

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

**RESOLUTION #28
Series 2021**

**A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY
EXPENSES AND REVENUES IN EXCESS OF AMOUNTS ALLOCATED FOR THE
BUDGET YEAR ENDING DECEMBER 31, 2021.**

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 \$392,169 from \$2,935,468 to \$3,327,637 and General Fund expenses increased by \$331,662 from \$2,871,495 to \$3,203,157. The increase in General Fund revenues is attributed to an increase in Sales Tax revenue, the El Pomar, Boettcher and Gates Family Foundation grants. We also received American Rescue Plan Act Funds. The increase in General Fund expenses is attributed to an increase in building repairs/additions made to the Admin/Coursey Annex building. We also incurred additional expenses in sales tax distribution to the Town of Lake City and the LFHSD, and grant expenditures. General Fund transfers were made to balance other department negative fund balances; and

WHEREAS, Road and Bridge revenues decreased by \$977, from \$1,322,537 to \$1,321,560 and Road and Bridge expenses increased by \$254,296 from \$1,238,164 to \$1,492,460. At YE 2021, a transfer from the fund balance of \$185,000 was made to cover additional expenditures. The decrease in Road and Bridge revenues is attributed to a combination of items; machine hire and labor decrease for outside County work and was offset mostly by HUTF funds. The increase in Road and Bridge expenses is attributed to an increase in fuel costs, the repairing of equipment, including the fuel tank system and the repairs on County Road 30; and

WHEREAS, Transfer Station revenues were increased by \$27,051, from \$165,300 to \$192,351 and the Transfer Stations expenses increased by \$21,409 from \$146,204 to \$167,613. The increase in Transfer Station revenue is due an increase in Transfer Station collections in 2021 and a payment from the Town of Lake City to help with our fire mitigation program. The increase in Transfer Station expenses is attributed to the increase in dumping at the Gunnison landfill and recycle hauling expenses; and

WHEREAS, Title III revenues were decreased by \$52, from \$15,160 to \$15,108. The decrease in Title III revenue is due to less interest earned; and

WHEREAS, Land Trust revenues were decreased by \$5, from \$25 to \$20. The decrease in the Land Trust revenue is due to less interest earned; and

WHEREAS Health and Human Services revenues were increased by \$60,884, from \$62,258 to \$123,142 and an increase in Human Services expenses of \$0 from \$60,850 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; and

WHEREAS, Recreation revenues were increased by \$11,160, from \$36,000 to \$47,160 and a decrease in Recreation expenses of \$16,323 from \$34,647 to \$18,324. The increase in Recreation revenue is due to an increase in visitors to Wupperman Campground. The decrease in the Recreation Fund expenses is due to a decrease in maintenance and repairs and the Road and Bridge crew handling the dumpster services instead of an outside source; and

WHEREAS CRA Retirement revenues were decreased by \$2,844, from \$59,871 to \$57,027 and an increase in CRA expenses of \$7,000 from \$59,600 to \$66,600. At YE 2021, a transfer from the fund balance of \$11,000 was made to cover additional expenditures. The decrease in CRA Retirement revenue is due to an allocation of forfeitures in the retirement plan. The increase in expenses is due to an increase in employer contributions; and

WHEREAS, Lodging Tax revenues were increased by \$51,431, from \$74,000 to \$125,431 and an increase in Lodging Tax expenses of \$51,500 from \$73,600 to \$125,100. 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 \$173,039, from \$3,600 to \$176,639 and an increase in expenses by \$196,626 from \$0 to \$196,626. The increase in Ambulance Replacement Fund revenue is due to a grant for a new ambulance. The increase in the Ambulance Replacement Fund expenses is due to the build-up of the new ambulance; At YE 2021, a transfer from the fund balance of \$20,000 (this constitutes our grant match of 10%) was made to cover additional expenditures of the new ambulance, and

WHEREAS, Conservation Trust revenues were increased by \$696, from \$4,500 to \$5,196 and the budget expenses and incurred expenses stayed at \$0. The increase in Conservation Trust revenue is due to an increase in funds received from the State; and

WHEREAS, Snow Grooming revenues were increased by \$4,296, from \$11,400 to \$15,696 and the Snow Grooming expenses were decreased by \$2,355 from \$8,658 to \$6,303. The increase in Snow Grooming revenue is due to the Lake City Continental Divide Snowmobile Club doing more grooming than the County, but the County still receives revenue. The decrease in Snow Grooming expenses is due to less grooming done by the County than what was budgeted for; and

WHEREAS, Emergency Medical Services (EMS) Fund revenues were increased by \$13,234, from \$124,275 to \$137,509 and an increase in expenses by \$24,064 from \$160,380 to \$184,444. At YE 2021, an additional transfer from General Fund of \$20,100 was made to cover the additional expenditures and to cover the previous negative fund balance. The increase in EMS revenue is due to Covid Relief Funds being received and WRETAC funds being carried over from 2020. The increase in expenses is due to an increase in medication and equipment purchases; and

WHEREAS, Emergency Management Fund (EM) revenues were increased by \$2,000, from \$25,000 to \$27,000 and a decrease in expenses by \$94 from \$85,688 to \$85,594. The increase in EM Fund revenue is due to the EMPG grant funds increasing. Additional revenue comes from General Fund transfer and Title III Funds; and

WHEREAS, Capital Reserve revenues were decreased by \$2,150 from \$17,300 to \$15,150. The decrease is attributed to a decrease in interest revenue; and

WHEREAS, Public Health revenues were increased by \$283,182, from \$734,032 to \$1,017,214 and Public Health expenses increased by \$144,778 from \$802,794 to \$947,572. The increase in Public Health revenue is attributed to new grants, mostly related to the Covid-19 pandemic and the increase in Public Health expenses is attributed to the Covid-19 pandemic as well. The Grant year is also July 1 to June 30; and

WHEREAS, Sheriff Department revenues were increased by \$71,551, from \$536,173 to \$607,724 and Sheriff Department expenses increased by \$83,005 from \$532,788 to \$615,793. The increase in Sheriff Department revenues is attributed to a grant from the Ben Brownlee Memorial Fund for SAR equipment and funds from BLM for patrol. The increase in expenses is attributed to the purchases of SAR equipment (grant proceeds) and POST training expenses. At YE 2021, a transfer from the fund balance of \$12,000 was made to cover additional expenditures.

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 2021 budget for each of the identified funds for Hinsdale County.

INTRODUCED by Commissioner Greg Levine, seconded by Commissioner Robert Hurd, and passed this 29th day of December 2021.

BOARD OF COUNTY COMMISSIONERS
OF HINSDALE COUNTY, COLORADO

By: Kristie Borchers
Kristie Borchers, Chair

Joan Roberts
Joan Roberts, County Clerk and Recorder

