



# SAN MIGUEL COUNTY

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*2011 BUDGET*

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SAN MIGUEL COUNTY  
FINANCE OFFICE



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**DOLA Certification**

December 30, 2010

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 2011 budget for:

**San Miguel County, Colorado**

The budget was adopted on December 15, 2010. 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 San Miguel County, Colorado.

Respectfully,

A handwritten signature in cursive script that reads "Ramona Rummel". The ink is dark and the signature is fluid and legible.

Ramona Rummel  
Finance Manager

## Resolution Adopting the 2011 Budget

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 2011, AND ENDING ON THE LAST DAY OF DECEMBER 2011

RESOLUTION 2010 - 42

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, 2010; 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 7, 2010, 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	\$ 9,278,536
Road & Bridge Fund	\$ 5,082,258
Social Services Fund	\$ 1,216,281
Sales Tax Fund	\$ 500,716
Contingent Fund	\$ 0
Transportation Fund	\$ 236,500
Retirement Fund	\$ 463,989
Open Space/Rec Fund	\$ 2,174,105
Conservation Trust Fund	\$ 0
Lodging Tax Tourism Fund	\$ 408,950
Public Health & Environment Fund	\$ 589,990
Housing Authority Fund	\$ 92,050
	=====
Total	\$20,043,374

**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 15th day of December, 2010.

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



\_\_\_\_\_  
Art Goodtimes, Chair

ATTEST:



\_\_\_\_\_  
John Huebner, Chief Deputy Clerk



# Resolution Appropriating Funds for the 2011 Budget Year

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 2011 BUDGET YEAR.

RESOLUTION 2010 - 44

WHEREAS, the Board of Commissioners has adopted the annual budget in accordance with Colorado local government budget law, on December 15th, 2010; 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	\$612,993
Other Administration	\$316,552
Finance Office	\$272,832
Treasurer	\$255,132
Public Trustee	\$19,131
Clerk - Operations	\$538,680
Clerk - Elections	\$57,036
Attorney	\$317,918
Human Resources	\$235,205
Planning	\$295,733
Info Technology	\$261,544
GIS	\$96,292
Assessor	\$712,782
Maintenance	\$82,000
Maintenance-Courthouse	\$71,751
Maintenance-LC Building	\$26,150
Maintenance-Mir Bldg	\$55,120

Maintenance-Norwood Garage	\$6,350
Maintenance - Rental House	\$4,600
Maintenance-West Annex	\$15,675
Fleet Vehicles	\$11,605
District Attorney	\$139,250
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$4,404,331</b>
<b>PUBLIC SAFETY</b>	
Sheriff - Administration	\$324,897
Sheriff - Civil	\$77,601
Sheriff - Operations	\$1,351,085
Sheriff - Corrections	\$1,323,052
Sheriff - Dispatch	\$213,471
Sheriff - Fire Control	\$44,674
Sheriff - SAR	\$103,353
Sheriff - Emergency Mngmnt	\$112,251
Sheriff - Building Maint	\$111,584
Coroner	\$69,448
Building	\$340,219
Juvenile Diversion	\$114,362
<b>TOTAL PUBLIC SAFETY</b>	<b>\$4,185,997</b>
<b>PUBLIC HEALTH</b>	
Nurse	\$209,325
Environmental Health	\$138,874
Senior Transportation	\$2,600
<b>TOTAL PUBLIC HEALTH</b>	<b>\$350,799</b>
<b>AUXILLARY SERVICES</b>	
Addressing	\$2,860
CSU Extension	\$124,211
Fairboard	\$21,700
Surveyor	\$10,052
Vegetation Control	\$174,876
Veterans Affairs	\$3,709
<b>TOTAL AUXILLARY SERVICES</b>	<b>\$337,408</b>
<b>GENERAL FUND TOTAL</b>	<b>\$9,278,536</b>
<b>ROAD &amp; BRIDGE FUND</b>	<b>\$5,082,258</b>
<b>SOCIAL SERVICES FUND</b>	<b>\$1,216,281</b>

<b>SALES TAX FUND</b>	<u><b>\$500,716</b></u>
<b>CONTINGENT FUND</b>	<u><b>\$0</b></u>
<b>TRANSPORTATION FUND</b>	<u><b>\$236,500</b></u>
<b>RETIREMENT FUND</b>	<u><b>\$463,989</b></u>
<b>OPEN SPACE/REC FUND</b>	<u><b>\$2,174,105</b></u>
<b>CONSERVATION TRUST FUND</b>	<u><b>\$0</b></u>
<b>LODGING TAX TOURISM FUND</b>	<u><b>\$408,950</b></u>
<b>PUBLIC HEALTH &amp; ENVIRONMENT FUND</b>	<u><b>\$589,990</b></u>
<b>HOUSING AUTHORITY FUND</b>	<u><b>\$92,050</b></u>
<b>TOTAL SAN MIGUEL COUNTY</b>	<b>\$20,043,374</b>

ADOPTED THIS 15th day of December, 2010.

SAN MIGUEL COUNTY, COLORADO  
BOARD OF COUNTY COMMISSIONERS

Art Goodtimes, Chair

ATTEST:  
  
 John Huebner, Chief Deputy Clerk



## Resolution Levying Property Taxes

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2010 TO HELP  
DEFRAY THE COSTS OF GOVERNMENT FOR SAN MIGUEL COUNTY, COLORADO,  
FOR THE 2011 BUDGET YEAR.

### RESOLUTION 2010 - 46

WHEREAS, the Board of Commissioners of San Miguel County, has adopted the annual budget in accordance with local government budget law, on December 15th, 2010; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$9,767,506, and;

WHEREAS, the 2010 valuation for assessment for San Miguel County as certified by the County Assessor on December 2, 2010, is \$965,168,630.

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

THAT, for the purpose of meeting all general operating expenses of San Miguel County during the 2011 budget year, there is hereby levied a tax of 10.120 mills upon each dollar of the total valuation for assessment of all taxable property within San Miguel County for the year 2010, for distribution to County funds as follows:

	<u>Mill Levy</u>	<u>Property Tax</u>
General Fund	6.175 mills	\$ 5,959,916
Road & Bridge Fund	1.900 "	\$ 1,833,820
Social Services Fund	0.155 "	\$ 149,601
Contingent Fund	0.000 "	\$ 0
Retirement Fund	0.390 "	\$ 376,416
Parks/Open Space Fund	1.500 "	\$ 1,447,753
	-----	-----
Total Levy:	10.120 mills	\$ 9,767,506

**AND THAT,** the Finance Manager is hereby authorized and directed to immediately certify to the County Commissioners of San Miguel County, Colorado, the mill levies for San Miguel County as hereinabove determined and set.

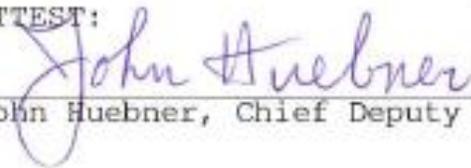
**ADOPTED** this 15th day of December, 2010.

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



Art Goodtimes, Chair

ATTEST:

  
John Huebner, Chief Deputy Clerk





## 2011 Budget Message

### SAN MIGUEL COUNTY, COLORADO

The 2011 budget represents San Miguel County's continued commitment to the needs of the county citizens, 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 2011 fiscal year.

As the budget was being developed, elected officials and department heads were well aware of the fiscal constraints that the County is currently facing and will 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 15, 2010, the total budget for 2011 is \$20,043,374. The 2010 revised budget included the pay-offs of both the Jail facility and 2<sup>nd</sup> and 3<sup>rd</sup> floors of the Miramonte Building. These pay-offs totaled \$1,564,077. The County will save approximately \$350,000 in interest over the life of the leases by paying them off in 2010.

#### **Major financial highlights for 2011 include:**

- Property tax revenue will decrease by \$551,842 in 2011 as the assessed valuation decreased by \$54,529,910. Staff anticipates that the valuations will continue to decrease in the next 3 years due to the mandatory reappraisal process and the current state of the economy.
- Overall budgeted revenues for 2011 are \$1,176,455 less than the 2010 estimated revenue. This represents a 6.1% decrease in 2011 budgeted revenues compared to the 2010 estimated revenues.
- Overall budgeted expenditures for 2011 are \$635,784 less than the 2010 adopted budget. This represents a 3.17% decrease in 2011 budgeted expenditures compared to the 2010 budgeted expenditures.
- The ending 2011 fund balance for the general fund is estimated at 75% or 9 months of operating reserve. Although this reserve is very high, it will be needed to offset projected revenue shortages from property tax, and federal and state revenues in the next five years.
- The 2011 budget includes the appropriations for a \$45,700 Court Security Grant, a \$5,000 ATF Grant (Sheriff Overtime), a \$59,050 CDBG Grant (Housing Authority), and a \$186,516 DOLA Grant (Treasurer software). All applicable matches have been properly budgeted for.

- No cost of living increase will be given to staff for 2011.
- A hiring freeze will remain in effect for 2011. 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 will be granted for any employee earning over \$62,00/year. For employees earning less than \$62,000; merit increases will still be granted (if an employee is eligible).
- Two waivers to the hiring freeze have been granted to the Sheriff's Office for 2011. Of the two waivers granted, one position is scheduled to be filled January 3, 2011. Recruitment is currently being done for the other position.
- Sales tax revenue projections include a 2% increase over 2010.
- The sales tax fund will be operating on a cash basis for the first part of 2011. Any projects or purchases will be delayed until there are sufficient reserves to meet the debt obligations for 2011 and fund the requested projects. Staff will be continually monitoring this fund to ensure that revenues are received prior to expenditures being made.
- There are no replacement vehicles requested for 2011 for the Sheriff's Office or administrative functions.
- Road & Bridge capital requests include a road grader and one replacement pickup. These requests total \$307,350. Funding is to come from the Road & Bridge fund. The 2011 budget includes these expenditures.

The 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 every day. 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](mailto: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 25<sup>th</sup>, 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 15<sup>th</sup>.
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 unmatured 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 by Fund

**SAN MIGUEL COUNTY**  
**Current Year's Net Taxable Assessed Valuation**  
**\$965,168,630**

<b>Fund</b>	<b>Mills</b>	<b>Property Tax Revenue</b>
General Fund	6.175	\$5,959,916
Road & Bridge	1.900	\$1,833,820
Social Services	0.155	\$149,601
Retirement	0.390	\$376,416
Parks/Open Space	1.500	\$1,447,753
<b>Total</b>	<b>10.120</b>	<b>\$9,767,506</b>

## 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:

<b>Funding Bank</b>	<b>Facility</b>	<b>2011 Payment</b>	<b>Total Payments</b>
Zions First National Bank	West Wing Annex - Telluride	\$244,176	\$4,883,508

Lease purchases for the Jail facility and the 2<sup>nd</sup> and 3<sup>rd</sup> floors of the Miramonte Building were paid off on December 20<sup>th</sup>, 2010.

## Approved Capital Requests

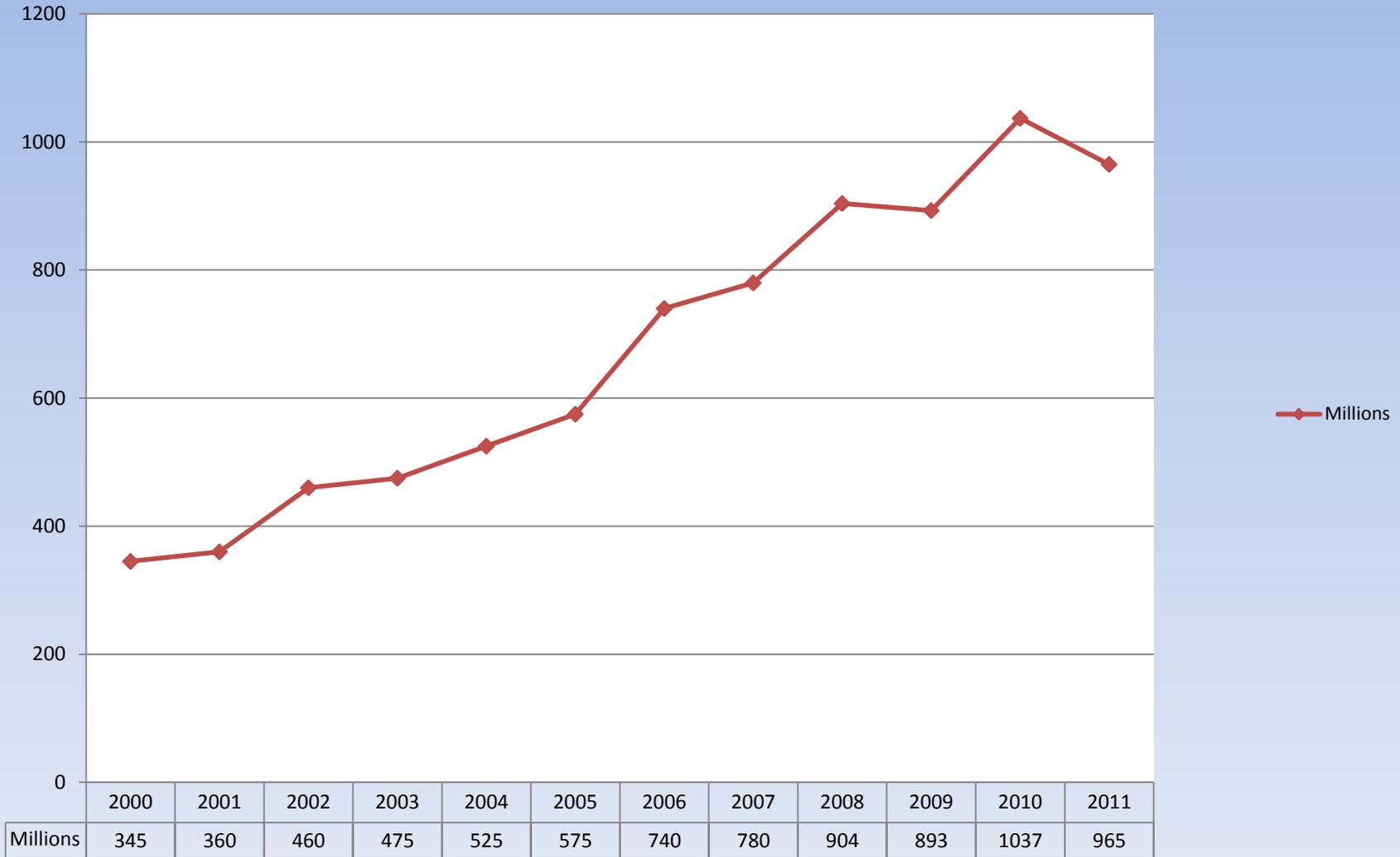
### 2011 APPROVED CAPITAL REQUESTS

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<u>LOCATION/OFFICE</u>	<u>DESCRIPTION OF REQUEST</u>	<u>AMOUNT APPROVED</u>
Senior Transportation	Contribution for new van for All Points Transit	\$5,000
Treasurer's Office	DOLA Grant - Software Upgrade	\$186,516
IT Department	Contingency for hardware	\$35,000
IT Department	Webmap Upgrade	\$30,000
West Wing (Fruen Bldg)	Debt Service Payment	\$244,200
	<b>TOTAL REQUESTS</b>	<b>\$500,716</b>

