



SAN MIGUEL COUNTY

2010 BUDGET

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2010 BUDGET MESSAGE FOR SAN MIGUEL COUNTY, COLORADO

The 2010 budget represents San Miguel County's continued commitment to the needs of the county 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.

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 2010 fiscal year.

As the budget was being developed, elected officials and department heads were well aware of the fiscal constraints that the County may be facing in the upcoming years. Staff submitted their requests accordingly. Every effort was made to objectively review and analyze each department's budget and then a recommendation was given to the Board of Commissioners.

As adopted by the Board of Commissioners on December 16, 2009, the total budget for 2010 is \$20,679,158. This is a \$1,151,858 decrease from the 2009 revised budget.

Major financial highlights for 2010 include:

- Property tax revenue will increase by \$1,281,531 in 2010 as the assessed valuation increased by \$126,633,610
- Ending 2010 fund balance for the general fund is estimated at 66% or 8 months of operating reserve
- No cost of living increase will be given to staff for 2010 and 2011
- A hiring freeze has been approved by the Board of Commissioners. No positions will be filled without a cost benefit and workload analysis being presented and approved by the Board of Commissioners, providing funds are available
- No salary increases for two years for any employee earning over \$80,00/year. For employees earning less than \$80,000; merit increases will still be granted
- Community support funding was reduced to \$100,000 from \$170,000 in 2009
- Travel and training expenditures were reduced by \$60,000

- Professional service expenditures were reduced by \$50,000
- Employee wellness program was re-evaluated which resulted in a \$10,000 savings
- Sales tax revenue projections were budgeted with zero increase for 2010
- Capital requests are budgeted in 2010 at \$1,005,113, down from \$1,402,766 in 2009
- Replacement vehicles for 2010 include one for the building department and one for the fleet department

The talented and dedicated staff of San Miguel County will continue to strive for improvements in the services they provide to the citizens and taxpayers of San Miguel County. This can be achieved through employee involvement and training, the use of modern tools and equipment, and automated information and communications systems.

Thanks to all the staff who make wise spending decisions everyday. Their commitment to making the most of every taxpayer dollar is key to successful budgeting and financial management.

Please direct any questions regarding this budget document to:

Ramona Rummel
Finance Manager
970-327-4885
finance@sanmiguelcounty.org

BUDGET POLICIES/PROCEDURES

1. Six month year-to-date actual data is provided to the department heads in early July of each year, along with blank current year estimate forms, and blank budget estimate forms (revenue and expenditure) for developing the next fiscal year budget.
2. Department heads are requested to provide an estimate of where they see their revenues and expenditures being at the end of the current budget year. They are also asked to provide their best estimates of their revenues and expenditures for the next fiscal year. This data is returned to the finance office by the end of the July.
3. Department heads are asked to provide requests for mid-year budget changes to the finance office, along with any posting changes required, by the middle of July.
4. The finance office compiles a mid-year supplemental budget request that is presented to the Board of County Commissioners (BOCC) after review by the department heads.
5. A preliminary estimated budget is compiled by the finance office and shared with the County Administrator and department heads by the middle of August. Budget review sessions are scheduled between the County Administrator, finance office, and department heads for late August and early September.
6. The preliminary mill certification is received by August 25th, and the estimated property taxes are calculated for inclusion in the proposed budget.
7. Following budget reviews with each department head, a revised proposed operating budget document is prepared and submitted to the BOCC, County Administrator, and department heads by the statutory requirement of October 15th.
8. A public advertisement is posted informing the public that proposed operating budget has been provided to the BOCC, and is available for public inspection. A copy of the proposed operating budget is posted on the County's web site, and at two locations within the county.
9. A public, formal presentation is made to the BOCC at a regularly scheduled BOCC meeting in mid October to early November. This presentation includes budget highlights, graphs, and changes to the County's financial system.
10. A second public session is scheduled with the BOCC in the later part of November 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 within the County.
11. Financial reports showing the status of the current fiscal year budget, and estimated year-end projections, are provided to department heads, and reviewed throughout the budget year with the County Administrator.
12. Following public session, the final proposed operating budget is prepared and provided to the BOCC, County Administrator and department heads for review and approval at a regularly scheduled BOCC meeting, following receipt of the final Mill Levy's for the County.
13. The final Mill Levy Certification is received by the County by December 15, per statutory requirement.
14. At the public meeting where the BOCC will review and approve the proposed operating budget for the next fiscal year, the second supplemental budget for the current fiscal year is reviewed and approved.
15. Following BOCC approval of the budget for the next fiscal year, the finance office compiles a formal Budget Book for presentation to The Department of Local Affairs, by January 31 of the next budget year.

16. All appropriations lapse at the end of each fiscal year. If certain programs or projects that were budgeted in the current fiscal year will carry over into the next budget, the appropriations for these programs and projects will be re-budgeted in the proposed operating budget for the next fiscal year.
17. All monies received by the County, its agencies, departments and programs, must be deposited with the County Treasurer and included in the budget appropriations 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 a budget year that were not included in the approved 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 (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, if measurable, except for un-matured interest on long-term debt, which is recognized when due.

BUDGET & ACCOUNTING CONTROL

Once the Board of Commissioners adopts the budget, the financial accounting system is used as the major tool for monitoring activity. Monthly reports are prepared which allow the department heads and county administrator to review the financial activities of the 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. 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. Financial records are audited annually by a certified public accounting firm. In addition, internal control policies and practices are continually being reviewed to assure proper control of expenditures.

Mill Levy Calculation

Current Year's Net Taxable Assessed Valuation
\$1,019,698,540

Fund	Mills	Property Tax Revenue
General Fund	6.175	\$6,296,638
Road & Bridge	1.900	\$1,937,427
Social Services	0.155	\$158,053
Retirement	0.390	\$397,682
Parks/Open Space	1.500	\$1,529,548
Total	10.120	\$10,319,348

SCHEDULE OF LEASE PURCHASE AGREEMENTS

The Board of County Commissioners has adopted the policy of acquiring certain assets through the use of lease-purchase agreements. This practice spreads the capital costs over several budget years (subject to annual appropriation) and provides maximum use of funds for current year operations, and/or investment purposes. All agreements are backed by the full faith and credit of the County for the year of appropriation. The debt service is accounted for in the fund associated with the asset.

The total amount to be expended during the ensuing fiscal year and the total maximum liability for payment obligations under all lease-purchase agreements involving real property (C.R.S 29-1-103) is as follows:

