



SAN MIGUEL COUNTY

2013 BUDGET

Table of Contents

DOLA Certification	1
Resolution Adopting the 2013 Budget	2
Resolution Appropriating Funds for the 2013 Budget Year	4
Resolution Levying Property Taxes	7
2013 Budget Message	9
SAN MIGUEL COUNTY, COLORADO	9
BUDGET POLICIES/PROCEDURES	12
BUDGET BASIS	13
BUDGET & ACCOUNTING CONTROL	13
Mill Levy by Fund	14
Current Year's Net Taxable Assessed Valuation	14
SCHEDULE OF LEASE PURCHASE AGREEMENTS	15
Approved Capital Requests	16
Full Time Employees 2005-2013	17
Assessed Valuation 2000-Present	18
Property Tax by School District	19
Fund Balances 2009-2013	20
Property Tax Distribution by Fund	21
Revenues by Fund	22
2013 Adopted Revenues	23
Expenditures by Fund	24
2013 Adopted Expenditures	25
Approved Community Support Requests	26
Budget Summary- All Funds	27
General Fund	28
General Fund Budget Summary	29
Addressing	31
Assessor	32
Attorney	33
Board of County Comissioners	34
Building	35
Clerk- Elections	36
Clerks- Operations	37
Coroner	38
CSU Extension	39

District Attorney.....	41
Fairboard	42
Finance	43
Fleet	44
GIS.....	45
Human Resources	46
Information Technology	47
Juvenile Diversion.....	48
Facility Maintenance.....	50
Facility Maintenance- Courthouse	51
Facility Maintenance- Glockson Building.....	52
Facility Maintenance-Miramonte Building	53
Facility Maintenance-Norwood Garage.....	54
Facility Maintenance-West Annex Building	55
Facility Maintenance-West Annex Building	56
Other Administration	57
Planning	59
Public Trustee	60
Sheriff Summary.....	61
Sheriff Administration	62
Sheriff- Building Maintenance	63
Sheriff- Civil.....	64
Sheriff- Corrections	65
Sheriff- Dispatch	67
Sheriff- Emergency Management	68
Sheriff- Fire Control	69
Sheriff- Operations.....	70
Sheriff- Search and Rescue (SAR)	71
Surveyor	72
Treasurer	73
Vegetation Control.....	74
Veterans Affairs	76
ROAD & BRIDGE FUND	77
Road and Bridge Budget Summary.....	78
Administration	79
Construction	81
Maintenance	82

Snow and Ice 84

SOCIAL SERVICES FUND 85

Social Services Budget Summary 86

 Social Services Revenue 87

 Social Services Expenditures 88

CAPITAL FUND 89

 Capital Fund Budget Summary 90

 Capital Fund 92

CONTINGENT FUND 94

Contingent Fund Budget Summary 95

TRANSIT FUND 96

Transit Fund Budget Summary 97

RETIREMENT FUND 98

Retirement Fund Budget Summary 99

 Retirement Fund 100

PARKS/OPEN SPACE FUND 101

Parks/Open Space Budget Summary 102

 Administration 103

 Fairgrounds..... 105

 Parks Administration..... 107

 Historic Preservation 109

 Open Space Commission..... 110

CONSERVATION TRUST FUND 111

Conservation Trust Budget Summary..... 112

 Conservation Trust 113

LODGING TAX TOURISM FUND 114

Lodging Tax Tourism Budget Summary 115

PUBLIC HEALTH AND ENVIRONMENT FUND 116

Public Health and Environment..... 117

 Administration 118

 Nurse 119

 Environmental Health 121

ENERGY FUND 123

Energy Fund Budget Summary 124

HOUSING AUTHORITY..... 125

Housing Authority Budget Summary..... 126

SAN MIGUEL COUNTY
FINANCE OFFICE

DOLA CERTIFICATION



P.O. Box 486, 1120 Summit Street, Norwood CO 81423
Phone (970) 327-4885 Fax: (970) 327-4090 E-mail: finance@sanmiguelcounty.org

December 31, 2012

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 2013 budget for:

San Miguel County, Colorado

The budget was adopted on December 18, 2012. 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,



Ramona Rummel
Finance Manager

RESOLUTION ADOPTING THE 2013 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 2013, AND ENDING ON THE LAST DAY OF DECEMBER 2013

RESOLUTION 2012 - 33

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, 2012; 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 5, 2012, 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, and;

WHEREAS, pursuant to §38-37-104(6), C.R.S., the Public Trustee of San Miguel County submitted a proposed budget to the county's governing body, the Board of Commissioners for its review on October 15, 2012, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget for the Public Trustee was open for inspection by the public at a designated place, a public hearing was held on October 25, 2012, interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, Public Trustee adopted the proposed 2013 budget on October 31, 2012 and recorded the Public Trustee Budget Resolution 12-1 in the office of the Clerk and Recorder at Reception number 425401.

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	\$ 9,224,757
Road & Bridge Fund	\$ 4,515,962
Social Services Fund	\$ 1,388,356
Capital Fund	\$ 944,700
Contingent Fund	\$ 0
Transit Fund	\$ 239,300
Retirement Fund	\$ 392,160
Open Space/Rec Fund	\$ 1,331,974
Conservation Trust Fund	\$ 27,500
Lodging Tax Tourism Fund	\$ 350,950
Energy Fund	\$ 0
Public Health & Environment Fund	\$ 518,917
Housing Authority Fund	\$ 52,750
	=====
Total	\$18,987,326

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

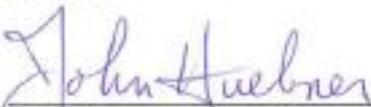
ADOPTED, this 18th day of December, 2012.

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



Elaine R.C. Fischer, Chair

ATTEST:



John Huebner, Chief Deputy Clerk



RESOLUTION APPROPRIATING FUNDS FOR THE 2013 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 2013 BUDGET YEAR.

RESOLUTION 2012 - 35

WHEREAS, the Board of Commissioners has adopted the annual budget in accordance with Colorado local government budget law, on December 18th, 2012; 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	\$621,665
Other Administration	\$285,177
Finance Office	\$245,896
Treasurer	\$237,153
Public Trustee	\$19,706
Clerk - Operations	\$556,218
Clerk - Elections	\$38,951
Attorney	\$333,072
Human Resources	\$261,105
Planning	\$303,232
Info Technology	\$285,905
GIS	\$98,716
Assessor	\$725,723
Maintenance	\$101,192

Maintenance-Courthouse	\$32,487
Maintenance-Glockson Building	\$26,528
Maintenance-Mir Bldg	\$58,502
Maintenance-Norwood Garage	\$7,176
Maintenance - Rental House	\$4,023
Maintenance-West Annex	\$12,635
Fleet Vehicles	\$12,075
District Attorney	\$124,712
TOTAL GENERAL GOVERNMENT	\$4,391,849

PUBLIC SAFETY

Sheriff - Administration	\$324,083
Sheriff - Civil	\$84,344
Sheriff - Operations	\$1,398,850
Sheriff - Corrections	\$1,348,459
Sheriff - Dispatch	\$237,170
Sheriff - Fire Control	\$44,110
Sheriff - SAR	\$100,364
Sheriff - Emergency Mngmnt	\$117,878
Sheriff - Building Maint	\$110,884
Coroner	\$66,253
Building	\$260,556
Juvenile Diversion	\$119,731
TOTAL PUBLIC SAFETY	\$4,212,682

PUBLIC HEALTH

Nurse	\$142,838
Environmental Health	\$151,563
TOTAL PUBLIC HEALTH	\$294,401

AUXILLARY SERVICES

Addressing	\$1,700
CSU Extension	\$113,072
Fairboard	\$23,367
Surveyor	\$10,052
Vegetation Control	\$173,673
Veterans Affairs	\$3,961
TOTAL AUXILLARY SERVICES	\$325,825

GENERAL FUND TOTAL

\$9,224,757

ROAD & BRIDGE FUND

\$4,515,962

SOCIAL SERVICES FUND	<u>\$1,388,356</u>
CAPITAL FUND	<u>\$944,706</u>
CONTINGENT FUND	<u>\$0</u>
TRANSIT FUND	<u>\$239,300</u>
RETIREMENT FUND	<u>\$392,160</u>
OPEN SPACE/REC FUND	<u>\$1,331,974</u>
CONSERVATION TRUST FUND	<u>\$27,500</u>
LODGING TAX TOURISM FUND	<u>\$350,950</u>
PUBLIC HEALTH & ENVIRONMENT FUND	<u>\$518,917</u>
ENERGY FUND	\$0
HOUSING AUTHORITY FUND	<u>\$52,750</u>
<i>TOTAL SAN MIGUEL COUNTY</i>	<i>\$18,987,326</i>

ADOPTED THIS 18th day of December, 2012.

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

Elaine R.C. Fischer

Elaine R.C. Fischer, Chair

ATTEST:

John Huebner

John Huebner, Chief Deputy Clerk



RESOLUTION LEVYING PROPERTY TAXES

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2012 TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR SAN MIGUEL COUNTY, COLORADO, FOR THE 2013 BUDGET YEAR.

RESOLUTION 2012 - 37

WHEREAS, the Board of Commissioners of San Miguel County, has adopted the annual budget in accordance with local government budget law, on December 18th, 2012; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$8,665,620, and;

WHEREAS, the 2012 valuation for assessment for San Miguel County as certified by the County Assessor on November 30, 2012, is \$856,286,570.

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 2013 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 2012, for distribution to County funds as follows:

	<u>Mill Levy</u>	<u>Property Tax</u>
General Fund	6.175 mills	\$ 5,287,570
Road & Bridge Fund	1.900 "	\$ 1,626,944
Social Services Fund	0.155 "	\$ 132,724
Contingent Fund	0.000 "	\$ 0
Retirement Fund	0.390 "	\$ 333,952
Parks/Open Space Fund	1.500 "	\$ 1,284,430
	-----	-----
Total Levy:	10.120 mills	\$ 8,665,620

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 18th day of December, 2012.

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

Elaine R.C. Fischer

Elaine R.C. Fischer, Chair

ATTEST:

John Huebner

John Huebner, Chief Deputy Clerk





2013 BUDGET MESSAGE

SAN MIGUEL COUNTY, COLORADO

The 2013 budget represents San Miguel County's continued commitment to the needs of the county residents, the continued level of quality service, and prudent fiscal management. The preliminary 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 2013 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 future. 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 18, 2012; the total budget for 2013 is \$18,987,326.

Major financial highlights for 2013 include:

- Assessed valuation has decreased by \$5,750,280. This represents a loss of property tax revenue in the amount of \$58,192.
- Overall budgeted revenues for 2013 are \$663,662 less than the 2012 estimated revenue. This represents a 3.64% decrease in 2013 budgeted revenues compared to 2012 estimated revenues.
- Overall budgeted expenditures for 2013 are \$1,504,772 less than 2012 budgeted expenditures. This represents a 7.34% decrease in budgeted expenditures. The majority of this decrease is due to Open Space and Recreation projects.
- The 2013 budget includes the appropriations for the following grants: \$11,000 SCAAP Grant (State Criminal Alien and Assistance Program), \$44,900 Emergency Management Grant, \$3,869 Senate Bill 94 Grant (Juvenile Diversion), and \$35,000 State Historical Grant for the Trout Lake Water Tank. All applicable grant matches have been properly budgeted for.
- Community Support Requests total \$493,440. This includes \$200,000 for the Round-about project, \$50,000 for EcoAction Partners, \$50,000 from the general fund, \$53,000 from Social Services, and \$38,000 from Open Space. There are also funding requests in the housing authority fund and capital fund totaling \$15,000.
- No COLA is budgeted for any staff for 2013.

