



## FINANCE OFFICE

Ramona Rummel, Finance Director

TO: Board of County Commissioners  
Mike Bordogna, County Manager

DATE: January 19, 2022

RE: 2021 Supplemental Budget Appropriation Public Hearing – REVISED INFO 01.19.22

Attached please find a resolution for your consideration and approval which will appropriate additional sums of money to defray expenses in excess of amounts budgeted for San Miguel County for budget year 2021. Proper noticing for this public hearing has been done in the Norwood Post. Proof of publication is also attached for the record.

The total overall appropriation increase is \$3,185,000; which will result in a total revised 2021 budget appropriation of \$34,023,752.

Of the \$3,175,000 appropriation increase, please note the following:

The Social Services Fund appropriation increase of \$275,000 will be back-filled 100% by federal funding; thus there is no fiscal impact to the fund balance for this fund.

The Sales Tax Capital Fund appropriation increase of \$250,000 will be reimbursed by previously awarded grant funding; thus there is no fiscal impact to the fund balance for this fund.

The Transit Fund appropriation increase of \$850,000 will be back-filled by already collected RETA assessments and fuel reimbursements from SMART; thus there is no fiscal impact to the fund balance for this fund.

The Lodging Tax Fund appropriation increase of \$485,000 will be back-filled by already collected lodging tax; thus there is no fiscal impact to the fund balance.

The Public Health Fund appropriation increase of \$17,500 will come from operating reserves; resulting in a projected ending fund balance of less than \$15,000.

The COVID19 Fund appropriation increase of \$605,000 will be back-filled by previously awarded grants and contracts specific to the pandemic response; thus there is no fiscal impact to the fund balance.

The Grant Fund appropriation increase of \$692,500 will be back-filled by previously awarded grant funding for multiple grants. Grants were awarded after the appropriation was set for this fund and the timing of transactions for existing grants has led to the under appropriation of funding in this fund. The fund balance of this fund is not considered a reserved amount, but rather an operational balance to conduct the transactions of grant administration; thus no notation is needed for fiscal impact.

After reviewing year to date information for 2021; staff feels like any fund not specifically listed above has an appropriate appropriation level for 2021; thus all previously presented fund balances are still pretty accurate. The financial audit process for 2021 will determine if any additional adjustments need to be made to 2021 spending that we have not previously anticipated. These adjustments will result in final expenditure numbers and final fund balance calculations for all funds.

Thank you for your consideration of this resolution.

**A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY  
TO DEFRAY EXPENSES IN EXCESS OF AMOUNTS BUDGETED  
FOR SAN MIGUEL COUNTY, COLORADO**

**RESOLUTION 2022 – 04**

**WHEREAS**, certain operating expenditures for 2021 for San Miguel County have exceeded those anticipated at the time of adoption of the 2021 budget, and

**WHEREAS**, there have been revenues received or otherwise made available in 2021 which were not anticipated or were not assured at the time of adoption of the 2021 budget, and

**WHEREAS**, a public hearing was held on January 19, 2022, before the San Miguel County Board of Commissioners, San Miguel County, Colorado to accept public comment, and

**WHEREAS**, the need exists to appropriate additional expenditures for use by various county funds and spending agencies, as follows:

Social Services Fund	\$ 275,000
Sales Tax Capital Fund	\$ 250,000
Transit Fund	\$ 850,000
Lodging Tax Fund	\$ 485,000
Public Health Fund	\$ 17,500
COVID19 Fund	\$ 605,000
Grant Fund	\$ 692,500

**AND, WHEREAS**, Funds available to be appropriated for the above purposes include:

Social Services Fund	
Federal and State Backfill Funding	\$ 275,000
Sales Tax Capital Fund	
Grant Funding	\$ 250,000
Transit Fund	
RETA Funding/SMART Reimbs	\$ 850,000
Lodging Tax Fund	
Lodging Tax Revenue	\$ 485,000
Public Health Fund	
Operating Reserve	\$ 17,500
COVID19 Fund	
Contract and Grant Funding	\$ 605,000
Grant Fund	
Grant Funding	\$ 692,500

**AND, WHEREAS**, appropriate public notice of this action has been made as required by section 29-1-106 and 109, C.R.S.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of San Miguel County, Colorado, for the purposes detailed above:

**THAT**, the 2021 appropriation for the San Miguel County Social Services Fund is hereby increased from \$1,446,550 to \$1,721,550;

**AND THAT,** the 2021 appropriation for the San Miguel County Sales Tax Capital Fund is hereby increased from \$4,565,766 to \$4,815,766;

**AND THAT,** the 2021 appropriation for the San Miguel County Transit Fund is hereby increased from \$162,200 to \$1,012,200;

**AND THAT,** the 2021 appropriation for the San Miguel County Lodging Tax Fund is hereby increased from \$700,000 to \$1,185,000;

**AND, THAT,** the 2021 appropriation for the San Miguel County Public Health Fund is hereby increased from \$431,489 to \$448,989;

**AND, THAT,** the 2021 appropriation for the San Miguel County COVID19 Fund is hereby increased from \$155,738 to \$760,738;

**AND THAT,** the 2021 appropriation for the San Miguel County Grant Fund is hereby increased from \$2,681,000 to \$3,373,500;

**AND, THAT** the supplemental appropriations detailed above increase the total appropriations for San Miguel County for 2021 from \$30,848,752 to \$34,023,752.

**ADOPTED** this 19th day of January, 2022.

BOARD OF COUNTY COMMISSIONERS  
SAN MIGUEL COUNTY, COLORADO

DocuSigned by:  
*Kris Holstrom*  
By: \_\_\_\_\_  
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Kris Holstrom, Chair

ATTEST:

DocuSigned by:  
*Carmen Warfield*  
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Carmen Warfield, Chief Deputy Clerk



Vote:	Hilary Cooper	Aye	Nay	Abstain	<input checked="" type="checkbox"/> Absent
	Kris Holstrom	<input checked="" type="checkbox"/> Aye	Nay	Abstain	Absent
	Lance Waring	<input checked="" type="checkbox"/> Aye	Nay	Abstain	Absent