



El Paso County

2023 Preliminary Balanced Budget

Presented October 4, 2022

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Section I – Budget Analysis



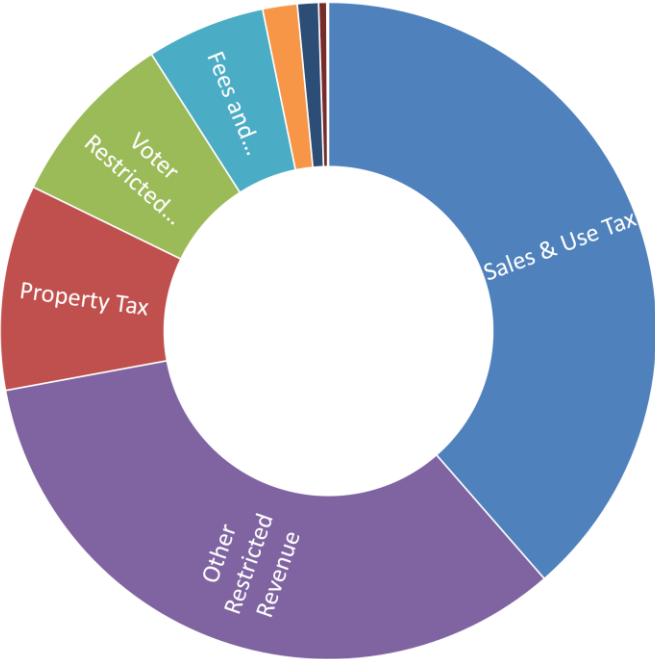
2023 Preliminary Balanced Budget

2023 Preliminary Balanced Budget Revenue Sources

2023 Preliminary Balanced Budget Revenue Sources	
Sales & Use Tax	\$172,829,680
Sales & Use Tax- Voter Restricted for Public Safety	\$39,083,775
Property Tax	\$45,282,247
Specific Ownership Tax	\$7,620,442
Other Taxes/Payment in Lieu of Taxes	\$364,000
Elected Office Revenue (Fees)	\$21,811,500
Parking & Parks and Recreation Fees	\$520,000
General and Road & Bridge Fees	\$3,828,750
Unrestricted Intergovernmental	\$4,647,900
Other Revenue	\$1,811,000
Other Restricted Revenue Sources	\$150,148,595
2023 Revenue Sources	\$447,947,889
Less: Voter Restricted Public Safety Sales & Use Tax	(\$39,083,775)
Less: Road & Bridge Escrow Property Tax Pass-thru to Cities/Towns	(\$1,324,325)
Less: Other Restricted Revenue Sources	(\$150,148,595)
2023 Discretionary Revenue Sources	\$257,391,194

2023 Preliminary Balanced Budget - Revenue by Major Category

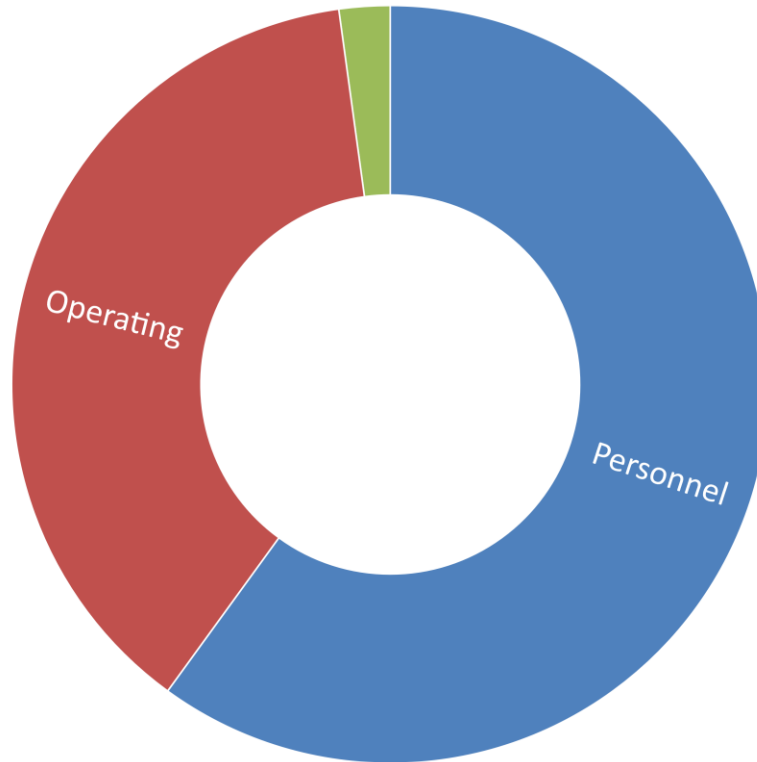
Total Revenue
\$447,947,889



Revenue	Amount	% of Total
Sales & Use Tax	\$172,829,680	38.58%
Property Tax	\$45,282,247	10.11%
Voter Restricted Public Safety Sales & Use Tax	\$39,083,775	8.73%
Other Restricted Revenue	\$150,148,595	33.52%
Fees and Charges	\$26,166,250	5.84%
Specific Ownership Tax	\$7,620,442	1.70%
Intergovernmental	\$4,647,900	1.04%
Miscellaneous Revenue	\$1,805,000	0.40%
Other Taxes/Payment in Lieu of Taxes	\$364,000	0.08%
	\$447,947,889	100.00%

2023 Preliminary Balanced Budget - Expenditures by Major Category

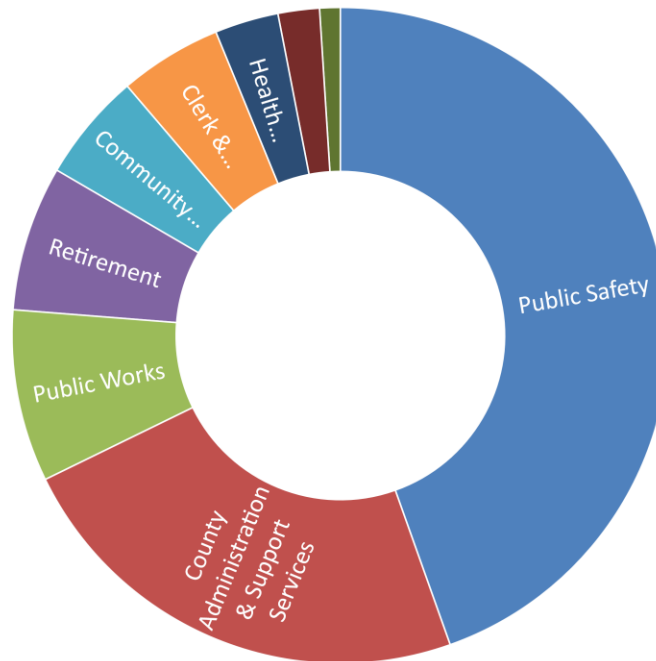
Total Expenditures
\$472,597,250



<u>Expenditure</u>	<u>Amount</u>	<u>% of Total</u>
Personnel	\$283,565,038	60.00%
Operating	\$178,755,994	37.82%
Capital	\$10,276,219	2.17%
	\$472,597,250	100.00%

