

RESOLUTION NO. 2021- 91

Before the Board of County Commissioners

of the

County of Summit

State of Colorado

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR SUMMIT COUNTY GOVERNMENT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022.

WHEREAS, the Board of County Commissioners has appointed Scott Vargo, County Manager and Martina Ferris, Finance Director to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Scott Vargo, County Manager and Martina Ferris, Finance Director, have submitted a proposed budget to this governing body on October 12, 2021 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, public hearings were held in October, November and December 2021, 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 SUMMIT COUNTY GOVERNMENT, COLORADO:

**Section 1.** That estimated expenditures for each fund for 2022 are as follows:

General Fund	\$62,106,904
Road & Bridge Fund	8,569,858
Social Services Fund	2,637,524
Library Fund	1,812,332
Transit Fund	14,601,532
Housing Fund	200,000
Conservation Trust Fund	165,850
E-911 Fund	1,485,731
Dillon Recreation Management Fund	574,400
Communications Operations Fund	2,397,784

Group Insurance Fund	9,620,000
Unemployment Insurance Fund	52,150
Capital Expenditures Fund	15,030,731
Open Space Fund	3,198,255
Snake River Sewer Fund	1,885,300
Fleet Maintenance Fund	4,713,000
Solid Waste Fund	9,037,108
Early Childhood Care & Learning Fund	1,233,450
Legacy Program Operations Fund	1,605,000
Affordable Housing Fund	6,222,192
2010 Fund	3,075,641
Safety First Fund	<u>4,284,664</u>
Total	<u>\$154,509,406</u>

**Section 2.** That estimated revenues for each fund for 2022 are as follows:

<u>General Fund</u>	
From unappropriated surpluses	\$ 44,487,088
From sources other than general tax	36,034,774
From the general property tax levy	<u>23,032,013</u>
TOTAL GENERAL FUND	<u>\$103,553,875</u>

<u>Road &amp; Bridge Fund</u>	
From unappropriated surpluses	\$ 1,382,950
From sources other than general tax	5,638,880
From the general property tax levy	<u>1,839,311</u>
TOTAL ROAD & BRIDGE FUND	<u>\$ 8,861,141</u>

<u>Social Services Fund</u>	
From unappropriated surpluses	\$ 283,214
From sources other than general tax	2,368,181
From the general property tax levy	<u>348,500</u>
TOTAL SOCIAL SERVICES FUND	<u>\$ 2,999,895</u>

<u>Library Fund</u>	
From unappropriated surpluses	\$ 207,576
From sources other than general tax	99,250
From the general property tax levy	<u>1,518,008</u>
TOTAL LIBRARY FUND	<u>\$ 1,824,834</u>

<u>Transit Fund</u>	
From unappropriated surpluses	\$ 17,800,419
From sources other than general tax	<u>17,605,359</u>
TOTAL TRANSIT FUND	<u>\$ 35,405,778</u>

<u>Housing Fund</u>		
From unappropriated surpluses	\$	549,799
From sources other than general tax		<u>31,700</u>
TOTAL HOUSING FUND	\$	<u>581,499</u>

<u>Conservation Trust Fund</u>		
From unappropriated surpluses	\$	160,117
From sources other than general tax		<u>187,000</u>
TOTAL CONSERVATION TRUST FUND	\$	<u>347,117</u>

<u>E-911 Fund</u>		
From unappropriated surpluses	\$	661,779
From sources other than general tax		<u>1,253,750</u>
TOTAL E-911 FUND	\$	<u>1,915,529</u>

<u>Dillon Recreation Management Fund</u>		
From unappropriated surpluses	\$	529,636
From sources other than general tax		<u>123,331</u>
TOTAL DILLON REC MANAGEMENT FUND	\$	<u>652,967</u>

<u>Communications Center Fund</u>		
From unappropriated surpluses	\$	3,206,663
From sources other than general tax		<u>2,572,233</u>
TOTAL COMMUNICATIONS CENTER FUND	\$	<u>5,778,896</u>

<u>Group Insurance Fund</u>		
From unappropriated surpluses	\$	2,783,886
From sources other than general tax		<u>9,652,032</u>
TOTAL GROUP INSURANCE FUND	\$	<u>12,435,918</u>

<u>Unemployment Insurance Fund</u>		
From unappropriated surpluses	\$	128,652
From sources other than general tax		<u>59,790</u>
TOTAL UNEMPLOYMENT INSURANCE FUND	\$	<u>188,442</u>

<u>Capital Expenditures Fund</u>		
From unappropriated surpluses	\$	3,803,478
From sources other than general tax		6,840,752
From the general property tax levy		<u>4,758,175</u>
TOTAL CAPITAL EXPENDITURES FUND	\$	<u>15,402,405</u>

