



*2020 Budget*

***Solid Waste Disposal District***  
***SAN MIGUEL COUNTY, COLORADO***

For further information or questions contact:

Ramona Rummel, County Finance Manager

PO Box 486

Norwood, CO. 81423

970-327-4885

[finance@sanmiguelcountyco.gov](mailto:finance@sanmiguelcountyco.gov)

# Table of Contents

Division of Local Affairs Certification.....	3
2020 Budget Message.....	4
Budget Policies/Procedures.....	5
Resolution Adopting the 2020 Budget.....	7
Resolution Appropriating Funds for the 2020 Budget Year.....	8
Resolution Levying Property Taxes.....	9
Solid Waste Disposal District Mill Levy and Property Tax Calculation.....	10
Definition of Fund.....	11
Solid Waste Disposal District Budget Summary.....	12



## FINANCE OFFICE

RAMONA RUMMEL, FINANCE MANAGER

January 29, 2020

Division of Local Affairs  
1313 Sherman Street  
Room 521  
Denver CO 80203

Pursuant to Section 29-1-113, C.R.S., attached is a copy of the 2020 budget for:

### **San Miguel County Solid Waste Disposal District**

The budget was adopted on December 18, 2019. If there are any questions, please contact Ramona Rummel, San Miguel County Finance Manager.

CERTIFICATION: I, Ramona Rummel, Finance Manager, hereby certify that the enclosed is a true and accurate copy of the adopted budget for the San Miguel County Solid Waste Disposal District.

Respectfully,

Ramona Rummel  
Finance Manager



## FINANCE OFFICE

---

---

### **2020 BUDGET MESSAGE FOR SAN MIGUEL COUNTY, COLORADO SOLID WASTE DISPOSAL DISTRICT**

The 2020 budget represents San Miguel County Solid Waste Disposal District's continued commitment to the needs of the district residents, the continued level of quality service, and prudent fiscal management. The budget has been prepared in accordance with all applicable state and federal laws and internal policies.

Staff made every effort to objectively review and analyze each of their respective budgets in preparation for a recommendation to the Board of County Commissioners. In addition, the fiscal responsibility of staff comes from being committed to making wise spending decisions every day.

This budget is an important means of communication with the citizens and taxpayers. It will serve as a financial guide for the Board of Commissioners and staff through the 2020 fiscal year.

The voters of San Miguel County's Solid Waste Disposal District approved a county-wide mill levy increase up to .40 mills for the operation and maintenance of the district. The primary expenditures in this fund are the operational costs for the transfer station, electronic recycling events, and hazardous material disposal events.

As adopted by the Board of Commissioners on December 18, 2019 the total budget for 2020 is \$101,710. This is a \$1,025 increase from the 2019 adopted budget.

#### **Major financial highlights for 2020 include:**

Property tax revenue is estimated to increase by \$7,414 in 2020 as a result of updated assessed valuations on all taxable property.

Norwood transfer station costs were thoroughly analyzed and budgeted for in accordance with the new service contract with Bruin Waste Management and the newly imposed fee structure for household garbage disposal.

HAZMAT clean-up project is included in the approved budget. This project is proving to be a valuable resource for County residents to properly dispose of their hazardous wastes.

Town of Telluride and Town of Mountain Village also contribute to the cost of the HAZMAT clean-up project.

Please direct any questions regarding this budget document to:  
Ramona Rummel, Finance Manager

P.O. BOX 486 • Norwood, Colorado 81423 • (970) 327-4885 •  
[ramonar@sanmiguelcountyco.gov](mailto:ramonar@sanmiguelcountyco.gov)

