

**BOARD OF COUNTY COMMISSIONERS  
HINSDALE COUNTY, COLORADO**

**RESOLUTION # 23  
Series 2020**

**A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY  
EXPENSES AND REVENUES IN EXCESS OF AMOUNTS ALLOCATED FOR THE  
BUDGET YEAR ENDING DECEMBER 31, 2020.**

**WHEREAS**, C.R.S. 29-1-109 permits local governments to amend current fiscal budgets due to situations that could not reasonably have been foreseen; and

**WHEREAS**, General Fund revenues were increased by \$198,235, from \$2,638,514 to \$2,836,749 and General Fund expenses increased by \$359,857, from \$2,659,398 to \$3,019,255. In 2020, a transfer from the GF fund balance of \$200,000 was made to cover additional expenditures. The increase in General Fund revenues is attributed to an increase in Sales Tax revenue, the Electronic Recording grant, SIPA Broadband grant, SIPA County Website grant, and CVRF funds received. The increase in General Fund expenses is attributed to an increase in the expenses pertaining to the Electronic Recording grant, the SIPA grants expenses, and allocation in regards to the taxing authority pertaining to the Wildlife Impact Assistance grant and sales tax distribution to the Town of Lake City and the Lake Fork Health Services District. General Fund transfers were made to balance the Human Services and the Emergency Management department's negative fund balance; and

**WHEREAS**, Road and Bridge revenues were decreased by \$91,417, from \$1,359,205 to \$1,267,788 and Road and Bridge expenses increased by \$181,284 from \$1,317,654 to \$1,498,938. In 2020, a transfer from the fund balance of \$250,000 was made to cover additional expenditures. The decrease in Road and Bridge revenues is mainly attributed to the decrease in Highway User Tax Funds and a decrease in outside machine hire and labor. The increase in Road and Bridge expenses is attributed to an increase in equipment rental for the widening of CR20 and the gravel project. There was also an increase in equipment repair and heavy equipment parts as we had 2 major equipment breakdowns.

**WHEREAS**, Transfer Station revenues were increased by \$6,497, from \$161,525 to \$168,022 and the Transfer Stations expenses increased by \$21,857 from \$157,920 to \$179,777. In 2020, a transfer from the fund balance of \$5,000 was made to cover the additional expenditures. The increase in Transfer Station revenue is due an increase in Transfer Station collections in 2020 and salvage sales. The increase in Transfer Station expenses is attributed to rental of equipment to mitigate the "burn pile" that can no longer be burned. Equipment was rented to mulch the wood pile. Hinsdale County also purchased 2 containers to haul trash to Gunnison as the previous ones were no longer DOT compliant.

**WHEREAS**, Title III revenues were increased by \$15,403, from \$0 to \$15,403. The increase in Title III revenue is due to SRS funds received and interest earned but not budgeted for; and

**WHEREAS**, Land Trust revenues were decreased by \$50, from \$75 to \$25. The decrease in the Land Trust revenue is due to not as much interest being earned as budgeted for; and

**WHEREAS** Health and Human Services revenues were increased by \$70,459, from \$60,832 to \$131,291 and an increase in Human Services expenses of \$850 from \$60,000 to \$60,850. The increase in Human Services revenue is due a transfer from the GF fund balance to bring the beginning fund balance for Health and Human Services out of a negative fund balance. The increase in the Health and Human Services Fund is due to an increase in the treasurer's commission not budgeted for; and

**WHEREAS** Recreation revenues were increased by \$9,990, from \$33,200 to \$43,190 and an increase in Recreation expenses of \$4,524 from \$14,086 to \$18,610. The increase in Recreation revenue is due to an increase in visitors at Wupperman Campground. The increase in the Recreation Fund expenses is due to an increase in trash removal, cleaning due to COVID and the septic system being pumped more than normal due to the increase in visitors; and

**WHEREAS** CRA Retirement revenues were increased by \$1,297, from \$57,201 to \$58,498 and an increase in CRA expenses of \$7,017 from \$56,600 to \$63,617. The increase in CRA Retirement revenue is due to an increase in property tax allocations. The increase in expenses is due to an increase in employer contributions; and