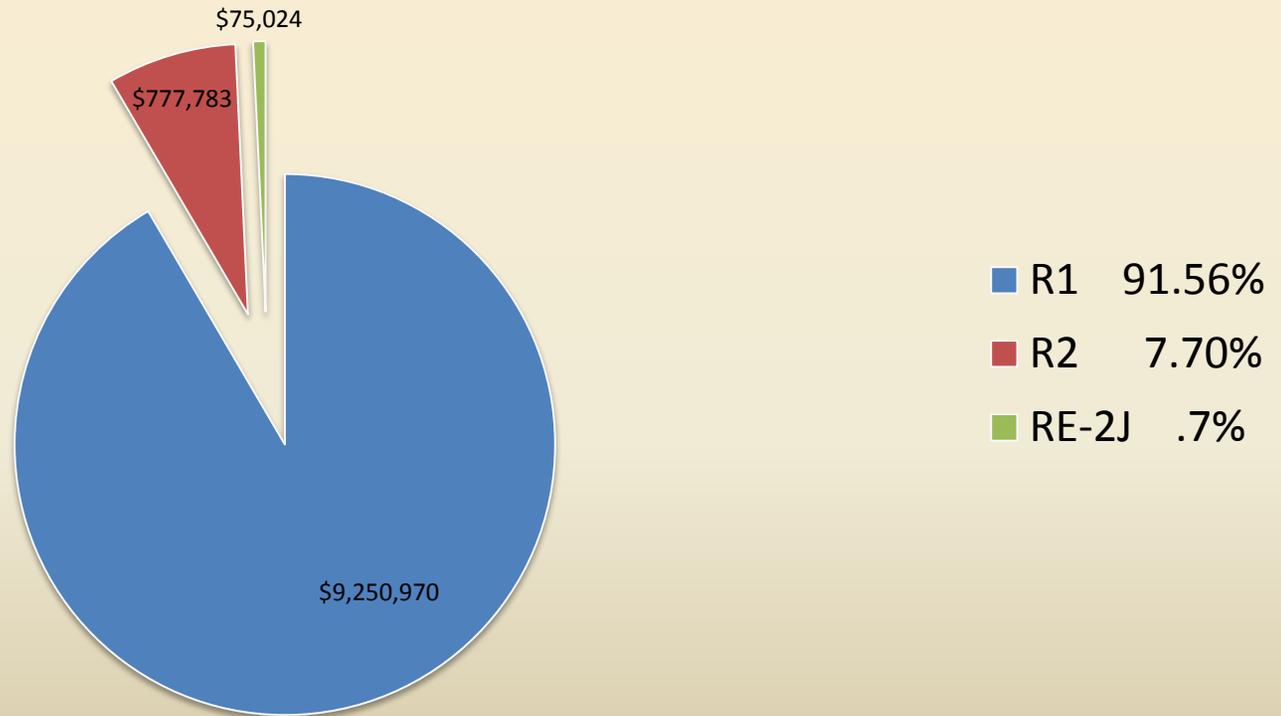
## Assessed Valuation from 2000-Current

### San Miguel County - Assessed Valuation

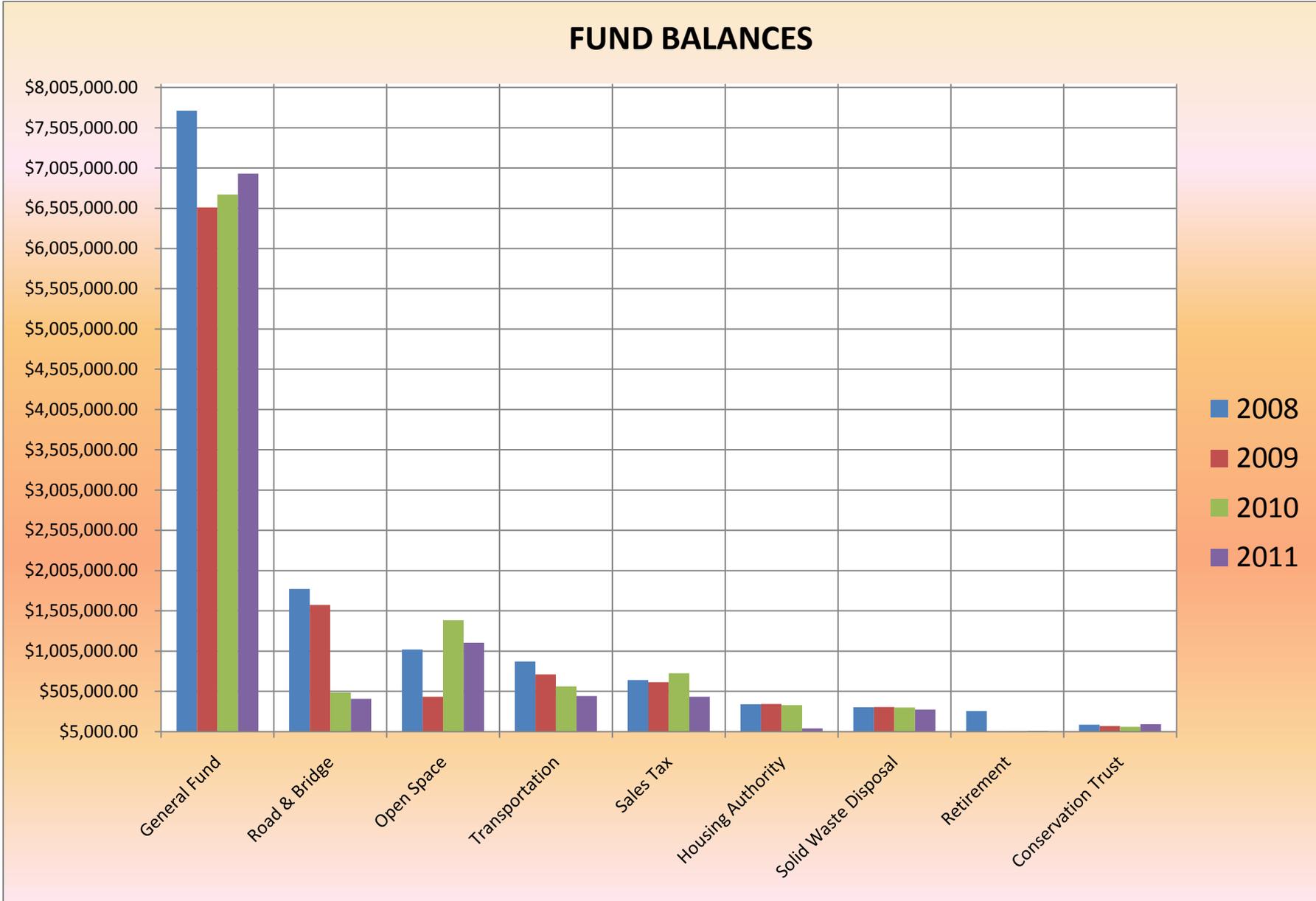


Property Tax by School District

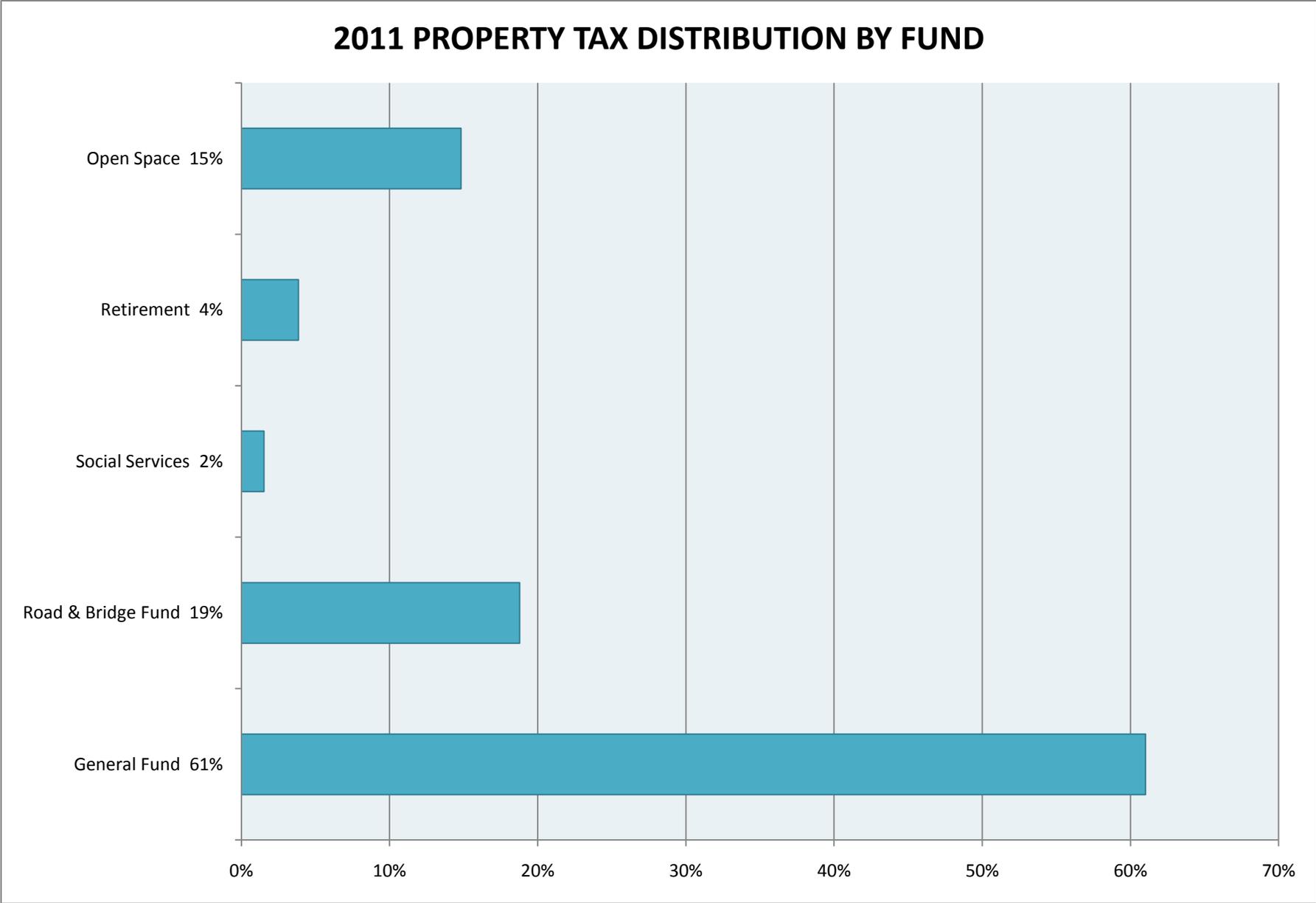
**San Miguel County 2011  
Property Taxes - School Districts  
Total = \$10,103,777**



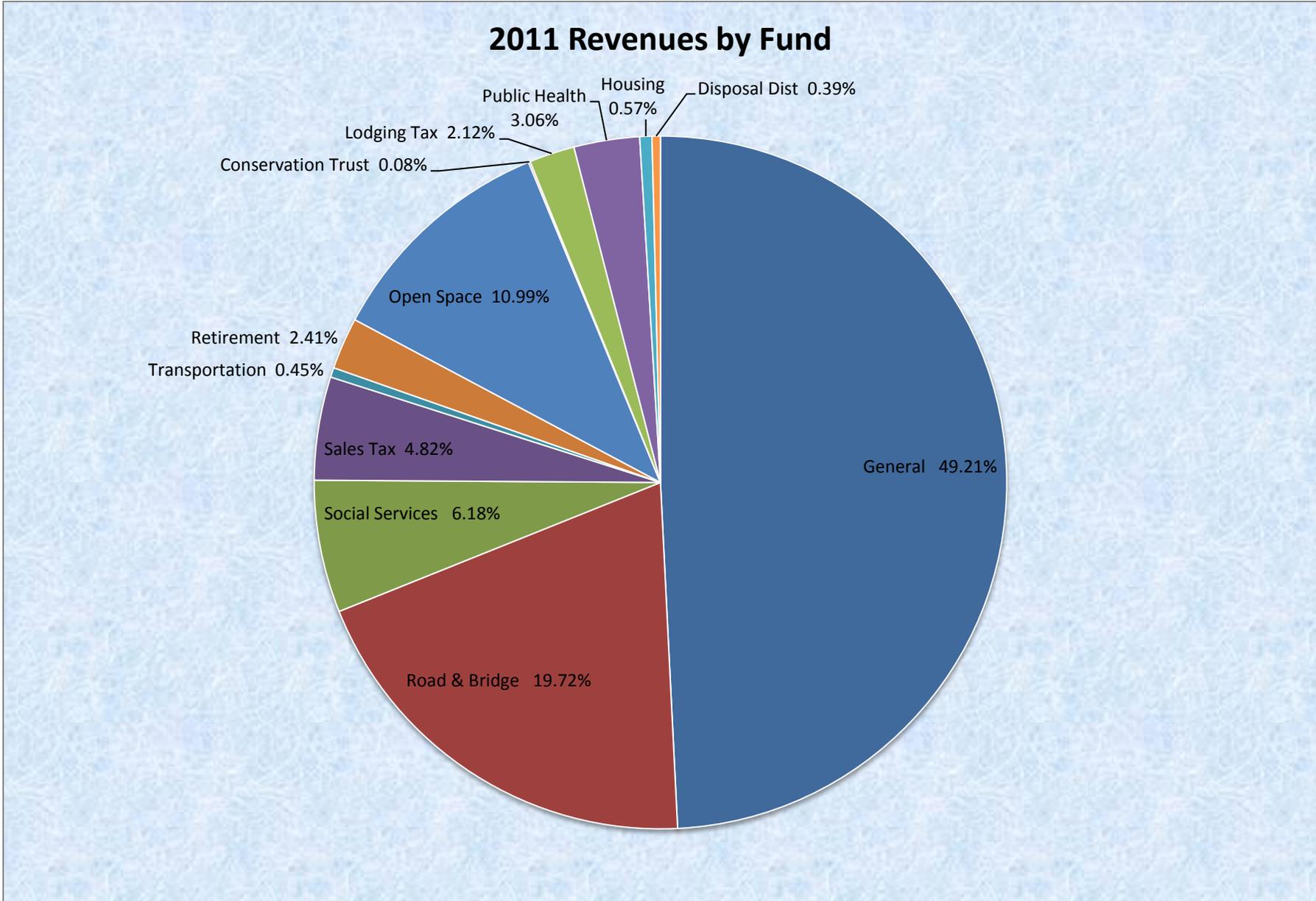
## Fund Balances 2008-2011



# Property Tax Distribution By Fund



## Revenues by Fund



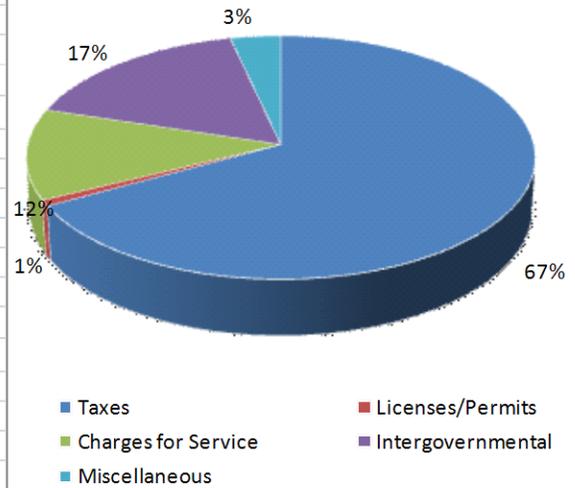
## Revenues by Category

# SAN MIGUEL COUNTY 2011 Adopted Revenues

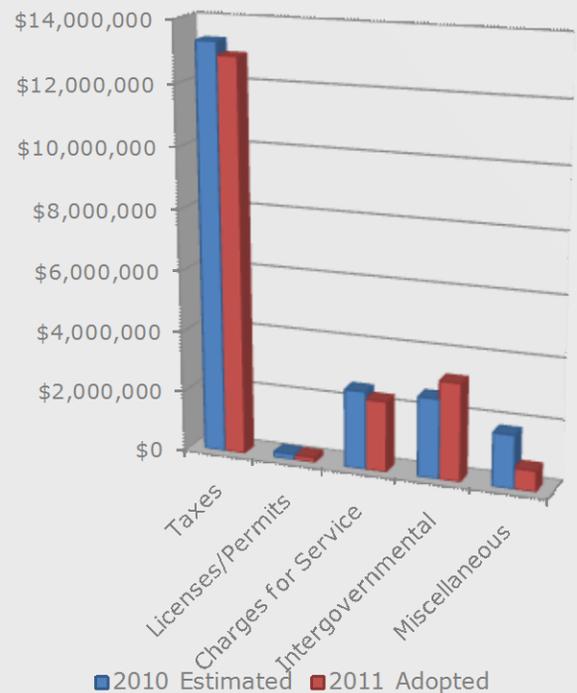
	2010 Estimated	2011 Adopted
<b>Taxes</b>		
Property Tax/Sales Tax	\$13,315,833	\$12,886,556
Use Tax/PILT/Lodging Tax		
<b>Total</b>	<b>\$13,315,833</b>	<b>\$12,886,556</b>
<b>Licenses/Permits</b>		
Building/R&B/Septic/ Food Service Fees	\$172,837	\$151,788
<b>Total</b>	<b>\$172,837</b>	<b>\$151,788</b>
<b>Charges for Service</b>		
Dept Fees/Vegetation Ctrl Bluegrass Security	\$2,569,828	\$2,321,873
<b>Total</b>	<b>\$2,569,828</b>	<b>\$2,321,873</b>
<b>Intergovernmental</b>		
Federal	\$379,596	\$370,710
State	\$2,025,842	\$2,687,316
Local	\$213,295	\$152,252
<b>Total</b>	<b>\$2,618,733</b>	<b>\$3,210,278</b>
<b>Miscellaneous</b>		
Donations/Emp Ins Reimb Interest/Rent/Sale of Assets/Transfers between Funds	\$1,749,100	\$680,471
<b>Total</b>	<b>\$1,749,100</b>	<b>\$680,471</b>
<b>Total Revenues</b>	<b>2010 Estimated</b>	<b>2011 Adopted</b>
	<b>\$20,426,331</b>	<b>\$19,250,966</b>

(Above figures include the Solid Waste Disposal District)

2011 Adopted Budget

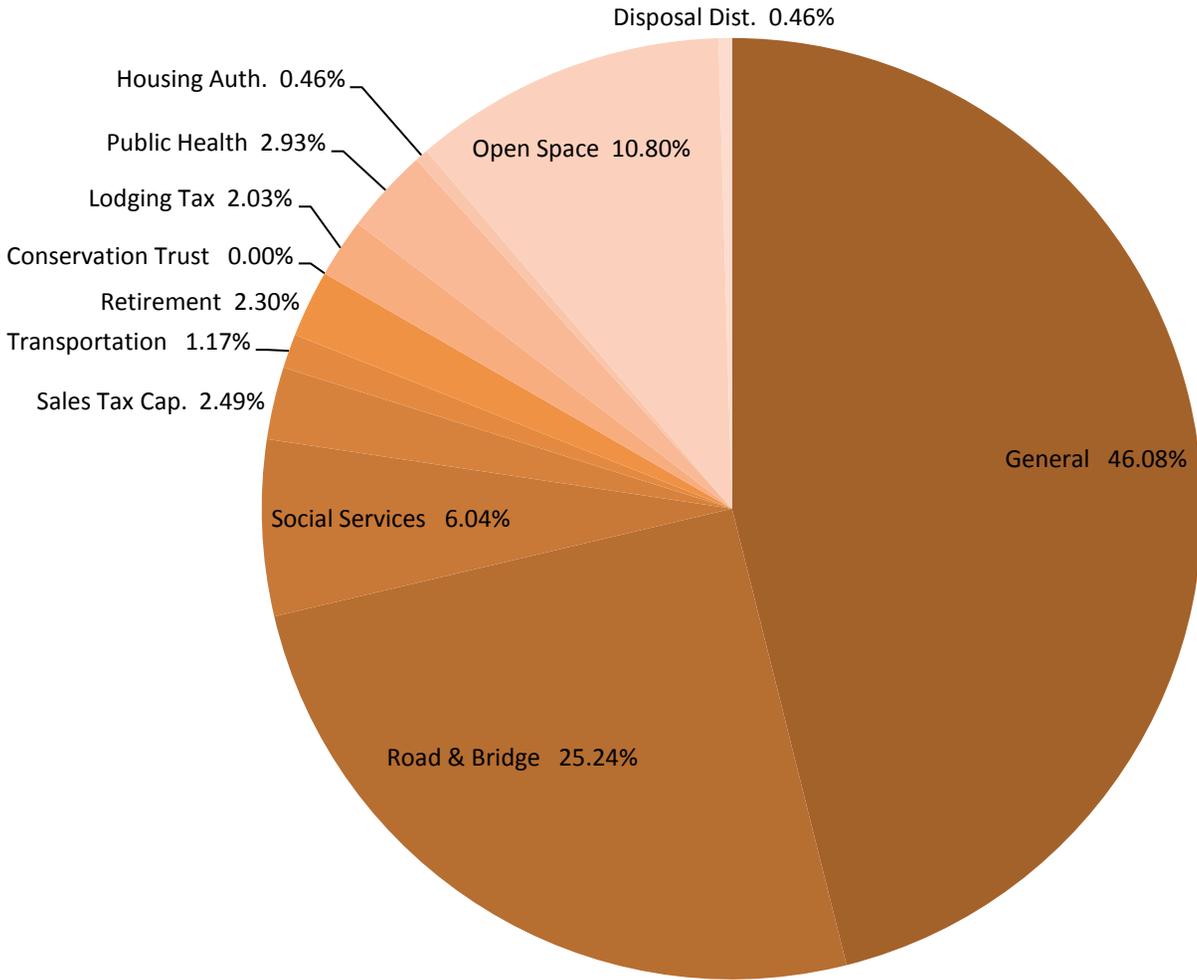


2010 Estimated vs. 2011 Adopted



**Expenditures by Fund**

**2011 Expenditures by Fund**



## Expenditures by Category

### SAN MIGUEL COUNTY 2011 Adopted Expenditures

Personnel	2010 Estimated	2011 Adopted
Wages/OT/Benefits/WC	\$10,047,775	\$9,989,061
<b>Total</b>	<b>\$10,047,775</b>	<b>\$9,989,061</b>

Prof/Tech Services	2010 Estimated	2011 Adopted
Consulting/Prof Svcs/ Transit/Legal Svcs	\$1,060,117	\$999,830
<b>Total</b>	<b>\$1,060,117</b>	<b>\$999,830</b>

Property Services	2010 Estimated	2011 Adopted
Water/Sewer/Trash/ Maint/Rent	\$857,473	\$992,274
<b>Total</b>	<b>\$857,473</b>	<b>\$992,274</b>

Purchased Services	2010 Estimated	2011 Adopted
CAPP/Phone/Advertising Travel/Training	\$896,729	\$904,509
<b>Total</b>	<b>\$896,729</b>	<b>\$904,509</b>

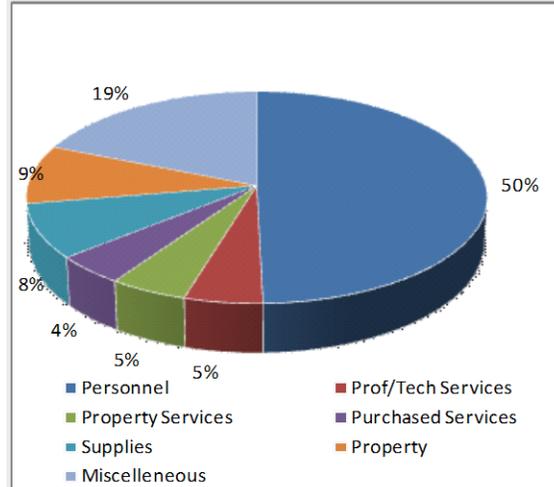
Supplies	2010 Estimated	2011 Adopted
Operating Supplies/Jail Food/Fuel/Tires Gravel/Asphalt	\$1,560,526	\$1,672,759
<b>Total</b>	<b>\$1,560,526</b>	<b>\$1,672,759</b>

Property	2010 Estimated	2011 Adopted
Land/Buildings/Vehicles Equip/Pictometry IT Hardware/Software	\$1,720,131	\$1,807,699
<b>Total</b>	<b>\$1,720,131</b>	<b>\$1,807,699</b>

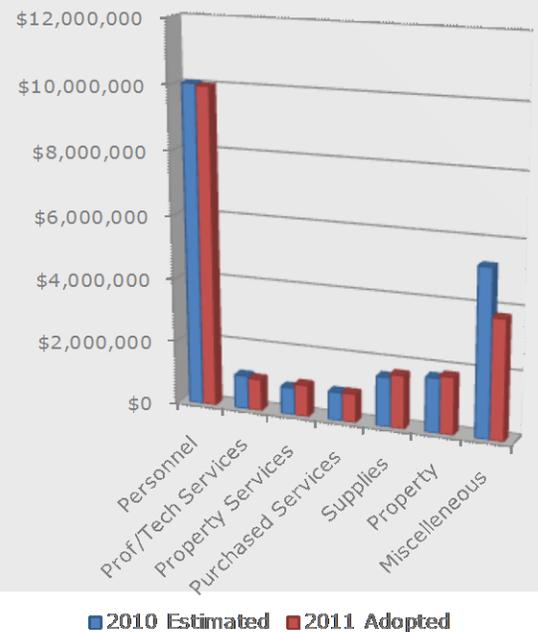
Miscellaneous	2010 Estimated	2011 Adopted
Transfers/Other Support*	\$2,908,139	\$3,037,681
Grants	\$139,413	\$344,679
Special Projects(OS/Rec)	\$35,290	\$142,500
Debt Service	\$2,190,158	\$244,200
<b>Total</b>	<b>\$5,273,000</b>	<b>\$3,769,060</b>

Total Expenses	2010 Estimated	2011 Adopted
	\$21,415,750	\$20,135,192

2011 Adopted Budget



2010 Estimated vs. 2011 Adopted



\* Includes Social Services Program Expenses, Sustainability Program R&B Apportionment, Land Heritage Program

(Above figures include the Solid Waste Disposal District)