- A hiring freeze/chill will remain in effect for 2013. 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. The 2013 budget includes funding for 112.95 FTE's. Included in this FTE count is a full-time vegetation control coordinator.
- No salary increases or annual merit increases will be granted for any employee in 2013, except for new hires which will receive a six-month step increase that will be based upon a satisfactory or above performance evaluation. The 2013 budget does include a \$1,200/year supplemental payment for each regular employee that is employed as of December 31, 2012 AND has been employed the entire calendar year. The supplemental pay will be pro-rated based on months of employment for any regular employee working less than a full calendar year for 2012. The total cost of this supplemental payment is estimated to be \$144,440 (including social security/medicare/retirement matches).
- A request has been made to increase the temporary part-time position in Finance to a permanent full-time position; however, it is not included in the 2013 budget at this time.
- Employee health insurance premiums for 2013 increased by 9%. Staff is recommending that this additional cost in premium not be charged to the employees.
- The ending 2013 fund balance for the General Fund is estimated at 94% or 11 months of operating reserve. Although this reserve is very high, it will be needed to help offset the projected future revenue shortages of property tax revenues, federal funding levels, and state funding levels in the next five years. Projected expenditures for 2013 exceed the projected revenue by approximately \$113,333. Operating reserves in the approximate amount of \$113,333 will be needed to balance the 2013 general fund budget.
- The Sheriff's Office expenditures are 41% of the total general fund expenditures.
- The ending 2013 fund balance for the Road & Bridge Fund is estimated at 28%. Reserves include a \$600,000 capital reserve for future shop expansion in Norwood. Capital requests include two 800 Mhz radios and shop fixtures. These requests total \$16,000. The 2012 road and bridge budget includes these expenditures.
- Social Services expenditures for 2013 are up 2.01% compared to the 2012 adopted budget. Departmental programs continue to see an increased number of clients.
- Sales tax is estimated at a 0.32% increase from the 2012 estimated revenues. The severance tax for 2013 will be allocated to the General Fund instead of the Sales Tax Fund beginning in January 2013.
- Capital requests for 2013 include heating delivery system upgrades (radiators) for the Courthouse, reserve for carpet and roof replacement for the Miramonte Building, wainscoating for the Glockson Building, IT network upgrade, transport vehicle for the Sheriff's Office, wildfire equipment for the Sheriff's Office, stove for the Jail, heating and cooling system upgrades for the Jail, IT server upgrades for the Sheriff's Office, Pictometry (Open Space and Recreation will contribute to this project), new vehicle for the Building Department (vehicle being replaced has in excess of 140K miles), contribution to the Town

of Telluride's Round-about project, debt service on the West Annex Building, contingency for 40J road, contribution to a new senior citizen van for All Points Transit, and Treasurer's office front counter/cabinet remodel. Total requests are \$944,700. A separate document is included with this packet detailing the costs of each item.

- The Public Health & Environment Fund expenditures are down 1.65% compared to the 2012 adopted budget. The General Fund subsidy to the Public Health & Environment Fund is up approximately \$20,433 from the 2012 estimated subsidy. The subsidy is estimated at \$294,401 for 2013, but will not be transferred unless it is needed to balance the fund. The State has reduced funding for several contracts. Staff will be working with PHE over the next year to not increase the General Fund subsidy in 2014.
- The Contingency Fund has an estimated fund balance of \$627,831 which is sufficient to meet the statutory requirement of a 3% emergency reserve. This fund is restricted by statute.
- Funding for the Transit Fund, Retirement Fund, Conservation Trust Fund, Lodging Tax Fund, Housing Authority Fund, and Solid Waste Disposal District will see no material increases or decreases for 2013. Programs will continue at the current levels.

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 everyday. Their commitment to making the most of every taxpayer dollar is key to successful budgeting and financial management.

Please direct any questions regarding this budget document to:

Ramona Rummel
Finance Manager
970-327-4885

finance@sanmiguelcounty.org

BUDGET POLICIES/PROCEDURES

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

16. All appropriations lapse at the end of each fiscal year. If certain programs or projects that were budgeted in the current fiscal year will carry over into the next budget, the appropriations for these programs and projects will be re-budgeted in the proposed operating budget for the next fiscal year.
17. All monies received by the County, its agencies, departments and programs, must be deposited with the County Treasurer and included in the budget appropriations approved by the BOCC prior to being spent. The BOCC may authorize supplemental appropriations to the approved budget during the budget year. Grant funds received, during a budget year that were not included in the approved budget, will be included in a supplemental budget along with the appropriation of expenditures necessary to complete the program or project.

BUDGET BASIS

Annual budgets for governmental funds (General, Special Revenue, and Debt Service Funds) are prepared separately using the MODIFIED ACCRUAL basis of accounting. Modified accrual accounting is where revenues are recognized in the accounting period in which they became available and measurable, and expenditures are recognized in the accounting period when a liability is incurred, if measurable, except for 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

Current Year's Net Taxable Assessed Valuation

\$856,286,570

Fund	Mills	Property Tax Revenue
General Fund	6.175	\$5,287,570
Road & Bridge	1.900	\$1,626,944
Social Services	0.155	\$132,724
Retirement	0.390	\$333,952
Parks/Open Space	1.500	\$1,284,430
Total	10.120	\$8,665,620

SCHEDULE OF LEASE PURCHASE AGREEMENTS

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

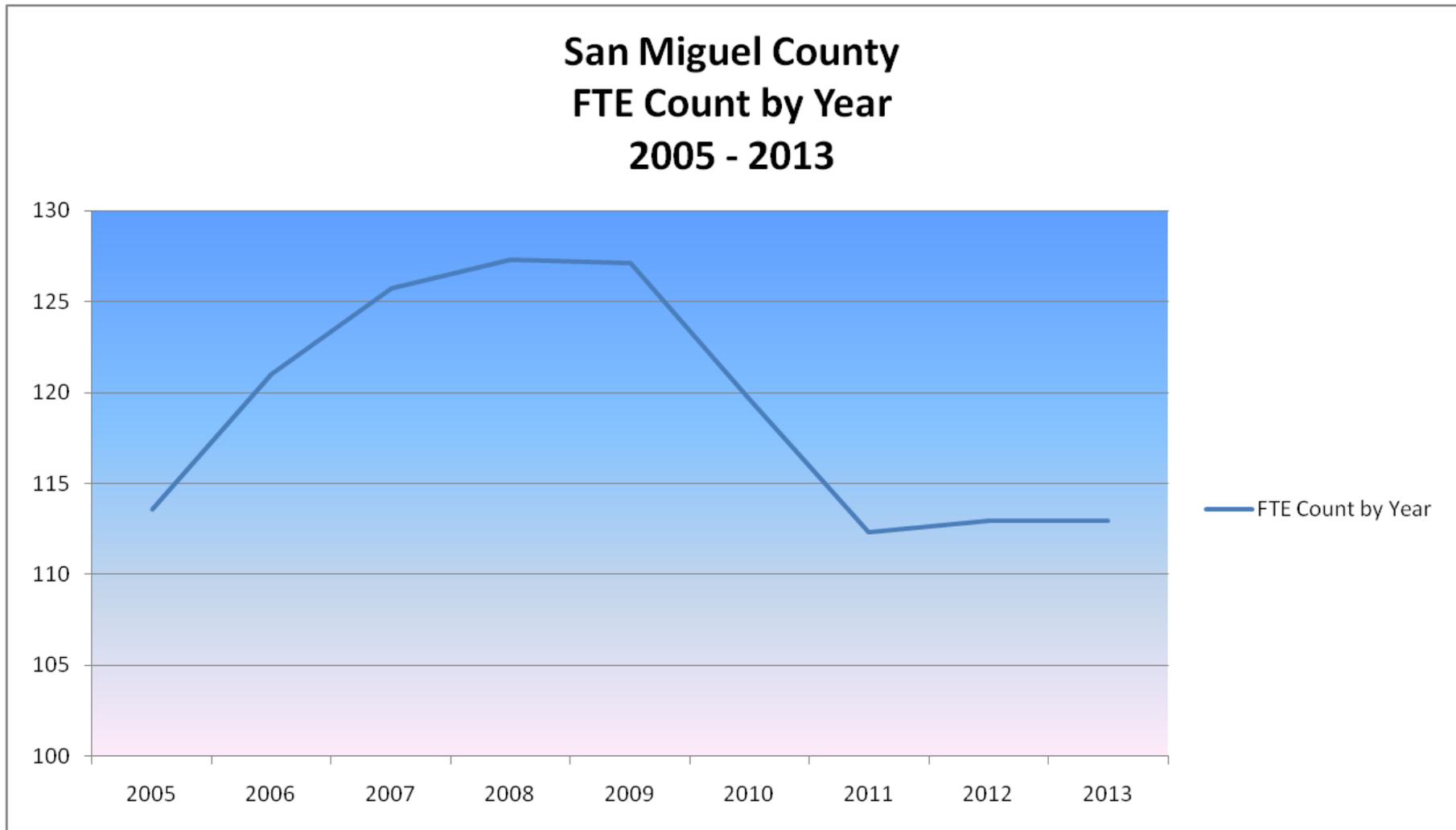
The total amount to be expended during the ensuing fiscal year and the total maximum liability for payment obligations under all lease-purchase agreements involving real property (C.R.S 29-1-103) is as follows:

Funding Bank	Facility	2013 Payment	Total Payments
Zions First National Bank	West Wing Annex - Telluride	\$244,176	\$4,883,508

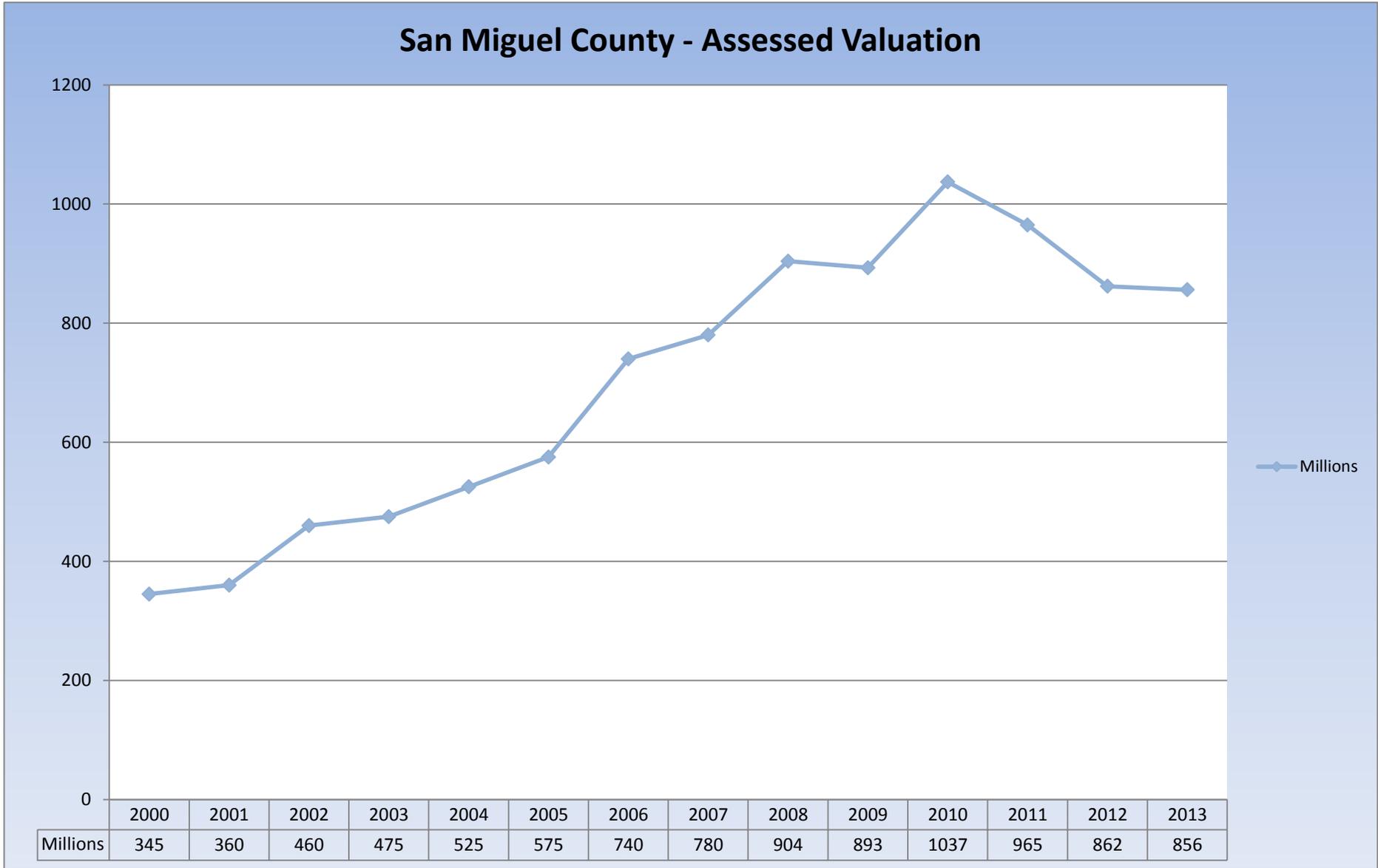
APPROVED CAPITAL REQUESTS

LOCATION/OFFICE	DESCRIPTION OF REQUEST	AMOUNT REQUESTED
Courthouse - Treasurer	Cabinet & countertop for reception area	\$15,000
Courthouse	Radiators - Heating Delivery System	\$15,000
Miramonte Building	Carpet and roof replacement	\$50,000
Glockson Building	Wainscoating	\$12,000
IT	Network Upgrades/contingency	\$30,000
Sheriff	Caged transport vehicle	\$49,000
Sheriff	Wildfire Equipment	\$13,500
Jail	Stove	\$6,000
Jail	Heating & cooling units for jail pods	\$16,000
Jail	IT Server upgrades	\$36,000
Pictometry	Data upgrade (Open Space to pay an additional \$10K)	\$30,000
Building Department	New vehicle	\$23,000
All Points Transit	Contribution to new van	\$5,000
Round-about Contribution		\$200,000
40J Road	Contingency	\$200,000
Debt Service	West Annex Building	\$244,200
TOTAL CAPITAL FUND REQUESTS		\$944,700

