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RESOLUTION NO. 18-438

BOARD OF COUNTY COMMISSIONERS
OF THE COUNTY OF EL PASO, STATE OF COLORADO

RESOLUTION TO ADOPT AND APPROPRIATE THE 2019 BUDGET

WHEREAS, pursuant to the Colorado Local Government Budget Law, Part 1 of Article 1 of Title 29, C.R.S., the Board of County Commissioners must adopt the annual budget for 2019 by December 15, 2018; and

WHEREAS, the 2019 Original Adopted Budget must recognize revenues and have available fund balance sufficient to cover the appropriated expenditures set forth in the annual budget; and

WHEREAS, a Preliminary Balanced Budget for 2019 was submitted by the Deputy County Administrator to the Board of County Commissioners on September 20, 2018, as required by C.R.S. 29-1-105; and

WHEREAS, pursuant to the notice published in accordance with C.R.S. 29-1-106, the proposed 2019 budget has been open for inspection by the public since September 20, 2018; and

WHEREAS, public hearings were held by the Board of County Commissioners on September 20, 2018, October 16, 2018, October 18, 2018, and November 8, 2018 in order to provide interested citizens an opportunity to file or register any comments or objections, and to review evidence and hear testimony as presented to the Board on the proposed 2019 budget; and

WHEREAS, up to and including this date, said proposed budget has been open for inspection by the public and interested citizens, and the electors have been given the opportunity to file or register any objections to said proposed budget pursuant to C.R.S. 29-1-107; and

WHEREAS, Attachment A outlines the revenue, expenditure and fund balance details of the 2019 budget; and

WHEREAS, all expenditure changes made to the Preliminary Balanced Budget balance to revenues and available fund balances are incorporated in the Original Adopted Budget, as required by C.R.S. 29-1-103 (2); and

WHEREAS, the County Treasurer requests authorization to make transfers between the General Fund, Road and Bridge Fund, Human Services Fund, Community Investment Fund, Self Insurance Fund, Conservation Trust Fund and Household Hazardous Waste Fund from backup provided by the Financial Services Department to allocate money for these seven funds that have been budgeted in the County cost centers; and

WHEREAS, effective for the 2014 budget year and years thereafter, fifty percent (50%) of funds received through the Intergovernmental Service Agreement (IGSA) contract will be deposited into the unrestricted General Fund; and

WHEREAS, the elected offices and departments of El Paso County upon acceptance of the appropriation for their respective elected office and department budgets for 2019, will be required to follow all El Paso County Policy and Procedures as adopted by the Board of County Commissioners; and

WHEREAS, concerning contracts and purchases of goods and services approved under the authority of the Health Benefits Trust Board, such contracts and purchases shall comply with the Procurement Policies and Procedures Manual for solicitation, contract award and contract development and shall comply with all applicable laws and regulations arising under the Health Insurance Portability and Accountability Act of 1996 (HIPAA), provided that nothing in this Resolution shall revoke the authority previously granted by the Board of County Commissioners to the Health Benefits Trust Board to approve and enter into such contracts or purchases.

NOW, THEREFORE, BE IT RESOLVED THAT:

- A. All County departments, elected offices and spending agencies are prohibited from expending or obligating funds in excess of the total amount budgeted for each department, elected office or spending agency, and may be further subject to budget modification during fiscal year 2019 in order to comply with Colorado's constitutional spending and revenue limitation.
- B. All County departments, elected offices, and spending agencies shall follow all El Paso County Policies and Procedures as adopted by the Board of County Commissioners to include but not limited to the EPC Personnel Policies & Procedures Manual, the Procurement Policy Manual, all Financial Services Policies & Procedures, and any others adopted by the Board or procedures set in place by County Administration.
- C. All Board Approved Projects, major projects with total anticipated costs over \$100,000 and all grants are required to be tracked with project numbers or CSR numbers in the County's JD Edwards Financial Management System.
- D. Revenues in excess of expenditures as defined by the Taxpayer's Bill of Rights (TABOR) become reserves.
- E. Capital designated as replacements must be turned into Facilities Management or Information Technology as appropriate for disposal in accordance with County policy. Proceeds from the disposal of property will be revenue to the fund from which it was purchased.
- F. All agencies that receive funding from the County for services provided to the County and agencies that are in place because of County Government (i.e., 501(c) 3 organizations), upon written request, shall provide an annual audit to the Financial Services Department no later than April 30 of each year.

G. All approved changes as presented to the Board of County Commissioners have been incorporated into these budgeted figures.

BE IT FURTHER RESOLVED that it is the intent of the Board of County Commissioners that the County Treasurer, pursuant to C.R.S. 30-10-710, credit interest gained through the investment of County funds, unless otherwise restricted by bonding documents or statute to the General Fund with the following exceptions:

Household Hazardous Waste Fund
Local Improvement District Funds
Conservation Trust Fund

BE IT FURTHER RESOLVED that pursuant to Section 29-1-111, C.R.S., the following sums are hereby appropriated out of revenues now held or to be collected by the County Treasurer during 2019, including 2018 taxes payable in 2019 for the purposes of defraying all necessary expenditures and liabilities for El Paso County for the fiscal year 2019 as summarized in Attachment A, as set forth in said budget.

El Paso County Funds	Appropriated Amount
001 General Unrestricted	\$142,241,768
001 General Restricted	62,747,412
002 Road and Bridge	26,327,003
003 Road and Bridge Escrow	973,125
004 Human Services	78,080,645
006 Community Investment	15,763,778
012 Self Insurance	45,619,966
015 Conservation Trust	1,392,525
019 School Trust Fund	100,000
022 Household Hazardous Waste	1,133,581
075 Falcon Vista LID	180,000
Grand Total	\$374,559,803

BE IT FURTHER RESOLVED that the County Treasurer requests authorization to make transfers between the General Fund, Road and Bridge Fund, Human Services Fund, Community Investment Fund, Self Insurance Fund, Conservation Trust Fund and Household Hazardous Waste Fund from backup provided by the Financial Services Department, Finance Division, to allocate money for these seven funds that have been budgeted in the County cost centers; and

BE IT FURTHER RESOLVED a copy of this Resolution shall be filed with the Colorado Department of Local Affairs, Division of Local Government.

DONE THIS 29th day of November, 2018, at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS
EL PASO COUNTY, COLORADO

ATTEST:



Charles D. Roermer

County Clerk & Recorder 18-438

By: *[Signature]*
President