## Approved Community Support Requests

2011 COMMUNITY SUPPORT REQUESTS						
Approved Funding Requests						
Organization	Amount Requested	2011 Amount	Fund/Department		2010 Funding	2010 Where Funded
Contingency	\$ 3,000	\$ 4,750.00	General		\$ 3,750	General Fund
Ah Haa School for the Arts	\$ 5,000	\$ 3,000.00	General		\$ 2,500	General Fund
Mountain Studies Institute	\$ 4,000	\$ 3,500.00	General		\$ 5,000	General Fund
One Telluride	\$ 5,000	\$ 5,000.00	General		\$ 10,000	General Fund
San Miguel Resource Center	\$ 10,000	\$ 10,000.00	General		\$ 10,000	General Fund
Second Chance Humane Soc.	\$ 9,300	\$ 2,000.00	General		\$ 4,000	General Fund
Sheridan Arts Foundation	\$ 3,000	\$ 1,000.00	General		\$ 1,000	General Fund
TASP Adaptive Sports	\$ 2,500	\$ 1,000.00	General		\$ 1,000	General Fund
Telluride Academy	\$ 2,500	\$ 1,250.00	General		\$ 1,250	General Fund
Telluride Council for the Arts	\$ 1,900	\$ 4,000.00	General		\$ 8,000	General Fund
Uncompahgre Med Center	\$ 12,000	\$ 12,000.00	General		\$ 18,000	General Fund
University Center San Miguel	\$ 5,000	\$ 2,500.00	General		\$ 5,000	General Fund
<b>General Fund Total</b>	<b>\$ 63,200</b>	<b>\$ 50,000.00</b>				
Colorado Avalanche Center	\$ 2,500	\$ 2,500	Open Space		\$ 2,500	General Fund
Lower Dolores Working Group	\$ 1,000	\$ 1,000	Open Space			
OHV High Country Ranger	\$ 10,000	\$ 10,000	Open Space		\$ 10,000	General Fund
Nordic Association	\$ 10,000	\$ 10,000	Open Space		\$ 10,000	Open Space
Gunnison Sage Grouse Coordin	\$ 10,000	\$ 9,500	Open Space		\$ 10,000	Open Space
Gunnison Sage Grouse Conf	\$ 500	\$ 500	Open Space			
San Miguel Watershed Coal	\$ 2,500	\$ 2,500	Open Space		\$ 2,500	Open Space
River Ranger	\$ 3,500	\$ 3,000	Open Space		\$ 3,500	Open Space
Telluride Historical Museum	\$ 2,000	\$ 1,000	Open Space		\$ 1,000	General Fund
Telluride Inst. Bridal Veil Classr.	\$ 1,000	\$ 750	Open Space			
Telluride Inst. Watershed Ed	\$ 600	\$ 1,000	Open Space		\$ 1,200	Open Space
<b>Open Space Fund Total</b>	<b>\$ 43,600</b>	<b>\$ 41,750</b>				
Bright Futures	\$ 5,000	\$ 5,000	Social Services		\$ 5,000	Social Services
Community Options	\$ 2,000	\$ 2,000	Social Services		\$ 2,000	Social Services
Dolores County Senior Services	\$ 2,000	\$ 2,000	Social Services		\$ 2,000	Social Services
Midwest Co. Mental Health	\$ 12,000	\$ 8,000	Social Services		\$ 8,000	Social Services
Norwood Homemaker	\$ 5,000	\$ 5,000	Social Services		\$ 5,000	Social Services
One to One Mentoring	\$ 8,500	\$ 7,600	Social Services		\$ 7,580	Social Services
Senior Transportation	\$ 4,700	\$ 4,700	Social Services		\$ 4,700	Social Services
Telluride Senior Lunch Program	\$ 9,200	\$ 9,200	Social Services		\$ 8,750	Social Services
Uncompahgre Legal Aid	\$ 2,000	\$ 1,500	Social Services		\$ 1,500	General Fund
VOA - Norwood Senior Lunch	\$ 8,000	\$ 8,000	Social Services		\$ 8,000	Social Services
CASA - Court Advocats		\$ 500	Social Services			
<b>Childcare - Preschools</b>						
Prime Time Learning Center	\$20,000.00	\$ 4,500.00	Social Services		\$ 5,000.00	Social Services
Rainbow School & Daycare	\$ 4,050.00	\$ 3,500.00	Social Services		\$ 1,000.00	General Fund
Mountain Sprouts	\$ 2,000.00	\$ 1,750.00	Social Services		\$ 1,000.00	General Fund
Toddler Town of Telluride	\$ 5,000.00	\$ 1,750.00	Social Services		\$ 1,000.00	General Fund
<b>Social Services Total</b>	<b>\$89,450.00</b>	<b>\$ 65,000.00</b>				
<b>Other Program Funding</b>					<b>2010</b>	
Home Safe Program	\$ 4,500	\$ 3,000	Transportation		\$ 4,500	General
Habitat for Humanity TR	\$ 10,000	\$ 10,000	Housing Fund		\$ 10,000	Housing Fund
The New Community Coalition	\$ 50,000	\$ 50,000	General		\$ 50,000	General

## Budget Summary- All Funds

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<b>Revenues</b>				
General Fund	\$9,472,654	\$10,059,599	\$9,936,939	\$9,473,368
Road & Bridge Fund	\$3,896,134	\$3,926,775	\$3,972,815	\$3,795,988
Social Services Fund	\$968,999	\$884,605	\$1,267,487	\$1,188,921
Sales Tax Fund	\$1,368,638	\$1,115,002	\$1,825,599	\$927,258
Contingent Fund	(\$3)	\$0	\$0	\$0
Transportation Fund	\$158,227	\$155,600	\$148,887	\$86,800
Retirement Fund	\$188,590	\$418,563	\$449,095	\$464,516
Open Space & Recreation Fund	\$2,381,712	\$2,722,514	\$1,638,035	\$2,115,937
Conservation Trust Fund	\$32,528	\$33,000	\$24,200	\$16,000
Lodging Tax Fund	\$290,316	\$400,000	\$408,000	\$408,000
Public Health & Environment Fund	\$309,912	\$614,251	\$569,530	\$589,988
Housing Authority Fund	\$68,236	\$50,000	\$111,695	\$109,050
Solid Waste Disposal District	\$69,301	\$73,728	\$74,049	\$75,140
<b>Total Revenues</b>	<b>\$19,205,241</b>	<b>\$20,453,637</b>	<b>\$20,426,332</b>	<b>\$19,250,968</b>
<b>Expenditures</b>				
General Fund	\$9,968,149	\$10,497,806	\$10,362,859	\$9,278,536
Road & Bridge Fund	\$3,849,701	\$5,046,549	\$4,114,691	\$5,082,258
Social Services Fund	\$955,710	\$1,319,912	\$1,319,912	\$1,216,281
Sales Tax Fund	\$1,336,031	\$2,569,190	\$2,396,370	\$500,716
Contingent Fund	\$0	\$0	\$0	\$0
Transportation Fund	\$309,751	\$279,500	\$274,900	\$236,500
Retirement Fund	\$428,523	\$456,448	\$455,843	\$463,989
Open Space & Recreation Fund	\$2,588,889	\$1,798,014	\$1,287,987	\$2,174,105
Conservation Trust Fund	\$48,219	\$40,000	\$20,000	\$0
Lodging Tax Fund	\$290,930	\$401,050	\$408,900	\$408,950
Public Health & Environment Fund	\$306,556	\$585,249	\$569,531	\$589,990
Housing Authority Fund	\$33,848	\$143,450	\$122,729	\$92,050
Solid Waste Disposal District	\$73,990	\$84,217	\$82,029	\$91,817
<b>Total Expenditures</b>	<b>\$20,190,297</b>	<b>\$23,221,384</b>	<b>\$21,415,751</b>	<b>\$20,135,191</b>

# **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 Summary

	2009 ACTUAL	2010 REVISED	2010 ESTIMATE	2011 ADOPTED
<b>Revenues</b>				
Taxes	7,283,712	8,319,512	8,001,905	7,790,402
Intergovernmental	584,776	321,886	413,362	310,674
Licenses & Permits	133,755	111,230	139,902	112,668
Charges for Service	1,004,312	903,850	1,110,460	1,073,050
Miscellaneous	466,099	403,121	271,310	186,574
<b>Total Revenues</b>	<b>9,472,654</b>	<b>10,059,599</b>	<b>9,936,939</b>	<b>9,473,368</b>
<b>Expenditures</b>				
Addressing	2,944	5,253	2,860	2,860
Assessor	659,651	684,117	663,162	712,782
Attorney	347,278	316,122	310,959	317,918
BOCC	741,637	662,680	657,019	612,993
Building	333,278	341,234	335,023	340,219
Clerk - Elections	56,535	79,783	82,411	57,036
Clerk - Operations	532,665	555,778	548,068	538,680
Coroner	50,499	50,642	48,974	69,448
CSU Extension	179,217	133,306	136,859	124,211
District Attorney	130,612	139,250	139,250	139,250
Environmental Health	150,604	152,193	139,297	138,874
Fairboard	22,567	25,000	19,804	21,700
Finance Office	278,034	271,741	266,918	272,832
Fleet Vehicles	8,244	11,000	19,975	11,605
GIS	114,350	121,398	110,822	96,292
Human Resources	241,487	257,036	252,518	235,205
Info Technology	223,321	261,735	265,429	261,544
Juvenile Diversion	123,259	115,822	115,709	114,362
Maintenance	98,081	118,575	108,500	82,000
Maintenance-Courthouse	21,852	32,200	32,850	71,751
Maintenance-LC Building	20,898	39,500	28,709	26,150
Maintenance-Mir Bldg	52,024	53,000	54,100	55,120
Maintenance-Nrwd Garage	5,691	10,100	6,315	6,350

	2009 ACTUAL	2010 REVISED	2010 ESTIMATE	2011 ADOPTED
Maintenance - Rental House	5,471	8,610	5,600	4,600
Maintenance-West Annex	30,699	18,500	21,772	15,675
Nurse	275,762	243,142	192,025	209,325
Other Administration	538,193	1,238,428	1,251,522	316,552
Planning	341,477	280,215	285,951	295,733
Public Trustee	15,592	19,282	19,132	19,131
Senior Transportation	14,178	11,796	11,362	2,600
Sheriff - Administration	379,885	360,995	332,990	324,897
Sheriff - Civil	72,129	77,043	74,534	77,601
Sheriff - Court Security	6,934	40,000	21,437	0
Sheriff - Operations	1,399,052	1,396,779	1,383,048	1,351,085
Sheriff - Corrections	1,625,953	1,574,796	1,588,409	1,323,052
Sheriff - Dispatch	10,558	10,000	10,000	213,471
Sheriff - Emergency Mngmnt	173,722	73,277	115,768	112,251
Sheriff - Fire Control	42,236	47,018	49,877	44,674
Sheriff - SAR	90,940	96,741	110,634	103,353
Sheriff - Building Maint	93,485	108,861	97,780	111,584
Surveyor	9,417	10,052	10,053	10,052
Treasurer	248,581	259,325	253,205	255,132
Vegetation Control	195,182	181,557	178,286	174,876
Veterans Affairs	3,978	3,924	3,944	3,709
<b>Total Expenditures</b>	<b>9,968,149</b>	<b>10,497,806</b>	<b>10,362,859</b>	<b>9,278,536</b>

<b>FUND BALANCE CALCULATION</b>			
Beginning Fund Balance	8,741,142		6,740,074
Revenues	9,472,654		9,473,368
Net Change to Reserves	(1,079,653)		
Expenditures	9,968,149	10,362,859	9,278,536
Ending Balance	7,165,994	6,740,074	6,934,906
Ending Fund Balance % of Total Expenditures	72%	65%	75%

## Addressing

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Reimbursements	0.00	0.00	20.40	0.00
Total Revenues	0.00	0.00	20.40	0.00
<u>Expenditures</u>				
Salaries - Temporary	0.00	2,000.00	0.00	0.00
Social Security/Medicare	0.00	153.00	0.00	0.00
Operating Supplies	2,830.62	3,000.00	2,800.00	2,800.00
Postage	113.52	100.00	60.00	60.00
Total Expenditures	2,944.14	5,253.00	2,860.00	2,860.00

## Assessor

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Department Fees	4,882.58	3,700.00	6,300.00	6,300.00
Employee Insurance Reimb	8,176.90	10,898.00	7,335.90	10,209.00
Reimbursements	4,687.41	0.00	655.00	0.00
<b>Total Revenues</b>	<b>17,746.89</b>	<b>14,598.00</b>	<b>14,290.90</b>	<b>16,509.00</b>
<u>Expenditures</u>				
Salaries	409,597.65	432,498.57	422,136.57	438,136.00
Social Security/Medicare	30,036.59	33,086.14	32,293.45	33,517.40
Health Insurance	85,061.32	91,294.20	85,881.92	100,999.20
Dental Insurance	4,389.50	4,806.00	4,361.85	4,577.40
Vision Insurance	1,269.11	1,371.12	838.15	941.40
Disability Insurance	5,450.70	5,924.97	5,656.63	5,871.02
Legal Services	61.94	0.00	99.00	0.00
Professional Services	52,650.00	52,820.00	52,820.00	71,280.00
Computer Services	32,752.04	34,590.00	34,590.00	25,675.00
Maintenance Contracts	1,910.53	3,012.00	2,135.00	2,200.72
Telephone	1,686.61	2,040.00	2,010.00	2,247.00
Advertising	663.36	1,600.00	900.00	900.00
Printing	8,015.64	2,420.00	2,830.00	6,955.24
Travel	369.39	300.00	300.00	300.00
Training	9,542.52	6,480.00	6,480.00	6,295.00
Operating Supplies	4,289.23	3,456.00	2,500.00	2,096.00
Postage	4,695.17	3,739.00	2,350.00	5,595.00
Equip & Fixtures	3,388.73	0.00	600.00	0.00
Dues/Regs/Subscriptions	3,296.23	3,219.00	3,219.00	4,332.00
Miscellaneous	524.54	1,460.00	1,160.00	864.00
<b>Total Expenditures</b>	<b>659,650.80</b>	<b>684,117.00</b>	<b>663,161.57</b>	<b>712,782.39</b>

## Attorney

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Employee Insurance Reimb	180.00	180.00	180.00	936.00
Reimbursements	18,024.69	0.00	99.95	0.00
Total Revenues	18,204.69	180.00	279.95	936.00
<u>Expenditures</u>				
Salaries – Full-time	251,256.00	253,806.24	253,806.96	254,944.00
Salaries - Temporary	0.00	0.00	0.00	0.00
Social Security/Medicare	17,916.32	20,416.18	19,416.23	19,503.22
Health Insurance	16,340.40	17,096.40	16,934.40	16,754.40
Dental Insurance	995.40	1,045.08	995.40	995.40
Vision Insurance	349.74	380.88	205.20	205.20
Disability Insurance	3,366.92	3,477.22	3,400.92	3,416.25
Legal Services	40,815.35	4,000.00	2,000.00	2,000.00
Advertising	597.90	500.00	50.00	50.00
Travel	1,150.23	1,500.00	1,200.00	1,200.00
Operating Supplies	465.09	3,500.00	3,500.00	3,500.00
Litigation Expenses	8,416.12	5,000.00	4,200.00	10,000.00
Postage	377.45	700.00	600.00	700.00
Books	4,310.76	4,200.00	4,200.00	4,200.00
Dues/Regs/Subscriptions	919.90	500.00	450.00	450.00
Total Expenditures	347,277.58	316,122.00	310,959.11	317,918.47

## Board of County Commissioners

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Employee Insurance Reimb	3,394.20	7,425.00	2,358.00	2,058.00
Reimbursements	12,904.07	0.00	10,000.00	6,025.00
Miscellaneous	7.50	0.00	0.00	0.00
<b>Total Revenues</b>	<b>16,305.77</b>	<b>7,425.00</b>	<b>12,358.00</b>	<b>8,083.00</b>
<u>Expenditures</u>				
Salaries	403,665.02	407,289.05	407,294.00	409,428.00
Social Security/Medicare	29,145.38	31,157.61	31,157.99	31,321.24
Health Insurance	55,567.80	58,195.80	57,052.80	58,866.72
Dental Insurance	2,565.40	2,647.08	3,053.60	3,051.60
Vision Insurance	828.15	895.08	559.20	559.20
Disability Insurance	5,409.31	5,579.38	5,457.74	5,486.34
Equipment Maintenance	0.00	400.00	0.00	0.00
Telephone	968.72	816.00	800.00	800.00
Advertising	3,296.25	2,800.00	2,800.00	2,300.00
Printing	2,664.24	200.00	40.37	0.00
Board Travel - In County	3,315.25	3,000.00	3,000.00	2,600.00
Board Travel - Out of County	27,398.53	18,000.00	18,000.00	18,000.00
Training	0.00	1,000.00	1,000.00	1,000.00
Operating Supplies	3,684.76	2,800.00	2,800.00	2,500.00
Postage	584.78	800.00	800.00	700.00
Equip & Fixtures	1,884.39	0.00	0.00	0.00
Dues/Regs/Subscriptions	22,397.80	26,500.00	25,153.00	25,380.00
Goldrun Childcare Project	15,000.00	0.00	0.00	0.00
Non-profit Requests	162,500.00	100,000.00	97,750.00	50,000.00
Miscellaneous/Scholarships	761.40	600.00	300.00	1,000.00
<b>Total Expenditures</b>	<b>741,637.18</b>	<b>662,680.00</b>	<b>657,018.70</b>	<b>612,993.10</b>

## Building

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Use Tax	274,742.67	210,000.00	218,000.00	215,000.00
Building Permit Fees	122,549.80	110,000.00	139,152.00	112,000.00
Plan Review fees	83,185.48	70,000.00	83,893.00	72,000.00
Application Review	320.00	0.00	0.00	0.00
Employee Insurance Reimb	10,260.03	10,733.00	9,029.40	8,635.68
Reimbursements	1,232.77	0.00	0.00	0.00
Miscellaneous	0.00	0.00	2.50	0.00
<b>Total Revenues</b>	<b>492,290.75</b>	<b>400,733.00</b>	<b>450,076.90</b>	<b>407,635.68</b>
<u>Expenditures</u>				
Salaries - Fulltime	237,236.00	241,785.20	240,400.00	242,332.00
Social Security/Medicare	17,425.77	18,496.57	18,390.60	18,538.40
Health Insurance	51,754.20	54,207.00	53,107.20	54,955.20
Dental Insurance	2,918.40	3,064.20	2,918.40	2,388.00
Vision Insurance	701.84	882.36	531.20	708.00
Disability Insurance	3,204.37	3,312.67	3,245.20	3,247.25
Contract Labor	912.00	800.00	600.00	500.00
Vehicle Maintenance	3,390.42	5,000.00	4,200.00	4,800.00
Equipment Maintenance	160.00	500.00	300.00	500.00
Maintenance Contracts	456.00	700.00	550.00	600.00
Telephone	1,081.65	1,536.00	1,500.00	1,550.00
Advertising	0.00	500.00	200.00	500.00
Printing	83.20	500.00	250.00	400.00
Travel	3,811.68	300.00	300.00	300.00
Training	1,740.00	0.00	150.00	300.00
Operating Supplies	1,703.26	2,000.00	1,400.00	1,500.00
Postage	745.38	800.00	620.00	600.00
Books	1,109.50	1,000.00	850.00	900.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
Fuel	4,521.38	5,200.00	5,000.00	5,000.00
Dues/Regs/Subscriptions	289.95	600.00	450.00	550.00
Miscellaneous	32.64	50.00	60.00	50.00
Total Expenditures	333,277.64	341,234.00	335,022.60	340,218.85

## Clerk- Elections

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Reimbursements	27,480.37	8,000.00	98.15	0.00
Total Revenues	27,480.37	8,000.00	98.15	0.00
<u>Expenditures</u>				
Salaries - Fulltime	369.52	0.00	0.00	0.00
Salaries - Temporary	3,914.00	5,000.00	5,000.00	5,000.00
Overtime	0.00	0.00	228.56	0.00
Social Security/Medicare	327.19	383.00	383.00	382.50
Contract Labor	0.00	12,900.00	12,900.00	8,000.00
Maintenance Contracts	11,752.00	11,500.00	11,989.00	12,153.00
Advertising	1,410.56	6,000.00	6,000.00	3,000.00
Travel	2,687.02	2,500.00	2,500.00	2,000.00
Training	806.02	1,000.00	2,910.88	500.00
Operating Supplies	19,274.59	30,000.00	30,000.00	20,000.00
Postage	6,299.74	10,000.00	10,000.00	6,000.00
Building Improvements	9,694.07	0.00	0.00	0.00
Miscellaneous	0.00	500.00	500.00	0.00
Total Expenditures	56,534.71	79,783.00	82,411.44	57,035.50