**2023 Preliminary Balanced Budget - General Fund Unrestricted
Expenditure Budget by Function**

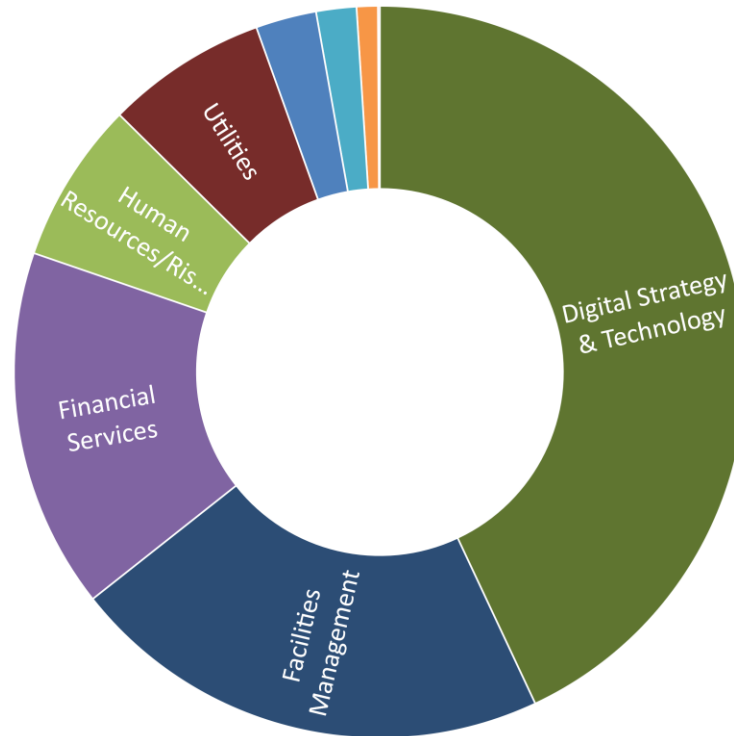
Total Unrestricted
General Fund
\$199,952,628



<u>General Fund Unrestricted Expenditures</u>	<u>Amount</u>	<u>% of Total</u>
Public Safety	\$89,119,843	44.57%
County Administration & Support Services	\$46,391,610	23.20%
Public Works	\$16,960,223	8.48%
Retirement	\$14,306,902	7.16%
Community Services	\$10,683,691	5.34%
Clerk & Recorder	\$10,108,889	5.06%
Health Department Support	\$6,281,023	3.14%
Planning & Community Development	\$4,073,981	2.04%
Other County Departments	\$2,026,466	1.01%
	\$199,952,628	100.00%

**2023 Preliminary Balanced Budget - General Fund Unrestricted
Breakdown of County Administration & Support Services**

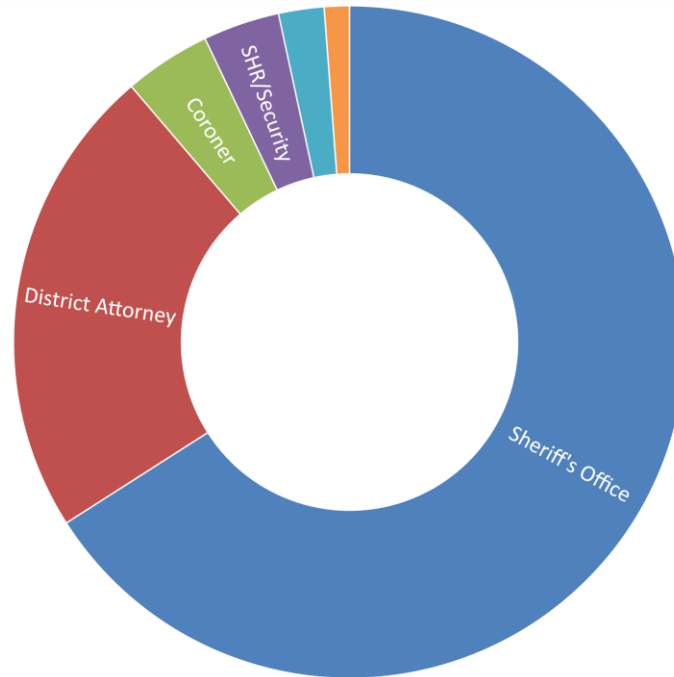
Total Unrestricted
General Fund
County Administration &
Support Services
\$46,391,610



<u>General Fund Unrestricted County Admin & Support</u>	<u>Amount</u>	<u>% of Total</u>
Board of County Commissioners & Admin	\$1,246,105	2.69%
Board of Equalization	\$40,309	0.09%
Human Resources/Risk Mgmt/Benefits	\$3,308,485	7.13%
Financial Services	\$7,377,495	15.90%
Government Affairs	\$824,254	1.78%
Communications	\$433,473	0.93%
Facilities Management	\$9,901,192	21.34%
Utilities	\$3,303,646	7.12%
Digital Strategy & Technology	\$19,956,651	43.02%
	\$46,391,610	100.00%