FULL TIME EMPLOYEES 2005-2013

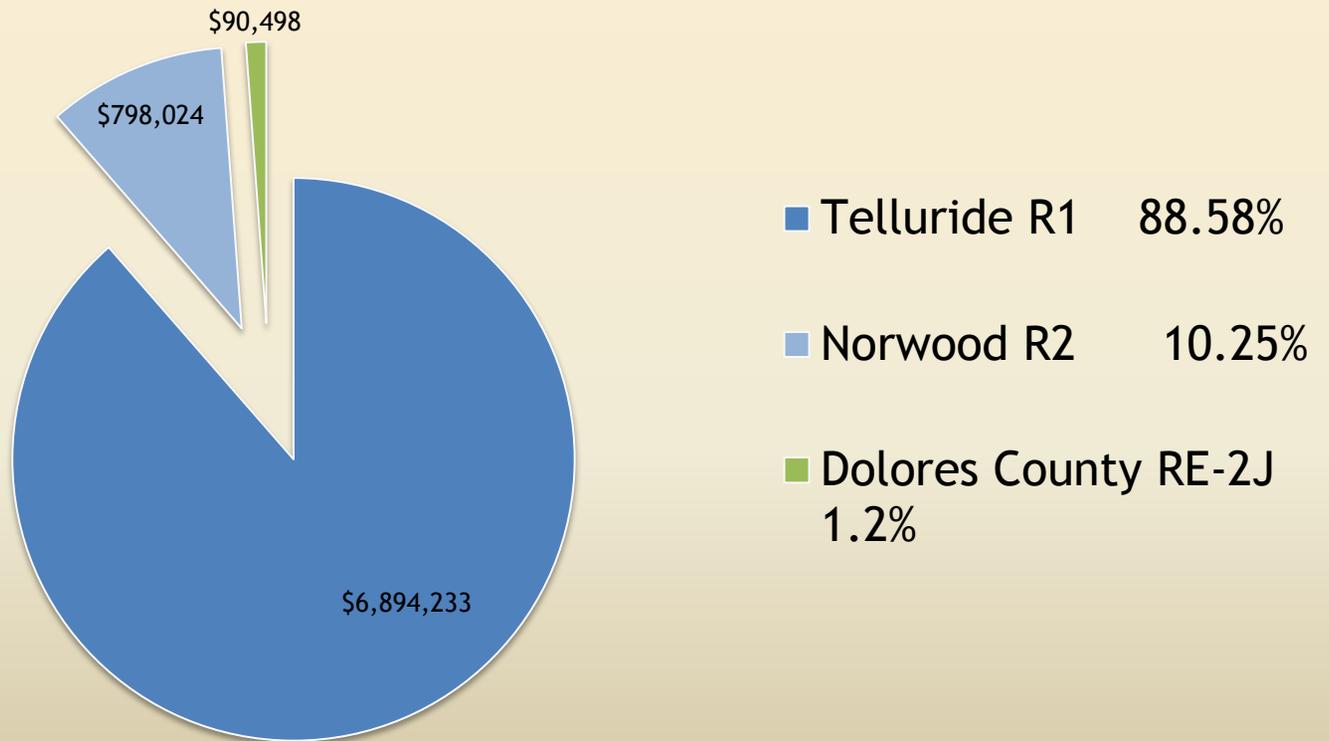


ASSESSED VALUATION 2000-PRESENT

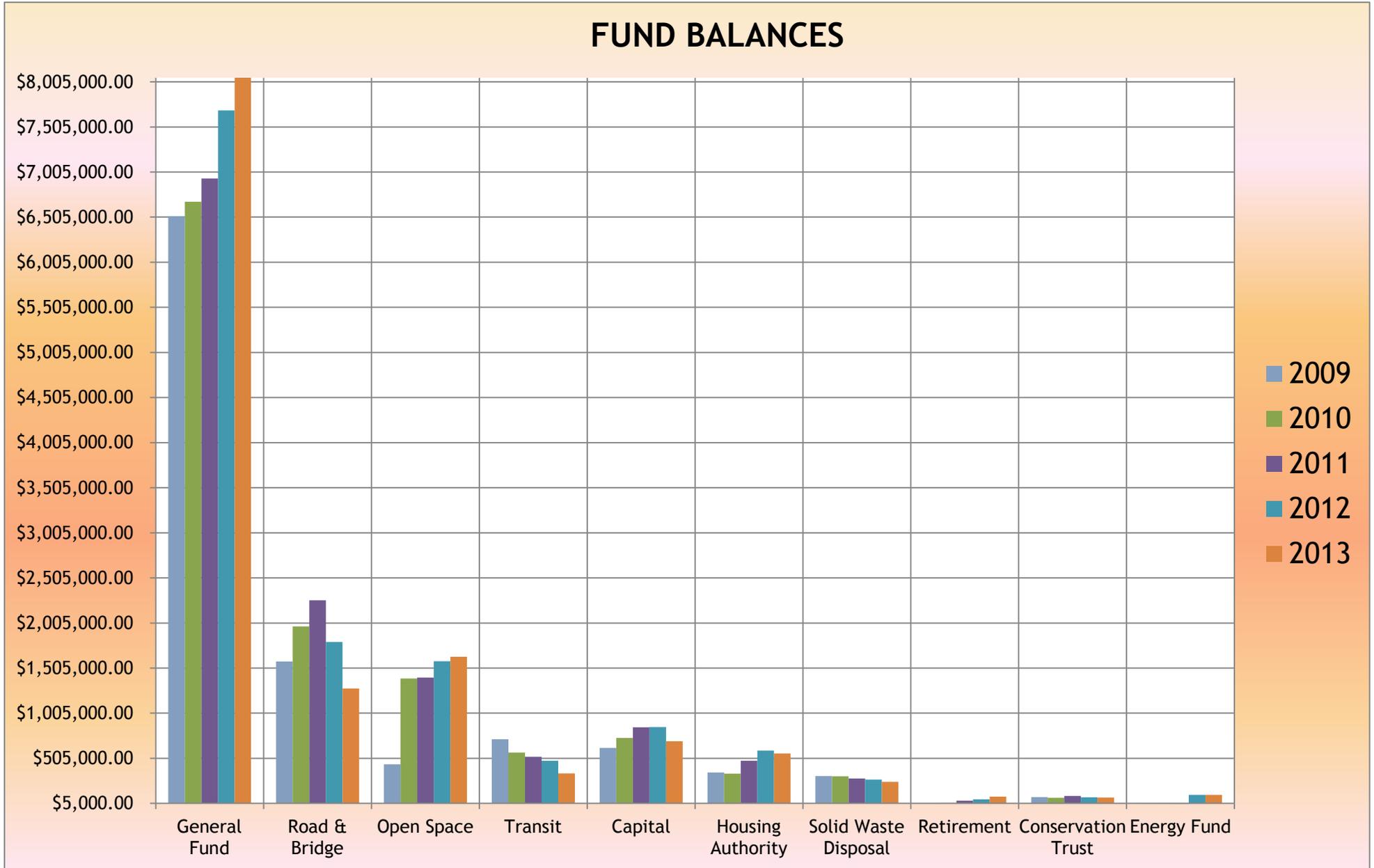


PROPERTY TAX BY SCHOOL DISTRICT

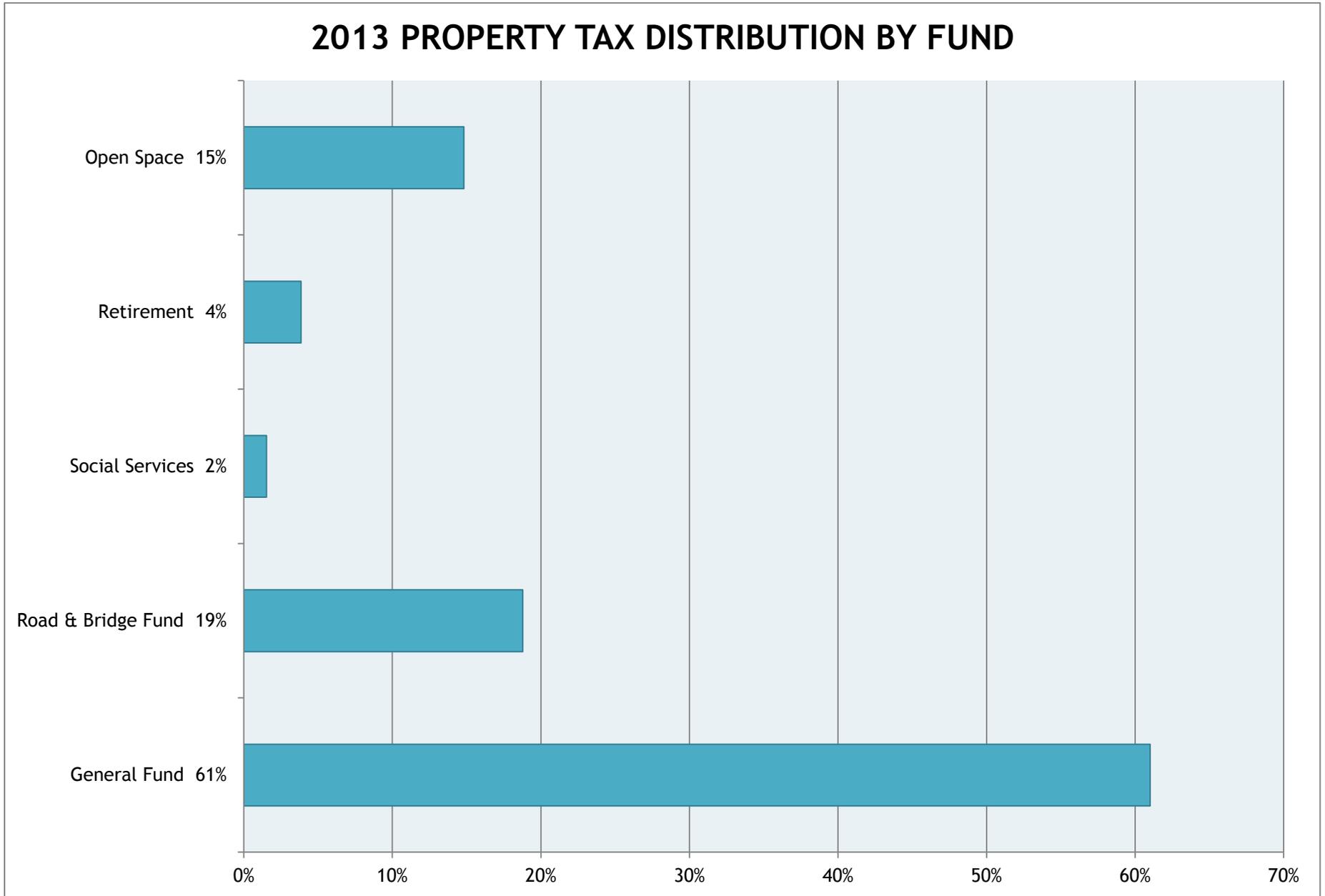
San Miguel County 2012 Property Taxes - School Districts Total = \$7,782,755