## Clerk-Operations

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Liquor Licenses	1,633.75	1,230.00	750.00	668.00
Department Fees	162,195.92	180,000.00	226,000.00	240,000.00
Recording Surcharge	4,852.50	4,500.00	4,500.00	4,500.00
E Filing	93,308.07	60,000.00	43,721.00	40,000.00
Employee Insurance Reimb	4,500.36	6,589.00	4,987.40	4,900.20
Reimbursements	264.31	0.00	85.27	0.00
<b>Total Revenues</b>	<b>266,754.91</b>	<b>252,319.00</b>	<b>280,043.67</b>	<b>290,068.20</b>
<u>Expenditures</u>				
Salaries - Fulltime	378,759.70	384,150.93	381,486.02	378,166.00
Salaries - Temporary	17,082.86	22,220.00	18,000.00	18,000.00
Social Security/Medicare	29,886.71	31,087.64	30,560.68	30,306.70
Health Insurance	61,083.00	63,923.40	62,351.52	55,682.40
Dental Insurance	3,184.80	3,343.80	3,129.50	3,184.80
Vision Insurance	1,482.02	1,593.36	946.20	873.00
Disability Insurance	5,072.25	5,262.87	5,111.91	5,067.42
Equipment Maintenance	0.00	0.00	262.00	0.00
Maintenance Contracts	19,937.14	17,800.00	18,536.00	18,600.00
Telephone	233.61	696.00	696.00	600.00
Advertising	0.00	500.00	500.00	500.00
Printing	308.00	0.00	115.00	0.00
Travel	3,427.84	500.00	527.14	1,500.00
Training	1,020.55	2,000.00	2,000.00	500.00
Operating Supplies	4,935.92	15,000.00	15,000.00	15,000.00
Postage	5,020.41	6,000.00	6,000.00	6,000.00
Equip & Fixtures	422.01	0.00	1,145.75	3,500.00
Dues/Regs/Subscriptions	750.00	1,200.00	1,200.00	1,200.00
Miscellaneous	58.40	500.00	500.00	0.00
<b>Total Expenditures</b>	<b>532,665.22</b>	<b>555,778.00</b>	<b>548,067.72</b>	<b>538,680.32</b>

Coroner

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<b>Revenues</b>				
Reimbursements		0.00	294.00	0.00
Employee Insurance Reimb	0.00	0.00	0.00	360.00
<b>Total Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>294.00</b>	<b>360.00</b>
<b>Expenditures</b>				
Salaries	33,099.96	33,100.00	33,100.00	33,100.00
Social Security/Medicare	2,532.24	2,533.00	2,533.00	2,532.15
Health (Life) Insurance	14.40	15.00	15.00	12,832.80
Dental Insurance	0.00	0.00	0.00	862.20
Vision Insurance	0.00	0.00	0.00	177.00
Disability Insurance	443.52	459.00	443.54	443.54
Professional Services	10,500.00	10,000.00	10,000.00	15,000.00
Travel	2,071.58	1,850.00	882.00	1,500.00
Operating Supplies	436.95	500.00	500.00	500.00
Dues/Regs/Subscriptions	1,400.00	1,200.00	1,500.00	1,500.00
Miscellaneous	0.00	985.00	0.00	1,000.00
<b>Total Expenditures</b>	<b>50,498.65</b>	<b>50,642.00</b>	<b>48,973.54</b>	<b>69,447.69</b>

## CSU Extension

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Department Fees	490.00	500.00	500.00	500.00
Montrose County	81,099.04	78,618.00	61,956.00	59,352.00
Employee Insurance Reimb	1,921.44	1,924.00	728.00	468.60
Reimbursements	2,012.85	2,000.00	5,500.00	1,400.00
Miscellaneous	0.00	0.00	0.00	0.00
Ag/NR Reimbursements	527.60	0.00	0.00	0.00
4-H Reimbursements	105.41	0.00	44.86	0.00
<b>Total Revenues</b>	<b>86,156.34</b>	<b>83,042.00</b>	<b>68,728.86</b>	<b>61,720.60</b>
<u>Expenditures</u>				
Salaries - Full Time	48,712.00	49,931.00	49,932.00	51,176.00
Director Stipend	5,000.04	5,000.00	5,000.00	5,000.00
Salaries - Temporary	1,000.00	800.00	0.00	0.00
Overtime	1,163.44	0.00	0.00	500.00
Social Security/Medicare	4,129.71	4,339.92	4,202.30	4,335.71
Health Insurance	13,043.80	13,671.00	12,988.80	12,832.80
Dental Insurance	331.80	348.36	331.80	331.80
Vision Insurance	302.95	330.12	132.80	177.00
Disability Insurance	668.35	683.60	669.04	685.76
Consulting	406.00	0.00	0.00	0.00
Professional Services	65,941.54	30,202.00	33,652.00	23,800.00
Maintenance Contracts	2,028.37	2,500.00	1,900.00	1,900.00
Telephone	3,533.22	3,200.00	2,700.00	2,372.00
Advertising	399.39	450.00	250.00	500.00
Travel	5,568.57	1,500.00	4,800.00	1,500.00
Operating Supplies	3,303.79	3,900.00	2,500.00	3,000.00
Postage	944.70	1,500.00	1,250.00	1,250.00
Vehicle Costs	12,246.85	5,000.00	6,600.00	5,000.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
Equip & Fixtures	3,498.42	1,500.00	1,000.00	1,250.00
Dues/Regs/Subscriptions	2,571.65	2,000.00	2,550.00	2,500.00
Non-profit Requests/Grants	0.00	1,500.00	1,500.00	1,500.00
Miscellaneous	101.01	500.00	300.00	0.00
Ag/NR Program Expenses	1,608.17	1,800.00	2,000.00	2,000.00
FCS Program Expenses	344.35	450.00	400.00	400.00
4-H Program Expenses	2,368.68	2,200.00	2,200.00	2,200.00
Total Expenditures	179,216.80	133,306.00	136,858.74	124,211.07

## District Attorney

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Expenditures</u>				
Professional Services	130,612.00	139,250.00	139,250.00	139,250.00
Total Expenditures	130,612.00	139,250.00	139,250.00	139,250.00

## Fairboard

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Montrose County	11,250.00	7,518.00	7,518.00	8,400.00
Reimbursements	2,448.80	1,500.00	134.00	0.00
Livestock Sale	3,578.21	2,600.00	3,964.13	2,500.00
Fund-Raising	4,385.00	3,000.00	2,739.00	2,400.00
Miscellaneous	246.00	525.00	100.00	0.00
Grants	1,000.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>22,908.01</b>	<b>15,143.00</b>	<b>14,455.13</b>	<b>13,300.00</b>
<u>Expenditures</u>				
Consulting	4,253.56	4,738.00	4,708.48	4,538.00
Trash Removal	680.05	400.00	680.00	680.00
Contract Labor	0.00	500.00	0.00	0.00
Maintenance Contracts	54.46	0.00	15.00	15.00
Advertising	6,977.56	7,582.00	4,127.00	6,082.00
Operating Supplies	9,332.29	11,030.00	6,132.00	9,895.00
Postage	98.82	250.00	83.00	250.00
Equip & Fixtures	1,169.79	400.00	4,059.00	240.00
Dues/Regs/Subscriptions	0.00	0.00	0.00	0.00
Miscellaneous	0.00	100.00	0.00	0.00
<b>Total Expenditures</b>	<b>22,566.53</b>	<b>25,000.00</b>	<b>19,804.48</b>	<b>21,700.00</b>

## Finance

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Employee Insurance Reimb	3,142.20	3,188.00	2,086.80	4,095.60
Reimbursements	136.98	0.00	15.69	0.00
Total Revenues	3,279.18	3,188.00	2,102.49	4,095.60
<u>Expenditures</u>				
Salaries	150,160.76	151,873.36	152,761.00	154,968.00
Overtime	5,942.75	0.00	0.00	0.00
Social Security/Medicare	11,296.99	11,618.31	11,686.22	11,855.05
Health Insurance	31,017.40	32,506.20	31,622.40	33,566.40
Dental Insurance	1,525.80	1,602.00	1,525.80	1,525.80
Vision Insurance	594.99	641.16	374.80	422.40
Disability Insurance	2,091.78	2,080.97	2,047.00	2,076.57
Consulting	5,578.30	0.00	0.00	0.00
Professional Services	19,850.00	23,000.00	21,000.00	21,000.00
Computer Services	32,992.00	31,704.00	31,711.00	32,981.00
Equipment Maintenance	0.00	100.00	100.00	0.00
Maintenance Contracts	2,445.47	2,040.00	2,200.00	2,162.00
Telephone	2,580.64	2,700.00	2,640.00	2,700.00
Travel	1,229.33	1,500.00	1,500.00	1,100.00
Training	2,547.75	3,000.00	1,500.00	1,750.00
Operating Supplies	3,802.11	2,750.00	2,000.00	2,000.00
Postage	2,926.80	3,975.00	3,500.00	3,975.00
Equip & Fixtures	1,055.44	300.00	300.00	200.00
Dues/Regs/Subscriptions	370.84	250.00	450.00	550.00
Miscellaneous	25.00	100.00	0.00	0.00
Total Expenditures	278,034.15	271,741.00	266,918.21	272,832.22

## Fleet Vehicles

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Miscellaneous	0.00	0.00	10,475.00	0.00
Reimbursements	12,519.05	10,000.00	6,600.00	5,000.00
Total Revenues	12,519.05	10,000.00	17,075.00	5,000.00
<u>Expenditures</u>				
Vehicle Maintenance	3,783.98	6,000.00	5,000.00	7,605.00
Fuel	4,459.71	5,000.00	4,500.00	4,000.00
Vehicles	0.00	0.00	10,475.00	0.00
Total Expenditures	8,243.69	11,000.00	19,975.00	11,605.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Charges for Services	0.00	0.00	21,000.00	25,000.00
Department Fees	115.00	150.00	402.00	250.00
Employee Insurance Reimb	5,219.52	5,392.00	5,309.16	5,926.05
Reimbursements	31.38	0.00		0.00
Total Revenues	5,365.90	5,542.00	26,711.16	31,176.05
<u>Expenditures</u>				
Salaries	49,332.00	50,986.68	49,744.00	50,988.00
Social Security/Medicare	3,181.80	3,900.48	3,805.42	3,900.58
Health Insurance	13,091.80	13,699.80	13,564.80	14,644.80
Dental Insurance	331.80	348.36	331.80	331.80
Vision Insurance	166.41	184.08	68.40	68.40
Disability Insurance	661.08	698.60	666.57	683.24
Professional Services	26,934.90	28,180.00	21,454.37	9,200.00
Computer Services	19,160.00	16,500.00	14,971.23	15,000.00
Equipment Maintenance	0.00	500.00	0.00	0.00
Travel	0.00	250.00	0.00	0.00
Training	0.00	0.00	0.00	250.00
Operating Supplies	502.58	1,000.00	600.00	600.00
Postage	0.00	35.00	15.00	25.00
Books	82.45	100.00	100.00	100.00
Computer Hardware/Software	905.04	5,000.00	5,500.00	500.00
Dues/Regs/Subscriptions	0.00	15.00	0.00	0.00
Total Expenditures	114,349.86	121,398.00	110,821.59	96,291.82

## Human Resources

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Employee Insurance Reimb	654.83	715.00	210.00	60.00
Reimbursements	1,528.00	1,528.00	154.00	0.00
Total Revenues	2,182.83	2,243.00	364.00	60.00
<u>Expenditures</u>				
Salaries	67,157.86	68,973.00	68,979.00	69,120.00
Social Security/Medicare	5,087.49	5,276.43	5,276.89	5,287.68
Health Insurance	12,526.80	13,107.60	6,808.80	5,332.80
Dental Insurance	331.80	348.39	331.80	331.80
Vision Insurance	166.41	184.09	68.40	68.40
Disability Insurance	899.86	944.79	924.32	926.21
Unemployment Insurance	10,813.06	14,000.00	14,000.00	14,602.61
Workers Comp Insurance	109,682.00	116,266.00	111,095.51	107,027.89
Employee Assistance Plan	4,305.60	5,305.60	5,305.60	5,305.60
Employee Incentives	1,495.07	(Other Admin)	0.00	0.00
Professional Services	1,058.71	1,000.00	1,000.00	1,000.00
Travel	962.24	1,002.10	1,000.00	1,000.00
Training	1,166.34	1,000.00	1,000.00	1,000.00
Recruitment	0.00	3,200.00	3,200.00	3,200.00
Operating Supplies	2,931.73	2,028.00	2,028.00	1,402.00
Dues/Regs/Subscriptions	4,400.00	4,400.00	4,500.00	4,600.00
Wellness Program	14,736.02	15,000.00	12,000.00	10,000.08
Flex Spending Admin	3,766.50	5,000.00	15,000.00	5,000.04
Total Expenditures	241,487.49	257,036.00	252,518.32	235,205.11

## Information Technology

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Employee Insurance Reimb	2,197.54	2,252.00	2,182.80	2,074.80
Reimbursements	180.00	0.00	0.00	0.00
Total Revenues	2,377.54	2,252.00	2,182.80	2,074.80
<u>Expenditures</u>				
Salaries	130,178.98	133,427.70	133,443.20	135,043.80
Social Security/Medicare	9,297.59	10,207.22	10,208.40	10,330.85
Health Insurance	23,210.30	20,772.11	24,059.52	24,023.52
Dental Insurance	1,538.88	1,387.64	1,538.88	1,538.88
Vision Insurance	354.34	387.60	207.60	207.60
Disability Insurance	1,744.33	1,828.03	1,788.14	1,809.59
Professional Services	1,387.72	4,600.00	4,600.00	5,550.00
Computer Services	6,057.54	21,682.50	21,682.50	23,996.00
Equipment Maintenance	90.00	8,455.00	8,455.00	6,500.00
Telephone	2,900.00	2,948.00	2,948.00	2,480.00
T1 Communications	19,781.56	25,330.20	25,330.00	22,524.00
Travel	150.70	1,000.00	1,000.00	500.00
Training	890.00	1,400.00	1,859.00	2,500.00
Operating Supplies	2,151.27	5,300.00	5,300.00	3,500.00
Postage	489.40	1,000.00	1,000.00	750.00
Books	131.52	275.00	275.00	500.00
Emergency Operations Center	3,105.88	3,584.00	3,584.00	2,240.00
Computer Hardware/Software	19,649.50	17,350.00	17,350.00	16,750.00
Dues/Regs/Subscriptions	0.00	300.00	300.00	300.00
Miscellaneous	211.55	500.00	500.00	500.00
Total Expenditures	223,321.06	261,735.00	265,429.24	261,544.24

## Juvenile Diversion

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Department Fees	1,060.00	2,000.00	800.00	1,500.00
SB94 Grant	17,221.69	14,950.00	13,115.00	12,554.00
Local Agency Contributions	60,000.00	62,000.00	62,000.00	61,000.00
Local Donations	14,006.00	12,763.00	13,963.00	14,300.00
Employee Insurance Reimb	380.64	60.00	60.00	1,623.53
Reimbursements	395.00	0.00	470.00	300.00
After Prom Program	0.00	0.00	0.00	2,000.00
<b>Total Revenues</b>	<b>93,063.33</b>	<b>91,773.00</b>	<b>90,408.00</b>	<b>93,277.53</b>
<u>Expenditures</u>				
Salaries - Full Time	51,292.00	52,574.20	52,574.48	53,889.50
Salaries - Part Time	27,472.00	28,157.60	28,157.60	29,322.50
Social Security/Medicare	6,081.93	6,175.98	6,176.00	6,365.72
Health Insurance	5,446.80	5,698.80	5,644.80	6,088.80
Dental Insurance	331.80	348.36	331.80	331.80
Vision Insurance	404.78	126.96	68.40	68.40
Disability Insurance	695.54	720.10	704.50	722.12
Vehicle Maintenance	3,206.97	1,800.00	2,370.00	2,100.00
Land/Building Rent	5,125.00	5,100.00	5,200.00	0.00
Insurance	415.00	450.00	454.20	460.00
Telephone	1,809.40	1,820.00	1,800.00	1,800.00
Travel	495.69	400.00	200.00	500.00
Training	533.00	500.00	0.00	500.00
Operating Supplies	351.79	1,100.00	600.00	800.00
Postage	88.24	150.00	50.00	150.00
Fuel	1,597.99	1,800.00	1,960.00	2,000.00
Miscellaneous	875.05	50.00	0.00	350.00
Adjunct Services	2,569.66	2,000.00	2,119.00	2,500.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
SB94 Grant	14,465.99	6,850.00	7,298.00	4,413.00
After Prom Expenses	(Part of operating supplies)			2,000.00
Total Expenditures	123,258.63	115,822.00	115,708.78	114,361.84
<b>SMC Contribution</b>	<b>30,195.30</b>	<b>24,049.00</b>	<b>25,300.78</b>	<b>21,084.31</b>

## Facility Maintenance

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Reimbursements	29.99	0.00	2,287.56	0.00
Total Revenues	29.99	0.00	2,287.56	0.00
<u>Expenditures</u>				
Professional Services	18,361.12	20,000.00	20,000.00	20,000.00
Water/Sewer	3,133.59	4,000.00	3,000.00	(moved to Crths)
Bldg Maint - Telluride	12,796.72	23,000.00	21,000.00	20,000.00
Equipment Maintenance	358.18	0.00	0.00	0.00
Mntc Contracts - Telluride	50,252.49	52,075.00	52,000.00	34,000.00
Alarm Monitoring	2,601.80	2,500.00	1,500.00	2,000.00
Operating Supplies	5,531.56	6,000.00	6,000.00	6,000.00
Electricity	2,582.23	0.00	0.00	0.00
Buildings	2,260.90	11,000.00	5,000.00	0.00
Equip & Fixtures	202.04	0.00	0.00	0.00
Total Expenditures	98,080.63	118,575.00	108,500.00	82,000.00

## Facility Maintenance- Courthouse

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Court Security Grant	0.00	9,200.00	9,200.00	45,700.00
Total Revenues	0.00	9,200.00	9,200.00	45,700.00
<u>Expenditures</u>				
Natural Gas	7,048.64	9,000.00	9,000.00	9,000.00
Electricity	14,803.14	14,000.00	14,650.00	15,000.00
Trash Removal	(inc in Maint Facilities budget)			576.00
Water/Sewer	(inc in Maint Facilities budget)			1,200.00
Recycling	(inc in Maint Facilities budget)			275.00
Courthouse Security Grant	0.00	9,200.00	9,200.00	45,700.00
Total Expenditures	21,851.78	32,200.00	32,850.00	71,751.00

## Facility Maintenance- Lone Cone Building

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Expenditures</u>				
Water/Sewer	1,555.80	1,400.00	1,582.00	1,600.00
Trash Removal	745.40	800.00	700.00	700.00
Building Maintenance	1,296.47	20,500.00	10,000.00	7,000.00
Maintenance Contracts	5,859.25	6,000.00	6,000.00	6,050.00
Operating Supplies	1,012.47	1,500.00	1,500.00	1,500.00
Natural Gas	2,233.77	2,600.00	2,500.00	2,600.00
Electricity	6,118.56	6,200.00	6,100.00	6,200.00
Imps Other than Buildings	2,075.82	500.00	327.00	500.00
Total Expenditures	20,897.54	39,500.00	28,709.00	26,150.00

## Facility Maintenance- Miramonte Building

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Expenditures</u>				
Natural Gas	1,644.45	2,500.00	2,500.00	2,500.00
Electricity	17,265.66	17,000.00	18,400.00	19,500.00
Property Assessments	33,114.24	33,500.00	33,200.00	33,120.00
Total Expenditures	52,024.35	53,000.00	54,100.00	55,120.00

## Facility Maintenance- Norwood Garage

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Expenditures</u>				
Building Maintenance	1,459.06	4,000.00	1,000.00	1,000.00
Operating Supplies	19.76	1,500.00	500.00	500.00
Electricity	630.72	600.00	815.00	850.00
Propane	3,581.86	4,000.00	4,000.00	4,000.00
Total Expenditures	5,691.40	10,100.00	6,315.00	6,350.00

## Facility Maintenance- Rental House

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Rent	9,400.00	9,600.00	3,500.00	0.00
Total Revenues	9,400.00	9,600.00	3,500.00	0.00
<u>Expenditures</u>				
Water/Sewer	144.50	360.00	350.00	350.00
Building Maintenance	2,518.31	5,000.00	3,000.00	2,000.00
Operating Supplies	66.72	250.00	0.00	0.00
Electricity	1,085.77	1,500.00	750.00	750.00
Propane	1,656.02	1,500.00	1,500.00	1,500.00
Total Expenditures	5,471.32	8,610.00	5,600.00	4,600.00

## Facility Maintenance- West Annex

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Rent	0.00	12,000.00	7,500.00	0.00
Accessibility Grant	0.00	0.00	3,092.00	0.00
Total Revenues	0.00	12,000.00	10,592.00	0.00
<u>Expenditures</u>				
Professional Services	1,045.00	0.00	0.00	0.00
Trash Removal	1,540.93	400.00	600.00	600.00
Building Maintenance	11,532.97	5,000.00	4,000.00	3,000.00
Maintenance Contracts	2,861.00	3,800.00	3,800.00	3,500.00
Natural Gas	2,875.91	3,500.00	3,500.00	3,500.00
Electricity	3,718.26	3,000.00	4,000.00	4,000.00
Water/Sewer		(inc in Maint Facilities)		675.00
Recycle		(inc in Maint Facilities)		150.00
Accessibility Grant	0.00	0.00	3,092.00	0.00
Buildings	7,125.02	2,500.00	2,529.65	0.00
Property Assessments	0.00	300.00	250.00	250.00
Total Expenditures	30,699.09	18,500.00	21,771.65	15,675.00