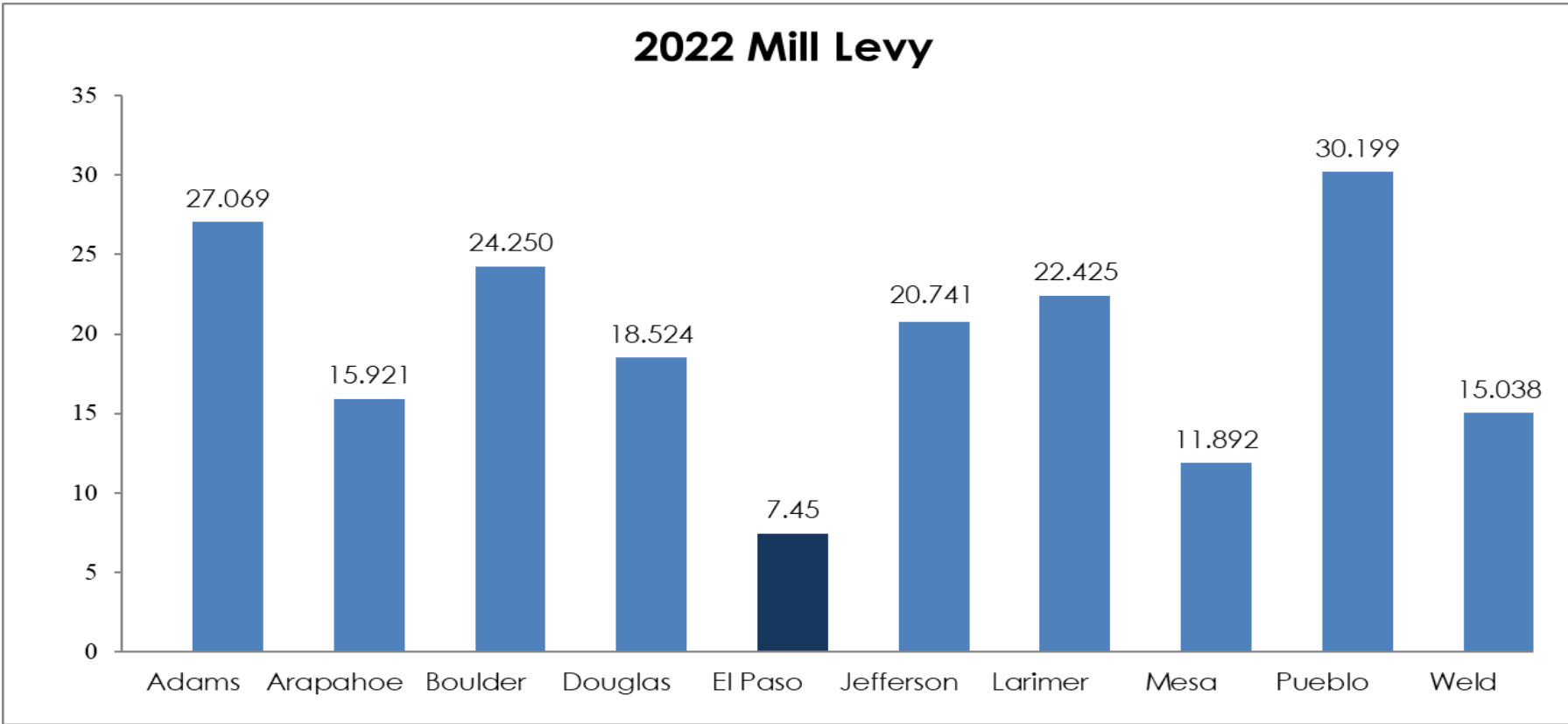
2023 Preliminary Balanced Budget - General Fund Unrestricted Expenditure
Budget - Public Safety

Total Unrestricted
General Fund
Public Safety
\$89,119,843

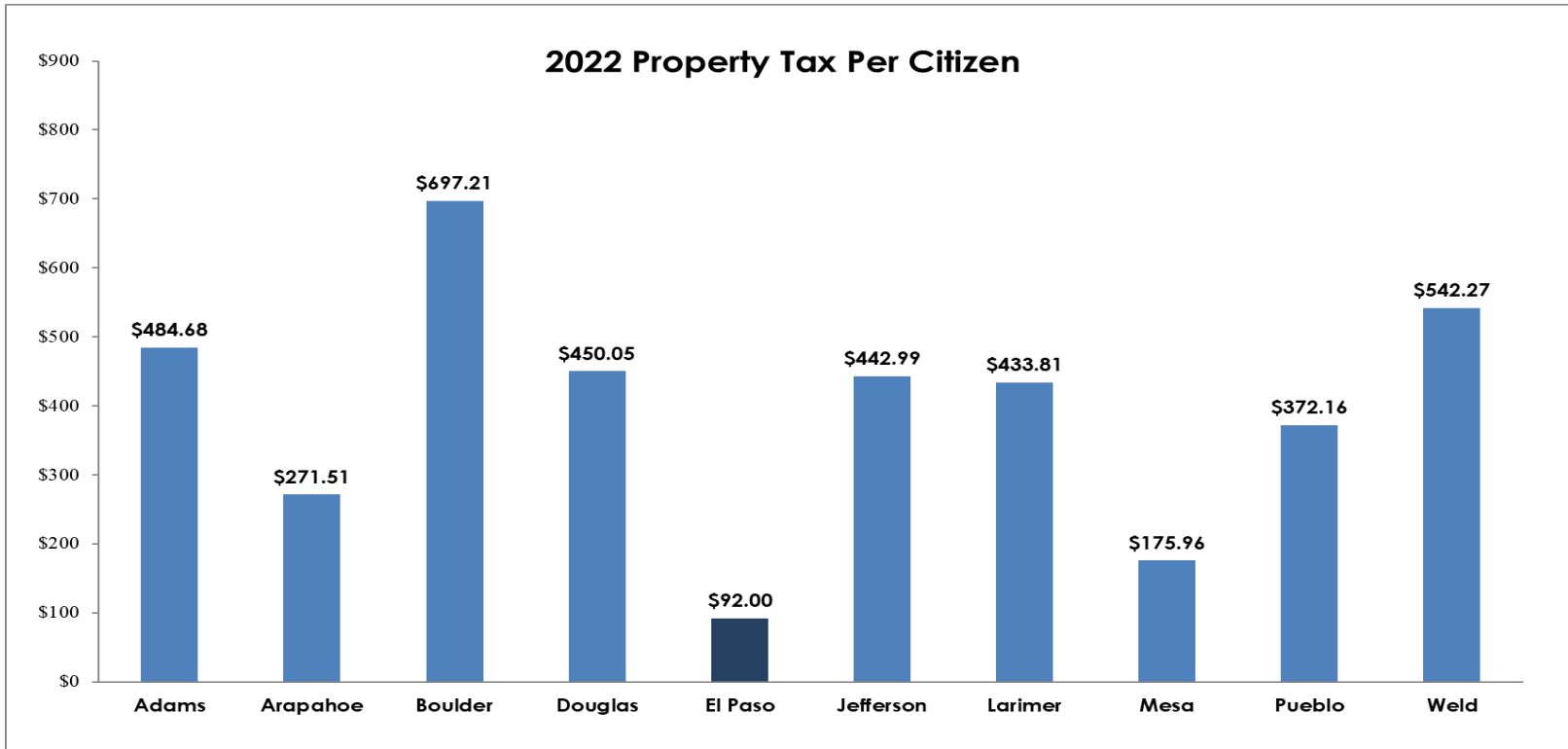


General Fund Unrestricted - Public Safety	Amount	% of Total
Sheriff's Office	\$58,778,480	65.95%
District Attorney	\$20,312,002	22.79%
Coroner	\$3,720,866	4.18%
SHR/Security	\$3,280,665	3.68%
Justice Services	\$1,949,219	2.19%
Emergency Mgmt/Hazmat	\$1,078,611	1.21%
	\$89,119,843	100.00%