## **BUDGET POLICIES/PROCEDURES**

1. Financial reports showing the status of the current fiscal year budget and estimated year-end projections are provided to department heads and elected officials, reviewed throughout the budget year with the county manager.
2. Six month year-to-date actual data is provided to the department heads in June of each year, along with a blank budget estimate form that reflects both revenue and expenditures to assist in the development of the next fiscal year budget.
3. Department heads and elected officials are requested to provide an estimate of where they expect their revenues and expenditures to be by the end of the current budget year. They are also asked to provide their best estimates of their revenues and requested expenditures for the next fiscal year. This data is returned to the finance department by the end of July.
4. The finance department compiles a mid-year budget update that is presented to the Board of County Commissioners (BOCC) in July for their review. If there is a need to amend a budget appropriation at mid-year, staff prepares the necessary documentation for the public hearing process.
5. A preliminary estimated budget is compiled by the finance office and shared with the county manager and department heads and elected officials by the middle of August for the next fiscal year.
6. Budget review sessions are scheduled between the county manager, finance department and department heads and elected officials for late August and early September to review requests and projected revenues.
7. The preliminary notice of assessed valuation is received by August 25<sup>th</sup> from the county Assessor's Office and the estimated property taxes are calculated for inclusion into the proposed budget. The preliminary budget document is prepared and submitted to the BOCC, county manager, department heads and elected officials and the public by the statutory deadline of October 15<sup>th</sup>.
8. A public advertisement is posted informing the public that the preliminary budget has been provided to the BOCC and is available for public inspection. A copy of the preliminary budget is posted on the county's website and at two locations within the county, including at the BOCC offices.
9. A public, formal presentation is made to the BOCC at a regularly scheduled BOCC meeting by early November. This presentation includes budget highlights, graphs and changes to the county's financial projections.
10. A public hearing is scheduled with the BOCC in early December allowing the public to provide comments and ask questions pertaining to the proposed operating budget for the next fiscal year. All public sessions are properly noticed by the County.
11. Following the public sessions, the final proposed operating budget is prepared and provided to the BOCC and county manager for review and approval at a regularly scheduled BOCC meeting in December.
12. The final budget document will be adopted by the BOCC on or prior to December 15<sup>th</sup> per statutory requirement.
13. At the public meeting where the BOCC will review and approve the final budget for the next fiscal year, a supplemental budget for the current fiscal

year is reviewed and approved if there is a need to amend current year appropriations.

14. Following BOCC approval of the budget for the next fiscal year, the finance department compiles a formal budget document for submission to The Department of Local Affairs (DOLA), by January 31<sup>st</sup> of the next budget year.
15. All appropriations lapse at the end of each fiscal year. If certain programs or projects that were budgeted in the current fiscal year carry over into the next budget, the appropriations for those programs and projects will be re-budgeted in the budget for the next fiscal year.
16. All monies received by the County, its agencies, departments and programs must be deposited with the County Treasurer and included in the budget which is approved by the BOCC prior to being spent. The BOCC may authorize supplemental appropriations to the approved budget during the budget year. Grant funds received during the budget year that were not included in the approved final budget will be included in a supplemental budget along with the appropriation of expenditures necessary to complete the program or project.

## **BUDGET BASIS**

Annual budgets for governmental funds, including the General, Special Revenue and Debt Service Funds are prepared separately using the Modified Accrual basis of accounting. Modified Accrual accounting is where revenues are recognized in the accounting period in which they became available and measurable and expenditures are recognized in the accounting period when a liability is incurred, except for un-matured interest on long-term debt, which is recognized when due.

## **BUDGET & ACCOUNTING CONTROL**

Once the Board of Commissioners adopts the final budget, the county's internal accounting system is used as the major tool for monitoring activity. Monthly reports are prepared, which allow the department heads, elected officials and the county manager to review the financial activities each month by comparing actual expenditures and revenues against budgeted amounts.

Procedures for collecting, recording and reporting revenues have been developed and will continue to be maintained. This is validated by the annual audit. Staff is encouraged to aggressively pursue the collection of taxes, fees and other types of revenues that are owed to the County.

Proper systems for recording, controlling and reporting expenditures have been developed and will be maintained using the generally accepted accounting principles (GAAP). Financial records are audited annually by a certified public accounting firm. In addition, internal control policies and practices are continually reviewed to assure proper control of expenditures.

