



**PIKES PEAK AREA COUNCIL OF GOVERNMENTS  
2021 BUDGET DETAILS**

The Fiscal Year (FY) 2021 Pikes Peak Area Council of Governments budget is attached for the Board’s review. The companion budget table for FY 2021 contains five line items of revenue (rows 1-5) and 13 lines of expenditures (rows 6-18). In the descriptions below, each line item number corresponds to the row number in the budget table.

**A. REVENUES**

PPACG total revenues for FY 2021 are anticipated to be \$10,893,781. This revenue estimate is 19.58 percent or \$1,783,710 higher than the amount estimated in the FY 2020 budget. The increase in the budget is primarily in Area Agency on Aging and JLUS program

**1. Federal, State, and Foundation Grants: \$9,844,402 (90.37% of total budget)**

PPACG estimates it will receive a total of \$9,844,402 in revenue from Federal, State, and Foundation Grants and “pass-through” funds targeted for specific programs. The grant money that is “passed-through” directly to PPACG’s subcontractors is entirely contained in the Area Agency on Aging Department. Total Federal, State, and Foundation grants are estimated to be \$1,760,339 higher than in the approved 2020 final budget, and this continues to represent the largest share of our revenue in 2021. Adjusting for differences in Federal and State fiscal calendars, Table 1 shows our estimated grants for the 2021 calendar year.

**Table 1 - 2021 Grants for PPACG Programs**

<b>PROGRAM AREA</b>	<b>2021 Proposed Budget</b>	<b>2020 Budget</b>
<b>Area Agency on Aging Subtotal</b>	<b>\$7,791,463</b>	<b>\$6,319,240</b>
Colorado Department of Human Services	\$3,451,655	\$3,282,918
Federal Older Americans Act Funding	\$2,418,500	\$2,899,361
Federal Cares Act Funding	\$818,560	\$0
Federal Transit Administration Funds	\$816,000	\$0
Colorado Health Foundation/Colorado Dept of Health	\$ 36,748	\$36,800
Foundation Grant	\$250,000	\$100,161
<b>Possible DOLA Grant for various programs</b>	<b>\$120,000</b>	<b>\$120,000</b>
<b>OEA-Regional Joint Land Use Study</b>	<b>\$542,059</b>	<b>\$270,975</b>
<b>Environmental Program Subtotal</b>	<b>\$12,800</b>	<b>\$13,500</b>
State Water Quality Control Division 604(b) Grant	\$12,800	\$13,500
<b>Transportation Program Subtotal</b>	<b>\$1,363,080</b>	<b>\$1,360,348</b>
Consolidated FHWA/FTA Planning Grant	\$1,163,080	\$1,160,348
Regional Planning	\$200,000	\$200,000
<b>In-kind</b>	<b>\$15,000</b>	<b>\$0</b>
<b>TOTAL GRANTS</b>	<b>\$9,844,402</b>	<b>\$8,084,063</b>

Grants in the Area Agency on Aging program are estimated to increase by 23.29 percent or \$1,472,223 from the FY 2020 budget. This is due to additional funding from Federal Cares Act funding and Federal Transit Administration funds offset by a decrease in Federal Older Americans Act Funding as well as Colorado Department of Human Services funds.

The Environmental Program has received a 604b grant for 2021 \$12,800.

Grant income in the Transportation Planning Program has increased \$2,732 or .23 percent in the draft 2021 budget as compared to the 2020 budget. Colorado Department of Transportation 2020/21 grant award of \$1,036,672, also budgeting carry over of \$126,408. \$200,000 is budgeted for possible Regional Planning projects, currently working to secure grant funding.

JLUS grant, budgeting an increase of \$542,059 or 100 percent. Current grant funding of \$47,745 is budgeted to end February 28, 2021, new grant funding of \$494,314 is budget from March 1 through December 31, 2021.

## **2. Member Dues: \$458,000 (4.20%)**

Member dues continue to contribute an important share (4.20 percent) of PPACG's overall internal program revenues. Member Dues for the 2021 Budget have not changed, however, the allocations have changed based on the assessed valuation of the member property. Please see Table 2 on the next page for the due's allocation for each member government in FY 2021. Table 2 also shows the assessed valuation of members' property for 2019, the most recent complete year's data available. The share of dues each entity pays is based on its share of total assessed valuation for either counties or cities and towns. As the assessed valuation changes from year to year, so does each member's share of dues.