10-County Comparison Mill Levy



10-County Comparison Property Tax Per Citizen



2022	Adams	Arapahoe	Boulder	Douglas	El Paso	Jefferson	Larimer	Mesa	Pueblo	Weld
Property Tax	\$251,007,142	\$6,334,464	\$226,372,582	\$167,990,870	\$68,826,564	\$258,299,100	\$155,767,217	\$27,397,883	\$62,680,436	\$179,977,118
Population Estimates*	517,885	655,070	324,682	373,275	748,098	583,081	359,066	155,703	168,424	331,895
Property Tax Per Citizen	\$484.68	\$9.67	\$697.21	\$450.05	\$92.00	\$442.99	\$433.81	\$175.96	\$372.16	\$542.27

Source Data
<https://dola.colorado.gov/>

*Estimated Population From Budget Books/Department of Local Affairs

2023 Property Tax Statement Breakdown "Where do my property taxes go...?"

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

Assessment Rate as determined by the State of Colorado in accordance with Colorado Revised Statute 39-1-104.2 C.R.S. (currently 6.95% 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.

$$\begin{aligned} \text{Market Value} \times \text{Assessment Rate} &= \text{Assessment Value} \\ \text{Assessment Value} \times \text{Mill Levy} &= \text{Property Taxes} \\ \$500,000 \times .0695 &= \$34,750 \times 59.762 \text{ Mills } (.059762) = \$2,076.73 \end{aligned}$$



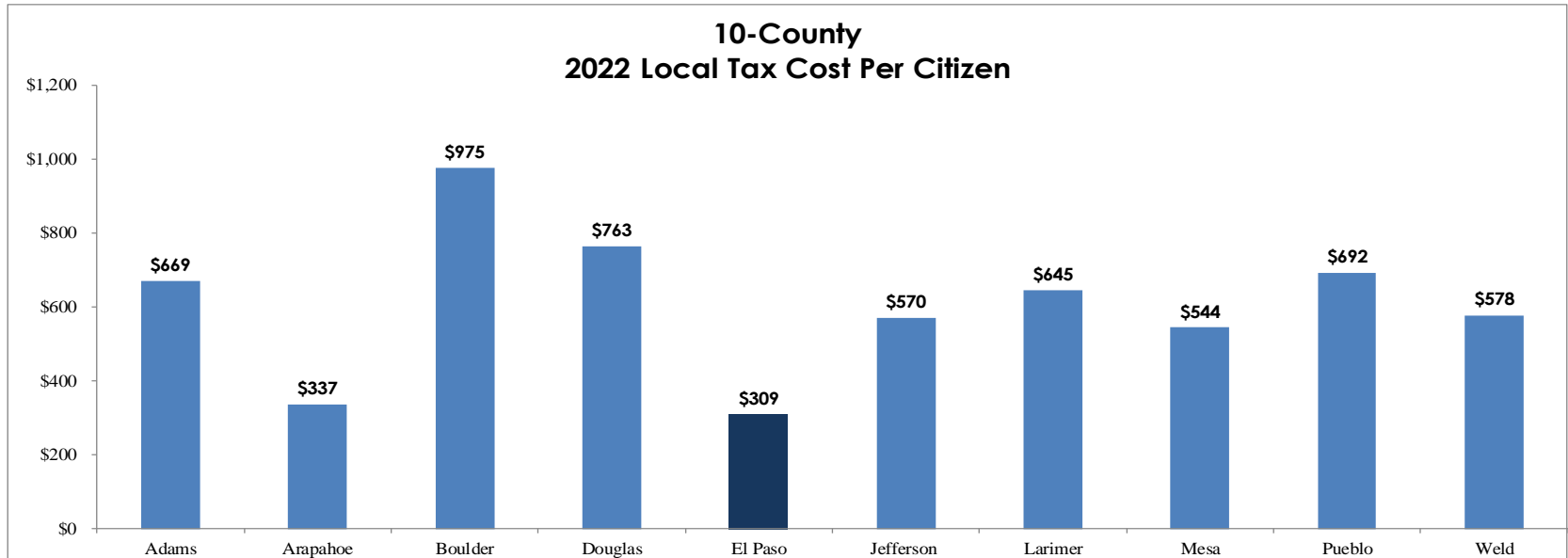
School District
73.72%

El Paso County
11.91%
City of Colorado Springs
6.57%
Library District
5.84%

Water Districts
1.40%
EPC R&B 0.28%
City of CS R&B 0.28%

Based on the calculation above, this particular household would pay \$2,076.73 in total property taxes, of which El Paso County would receive \$253.15 or 12.2% of the total property tax collected.

10-County Comparison Local Tax Cost Per Citizen



2022	Adams	Arapahoe	Boulder	Douglas	El Paso	Jefferson	Larimer	Mesa	Pueblo	Weld
Sales Tax	\$79,595,015	\$36,529,314	\$79,639,387	\$99,651,268	\$154,901,978	\$56,408,100	\$63,813,526	\$54,127,027	\$40,407,111	
Property Tax	\$251,007,142	\$177,860,453	\$226,372,582	\$167,990,870	\$68,826,564	\$258,299,100	\$155,767,217	\$27,397,883	\$62,680,436	\$179,977,118
Specific Ownership Tax	\$16,000,000	\$6,334,464	\$10,590,231	\$17,189,800	\$7,398,487	\$17,907,900	\$11,937,178	\$3,200,000	\$5,947,719	\$11,710,000
Other Taxes	\$0	\$0	\$0		\$349,000				\$7,500,000	
Budgeted Revenue *	\$346,602,157	\$220,724,231	\$316,602,200	284,831,938	\$231,476,029	\$332,615,100	\$231,517,921	\$84,724,910	\$116,535,266	\$191,687,118
Population Estimates**	517,885	655,070	324,682	373,275	748,098	583,081	359,066	155,703	168,424	331,895
Annual Cost Per Citizen	\$669	\$337	\$975	\$763	\$309	\$570	\$645	\$544	\$692	\$578

