

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

**RESOLUTION # 31
Series 2022**

**A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY
EXPENSES AND REVENUES IN EXCESS OF AMOUNTS ALLOCATED FOR THE
BUDGET YEAR ENDING DECEMBER 31, 2022.**

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 \$126,739 from \$3,540,212 to \$3,666,951 and General Fund expenses increased by \$67,895 from \$3,446,268 to \$3,514,163. The 2022 budget filed for GF expenses was \$3,443,268. There was an error in the formula. This has been fixed for 2023. The increase in General Fund revenues is attributed to an increase in building permits, interest earned on investments, monies received for Hill 71 and Severance Tax and PILT funds. The increase in General Fund expenses is attributed to an increase in Coroner expenses to an unprecedented amount of deaths in Hinsdale County in 2022. This increased our Pathology fees. And our Coroner resigned and we had to appoint a new Coroner and send that person to new Coroner training. We also continue to work on the Lake San Cristobal Peninsula Project and a General Fund transfer was made to balance the negative fund balance in Health and Human Services; and

WHEREAS, Road and Bridge revenues increased by \$500,160, from \$1,467,924 to \$1,968,084 and Road and Bridge expenses increased by \$288,824 from \$1,431,313 to \$1,720,137. The 2022 budget filed for RB revenue was \$1,467,415. There was an error in the formula. This has been fixed for 2023. The increase in Road and Bridge revenue can be attributed to an increase in SRS and PILT funding. The increase in Road and Bridge expenses is attributed to an increase in fuel costs, the extra expenses incurred in the mag chloride on County roads and the purchases of tires and other necessary equipment; and

WHEREAS, Transfer Station revenues were increased by \$19,047, from \$197,500 to \$216,547 and the Transfer Stations expenses increased by \$30,527 from \$186,427 to \$216,954. The increase in Transfer Station revenue is due to a transfer from our Title III funds to assist in our fire mitigation program. The increase in Transfer Station expenses is attributed to the increase in maintenance work at the transfer station and equipment rental for the fire mitigation project; 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 \$7,347 from \$15,015 to \$22,362. The increase in Title III revenue is due to an increased allocation in our Title III funding. Title III expenses increased by \$16,186 from \$8,989 to \$25,175 due to a transfer made to the Transfer Station for a fire mitigation project; and

WHEREAS, Land Trust revenues were increased by \$25, from \$20 to \$45. The increase in the Land Trust revenue is due to more interest earned; and

WHEREAS Health and Human Services revenues were increased by \$51,200, from \$62,235 to \$113,435 and an increase in Human Services expenses of \$0 from \$60,850 to \$60,850. The 2022 budget filed for HHS expenses was \$60,000. There was an error in the formula. This has been fixed for 2023. 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 \$5,875, from \$44,500 to \$50,375 and an increase in Recreation expenses of \$7,619 from \$25,377 to \$32,996. The increase in Recreation revenue is due to an increase in visitors to Wupperman Campground. The increase in the Recreation Fund expenses is due to an increase because of a new bathroom being installed at Lake San Cristobal and it came in over the grant budget; and

WHEREAS CRA Retirement revenues were increased by \$17,271, from \$59,996 to \$77,267 and an increase in CRA expenses of \$15,013 from \$64,600 to \$79,613. At YE 2022, a transfer of \$15,000 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; and

WHEREAS, Lodging Tax revenues were increased by \$5,995, from \$110,000 to \$115,995 and an increase in Lodging Tax expenses of \$9,456 from \$105,106 to \$114,562. 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 \$650, from \$3,050 to \$3,700 and an decrease in expenses by \$3,000 from \$3,000 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 repairs to the ambulance, and;

WHEREAS, Conservation Trust revenues were increased by \$381, from \$4,510 to \$4,891 and the budget expenses stayed at \$0. The increase in Conservation Trust revenue is due to an increase in interest earned; and

WHEREAS, Snow Grooming revenues were decreased by \$9,695, from \$14,005 to \$4,310 and the Snow Grooming expenses were decreased by \$10,115 from \$13,535 to \$3,420. The decrease 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 for the grooming they did do. 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 \$16,095, from \$132,250 to \$148,345 and a decrease in expenses by \$1,826 from \$190,037 to \$188,211

The increase in EMS revenue is mainly due to donations and local grants. The decrease in expenses is mainly due to some grant monies being carried over to 2023; and

WHEREAS, Emergency Management Fund (EM) revenues were increased by \$2,964,414, from \$29,390 to \$2,993,804 and an increase in expenses by \$2,559,691 from \$88,402 to \$2,648,093. The increase in EM Fund revenue and expenditures is due to the 2022 implemented All Hazards Team Program; and

WHEREAS, Capital Reserve revenues were increased by \$12,350 from \$335,150 to \$322,800. The increase is attributed to an increase in interest revenue; 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 \$41,735, from \$597,572 to \$639,307 and Sheriff Department expenses increased by \$47,636 from \$628,992 to \$676,629. The increase in Sheriff Department revenues is attributed to a grant for the Search and Rescue Team 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 2022 budget for each of the identified funds for Hinsdale County.

INTRODUCED by Commissioner Greg Levine, seconded by Commissioner Robert Hurd, and passed this 28th day of December 2022.

BOARD OF COUNTY COMMISSIONERS
OF HINSDALE COUNTY, COLORADO

By: Kristie Borchers
Kristie Borchers, Chair

Joan Roberts
Joan Roberts, County Clerk and Recorder