## **3. Special District Revenues \$467,456 (4.29%)**

In FY 2021, PPACG is performing administrative functions for the Pikes Peak Rural Transportation Authority. Revenues are derived from the contract with the Pikes Peak RTA. There is an increase of \$20,148 or 4.50 percent due to salary pool increase as well as an increase in direct allocation of expenses.

## **4. Other Revenues \$123,923 (1.14%)**

This category includes revenues from a number of categories, such as:

- advertising revenue generated by the PPACG Area Agency on Aging to help print the annual edition of the *Yellow Book*,
- SHIP Insurance Program
- revenue received from program activities and donations,
- interest earnings on bank accounts, and
- local support

## **5. Total Revenues: \$10,893,781**

Total revenues for FY 2021 are forecasted to be \$10,893,781 which is an increase of \$1,783,710; this is offset by an increase of the same amount in expenses.

**Table 2**  
**2021 Member Government Dues**  
**Pikes Peak Area Council of Governments**

MEMBER GOVERNMENT	2018 ASSESSED VALUATION	SHARE OF ASSESSED VALUATION	MEMBER DUES 220	2019 ASSESSED VALUATION	SHARE OF ASSESSED VALUATION	PROPOSED MEMBER DUES 2021
<b>COUNTIES</b>						
El Paso	\$7,581,560,780	87.99%	\$201,503	\$8,699,370,090	87.85%	\$201,181
Park	\$445,018,056	5.17%	\$11,828	\$480,858,626	4.86%	\$11,120
Teller	\$589,556,770	6.84%	\$15,669	\$722,084,590	7.29%	\$16,699
Total Counties:	\$8,616,135,606	100.00%	\$229,000	\$9,902,313,306	100.00%	\$229,000
<b>MUNICIPALITIES</b>						
Alma	\$6,167,230	0.10%	\$229	\$6,489,570	0.09%	\$211
Calhan	\$6,219,340	0.10%	\$230	\$6,762,830	0.10%	\$220
Colorado Springs	\$5,508,082,170	89.14%	\$204,134	\$6,280,902,410	89.15%	\$204,157
Cripple Creek	\$57,054,840	0.92%	\$2,114	\$61,914,080	0.88%	\$2,012
Fairplay	\$16,391,963	0.27%	\$607	\$17,040,913	0.24%	\$554
Fountain	\$210,776,380	3.41%	\$7,812	\$241,005,190	3.42%	\$7,834
Green Mountain Falls	\$9,023,570	0.15%	\$334	\$10,257,370	0.15%	\$333
Manitou Springs	\$63,637,290	1.03%	\$2,358	\$71,891,420	1.02%	\$2,337
Monument	\$149,568,630	2.42%	\$5,543	\$173,469,940	2.46%	\$5,639
Palmer Lake	\$34,851,870	0.56%	\$1,292	\$38,358,210	0.54%	\$1,247
Ramah	\$477,100	0.01%	\$18	\$536,960	0.01%	\$17
Victor	\$3,842,250	0.06%	\$142	\$4,390,420	0.06%	\$143
Woodland Park	\$112,965,170	1.83%	\$4,187	\$132,165,460	1.88%	\$4,296
Total Municipalities:	\$6,179,057,803	100.00%	\$229,000	\$7,045,184,773	100.00%	\$229,000
<b>GRAND TOTAL:</b>	<b>\$14,795,193,409</b>		<b>\$458,000</b>	<b>\$16,947,498,079</b>		<b>\$458,000</b>

## B. EXPENDITURES

### 6. Personnel Costs: \$3,506,994 (32.19% of total budget)

Personnel costs include salary and benefits for PPACG employees. Personnel costs are estimated to be .55 percent or \$19,183 more than the final FY 2020 budget. As is typical for our quasi-public agency, PPACG's personnel costs are largely funded (80-90 percent) through Federal and State grants. Benefits include payroll taxes, retirement contributions, and insurance programs: health, dental, vision, life, accidental death and dismemberment, and short- and long-term disability. In this budget scenario, we are requesting to budget 35.5 positions which is a decrease of .50 positions over 2020. We are requesting a wage package increase

of \$19,183 which includes a 2.8% merit increase pool as well as anticipated increase in health insurance and no increase in Dental or Vision insurance.