Source Data

<https://dola.colorado.gov/>

*2022 Budgeted Data from 2022 County's budget books

**Estimated Population From Budget Books/Department of Local Affairs

2022 - 2023 Strategic Plan Objectives & Critical Needs Funded in the 2023 Preliminary Balanced Budget

2023 Critical Needs Funded

Department	Critical Need	Amount
BoCC	Statutory Pay Increase w/FICA, Retirement	\$26,681
Countywide	Upgraded ERP System/Time Tracking/HCM	\$1,500,000
Countywide	Addition to Reserves	\$3,000,000
Countywide	2023 Pay Adjustments (5% COLA, 2% Equity & Comp Study Adjustments)	\$16,423,895
Countywide	Statutory Pay Increase w/FICA, Retirement	\$71,178
ASR	Operating Incr (print/mail notices of value)	\$50,000
CAR	Post-Election Audit System	\$227,303
CSD/Parks	Parks Operations Div - Eastern EPC Park Maint	\$160,000
DAO	Salary/OT 48 hr Arraignment Mandate	\$210,757
DAO	DAO Wellness Prog/Contract	\$60,000
DPW	Roads	\$10,000,000
DPW	MWII/Blades (3 FTEs)/4 Motor Graders	\$1,826,757
DPW	Akers Pond Construction	\$1,500,000
DPW	Stormwater Maint Crew (2 FTEs)/Pickup	\$342,335
DPW	Increased Fuel Costs	\$400,000
DST	Incr subscription cost MSOffice 365 Enterprise	\$111,476
DST	IT Operational Support	\$1,813,802
FSIM	CSC Elevator #3 and #4 Modernization	\$1,000,000
FSIM	Infrastructure Assessment	\$250,000
FSIM	Increased Custodial Costs	\$350,000
FSIM	Courthouse Facility Optimization Study	\$180,000
HRM	Sr Human Resources Business Partner (1 FTE)	\$134,679
HRM	Talent Acquisition Specialists (2 FTEs)	\$213,953
HRM	HR Acuity Software	\$50,000
HRM	Electronic Reference Check Service	\$27,000
JSD/VSA	Appeals Specialist (1 FTE)	\$84,029
OEM	2023 Temp position/Emer Mgmt Accr Prog(EMAP)	\$18,766
PCD	Planner I - III (2 FTEs)	\$244,788
PCD	Contract cleanup of homeless camps	\$150,000

2022 - 2023 Strategic Plan Objectives

Infrastructure	Service Quality
Assess the Condition of Roadway, Stormwater, Facility, Fleet, and Park Assets and Implement Strategies to Sustainably Fund, Manage, and Improve Public-Owned Infrastructure	Improve the Quality of County Services With a Qualified and Engaged Workforce Dedicated to Continuous Improvement
Community Trust	Health & Safety
Increase Community Trust Through Improved Communications and Transparency	Develop Partnerships to Support Community Efforts to Improve the Health and Safety of Residents

2023 Full-Time Equivalent Positions - Changes in PBB

Function/Program	2022 Current Total Authorized FTEs	2022 Adjustments	2023 PBB Additions	2023 PBB
County Commissioners	5			5
County Assessor	53			53
Clerk and Recorder	147			147
County Coroner	26			26
County Sheriff/Security	849			849
County Treasurer	18			18
Public Trustee (Appointed)	4			4
District Attorney - EPC Funded	245			245
County Attorney -General Fund/DHS	54			54
BoCC Administrative Services	3			3
Communications Office	11			11
Community Services Department	53			53
Digital Strategy & Technology	82	-3		79
Economic Development Department	11			11
Facilities & Strategic Infrastructure Mgmt Dept	62			62
Financial Services Department	81	-1		80
Government Affairs Department	5			5
Human Resources, Risk Mgmt & Benefits Dept	44		3	47
Department of Human Services	669	-15		654
Justice Services Department	34		1	35
Office of Emergency Management	10			10
Pension Trust/Retirement	3			3
Pikes Peak Workforce Center	45			45
Planning & Community Development Dept	37		2	39
Public Works Department	269	-8	5	266
Public Health	201			201
Total Authorized FTEs	3021	-27	11	3005

Section II – Budget Changes from 2022 to 2023



2023 Preliminary Balanced Budget

Changes to Revenue Budget - From 2022 to 2023

		2022 Original				Specific			Inter-	Other	Restricted	2023 Preliminary
Department		Adopted	Sales & Use	Voter Restricted	Property Tax	Ownership	Other Taxes	Fees and	governmental	Revenue/ Misc	Revenue	Balanced
		Budget	Tax	Sales & Use Tax		Tax		Charges	Revenues			Budget
1	Administrative Services	147,565,951	16,277,337		(17,745,803)		15,000		2,500,000	500,000		149,112,485
	Facilities - Parking Structure	220,000						55,000				275,000
	Facilities Management	0						0				0
	Parks & Leisure Services	225,000						20,000				245,000
	Digital Strategy & Technology	6,000										6,000
	Veteran Services	29,400										29,400
	Planning & Community Development	2,045,500						(395,250)				1,650,250
	Assessor	6,500						3,000				9,500
	Clerk & Recorder	13,650,000						650,000				14,300,000
	Coroner	687,000						(183,500)	1,500			505,000
	Sheriff's Office	3,074,000						274,000	290,000			3,638,000
	Surveyor	2,000						500				2,500
	Treasurer	5,000,000						0				5,000,000
	Public Trustee	200,000						200,000				400,000
1	Net General Fund	172,711,351	16,277,337	0	(17,745,803)	0	15,000	623,750	2,791,500	500,000	0	175,173,135
	Restricted Facilities/CSC-CAM	200,000									(20,000)	180,000
	Restricted Parks & Environ Svcs	536,000									45,000	581,000
	Justice Services/Community Outreach	10,293,026									0	10,293,026
	Colorado Alt Sentencing Program (CASP)	60,000									(16,200)	43,800
	Admin Restricted - Use Tax, Cable & P-Card	1,775,000									0	1,775,000
	Clerk & Recorder	2,680,000									0	2,680,000
	District Attorney	747,334									318,879	1,066,213
	Sheriff's Office	2,780,000									(228,650)	2,551,350
	Public Safety Sales & Use Tax	35,453,352		3,630,423								39,083,775
	Economic Development	15,106,872									(6,755,191)	8,351,681
	American Rescue Plan Act Funds	69,964,918									(69,964,918)	0
	Pikes Peak Workforce Center	7,415,874									788,132	8,204,006
1	GF -Grants/Restricted	147,012,376	0	3,630,423	0	0	0	0	0	0	(75,832,948)	74,809,851
1	Total General Fund	319,723,727	16,277,337	3,630,423	(17,745,803)	0	15,000	623,750	2,791,500	500,000	(75,832,948)	249,982,986
Partially Restricted Funds												
2	Road & Bridge	37,430,900	(757,110)		(1,082)	221,955	0	750,000			(183,102)	37,461,561
4	Dept of Human Services	80,874,019	3,200,000								2,332,895	86,406,914
6	Capital Improvement	14,145,334	2,050								250	14,147,634
12	Self-Insurance	54,776,444	(794,575)								1,611,075	55,592,944
Restricted Funds												
3	Road & Bridge Escrow	1,307,482			16,843							1,324,325
15	Conservation Trust	1,406,525										1,406,525
19	Schools' Trust Fund	275,000									0	275,000
22	Household Hazardous Waste	1,272,000									3,000	1,275,000
75	Local Impr Dist-Falcon Vista	75,000										75,000
		511,286,431	17,927,702	3,630,423	(17,730,042)	221,955	15,000	1,373,750	2,791,500	500,000	(72,068,830)	447,947,889