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES AND ADOPTING A BUDGET FOR THE SAN MIGUEL COUNTY SOLID WASTE DISPOSAL DISTRICT, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2020, AND ENDING ON THE LAST DAY OF DECEMBER 2020**

**RESOLUTION 2019 - 021**

**WHEREAS**, the Board of Commissioners of the San Miguel County Solid Waste Disposal District has designated the Finance Manager of San Miguel County to prepare and submit a proposed budget to said governing body, and

**WHEREAS**, the Finance Manager has submitted a proposed budget to this governing body on October 30, 2019; for their 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 30, 2019, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

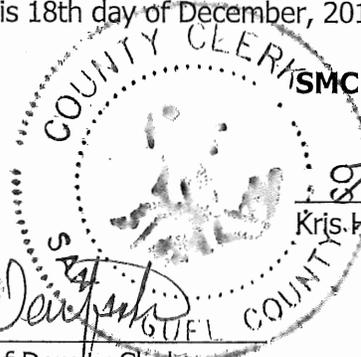
**WHEREAS**, whatever increases may have been made in the expenditures, like revenues were added to the revenues or planned to be expended from the reserve/fund balance so that the budget remains in balance, as required by law.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of the San Miguel County Solid Waste Disposal District, Colorado:

**THAT**, the budget as submitted hereby is approved and adopted as the budget of the San Miguel County Solid Waste Disposal District for the year stated above. The total expenditure budget is \$101,710;

**AND THAT**, the budget hereby approved and adopted shall be signed by the chair of the Board of County Commissioners, and made a part of the public records of San Miguel County, Colorado.

**ADOPTED**, this 18th day of December, 2019.



**SMC SOLID WASTE DISPOSAL DISTRICT**

*Kris Holstrom*  
Kris Holstrom, Chair

ATTEST:

*Carmen Warfield*  
Carmen Warfield, Chief Deputy Clerk

**A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE SPECIFIED SPENDING AGENCY, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE SOLID WASTE DISPOSAL DISTRICT, COLORADO, FOR THE 2020 BUDGET YEAR.**

**RESOLUTION 2019 - 023**

**WHEREAS**, the Board of Commissioners has adopted the annual budget in accordance with Colorado local government budget law, on December 18, 2019; and

**WHEREAS**, the Board of Commissioners has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget; and

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues and reserves/fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the San Miguel County Solid Waste Disposal District.

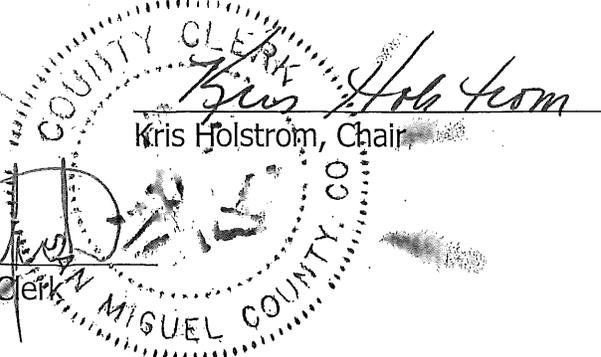
**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of the San Miguel County Solid Waste Disposal District, Colorado:

**THAT**, the following sums are hereby appropriated from the revenue of said fund, to said fund, for the purposes stated:

**SOLID WASTE DISPOSAL DISTRICT                      \$101,710**

**ADOPTED THIS** 18th day of December, 2019.

**SMC SOLID WASTE DISPOSAL DISTRICT**



ATTEST:

Carmen Warfield  
Carmen Warfield, Chief Deputy Clerk

**A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2019 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE SAN MIGUEL COUNTY SOLID WASTE DISPOSAL DISTRICT, COLORADO, FOR THE 2020 BUDGET YEAR.**

**RESOLUTION 2019 – 025**

**WHEREAS**, the Board of Commissioners of the San Miguel County Solid Waste Disposal District, has adopted the annual budget in accordance with local government budget law, on December 18, 2019; and

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$98,027, and

**WHEREAS**, the 2019 valuation for assessment for the San Miguel County Solid Waste Disposal District as certified by the County Assessor on November 26, 2019, is \$245,068,200.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of the San Miguel County Solid Waste Disposal District, Colorado:

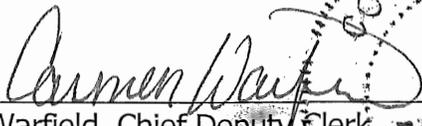
**THAT**, for the purpose of meeting all general operating expenses of the San Miguel County Solid Waste Disposal District during the 2020 budget year, there is hereby levied a tax of 0.400 mills upon each dollar of the total valuation for assessment of all taxable property within the San Miguel County Solid Waste Disposal District for the year 2019, generating approximately \$98,027 in revenue, and

**THAT**, the Finance Manager is hereby authorized and directed to immediately certify to the County Commissioners of San Miguel County, Colorado, the mill levy for the San Miguel County Solid Waste Disposal District as hereinabove determined and set.