#### **7. Contract Services: \$6,992,320 (64.19%)**

Contract services constitute the largest portion of our expenditure and include monies to fund specialized services not provided by our staff. This category includes Federal and State grant money that is “passed-through” to PPACG’s subcontractors in the Area Agency on Aging (AAA) to fund more than 18 separate service programs. In 2021 we have included \$708,000 in pass through funds for new 5310 FTA grant for transportation subcontractors in our AAA program. Additionally, this category includes auditing fees, legal fees, and contract labor in the Administration Department, and printing and graphics services paid to vendors. Contract services are higher than 2020 budget by \$1,947,094 or 38.59 percent. This is due to \$1,640,639 increase in Area Agency on Aging program including \$1,388,498 to our outside providers. This increase is also due to an increase of \$253,200 in JLUS program which is included in the new grant.

#### **8. Conferences, Education, Training, and Travel: \$54,698 (.50%)**

This includes expenses for conference registration fees and associated employee for grant related travel both in-state and out-of-state, including reimbursement for mileage, per diem, meals, airfare, and hotels. This category also includes all registration fees related to staff training or education, as well as all travel expenses for PPACG’s Ombudsmen, who are visiting facilities in the region nearly 90 percent of their time. This category is \$32,597 or 37.34 percent lower than the FY 2020 budget due to many of spring 2021 conferences already scheduled to be online conferences.

#### **9. Non Reimbursable Expenses: \$15,320 (0.14%)**

This includes items that are not chargeable to grants through direct or indirect costs. These include meeting food, mileage for specific meetings, conference and luncheons or entertainment. This category is \$12,394 lower than 2020 budget due to concerted effort to decrease dues usage in this area due to increase funds needed for grant matches.

#### **10. Office Supplies: \$20,515 (0.19%)**

This includes office supplies, coffee and water service for the office and meetings. Office supplies are forecasted to decrease by \$3,350 over 2020 Budget.

#### **11. Communications: \$40,470 (0.37%)**

This includes all of the telephone charges in the building, including cell phone charges for PPACG’s Ombudsmen and the Executive Director, and internet connection fees. Communication costs are forecasted to increase \$5,462 over 2020 budget due to increase in costs of office telephone system.

#### **12. Support Services: \$31,505 (0.29%)**

Support services include postage, advertising, and insurance costs. Insurance includes liability coverage for the building and contents, errors and omissions coverage. Support services are estimated to decrease by \$2,865. This is due to decrease in Advertising and Public Notices in AAA department’s budget.

#### **13. Professional Support: \$29,543 (0.27%)**

This includes dues for membership in various professional organizations for our staff as well as for our organization –Mountain States Employers Council (MSEC), the Association of Metropolitan Planning Organizations (AMPO), National Association of Region Councils (NARC) and the Colorado Association of Regional Organizations (CARO).

This also includes subscription fees to various periodicals, and the purchase of books and journals.

Professional Support is estimated to decrease \$8,674 or 22.70 percent in 2021. These decreases are in all program areas except for the JLUS program.

**14. Equipment Maintenance and Rental: \$46,600 (0.43%)**

This includes maintenance agreements for all office equipment, computer equipment, and rental fees for the copiers. FY 2021 Budget is \$5,368 or 13.02 percent higher than 2020 budget due to copier lease up for renewal in 2021.

**15. Building Maintenance, Utilities, and Depreciation: \$112,166 (1.03%)**

This includes maintenance expenses for the office building including janitorial, landscaping, trash removal, and HVAC services and repairs; utilities expenses (water, sewage, electricity); and building and equipment depreciation. This is a decrease of \$51,657 over 2020 budget. \$55,970 decrease in depreciation is due to 2020 budget included \$46,710 in write-off of prior HVAC equipment not fully depreciated as the HVAC equipment was replaced in 2020. Also, the actual cost of the HVAC system in 2020 was less than budgeted in the 2020 budget.

**16. Equipment: \$43,650 (0.40%)**

This includes funding computers and other equipment for the PPACG programs costing under \$2,500. This is a decrease of \$39,327 from 2020 budget. This decrease is due to the telephone system and server being budgeted in 2020 and not budgeted in 2021.

**17. Capital Replacement Reserve: \$0 (0.00%)**

No Capital items are being budgeted in 2021.

**18. Total Direct Expenses: \$10,893,781 (100.0%)**

Total expenses for the FY 2021 draft budget are forecasted to be \$10,893,781 which represents a \$1,783,710 or a 19.58 percent increase from the FY 2020 approved budget.