## Other Administration

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Current Property Tax	5,715,792.80	6,296,638.00	6,170,706.00	5,959,916.00
Delinquent Property Tax	17,676.83	2,000.00	-6,400.00	2,000.00
Specific Ownership Tax	176,393.71	205,000.00	158,000.00	158,000.00
Class A Specific Tax	25,078.71	30,000.00	26,000.00	26,000.00
Sales Tax	570,092.53	520,000.00	534,000.00	534,000.00
Cigarette tax	6,373.05	5,000.00	5,000.00	5,000.00
Interest on Taxes	27,116.30	10,000.00	13,613.00	7,500.00
PILT	290,445.00	860,874.00	702,986.00	702,986.00
Tax Sale Premiums	28,356.58	12,000.00	12,000.00	10,000.00
DOW-PILT	1,658.75	1,600.00	1,568.00	1,568.00
Cost Allocation Plan	58,584.26	33,000.00	50,000.00	50,000.00
Reimbursements	12,408.19	7,820.00	7,820.00	6,900.00
Land Easements	0.00	0.00	10,800.00	0.00
Miscellaneous	-23,079.24	870.00	26.00	0.00
Egnar Water Dock	4,436.43	3,500.00	3,600.00	4,800.00
Interest Earnings	178,920.42	200,000.00	47,000.00	25,000.00
Rent	4,080.00	4,260.00	4,260.00	3,960.00
Sale of Assets	1,857.00	0.00	14,726.00	0.00
<b>Total Revenues</b>	<b>7,096,191.32</b>	<b>8,192,562.00</b>	<b>7,755,705.00</b>	<b>7,497,630.00</b>
<u>Expenditures</u>				
Consulting	5,397.20	4,000.00	3,000.00	3,000.00
Professional Services	4,000.00	4,000.00	3,500.00	3,500.00
Water/Sewer	6,651.03	5,800.00	5,800.00	5,877.00
Employee Incentives	1,871.74	2,500.00	1,900.00	2,000.00
Maintenance Contracts	2,202.91	5,900.00	5,500.00	5,500.00
Phone System	1,388.84	3,000.00	2,500.00	3,000.00
Insurance	86,401.50	86,508.00	86,198.00	84,975.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
E & O Claims	60.30	5,000.00	5,000.00	5,000.00
Telephone	20,242.77	20,100.00	20,100.00	20,100.00
Printing	5,209.24	6,600.00	6,600.00	7,100.00
Buildings	250,000.00	1,000,000.00	1,000,000.00	0.00
Property Assessments	700.80	800.00	704.00	800.00
Sustainability Program	55,000.00	50,000.00	50,000.00	50,000.00
SRS Backfill	55,006.42	0.00	0.00	0.00
Code Enforcement Costs	0.00	1,000.00	1,000.00	1,000.00
OHV Activities	8,500.00	10,000.00	10,000.00	0.00
Transfer to Retirement Fund	25,000.00	0.00	16,500.00	67,000.00
Misc/Contingency	10,560.34	33,220.00	33,220.00	57,700.00
Total Expenditures	538,193.09	1,238,428.00	1,251,522.00	316,552.00

## Planning

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Application Review	6,100.00	6,500.00	7,500.00	9,000.00
Engineering Fees	3,693.25	5,000.00	11,500.00	5,000.00
Applicant Copy Costs	515.18	500.00	400.00	500.00
Employee Insurance Reimb	5,735.00	4,514.00	780.00	2,249.40
Reimbursements	20.00	0.00	31.41	0.00
Total Revenues	16,063.43	16,514.00	20,211.41	16,749.40
<u>Expenditures</u>				
Salaries	216,068.00	218,202.88	217,668.00	219,300.00
Social Security/Medicare	15,916.17	16,692.52	16,651.60	16,776.45
Health Insurance	27,747.40	25,097.40	24,278.40	38,498.40
Dental Insurance	1,393.20	1,602.00	995.40	2,056.20
Vision Insurance	349.74	380.88	205.20	313.80
Disability Insurance	2,895.44	2,989.32	2,916.84	2,938.62
Consulting	64,099.66	0.00	2,735.34	0.00
Professional Services	3,880.75	4,000.00	11,500.00	5,000.00
Contract Labor	2,250.00	0.00	0.00	0.00
Equipment Maintenance	0.00	200.00	200.00	200.00
Advertising	265.60	300.00	500.00	500.00
Applicant Copy Cost	471.42	500.00	400.00	500.00
Travel	615.31	800.00	100.00	300.00
Planning Commission	2,492.44	6,000.00	5,000.00	6,000.00
Training	0.00	300.00	100.00	200.00
Operating Supplies	1,507.85	1,200.00	1,700.00	2,000.00
Postage	685.46	600.00	500.00	600.00
Books	0.00	50.00	0.00	0.00
Equip & Fixtures	0.00	200.00	0.00	200.00
Dues/Regs/Subscriptions	376.00	600.00	0.00	350.00
Miscellaneous	462.21	500.00	500.00	0.00
Total Expenditures	341,476.65	280,215.00	285,950.78	295,733.47

## Public Trustee

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Department Fees	45,000.00	25,000.00	35,000.00	25,000.00
Reimbursements	0.00	0.00		0.00
Total Revenues	45,000.00	25,000.00	35,000.00	25,000.00
<u>Expenditures</u>				
Salaries - Fulltime	12,500.04	12,500.00	12,500.00	12,500.00
Social Security/Medicare	915.60	957.00	957.00	956.25
Legal Services	792.90	3,000.00	3,000.00	3,000.00
Travel	433.00	850.00	850.00	750.00
Operating Supplies	349.97	850.00	900.00	850.00
Postage	600.00	600.00	600.00	600.00
Dues/Regs/Subscriptions	0.00	325.00	225.00	375.00
Miscellaneous	0.00	200.00	100.00	100.00
Total Expenditures	15,591.51	19,282.00	19,132.00	19,131.25

## Senior Transportation

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Project Income	739.64	100.00	38.00	0.00
Region 10 Funds	7,928.00	1,300.00	655.00	0.00
Montrose County Local Agency Contributions *	3,000.00 4,900.00	2,500.00 4,400.00	2,500.00 5,700.00	0.00 0.00
Reimbursements	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>16,567.64</b>	<b>8,300.00</b>	<b>8,893.00</b>	<b>0.00</b>
<u>Expenditures</u>				
Salaries - Temporary	10,455.00	1,800.00	1,735.00	0.00
Social Security/Medicare	799.89	138.00	132.75	0.00
Contract Labor	0.00	0.00	0.00	0.00
Vehicle Maintenance	876.21	250.00	0.00	0.00
Cell Phone	96.13	25.00	0.00	0.00
Travel	0.00	0.00	16.50	0.00
Operating Supplies	7.02	50.00	0.00	0.00
Fuel	1,944.08	325.00	202.41	0.00
Non-Profit Request	0.00	9,208.00	9,275.00	2,600.00
<b>Total Expenditures</b>	<b>14,178.33</b>	<b>11,796.00</b>	<b>11,361.66</b>	<b>2,600.00</b>

## Sheriff Summary

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Administration	16,070.23	17,156.00	15,482.46	15,137.75
Civil	17,918.15	12,444.00	13,408.53	12,811.00
Operations	50,705.26	25,451.00	58,393.08	35,684.65
Court Security	0.00	0.00	30.00	(inc in Operations)
Corrections	262,125.43	216,587.00	234,225.69	212,489.60
Dispatch	663.44	0.00	0.00	2,814.00
Fire Control	46.74	12.00	7,110.65	12.00
Search & Rescue	11,657.84	203.00	9,816.89	324.75
Emergency Management	150,699.42	30,393.00	90,393.41	62,008.25
Building	2,814.56	0.00	0.00	0.00
Total	512,701.07	302,246.00	428,860.71	341,282.00
<u>Expenditures</u>				
Administration	379,884.68	360,995.00	332,990.21	324,896.67
Civil	72,128.83	77,043.00	74,533.88	77,600.85
Operations	1,399,052.35	1,396,779.00	1,383,047.91	1,351,084.76
Court Security	6,933.59	40,000.00	21,437.03	(inc in Operations)
Corrections	1,625,953.46	1,574,796.00	1,588,408.57	1,323,051.61
Dispatch	10,557.93	10,000.00	10,000.00	213,471.49
Fire Control	42,235.69	47,018.00	49,877.43	44,673.84
Search & Rescue	90,939.62	96,741.00	110,634.42	103,352.54
Emergency Management	173,722.27	73,277.00	115,767.59	112,250.86
Building	93,484.98	108,861.00	97,780.00	111,584.00
Total	3,894,893.40	3,785,510.00	3,784,477.04	3,661,966.63

## Sheriff- Administration

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<b>Revenues</b>				
Department Fees	9,122.37	9,000.00	9,000.00	9,000.00
LEAF	1,259.08	1,000.00	1,176.00	1,000.00
Employee Insurance Reimb	2,497.38	5,156.00	2,470.46	2,337.75
Reimbursements	1,582.90	0.00	836.00	800.00
CBI Reimbursement	1,608.50	2,000.00	2,000.00	2,000.00
<b>Total Revenues</b>	<b>16,070.23</b>	<b>17,156.00</b>	<b>15,482.46</b>	<b>15,137.75</b>
<b>Expenditures</b>				
Salaries	205,457.22	208,334.00	208,327.88	190,924.60
Overtime	0.00	1,000.00		500.00
Social Security/Medicare	15,155.12	16,014.05	15,937.08	14,643.98
Health Insurance	30,459.27	31,947.36	31,636.80	29,727.60
Dental Insurance	1,952.46	2,054.64	1,956.84	1,741.35
Vision Insurance	624.47	676.08	402.24	358.05
Disability Insurance	2,757.17	2,853.87	2,791.59	2,565.09
Professional Services	313.97	1,000.00	589.49	1,000.00
Alternative Court	15,000.00	0.00	0.00	0.00
Drug Task Force	11,250.00	9,000.00	6,000.00	6,000.00
Animal Control	2,319.64	3,996.00	1,000.00	3,000.00
Vehicle Maintenance	800.80	2,000.00	1,000.00	1,000.00
Equipment Maintenance	731.35	2,300.00	500.00	2,300.00
Maintenance Contracts	4,866.51	3,796.00	2,500.00	2,280.00
Insurance	21,850.00	0.00	0.00	0.00
Telephone	19,165.94	22,920.00	22,000.00	19,960.00
Cell Phone	13,501.18	13,488.00	14,500.00	15,056.00
Advertising	386.00	800.00	0.00	800.00
Printing	4,962.03	2,000.00	1,500.00	2,000.00
Travel	3,306.85	5,600.00	1,000.00	2,000.00
Training	1,437.65	4,400.00	2,000.00	2,500.00
Training - Sheriff	2,510.03	6,000.00	3,000.00	5,000.00
Sheriff Equipment	0.00	0.00	1,000.00	1,000.00
Operating Supplies	13,455.56	11,000.00	7,000.00	11,000.00
Postage	1,668.71	2,100.00	1,500.00	2,000.00
Fuel	1,022.84	900.00	198.28	900.00
Tires	0.00	1,000.00	1,000.00	1,000.00
Dues/Regs/Subscriptions	3,528.41	3,815.00	3,650.00	3,640.00
CBI Fees	1,401.50	2,000.00	2,000.00	2,000.00
<b>Total Expenditures</b>	<b>379,884.68</b>	<b>360,995.00</b>	<b>332,990.21</b>	<b>324,896.67</b>

## Sheriff- Civil

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Department Fees	15,370.71	10,000.00	11,000.00	10,000.00
Employee Insurance Reimb	2,401.54	2,444.00	2,397.69	2,811.00
Reimbursements	145.90	0.00	10.84	0.00
<b>Total Revenues</b>	<b>17,918.15</b>	<b>12,444.00</b>	<b>13,408.53</b>	<b>12,811.00</b>
<u>Expenditures</u>				
Salaries	51,539.28	52,347.00	52,544.64	53,658.00
Overtime	127.05	0.00	63.52	0.00
Social Security/Medicare	3,723.64	4,004.55	4,024.52	4,104.84
Health Insurance	12,861.08	13,699.80	13,230.84	14,644.80
Dental Insurance	846.96	905.28	840.97	862.20
Vision Insurance	172.36	184.08	129.45	177.00
Disability Insurance	692.34	717.29	704.10	719.02
Vehicle Maintenance	854.91	750.00	750.00	750.00
Training	0.00	1,450.00	450.00	1,000.00
Operating Supplies	7.00	900.00	10.84	0.00
Fuel	738.64	1,000.00	1,000.00	1,000.00
Tires	525.60	1,000.00	700.00	600.00
Dues/Regs/Subscriptions	39.97	85.00	85.00	85.00
<b>Total Expenditures</b>	<b>72,128.83</b>	<b>77,043.00</b>	<b>74,533.88</b>	<b>77,600.85</b>

## Sheriff- Court Security

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Employee Insurance Reimb	0.00	0.00	30.00	(inc in operations)
Total Revenues	0.00	0.00	30.00	0.00
<u>Expenditures</u>				
Salaries - Fulltime	0.00	32,940.00	14,987.40	(inc in operations)
Salaries - Temporary	5,040.00	0.00	1,754.00	(inc in operations)
Social Security/Medicare	385.56	2,520.00	1,279.00	(inc in operations)
Health Insurance	0.00	4,540.00	2,352.00	(inc in operations)
Dental Insurance	0.00	0.00	138.25	(inc in operations)
Vision Insurance	0.00	0.00	28.50	(inc in operations)
Disability Insurance	0.00	0.00	197.89	(inc in operations)
Vehicle Maintenance	335.21	0.00	18.07	(inc in operations)
Training	0.00	0.00	0.00	(inc in operations)
Operating Supplies	1,085.04	0.00	60.31	(inc in operations)
Fuel	87.78	0.00	621.61	(inc in operations)
Tires	0.00	0.00	0.00	(inc in operations)
Dues/Regs/Subscriptions	0.00	0.00	0.00	(inc in operations)
Total Expenditures	6,933.59	40,000.00	21,437.03	0.00

## Sheriff- Operations

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Bluegrass Security Law Enforcement Services	7,240.21	0.00	1,443.22	0.00
OCDETF Grant	3,184.50	0.00	19,355.31	0.00
COPS Grant	1,657.60	0.00	0.00	0.00
ATF Grant	4,394.04	0.00	7,000.00	5,000.00
K9 Fees/Fines	0.00	0.00	1,000.00	5,000.00
Local Donations	0.00	0.00	0.00	0.00
Employee Insurance Reimb	2,750.00	0.00	2,500.00	0.00
Reimbursements	14,920.65	13,751.00	16,304.55	13,984.65
Miscellaneous	14,413.26	11,700.00	10,790.00	11,700.00
<b>Total Revenues</b>	<b>50,705.26</b>	<b>25,451.00</b>	<b>58,393.08</b>	<b>35,684.65</b>
<u>Expenditures</u>				
Salaries - Fulltime	876,045.04	860,413.00	834,161.04	817,652.80
Salaries - Temporary	2,550.00	0.00	2,625.00	0.00
Overtime	24,143.88	53,000.00	55,133.97	53,000.00
On-Call Overtime	37,578.46	36,902.32	36,902.32	37,201.00
Accrued Leave Adjustment	10,756.73	0.00	0.00	0.00
Housing Allowance	67,200.00	67,200.00	67,200.00	67,200.00
Social Security/Medicare	75,219.32	72,699.12	76,195.71	74,591.62
Health Insurance	134,144.37	133,608.48	136,066.82	128,590.32
Dental Insurance	6,747.66	6,600.36	6,979.21	7,412.97
Vision Insurance	2,059.77	2,213.88	1,211.02	1,415.31
Disability Insurance	13,466.48	11,787.84	13,271.82	11,666.75
DUI/Blood Alcohol Tests	1,465.86	1,200.00	1,992.00	1,200.00
Vehicle Maintenance	25,087.46	22,000.00	22,000.00	22,000.00
Equipment Maintenance	4,576.31	2,350.00	2,350.00	2,350.00
Training	12,975.41	16,000.00	16,000.00	16,000.00
Reserve Officer Program	3,688.24	1,600.00	1,600.00	1,600.00
Operating Supplies	8,954.58	12,000.00	12,000.00	12,000.00
Supplies - Firearms	11,960.90	9,800.00	9,955.00	11,800.00
K9 Program	10,906.09	2,000.00	1,500.00	0.00
Investigations	2,349.95	7,500.00	7,500.00	7,500.00
Uniforms	5,409.96	7,400.00	7,400.00	7,400.00
Fuel	44,741.62	60,000.00	60,000.00	60,000.00
Tires	13,690.16	10,504.00	10,504.00	10,504.00
Equip & Fixtures	3,334.10	0.00	500.00	0.00
<b>Total Expenditures</b>	<b>1,399,052.35</b>	<b>1,396,779.00</b>	<b>1,383,047.91</b>	<b>1,351,084.76</b>

## Sheriff- Corrections

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Sales Tax - Jail Operations	180,000.00	180,000.00	180,000.00	180,000.00
Department Fees	540.00	2,000.00	2,420.00	2,000.00
Prisoner Housing Reimb	12,185.00	1,200.00	1,200.00	1,200.00
Commissary	8,666.57	2,000.00	6,644.00	2,000.00
Bluegrass Overtime	0.00	0.00	1,368.22	0.00
Rent	0.00	0.00	2,400.00	0.00
SCAAP Grant	17,947.84	0.00	7,409.00	0.00
Employee Insurance Reimb	31,167.23	26,187.00	24,856.06	22,089.60
Reimbursements	10,332.08	4,000.00	6,728.41	4,000.00
Inmate Medical Reimb	1,286.71	1,200.00	1,200.00	1,200.00
<b>Total Revenues</b>	<b>262,125.43</b>	<b>216,587.00</b>	<b>234,225.69</b>	<b>212,489.60</b>
<u>Expenditures</u>				
Salaries - Fulltime	980,001.82	922,183.00	969,033.54	804,083.00
Salaries - Temporary	17,451.50	27,000.00	30,296.00	21,000.00
Overtime	64,768.70	51,400.00	51,400.00	50,000.00
On-Call Overtime	2,325.03	15,000.00	15,000.00	7,000.00
Salaries - Jail Nurse	8,400.00	8,400.00	8,400.00	8,400.00
Salaries - Intox Monitors	9,400.00	10,000.00	10,000.00	5,000.00
Housing Allowance	6,799.92	6,684.00	6,684.00	6,900.00
Social Security/Medicare	80,797.01	80,629.70	83,447.24	69,032.30
Health Insurance	197,868.91	184,890.60	156,427.32	144,379.20
Dental Insurance	9,721.39	8,707.20	7,380.63	5,706.00
Vision Insurance	3,754.84	3,720.00	1,891.50	1,826.40
Disability Insurance	13,892.87	12,907.50	13,052.22	11,444.71
Professional Services	25,455.65	17,000.00	17,000.00	20,000.00
Computer Services	37,674.30	38,000.00	38,000.00	28,000.00
Transports	9,245.43	7,000.00	7,000.00	5,000.00
Vehicle Maintenance	4,580.09	5,500.00	5,500.00	4,500.00
Equipment Maintenance	1,678.96	0.00	492.12	0.00
Maint/Repairs - Building	(budgeted in separate budget)			(moved to dispatch)
800 Operating	1,187.12	9,700.00	9,700.00	(moved to dispatch)
800 Maintenance	2,889.29	8,000.00	8,000.00	(moved to dispatch)
Land/Building Rent	15,027.41	14,940.00	14,940.00	14,940.00
Insurance	6,254.00	6,254.00	6,254.00	6,300.00
Telephone	8,411.26	8,940.00	8,940.00	8,940.00
Advertising	34.60	900.00	900.00	400.00
Printing	285.00	500.00	500.00	400.00
Training	20,625.63	15,000.00	15,000.00	15,000.00
Operating Supplies	35,100.11	38,000.00	38,000.00	31,000.00
Commissary	9,613.97	5,000.00	6,221.00	5,000.00
Food	34,557.76	48,000.00	34,000.00	36,000.00
Postage	32.22	0.00	0.00	0.00

	Actual as of	2010	2010	2011
	12/31/2009	Revised Budget	Budget Estimate	Adopted Budget
Uniforms	4,304.86	4,500.00	4,500.00	3,500.00
Fuel	4,077.73	5,600.00	5,600.00	5,600.00
Prisoner Housing	150.00	1,440.00	1,440.00	700.00
Equip & Fixtures	485.84	1,500.00	1,500.00	1,500.00
Property Assessments	2,102.40	3,000.00	3,000.00	(moved to bldgs)
Dues/Regs/Subscriptions	1,596.80	1,500.00	1,500.00	1,500.00
SCAAP Grant	5,401.04	3,000.00	7,409.00	0.00
Total Expenditures	1,625,953.46	1,574,796.00	1,588,408.57	1,323,051.61