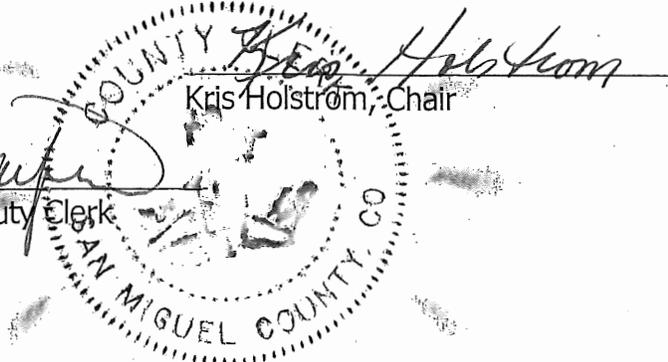
**ADOPTED** this 18th day of December, 2019.

**SMC SOLID WASTE DISPOSAL DISTRICT**

ATTEST:

  
Carmen Warfield, Chief Deputy Clerk

  
Kris Holstrom, Chair



# Solid Waste Disposal District

**Current Year's Net Taxable Assessed Valuation**  
**\$245,068,200**

<b>District</b>	<b>Mills</b>	<b>Property Tax Revenue</b>
Solid Waste Disposal District	0.400	\$98,027
<hr/>		
Total	0.400	\$98,027

## SOLID WASTE DISPOSAL DISTRICT

This fund is used to account for the operations of the Norwood Transfer station, the HAZAT clean-up days, and various recycling programs. The daily operations are assigned to the County Environmental Health Office with the Board of County Commissioners acting as the governing board.



# SOLID WASTE DISPOSAL DISTRICT BUDGET SUMMARY

Starting Fund Balance	114,882	73,258	37,802	37,802	57,242
Total Income	59,555	62,266	102,717	112,706	111,081
Total Expenses	101,179	97,722	100,685	93,266	101,710
<b>NET (Income - Expenses)</b>	<b>-41,624</b>	<b>-35,456</b>	<b>2,032</b>	<b>19,440</b>	<b>9,371</b>
<b>NET (Change to Reserves)</b>					
Projected Fund End Balance	73,258	37,802	39,834	57,242	66,613
	<b>2017</b>	<b>2018 Audited</b>	<b>2019 Adopted Budget</b>	<b>2019 Estimate</b>	<b>2020 Budget</b>
<b>Revenues</b>					
CURRENT PROPERTY TAX	44,547	43,919	90,417	91,000	97,831
DELINQUENT PROPERTY TAX	1	21	0	850	0
SPECIFIC OWNERSHIP TAX	1,639	2,092	1,100	2,600	1,100
CLASS A SPECIFIC TAX	276	34	100	800	100
INTEREST ON TAXES	259	205	100	380	100
DEPARTMENT FEES	0	0	0	800	800
DOW - PILT	55	59	0	124	150
LOCAL AGENCY CONTRIBUTIONS	7,960	8,535	8,500	8,500	8,500
REIMBURSEMENTS	4,819	7,401	2,500	2,618	2,500
CDPHE REBATE		0	0	5,034	0
<b>Total Revenues</b>	<b>59,555</b>	<b>62,266</b>	<b>102,717</b>	<b>112,706</b>	<b>111,081</b>
<b>Expenditures</b>					
PROFESSIONAL SERVICES	23,023	24,534	23,000	24,000	23,000
RECYCLING	7,318	3,201	7,500	8,300	7,500
NORWOOD TRANSFER STATION	67,068	66,605	65,000	55,500	65,000
CONTRACT LABOR	1,038	1,079	1,100	1,100	1,450
TELEPHONE	723	583	725	725	725
ADVERTISING	0	0	0	11	0
OPERATING SUPPLIES	9	0	0	400	500
ELECTRICITY	656	396	660	500	600
TREASURER FEES	1,344	1,324	2,700	2,730	2,935
<b>Total Expenditures</b>	<b>101,179</b>	<b>97,722</b>	<b>100,685</b>	<b>93,266</b>	<b>101,710</b>