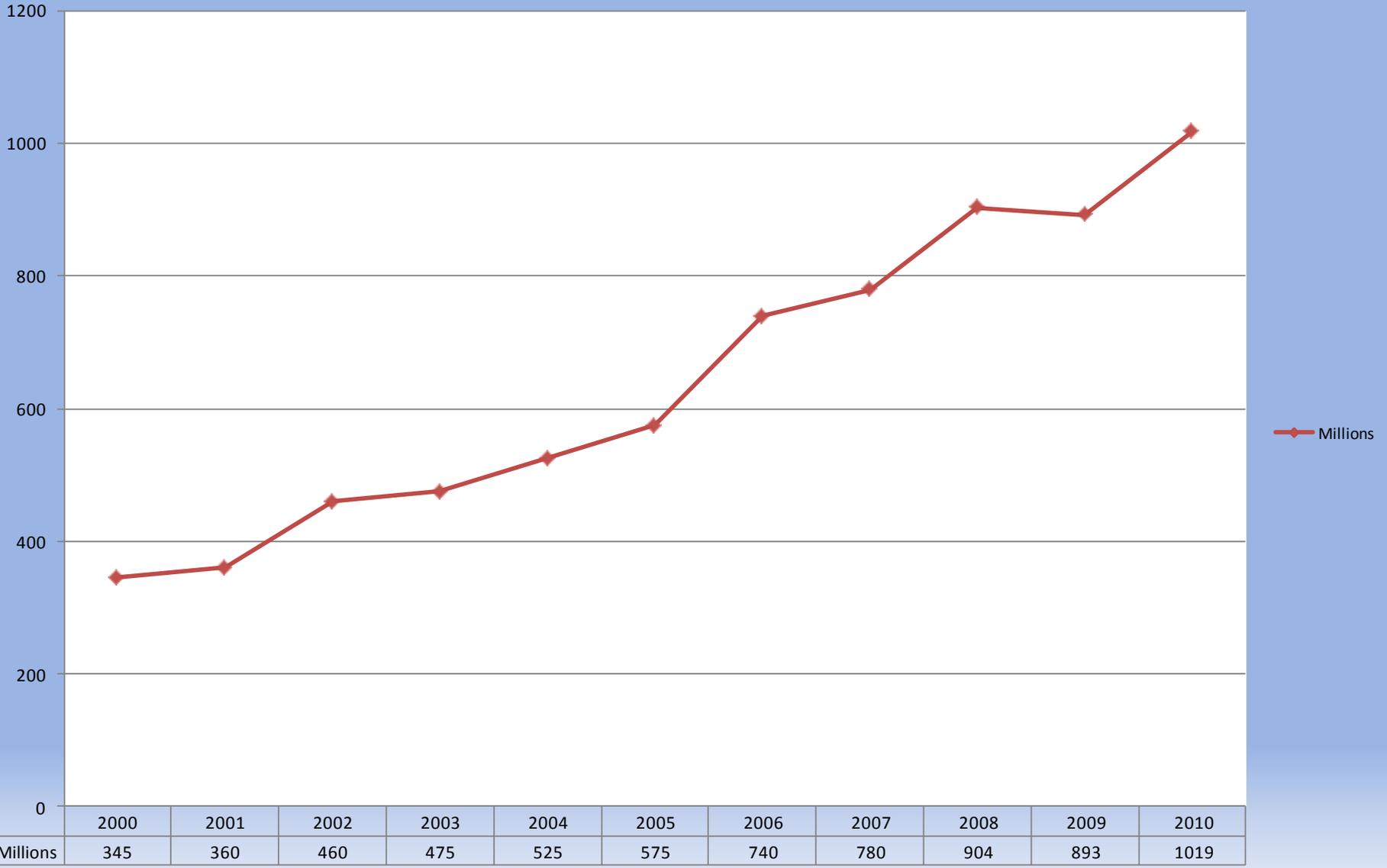
Funding Bank	Facility	2010 Payment	Total Payments
Zions First National Bank	Sheriff's Office - Ilium Valley	\$215,902	\$2,946,680
Zions First National Bank	Miramonte Building - Telluride 2nd and 3rd Floors	\$165,978	\$3,319,560
Zions First National Bank	West Wing Annex - Telluride	\$244,176	\$4,883,508

2010 APPROVED CAPITAL REQUESTS

<u>LOCATION/OFFICE</u>	<u>DESCRIPTION OF REQUEST</u>	<u>AMOUNT APPROVED</u>
Courthouse	Treasurer's Office - Front Counter Remodel	\$15,000
Courthouse	Lower Level Restroom Remodel	\$30,000
Lone Cone Building	Front step & back deck replacement, weathered steel along bottom of building	\$15,500
Lone Cone Building	Fleet Vehicle Replacement	\$25,000
Senior Transportation	Contribution for new van	\$5,000
Clerk's Office	Completion of document archival project	\$65,000
IT Department	Contingency for hardware	\$35,000
Sheriff's Office	Front Counter Remodel/Security Wall	\$5,000
Sheriff's Office	Water heater	\$8,000
Sheriff's Office	Video Arraignment Equipment	\$45,000
Sheriff's Office	Medical Isolation Cell	\$60,000
Assessor's Office	Pictometry - final payment	\$39,733
Building Department	Vehicle Replacement	\$25,000
Miramonte Building	Debt Service Payment	\$165,978
Jail	Debt Service Payment	\$215,902
West Wing (Fruen Bldg)	Debt Service Payment	\$250,000
	TOTAL REQUESTS	\$1,005,113

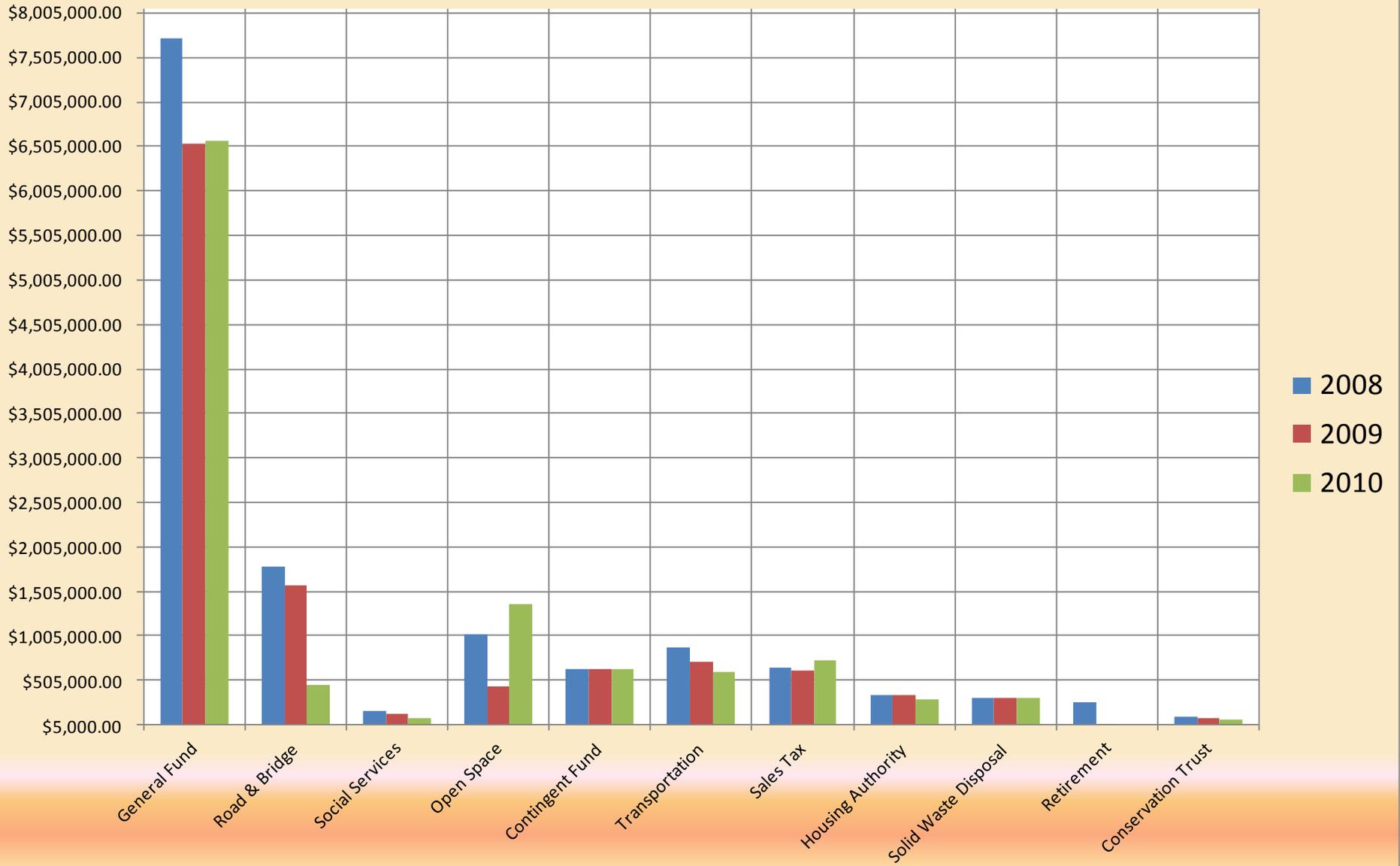
Supplemental Information
ASSESSED VALUATION HISTORY