PIKES PEAK AREA COUNCIL OF GOVERNMENTS  
JANUARY - DECEMBER 2021 BUDGET

	AREA AGENCY ON AGING	ENVIRON- MENTAL	REGIONAL JOINT LAND USE	TRANSPOR- TATION PLANNING	REGIONAL PLANNING SUPPORT	PIKES PEAK RTA	LOCAL RESOURCES/ BUILDING	INDIRECT/ ADMNSTN	TOTAL ADMIN SERVICES	2021 BUDGET	2020 BUDGET	% DIFF.		
A. REVENUES:														
1	Federal/State/Other Grants	7,791,463	12,800	557,059	120,000	1,163,080	200,000	-	-	-	9,844,402	8,084,063	21.78%	
2	Member Dues	77,719	66,269	30,339	-	238,013	-	-	45,660	-	458,000	458,000	0.00%	
3	Special District Revenues	0	-	-	-	-	467,456	-	-	-	467,456	447,308	4.50%	
4	Other Revenues	100,760	-	15,000	-	5,163	-	-	3,000	-	123,923	120,700	2.67%	
5	<b>TOTAL REVENUES</b>	<b>7,969,942</b>	<b>79,069</b>	<b>602,398</b>	<b>120,000</b>	<b>1,406,256</b>	<b>200,000</b>	<b>467,456</b>	<b>48,660</b>	<b>-</b>	<b>48,660</b>	<b>10,893,781</b>	<b>9,110,071</b>	<b>19.58%</b>
B. EXPENDITURES:														
6	Personnel Costs	1,326,423	60,754	203,345	-	838,764	-	361,201	-	716,507	716,507	3,506,994	3,487,811	0.55%
7	Contract Services	5,982,974	3,400	278,800	120,000	284,300	200,000	6,000	40,000	76,846	116,846	6,992,320	5,045,226	38.59%
8	Conferences, Education & Training / Travel	32,323	-	4,150	-	7,000	-	1,500	-	9,725	9,725	54,698	87,292	-37.34%
9	Non Reimbursable Expenses	5,150	-	110	-	1,400	-	-	-	8,660	8,660	15,320	27,714	-44.72%
10	Office Supplies	7,565	100	750	-	2,400	-	1,150	-	8,550	8,550	20,515	23,865	-14.04%
11	Communications	18,048	420	900	-	3,600	-	720	-	16,782	16,782	40,470	35,008	15.60%
12	Support Services	7,250	-	250	-	1,320	-	1,800	-	20,885	20,885	31,505	34,370	-8.34%
13	Professional Support	7,275	-	1,700	-	6,120	-	-	-	14,448	14,448	29,543	38,217	-22.70%
14	Equipment Maintenance / Rental	18,400	240	1,400	-	1,200	-	8,400	-	16,960	16,960	46,600	41,232	13.02%
15	Building Maintenance / Utilities / Depreciation	0	-	-	-	-	-	-	-	112,166	112,166	112,166	163,823	-31.53%
16	Equipment	18,500	-	3,150	-	8,400	-	3,000	-	10,600	10,600	43,650	82,977	-47.40%
17	Capital Replacement/Reserve	0	-	-	-	-	-	-	-	-	-	-	42,536	-100.00%
18	<b>TOTAL DIRECT EXPENSES</b>	<b>7,423,908</b>	<b>64,914</b>	<b>494,555</b>	<b>120,000</b>	<b>1,154,504</b>	<b>200,000</b>	<b>383,771</b>	<b>40,000</b>	<b>1,012,129</b>	<b>1,052,129</b>	<b>10,893,781</b>	<b>9,110,071</b>	<b>19.58%</b>
19	INDIRECT COSTS ALLOCATION	546,034	14,155	107,843	-	251,752	-	83,685	0	(1,003,469)	(1,003,469)	-	0	
20	<b>TOTAL EXPENDITURES</b>	<b>7,969,942</b>	<b>79,069</b>	<b>602,398</b>	<b>120,000</b>	<b>1,406,256</b>	<b>200,000</b>	<b>467,456</b>	<b>40,000</b>	<b>8,660</b>	<b>48,660</b>	<b>10,893,781</b>	<b>9,110,071</b>	<b>19.58%</b>
C. 21 NET: REVENUES OVER EXPENDITURES														
		0	0	0	0	0	0	0	8,660	(8,660)	0	0	0	0.00%
USE OF PRIOR YEAR FUND BALANCE														
	<b>NET AFTER FUND BALANCE APPROPRIATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,660</b>	<b>(8,660)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>