Changes to Base Budget - From 2022 to 2023

Fund	Department	2022 Original Adopted Budget	2022 Remove One-Time AFRs	2023 Proposed	2023 On-Going	2023 Preliminary Balanced Budget
				One-Time Critical Needs	Critical Needs/Other Budget Moves	
1	Board of County Commissioners - Admin	2,801,612			(1,555,507)	1,246,105
	Board of Equalization	40,309			0	40,309
	HR/Risk Mgmt/Benefits	2,448,757	(15,000)	24,000	850,728	3,308,485
	Financial Services	3,491,678			3,885,817	7,377,495
	Emergency Management	624,299	(26,000)	18,766	138,608	755,673
	Hazmat/ESA	394,624			(71,686)	322,938
	Government Affairs Department	0			824,254	824,254
	Communications Department	390,942			42,531	433,473
	Economic Development	2,286,740	(2,000,000)		32,954	319,694
	Planning & Community Development	3,401,160		10,000	662,821	4,073,981
	Community Services - Parks	3,295,384			578,259	3,873,643
	CSU Administration	293,744			0	293,744
	Environmental Services	406,327			26,582	432,909
	Justice Services - Veteran Services	634,083	(5,000)	449	165,959	795,491
	Pretrial/Court Services	979,526	(3,000)		177,202	1,153,728
	Facilities Management/Parking	7,749,316		1,430,000	721,876	9,901,192
	Facilities/Utilities	3,003,646			300,000	3,303,646
	Digital Strategy & Technology	15,822,757		820,000	3,313,894	19,956,651
	County Attorney-GF	1,595,743	(10,000)		108,809	1,694,552
	Health Department Support	5,027,058			1,253,965	6,281,023
	Clerk & Recorder	9,324,993		142,760	641,136	10,108,889
	Treasurer	1,401,089			102,689	1,503,778
	Assessor	4,248,132			331,485	4,579,617
	Coroner	3,343,388			377,478	3,720,866
	Surveyor	11,380			840	12,220
	District Attorney	17,268,835	(34,000)		3,077,167	20,312,002
	Sheriff's Office	55,670,172			3,108,308	58,778,480
	Sheriff's Office/Security	2,939,354			341,311	3,280,665
	Public Works - GF	13,799,405	(1,264,286)	3,240,000	1,185,104	16,960,223
	Retirement	11,275,591			3,031,311	14,306,902
1	Net General Fund	173,970,044	(3,357,286)	5,685,975	23,653,895	199,952,628

Changes to Base Budget - From 2022 to 2023

Fund	Department	2022 Original Adopted Budget	2022 Remove One-Time AFRs	2023 Proposed One-Time Critical Needs	2023 On-Going Critical Needs/Other Budget Moves	2023 Preliminary Balanced Budget
	Restricted Parks & Environ Svcs	536,000			45,000	581,000
	Restricted Facilities/CSC-CAM	200,000			(20,000)	180,000
	Justice Services/Community Outreach	10,353,026			(16,200)	10,336,826
	Clerk & Recorder	3,250,000				3,250,000
	Admin Restricted - Use Tax, Cable & P-Card	1,782,369			0	1,782,369
	District Attorney	747,334			318,879	1,066,213
	Sheriff's Office	2,560,000			(228,650)	2,331,350
	Public Safety Sales & Use Tax	34,471,998			4,006,707	38,478,705
	Economic Development	15,165,884			(6,814,203)	8,351,681
	American Rescue Plan Act Funds	69,964,918			(69,964,918)	0
	Pikes Peak Workforce Center	7,415,874			788,132	8,204,006
1	GF -Grants/Restricted	146,447,403	0	0	(71,885,253)	74,562,150
1	Total General Fund	320,417,447	(3,357,286)	5,685,975	(48,231,358)	274,514,778
Partially Restricted Funds						
2	Road & Bridge	38,931,676	(13,000,000)	10,000,000	1,958,002	37,889,678
4	Dept of Human Services	80,850,978			3,303,436	84,154,414
6	Capital Improvement	14,145,334			2,300	14,147,634
12	Self-Insurance	54,244,918			3,289,978	57,534,896
Restricted Funds						
3	Road & Bridge Escrow	1,307,482			16,843	1,324,325
15	Conservation Trust	1,406,525				1,406,525
19	Schools' Trust Fund	275,000			0	275,000
22	Household Hazardous Waste Mgmt.	1,272,000			3,000	1,275,000
75	Local Improvement Districts-Falcon Vista	75,000				75,000
		512,926,360	(16,357,286)	15,685,975	(39,657,799)	472,597,250

