

BCC

RESOLUTION NO. 25-343

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

RESOLUTION TO ADOPT AND APPROPRIATE THE 2026 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 2026 by December 15, 2025; and

WHEREAS, the 2026 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 2026 was submitted by the Chief Financial Officer to the Board of County Commissioners on October 7, 2025, 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 2026 budget has been open for inspection by the public since October 7, 2025; and

WHEREAS, public hearings were held by the Board of County Commissioners on October 7, 2025, October 21, 2025, and November 4, 2025 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 2026 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 2026 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, Capital Improvement 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

Steve Schieker

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WHEREAS, the elected offices and departments of El Paso County upon acceptance of the appropriation for their respective elected office and department budgets for 2025, will be required to follow all El Paso County Policies 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 2026 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 major projects, grants, and subrecipient agreements with total anticipated costs over \$150,000, are required to be approved by the BoCC and tracked with project numbers or CSR numbers in the County's JD Edwards Financial Management System. Projects, grants and subrecipient agreements under \$150,000 can be handled administratively.
- D. All technology related purchases must be approved by the Chief Information Officer, all vehicle related purchases (with the exception of the Sheriff's Office) must be approved by the Fleet Division Manager, and all requests for purchases and professional services involving County facilities, i.e., leases and real estate transactions; utilities service; remodeling and changes to offices and work areas to include design and construction; repair and maintenance; and custodial service, must be submitted and approved by both the Facilities Management Director and the Chief Information Officer, regardless of the dollar amount, prior to submitting any request to the Contracts and Procurement Division.
- E. All capital projects, acquisitions, new builds, or rental of space needs that must be addressed and do not fall within a major maintenance or replacement program must be coordinated with the appropriate supporting department such as Facilities & Infrastructure Management (FSIM), Parks (PRK), Digital, Strategy, and Technology (DST) and the Contracts and Procurement Division, regardless of dollar amount.

F. Revenues in excess of expenditures as defined by the Taxpayer's Bill of Rights (TABOR) become reserves.

G. Capital designated as replacements must be turned into Facilities Management or Digital, Strategy & Technology Department 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.

H. 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 2026, including 2025 taxes payable in 2026 for the purposes of defraying all necessary expenditures and liabilities for El Paso County for the fiscal year 2026 as summarized in Attachment A, as set forth in said budget.

El Paso County Funds	Appropriated Amount
001 General Unrestricted	\$236,664,150
001 General Restricted	49,471,150
002 Road and Bridge	40,249,396
003 Road and Bridge Escrow	1,760,624
004 Human Services	107,763,182
006 Capital Improvement	12,883,650
012 Self Insurance	79,900,021
015 Conservation Trust	1,815,000
019 School Trust Fund	120,000
022 Household Hazardous Waste	1,590,000
075 Falcon Vista LID	73,000
Grand Total	\$532,290,173

BE IT FURTHER RESOLVED that the County Treasurer requests authorization to make transfers between the General Fund, Road and Bridge Fund, Human Services Fund, Capital Improvement 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 9th day of December 2025, at Colorado Springs, Colorado.

BOARD OF COUNTY COMMISSIONERS
EL PASO COUNTY, COLORADO

ATTEST:

By: _____

County Clerk & Recorder



By: _____

Chair

Carrie Ste