<u>Open Space Fund</u>		
From unappropriated surpluses	\$	1,420,996
From sources other than general tax		737,542
From the general property tax levy		<u>3,119,331</u>
TOTAL OPEN SPACE FUND	\$	<u>5,277,869</u>

<u>Snake River Sewer Fund</u>	
From unappropriated surpluses	\$ 12,897,777
From sources other than general tax	<u>3,642,500</u>
TOTAL SNAKE RIVER SEWER FUND	\$ <u>16,540,277</u>

<u>Fleet Maintenance Fund</u>	
From unappropriated surpluses	\$ 944,123
From sources other than general tax	<u>3,789,000</u>
TOTAL FLEET MAINTENANCE FUND	\$ <u>4,733,123</u>

<u>Solid Waste Fund</u>	
From unappropriated surpluses	\$ 3,733,542
From sources other than general tax	<u>9,964,609</u>
TOTAL SOLID WASTE FUND	\$ <u>13,698,151</u>

<u>Early Childhood Care &amp; Learning Fund</u>	
From unappropriated surpluses	\$ 2,078,194
From sources other than general tax	30,500
From the general property tax levy	<u>1,160,323</u>
TOTAL EARLY CHILDHOOD FUND	\$ <u>3,269,017</u>

<u>Legacy Program Operations Fund</u>	
From unappropriated surpluses	\$ 413,177
From sources other than general tax	3,500
From the general property tax levy	<u>1,507,965</u>
TOTAL LEGACY PGM OPERATIONS FUND	\$ <u>1,924,642</u>

<u>Affordable Housing Fund</u>	
From unappropriated surpluses	\$ 3,251,091
From sources other than general tax	<u>4,843,712</u>
TOTAL AFFORDABLE HOUSING FUND	\$ <u>8,094,803</u>

<u>2010 Fund</u>	
From unappropriated surpluses	\$ 5,618,070
From sources other than general tax	40,500
From the general property tax levy	<u>2,213,423</u>
TOTAL 2010 FUND	\$ <u>7,871,993</u>

<u>Safety First Fund</u>	
From unappropriated surpluses	\$ 5,740,006
From sources other than general tax	32,500
From the general property tax levy	<u>5,566,535</u>
TOTAL SAFETY FIRST FUND	\$ <u>11,339,040</u>

**Section 3.** That the budget as submitted and amended hereinabove by fund, hereby is approved and adopted as the budget of Summit County Government for the year stated above.

**Section 4.** That 3% of 2021 "fiscal year spending," or \$2,601,172 shall be reserved in the ending 2021 fund balances in order to establish Emergency Reserves, as defined in Article X, Section 20 of the Colorado State Constitution.

**Section 5.** Additional capital expenditures in the amounts identified in the record of proceedings for the purposes referenced therein are authorized in Section 1 above pursuant to CRS-29-1-301 (1.2).

**Section 6.** Pursuant to the terms of Resolution 2003-39 and subsequent resolutions and ballot measure approvals, the Board has imposed a mill levy and collected and expended revenues for the acquisition and construction of various capital improvements including, but not limited to, open space and trails, water storage facilities and other water resources, solid waste management, health care facilities, and such other expenditures as accounted for by the Finance Office in the County's annual budget, audited financial statements, and other relevant financial accounting records. The board desires to reduce the mill levy imposed by the above-referenced authority to those amounts necessary to annually operate and maintain such improvements, as a voter-approved revenue change notwithstanding the limitations in Article X, Section 20 of the Colorado Constitution or any other law. The Board further finds and determines that such reduction, correction and continued imposition of the levy as provided in the approved budget is reasonable and necessary to protect the County's capital investments that have been acquired or constructed with the revenues derived under the above-referenced authorities and such other authority and discretion as provided by law in order to accomplish the intent and purposes of Resolution 2003-39 as subsequent resolutions thereto. This resolution shall operate as a prospective legislative enactment in all respects and shall not result in any mill levy increase or net tax revenue gain for purposes of Article X, Section 20 of the Colorado Constitution or any other provision of law.

**Section 7.** That the budget hereby approved and adopted shall be signed by the Summit County Commissioners and made a part of the public records of the County.

ADOPTED this 14th day of December 2021.



BOARD OF COUNTY COMMISSIONERS  
OF SUMMIT COUNTY, COLORADO

By: Elisabeth Lawrence  
Elisabeth Lawrence, Chair

ATTEST:

Kathleen Neel  
Kathleen Neel, Clerk & Recorder