

RESOLUTION NO. 24-02

**THE BOARD OF COUNTY COMMISSIONERS
OF HUERFANO COUNTY, COLORADO**

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR
EACH FUND AND ADOPTING A BUDGET FOR HUERFANO COUNTY,
COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY
OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024**

WHEREAS, the Huerfano County Board of County Commissioners of Huerfano County, Colorado, has appointed Carl Young, Budget Officer, to prepare and submit a proposed budget to said governing body at the proper time; and,

WHEREAS, Carl Young, Budget Officer, submitted a proposed budget to this governing body on October 10, 2023, for its consideration; and,

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 21, 2023, at 10:00 A.M. and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and,

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Huerfano County, Colorado:

Section 1. That estimated expenditures for each fund are as follows:

General Fund	7,887,429
Road and Bridge Fund	2,435,525
Lodging Tax Tourism Fund	112,790
Special Projects Fund	3,059,033
Officials & Emp. Ret. Fund	230,105
Contingency Fund	237,960
Parks and Recreation Fund	0
Housing Authority Fund	250,000
Conservation Trust Fund	30,000
P.I.L.T. Fund	503,500
Public Welfare Fund	2,608,792
Federal Forest Projects Fund	89,819

Waste Transfer Station Fund	15,558
Emergency Services Fund	1,950,806
Correctional Fund	0
Gardner PID Fund	86,500
Disaster Recovery Fund	900,000
Asset Management Enterprise Fund	1,478,755
TOTAL	<u>21,876,572</u>

Section 2. That estimated revenues for each fund are as follows:

GENERAL FUND

From sources other than general property tax	5,217,315
From the general property tax levy	2,679,116
From unappropriated fund balance, beginning of the year	1,433,170
Less operating reserves	<u>1,442,172</u>
TOTAL	7,887,429

ROAD AND BRIDGE FUND

From sources other than general property tax	2,429,603
From the general property tax levy	15,613
From unappropriated fund balance, beginning of the year	720,274
Less operating reserves	<u>729,965</u>
TOTAL	2,435,525

LODGING TAX TOURISM FUND

From sources other than general property tax	85,000
From unappropriated fund balance, beginning of the year	91,904
Less operating reserves	<u>64,114</u>
TOTAL	112,790

SPECIAL PROJECTS FUND

From sources other than general property tax	2,872,871
From unappropriated fund balance, beginning of the year	<u>535,512</u>
Less operating reserves	349,350

OFFICIALS & EMP. RET. FUND	
From sources other than general property tax	66,478
From the general property tax levy	140,513
From unappropriated fund balance, beginning of the year	107,089
Less operating reserves	<u>83,975</u>
TOTAL	230,105

CONTINGENCY FUND	
From sources other than general property tax	200,000
From unappropriated fund balance, beginning of the year	37,960
Less operating reserves	<u>0</u>
TOTAL	237,960

PARKS AND RECREATION FUND	
From sources other than general property tax	0
From unappropriated fund balance, beginning of the year	0
Less operating reserves	<u>0</u>
TOTAL	0

HOUSING AUTHORITY FUND	
From sources other than general property tax	250,000
From unappropriated fund balance, beginning of the year	0
Less operating reserves	<u>0</u>
TOTAL	250,000

CONSERVATION TRUST FUND	
From sources other than general property tax	14,032
From unappropriated fund balance, beginning of the year	47,445
Less operating reserves	<u>31,477</u>
TOTAL	30,000

PAYMENT IN LIEU OF TAXES FUND	
From sources other than general property tax	600,000
From unappropriated fund balance, beginning of the year	13,132
Less operating reserves	<u>109,632</u>
TOTAL	503,500

PUBLIC WELFARE FUND

From sources other than general property tax	2,100,605
From the general property tax levy	390,314
From unappropriated fund balance, beginning of the year	628,895
Less operating reserves	<u>511,022</u>
TOTAL	2,608,792

FEDERAL FOREST PROJECTS FUND

From sources other than general property tax	18,405
From unappropriated fund balance, beginning of the year	71,414
Less operating reserves	<u>0</u>
TOTAL	89,819

WASTE TRANSFER STATION FUND

From sources other than general property tax	0
From unappropriated fund balance, beginning of the year	15,558
Less operating reserves	<u>0</u>
TOTAL	15,558

EMERGENCY SERVICES FUND

From sources other than general property tax	1,350,000
From unappropriated fund balance, beginning of the year	1,120,144
Less operating reserves	<u>519,338</u>
TOTAL	1,950,806

CORRECTIONAL FUND

From sources other than general property tax	0
From unappropriated fund balance, beginning of the year	0
Less operating reserves	<u>0</u>
TOTAL	0

GARDNER PUBLIC IMPROVEMENT DISTRICT FUND

From sources other than general property tax	93,520
From unappropriated fund balance, beginning of the year	14,022
Less operating reserves	<u>21,042</u>
TOTAL	86,500

DISASTER RECOVERY FUND

From sources other than general property tax	0
From unappropriated fund balance, beginning of the year	1,017,367
Less operating reserves	<u>117,367</u>
TOTAL	900,000

ASSET MANAGEMENT ENTERPRISE FUND

From sources other than general property tax	1,585,541
From unappropriated fund balance, beginning of the year	104,645
Less operating reserves	<u>211,431</u>
TOTAL	1,478,755

Section 3. That the budget as submitted, adjusted, amended, and herein above summarized by fund, hereby is approved and adopted as the budget for Huerfano County for the year stated above.

Section 4. That the Parks and Recreation Fund and Correctional Facilities Fund are hereby closed as of December 31, 2023 and all cash, assets, liabilities, receivables, and payables thereof are transferred to the County General Fund.

Section 5. That the budget hereby approved and adopted shall be signed by the members of the Board of County Commissioners and made a part of the public records of the County.

Section 6. That per §29-1-103(3) of the Colorado Revised Statutes, the total amount expected to be expended for payment obligations under lease-purchase agreements in 2024 are as follows:

Lease Purchase Agreement	Appropriation
Judicial Center Facilities Project	\$ 589,000
Axon Fleet Dash Camera Lease Purchase	\$ 47,462
Energy Performance Contracting Lease Purchase	\$ 159,541
Total	\$ 796,003

INTRODUCED, READ, APPROVED AND ADOPTED ON THIS 2nd day of
JANUARY 2024.



ATTEST:

County Clerk and Recorder and
Ex-Officio Clerk to said Board

BOARD OF COUNTY COMMISSIONERS
OF HUERFANO COUNTY, COLORADO

BY _____
John Galusha, Chairman

Arica Andreatta, Commissioner

Karl Sporleder, Commissioner