



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

**RESOLUTION # 20
Series 2023**

**A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY
EXPENSES AND REVENUES IN EXCESS OF AMOUNTS ALLOCATED FOR THE
BUDGET YEAR ENDING DECEMBER 31, 2023.**

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 \$524,524 from \$3,655,168 to \$4,179,692 and General Fund expenses increased by \$164,991 from \$3,724,188 to \$3,889,179. The increase in General Fund revenues is attributed to an increase in grant revenue, interest earned on investments, sales tax, monies received for Hill 71 and Severance Tax and PILT funds. The increase in General Fund expenses is attributed to an increase in assessor office expenses, grant expenses, a new server/back up system for Admin, payroll and fees for Tyler Technologies, and the engineering expenses for CR30; and

WHEREAS, Road and Bridge revenues decreased by \$849,893, from \$2,648,838 to \$1,798,945 and Road and Bridge expenses decreased by \$660,243 from \$2,656,432 to \$1,996,189. \$200,000 was used of the Road and Bridge Fund Balance to cover expenditures. The decrease in Road and Bridge revenue can be attributed a grant being moved to 2024. The decrease in Road and Bridge expenses is attributed to a grant being moved to 2024, but also an increase in fuel costs, the extra expenses incurred in the mag chloride on County roads and heavy equipment parts; and

WHEREAS, Transfer Station revenues were increased by \$20,769, from \$225,400 to \$246,169 and the Transfer Stations expenses increased by \$30,915 from \$243,893 to \$274,808. \$29,000 has been allocated to cover expenditures. The increase in Transfer Station revenue is revenue can be attributed to a grant to assist with our fire mitigation program. The increase in Transfer Station expenses is attributed to the increase in repairs needed to repair a piece of rented equipment to assist with the mulching; and

WHEREAS, the Emergency Reserves Fund revenues were increased by \$0 from \$171,864 to \$171,864 and expenses were at \$0; and

WHEREAS, Title III revenues were increased by \$10,787 from \$16,000 to \$26,787. The increase in Title III revenue is due to an increased allocation in our Title III funding. Title III expenses decreased by \$13,828 from \$40,117 to \$26,289 due to a smaller transfer made to the Transfer Station for a fire mitigation project; and

WHEREAS, Land Trust revenues were increased by \$0, from \$45 to \$45. Expenses were at \$0; and

WHEREAS Health and Human Services revenues were increased by \$94, from \$62,042 to \$62,136 and an increase in Human Services expenses of \$0 from \$61,070 to \$61,070. The increase in Human Services revenue is due interest earned and the addition of personal property exemption; and

WHEREAS, Recreation revenues were increased by \$17,239, from \$50,500 to \$67,739 and an increase in Recreation expenses of \$54,494 from \$72,211 to \$126,705. The increase in Recreation revenue is due to an increase in campground fees, a grant and a transfer from General Fund. The increase in the Recreation Fund expenses is due to an increase because of 4 new (to us) bathrooms being purchased and installed at Wupperman Campground; and

WHEREAS CRA Retirement revenues were increased by \$10,630, from \$81,333 to \$91,963 and an increase in CRA expenses of \$9,394 from \$80,465 to \$89,859. At YE 2023, a transfer of \$25,000 from the GF was made to cover the additional expenses. The increase in expenses is due to an increase in employer contributions to match the employee contributions, our policy has been changed to allow eligible participants to come into the plan upon hire instead of a 1 year waiting period; and

WHEREAS, Lodging Tax revenues were increased by \$22,000, from \$110,000 to \$132,000 and an increase in Lodging Tax expenses of \$22,064, from \$109,110 to \$131,174. The increase in Lodging Tax revenue and expenses is due to an increase in visitors to Hinsdale County and the increase in short term rentals; and

WHEREAS, Ambulance Replacement Fund revenues were increased by \$2,700, from \$3,300 to \$6,000 and an decrease in expenses by \$18,000 from \$18,000 to \$0. The increase in Ambulance Replacement Fund revenue is due to an increase in interest earned. The decrease in the Ambulance Replacement Fund expenses is due to the fact that we had no major repairs to the ambulance fleet, and;

WHEREAS, Conservation Trust revenues were increased by \$1,485, from \$4,725 to \$6,210 and the budget expenses stayed at \$55. The increase in Conservation Trust revenue is due to an increase in interest earned; and

WHEREAS, Emergency Medical Services (EMS) Fund revenues were increased by \$33,822, from \$288,650 to \$322,472 and an increase in expenses by \$44,021 from \$278,244 to \$322,265. The increase in EMS revenue is mainly due to donations and local grants. The increase in expenses is due to maintenance on the ambulance fleet and equipment added to the ambulances; and

WHEREAS, Emergency Management Fund (EM) revenues were increased by \$3,800,000 from \$3,039,719 to \$6,839,719 and an increase in expenses by \$3,367,789 from \$2,782,012 to \$6,149,801. The increase in EM Fund revenue and expenditures is due to the 2022 implemented All Hazards Team Program which continues to operate in 2023; and

WHEREAS, Capital Reserve revenues were increased by \$313,376 from \$36,000 to \$349,376. The increase is attributed to an increase in interest revenue and a transfer from unexpended General Fund PILT funding and the All Hazards Team program; and

WHEREAS, Public Health Hinsdale County is the fiscal agent only for the Silver Thread Public Health District. As the fiscal agent, Hinsdale County ensures that all of the funds are spent in accordance with the rules and regulations, and;

WHEREAS, Sheriff Department revenues were increased by \$170,997, from \$655,902 to \$826,899 and Sheriff Department expenses increased by \$119,605 from \$683,490 to \$803,095. The increase in Sheriff Department revenues is attributed to old equipment being sold, donations and grants for the Search and Rescue Team, CPW grant and POST funds. The increase in expenses is attributed to the purchases of SAR equipment (grant proceeds) and POST training expenses.

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 2023 budget for each of the identified funds for Hinsdale County.

INTRODUCED by Commissioner Robert Hud, seconded by Commissioner Greg Levine, and passed this 27th day of December 2023.

BOARD OF COUNTY COMMISSIONERS
OF HINSDALE COUNTY, COLORADO

By: Kristie Borchers
Kristie Borchers, Vice Chair

Joan Roberts
Joan Roberts, County Clerk and Recorder