## Sheriff- Dispatch

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Department Fees	(Budgeted in Corrections for 2009/2010)			
Bluegrass Overtime	(Budgeted in Corrections for 2009/2010)			
Employee Insurance Reimb	(Budgeted in Corrections for 2009/2010)			
Reimbursements	663.44	0.00	0.00	2,814.00
Miscellaneous	(Budgeted in Corrections for 2009/2010)			
<b>Total Revenues</b>	<b>663.44</b>		<b>0.00</b>	<b>2,814.00</b>
<u>Expenditures</u>				
Salaries - Fulltime	(Budgeted in Corrections for 2009/2010)			
Salaries - Temporary	(Budgeted in Corrections for 2009/2010)			
Overtime	(Budgeted in Corrections for 2009/2010)			
On-Call Overtime	(Budgeted in Corrections for 2009/2010)			
Housing Allowance	(Budgeted in Corrections for 2009/2010)			
Social Security/Medicare	(Budgeted in Corrections for 2009/2010)			
Health Insurance	(Budgeted in Corrections for 2009/2010)			
Dental Insurance	(Budgeted in Corrections for 2009/2010)			
Vision Insurance	(Budgeted in Corrections for 2009/2010)			
Disability Insurance	(Budgeted in Corrections for 2009/2010)			
Professional Services	(Budgeted in Corrections for 2009/2010)			
Computer Services	(Budgeted in Corrections for 2009/2010)			
Vehicle Maintenance	(Budgeted in Corrections for 2009/2010)			
Equipment Maintenance	10,557.93	10,000.00	10,000.00	11,000.00
800 Operating	(Budgeted in Corrections for 2009/2010)			
800 Maintenance	(Budgeted in Corrections for 2009/2010)			
Land/Building Rent	(Budgeted in Corrections for 2009/2010)			
Telephone	(Budgeted in Corrections for 2009/2010)			
Advertising	(Budgeted in Corrections for 2009/2010)			
Printing	(Budgeted in Corrections for 2009/2010)			
Training	(Budgeted in Corrections for 2009/2010)			
Operating Supplies	(Budgeted in Corrections for 2009/2010)			
Uniforms	(Budgeted in Corrections for 2009/2010)			
Equip & Fixtures	(Budgeted in Corrections for 2009/2010)			
Dues/Regs/Subscriptions	(Budgeted in Corrections for 2009/2010)			
<b>Total Expenditures</b>	<b>10,557.93</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>213,471.49</b>

## Sheriff- Emergency Management

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
EMS Subsidy	28,954.00	28,800.00	44,900.00	44,900.00
WIN Grant	97,601.00	0.00	0.00	0.00
Wildfire Grant 2009	0.00	0.00	10,000.00	15,000.00
West Region Wildfire Grant 07/08	7,515.00	0.00	29,034.50	
All Hazards Mitigation Plan			5,000.00	0.00
Employee Insurance Reimb Reimbursements	1,534.42 15,095.00	1,593.00 0.00	1,458.91 0.00	2,108.25 0.00
<b>Total Revenues</b>	<b>150,699.42</b>	<b>30,393.00</b>	<b>90,393.41</b>	<b>62,008.25</b>
<u>Expenditures</u>				
Salaries - Fulltime	35,274.00	36,156.00	36,158.00	54,459.00
Salaries - Temporary	0.00	0.00	3,000.00	0.00
Social Security/Medicare	2,376.34	2,765.93	2,995.59	4,166.11
Health Insurance	6,545.90	6,849.96	6,782.40	10,983.60
Dental Insurance	431.14	452.64	431.16	646.65
Vision Insurance	90.02	92.04	88.56	132.75
Disability Insurance	472.67	495.43	484.52	729.75
Professional Services	1,200.00	1,400.00	1,400.00	1,800.00
Vehicle Maintenance	425.45	1,000.00	1,206.00	1,000.00
Equipment Maintenance	0.00	1,000.00	800.00	1,000.00
Cell Phone	781.40	1,140.00	1,140.00	1,488.00
Printing	816.00	2,000.00	3,141.00	2,000.00
Fire Plan Development	0.00	0.00	0.00	0.00
Training	1,011.93	2,500.00	1,000.00	2,500.00
Operating Supplies	2,323.25	3,100.00	7,873.00	3,000.00
Postage	100.00	100.00	100.00	0.00
Fuel	755.06	1,680.00	1,000.00	1,100.00
Tires	0.00	1,000.00	0.00	700.00
MCI	486.35	1,500.00	0.00	1,500.00
Equip & Fixtures	6,849.63	10,000.00	8,000.00	10,000.00
Dues/Regs/Subscriptions	240.00	45.00	0.00	45.00
WIN Grant - DOLA	112,696.00	0.00	0.00	
West Region Wildfire Grant 07/08	847.13	0.00	28,167.37	
Wildfire Grant 2009	0.00	0.00	10,000.00	15,000.00
Homeland Security Grant	0.00	0.00	0.00	0.00
All Hazards Mitigation Plan			2,000.00	0.00
<b>Total Expenditures</b>	<b>173,722.27</b>	<b>73,277.00</b>	<b>115,767.59</b>	<b>112,250.86</b>

## Sheriff- Fire Control

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
RFA Grant	0.00	0.00	7,100.00	0.00
Employee Insurance Reimb	46.74	12.00	10.65	12.00
Total Revenues	46.74	12.00	7,110.65	12.00
<u>Expenditures</u>				
Salaries - Fulltime	14,733.80	15,103.00	15,101.80	15,256.80
Salaries - Temporary	175.00	2,000.00	275.00	0.00
Overtime	2,020.26	1,500.00	0.00	1,500.00
Social Security/Medicare	1,289.32	1,423.13	1,176.33	1,281.90
Health Insurance	1,124.76	1,139.76	925.69	1,066.56
Dental Insurance	69.47	69.72	56.17	66.36
Vision Insurance	24.55	25.44	11.40	13.68
Disability Insurance	224.52	206.95	206.05	224.54
Vehicle Maintenance	615.91	1,000.00	1,000.00	1,000.00
Equipment Maintenance	1,506.05	2,500.00	2,500.00	2,500.00
Training	585.00	900.00	900.00	900.00
Operating Supplies	1,670.39	2,000.00	2,000.00	2,000.00
Electricity	249.83	200.00	200.00	200.00
Propane	896.83	900.00	978.00	900.00
Equip & Fixtures	0.00	1,000.00	1,000.00	1,000.00
RFA Grant	0.00	0.00	7,100.00	0.00
State Fire Fund	17,050.00	17,050.00	16,447.00	16,764.00
Total Expenditures	42,235.69	47,018.00	49,877.43	44,673.84

## Sheriff- Search and Rescue

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
DOLA Grant	8,733.00	0.00	7,740.00	0.00
Employee Insurance Reimb	176.29	203.00	303.89	324.75
Reimbursements	2,748.55	0.00	1,773.00	0.00
Total Revenues	11,657.84	203.00	9,816.89	324.75
<u>Expenditures</u>				
Salaries	46,646.30	42,217.00	47,813.10	48,401.90
Overtime	0.00	3,000.00	3,000.00	3,000.00
Social Security/Medicare	3,509.59	3,459.10	3,887.20	3,932.25
Health Insurance	4,557.87	5,556.48	4,841.49	5,341.32
Dental Insurance	193.07	216.00	306.85	345.68
Vision Insurance	77.22	96.84	55.88	71.61
Disability Insurance	625.09	624.58	680.90	688.79
Professional Services	7,172.98	11,000.00	9,400.00	11,000.00
Vehicle Maintenance	3,128.75	5,000.00	5,000.00	5,000.00
Equipment Maintenance	5,593.95	4,400.00	4,400.00	4,400.00
DOLA - Grant	7,995.00	0.00	8,478.00	0.00
Training	7,406.59	7,500.00	9,100.00	7,500.00
Operating Supplies	2,234.26	4,171.00	4,171.00	4,171.00
Equip & Fixtures	1,798.95	9,500.00	9,500.00	9,500.00
Total Expenditures	90,939.62	96,741.00	110,634.42	103,352.54

## Sheriff- Building Maintenance

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Bldg - Reimbursements	2,814.56	0.00	0.00	0.00
Total Revenues	2,814.56	0.00	0.00	0.00
<u>Expenditures</u>				
Water/Sewer	22,341.12	22,341.00	22,380.00	22,380.00
Trash Removal	2,328.51	2,520.00	2,400.00	2,400.00
Property Assessments	(in Corrections for 2009/2010)			2,804.00
Building Maintenance	27,318.13	21,000.00	10,000.00	21,000.00
Bldg - Equipment Maintenance	1,477.98	15,000.00	15,000.00	15,000.00
Natural Gas	9,218.28	12,000.00	12,000.00	12,000.00
Electricity	30,800.96	36,000.00	36,000.00	36,000.00
Total Expenditures	93,484.98	108,861.00	97,780.00	111,584.00

## Surveyor

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Expenditures</u>				
Salaries	3,300.00	3,300.00	3,300.00	3,300.00
Social Security/Medicare	252.48	252.00	253.00	252.45
Miscellaneous	5,865.00	6,500.00	0.00	0.00
Professional Services	0.00	0.00	6,500.00	6,500.00
Total Expenditures	9,417.48	10,052.00	10,053.00	10,052.45

## Treasurer

	Actual as of 12/31/2009	2010 Adopted Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Department Fees	460,438.68	490,000.00	586,176.00	520,000.00
Employee Insurance Reimb	234.36	235.00	180.00	180.00
Reimbursements	1,694.82	750.00	2,302.00	1,500.00
Total Revenues	462,367.86	490,985.00	588,658.00	521,680.00
<u>Expenditures</u>				
Salaries - Fulltime	153,721.00	156,093.55	156,088.00	158,526.00
Social Security/Medicare	11,556.38	11,941.16	11,940.73	12,127.24
Health Insurance	16,340.40	17,096.40	16,934.40	16,754.40
Dental Insurance	995.40	1,045.08	995.40	995.40
Vision Insurance	399.57	438.00	205.20	205.20
Disability Insurance	2,227.38	2,138.81	2,091.58	2,124.25
Legal Services	1,744.33	2,500.00	2,000.00	2,500.00
Computer Services	49,923.00	48,272.00	45,000.00	42,500.00
Equipment Maintenance	0.00	150.00	150.00	150.00
Maintenance Contracts	1,640.67	1,700.00	1,700.00	1,700.00
Telephone	537.68	1,200.00	700.00	900.00
Travel	1,477.39	1,600.00	1,600.00	1,850.00
Training	410.35	0.00	0.00	0.00
Operating Supplies	2,334.09	6,300.00	6,000.00	5,800.00
Postage	5,090.83	7,500.00	7,000.00	8,000.00
Dues/Regs/Subscriptions	182.30	850.00	600.00	750.00
Miscellaneous	0.00	500.00	200.00	250.00
Total Expenditures	248,580.77	259,325.00	253,205.31	255,132.49

## Vegetation Control

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Contracts & Projects	101,055.98	75,800.00	74,498.00	75,000.00
Charges for Service	18,179.26	18,700.00	17,700.00	13,700.00
Impact Fees	202.24	1,000.00	600.00	600.00
Employee Insurance Reimb	54.36	54.00	67.80	530.40
Reimbursements	11,490.10	0.00	401.50	0.00
<b>Total Revenues</b>	<b>130,981.94</b>	<b>95,554.00</b>	<b>93,267.30</b>	<b>89,830.40</b>
<u>Expenditures</u>				
Salaries - Full Time	58,140.00	59,594.00	59,592.00	60,956.00
Salaries - Temporary	42,605.75	37,000.00	37,000.00	37,000.00
Social Security/Medicare	7,546.72	7,389.44	7,389.29	7,493.63
Health Insurance	28.80	28.80	28.80	28.80
Dental Insurance	331.80	348.36	331.80	862.20
Vision Insurance	175.46	180.00	136.20	68.40
Disability Insurance	779.51	816.40	798.53	816.81
Vehicle Maintenance	9,714.22	7,000.00	7,000.00	8,000.00
Maintenance Contracts	101.51	0.00	150.00	150.00
Telephone	2,119.78	1,800.00	1,800.00	1,800.00
Travel	2,586.74	1,000.00	1,200.00	1,500.00
Weed Commission	273.84	600.00	400.00	400.00
Training	1,712.74	1,500.00	1,500.00	1,500.00
Operating Supplies	22,755.21	24,000.00	20,000.00	22,000.00
Books (educational materials)	1,539.18	1,800.00	1,800.00	1,800.00
Uniforms	202.32	500.00	457.50	500.00
Fuel	5,035.87	5,000.00	5,000.00	5,000.00
Equip & Fixtures	29,307.30	10,000.00	12,500.00	7,000.00
Cost Share	6,340.99	8,000.00	8,000.00	8,000.00
Sulphur Cinquefoil	1,439.87	5,000.00	5,202.00	5,000.00
Tamarisk	0.00	0.00	0.00	0.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
Whitetop	2,443.92	10,000.00	8,000.00	5,000.00
Total Expenditures	195,181.53	181,557.00	178,286.12	174,875.84
<b>SMC Subsidy</b>	<b>64,199.59</b>	<b>86,003.00</b>	<b>85,018.82</b>	<b>85,045.44</b>

## Veterans Affairs

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Veterans Affairs	1,200.00	1,200.00	1,200.00	1,200.00
Total Revenues	1,200.00	1,200.00	1,200.00	1,200.00
<u>Expenditures</u>				
Salaries	2,400.00	2,400.00	2,400.00	2,400.00
Social Security/Medicare	183.60	184.00	184.00	183.60
Travel	1,373.41	1,300.00	1,300.00	1,085.24
Postage	1.17	20.00	20.00	20.00
Dues/Regs/Subscriptions	20.00	20.00	20.00	20.00
Miscellaneous	0.00	0.00	20.00	0.00
Total Expenditures	3,978.18	3,924.00	3,944.00	3,708.84

## 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

	2009 ACTUAL	2009 REVISED	2010 ESTIMATE	2011 ADOPTED
<b>Revenues</b>				
Taxes	1,784,840	1,997,427	2,004,910	1,894,330
Intergovernmental	2,007,225	1,891,792	1,874,920	1,872,010
Licenses & Permits	3,145	4,000	3,000	4,120
Charges for Service	3,044	0	33,469	0
Miscellaneous	97,880	33,556	56,516	25,528
<b>Total Revenues</b>	<b>3,896,134</b>	<b>3,926,775</b>	<b>3,972,815</b>	<b>3,795,988</b>
<b>Expenditures</b>				
Construction	265,131	23,000	0	23,000
Maintenance	2,420,712	3,549,611	2,766,275	3,654,627
Snow & Ice Removal	134,257	331,465	233,429	306,488
Administration	1,029,601	1,142,473	1,114,987	1,098,143
<b>Total Expenditures</b>	<b>3,849,701</b>	<b>5,046,549</b>	<b>4,114,691</b>	<b>5,082,258</b>

<b>FUND BALANCE CALCULATION</b>				
Beginning Fund Balance	1,778,179		1,840,600	1,698,724
Revenues	3,896,134		3,972,815	3,795,988
Net Change to Reserves	15,988			
Expenditures	3,849,701		4,114,691	5,082,258
Ending Balance	1,840,600		1,698,724	412,454
Ending Fund Balance % of Total Expenditures	48%		41%	8%

## Construction

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Employee Insurance Reimb	0.00	0.00	0.00	0.00
Reimbursements	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00
<u>Expenditures</u>				
Salaries - Full Time	0.00	0.00	0.00	0.00
Social Security/Medicare	0.00	0.00	0.00	0.00
Health Insurance	0.00	0.00	0.00	0.00
Dental Insurance	0.00	0.00	0.00	0.00
Vision Insurance	0.00	0.00	0.00	0.00
Disability Insurance	0.00	0.00	0.00	0.00
Professional Services	265,130.35	15,000.00	0.00	15,000.00
Operating Supplies	0.00	4,000.00	0.00	4,000.00
Fuel	0.00	4,000.00	0.00	4,000.00
Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	265,130.35	23,000.00	0.00	23,000.00

## Maintenance

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Fuel Reimbursement	24,569.40	0.00	26,789.00	0.00
Employee Insurance Reimb Reimbursements	26,206.06	23,757.00	23,032.82	18,977.28
Workers Comp Refund	34,782.82	0.00	314.80	
	8,029.27	0.00	0.00	
<b>Total Revenues</b>	<b>93,587.55</b>	<b>23,757.00</b>	<b>50,136.62</b>	<b>18,977.28</b>
<u>Expenditures</u>				
Salaries - Full Time	1,003,296.65	896,178.00	930,480.00	828,485.60
Salaries - Temporary	47,684.15	60,198.00	0.00	0.00
Overtime	2,661.63	10,000.00	10,000.00	10,000.00
Clothing Allowance	24,600.00	25,200.00	23,800.00	22,800.00
Accrued Leave Adjustment	22,730.45	0.00	0.00	0.00
Social Security/Medicare	80,297.05	73,927.76	73,767.42	65,888.35
Health Insurance	196,853.27	183,920.00	198,188.00	160,360.32
Dental Insurance	10,474.18	9,866.00	10,217.65	7,748.16
Vision Insurance	3,046.14	2,939.00	1,924.00	1,680.00
Disability Insurance	13,865.12	12,277.64	12,602.43	11,235.71
Professional Services	35,648.67	74,600.00	47,100.00	42,100.00
Road Striping	(part of Prof Srvcs)	0.00	15,530.00	27,500.00
Water/Sewer	715.10	1,700.00	1,700.00	1,700.00
Trash Removal	2,625.32	2,465.00	2,465.00	3,065.00
Gravel & Royalties	0.00	0.00	127,818.00	258,399.00
Contract Labor	0.00	700.00	700.00	700.00
Building Maintenance	1,509.23	9,000.00	10,000.00	11,000.00
Equipment Maintenance	126,344.38	138,000.00	138,000.00	138,000.00
Landscaping	5,539.91	7,000.00	7,000.00	7,000.00
Equip/Vehicle Rent	3,981.25	15,000.00	15,000.00	15,000.00
Freight	4,121.31	5,000.00	5,000.00	5,000.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
Operating Supplies	579,643.50	740,613.00	90,500.00	105,500.00
Asphalt	(part of operating)	0.00	336,665.00	404,896.00
Dust Control	(part of operating)	0.00	153,591.00	173,400.00
Electricity	10,329.34	11,120.00	14,320.00	14,320.00
Propane	10,917.87	17,000.00	17,000.00	17,000.00
Fuel	193,831.26	350,000.00	275,000.00	275,000.00
Tires	25,146.42	50,000.00	50,000.00	50,000.00
Land	9,690.25	275,000.00	20,000.00	275,000.00
Buildings	0.00	400,000.00	0.00	400,000.00
Equip & Fixtures	2,072.15	173,407.00	173,407.00	317,350.00
Dues/Regs/Subscriptions	2,373.00	2,500.00	2,500.00	2,500.00
Miscellaneous	714.43	2,000.00	2,000.00	2,000.00
Capital Outlay	0.00	0.00		
<b>Total Expenditures</b>	<b>2,420,712.03</b>	<b>3,549,611.40</b>	<b>2,766,275.50</b>	<b>3,654,628.14</b>

## Snow and Ice Removal

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Employee Insurance Reimb	2,341.14	5,939.00	3,609.19	4,744.32
Total Revenues	2,341.14	5,939.00	3,609.19	4,744.32
<u>Expenditures</u>				
Salaries	89,370.17	224,045.00	160,025.00	207,121.40
Overtime	11,025.02	20,000.00	20,000.00	20,000.00
Social Security/Medicare	7,439.84	18,669.00	13,771.91	17,374.79
Health Insurance	19,547.93	45,980.00	19,510.59	40,090.08
Dental Insurance	1,024.02	2,467.00	1,025.47	1,937.04
Vision Insurance	314.87	735.00	183.87	420.00
Disability Insurance	1,345.29	3,069.00	2,412.34	3,043.43
Professional Services	0.00	6,000.00	6,000.00	6,000.00
Equip/Vehicle Rent	0.00	0.00	0.00	
Freight	0.00	0.00	0.00	
Operating Supplies	4,189.90	10,500.00	10,500.00	10,500.00
Capital Outlay	0.00	0.00		
Total Expenditures	134,257.04	331,465.00	233,429.18	306,486.73