Section III – 2023 Preliminary Balanced Budget



2023 Preliminary Balanced Budget

2023 Preliminary Balanced Budget - "Budget at a Glance"

	1	2	3*	4	6	12	15*	19*	22*	75*	
	General Fund	Road & Bridge	Road & Bridge Escrow	DHS Fund	Capital Improvement Fund	Self-Insurance Fund	Conservation Trust Fund	Schools Trust	Household Hazardous Waste Mgmt	LIDS	TOTAL
UNRESTRICTED REVENUE											
Sales and Use Tax	101,777,058	11,950,000		22,473,937	10,674,800	25,953,885					172,829,680
Property Taxes-Real Property	72,736,163	1,895,995									74,632,158
Property Taxes-Tabor Refund	(30,674,236)										(30,674,236)
Specific Ownership Tax		7,620,442									7,620,442
Other Taxes / PILT	300,000	64,000									364,000
Fees & Charges for Svs	684,500	750,000									1,434,500
Assessor Fees	9,500										9,500
Clerk & Recorder Fees	14,300,000										14,300,000
Coroner	501,500										501,500
Planning & Community Development	1,650,250										1,650,250
Sheriff Fees	1,598,000										1,598,000
Surveyor	2,500										2,500
Treasurer Fees	5,000,000										5,000,000
Public Trustee Fees	400,000										400,000
Park & Recreation Fees	245,000										245,000
Parking Structure Fees	275,000										275,000
Intergovernmental	4,647,900										4,647,900
Miscellaneous Revenue	1,720,000					85,000					1,805,000
Unrestricted Revenue	175,173,135	22,280,437	0	22,473,937	10,674,800	26,038,885	0	0	0	0	256,641,194
RESTRICTED REVENUE											
Grant / Intergovernmental	30,646,276			63,932,977	802,509		1,406,525	275,000	1,275,000	75,000	98,413,287
Public Safety Sales & Use Tax	39,083,775										39,083,775
Restricted Fees	5,079,800	750,000									5,829,800
Property Taxes and Pass thru BPPT			1,324,325								1,324,325
Highway User Tax		14,431,124									14,431,124
Employee Paid Benefits						12,389,438					12,389,438
Internal County Direct Bills					2,670,325	17,164,621					19,834,946
Restricted Revenue	74,809,851	15,181,124	1,324,325	63,932,977	3,472,834	29,554,059	1,406,525	275,000	1,275,000	75,000	191,306,695
	249,982,986	37,461,561	1,324,325	86,406,914	14,147,634	55,592,944	1,406,525	275,000	1,275,000	75,000	447,947,889
Expenditures											
Personnel	140,043,291	8,186,180		12,663,456		21,475,254					182,368,181
Operating	55,966,496	12,294,955		7,557,981	10,674,800	6,505,583					92,999,815
Capital	3,942,840	2,227,419									6,170,259
Unrestricted Expenditures	199,952,628	22,708,554	0	20,221,437	10,674,800	27,980,837	0	0	0	0	281,538,256
Restricted Personnel	34,279,990	5,472,626		40,037,334		22,682,700	1,250,648		531,040		104,254,338
Restricted Operating	37,665,274	8,219,424	1,324,325	23,895,643	3,472,834	6,871,359	155,877	275,000	743,960	75,000	82,698,696
Restricted Capital	2,616,886	1,489,074									4,105,960
Restricted Expenditures	74,562,150	15,181,124	1,324,325	63,932,977	3,472,834	29,554,059	1,406,525	275,000	1,275,000	75,000	191,058,994
	274,514,778	37,889,678	1,324,325	84,154,414	14,147,634	57,534,896	1,406,525	275,000	1,275,000	75,000	472,597,250

2023 Preliminary Balanced Budget - Fund Balance Estimates

	January 1, 2023 Estimated Beginning Fund Balance	+ 2023 Preliminary Balanced Budget Revenues	- 2023 Preliminary Balanced Budget Expenditures	= December 31, 2023 Estimated Available Fund Balance	Estimated Restricted Fund Balance	Estimated Available Fund Balance
General Fund -Net-UR	\$84,131,421	\$175,173,135	(\$199,952,628)	\$59,351,929	\$59,106,745	\$245,184
Legally Required 3% TABOR Reserve	9,785,681	0	0	9,785,681	9,785,681	0
BoCC Emergency Reserve/2022 Est Tabor Overage	30,066,744	0	0	30,066,744	30,066,744	0
General Fund -RES	33,302,214	74,809,851	(74,562,150)	33,549,915	33,549,915	0
Total General Fund	\$157,286,060	\$249,982,986	(\$274,514,778)	\$132,754,269	\$132,509,085	\$245,184
<u>Partially Restricted Funds</u>						
Road & Bridge	\$4,624,482	\$37,461,561	(\$37,889,678)	\$4,196,365	\$4,196,365	\$0
Department of Human Services	\$3,400,239	\$86,406,914	(\$84,154,414)	\$5,652,739	\$5,652,739	\$0
Capital Improvement	\$1,497,344	\$14,147,634	(\$14,147,634)	\$1,497,344	\$1,497,344	\$0
Self-Insurance	\$8,233,014	\$55,592,944	(\$57,534,896)	\$6,291,062	\$6,291,062	\$0
<u>Restricted Funds</u>						
Road & Bridge Escrow	\$0	\$1,324,325	(\$1,324,325)	\$0	\$0	\$0
Conservation Trust	\$932,006	\$1,406,525	(\$1,406,525)	\$932,006	\$932,006	\$0
School's Trust	\$291,551	\$275,000	(\$275,000)	\$291,551	\$291,551	\$0
Household Hazardous Waste Management	\$955,055	\$1,275,000	(\$1,275,000)	\$955,055	\$955,055	\$0
Local Improvement Districts-Falcon Vista	\$49,290	\$75,000	(\$75,000)	\$49,290	\$49,290	\$0
Total	\$177,269,041	\$447,947,889	(\$472,597,250)	\$152,619,681	\$152,374,497	\$245,184