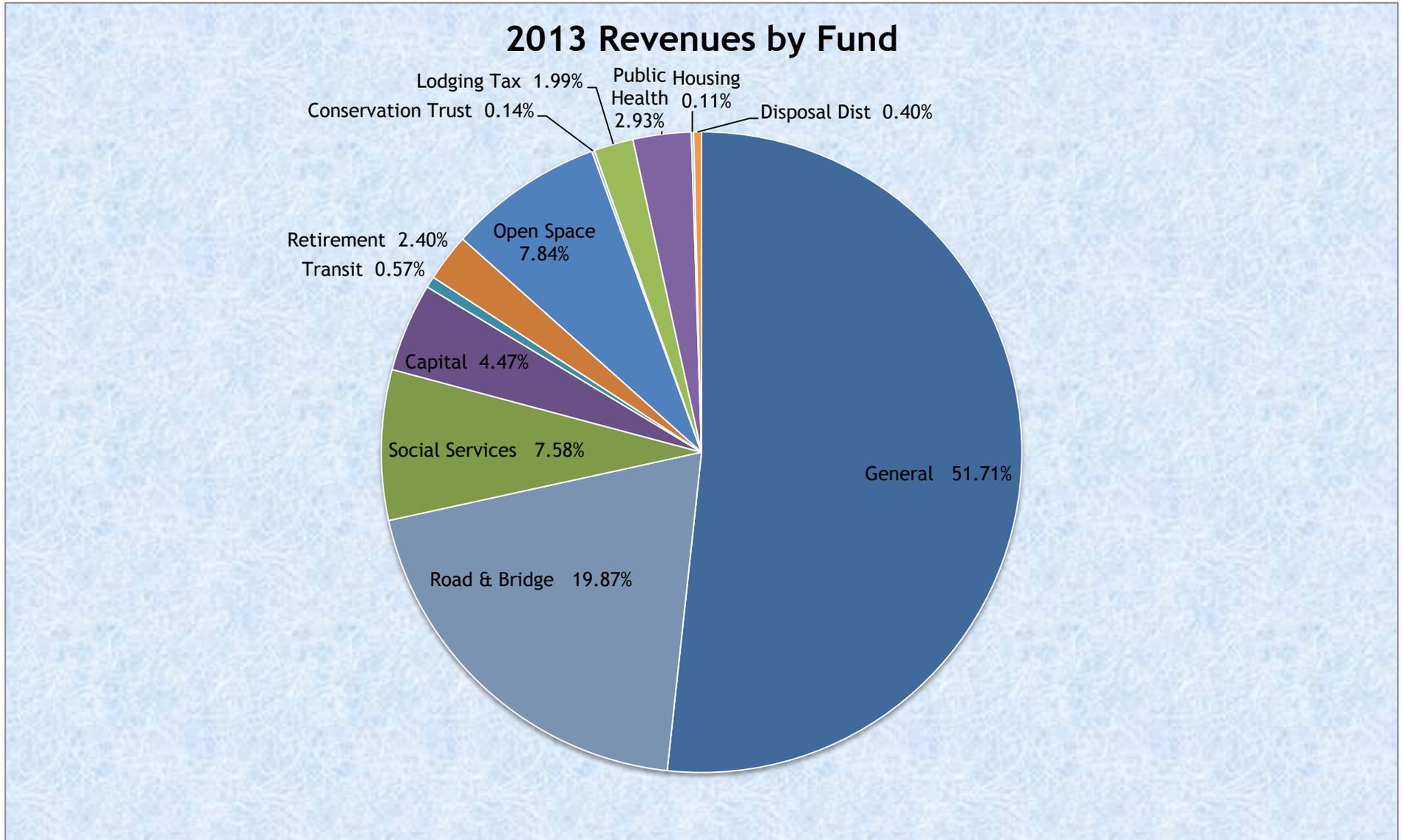
FUND BALANCES 2009-2013



PROPERTY TAX DISTRIBUTION BY FUND

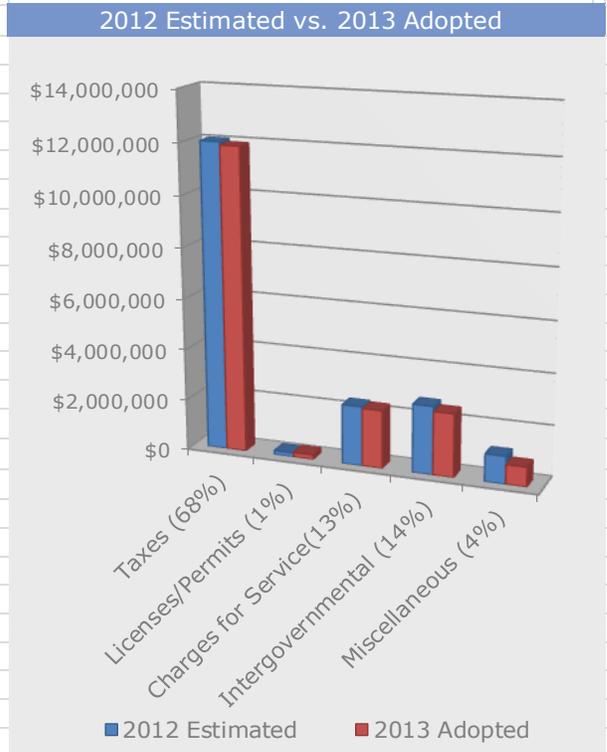
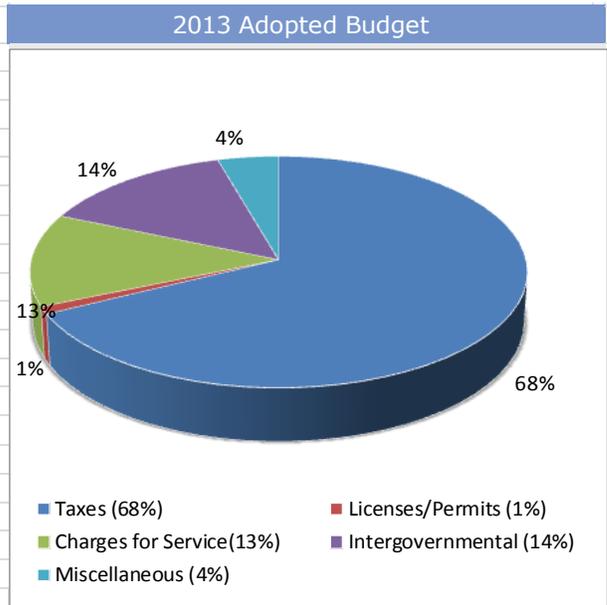


REVENUES BY FUND



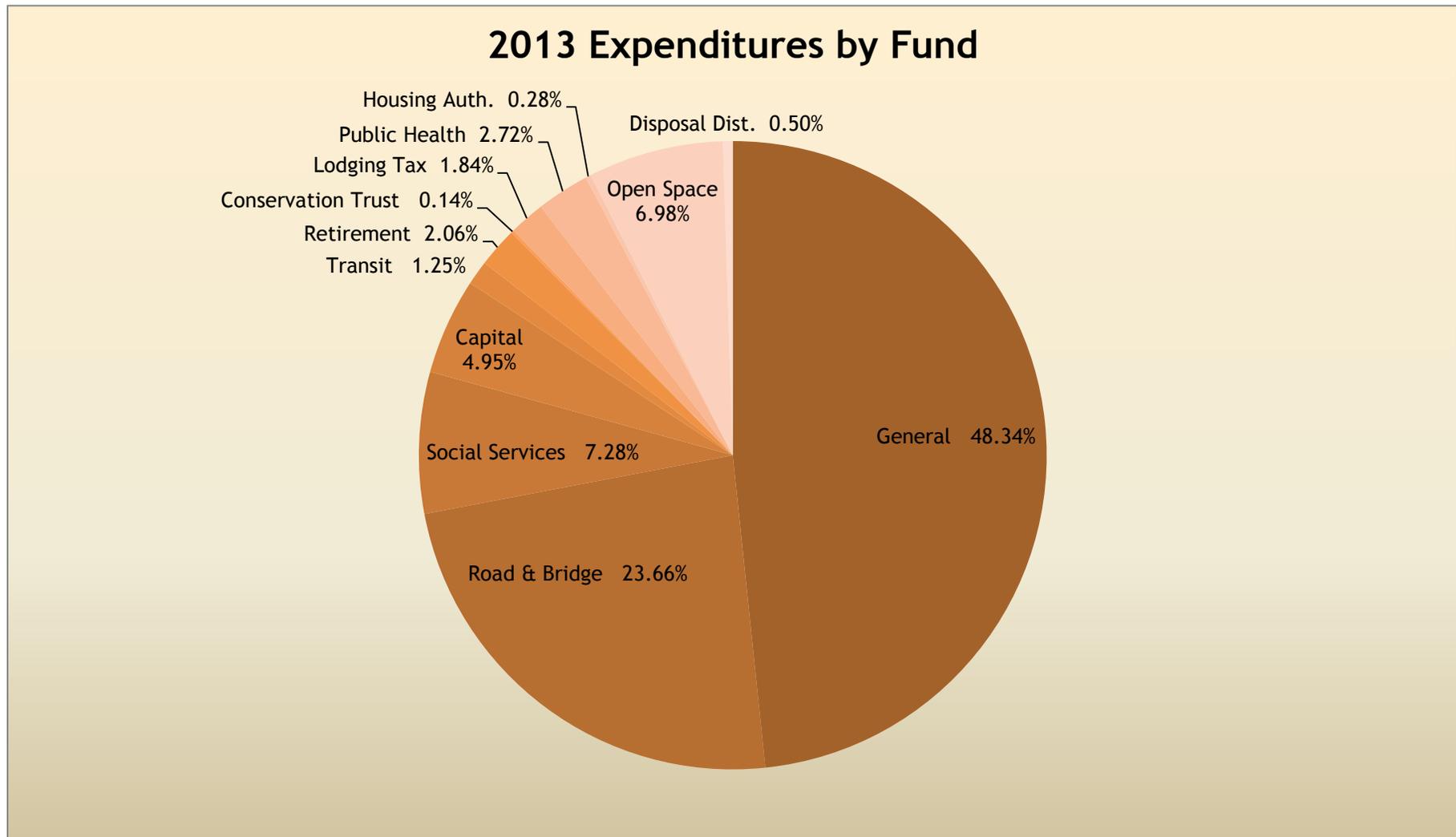
2013 ADOPTED REVENUES

2013 Adopted Budget		
	2012 Estimated	2013 Adopted
Taxes (68%)		
Property Tax/Sales Tax	\$12,022,018	\$11,901,432
Use Tax/PILT/Lodging Tax/ Tax Sale Premiums		
Total	\$12,022,018	\$11,901,432
Licenses/Permits (1%)		
Building/R&B/Septic/ Food Service Fees	\$158,420	\$180,220
Liquor License Fees		
Total	\$158,420	\$180,220
Charges for Service(13%)		
Dept Fees/Vegetation Ctrl	\$2,338,611	\$2,281,517
Bluegrass Security		
Bldg Fees		
Total	\$2,338,611	\$2,281,517
Intergovernmental (14%)		
Federal	\$470,633	\$306,299
State	\$2,023,886	\$1,968,657
Local	\$187,859	\$211,236
Total	\$2,682,378	\$2,486,192
Miscellaneous (4%)		
Donations/Emp Ins Reimb	\$841,647	\$649,910
Interest/Rent/Sale of Assets/Fund Transfers		
Impact Fees/RETA	\$245,871	\$120,500
Total	\$1,087,518	\$770,410
Total Revenues		
	2012 Estimated	2013 Adopted
	\$18,288,945	\$17,619,771



(Above figures include the Solid Waste Disposal District)

EXPENDITURES BY FUND



2013 ADOPTED EXPENDITURES

Personnel (50%)	2012 Estimated	2013 Adopted
Wages/OT/Benefits/ Worker's Comp	\$9,565,882	\$9,596,604
Total	\$9,565,882	\$9,596,604

Prof/Tech Services (5%)	2012 Estimated	2013 Adopted
Consulting/Prof Srvcs/ Transit/Legal Srvcs Computer Srvcs	\$933,154	\$1,005,126
Total	\$933,154	\$1,005,126

Property Services (5%)	2012 Estimated	2013 Adopted
Water/Sewer/Trash/ Maint/Rent/Equip Maint/ Vehicle Maint/Gravel	\$944,936	\$869,232
Total	\$944,936	\$869,232

Purchased Services (5%)	2012 Estimated	2013 Adopted
CAPP/Phone/Advertising Travel/Training/T1/ Recruitment/Other Ins/ Lodging Tax Pass thru	\$803,758	\$854,554
Total	\$803,758	\$854,554

Supplies (9%)	2012 Estimated	2013 Adopted
Operating Supplies/Jail Food/Fuel/Tires/Nat Gas Propane/Asphalt	\$1,609,865	\$1,664,571
Total	\$1,609,865	\$1,664,571

Property (8%)	2012 Estimated	2013 Adopted
Land/Bldg Improvs/ Equip/Pictometry IT Hardware/Software/ Vehicles	\$1,148,073	\$1,579,996
Total	\$1,148,073	\$1,579,996

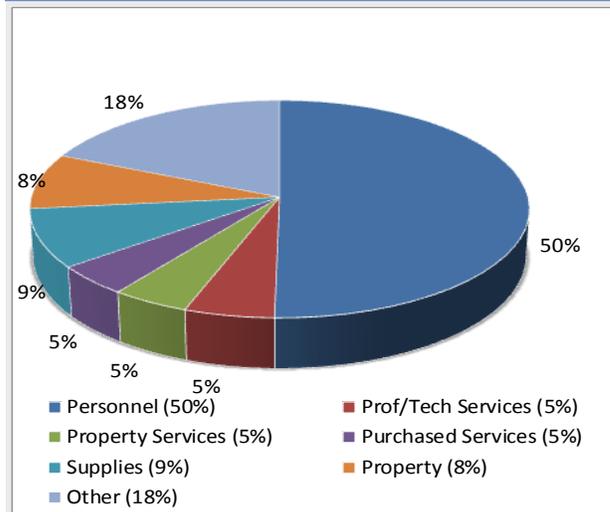
Other (18%)	2012 Estimated	2013 Adopted
Transfers/Other Support*	\$2,960,601	\$3,170,837
Grants	\$209,535	\$47,806
Special Projects(OS/Rec)	\$50,550	\$50,000
Debt Service	\$244,200	\$244,200
Total	\$3,464,886	\$3,512,843