## Administration

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Current Property Tax	1,692,908.25	1,937,427.00	1,937,427.00	1,833,820.00
Delinquent Property Tax	1,998.74	0.00	(1,743.00)	0.00
Specific Ownership Tax	52,244.43	35,000.00	39,889.00	35,000.00
Class A Specific Tax	7,427.83	6,000.00	6,000.00	6,000.00
Interest on Taxes	7,553.02	2,000.00	4,233.00	2,000.00
Auto Registrations	22,707.50	17,000.00	19,104.00	17,510.00
Special Permits/Fees	3,145.00	4,000.00	3,000.00	4,120.00
R & B Services	3,043.85	0.00	33,469.00	0.00
Forest Fire Revenues	0.00	0.00	0.00	0.00
Federal Forest Reserve	73,342.90	20,192.00	41,020.00	20,510.00
Fed Lands & Materials	261.37	200.00	200.00	200.00
Mineral Leasing	317,066.01	245,100.00	180,267.89	225,000.00
DOW - PILT	468.99	100.00	443.00	100.00
Highway Users Tax	1,590,310.82	1,625,000.00	1,625,000.00	1,625,000.00
Highway Users Tax - Sawpit	1,205.35	1,200.00	1,200.00	1,200.00
Employee Insurance Reimb	3,863.06	3,860.00	3,860.00	1,806.60
Reimbursements	5,223.58	0.00	13,506.00	0.00
Miscellaneous	42.14	0.00	54.34	0.00
Rent	440.40	0.00	440.00	0.00
Sale of Assets	13,328.80	0.00	11,699.00	0.00
Damages/Recoveries	3,622.78	0.00	0.00	0.00
<b>Total Revenues</b>	<b>3,800,204.82</b>	<b>3,897,079.00</b>	<b>3,919,069.23</b>	<b>3,772,266.60</b>
<u>Expenditures</u>				
Salaries - Full Time	185,428.02	188,442.00	188,442.00	190,391.20
Salaries - Temporary	28,996.00	0.00	0.00	0.00
Social Security/Medicare	15,749.28	14,415.81	14,415.81	14,564.93
Health Insurance	32,345.70	34,953.00	12,935.28	19,452.48

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
Dental Insurance	1,153.27	1,241.00	848.80	1,180.92
Vision Insurance	459.06	387.00	174.53	243.00
Disability Insurance	2,492.97	2,581.79	2,525.12	2,551.24
Unemployment Insurance	2,866.07	5,475.00	4,300.00	3,677.99
Workers Comp Insurance	86,530.00	90,433.00	87,082.00	90,149.78
Professional Services	5,220.98	10,000.00	10,000.00	10,000.00
Computer Services	4,000.00	4,160.00	4,160.00	4,160.00
Equipment Maintenance	1,912.00	4,880.00	4,880.00	4,880.00
Maintenance Contracts	767.22	600.00	600.00	600.00
Insurance	103,973.00	77,859.00	77,578.00	76,304.00
Telephone	5,761.52	6,000.00	6,000.00	6,000.00
Advertising	774.53	1,500.00	1,500.00	1,500.00
Travel	83.56	1,400.00	1,400.00	1,400.00
Training	2,061.02	3,000.00	3,000.00	3,000.00
Freight	14.78	0.00	0.00	0.00
Operating Supplies	2,253.44	2,000.00	2,000.00	2,000.00
Postage	152.45	500.00	500.00	500.00
Equip & Fixtures	6,790.67	15,000.00	15,000.00	15,000.00
Dues/Regs/Subscriptions	5,938.71	7,500.00	7,500.00	7,500.00
Miscellaneous	75.46	500.00	500.00	500.00
Apportionment to Towns	533,801.53	629,403.00	629,403.00	602,346.00
Treasurer Fees	0.00	40,242.00	40,242.00	40,242.00
<b>Total Expenditures</b>	<b>1,029,601.24</b>	<b>1,142,472.60</b>	<b>1,114,986.55</b>	<b>1,098,143.54</b>

## 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

	2009 ACTUAL	2009 REVISED	2010 ESTIMATE	2011 ADOPTED
<b>Revenues</b>				
Taxes	143,978	163,203	163,252	154,751
Charges for Service	825,021	714,000	1,097,281	1,026,823
Miscellaneous	0	7,402	6,954	7,347
<b>Total Revenues</b>	<b>968,999</b>	<b>884,605</b>	<b>1,267,487</b>	<b>1,188,921</b>
<b>Expenditures</b>				
Administration	359,747	362,967	379,458	360,464
Program Expenditures	595,963	956,945	940,454	855,817
<b>Total Expenditures</b>	<b>955,710</b>	<b>1,319,912</b>	<b>1,319,912</b>	<b>1,216,281</b>

<b>FUND BALANCE CALCULATION</b>				
Beginning Fund Balance	161,296		180,873	195,000
Revenues	968,999		1,267,487	1,188,921
Net Change to Reserves	6,288		66,552	(7,347)
Expenditures	955,710		1,319,912	1,216,281
Ending Balance	180,873		195,000	160,293
Ending Fund Balance % of Total Expenditures	19%		15%	13%

## Social Services

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Current Property Tax	138,105.24	158,053.00	158,053.00	149,601.00
Interest on Delinquent Tax	1,323.58	150.00	199.00	150.00
Specific Ownership Tax	4,549.53	5,000.00	5,000.00	5,000.00
Employee Insurance Reimb		7,402.00	6,954.00	7,347.00
Program Revenues	825,020.86	714,000.00	1,097,281.00	1,026,823.00
Total Revenues	968,999.21	884,605.00	1,267,487.00	1,188,921.00
<u>Expenditures</u>				
Salaries - Fulltime	281,297.13	280,807.91	280,839.00	265,695.00
Salaries - Temporary	0.00	0.00	16,705.50	17,136.00
Social Security/Medicare	20,448.44	21,481.81	22,762.15	21,636.57
Health Insurance	50,507.20	52,884.00	52,003.20	49,399.20
Dental Insurance	2,918.40	3,064.20	2,918.40	1,857.60
Vision Insurance	820.28	882.36	466.80	382.20
Disability Insurance	3,755.36	3,846.72	3,763.24	3,560.31
Unemployment				797.09
Program Expenses	595,963.19	956,945.00	940,453.70	855,817.03
Total Expenditures	955,710.00	1,319,912.00	1,319,912.00	1,216,281.00

## 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

	2009 ACTUAL	2009 REVISED	2010 ESTIMATE	2011 ADOPTED
<b>Revenues</b>				
Taxes	736,188	700,000	714,000	714,000
Intergovernmental	358,112	165,002	111,599	213,258
Miscellaneous	24,338	0	0	0
Transfers from Other Funds	250,000	250,000	1,000,000	0
<b>Total Revenues</b>	<b>1,368,638</b>	<b>1,115,002</b>	<b>1,825,599</b>	<b>927,258</b>
<b>Expenditures</b>				
Permit Tracking	90,293	0	0	0
Courthouse Improvements	3,297	45,000	45,000	0
Miramonte Bldg Improvements	2,155	0	0	0
West Annex	37,744	0	0	0
Lone Cone Bldg Improvements	11,846	15,500	0	0
Rental House	6,950	0	0	0
Clerk - Data Capture	158,488	65,000	55,000	0
Treasurer - Collection Software	0	0	0	186,516
IT-Hardware/Software	36,223	35,000	35,000	65,000
Sheriff - Vehicles	288,832	0	0	0
Sheriff - Equipment/Furniture	29,427	118,000	8,000	0
Jail - Medical Isolation Cell	0	0	0	0
Pictometry	30,260	39,733	39,732	0
Court Security	14,461	0	0	0
Building - Vehicles	0	25,000	0	0
Lone Cone Bldg - Vehicle	0	25,000	23,480	0
Senior Transportation Van	0	5,000	0	5,000
Debt Service - Miramonte Bldg	165,978	165,978	165,979	0
Miramonte Bldg Pay-off	0	1,151,064	1,151,064	0
Debt Service - West Annex Bldg	244,175	250,000	244,200	244,200
Debt Service - Jail	215,902	215,902	215,902	0
Jail Pay-off	0	413,013	413,013	0
<b>Total Expenditures</b>	<b>1,336,031</b>	<b>2,569,190</b>	<b>2,396,370</b>	<b>500,716</b>

**FUND BALANCE CALCULATION**

Beginning Fund Balance	646,823	679,430	11,692
Revenues	1,368,638	1,825,599	927,258
Expenditures	1,336,031	2,396,370	500,716
Reserve for Block 23 Project		96,967	
Ending Balance	679,430	11,692	438,234
Ending Fund Balance % of Total Expenditures	51%	0%	88%

## Sales Tax

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Sales Tax	736,187.60	700,000.00	714,000.00	714,000.00
Mineral Leasing/Severance Tax	345,669.44	165,002.00	111,599.33	120,000.00
Grant Proceeds (Treasurer)	0.00	0.00	0.00	93,258.00
Court Security Grant	12,443.00	0.00	0.00	0.00
Reimbursements	337.62	0.00	0.00	0.00
Rent	24,000.00	0.00	0.00	0.00
Transfer from General Fund	250,000.00	250,000.00	1,000,000.00	0.00
Sale of Assets	0.00	0.00	0.00	0.00
Sale of Real Property	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>1,368,637.66</b>	<b>1,115,002.00</b>	<b>1,825,599.33</b>	<b>927,258.00</b>
<u>Expenditures</u>				
Permit Tracking	90,292.60	0.00	0.00	0.00
Courthouse Improvements	3,296.91	45,000.00	45,000.00	0.00
Miramonte Bldg Improvements	2,154.98	0.00	0.00	0.00
West Annex	37,744.08	0.00	0.00	0.00
Lone Cone Bldg Improvements	11,845.67	15,500.00	0.00	0.00
Rental House	6,950.00	0.00	0.00	0.00
Clerk - Data Capture	158,488.12	65,000.00	55,000.00	0.00
Treasurer - Collection Software	0.00	0.00	0.00	186,516.00
IT - Hardware/Software	36,222.88	35,000.00	35,000.00	65,000.00
Sheriff - Vehicles	288,832.43	0.00	0.00	0.00
Sheriff - Equip/Fixtures	29,426.77	118,000.00	8,000.00	0.00
Jail - Medical Isolation Cell Upgrade				0.00
Pictometry	30,259.70	39,733.00	39,732.50	0.00
Court Security	14,461.00	0.00	0.00	0.00
Building - Vehicles	0.00	25,000.00	0.00	0.00
Lone Cone Bldg - Vehicle		25,000.00	23,479.00	0.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
Senior Transportation - Van		5,000.00	0.00	5,000.00
Debt Service - Mir Bldg	165,978.02	165,978.00	165,979.00	0.00
Miramonte Bldg Payoff		1,151,064.00	1,151,064.00	0.00
Debt Service - West Annex	244,175.38	250,000.00	244,200.00	244,200.00
Debt Service - Jail	215,902.01	215,902.00	215,902.00	0.00
Jail Payoff	0.00	413,013.00	413,013.00	0.00
Total Expenditures	1,336,030.55	2,569,190.00	2,396,369.50	500,716.00

## 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

	2009 ACTUAL	2009 REVISED	2010 ESTIMATE	2011 ADOPTED
<b>Revenues</b>				
Taxes	(3)	0	0	0
<b>Total Revenues</b>	<b>(3)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>				
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>FUND BALANCE CALCULATION</b>				
Beginning Fund Balance	627,834		627,831	627,831
Revenues	(3)		0	0
Expenditures	0		0	0
Ending Balance	627,831		627,831	627,831

## 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

	2009 ACTUAL	2009 REVISED	2010 ESTIMATE	2011 ADOPTED
<b>Revenues</b>				
Impact Fees	154,361	150,000	146,463	85,000
Miscellaneous	3,866	5,600	2,424	1,800
<b>Total Revenues</b>	<b>158,227</b>	<b>155,600</b>	<b>148,887</b>	<b>86,800</b>
<b>Expenditures</b>				
Transit	259,178	225,000	225,000	225,000
Gondola	14,164	0	0	0
Van Pool	25,987	35,000	28,100	8,500
Van Lease Pay-off	0	0	16,900	0
Intercept Parking Lot Improvs	5,922	15,000	400	0
Home-Safe Program	4,500	4,500	4,500	3,000
<b>Total Expenditures</b>	<b>309,751</b>	<b>279,500</b>	<b>274,900</b>	<b>236,500</b>

<b>FUND BALANCE CALCULATION</b>				
Beginning Fund Balance	875,384		723,860	597,847
Revenues	158,227		148,887	86,800
Expenditures	309,751		274,900	236,500
Ending Balance	723,860		597,847	448,147
Ending Fund Balance % of Total Expenditures	234%		217%	189%

## Transportation

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Impact Fees	154,360.60	150,000.00	146,463.00	85,000.00
Reimbursements	0.00	0.00	624.00	0.00
Interest Earnings	3,865.94	5,600.00	1,800.00	1,800.00
Total Revenues	158,226.54	155,600.00	148,887.00	86,800.00
<u>Expenditures</u>				
Transit	259,178.37	225,000.00	225,000.00	225,000.00
Gondola	14,164.40	0.00	0.00	0.00
Van Pool	25,987.01	35,000.00	28,100.00	8,500.00
Van Lease Payoff			16,900.00	0.00
Intercept Parking Lot	5,921.75	15,000.00	400.00	0.00
Non-profit Requests	4,500.00	4,500.00	4,500.00	3,000.00
Total Expenditures	309,751.53	279,500.00	274,900.00	236,500.00

## 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

	2009 ACTUAL	2009 REVISED	2010 ESTIMATE	2011 ADOPTED
<b>Revenues</b>				
Taxes	140,152	403,082	400,095	385,516
Miscellaneous	23,438	15,481	32,500	12,000
Transfers from Other Funds	25,000	0	16,500	67,000
<b>Total Revenues</b>	<b>188,590</b>	<b>418,563</b>	<b>449,095</b>	<b>464,516</b>
<b>Expenditures</b>				
Employer Match - 401(a)	362,355	385,448	385,000	392,600
Employer Match - 457	60,867	65,000	65,000	65,500
Soc Security/Medicare/LTD	5,301	6,000	5,843	5,889
<b>Total Expenditures</b>	<b>428,523</b>	<b>456,448</b>	<b>455,843</b>	<b>463,989</b>

<b>FUND BALANCE CALCULATION</b>				
Beginning Fund Balance	259,862		19,929	13,181
Revenues	188,590		449,095	464,516
Expenditures	428,523		455,843	463,989
Ending Balance	19,929		13,181	13,708
Ending Fund Balance % of Total Expenditures	5%		3%	3%

## Retirement

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Current Property Tax	133,650.66	397,682.00	390,000.00	376,416.00
Delinquent Property Tax	1,059.40	0.00	(180.00)	0.00
Specific Ownership Tax	4,124.56	4,200.00	8,188.00	7,200.00
Class A Specific Tax	586.42	800.00	1,200.00	1,200.00
Interest on Taxes	730.53	400.00	887.00	700.00
Reimbursements	15,633.25	15,481.00	13,000.00	12,000.00
Transfer from General Fund	25,000.00	0.00	16,500.00	67,000.00
Forfeitures	7,804.35	0.00	19,500.00	0.00
Total Revenues	188,589.17	418,563.00	449,095.00	464,516.00
<u>Expenditures</u>				
401(A) Match	362,354.66	385,448.00	385,000.00	392,600.00
457 Match	60,866.85	65,000.00	65,000.00	65,500.00
Social Security/Medicare	4,485.74	5,000.00	4,972.50	5,010.75
Disability Insurance	815.60	1,000.00	871.00	877.70
Total Expenditures	428,522.85	456,448.00	455,843.50	463,988.45

## 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.

## Open Space Budget Summary

	2009 ACTUAL	2009 REVISED	2010 ESTIMATE	2011 ADOPTED
<b>Revenues</b>				
Taxes	1,389,340	1,555,948	1,567,726	1,480,953
Intergovernmental	902,354	1,138,815	31,270	595,350
Charges for Service	17,946	13,325	23,502	22,000
Miscellaneous	72,072	14,426	15,537	17,634
<b>Total Revenues</b>	<b>2,381,712</b>	<b>2,722,514</b>	<b>1,638,035</b>	<b>2,115,937</b>
<b>Expenditures</b>				
Administration	155,724	226,676	283,654	267,063
Fairgrounds	190,176	214,177	195,867	197,498
Down Valley Park	53,149	72,745	63,625	(now in Parks Admin)
Park Administration	69,249	89,308	95,725	738,344
Historic Preservation	164,557	126,000	212,090	267,500
Trails	1,214,163	34,500	27,082	(now in Parks Admin)
Placerville Park	26,886	64,708	41,012	(now in Parks Admin)
Open Space Commission	714,985	969,900	368,932	703,700
<b>Total Expenditures</b>	<b>2,588,889</b>	<b>1,798,014</b>	<b>1,287,987</b>	<b>2,174,105</b>

<b>FUND BALANCE CALCULATION</b>				
Beginning Fund Balance	1,025,530		818,353	1,168,401
Revenues	2,381,712		1,638,035	2,115,937
Net Change to Reserves				
Expenditures	2,588,889		1,287,987	2,174,105
Ending Balance	818,353		1,168,401	1,110,233
Ending Fund Balance % of Total Expenditures			91%	51%

## Administration

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Current Property Tax	1,336,506.52	1,529,548.00	1,529,548.00	1,447,753.00
Delinquent Property Tax	0.00	0.00	(1,293.00)	500.00
Specific Ownership Tax	41,245.61	22,000.00	31,492.00	26,000.00
Class A Specific Tax	5,864.08	3,800.00	4,617.00	4,200.00
Interest on Taxes	5,723.46	600.00	3,362.00	2,500.00
DOW-PILT	370.26	115.00	350.00	350.00
Employee Insurance Reimb	114.36	115.00	127.80	3,640.43
Sale of Assets	0.00	0.00	1,544.00	0.00
Reimbursements	250.00	0.00	750.00	0.00
Miscellaneous	150.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>1,390,224.29</b>	<b>1,556,178.00</b>	<b>1,570,497.80</b>	<b>1,484,943.43</b>
<u>Expenditures</u>				
Salaries - Full Time	88,106.00	88,464.00	88,474.00	88,464.00
Salaries - Part Time	43,001.17	37,344.00	37,344.00	51,720.00
Salaries - Temporary	0.00	0.00	616.25	0.00
Social Security/Medicare	9,930.58	9,624.31	9,626.61	10,724.08
Health Insurance	5,446.80	5,670.00	5,644.80	18,892.80
Dental Insurance	331.80	348.36	331.80	1,194.00
Vision Insurance	175.46	184.08	132.80	136.80
Disability Insurance	1,180.66	1,212.93	1,185.55	1,878.47
Unemployment Insurance		(paid by General Fund)		800.06
Workers Comp Insurance	(paid by GF)	4,897.00	4,897.00	4,549.26
Consulting	3,534.75	10,000.00	68,200.00	10,000.00
CAPP Insurance	(paid by GF)	8,651.00	8,619.00	8,671.00
Telephone	711.45	600.00	711.45	715.00
Advertising	1,210.85	500.00	500.00	1,210.00
Printing	0.00	750.00	0.00	0.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
Travel	0.00	1,500.00	1,765.00	600.00
Training	559.00	450.00	1,020.00	600.00
Operating Supplies	470.95	600.00	250.00	400.00
Postage	428.49	750.00	200.00	250.00
Books	17.61	150.00	50.00	75.00
Dues/Regs/Subscriptions	618.75	1,000.00	1,000.00	1,000.00
Miscellaneous	0.00	100.00	0.00	0.00
Non-Profit Requests	0.00	7,200.00	7,200.00	21,750.00
Treasurer Fees (paid in GF)		46,680.00	45,886.00	43,433.00
Total Expenditures	155,724.32	226,675.68	283,654.26	267,063.46

## Fairgrounds

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Montrose County	10,000.00	9,700.00	9,700.00	10,000.00
Employee Insurance Reimb	3,029.16	3,066.00	1,625.16	2,995.05
Reimbursements	1.00	0.00	17.44	0.00
Workers Comp Refund	458.60	0.00	0.00	0.00
Event Center - Dept Fees	5,639.50	8,000.00	8,000.00	8,000.00
Fairground -Other Fees	11,982.00	5,000.00	13,501.55	12,000.00
<b>Total Revenues</b>	<b>31,110.26</b>	<b>25,766.00</b>	<b>32,844.15</b>	<b>32,995.05</b>
<u>Expenditures</u>				
Salaries - Full Time	41,232.99	42,264.57	42,254.99	43,314.00
Salaries - Part Time	36,453.48	37,223.00	37,323.52	38,148.00
Salaries - Temporary	4,642.75	6,800.00	15,395.00	10,725.00
Social Security/Medicare	6,183.43	6,601.00	7,265.47	7,052.31
Health Insurance	17,878.60	19,398.60	11,289.60	10,665.60
Dental Insurance	663.60	696.72	663.60	663.60
Vision Insurance	233.16	253.92	136.80	136.80
Disability Insurance	1,041.04	1,088.98	1,066.35	1,091.59
Consulting	165.00	2,000.00	0.00	2,000.00
Professional Services	2,184.22	2,000.00	1,696.00	2,000.00
Water/Sewer	2,600.44	1,566.00	2,316.00	2,316.00
Trash Removal	664.85	1,000.00	1,130.47	1,000.00
Contract Labor	0.00	4,000.00	0.00	0.00
Vehicle Maintenance	3,081.05	4,000.00	4,000.00	4,000.00
Maintenance Contracts	3,337.87	2,000.00	2,811.00	2,600.00
Telephone	2,435.65	2,800.00	2,800.00	2,800.00
Advertising	300.00	0.00	300.00	400.00
Travel	724.30	1,100.00	1,600.00	1,600.00
Operating Supplies	3,322.03	5,150.00	5,150.00	5,150.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
Fuel	1,385.55	2,000.00	2,000.00	2,000.00
Equip & Fixtures	1,497.14	14,500.00	7,384.82	1,500.00
Miscellaneous	6,024.14	2,500.00	2,500.00	2,500.00
EC -Building Maintenance	698.45	1,000.00	2,103.00	21,400.00
EC - Grounds Maintenance	130.49	4,000.00	4,000.00	4,500.00
EC - Natural Gas	807.38	900.00	900.00	900.00
EC - Electricity	6,682.23	7,000.00	7,000.00	7,000.00
Ballfields-Building Maintenance	195.40	500.00	0.00	0.00
Ballfields-Grounds Maintenance	2,562.30	13,000.00	4,000.00	10,400.00
Ballfields-Electricity	1,100.53	750.00	1,100.53	1,101.00
Ballfields-Imps Other than Bldgs	703.88	3,000.00	151.38	0.00
Arena-Building Maintenance	30.56	2,000.00	2,500.00	3,900.00
Arena-Grounds Maintenance	324.94	1,000.00	4,379.13	0.00
Arena-Electricity	310.24	275.00	275.00	325.00
Arena-Imps Other than Buildings	28,140.12	3,500.00	0.00	0.00
Pavilion-Building Maintenance	0.00	0.00	81.17	0.00
Pavilion-Grounds Maintenance	223.62	500.00	0.00	0.00
Pavilion-Buildings	7,393.90	0.00	0.00	0.00
Other-Building Maintenance	167.15	500.00	2,890.00	0.00
Other-Grounds Maintenance	604.36	500.00	594.00	6,000.00
Other-Electricity	264.72	309.00	309.00	309.00
Other-Imps Other than Bldgs	3,784.67	16,500.00	16,500.00	0.00
Total Expenditures	190,176.23	214,176.79	195,866.84	197,497.90