Assessed Valuation

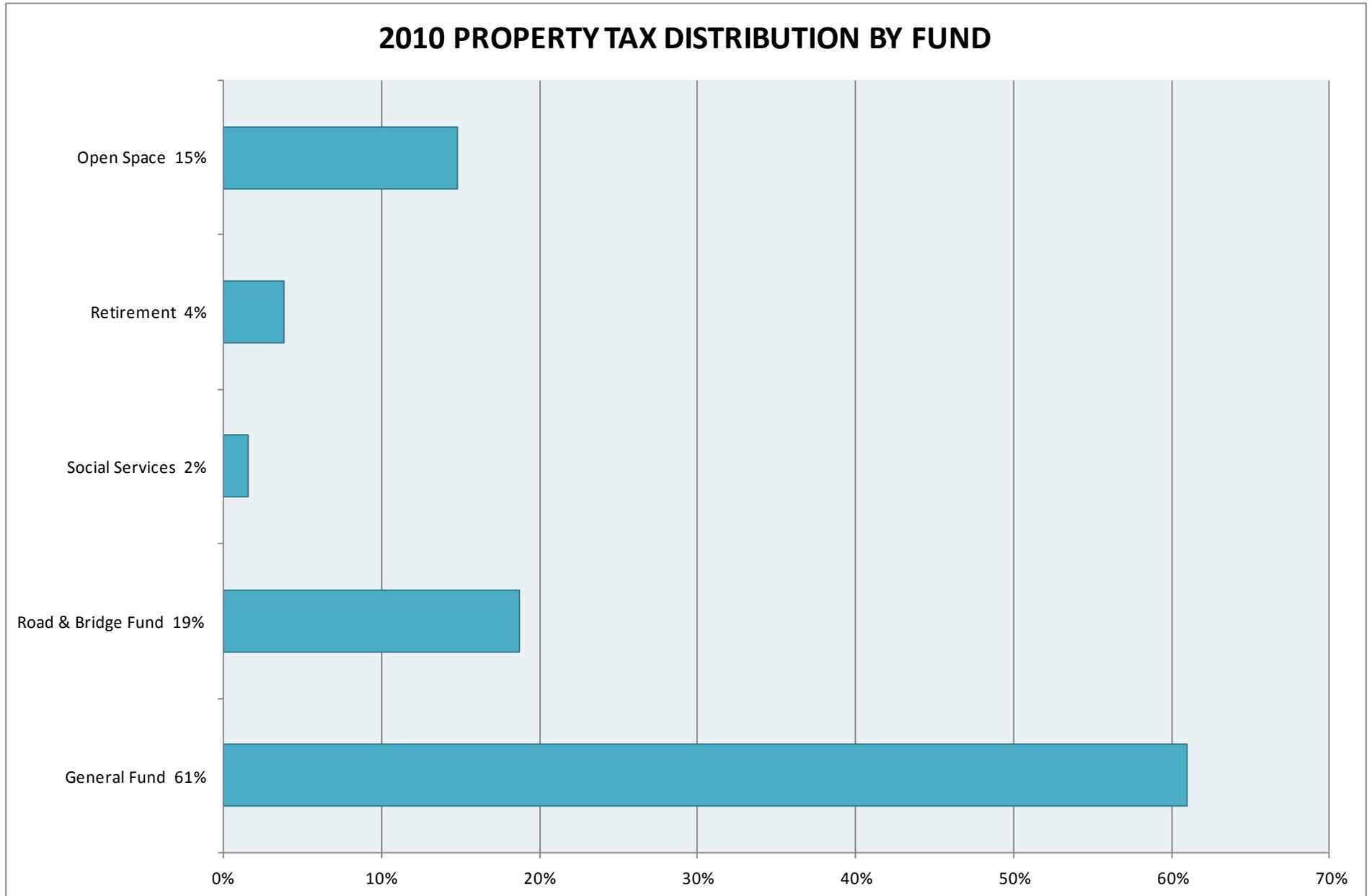


CHANGES TO FUND BALANCES

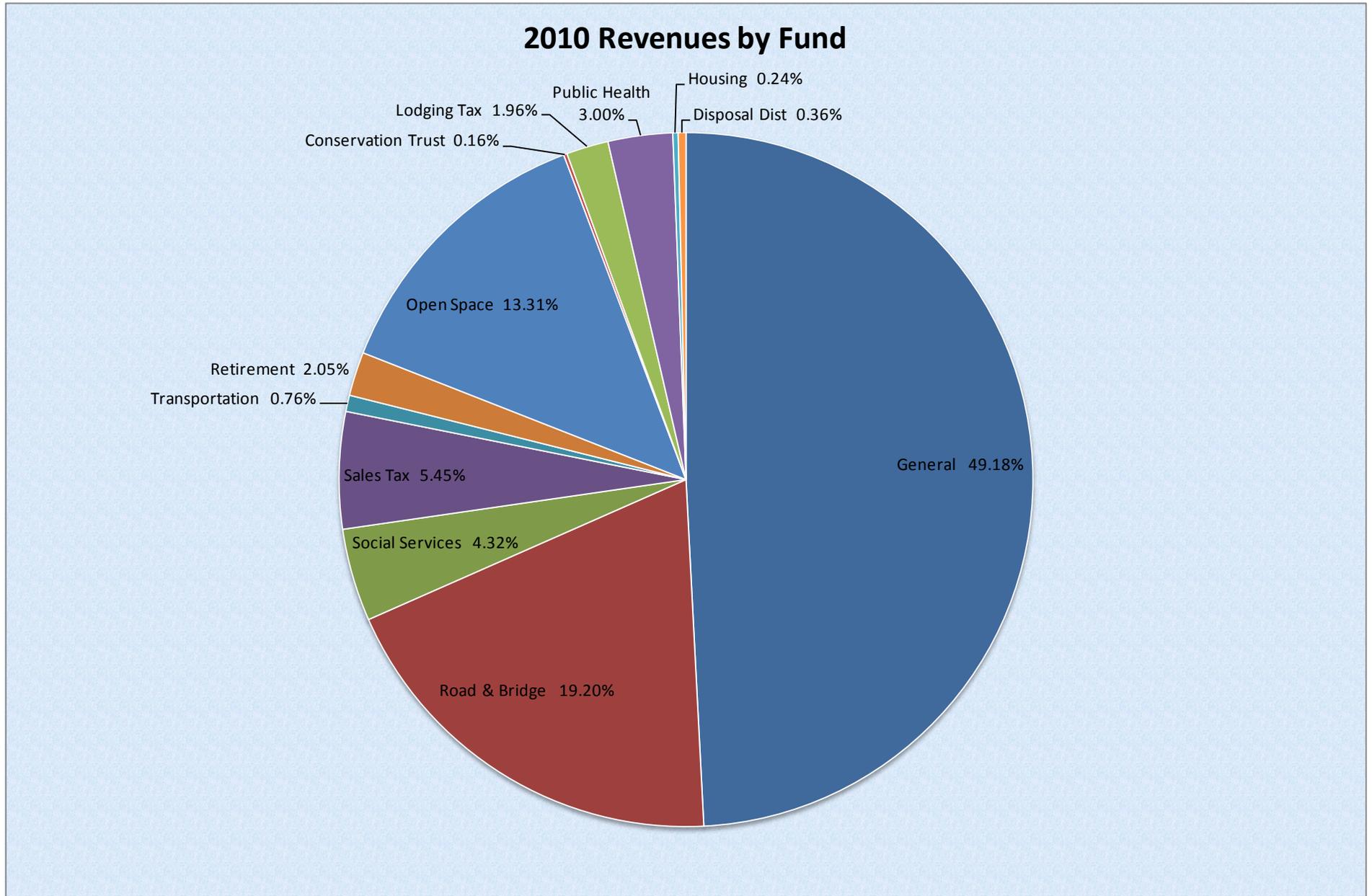
FUND BALANCES



PROPERTY TAX DISTRIBUTION BY FUND

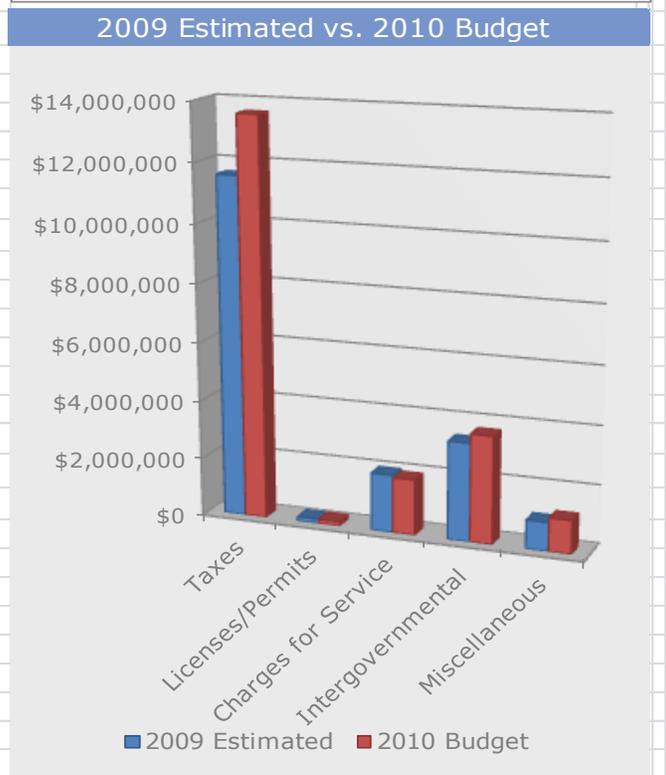
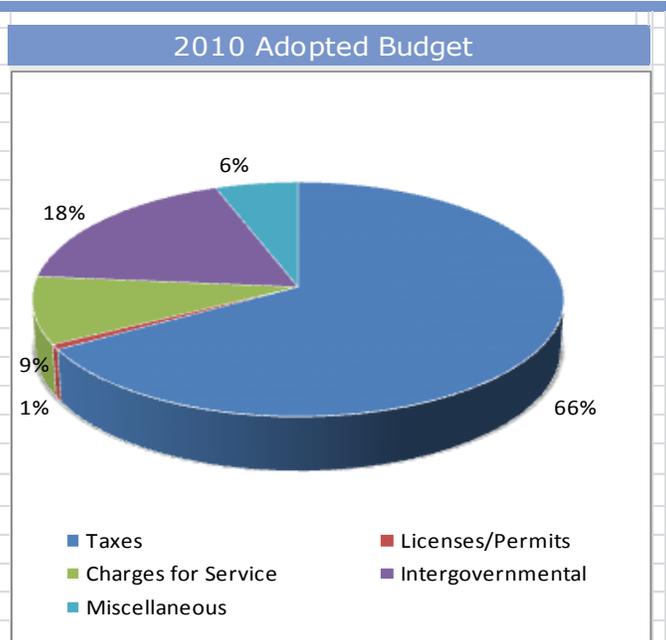


REVENUES BY FUND



REVENUES BY CATEGORIES

	2009 Estimated	2010 Budget
Taxes		
Property Tax/Sales Tax	\$11,590,607	\$13,596,860
Use Tax/PILT/Lodging Tax		
Total	\$11,590,607	\$13,596,860
Licenses/Permits		
Building/R&B/Septic/ Food Service Fees	\$140,230	\$142,230
Total	\$140,230	\$142,230
Charges for Service		
Dept Fees/Vegetation Ctrl Bluegrass Security	\$1,977,977	\$1,901,175
Total	\$1,977,977	\$1,901,175
Intergovernmental		
Federal	\$796,360	\$450,994
State	\$2,355,414	\$3,022,185
Local	\$210,908	\$202,036
Total	\$3,362,682	\$3,675,215
Miscellaneous		
Donations/Emp Ins Reimb	\$979,238	\$1,138,157
Interest/Rent/Sale of Assets/Transfers between Funds		
Total	\$979,238	\$1,138,157
Total Revenues		
	2009 Estimated	2010 Budget
	\$18,050,734	\$20,453,637



EXPENDITURES BY CATEGORIES

Personnel	2009 Estimated	2010 Budget
Wages/OT/Benefits/WC	\$10,138,943	\$10,204,164
Total	\$10,138,943	\$10,204,164

Prof/Tech Services	2009 Estimated	2010 Budget
Consulting/Prof Svcs/ Transit/Legal Svcs	\$1,500,768	\$1,231,520
Total	\$1,500,768	\$1,231,520