2023 Preliminary Balanced Budget - Allocation of Revenues by Major Category

Fund	Department	Sales & Use Tax	Restricted	Property Tax	Specific	Other Taxes	Fees and Charges	Intergovernmental Revenues	Other Revenue	Restricted	2023
			Sales & Use Tax		Ownership Tax					Revenue	Preliminary Balanced Budget
1	Administrative Services	101,777,058		42,061,927		300,000	678,500	2,575,000	1,720,000		149,112,485
	Facilities - Parking Structure						275,000				275,000
	Parks & Leisure Services						245,000				245,000
	Digital Strategy & Technology						6,000				6,000
	Veteran Services							29,400			29,400
	Planning & Community Development						1,650,250				1,650,250
	Assessor						9,500				9,500
	Clerk & Recorder						14,300,000				14,300,000
	Coroner						501,500	3,500			505,000
	Sheriff's Office						1,598,000	2,040,000			3,638,000
	Surveyor						2,500				2,500
	Treasurer						5,000,000				5,000,000
	Public Trustee						400,000				400,000
1	Net General Fund	101,777,058	0	42,061,927	0	300,000	24,666,250	4,647,900	1,720,000	0	175,173,135
	Restricted Facilities/CSC-CAM									180,000	180,000
	Restricted Parks & Environ Svcs									581,000	581,000
	Justice Services/Community Outreach									10,293,026	10,293,026
	Colorado Alt Sentencing Prog (CASP)									43,800	43,800
	Admin Restr Use Tax, Cable & P-Card									1,775,000	1,775,000
	Clerk & Recorder									2,680,000	2,680,000
	District Attorney-Grants									1,066,213	1,066,213
	Sheriff's Office									2,551,350	2,551,350
	Public Safety Sales & Use Tax		39,083,775								39,083,775
	Economic Development									8,351,681	8,351,681
	American Rescue Plan Act Funds									0	0
	Pikes Peak Workforce Center									8,204,006	8,204,006
1	GF -Grants/Restricted	0	39,083,775	0	0	0	0	0	0	35,726,076	74,809,851
1	Total General Fund	101,777,058	39,083,775	42,061,927	0	300,000	24,666,250	4,647,900	1,720,000	35,726,076	249,982,986
Partially Restricted Funds											
2	Road & Bridge	11,950,000		1,895,995	7,620,442	64,000	1,500,000			14,431,124	37,461,561
4	Dept of Human Services	22,473,937								63,932,977	86,406,914
6	Capital Improvement	10,674,800								3,472,834	14,147,634
12	Self-Insurance	25,953,885							85,000	29,554,059	55,592,944
Restricted Funds											
3	Road & Bridge Escrow			1,324,325							1,324,325
15	Conservation Trust									1,406,525	1,406,525
19	School's Trust Fund									275,000	275,000
22	Household Hazardous Waste									1,275,000	1,275,000
75	Local Imp Dist-Falcon Vista									75,000	75,000
		172,829,680	39,083,775	45,282,247	7,620,442	364,000	26,166,250	4,647,900	1,805,000	150,148,595	447,947,889

2023 Preliminary Balanced Budget - Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2023 Preliminary Balanced Budget
1	Board of County Commissioners - Admin	1,181,339	64,766			1,246,105
	Board of Equalization	10,345	29,964			40,309
	Human Resources/Risk Mgmt/Benefits	2,665,341	653,947		(10,803)	3,308,485
	Financial Services	9,210,745	8,838,858		(10,672,108)	7,377,495
	Emergency Management	647,753	107,920			755,673
	Hazmat/ESA	345,518	54,080		(76,660)	322,938
	Government Affairs	497,554	326,700		0	824,254
	Communications Office	495,475	42,475		(104,477)	433,473
	Economic Development	498,935	20,750		(199,991)	319,694
	Planning & Community Development	3,676,219	399,934		(2,172)	4,073,981
	Community Services - Parks	2,244,150	1,088,970	750,000	(209,477)	3,873,643
	CSU Administration		293,744			293,744
	Environmental Services	336,259	96,650			432,909
	Justice Services - Pretrial/Court Services	1,045,732	107,996			1,153,728
	Veteran Services	721,868	73,623			795,491
	Facilities Management/Parking/ADA	4,235,954	6,394,572	1,044,653	(1,773,987)	9,901,192
	Facilities/Utilities		3,303,646			3,303,646
	Digital Strategy & Technology	7,116,797	15,391,082	150,000	(2,701,228)	19,956,651
	County Attorney-GF	1,716,755	174,391		(196,594)	1,694,552
	Health Department Support		6,281,023			6,281,023
	Clerk & Recorder	8,546,452	2,586,492	47,000	(1,071,055)	10,108,889
	Treasurer	1,311,112	192,666			1,503,778
	Assessor	4,329,092	250,525			4,579,617
	Coroner	3,425,332	295,534			3,720,866
	Surveyor	9,220	3,000			12,220
	District Attorney	20,570,827	783,492		(1,042,317)	20,312,002
	Sheriff's Office	52,002,033	10,510,121		(3,733,674)	58,778,480
	Sheriff's Office/Security	2,922,769	357,896			3,280,665
	Public Trustee	422,000	0		(422,000)	0
	Public Works - GF	5,697,063	9,311,973	1,951,187		16,960,223
	Retirement	16,300,678	3,153,331		(5,147,107)	14,306,902
	Retirement Admin/Pension Trust	300,834	0		(300,834)	0
1	Net General Fund	152,484,151	71,190,121	3,942,840	(27,664,483)	199,952,628

2023 Preliminary Balanced Budget - Allocation of Expenditures by Major Category

Fund	Department	Personnel	Operating	Capital	Intergovernmental Reimbursements	2023 Preliminary Balanced Budget
	Restricted Parks & Environ Svcs	104,252	476,748			581,000
	Restricted Facilities/CSC-CAM		180,000			180,000
	Justice Services/Community Outreach	563,106	9,813,369		(39,649)	10,336,826
	County Attorney - DHS	1,591,195	147,751		(1,738,946)	0
	Clerk & Recorder	70,000	2,640,300	539,700		3,250,000
	Admin Restricted - Use Tax, Cable & P-Card	1,033,015	749,354			1,782,369
	District Attorney-Grants	1,066,213				1,066,213
	Sheriff's Office	1,350,000	981,350			2,331,350
	Public Safety Sales & Use Tax	25,558,307	10,843,212	2,077,186		38,478,705
	Economic Development	175,000	8,176,681			8,351,681
	Pikes Peak Workforce Center	4,399,746	3,804,260			8,204,006
1	GF - Grants/Restricted	35,910,834	37,813,025	2,616,886	(1,778,595)	74,562,150
1	Total General Fund	188,394,985	109,003,146	6,559,726	(29,443,078)	274,514,778
Partially Restricted Funds						
2	Road & Bridge	13,658,806	20,604,379	3,716,493	(90,000)	37,889,678
4	Dept of Human Services	52,700,790	31,453,624			84,154,414
6	Capital Improvement		14,147,634			14,147,634
12	Self Insurance	44,157,954	13,376,942			57,534,896
Restricted Funds						
3	Road & Bridge Escrow		1,324,325			1,324,325
15	Conservation Trust	1,250,648	155,877			1,406,525
19	Schools' Trust Fund		275,000			275,000
22	Household Hazardous Waste Mgmt.	531,040	743,960			1,275,000
75	Local Improve. Districts-Falcon Vista		75,000			75,000
		300,694,223	191,159,887	10,276,219	(29,533,078)	472,597,250