## Parks Administration

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
PVP - GOCO Grant	0.00	0.00	0.00	200,000.00
DVP Fees	325.00	325.00	2,000.00	2,000.00
DVP - Reimbursements	367.12	0.00	0.00	0.00
PVP Fees	0.00	0.00	0.00	0.00
Employee Insurance Reimb	444.92	1,245.00	1,258.20	999.00
Trails-GOCO Grant	310,000.00	300,000.00	0.00	0.00
Trails-CDOT Grant	111,000.00	61,000.00	0.00	0.00
Trails-Reimbursements	149.61	0.00	0.00	0.00
Trails-DOLA	120,983.45	140,000.00	0.00	0.00
Reimbursements	1.00	0.00	0.00	0.00
Miscellaneous	300.00	0.00	150.00	0.00
Total Revenues	543,571.10	502,570.00	3,408.20	202,999.00
<u>Expenditures</u>				
Salaries - Full Time	35,312.51	40,809.00	42,867.24	45,040.00
Salaries - Temporary	15,284.75	15,600.00	19,228.00	17,160.00
Social Security/Medicare	3,836.71	4,315.29	4,750.29	4,758.30
Health Insurance	7,449.00	13,078.80	12,988.80	12,832.80
Dental Insurance	497.50	905.28	862.20	862.20
Vision Insurance	123.59	184.08	132.80	177.00
Disability Insurance	418.77	559.08	574.42	603.54
Professional Services/Consulting	0.00	1,500.00	1,500.00	15,000.00
Trash Removal	0.00	0.00	0.00	2,645.00
Vehicle Maintenance	1,538.22	2,500.00	2,500.00	2,500.00
Telephone	1,648.38	1,656.00	1,656.00	1,656.00
Advertising	44.75	250.00	250.00	750.00
Travel	119.56	450.00	500.00	450.00
Training	68.00	500.00	500.00	500.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
Operating Supplies	2,111.23	4,450.00	4,500.00	4,500.00
Postage	0.00	200.00	0.00	0.00
Fuel	796.40	850.00	1,200.00	1,200.00
Weed & Pest Control	(inc in OS&R Admin budget)			1,500.00
Miscellaneous	0.00	1,500.00	1,715.40	0.00
DVP - Consulting	5,635.00	13,525.00		
DVP - Water/Sewer	3,816.96	4,500.00	3,816.00	4,500.00
DVP - Trash Removal	1,776.96	2,645.00	2,645.00	0.00
DVP - Building Maintenance	6,373.03	1,500.00	19,331.00	1,500.00
DVP - Equip Maintenance	2,817.51	1,500.00	500.00	0.00
DVP - Grounds Maintenance	15,600.70	4,000.00	7,500.00	5,500.00
DVP - Maint Contracts	2,428.04	7,000.00	3,916.00	2,700.00
DVP - Electricity	1,086.44	875.00	900.00	1,100.00
DVP - Propane	578.06	1,500.00	1,500.00	1,500.00
DVP - Fuel	24.15	0.00	62.89	0.00
DVP - Improvs other than bldgs	3,114.24	9,000.00	9,954.19	2,000.00
DVP - Equip & Fixtures	3,544.53	15,000.00	8,000.00	40,000.00
DVP - Ballfields - Grounds Maint	5,446.65	11,700.00	5,500.00	5,500.00
DVP - Miscellaneous	906.50	0.00	0.00	0.00
PVP - New Construction	0.00	0.00	0.00	458,300.00
PVP - Landscaping	1,988.01	8,500.00	1,268.75	0.00
PVP - Grounds Maintenance	21,583.50	14,040.00	14,040.00	8,000.00
PVP - Electricity	168.60	168.00	168.00	500.00
PVP - Improvs other than bldgs	3,102.50	40,000.00	25,535.25	57,409.00
PVP - Equip & Fixtures	43.00	2,000.00	0.00	0.00
PVP - Building Maintenance	0.00	0.00	0.00	0.00
PVP - Maintenance Contracts	0.00	0.00	0.00	0.00
Trails - New Construction				5,000.00
Trails - Professional Services	6,000.00	8,000.00	0.00	0.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
Trails - Trail Maintenance	11,444.33	26,500.00	20,000.00	5,000.00
Trails - Winter Plowing/Grooming				15,000.00
Trails - Travel	14.97	0.00	657.00	0.00
Trails - Fuel	178.78	0.00	0.00	0.00
Trails - Miscellaneous	238.00	0.00	0.00	0.00
Trails - Critical Trails	1,196,286.48	0.00	6,424.98	0.00
Courthouse Park & Snow Removal				12,200.00
Underpass Electricity				500.00
<b>Total Expenditures</b>	<b>1,363,446.31</b>	<b>261,260.53</b>	<b>227,444.21</b>	<b>738,343.84</b>

## Historic Preservation

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
State Historical Grant	0.00	24,000.00	17,220.00	35,000.00
Other Agency Grant	0.00	4,000.00	4,000.00	0.00
Total Revenues	0.00	28,000.00	21,220.00	35,000.00
<u>Expenditures</u>				
Consulting	2,870.86	12,000.00	5,000.00	12,000.00
Buildings	217.97	0.00	97,300.00	75,000.00
Other Projects	34,799.69	36,500.00	36,500.00	0.00
Lewis Mill	1,187.85	35,000.00	35,000.00	135,000.00
Historic Assessments	5,174.40	7,500.00	290.00	7,500.00
Courthouse - Projects	120,306.60	35,000.00	38,000.00	38,000.00
Total Expenditures	164,557.37	126,000.00	212,090.00	267,500.00

## Open Space Commission

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
GOCO Grant	350,000.00	600,000.00	0.00	350,000.00
Local Donations	66,300.00	10,000.00	10,000.00	10,000.00
Reimbursements	506.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	64.80	0.00
<b>Total Revenues</b>	<b>416,806.00</b>	<b>610,000.00</b>	<b>10,064.80</b>	<b>360,000.00</b>
<u>Expenditures</u>				
Professional Services	5,800.00	5,000.00	5,000.00	6,000.00
Insurance	0.00	0.00	0.00	7,800.00
Advertising	963.66	500.00	1,000.00	1,000.00
Printing	13.37	500.00	0.00	0.00
Travel	2,073.49	3,500.00	2,500.00	3,500.00
Training	272.90	0.00	32.05	0.00
Operating Supplies	25.64	400.00	400.00	400.00
Gunnison Sage Grouse	10,000.00	10,000.00	10,000.00	10,000.00
Land Heritage Program Payment for Ecosystem Services	695,835.50	950,000.00 0.00	350,000.00 0.00	650,000.00 25,000.00
<b>Total Expenditures</b>	<b>714,984.56</b>	<b>969,900.00</b>	<b>368,932.05</b>	<b>703,700.00</b>

# 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 Trust Budget Summary

	2009 ACTUAL	2009 REVISED	2010 ESTIMATE	2011 ADOPTED
<b>Revenues</b>				
Intergovernmental	30,721	31,000	23,000	15,000
Miscellaneous	1,807	2,000	1,200	1,000
<b>Total Revenues</b>	<b>32,528</b>	<b>33,000</b>	<b>24,200</b>	<b>16,000</b>
<b>Expenditures</b>				
Equipment & Fixtures	48,219	40,000	20,000	0
<b>Total Expenditures</b>	<b>48,219</b>	<b>40,000</b>	<b>20,000</b>	<b>0</b>

<b>FUND BALANCE CALCULATION</b>			
Beginning Fund Balance	92,958		81,467
Revenues	32,528	24,200	16,000
Expenditures	48,219	20,000	-
Ending Balance	77,267	81,467	97,467
Ending Fund Balance % of Total Expenditures	160%	407%	

# 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

	2009 ACTUAL	2009 REVISED	2010 ESTIMATE	2011 ADOPTED
<b>Revenues</b>				
Taxes	290,316	400,000	408,000	408,000
<b>Total Revenues</b>	<b>290,316</b>	<b>400,000</b>	<b>408,000</b>	<b>408,000</b>
<b>Expenditures</b>				
Contract Labor	614	1,000	900	900
Postage	0	50	0	50
Advertising/Marketing	290,316	400,000	408,000	408,000
<b>Total Expenditures</b>	<b>290,930</b>	<b>401,050</b>	<b>408,900</b>	<b>408,950</b>

<b>FUND BALANCE CALCULATION</b>				
Beginning Fund Balance	9,206		8,592	7,692
Revenues	290,316		408,000	408,000
Expenditures	290,930		408,900	408,950
Ending Balance	8,592		7,692	6,742
Ending Fund Balance % of Total Expenditures	3%		2%	2%

## Lodging Tax

	Actual as of 12/31/2009	2010 Adopted Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Lodging Tax	290,316.10	400,000.00	408,000.00	408,000.00
Total Revenues	290,316.10	400,000.00	408,000.00	408,000.00
<u>Expenditures</u>				
Contract Labor	613.95	1,000.00	900.00	900.00
Marketing	290,316.10	400,000.00	408,000.00	408,000.00
Postage	0.00	50.00	0.00	50.00
Total Expenditures	290,930.05	401,050.00	408,900.00	408,950.00

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 and Environment Budget Summary

	2009 ACTUAL	2009 REVISED	2010 ESTIMATE	2011 ADOPTED
<b>Revenues</b>				
Intergovernmental	98,641	115,680	135,396	135,400
Licenses & Permits	12,984	27,000	29,935	35,000
Charges for Service	44,226	70,000	66,408	65,000
Miscellaneous	4,061	6,236	6,469	6,389
Transfers from Other Funds	150,000	395,335	331,322	348,199
<b>Total Revenues</b>	<b>309,912</b>	<b>614,251</b>	<b>569,530</b>	<b>589,988</b>
<b>Expenditures</b>				
Administration	0	111,378	110,836	118,729
Nursing	220,122	310,703	275,729	283,224
Environmental Health	86,434	192,168	182,966	188,037
<b>Total Expenditures</b>	<b>306,556</b>	<b>614,249</b>	<b>569,531</b>	<b>589,990</b>

<b>FUND BALANCE CALCULATION</b>				
Beginning Fund Balance	0		3,356	3,355
Revenues	309,912		569,530	589,988
Expenditures	306,556		569,531	589,990
Ending Balance	3,356		3,355	3,353

## Administration

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Employee Insurance Reimb	0.00	3,881.00	3,795.00	2,811.00
Transfer from General Fund	0.00	0.00	107,040.50	115,917.56
Reimbursements	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>0.00</b>	<b>3,881.00</b>	<b>110,835.50</b>	<b>118,728.56</b>
<u>Expenditures</u>				
Salaries - Full Time	0.00	88,464.00	88,464.00	88,464.00
Social Security/Medicare	0.00	6,767.00	6,767.50	6,767.50
Health Insurance	0.00	13,700.00	13,564.80	14,644.80
Dental Insurance	0.00	905.00	862.20	862.20
Vision Insurance	0.00	330.00	177.00	177.00
Disability Insurance	0.00	1,212.00	1,000.00	1,185.42
Unemployment Insurance		(Paid by General Fund)		799.33
Worker's Comp Insurance		(Paid by General Fund)		4,094.31
CAPP Insurance		(Paid by General Fund)		1,734.00
<b>Total Expenditures</b>	<b>0.00</b>	<b>111,378.00</b>	<b>110,835.50</b>	<b>118,728.56</b>

## Nurse

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Department Fees	44,226.06	70,000.00	66,308.00	65,000.00
Family Planning Grant	33,382.00	30,000.00	18,000.00	18,000.00
State Health Contract	12,234.00	25,000.00	24,000.00	24,000.00
WIC Contract	11,928.29	26,000.00	26,000.00	34,000.00
EPR Grant	16,075.69	21,000.00	4,000.00	21,000.00
H1N1	4,103.94	0.00	25,593.00	0.00
LARC	11,750.25	0.00	4,000.00	4,000.00
Immunization Core	0.00	0.00	10,000.00	10,000.00
HCP	502.00	0.00	2,003.00	2,000.00
Women's Wellness	3,325.00	0.00	6,800.00	8,000.00
TBI	0.00	0.00	0.00	0.00
WIC - Farmers Market Grant	0.00	3,000.00	3,600.00	3,000.00
Employee Insurance Reimb	1,933.92	60.00	60.00	816.00
Reimbursements Transfer from General Fund	1,000.56	0.00	380.00	0.00
	83,016.53	243,142.00	84,984.67	93,407.67
<b>Total Revenues</b>	<b>223,478.24</b>	<b>418,202.00</b>	<b>275,728.67</b>	<b>283,223.67</b>
<u>Expenditures</u>				
Salaries - Full Time	67,148.00	46,548.00	46,548.00	46,548.00
Salaries - Temporary	54,927.50	61,200.00	68,000.00	68,000.00
Social Security/Medicare	9,193.13	8,243.00	8,762.92	8,762.92
Health Insurance	9,299.80	5,699.00	5,644.80	6,088.80
Dental Insurance	597.00	348.00	331.80	331.80
Vision Insurance	201.85	127.00	68.40	68.40
Disability Insurance	899.80	638.00	623.74	623.74
Professional Services	3,450.00	7,400.00	8,000.00	7,600.00
Lab Work	8,303.77	15,000.00	15,000.00	15,000.00
Cancer Screening	1,857.01	2,500.00	6,200.00	6,200.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
Contract Labor	14,003.12	26,000.00	26,000.00	34,000.00
Equipment Maintenance	163.00	500.00	500.00	500.00
Maintenance Contracts	376.16	500.00	1,000.00	1,000.00
Insurance	1,276.90	2,000.00	1,500.00	1,500.00
Telephone	1,513.01	1,500.00	1,500.00	1,500.00
Advertising	0.00	1,000.00	500.00	500.00
Printing	154.60	500.00	250.00	250.00
Travel	0.00	3,000.00	3,000.00	3,000.00
Training	0.00	1,500.00	750.00	750.00
Operating Supplies	5,829.60	13,500.00	13,000.00	13,000.00
Drugs & Contraceptives	13,357.13	25,000.00	18,000.00	18,000.00
Immunizations	11,243.27	24,000.00	18,000.00	18,000.00
Postage	823.50	4,000.00	2,000.00	2,000.00
Equip & Fixtures	0.00	0.00	0.00	0.00
Dues/Regs/Subscriptions	907.41	1,500.00	1,532.00	1,000.00
Miscellaneous	174.45	500.00	0.00	0.00
Pandemic Planning	5,661.99	10,000.00	5,000.00	5,000.00
EPR	2,831.39	21,000.00	4,000.00	21,000.00
Farmers Market	3,052.32	3,000.00	3,000.00	3,000.00
H1N1	2,876.18	0.00	17,017.00	0.00
Total Expenditures	220,121.89	286,703.00	275,728.67	283,223.67

## Environmental Health

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Septic Permits/Fees	2,250.00	6,000.00	8,935.00	9,000.00
Food Service License Fees	10,734.00	21,000.00	21,000.00	26,000.00
Enviro Health Contract	5,340.26	10,680.00	10,680.00	10,680.00
Plan Review Fees	0.00	0.00	100.00	0.00
Air Quality Monitoring Fees	0.00	0.00	720.00	720.00
Employee Insurance Reimb	1,126.38	2,295.00	2,234.40	2,762.40
Reimbursements	0.00	0.00	0.00	0.00
Transfer from General Fund	66,983.47	152,193.00	139,296.95	138,874.25
Miscellaneous	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>86,434.11</b>	<b>192,168.00</b>	<b>182,966.35</b>	<b>188,036.65</b>
<u>Expenditures</u>				
Salaries	64,812.00	130,286.38	130,282.00	131,431.00
Social Security/Medicare	4,846.75	9,966.91	9,966.57	10,054.47
Health Insurance	9,299.80	19,398.60	19,209.60	19,977.60
Dental Insurance	597.00	1,253.64	1,194.00	1,194.00
Vision Insurance	129.15	311.04	68.40	68.40
Disability Insurance	872.79	1,785.43	1,745.78	1,761.18
Vehicle Maintenance	615.09	2,500.00	1,800.00	2,000.00
Equipment Maintenance	91.20	500.00	200.00	500.00
Telephone	605.39	966.00	1,000.00	1,200.00
Advertising	0.00	500.00	200.00	500.00
Printing	0.00	150.00	0.00	0.00
Travel	94.65	1,000.00	500.00	1,000.00
Training	0.00	1,000.00	500.00	1,000.00
Operating Supplies	145.78	500.00	250.00	500.00
Postage	123.13	400.00	200.00	200.00
Books	0.00	150.00	100.00	150.00

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
Fuel	1,159.43	3,000.00	2,500.00	3,000.00
Dues/Regs/Subscriptions	69.95	500.00	250.00	500.00
Miscellaneous	0.00	0.00	0.00	0.00
Air Quality	500.00	8,000.00	8,000.00	8,000.00
ISDS Permit Fees	500.00	1,000.00	600.00	600.00
Food Service License Fees	1,972.00	4,000.00	4,400.00	4,400.00
Total Expenditures	86,434.11	187,168.00	182,966.35	188,036.65

## 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

	2009 ACTUAL	2009 REVISED	2010 ESTIMATE	2011 ADOPTED
<b>Revenues</b>				
Impact Fees	58,236	50,000	92,245	50,000
Miscellaneous	10,000	0	19,450	59,050
<b>Total Revenues</b>	<b>68,236</b>	<b>50,000</b>	<b>111,695</b>	<b>109,050</b>
<b>Expenditures</b>				
Administrative Expenditures	2,698	3,000	2,801	3,000
Habitat for Humanity	10,000	10,000	10,000	10,000
CDBG Grant	0	19,450	19,450	59,050
Down Payment Assistance	0	20,000	0	20,000
Affordable Housing Projects	21,150	91,000	90,478	0
<b>Total Expenditures</b>	<b>33,848</b>	<b>143,450</b>	<b>122,729</b>	<b>92,050</b>

<b>FUND BALANCE CALCULATION</b>			
Beginning Fund Balance	344,742	379,130	28,096
Revenues	68,236	111,695	109,050
Expenditures	33,848	122,729	92,050
Reserve for Block 23 Project		340,000	
Ending Balance	379,130	28,096	45,096
Ending Fund Balance % of Total Expenditures		8%	

## Housing Authority

	Actual as of 12/31/2009	2010 Revised Budget	2010 Budget Estimate	2011 Adopted Budget
<u>Revenues</u>				
Impact Fees	58,236.04	50,000.00	92,245.00	50,000.00
CDBG Grant		0.00	19,450.00	59,050.00
Sale of Property	0.00	0.00	0.00	0.00
Reimbursements	10,000.00	0.00	0.00	0.00
Total Revenues	68,236.04	50,000.00	111,695.00	109,050.00
<u>Expenditures</u>				
Insurance	2,698.00	3,000.00	2,801.00	3,000.00
CDBG Grant		19,450.00	19,450.00	59,050.00
Non-profit Requests	10,000.00	10,000.00	10,000.00	10,000.00
Down Payment Assistance	0.00	20,000.00	0.00	20,000.00
Affordable Housing Projects	21,150.00	91,000.00	90,478.15	0.00
Total Expenditures	33,848.00	143,450.00	122,729.15	92,050.00