Total Expenses	2012 Estimated	2013 Adopted
	\$18,470,554	\$19,082,926

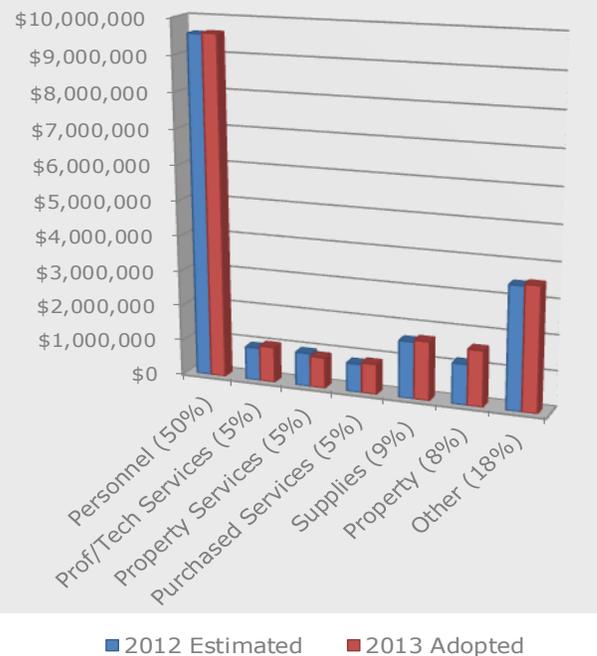
(Above figures include the Solid Waste Disposal District)

* Includes Social Services Program Expenses, Sustainability Program, R&B Apportionment, Land Heritage Program, Wellness, Property Assessments, Community Support Requests, Air Quality Program, Program, Down Payment Assistance Program, Dues & Regs, Veg Control Cost Share Program, Goldrun Childcare Project

2013 Adopted Budget



2012 Estimated vs. 2013 Adopted



APPROVED COMMUNITY SUPPORT REQUESTS

Organization	Amount Requested	2013 Amount	
Contingency		\$ 4,900	
Regional Childcare/Social Services		\$ 10,000	
All Points Transit	\$ 3,000	\$ 2,600	
San Miguel Resource Center	\$ 10,000	\$ 10,000	
Sheridan Arts Foundation	\$ 2,000	\$ 500	
TASP Adaptive Sports	\$ 3,000	\$ 1,000	
Telluride Council for the Arts	\$ 4,000	\$ 4,000	
Telluride School District (One Telluride)	\$ 7,500	\$ 5,000	
Uncompahgre Medical Center	\$ 10,000	\$ 10,000	
University Center San Miguel	\$ 8,000	\$ 2,000	
General Fund Total	\$ 47,500	\$ 50,000	\$50,000 budgeted
OHV High Country Ranger		\$ 8,500	
Gunnison Sage Grouse Coordin	\$ 9,500	\$ 9,500	
San Miguel Watershed Coal	\$ 5,500	\$ 5,500	
Watershed Education Program	\$ 1,200	\$ 1,200	
Telluride Inst. Bridal Veil Classroom	\$ 2,000	\$ 800	
Open Space Fund Total	\$ 18,200	\$ 25,500	\$25,500 budgeted
Bright Futures	\$ 7,000	\$ 5,000	
Community Options	\$ 3,000	\$ 2,000	
Dolores County Senior Services		\$ 2,000	
Midwest Co. Mental Health	\$ 12,000	\$ 7,500	
Norwood Homemaker		\$ 5,000	
One to One Mentoring	\$ 6,500	\$ 7,500	
All Points Transit	\$ 5,000	\$ 5,000	
Telluride Senior Lunch Program		\$ 10,500	
Uncompahgre Legal Aid	\$ 2,000	\$ 500	
VOA - Norwood Senior Lunch		\$ 8,000	
CASA - Court Advocates		\$ 500	
Childcare - Preschools			
Prime Time Learning Center			
Rainbow School & Daycare	\$ 5,000		
Mountain Sprouts	\$ 2,240		
Toddler Town of Telluride	\$ 3,000		
Social Services Total	\$ 45,740	\$ 53,500	\$53,500 budgeted
Other Program Funding			
Habitat for Humanity TR	\$ 20,000	\$ 10,000	Housing Fund
EcoAction Partners	\$ 50,000	\$ 50,000	General Fund
All Points Transit - Van (not spent in 2012)	\$ 5,000	\$ 5,000	Capital Fund
Round-About (not spent in 2012)	\$ 200,000	\$200,000	Capital Fund
Grand Totals	\$ 386,440	\$394,000	

BUDGET SUMMARY- ALL FUNDS

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Estimates	Adopted Budget
Revenues				
General Fund	10,094,169	8,872,503	9,114,309	9,111,424
Road & Bridge Fund	3,949,211	3,448,910	3,624,703	3,500,512
Social Services Fund	1,344,515	1,222,634	1,319,971	1,335,112
Capital Fund	998,854	920,000	1,072,067	787,500
Contingent Fund	0	0	0	0
Transit Fund	129,952	100,500	194,477	100,450
Retirement Fund	407,633	423,894	424,116	422,902
Open Space & Recreation Fund	1,531,478	1,719,026	1,332,890	1,380,943
Conservation Trust Fund	24,908	23,200	29,696	24,200
Lodging Tax Fund	294,010	350,000	350,000	350,000
Public Health & Environment Fund	530,104	537,196	505,333	516,978
Energy Fund	0	0	100,000	0
Housing Authority Fund	185,778	41,400	146,121	20,000
Solid Waste Disposal District	70,672	67,053	75,262	69,750
Total Revenues	19,561,284	17,726,316	18,288,945	17,619,771
Expenditures				
General Fund	8,833,265	9,227,009	9,169,090	9,224,757
Road & Bridge Fund	3,620,669	4,950,499	3,987,096	4,515,962
Social Services Fund	1,348,739	1,276,500	1,411,500	1,388,356
Capital Fund	354,982	1,081,370	1,067,921	944,700
Contingent Fund	0	0	0	0
Transit Fund	229,679	243,800	239,300	239,300
Retirement Fund	420,915	463,444	410,000	392,160
Open Space & Recreation Fund	1,451,144	2,272,885	1,151,312	1,331,974
Conservation Trust Fund	30,886	65,000	44,500	27,500
Lodging Tax Fund	294,010	350,950	350,950	350,950
Public Health & Environment Fund	521,803	527,641	519,214	518,917
Energy Fund	0	0	0	0
Housing Authority Fund	71,373	33,000	32,531	52,750
Solid Waste Disposal District	78,518	91,432	87,140	95,600
Total Expenditures	17,255,983	20,583,530	18,470,554	19,082,926

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

GENERAL FUND BUDGET SUMMARY

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Taxes	\$8,046,254	\$7,156,064	\$7,362,610	\$7,246,322
Intergovernmental	\$385,240	\$326,908	\$342,079	\$481,707
Licenses and Permits	\$183,320	\$121,018	\$122,300	\$141,100
Charges for Service	\$1,215,903	\$1,079,527	\$1,063,508	\$1,023,179
Miscellaneous	\$263,452	\$188,986	\$223,812	\$219,116
Total Revenues	\$10,094,169	\$8,872,503	\$9,114,309	\$9,111,424
Expenditures				
Addressing	\$2,760	\$2,500	\$1,900	\$1,700
Assessor	\$692,557	\$730,835	\$693,563	\$725,723
Attorney	\$328,871	\$323,905	\$322,056	\$333,072
BOCC	\$603,384	\$623,528	\$608,696	\$621,665
Building	\$317,724	\$258,097	\$254,287	\$260,556
Clerk - Elections	\$29,879	\$74,058	\$90,908	\$38,951
Clerk - Operations	\$526,524	\$555,762	\$525,269	\$556,218
Coroner	\$51,986	\$58,118	\$59,542	\$66,253
CSU Extension	\$114,877	\$109,422	\$110,676	\$113,072
District Attorney	\$121,619	\$119,619	\$119,619	\$124,712
Enviro Health-Subsidy to PH&E	\$119,156	\$151,955	\$145,020	\$151,563
Fairboard	\$25,288	\$24,595	\$24,743	\$23,367
Finance Office	\$263,961	\$254,382	\$229,737	\$245,896
Fleet Vehicles	\$8,987	\$11,905	\$13,300	\$12,075
GIS	\$101,825	\$97,372	\$93,790	\$98,716
Human Resources	\$234,427	\$246,117	\$245,526	\$261,105
Info Technology	\$240,925	\$280,551	\$279,698	\$285,905
Juvenile Diversion	\$116,033	\$122,402	\$121,653	\$119,731
Maintenance	\$78,069	\$92,000	\$92,000	\$101,192
Maintenance-Courthouse	\$62,171	\$26,075	\$26,075	\$32,487
Maintenance-Glockson Building	\$25,401	\$32,184	\$31,390	\$26,528
Maintenance-Mir Bldg	\$63,173	\$55,120	\$56,549	\$58,502

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Maintenance-Nrwd Garage	\$5,148	\$6,850	\$4,244	\$7,176
Maintenance - Rental House	\$2,076	\$5,600	\$4,400	\$4,023
Maintenance-West Annex	\$6,596	\$14,300	\$12,500	\$12,635
Nurse - Subsidy to PH&E	\$172,994	\$153,164	\$128,948	\$142,838
Other Administration	\$204,616	\$279,825	\$239,456	\$285,177
Planning	\$290,497	\$301,124	\$305,454	\$303,232
Public Trustee	\$14,797	\$19,031	\$18,931	\$19,706
Senior Transportation	\$2,600	\$0	\$0	\$0
Sheriff - Administration	\$321,338	\$338,750	\$346,611	\$324,083
Sheriff - Civil	\$76,340	\$83,446	\$81,041	\$84,344
Sheriff - Operations	\$1,368,865	\$1,372,846	\$1,486,775	\$1,398,850
Sheriff - Corrections	\$1,354,302	\$1,346,672	\$1,366,750	\$1,348,459
Sheriff - Dispatch	\$155,935	\$218,857	\$209,443	\$237,170
Sheriff - Emergency Mngmnt	\$107,899	\$105,724	\$105,792	\$117,878
Sheriff - Fire Control	\$38,571	\$44,850	\$47,087	\$44,110
Sheriff - SAR	\$69,453	\$108,715	\$117,323	\$100,364
Sheriff - Building Maint	\$108,300	\$109,804	\$106,982	\$110,884
Surveyor	\$10,158	\$10,052	\$10,052	\$10,052
Treasurer	\$247,221	\$277,360	\$275,807	\$237,153
Vegetation Control	\$143,354	\$175,818	\$151,536	\$173,673
Veterans Affairs	\$2,607	\$3,719	\$3,961	\$3,961
Total Expenditures	\$8,833,265	\$9,227,009	\$9,169,090	\$9,224,757

FUND BALANCE CALCULATION

Beginning Fund Balance	\$7,591,429		\$8,863,572	\$8,808,791
Revenues	\$10,094,169		\$9,114,309	\$9,111,424
Transfers/Net Change to Reserves	\$11,239			
Expenditures	\$8,833,265		\$9,169,090	\$9,224,757
Ending Fund Balance	\$8,863,572		\$8,808,791	\$8,695,458
Ending Fund Balance % of Total Expenditures	100%		96%	94%

ADDRESSING

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Expenditures				
Operating Supplies	\$2,301.64	\$2,400	\$1,800	\$1,600
Advertising	\$362.64	\$0	\$0	\$0
Postage	\$95.27	\$100	\$100	\$100
Total Expenditures	\$2,759.55	\$2,500	\$1,900	\$1,700

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Department Fees	\$3,952.51	\$4,000	\$3,033	\$3,000
Employee Insurance Reimb	\$9,983.20	\$8,914	\$9,301	\$10,114
Reimbursements	\$48.31	\$0	\$85	\$0
Total Revenues	\$13,984.02	\$12,914	\$12,419	\$13,114
Expenditures				
Salaries	\$434,215.63	\$452,220	\$416,558	\$434,868
Salaries - Temporary	\$4,450.00	\$5,250	\$17,000	\$6,563
Social Security/Medicare	\$31,959.28	\$34,996	\$33,167	\$33,769
Health Insurance	\$99,884.32	\$107,647	\$104,718	\$121,483
Dental Insurance	\$4,544.85	\$5,451	\$5,218	\$5,724
Vision Insurance	\$923.20	\$968	\$843	\$903
Disability Insurance	\$5,703.91	\$6,512	\$2,492	\$1,739
Professional Services	\$59,800.00	\$60,780	\$60,780	\$60,780
Computer Services	\$23,837.33	\$24,490	\$25,126	\$26,209
Maintenance Contracts	\$1,706.49	\$2,201	\$2,201	\$2,226
Telephone	\$2,112.18	\$2,362	\$2,362	\$1,962
Advertising	\$842.68	\$1,000	\$400	\$900
Printing	\$5,166.03	\$6,205	\$4,000	\$6,155
Travel	\$132.52	\$300	\$300	\$0
Training	\$2,955.71	\$7,240	\$5,240	\$7,973
Operating Supplies	\$4,195.25	\$3,970	\$3,970	\$3,900
Postage	\$4,635.71	\$3,847	\$3,000	\$4,627
Equip & Fixtures	\$0.00	\$150	\$740	\$450
Dues/Regs/Subscriptions	\$4,542.11	\$4,458	\$4,458	\$4,577
Miscellaneous	\$949.57	\$788	\$990	\$915
Total Expenditures	\$692,556.77	\$730,835	\$693,563	\$725,723