Property Services	2009 Estimated	2010 Budget
Water/Sewer/Trash/ Maint/Rent	\$694,047	\$788,335
Total	\$694,047	\$788,335

Purchased Services	2009 Estimated	2010 Budget
CAPP/Phone/Advertising Travel/Training	\$895,574	\$937,727
Total	\$895,574	\$937,727

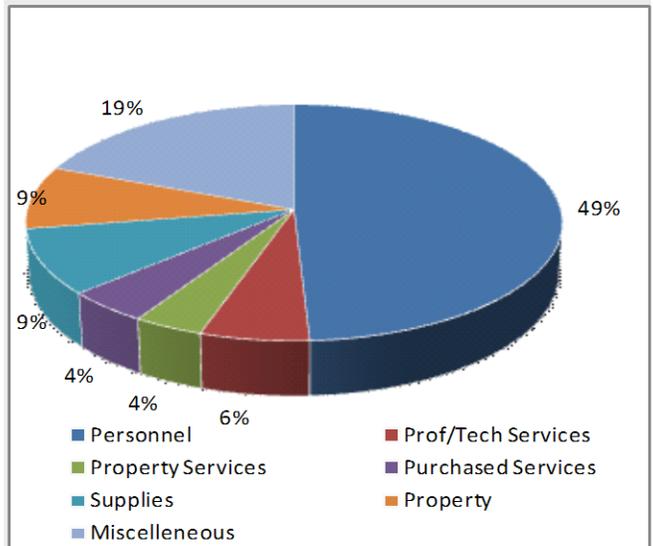
Supplies	2009 Estimated	2010 Budget
Operating Supplies/Jail Food/Fuel/Tires Gravel/Asphalt	\$1,536,179	\$1,868,272
Total	\$1,536,179	\$1,868,272

Property	2009 Estimated	2010 Budget
Land/Buildings/Vehicles Equip/Pictometry IT Hardware/Software	\$1,336,271	\$1,780,390
Total	\$1,336,271	\$1,780,390

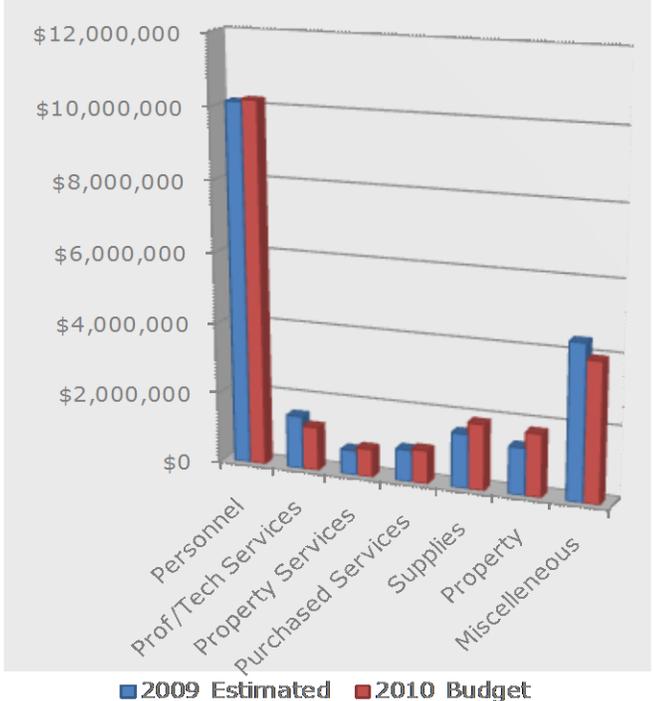
Miscellaneous	2009 Estimated	2010 Budget
Dues/Comm Support	\$3,460,180	\$3,214,537
Grants	\$305,021	\$58,050
Special Projects(OS/Rec)	\$8,688	\$42,500
Debt Service	\$626,056	\$631,880
Total	\$4,399,945	\$3,946,967

Total Expenses	2009 Estimated	2010 Budget
	\$20,501,726	\$20,757,375

2010 Adopted Budget



2009 Estimated vs. 2010 Budget



Funds

GENERAL FUND

The general fund accounts for resources of the County which are not required legally or by sound financial management to be accounted for in another fund. Ordinary operations of the County such as public safety, county administration, and other activities financed from taxes and general revenues are reflected in this fund.