**WHEREAS**, Lodging Tax revenues were increased by \$17,508, from \$73,794 to \$91,302 and a decrease in Lodging Tax expenses of \$23,734 from \$72,695 to \$96,429. The increase in Lodging Tax expense is due to an increase in visitors to Hinsdale County; Lodging Tax revenue is distributed in December 2020 for the periods: 4<sup>th</sup> Qtr 2019, 1<sup>st</sup> Qtr 2020, 2<sup>nd</sup> Qtr 2020 and 3<sup>rd</sup> Qtr 2020; and

**WHEREAS**, Ambulance Replacement Fund revenues were decreased by \$150, from \$3,750 to \$3,600 and the decrease in the Ambulance Replacement Fund expenses is due to a decrease in interest being earned; and

**WHEREAS**, Conservation Trust revenues were decreased by \$25, from \$4,500 to \$4,475 and the expenditures at \$0. The decrease in Conservation Trust revenue is due to a decrease in the interest earned on this money; and

**WHEREAS**, Snow Grooming revenues were decreased by \$16,393, from \$27,763 to \$11,370 and the Snow Grooming expenses were decreased by \$22,386 from \$23,723 to \$1,337. The decrease in Snow Grooming revenue is due to the Lake City Continental Snowmobile Club doing the trail grooming instead of a county employee. The decrease in Snow Grooming expenses is due to the Lake City Continental Divide Snowmobile Club doing the grooming instead of a county employee; and

**WHEREAS**, Emergency Medical Services (EMS) Fund revenues were increased by \$85,261, from \$107,000 to \$192,261 and an increase in expenses by \$63,703 from \$157,511 to \$221,214. In 2020, a transfer from the General Fund of \$58,000 was made to cover the additional expenditures. The additional increase in EMS revenue is due to an increase in Ambulance

Service fees and accurate billing done by the EMS Director. Additional revenues due to COVID-19 grants also applies. The increase in expenses is due to COVID-19 expenses, updating radio equipment, EMT training and updating supplies and medications; and

**WHEREAS**, Emergency Management Fund (EM) revenues were increased by \$41,198, from \$25,000 to \$66,198 and an increase in expenses by \$7,999 from \$56,293 to \$64,292. In 2020, a transfer from the General Fund of \$145,000 and \$25,000 from Title III was made to cover the additional expenditures and to cover the previous negative fund balance. The increase in EM Fund revenue is due to the Hazard Mitigation grant and CVRF received. The increase in expenses in the EM Fund is due to EOC space rent and utilities; and

**WHEREAS**, Capital Reserve revenues were increased by \$0 from \$15,000 to \$15,000. This is an annual entry; and

**WHEREAS**, Public Health revenues were increased by \$339,067, from \$626,171 to \$965,238 and Public Health expenses increased by \$131,792 from \$618,370 to \$750,162. The increase in Public Health revenue is attributed to several COVID-19 related grants and the increase in Public Health expenses is attributed to expenses related to COVID-19. The Grant year is also July 1 to June 30; and

**WHEREAS**, Sheriff Department revenues were increased by \$9,769, from \$538,339 to \$548,108 and Sheriff Department expenses decreased by \$75,951 from \$536,702 to \$460,751. The increase in Sheriff Department revenues is attributed to proceeds from an insurance claim. The decrease in expenses is attributed to a decrease in payroll and benefits/

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF HINSDALE COUNTY, COLORADO, that the above additional revenues and expenditures be made part of the 2020 budget for each of the identified funds for Hinsdale County.

INTRODUCED by Commissioner Sara Gotterman, seconded by Commissioner Kristine Borchers, and passed this 29th day of December 2020.

BOARD OF COUNTY COMMISSIONERS  
OF HINSDALE COUNTY, COLORADO

By: Kristine Borchers  
Kristine Borchers, Vice Chair

Joan Roberts  
Joan Roberts, County Clerk and Recorder