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Employee Insurance Reimb	\$936.00	\$936	\$936	\$936
Reimbursements	\$9.90	\$0	\$312	\$0
Total Revenues	\$945.90	\$936	\$1,248	\$936
Expenditures				
Salaries – Full-time	\$254,207.79	\$258,648	\$258,648	\$258,648
Overtime	\$4,087.32	\$0	\$0	\$0
Social Security/Medicare	\$18,458.14	\$19,787	\$19,787	\$19,787
Health Insurance	\$16,934.40	\$18,914	\$18,914	\$20,606
Dental Insurance	\$1,002.15	\$1,076	\$1,076	\$1,130
Vision Insurance	\$205.20	\$205	\$205	\$216
Disability Insurance	\$3,469.94	\$3,725	\$1,626	\$1,035
Legal Services	\$0.00	\$2,000	\$3,000	\$3,000
Advertising	\$29.26	\$50	\$50	\$50
Travel	\$1,455.16	\$1,200	\$1,500	\$1,500
Operating Supplies	\$1,075.20	\$3,000	\$2,500	\$2,500
Litigation Expenses	\$22,072.16	\$10,000	\$10,000	\$20,000
Postage	\$408.51	\$600	\$600	\$600
Books	\$4,996.13	\$4,200	\$3,500	\$3,500
Dues/Regs/Subscriptions	\$470.00	\$500	\$650	\$500
Total Expenditures	\$328,871.36	\$323,905	\$322,056	\$333,072

BOARD OF COUNTY COMISSIONERS

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Employee Insurance Reimb	\$2,658.00	\$2,568	\$2,568	\$2,568
Reimbursements	\$10,286.19	\$3,025	\$1,025	\$1,025
Miscellaneous	\$0.00	\$0	\$0	\$0
Total Revenues	\$12,944.19	\$5,593	\$3,593	\$3,593
Expenditures				
Salaries	\$409,428.00	\$413,028	\$413,028	\$413,028
Social Security/Medicare	\$29,594.49	\$31,597	\$31,597	\$31,597
Health Insurance	\$59,076.72	\$61,397	\$61,387	\$66,893
Dental Insurance	\$3,072.30	\$3,300	\$3,300	\$3,465
Vision Insurance	\$559.20	\$559	\$559	\$587
Disability Insurance	\$5,495.85	\$5,948	\$2,625	\$1,652
Telephone	\$215.24	\$800	\$400	\$500
Advertising	\$4,011.86	\$2,000	\$1,500	\$2,000
Board Travel - In County	\$2,404.65	\$2,600	\$1,500	\$2,100
Board Travel - Out of County	\$11,155.55	\$24,638	\$15,000	\$21,000
Travel (Staff)	\$0.00	\$1,500	\$1,000	\$1,500
Training	\$0.00	\$1,000	\$1,000	\$1,000
Operating Supplies	\$2,621.16	\$2,500	\$2,500	\$2,600
Postage	\$386.25	\$700	\$700	\$700
Equip & Fixtures	\$0.00	\$0	\$0	\$1,000
Dues/Regs/Subscriptions	\$28,113.00	\$20,961	\$21,600	\$21,043
Non-profit Requests	\$46,250.00	\$50,000	\$50,000	\$50,000
Scholarships	\$1,000.00		\$1,000	\$1,000
Miscellaneous	\$0.00	\$1,000	\$0	\$0
Total Expenditures	\$603,384.27	\$623,528	\$608,696	\$621,665

BUILDING

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budgets	Budget Estimate	Adopted Budget
Revenues				
Use Tax	\$240,671.91	\$200,000	\$200,000	\$210,000
Building Permit Fees	\$182,145.26	\$120,000	\$120,000	\$140,000
Plan Review fees	\$108,722.94	\$78,000	\$82,211	\$91,000
Employee Insurance Reimb	\$8,056.74	\$5,825	\$5,825	
Reimbursements	\$270.45	\$0	\$845	5,980
				\$0
Total Revenues	\$539,867.30	\$403,825	\$408,881	\$446,980
Expenditures				
Salaries - Fulltime	\$234,687.09	\$182,698	\$184,092	\$184,092
Vehicle Use	\$111.00	\$0	\$0	\$0
Social Security/Medicare	\$17,322.86	\$13,976	\$14,083	\$14,083
Health Insurance	\$47,042.40	\$36,998	\$36,998	\$40,310
Dental Insurance	\$1,877.45	\$1,435	\$1,435	\$1,506
Vision Insurance	\$594.55	\$409	\$409	\$429
Disability Insurance	\$2,777.04	\$2,631	\$1,160	\$736
Contract Labor	\$0.00	\$500	\$0	\$500
Vehicle Maintenance	\$2,429.26	\$3,500	\$2,500	\$3,500
Equipment Maintenance	\$154.00	\$500	\$680	\$250
Maintenance Contracts	\$228.00	\$500	\$262	\$300
Telephone	\$1,283.18	\$1,200	\$1,200	\$1,450
Advertising	\$0.00	\$500	\$0	\$300
Printing	\$18.00	\$400	\$0	\$100
Travel	\$224.64	\$3,000	\$2,200	\$3,000
Training	\$161.94	\$900	\$1,100	\$1,100
Operating Supplies	\$1,178.24	\$1,200	\$750	\$1,000
Postage	\$476.00	\$600	\$518	\$500
Books	\$425.50	\$700	\$300	\$450
Fuel	\$6,447.31	\$6,000	\$6,200	\$6,500
Dues/Regs/Subscriptions	\$260.00	\$400	\$350	\$400
Miscellaneous	\$25.92	\$50	\$50	\$50
Total Expenditures	\$317,724.38	\$258,097	\$254,287	\$260,556

CLERK- ELECTIONS

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Accessibility Grant	\$3,959.00	\$0	\$0	\$0
Reimbursements	\$11,118.22	\$0	\$11,000	\$8,600
Total Revenues	\$15,077.22	\$0	\$11,000	\$8,600
Expenditures				
Salaries - Fulltime	\$0.00	\$0	\$0	\$0
Salaries - Temporary	\$0.00	\$6,743	\$16,743	\$3,500
Overtime	\$0.00	\$0	\$0	\$0
Social Security/Medicare	\$0.00	\$516	\$1,281	\$268
Contract Labor	\$1,544.75	\$2,375	\$8,500	\$2,000
Maintenance Contracts	\$13,588.00	\$13,653	\$14,643	\$6,048
Advertising	\$1,960.10	\$4,200	\$4,200	\$0
Travel	\$307.56	\$280	\$1,500	\$1,200
Training	\$242.16	\$3,000	\$750	\$500
Operating Supplies	\$6,979.01	\$34,111	\$34,111	\$10,830
Postage	\$1,298.82	\$9,180	\$9,180	\$3,800
Accessibility Grant	\$3,959.00	\$0	\$0	\$0
Total Expenditures	\$29,879.40	\$74,058	\$90,908	\$28,146

CLERKS- OPERATIONS

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Liquor Licenses	\$1,174.75	\$1,018	\$2,300	\$1,100
Department Fees	\$213,070.84	\$235,997	\$210,000	\$210,774
Recording Surcharge	\$6,180.23	\$5,880	\$5,700	\$4,800
E Filing	\$36,650.85	\$36,720	\$36,000	\$36,000
Employee Insurance Reimb	\$5,867.70	\$5,165	\$5,165	\$5,288
Reimbursements	\$79.98	\$0	\$280	\$0
Total Revenues	\$263,024.35	\$284,780	\$259,445	\$257,962
Expenditures				
Salaries - Fulltime	\$376,904.07	\$388,452	\$366,612	\$382,776
Salaries - Temporary	\$6,149.95	\$18,000	\$24,727	\$16,000
Social Security/Medicare	\$28,792.11	\$31,094	\$29,937	\$30,506
Health Insurance	\$62,274.88	\$64,826	\$59,220	\$78,326
Dental Insurance	\$3,593.05	\$3,802	\$3,473	\$4,519
Vision Insurance	\$948.65	\$900	\$837	\$1,045
Disability Insurance	\$5,042.27	\$5,594	\$2,189	\$1,531
Equipment Maintenance	\$800.00	\$0	\$0	\$0
Maintenance Contracts	\$20,391.70	\$20,209	\$20,209	\$18,125
Telephone	\$797.75	\$780	\$780	\$780
Advertising	\$0.00	\$500	\$500	\$500
Travel	\$1,809.92	\$3,200	\$1,300	\$3,260
Training	\$1,030.00	\$930	\$600	\$1,700
Operating Supplies	\$5,400.13	\$7,200	\$3,700	\$7,200
Postage	\$5,602.25	\$3,600	\$6,614	\$5,920
Equip & Fixtures	\$5,964.44	\$5,300	\$3,493	\$2,500
Dues/Regs/Subscriptions	\$1,023.00	\$1,375	\$1,078	\$1,530
Miscellaneous	\$0.00	\$0	\$0	\$0
Total Expenditures	\$526,524.17	\$555,762	\$525,269	\$556,218

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Reimbursements	\$350.00	\$0	\$2,075	\$0
Total Revenues	\$350.00	\$0	\$2,075	\$0
Expenditures				
Salaries	\$33,100.03	\$33,100	\$33,100	\$33,100
Social Security/Medicare	\$2,532.22	\$2,532	\$2,532	\$2,532
Health (Life) Insurance	\$26.40	\$29	\$29	\$29
Disability Insurance	\$432.61	\$477	\$212	\$132
Professional Services	\$9,538.76	\$15,000	\$15,000	\$21,000
Vehicle Maintenance	\$0.00	\$0	\$0	\$600
Telephone	\$0.00	\$480	\$502	\$960
Travel	\$2,387.63	\$3,000	\$2,500	\$2,000
Training	\$250.00	\$1,500	\$2,050	\$2,000
Operating Supplies	\$2,340.78	\$1,000	\$1,700	\$1,400
Fuel	\$0.00	\$0	\$300	\$500
Equip and Fixtures	\$0.00	\$0	\$1,495	\$2,000
Dues/Regs/Subscriptions	\$1,293.55	\$0	\$50	\$0
Miscellaneous	\$83.93	\$1,000	\$72	\$0
Total Expenditures	\$51,985.91	\$58,118	\$59,542	\$66,253

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Department Fees	\$180.00	\$0	\$470	\$250
Montrose County	\$59,352.00	\$54,814	\$54,814	\$56,536
Employee Insurance Reimb	\$468.60	\$308	\$308	\$308
Reimbursements	\$3,863.39	\$2,000	\$2,100	\$2,250
Miscellaneous	\$0.00	\$0	\$0	\$0
Ag/NR Reimbursements	\$1,216.42	\$0	\$0	\$0
4-H Reimbursements	\$207.65	\$0	\$0	\$0
Total Revenues	\$65,288.06	\$57,122	\$57,692	\$59,344
Expenditures				
Salaries - Full Time	\$51,176.00	\$52,584	\$52,584	\$52,584
Director Stipend	\$5,000.04	\$5,000	\$5,000	\$5,000
Salaries - Temporary	\$0.00	\$0	\$0	\$0
Overtime	\$0.00	\$0	\$0	\$0
Social Security/Medicare	\$4,276.69	\$4,405	\$4,405	\$4,405
Health Insurance	\$12,701.80	\$11,261	\$11,261	\$12,269
Dental Insurance	\$334.05	\$359	\$359	\$377
Vision Insurance	\$173.60	\$136	\$136	\$143
Disability Insurance	\$688.34	\$757	\$331	\$210
Professional Services	\$17,738.00	\$20,692	\$20,692	\$24,300
Maintenance Contracts	\$1,035.06	\$1,075	\$1,075	\$1,075
Telephone	\$2,018.88	\$1,903	\$1,903	\$1,903
Advertising	\$968.43	\$0	\$0	\$0
Travel	\$2,989.44	\$1,500	\$3,000	\$1,500
Operating Supplies	\$3,580.91	\$2,250	\$2,250	\$2,250
Postage	\$703.98	\$1,000	\$1,000	\$700
Vehicle Costs	\$4,520.13	\$4,500	\$4,500	\$4,500
Equip & Fixtures	\$1,794.95	\$500	\$500	\$356
Dues/Regs/Subscriptions	\$2,000.37	\$500	\$500	\$500
Ag/NR Program Expenses	\$1,131.93	\$500	\$680	\$500
FCS Program Expenses	\$418.88	\$0	\$0	\$0

4-H Program Expenses	\$1,625.81	\$500	\$500	\$500
Total Expenditures	\$114,877.29	\$109,422	\$110,676	\$113,072
% of MC contribution compared to total expenditures		50.09%	49.53%	50.00%

	Actual as of	2012	2012	2013
	12/31/2011	Revised Budget	Budget Estimate	Adopted Budget
Expenditures				
Professional Services	\$121,619.00	\$119,619	\$119,619	\$124,712
Total Expenditures	\$121,619.00	\$119,619	\$119,619	\$124,712