General Fund Budget Summary

	2008 ACTUAL	2009 ADOPTED	2009 ESTIMATE	2010 ADOPTED
Revenues				
Taxes	8,800,615.15	7,635,012.00	7,085,685.72	8,319,512.00
Intergovernmental	1,607,561.34	391,099.00	589,610.37	321,886.00
Licenses & Permits	222,850.00	235,225.00	136,230.00	111,230.00
Charges for Service	1,177,408.51	1,027,750.00	1,059,374.38	903,850.00
Miscellaneous	545,224.26	595,057.00	508,472.58	403,121.00
Total Revenues	12,353,659.26	9,884,143.00	9,379,373.05	10,059,599.00
Expenditures				
Addressing	15,575.87	17,031.00	3,961.20	5,253.00
Assessor	605,860.38	746,967.00	673,045.06	701,217.00
Attorney	321,096.11	368,995.00	365,794.25	363,122.00
BOCC	502,116.13	775,131.00	768,376.36	667,880.00
Building	318,536.00	356,978.00	332,785.01	341,234.00
Clerk - Elections	155,047.90	81,613.00	76,405.07	86,883.00
Clerk - Operations	562,257.47	556,253.00	549,162.87	562,478.00
Coroner	45,515.16	50,606.00	50,625.09	55,642.00
CSU Extension	164,774.26	179,912.00	180,318.24	177,806.00
District Attorney	138,450.00	139,250.00	139,250.00	139,250.00
Environmental Health	223,075.43	194,188.00	173,526.27	152,193.00
Fairboard	29,865.17	27,250.00	27,253.00	25,000.00
Finance Office	315,313.79	291,673.00	283,932.42	278,741.00
Fleet Vehicles	0.00	12,100.00	7,000.00	11,000.00
GIS	112,473.97	136,740.00	120,577.87	123,398.00
Human Resources	0.00	254,705.00	244,764.01	258,036.00
Info Technology	201,770.04	268,629.00	227,245.16	275,535.00
Juvenile Diversion	108,423.49	126,799.00	121,213.36	115,822.00
Maintenance	231,329.13	228,570.00	132,729.64	135,575.00
Maintenance-Courthouse	0.00	1,000.00	23,000.00	32,200.00
Maintenance-LC Building	0.00	10,000.00	21,500.00	40,000.00
Maintenance-Mir Bldg	0.00	33,500.00	52,500.00	53,000.00
Maintenance-Nrwd Garage	0.00	0.00	6,000.00	10,100.00
Maintenance - Rental House	0.00	5,000.00	8,510.00	8,610.00
Maintenance-West Annex	0.00	0.00	35,700.00	21,000.00
Nurse	454,763.85	533,795.00	438,283.56	243,142.00
Other Administration	1,277,985.84	522,124.00	554,160.64	500,428.00
Planning	296,535.85	346,610.00	352,384.42	284,215.00
Public Trustee	15,397.44	19,682.00	19,181.25	19,782.00
Senior Transportation	16,944.68	18,892.00	16,492.00	11,796.00
Sheriff - Administration	370,815.40	396,957.00	384,697.62	362,495.00
Sheriff - Civil	0.00	78,422.00	71,891.78	77,043.00
Sheriff - Operations	1,369,108.74	1,391,636.00	1,393,661.46	1,397,779.00
Sheriff - Court Security	0.00	0.00	0.00	40,000.00
Sheriff - Corrections	1,672,099.36	1,690,790.00	1,691,262.18	1,596,796.00

Sheriff - Emergency Mngmnt	129,126.94	89,981.00	269,405.27	73,277.00
Sheriff - Fire Control	45,069.03	48,635.00	47,620.39	47,018.00
Sheriff - SAR	100,737.61	101,245.00	99,324.87	96,741.00
Sheriff - Building Maint	0.00	112,000.00	120,750.00	118,861.00
Surveyor	7,324.98	8,553.00	8,552.45	10,052.00
Treasurer	247,736.89	273,199.00	268,796.92	312,125.00
Vegetation Control	153,128.58	162,992.00	191,836.00	187,757.00
Veterans Affairs	3,658.12	4,004.00	3,999.00	3,924.00
Open Space - Admin	149,057.60		(New Fund created in 2009)	
Open Space - Fairgrounds	153,184.75		(New Fund created in 2009)	
Open Space - Parks Admin	160,874.67		(New Fund created in 2009)	
Open Space - Trails	74,987.99		(New Fund created in 2009)	
Open Space - Commission	925,620.95		(New Fund created in 2009)	
Open Space - DVP	43,108.48		(New Fund created in 2009)	
Open Space - Historic Pres	73,488.13		(New Fund created in 2009)	
Open Space - Pville Park	18,185.15		(New Fund created in 2009)	
Total Expenditures	11,810,421.33	10,662,407.00	10,557,474.69	10,024,206.00

FUND BALANCE CALCULATION				
Beginning Fund Balance	\$ 8,140,508		\$ 8,741,142	\$ 6,537,510
Revenues	\$ 12,353,659		\$ 9,379,373	\$ 10,059,599
Net Change to Reserves	\$ 57,396			
Transfer to Open Space			\$ 1,025,530	
Expenditures	\$ 11,810,421		\$ 10,557,475	\$ 10,024,206
Ending Balance	\$ 8,741,142		\$ 6,537,510	\$ 6,572,903
Ending Fund Balance % of Total Expenditures	74%		62%	66%

ROAD & BRIDGE FUND

This fund is used to account for the County's share of State revenues that are legally restricted for the maintenance of highways and roads within the County's boundaries and to account for revenues restricted for highway and road purposes. This fund also receives Mineral Leasing revenues.

Road and Bridge Budget Summary

	2008 ACTUAL	2009 ADOPTED	2009 ESTIMATE	2010 ADOPTED
Revenues				
Taxes	1,805,041.37	1,756,823.00	1,766,495.82	1,997,427.00
Intergovernmental	2,231,095.93	1,858,500.00	1,929,580.01	1,891,792.00
Licenses & Permits	4,380.00	4,000.00	4,000.00	4,000.00
Charges for Service	0.00	0.00	3,044.00	0.00
Miscellaneous	38,196.28	33,982.00	91,170.57	33,556.00
Total Revenues	4,078,713.58	3,653,305.00	3,794,290.40	3,926,775.00
Expenditures				
Construction	344,548.91	323,000.00	268,657.00	23,000.00
Maintenance	2,216,581.58	3,148,331.00	2,346,820.00	3,549,611.40
Snow & Ice Removal	255,547.98	325,760.00	324,022.13	331,465.00
Administration	1,072,467.24	1,096,960.00	1,053,980.42	1,142,472.60
Total Expenditures	3,889,145.71	4,894,051.00	3,993,479.55	5,046,549.00

FUND BALANCE CALCULATION				
Beginning Fund Balance	\$ 1,799,681		\$ 1,778,180	\$ 1,578,991
Revenues	\$ 4,078,714		\$ 3,794,290	\$ 3,926,775
Net Change to Reserves	\$ (211,069)			
Expenditures	\$ 3,889,146		\$ 3,993,480	\$ 5,046,549
Ending Balance	\$ 1,778,180		\$ 1,578,991	\$ 459,217
Ending Fund Balance % of Total Expenditures		46%	40%	9%

SOCIAL SERVICES FUND

This fund is used to account for the County's State, Federal, and property tax revenues that are restricted for providing human service and public welfare programs to the residents of the County.

