Net General Fund</b>	<b>137,186,702</b>	<b>63,068,835</b>	<b>3,942,840</b>	<b>(27,644,802)</b>	<b>176,553,575</b>

**El Paso County, Colorado**  
**Allocation of Expenditures by Major Category**

<b>Fund</b>	<b>Department</b>	<b>Personnel</b>	<b>Operating</b>	<b>Capital</b>	<b>Intergovernmental Reimbursements</b>	<b>2022 Preliminary Balanced Budget</b>
	Restricted Parks & Environ Svcs	104,252	431,748	0	0	<b>536,000</b>
	Restricted Facilities/CSC-CAM	0	200,000	0	0	<b>200,000</b>
	Justice Services/Community Outreach	563,106	9,829,569	0	(39,649)	<b>10,353,026</b>
	County Attorney - DHS	1,591,195	147,751	0	(1,738,946)	<b>0</b>
	Clerk & Recorder	70,000	2,640,300	539,700	0	<b>3,250,000</b>
	Admin Restricted - Use Tax, Cable & P-Card	1,033,015	749,354	0	0	<b>1,782,369</b>
	District Attorney-Grants	747,334	0	0	0	<b>747,334</b>
	Sheriff's Office	1,500,000	1,060,000	0	0	<b>2,560,000</b>
	Public Safety Sales & Use Tax	23,558,307	8,836,505	2,077,186	0	<b>34,471,998</b>
	Retirement Admin/Pension Trust	0	0	0	0	<b>0</b>
	Economic Development	175,000	14,988,111	0	0	<b>15,163,111</b>
	American Rescue Plan Act Funds	34,982,459	34,982,459	0	0	<b>69,964,918</b>
	Pikes Peak Workforce Center	3,699,746	3,716,128	0	0	<b>7,415,874</b>
<b>1</b>	<b>GF - Grants/Restricted</b>	<b>68,024,414</b>	<b>77,581,925</b>	<b>2,616,886</b>	<b>(1,778,595)</b>	<b>146,444,630</b>
<b>1</b>	<b>Total General Fund</b>	<b>205,211,116</b>	<b>140,650,760</b>	<b>6,559,726</b>	<b>(29,423,397)</b>	<b>322,998,205</b>
<b>Partially Restricted Funds</b>						
<b>2</b>	<b>Road &amp; Bridge</b>	<b>11,700,804</b>	<b>20,604,379</b>	<b>3,716,493</b>	<b>(90,000)</b>	<b>35,931,676</b>
<b>4</b>	<b>Dept of Human Services</b>	<b>49,397,354</b>	<b>31,453,624</b>	<b>0</b>	<b>0</b>	<b>80,850,978</b>
<b>6</b>	<b>Capital Improvement</b>	<b>0</b>	<b>14,145,334</b>	<b>0</b>	<b>0</b>	<b>14,145,334</b>
<b>12</b>	<b>Self Insurance</b>	<b>41,963,685</b>	<b>12,281,233</b>	<b>0</b>	<b>0</b>	<b>54,244,918</b>
<b>Restricted Funds</b>						
<b>3</b>	<b>Road &amp; Bridge Escrow</b>	<b>0</b>	<b>1,310,540</b>	<b>0</b>	<b>0</b>	<b>1,310,540</b>
<b>15</b>	<b>Conservation Trust</b>	<b>1,250,648</b>	<b>155,877</b>	<b>0</b>	<b>0</b>	<b>1,406,525</b>
<b>19</b>	<b>Schools' Trust Fund</b>	<b>0</b>	<b>275,000</b>	<b>0</b>	<b>0</b>	<b>275,000</b>
<b>22</b>	<b>Household Hazardous Waste Mgmt.</b>	<b>528,040</b>	<b>743,960</b>	<b>0</b>	<b>0</b>	<b>1,272,000</b>
<b>75</b>	<b>Local Improve. Districts-Falcon Vista</b>	<b>0</b>	<b>75,000</b>	<b>0</b>	<b>0</b>	<b>75,000</b>
		<b>310,051,647</b>	<b>221,695,707</b>	<b>10,276,219</b>	<b>(29,513,397)</b>	<b>512,510,176</b>