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Montrose County	\$8,400.00	\$8,000	\$8,000	\$8,000
Reimbursements	\$1,170.49	\$2,000	\$7,019	\$2,500
Livestock Sale	\$1,274.50	\$500	\$1,156	\$1,000
Fund-Raising	\$6,041.51	\$2,100	\$5,365	\$4,000
Miscellaneous	(\$30.00)	\$0	\$24	\$0
Local Donations	\$3,507.48	\$3,995	\$186	\$400
Grants	\$0.00	\$0	\$0	\$0
Total Revenues	\$20,363.98	\$16,595	\$21,750	\$15,900
Expenditures				
Consulting	\$4,765.38	\$4,550	\$4,550	\$4,550
Trash Removal	\$0.00	\$800	\$0	\$400
Maintenance Contracts	\$79.07	\$15	\$85	\$85
Advertising	\$3,215.80	\$4,382	\$3,500	\$3,782
Operating Supplies	\$12,659.09	\$12,958	\$12,958	\$12,460
Postage	\$138.36	\$250	\$250	\$250
Equip & Fixtures	\$4,030.58	\$1,240	\$3,000	\$1,440
Carcuss Awards	\$400.00	\$400	\$400	\$400
Total Expenditures	\$25,288.28	\$24,595	\$24,743	\$23,367

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Employee Insurance Reimb	\$2,765.25	\$1,875	\$1,815	\$1,815
Reimbursements	\$64.26	\$0	\$50	\$0
Total Revenues	\$2,829.51	\$1,875	\$1,865	\$1,815
Expenditures				
Salaries - Regular	\$152,047.88	\$145,584	\$111,444	\$111,444
Salaries - Temporary	\$7,477.50	\$0	\$23,961	\$38,480
Social Security/Medicare	\$11,458.67	\$11,137	\$10,358	\$11,469
Health Insurance	\$23,951.20	\$26,714	\$20,698	\$22,546
Dental Insurance	\$1,312.70	\$1,650	\$1,291	\$1,356
Vision Insurance	\$304.40	\$314	\$245	\$258
Disability Insurance	\$1,664.33	\$2,096	\$699	\$446
Professional Services	\$22,065.20	\$33,000	\$29,860	\$29,250
Computer Services	\$33,126.00	\$20,940	\$20,940	\$21,804
Maintenance Contracts	\$2,187.08	\$2,162	\$2,000	\$1,908
Telephone	\$1,892.05	\$2,400	\$1,416	\$1,560
Travel	\$1,270.44	\$1,100	\$1,000	\$1,000
Training	\$1,020.13	\$1,500	\$1,000	\$1,000
Operating Supplies	\$603.13	\$1,700	\$1,700	\$1,000
Postage	\$2,938.48	\$3,150	\$2,625	\$1,775
Equip & Fixtures	\$119.99	\$400	\$200	\$200
Dues/Regs/Subscriptions	\$522.00	\$535	\$300	\$400
Miscellaneous	\$0.00	\$0	\$0	\$0
Total Expenditures	\$263,961.18	\$254,382	\$229,737	\$245,896

	Actual as of	2012	2012	2013
	12/31/11	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Reimbursements	\$5,939.01	\$4,500	\$4,500	\$4,500
Total Revenues	\$5,939.01	\$4,500	\$4,500	\$4,500
Expenditures				
Vehicle Maintenance	\$3,927.02	\$7,605	\$9,300	\$7,775
Fuel	\$5,059.66	\$4,300	\$4,000	\$4,300
Total Expenditures	\$8,986.68	\$11,905	\$13,300	\$12,075

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Charges for Services	\$20,060.00	\$20,130	\$25,000	\$25,000
Department Fees	\$1,210.00	\$500	\$100	\$500
SIPA Grant	\$8,000.00	\$0	\$0	\$0
Employee Insurance Reimb	\$5,926.08	\$4,949	\$4,949	\$5,242
Reimbursements	\$2,730.00	\$0	\$0	\$0
Total Revenues	\$37,926.08	\$25,579	\$30,049	\$30,742
Expenditures				
Salaries	\$50,568.00	\$52,728	\$51,768	\$51,468
Social Security/Medicare	\$3,277.44	\$4,034	\$3,960	\$3,937
Health Insurance	\$14,496.80	\$12,869	\$12,869	\$14,021
Dental Insurance	\$334.05	\$359	\$359	\$377
Vision Insurance	\$68.40	\$68	\$68	\$72
Disability Insurance	\$677.64	\$759	\$321	\$206
Professional Services	\$10,022.50	\$2,500	\$3,500	\$2,530
Computer Services	\$13,700.00	\$18,200	\$17,500	\$21,200
Travel	\$1,804.73	\$1,200	\$500	\$1,200
Training	\$923.00	\$2,500	\$1,500	\$2,500
Operating Supplies	\$655.99	\$400	\$600	\$450
Postage	\$0.00	\$10	\$0	\$10
Books	\$44.00	\$100	\$100	\$100
Computer Hardware/Software	\$5,122.35	\$1,500	\$600	\$500
Dues/Regs/Subscriptions	\$130.00	\$145	\$145	\$145
Total Expenditures	\$101,824.90	\$97,372	\$93,790	\$98,716

HUMAN RESOURCES

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Employee Insurance Reimb	\$60.00	\$60	\$60	\$60
Reimbursements	\$36.73	\$0	\$0	\$0
Total Revenues	\$96.73	\$60	\$60	\$60
Expenditures				
Salaries	\$69,120.00	\$70,320	\$70,320	\$70,320
Social Security/Medicare	\$5,179.92	\$5,379	\$5,379	\$5,379
Health Insurance	\$5,389.80	\$6,017	\$6,017	\$6,557
Dental Insurance	\$334.05	\$359	\$359	\$377
Vision Insurance	\$68.40	\$68	\$68	\$72
Disability Insurance	\$926.16	\$1,013	\$439	\$281
Unemployment Insurance	\$14,091.19	\$14,912	\$14,912	\$14,580
Workers Comp Insurance	\$104,158.55	\$109,133	\$109,133	\$123,050
Employee Assistance Plan	\$4,140.47	\$5,200	\$5,200	\$5,550
Professional Services	\$446.25	\$1,000	\$1,000	\$1,000
Travel	\$164.00	\$1,000	\$1,000	\$984
Training	\$534.73	\$1,350	\$1,350	\$2,575
Recruitment	\$956.18	\$3,200	\$3,200	\$3,200
Operating Supplies	\$1,257.67	\$1,436	\$1,436	\$1,330
Dues/Regs/Subscriptions	\$4,615.00	\$4,730	\$4,713	\$4,850
Wellness Program	\$19,030.00	\$16,000	\$16,000	\$16,000
Flex Spending Admin	\$4,014.50	\$5,000	\$5,000	\$5,000
Total Expenditures	\$234,426.87	\$246,117	\$245,526	\$261,105

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Employee Insurance Reimb	\$2,074.80	\$2,075	\$2,075	\$2,075
Reimbursements	\$220.37	\$0	\$0	\$0
Total Revenues	\$2,295.17	\$2,075	\$2,075	\$2,075
Expenditures				
Salaries	\$135,043.80	\$138,797	\$138,797	\$138,797
Social Security/Medicare	\$9,697.60	\$10,618	\$10,618	\$10,618
Health Insurance	\$23,674.35	\$26,152	\$26,152	\$28,495
Dental Insurance	\$1,518.24	\$1,664	\$1,664	\$1,748
Vision Insurance	\$201.70	\$208	\$208	\$218
Disability Insurance	\$1,792.14	\$1,999	\$871	\$555
Professional Services	\$2,136.01	\$4,550	\$4,550	\$5,500
Computer Services	\$21,643.50	\$27,835	\$27,835	\$27,511
Equipment Maintenance	\$65.94	\$6,500	\$6,500	\$6,700
Telephone	\$2,178.91	\$2,584	\$2,584	\$2,584
T1 Communications	\$20,899.43	\$35,964	\$35,964	\$35,988
Travel	\$434.90	\$325	\$600	\$600
Training	\$3,030.26	\$795	\$795	\$150
Operating Supplies	\$168.99	\$2,000	\$2,000	\$2,000
Postage	\$88.96	\$750	\$750	\$750
Books	\$0.00	\$250	\$250	\$250
Emergency Operations Center	\$1,143.77	\$1,810	\$1,810	\$1,806
Computer Hardware/Software	\$16,888.07	\$16,750	\$16,750	\$20,250
Dues/Regs/Subscriptions	\$57.81	\$300	\$300	\$385
Miscellaneous	\$261.01	\$700	\$700	\$1,000
Total Expenditures	\$240,925.39	\$280,551	\$279,698	\$285,905

JUVENILE DIVERSION

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Department Fees	\$571.50	\$1,200	\$1,200	\$1,500
SB94 Grant	\$9,214.00	\$11,734	\$11,734	\$11,734
Local Agency Contributions	\$61,500.00	\$58,500	\$58,500	\$61,250
Local Donations	\$13,300.00	\$11,500	\$11,500	\$11,460
Employee Insurance Reimb	\$1,850.68	\$2,481	\$1,334	\$598
Reimbursements	\$199.50	\$300	\$300	\$300
JAG Grant	\$1,733.98	\$7,323	\$7,323	\$5,000
After Prom Program	\$2,794.00	\$2,200	\$2,223	\$2,200
Total Revenues	\$91,163.66	\$95,238	\$94,114	\$94,042
Expenditures				
Salaries - Full Time	\$53,893.00	\$46,945	\$46,203	\$50,013
Salaries - Part Time	\$28,864.00	\$33,324	\$37,236	\$29,843
Vehicle Use	\$42.00	\$0	\$0	\$0
Social Security/Medicare	\$6,259.45	\$6,141	\$6,383	\$6,109
Health Insurance	\$7,366.80	\$8,579	\$4,130	\$12,259
Dental Insurance	\$334.05	\$550	\$1,201	\$753
Vision Insurance	\$68.40	\$105	\$206	\$48
Disability Insurance	\$730.92	\$1,156	\$558	\$319
Vehicle Maintenance	\$1,950.72	\$2,000	\$3,800	\$1,800
Insurance	\$502.84	\$460	\$428	\$503
Telephone	\$1,607.11	\$1,800	\$1,620	\$1,640
Travel	\$35.02	\$100	\$120	\$100
Training	\$0.00	\$0	\$0	\$0
Operating Supplies	\$158.72	\$450	\$262	\$200
Postage	\$35.53	\$75	\$75	\$75
Fuel	\$3,492.82	\$3,800	\$2,700	\$2,700
Miscellaneous	\$0.00	\$50	\$50	\$50
Adjunct Services	\$2,529.90	\$2,250	\$2,250	\$2,250
SB94 Grant	\$3,698.73	\$5,094	\$5,094	\$3,869
JAG Grant	\$1,667.79	\$7,323	\$7,323	\$5,000
After Prom Expenses	\$2,794.70	\$2,200	\$2,014	\$2,200

Total Expenditures	\$116,032.50	\$122,402	\$121,653	\$119,731
SMC Contribution	\$24,868.84	\$27,164	\$27,539	\$25,689

FACILITY MAINTENANCE

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Reimbursements	\$30.00	\$0	\$0	\$0
Total Revenues	\$30.00	\$0	\$0	\$0
Expenditures				
Professional Services	\$20,000.00	\$20,000	\$20,000	\$20,000
Bldg Maint - Telluride	\$17,766.91	\$20,000	\$20,000	\$20,000
Equipment Maintenance	\$0.00	\$0	\$0	\$0
Mntc Contracts - Telluride	\$32,667.06	\$34,000	\$34,000	\$41,192
Alarm Monitoring	\$2,079.00	\$2,000	\$2,000	\$2,000
Operating Supplies	\$5,257.58	\$6,000	\$6,000	\$6,000
Buildings	\$0.00	\$0.00	\$0	\$0
Equip & Fixtures	\$298.00	\$10,000	\$10,000	\$12,000
Total Expenditures	\$78,068.55	\$92,000	\$92,000	\$101,192

FACILITY MAINTENANCE- COURTHOUSE

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Court Security Grant	\$41,632.04	\$0	\$0	\$6,037
Total Revenues	\$41,632.04	\$0	\$0	\$6,037
Expenditures				
Natural Gas	\$5,125.48	\$9,000	\$9,000	\$9,000
Electricity	\$12,996.00	\$15,000	\$15,000	\$15,450
Trash Removal	\$630.58	\$600	\$600	\$700
Water/Sewer	\$1,688.02	\$1,200	\$1,200	\$1,200
Recycling	\$99.00	\$275	\$275	\$100
Courthouse Security Grant	\$41,632.04	\$0	\$0	\$6,037
Total Expenditures	\$62,171.12	\$26,075	\$26,075	\$32,487

FACILITY MAINTENANCE- GLOCKSON BUILDING

	Actual as of	2012	2012	2013
	12/31/11	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Reimbursements	\$1,033.07	\$0	\$145	\$0
Total Revenues	\$1,033.07	\$0	\$145	\$0
Expenditures				
Water/Sewer	\$1,459.65	\$1,404	\$1,800	\$1,848
Trash Removal	\$806.40	\$780	\$690	\$780
Building Maintenance	\$8,215.90	\$12,800	\$12,000	\$5,400
Maintenance Contracts	\$6,044.25	\$6,400	\$6,700	\$7,000
Operating Supplies	\$1,574.43	\$1,500	\$1,200	\$1,500
Natural Gas	\$1,458.98	\$2,600	\$2,000	\$2,600
Electricity	\$5,341.00	\$6,200	\$6,500	\$6,900
Imps Other than Buildings	\$500.00	\$500	\$500	\$500
Total Expenditures	\$25,400.61	\$32,184	\$31,390	\$26,528