Social Services Budget Summary

	2008 ACTUAL	2009 ADOPTED	2009 ESTIMATE	2010 ADOPTED
Revenues				
Taxes	145,645.23	144,275.00	143,573.00	163,203.00
Charges for Service	593,339.51	592,590.00	696,243.00	714,000.00
Miscellaneous	0.00	7,004.00	6,999.72	7,402.00
Total Revenues	738,984.74	743,869.00	846,815.72	884,605.00
Expenditures				
Administration	323,884.87	355,382.00	356,577.68	362,967.00
Program Expenditures	398,335.26	458,924.00	524,022.32	574,063.00
Total Expenditures	722,220.13	814,306.00	880,600.00	937,030.00

FUND BALANCE CALCULATION				
Beginning Fund Balance	\$ 141,641		\$ 161,296	\$ 188,000
Revenues	\$ 738,985		\$ 846,816	\$ 884,605
Net Change to Reserves	\$ 2,890		\$ 60,489	\$ (7,402)
Expenditures	\$ 722,220		\$ 880,600	\$ 937,030
Ending Balance	\$ 161,296		\$ 188,000	\$ 128,173
Ending Fund Balance % of Total Expenditures	22%		21%	14%

SALES TAX CAPITAL FUND

This fund is used to account for one half of the revenues received from the County's 1% sales tax. The remaining one half of the sales tax revenue goes to the General Fund, with the first \$15,000 each month going to offset jail operations. Expenditures approved from this fund are for capital purposes only.

Sales Tax Budget Summary

	2008 ACTUAL	2009 ADOPTED	2009 ESTIMATE	2010 ADOPTED
Revenues				
Taxes	866,626.45	700,000.00	700,000.00	700,000.00
Intergovernmental	492,709.48	270,603.00	358,169.44	165,002.00
Transfers from Other Funds	850,000.00	274,000.00	274,000.00	250,000.00
Total Revenues	2,209,335.93	1,244,603.00	1,332,169.44	1,115,002.00
Expenditures				
Permit Tracking	75,059.94	84,590.00	90,293.00	0.00
Courthouse Improvements Miramonte Bldg Improvements	0.00	40,000.00	40,000.00	45,000.00
West Annex	0.00	25,000.00	10,000.00	0.00
Lone Cone Bldg Improvements	0.00	36,245.00	40,000.00	0.00
Norwood Garage Facility	656,532.55	12,000.00	11,846.00	15,500.00
Rental House	0.00	0.00	0.00	0.00
Facilities Expense	17,872.42	0.00	7,000.00	0.00
Clerk-Equipment/Furniture	16,975.00	0.00	0.00	0.00
Clerk - Data Capture	22,000.00	0.00	0.00	0.00
IT-Hardware/Software	31,220.27	152,820.00	152,820.00	65,000.00
Assessor - Vehicles	24,567.00	46,531.00	40,828.00	35,000.00
Sheriff - Vehicles	32,411.93	0.00	0.00	0.00
Sheriff - Equipment/Furniture	115,383.60	244,200.00	244,200.00	0.00
Jail - Water/Sewer	20,782.08	22,500.00	23,822.50	58,000.00
Jail - Medical Isolation Cell	0.00	(inc in General Fund Budget)	0.00	0.00
Pictometry	10,000.00	0.00	0.00	60,000.00
Equipment/Furniture	2,835.55	40,000.00	30,260.00	39,733.00
Court Security	15,294.01	0.00	0.00	0.00
Environmental Health - Vehicle	19,757.62	41,000.00	41,000.00	0.00
Building - Vehicles	0.00	0.00	0.00	0.00
Lone Cone Bldg - Vehicle	0.00	26,000.00	0.00	25,000.00
Senior Transportation Van	0.00	0.00	0.00	25,000.00
Debt Service - Miramonte Bldg	165,978.02	0.00	0.00	5,000.00
Debt Service - West Annex Bldg	969,223.26	165,978.00	165,978.00	165,978.00
Debt Service - Jail	215,902.01	250,000.00	244,176.00	250,000.00
Total Expenditures	2,411,795.26	215,902.00	215,902.01	215,902.00

FUND BALANCE CALCULATION				
Beginning Fund Balance	\$ 849,283		\$ 646,824	\$ 620,868
Revenues	\$ 2,209,336		\$ 1,332,169	\$ 1,115,002
Expenditures	\$ 2,411,795		\$ 1,358,126	\$ 1,005,113
Ending Balance	\$ 646,824		\$ 620,868	\$ 730,757
Ending Fund Balance % of Total Expenditures	27%		46%	73%

CONTINGENT FUND

This is a reserve fund to be used for contingencies or emergencies that could not have been reasonably foreseen at the time of the adoption of the budget. Currently this is the mandatory reserve as required by Article X, Section 20, Part 5, of the Colorado Revised Statutes.

Contingent Budget Summary

	2008 ACTUAL	2009 ADOPTED	2009 ESTIMATE	2010 ADOPTED
Revenues				
Taxes	6.74	0.00	(12.00)	0.00
Total Revenues	6.74	0.00	(12.00)	0.00
Expenditures				
Total Expenditures	0.00	0.00	0.00	0.00

FUND BALANCE CALCULATION						
Beginning Fund Balance	\$	627,827	\$	627,834	\$	627,822
Revenues	\$	7	\$	(12)	\$	-
Expenditures	\$	-	\$	-	\$	-
Ending Balance	\$	627,834	\$	627,822	\$	627,822

TRANSPORTATION FUND

This fund is used to account for the collection of transportation impact fees, plus interest earnings generated from the investment of the fees. These fees are collected for the purpose of funding mass transit and other transportation services within the County.

Transportation Budget Summary

	2008 ACTUAL	2009 ADOPTED	2009 ESTIMATE	2010 ADOPTED
Revenues				
Impact Fees	117,877.50	153,000.00	153,000.00	150,000.00
Interest Earnings	26,416.53	35,000.00	5,000.00	5,600.00
Total Revenues	144,294.03	188,000.00	158,000.00	155,600.00
Expenditures				
Transit	226,359.60	260,000.00	260,000.00	225,000.00
Gondola	14,164.20	15,000.00	15,000.00	0.00
Van Pool	34,684.80	35,000.00	35,000.00	35,000.00
Intercept Parking Lot Improvs	955.90	75,000.00	2,000.00	15,000.00
Home-Safe Program	4,500.00	4,500.00	4,500.00	4,500.00
Transfer to Sales Tax Fund	100,000.00	0.00	0.00	0.00
Total Expenditures	380,664.50	389,500.00	316,500.00	279,500.00

FUND BALANCE CALCULATION				
Beginning Fund Balance	\$ 1,111,754		\$ 875,384	\$ 716,884
Revenues	\$ 144,294		\$ 158,000	\$ 155,600
Expenditures	\$ 380,665		\$ 316,500	\$ 279,500
Ending Balance	\$ 875,384		\$ 716,884	\$ 592,984
Ending Fund Balance % of Total Expenditures	230%		227%	212%

RETIREMENT FUND

This fund is used to account for the expenditures associated with the employees' defined contribution retirement savings plan. Property tax is the sole source of revenue for this fund. Employees are required to contribute 5% of their gross pay, which is matched 5% by the County. Employees with tenure of more than 5 years are also eligible to participate in a voluntary deferred compensation plan that is also matched by the County. The maximum amount of contribution for this plan is one and a half percent (1.5%).

Retirement Budget Summary

	2008 ACTUAL	2009 ADOPTED	2009 ESTIMATE	2010 ADOPTED
Revenues				
Taxes	427,532.61	151,260.00	140,424.48	403,082.00
Miscellaneous	34,458.70	11,000.00	20,504.00	15,481.00
Transfers from Other Funds	0.00	0.00	25,000.00	0.00
Total Revenues	461,991.31	162,260.00	185,928.48	418,563.00
Expenditures				
Employer Match - 401(a)	345,177.41	374,000.00	374,000.00	349,448.00
Employer Match - 457	56,564.10	55,000.00	60,575.00	65,000.00
Soc Security/Medicare/LTD	0.00	0.00	5,314.00	6,000.00
Miscellaneous	4,908.48	4,700.00	0.00	0.00
Total Expenditures	406,649.99	433,700.00	439,889.00	420,448.00

FUND BALANCE CALCULATION				
Beginning Fund Balance	\$ 204,650		\$ 259,991	\$ 6,031
Revenues	\$ 461,991		\$ 185,928	\$ 418,563
Expenditures	\$ 406,650		\$ 439,889	\$ 420,448
Ending Balance	\$ 259,991		\$ 6,031	\$ 4,146
Ending Fund Balance % of Total Expenditures	64%		1%	1%

PARKS/OPEN SPACE FUND

This fund is used to account for the property tax revenue, user fees, and grant funds that are collected and used for the acquisition of land and the building and maintaining of recreational facilities. Current recreational facilities include the fairgrounds, Placerville Park, Down Valley Park, and several trails within the county. This fund also accounts for the Land Heritage Program, Historic Preservation projects, and the Open Space Commission.

Parks/Open Space Budget Summary

	2008 ACTUAL	2009 ADOPTED	2009 ESTIMATE	2010 ADOPTED
Revenues				
Taxes	(Inc in Gen Fund)	1,339,597.00	1,374,941.77	1,555,948.00
Intergovernmental		1,023,605.00	438,282.00	1,138,815.00
Charges for Service		16,250.00	16,316.00	13,325.00
Miscellaneous		29,380.00	40,912.24	14,426.00
Total Revenues	0.00	2,408,832.00	1,870,452.01	2,722,514.00
Expenditures				
Administration	(Inc in Gen Fund)	158,198.00	145,019.67	226,675.68
Fairgrounds		223,870.00	216,815.04	214,176.79
Down Valley Park		95,375.00	48,633.15	72,745.00
Park Administration		96,772.00	66,820.95	89,307.53
Historic Preservation		217,571.00	151,194.47	126,000.00
Trails		1,156,500.00	1,072,784.78	34,500.00
Placerville Park		21,250.00	21,156.00	64,708.00
Open Space Commission		778,900.00	734,277.00	969,900.00
Total Expenditures	0.00	2,748,436.00	2,456,701.06	1,798,013.00

FUND BALANCE CALCULATION		
Beginning Fund Balance	\$ 1,025,530	\$ 439,281
Revenues	\$ 1,870,452	\$ 2,722,514
Net Change to Reserves		
Expenditures	\$ 2,456,701	\$ 1,798,013
Ending Balance	\$ 439,281	\$ 1,363,782
Ending Fund Balance % of Total Expenditures	18%	76%

CONSERVATION TRUST FUND

This fund is used to account for the State of Colorado Lottery funds, which are designated for the acquisition, development, and maintenance of new conservation sites, or for capital improvements or maintenance of recreational sites that have been designated for public use.

Conservation Budget Summary

	2008 ACTUAL	2009 ADOPTED	2009 ESTIMATE	2010 ADOPTED
Revenues				
Taxes				
Intergovernmental	32,156.64	32,000.00	31,000.00	31,000.00
Miscellaneous	4,100.49	3,500.00	2,000.00	2,000.00
Total Revenues	36,257.13	35,500.00	33,000.00	33,000.00
Expenditures				
Equipment & Fixtures	22,395.55	52,000.00	52,000.00	40,000.00
Total Expenditures	22,395.55	52,000.00	52,000.00	40,000.00

FUND BALANCE CALCULATION				
Beginning Fund Balance	\$ 79,097		\$ 92,959	\$ 73,959
Revenues	\$ 36,257		\$ 33,000	\$ 33,000
Expenditures	\$ 22,396		\$ 52,000	\$ 40,000
Ending Balance	\$ 92,959		\$ 73,959	\$ 66,959
Ending Fund Balance % of Total Expenditures	415%		142%	167%

LODGING TAX TOURISM FUND

This fund is used to account for the 2% lodging tax that is collected by lodging establishments within the County. The revenue is currently being passed through to Marketing Telluride Inc. and the Norwood Chamber of Commerce to be used for promotional purposes in the respective areas.

Lodging Tax Budget Summary

	2008 ACTUAL	2009 ADOPTED	2009 ESTIMATE	2010 ADOPTED
Revenues				
Taxes	381,460.96	400,000.00	325,000.00	400,000.00
Total Revenues	381,460.96	400,000.00	325,000.00	400,000.00
Expenditures				
Personnel/Benefits	288.06	0.00	0.00	0.00
Contract Labor	0.00	1,000.00	1,000.00	1,000.00
Postage	0.00	50.00	0.00	50.00
Advertising/Marketing	381,460.96	400,000.00	325,000.00	400,000.00
Total Expenditures	381,749.02	401,050.00	326,000.00	401,050.00

FUND BALANCE CALCULATION				
Beginning Fund Balance	\$ 9,495		\$ 9,207	\$ 8,207
Revenues	\$ 381,461		\$ 325,000	\$ 400,000
Expenditures	\$ 381,749		\$ 326,000	\$ 401,050
Ending Balance	\$ 9,207		\$ 8,207	\$ 7,157
Ending Fund Balance % of Total Expenditures	2%		3%	2%

PUBLIC HEALTH AND ENVIRONMENT FUND

This fund is used to account for monies expended only for the purposes of public health and environment activities, pursuant to Colorado Revised Statutes 25-1-511(1)(2). This agency was created in July 2009 by resolution of the Board of Commissioners.

Public Health Budget Summary

	2008 ACTUAL	2009 ADOPTED	2009 ESTIMATE	2010 ADOPTED
Revenues				
Taxes		(inc in General Fund)		0.00
Intergovernmental				115,680.00
Licenses & Permits				27,000.00
Charges for Service				70,000.00
Miscellaneous				6,236.00
Transfers from Other Funds				395,335.00
Total Revenues	0.00	0.00	0.00	614,251.00
Expenditures				
Administration		(inc in General Fund)		111,378.00
Nursing				310,703.00
Environmental Health				192,168.00
Total Expenditures	0.00	0.00	0.00	614,249.00

FUND BALANCE CALCULATION			
Beginning Fund Balance		\$	-
Revenues		\$	614,251
Expenditures		\$	614,249
Ending Balance		\$	2
			0%

HOUSING AUTHORITY

This fund is used to account for the housing impact fees that are collected directly by San Miguel County. The revenue is used for affordable housing projects and the employee assistance program. Currently the San Miguel County Regional Housing Authority is contracted to perform the administrative functions of the housing authority; thus the majority of the financial information is disclosed in their financial reports.

Housing Authority Budget Summary

	2008 ACTUAL	2009 ADOPTED	2009 ESTIMATE	2010 ADOPTED
Revenues				
Impact Fees	90,982.00	90,000.00	50,000.00	50,000.00
Total Revenues	90,982.00	90,000.00	50,000.00	50,000.00
Expenditures				
Administrative Expenditures	6,999.66	2,800.00	2,688.00	3,000.00
Habitat for Humanity	0.00	10,000.00	10,000.00	10,000.00
Down Payment Assistance	20,062.00	20,000.00	0.00	20,000.00
Affordable Housing Projects	9,969.50	0.00	35,000.00	80,000.00
Total Expenditures	37,031.16	32,800.00	47,688.00	113,000.00

FUND BALANCE CALCULATION				
Beginning Fund Balance			\$ 344,732	\$ 347,044
Revenues			\$ 50,000	\$ 50,000
Expenditures			\$ 47,688	\$ 113,000
Ending Balance	\$ 344,732		\$ 347,044	\$ 284,044

Related Information

COMMUNITY SUPPORT REQUESTS

	Approved	Totals	Funding Source	
Center for Mental Health	\$8,000			
Community Options	\$2,000			
Dolores County Senior Services	\$2,000			
Wright Stuff Foundation-Prime Time	\$4,500			
San Miguel Senior Transportation	\$4,700			
Bright Futures Educational Programs	\$5,000			
Norwood-Homemaker program	\$5,000			
One to One Mentoring	\$7,580			
Volunteers of America - Norwood Senior Lunch	\$8,000			
Telluride Seniors' Lunches	\$8,750	\$55,530.00	Social Services	
Habitat For Humanity	\$10,000	\$10,000.00	Housing	
Telluride Institute - Watershed Education	\$1,200			
San Miguel River Ranger Program	\$3,500			
San Miguel Watershed Coalition	\$2,500	\$7,200.00	Open Space	
Home Safe Program	\$4,500	\$4,500.00	Transit	
AH HAA School	\$2,500			Scholarships
Colorado Avalanche Information Center (CAIC)	\$2,500			Other Admin in 2010
Doris Ruffe Memorial	\$500			
Gordon Glockson Memorial Scholarship	\$500			
Horizon Program	\$1,000			
Misc-Contingency Reserve	\$3,750			\$1000 for Toddler Town
Mountain Sprouts Preschool	\$1,000			Scholarships
Mountain Studies Institute	\$5,000			
One Telluride	\$10,000			
Pinhead Institute	\$2,000			
Public Lands Partnership	\$2,000			
Rainbow School and Daycare Center	\$1,000			
San Miguel Resource Center	\$10,000			
Second Chance Humane Society	\$4,000			
See Forever Community Leadership Program (TNCC)	\$0			
Sheridan Arts Foundation	\$1,000			
Southwest Conservation Corps	\$0			
Substance Abuse Programs-Schools	\$0			
Telluride Academy	\$1,250			
Telluride Adaptive Sports Program	\$1,000			
Telluride Council for Arts & Humanities	\$8,000			
Telluride Historical Museum	\$1,000			
Toddler Town	From Contingency			
Uncompahgre Board of Cooperative Services (UnBOCS)	\$1,000			
Uncompahgre Medical Center	\$18,000			
Uncompahgre Volunteer Legal Aid	\$1,500			
University Centers of the San Miguel (UCSM)	\$5,000			
Western Colorado Congress	\$1,500			
Wright Stuff Foundation-Prime Time	\$15,000	\$100,000.00	General Fund	Late request
TNCC (Funded in Other Admin Budget)	\$50,000		General Fund	
Nordic Association (Funded through Open Space)	\$5,000		Open Space	

BUDGET RESOLUTIONS

**A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND
AND ADOPTING A BUDGET FOR SAN MIGUEL COUNTY, COLORADO, FOR THE
CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2010, AND
ENDING ON THE LAST DAY OF DECEMBER 2010**

RESOLUTION 2009 - 35

WHEREAS, the Board of Commissioners of San Miguel County 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 15, 2009; 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 December 8, 2009, 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 reserves/fund balances so that the budget remains in balance, as required by law.

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

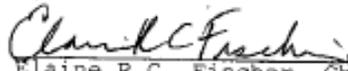
THAT, the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of San Miguel County for the year stated above. A detail by fund is as follows:

General Fund	\$10,024,206
Road & Bridge Fund	\$ 5,046,549
Social Services Fund	\$ 937,030
Sales Tax Fund	\$ 1,005,113
Contingent Fund	\$ 0
Transportation Fund	\$ 279,500
Retirement Fund	\$ 420,448
Open Space/Rec Fund	\$ 1,798,013
Conservation Trust Fund	\$ 40,000
Lodging Tax Tourism Fund	\$ 401,050
Public Health & Environment Fund	\$ 614,249
Housing Authority Fund	\$ 113,000
	<hr/>
Total	\$20,679,158

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 16th day of December, 2009.

**SAN MIGUEL COUNTY, COLORADO
BOARD OF COUNTY COMMISSIONERS**


Elaine R.C. Fischer, Chair

ATTEST:


John Huebner, Chief Deputy Clerk



A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR SAN MIGUEL COUNTY, COLORADO, FOR THE 2010 BUDGET YEAR.

RESOLUTION 2009 - 37

WHEREAS, the Board of Commissioners has adopted the annual budget in accordance with Colorado local government budget law, on December 16th, 2009; 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 San Miguel County.

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

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

GENERAL FUND

GENERAL GOVERNMENT

Office of the Board	\$667,880
Other Administration	\$500,428
Finance Office	\$278,741
Treasurer	\$312,125
Public Trustee	\$19,782
Clerk - Operations	\$562,478
Clerk - Elections	\$86,883
Attorney	\$363,122
Human Resources	\$258,036
Planning	\$284,215
Info Technology	\$275,535
GIS	\$123,398
Assessor	\$701,217
Maintenance	\$135,575

2010 Budget Appropriations

Maintenance-Courthouse	\$32,200
Maintenance-LC Building	\$40,000
Maintenance-Mir Bldg	\$53,000
Maintenance-Norwood Garage	\$10,100
Maintenance - Rental House	\$8,610
Maintenance-West Annex	\$21,000
Fleet Vehicles	\$11,000
District Attorney	\$139,250
TOTAL GENERAL GOVERNMENT	\$4,884,575
PUBLIC SAFETY	
Sheriff - Administration	\$362,495
Sheriff - Civil	\$77,043
Sheriff - Operations	\$1,437,779
Sheriff - Corrections	\$1,596,796
Sheriff - Fire Control	\$47,018
Sheriff - SAR	\$96,741
Sheriff - Emergency Mngmnt	\$73,277
Sheriff - Building Maint	\$118,861
Coroner	\$55,642
Building	\$341,234
Juvenile Diversion	\$115,822
TOTAL PUBLIC SAFETY	\$4,322,708
PUBLIC HEALTH	
Nurse	\$243,142
Environmental Health	\$152,193
Senior Transportation	\$11,796
TOTAL PUBLIC HEALTH	\$407,131
AUXILLARY SERVICES	
Addressing	\$5,253
CSU Extension	\$177,806
Fairboard	\$25,000
Surveyor	\$10,052
Vegetation Control	\$187,757
Veterans Affairs	\$3,924
TOTAL AUXILLARY SERVICES	\$409,792
GENERAL FUND TOTAL	\$10,024,206

2010 Budget Appropriations

ROAD & BRIDGE FUND	<u>\$5,046,549</u>
SOCIAL SERVICES FUND	<u>\$937,030</u>
SALES TAX FUND	<u>\$1,005,113</u>
CONTINGENT FUND	<u>\$0</u>
TRANSPORTATION FUND	<u>\$279,500</u>
RETIREMENT FUND	<u>\$420,448</u>
OPEN SPACE/REC FUND	<u>\$1,798,013</u>
CONSERVATION TRUST FUND	<u>\$40,000</u>
LODGING TAX TOURISM FUND	<u>\$401,050</u>
PUBLIC HEALTH & ENVIRONMENT FUND	<u>\$614,249</u>
HOUSING AUTHORITY FUND	<u>\$113,000</u>
TOTAL SAN MIGUEL COUNTY	<u>\$20,679,158</u>

ADOPTED THIS 16th day of December, 2009.

SAN MIGUEL COUNTY, COLORADO
BOARD OF COUNTY COMMISSIONERS


Elaine R.C. Fischer, Chair

ATTEST


John Huebner, Chief Deputy Clerk