FACILITY MAINTENANCE-MIRAMONTE BUILDING

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
LED Lighting Grant	\$350.00	\$0	\$6,037	\$0
Total Revenue	\$350.00	\$0	\$6,037	\$0
Expenditures				
Natural Gas	\$1,166.20	\$2,500	\$2,500	\$2,500
Electricity	\$17,100.00	\$19,500	\$19,000	\$19,570
Building Maintenance	\$4,123.84	\$0	\$0	\$0
LED Lighting Grant	\$7,669.20	\$0	\$0	\$0
Property Assessments	\$33,114.24	\$33,120	\$35,049	\$36,432
Total Expenditures	\$63,173.48	\$55,120	\$56,549	\$58,502

FACILITY MAINTENANCE-NORWOOD GARAGE

	Actual as of	2012	2012	2013
	12/31/11	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Reimbursements	\$0.00	\$0.00	\$711	\$0
Expenditures				
Building Maintenance	\$1,278.47	\$1,000	\$1,094	\$2,000
Operating Supplies	\$19.16	\$500	\$500	\$300
Natural Gas	\$0.00	\$0	\$1,000	\$4,000
Electricity	\$589.14	\$850	\$850	\$876
Propane	\$3,261.46	\$4,500	\$800	\$0
Total Expenditures	\$5,148.23	\$6,850	\$4,244	\$7,176

FACILITY MAINTENANCE-WEST ANNEX BUILDING

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Reimbursements	\$0.00	\$0.00	\$662	\$0
Rent	\$1,500.00	\$0	\$0	\$0
Total Revenues	\$1,500.00	\$0	\$662	\$0
Expenditures				
Water/Sewer	\$327.00	\$350	\$350	\$350
Building Maintenance	\$289.10	\$3,000	\$1,500	\$1,500
Operating Supplies	\$0.00	\$0	\$0	\$0
Natural Gas	\$0.00	\$0	\$200	\$1,400
Electricity	\$213.00	\$750	\$750	\$773
Propane	\$1,247.35	\$1,500	\$1,600	\$0
Total Expenditures	\$2,076.45	\$5,600	\$4,400	\$4,023

FACILITY MAINTENANCE-WEST ANNEX BUILDING

	Actual as of	2012	2012	2013
	12/31/11	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Rent	\$2,100.00	\$12,000	\$12,000	\$12,600
Reimbursements	\$1,263.64	\$0	\$0	\$0
Total Revenues	\$3,363.64	\$12,000	\$12,000	\$12,600
Expenditures				
Professional Services	\$320.00	\$0	\$0	\$0
Trash Removal	\$671.60	\$700	\$700	\$700
Building Maintenance	\$320.80	\$3,000	\$3,000	\$3,000
Maintenance Contracts	\$0.00	\$0	\$0	\$0
Natural Gas	\$1,910.10	\$3,500	\$3,500	\$3,500
Electricity	\$2,463.00	\$4,000	\$4,500	\$4,635
Water/Sewer	\$569.16	\$700	\$700	\$700
Recycle	\$99.00	\$150	\$100	\$100
Accessibility Grant	\$0.00	\$0	\$0	\$0
Buildings	\$0.00	\$2,000	\$0	\$0
Property Assessments	\$242.42	\$250	\$0	\$0
Total Expenditures	\$6,596.08	\$14,300	\$12,500	\$12,635

OTHER ADMINISTRATION

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Current Property Tax	\$5,944,841.68	\$5,323,078	\$5,296,500	\$5,287,570
Delinquent Property Tax	(\$11,285.05)	\$0	\$9,000	\$0
Specific Ownership Tax	\$131,143.49	\$145,000	\$110,000	\$125,000
Class A Specific Tax	\$19,649.70	\$15,000	\$25,000	\$18,000
Sales Tax	\$668,674.64	\$570,000	\$590,000	\$592,500
Cigarette tax	\$4,175.02	\$5,000	\$3,000	\$2,500
Interest on Taxes	\$23,948.14	\$7,500	\$17,700	\$17,000
PILT	\$844,434.00	\$710,486	\$909,410	\$801,752
Tax Sale Premiums	\$12,010.00	\$15,000	\$22,000	\$12,000
Severance Tax	\$0.00	\$0	\$0	\$175,000
DOW-PILT	\$1,569.07	\$1,600	\$1,672	\$1,600
Cost Allocation Plan	\$52,387.97	\$45,000	\$45,000	\$50,000
Reimbursements	\$9,055.89	\$5,000	\$5,200	\$5,500
Egnar Water Dock	\$7,598.14	\$5,000	\$6,800	\$5,500
Interest Earnings	\$48,969.01	\$27,500	\$30,000	\$30,000
Rent	\$4,020.00	\$4,000	\$3,660	\$3,000
Sale of Assets	\$5,350.00	\$0	\$0	\$0
Total Revenues	\$7,766,541.70	\$6,879,164	\$7,074,942	\$7,126,922
Expenditures				
Consulting	\$1,536.60	\$4,000	\$4,000	\$4,000
Professional Services	\$3,500.00	\$3,500	\$3,500	\$3,900
Water/Sewer	\$5,829.31	\$6,000	\$6,057	\$6,200
Accrued Leave Adjustment	\$19,963.34	\$0	\$0	\$0
Employee Incentives	\$2,396.14	\$2,000	\$2,000	\$2,000
Maintenance Contracts	\$6,110.71	\$5,428	\$5,428	\$5,500
Phone System	\$0.00	\$5,000	\$0	\$0
Insurance	\$79,843.58	\$71,197	\$71,198	\$84,005
E & O Claims	\$0.00	\$5,000	\$5,000	\$5,000
Telephone	\$20,478.23	\$20,000	\$17,000	\$17,292

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Printing	\$5,728.98	\$7,200	\$6,100	\$8,780
Property Assessments	\$700.80	\$800	\$800	\$800
Sustainability Program	\$50,000.00	\$50,000	\$50,000	\$50,000
Code Enforcement Costs	\$0.00	\$1,000	\$1,000	\$1,000
OHV Activities	\$0.00	\$0	\$0	\$0
Transfer to Retirement Fund	\$0.00	\$67,000	\$60,000	\$65,000
Misc/Contingency	\$8,527.97	\$31,700	\$7,373	\$31,700
Total Expenditures	\$204,615.66	\$279,825	\$239,456	\$285,177

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Application Review	\$11,240.00	\$14,000	\$12,500	\$15,000
Engineering Fees	\$5,131.25	\$6,000	\$10,242	\$6,000
Applicant Copy Costs	\$664.22	\$500	\$800	\$500
Employee Insurance Reimb	\$2,249.40	\$1,837	\$1,837	\$1,837
Reimbursements	\$0.00	\$0	\$0	\$0
Total Revenues	\$19,284.87	\$22,337	\$25,379	\$23,337
Expenditures				
Salaries	\$219,306.00	\$223,452	\$224,178	\$223,464
Social Security/Medicare	\$16,325.39	\$17,094	\$17,150	\$17,095
Health Insurance	\$38,318.40	\$36,338	\$36,338	\$39,590
Dental Insurance	\$2,052.20	\$2,008	\$2,008	\$2,109
Vision Insurance	\$313.80	\$314	\$314	\$330
Disability Insurance	\$2,947.50	\$3,218	\$1,416	\$894
Consulting	\$0.00	\$0	\$0	\$0
Professional Services	\$5,358.75	\$6,000	\$11,000	\$6,000
Equipment Maintenance	\$0.00	\$200	\$200	\$200
Advertising	\$650.78	\$800	\$800	\$800
Applicant Copy Cost	\$374.62	\$500	\$800	\$500
Travel	\$0.00	\$200	\$200	\$200
Planning Commission	\$3,450.53	\$8,000	\$8,000	\$9,000
Training	\$0.00	\$200	\$200	\$200
Operating Supplies	\$1,117.02	\$2,000	\$2,000	\$2,000
Postage	\$282.25	\$600	\$600	\$600
Equip & Fixtures	\$0.00	\$200	\$200	\$200
Dues/Regs/Subscriptions	\$0.00	\$0	\$50	\$50
Miscellaneous	\$0.00	\$0	\$0	\$0
Total Expenditures	\$290,497.24	\$301,124	\$305,454	\$303,232

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Department Fees	\$93,009.25	\$30,000	\$45,000	\$30,000
Reimbursements	\$0.00	\$0		\$0
Total Revenues	\$93,009.25	\$30,000	\$45,000	\$30,000
Expenditures				
Salaries - Fulltime	\$12,500.00	\$12,500	\$12,500	\$12,500
Social Security/Medicare	\$914.04	\$956	\$956	\$956
Legal Services	\$0.00	\$3,000	\$3,000	\$3,000
Travel	\$602.45	\$750	\$750	\$750
Operating Supplies	\$79.95	\$850	\$850	\$1,500
Postage	\$525.38	\$700	\$700	\$700
Dues/Regs/Subscriptions	\$175.00	\$175	\$175	\$200
Miscellaneous	\$0.00	\$100	\$0	\$100
Total Expenditures	\$14,796.82	\$19,031	\$18,931	\$19,706

SHERIFF SUMMARY

	Actual as of	2012	2012	2013	2013 Adopted Budget Compared to 2012 Adopted Budget	
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget	% Change	\$\$\$ Change
Revenues						
Administration	\$29,523.36	\$17,608.00	\$20,308.00	\$16,404.00	-6.84%	(\$1,204)
Civil	\$16,886.18	\$12,811.00	\$13,635.00	\$12,811.00		\$0
Operations	\$33,281.36	\$32,602.00	\$40,233.00	\$27,353.00	-16.10%	(\$5,249)
Corrections	\$235,231.26	\$230,026.00	\$227,324.00	\$221,706.00	-3.62%	(\$8,320)
Dispatch	\$2,135.50	\$2,187.00	\$1,424.00	\$17,674.00	708.14%	\$15,487
Fire Control	\$9.53	\$12.00	\$11.00	\$12.00	0.00%	\$0
Search & Rescue	\$549.89	\$7,618.00	\$20,578.00	\$398.00	-94.78%	(\$7,220)
Emergency Management Building	\$60,739.77	\$56,238.00	\$58,629.00	\$47,212.00	-16.05%	(\$9,026)
Total	\$378,356.85	\$359,102.00	\$382,142.00	\$343,570.00	-4.33%	(\$15,532)
Expenditures						
Administration	\$321,337.91	\$338,750.00	\$346,611.00	\$324,083.00	-4.33%	(\$14,667)
Civil	\$76,340.06	\$83,446.00	\$81,041.00	\$84,344.00	1.08%	\$898
Operations	\$1,368,865.14	\$1,372,846.00	\$1,486,775.00	\$1,398,850.00	1.89%	\$26,004
Corrections	\$1,354,301.53	\$1,346,672.00	\$1,366,750.00	\$1,348,459.00	0.13%	\$1,787
Dispatch	\$155,934.71	\$218,857.00	\$209,443.00	\$237,170.00	8.37%	\$18,313
Fire Control	\$38,570.77	\$44,850.00	\$47,087.00	\$44,110.00	-1.65%	(\$740)
Search & Rescue	\$69,453.46	\$108,715.00	\$117,323.00	\$100,364.00	-7.68%	(\$8,351)
Emergency Management Building	\$107,899.43	\$105,724.00	\$105,792.00	\$117,878.00	11.50%	\$12,154
Total	\$3,601,002.90	\$3,729,664.00	\$3,867,804.00	\$3,766,142.00	0.98%	\$36,478

SHERIFF ADMINISTRATION

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Department Fees	\$19,143.74	\$10,000	\$10,400	\$10,000
LEAF	\$715.15	\$800	\$600	\$600
Local Donations	\$2,500.00	\$0	\$2,500	\$0
Employee Insurance Reimb	\$2,576.78	\$4,508	\$4,508	\$4,304
Reimbursements	\$3,301.19	\$800	\$800	\$0
CBI Reimbursement	\$1,286.50	\$1,500	\$1,500	\$1,500
Total Revenues	\$29,523.36	\$17,608	\$20,308	\$16,404
Expenditures				
Salaries	\$190,309.00	\$194,065	\$194,065	\$179,212
Temporary Salaries	\$715.00	\$0	\$0	\$0
Overtime	\$0.00	\$500	\$0	\$0
Vehicle Use	\$6.00	\$0	\$0	\$0
Social Security/Medicare	\$14,297.73	\$14,884	\$14,846	\$13,710
Health Insurance	\$30,446.39	\$39,517	\$39,496	\$41,185
Dental Insurance	\$1,777.58	\$2,241	\$2,241	\$2,259
Vision Insurance	\$356.99	\$358	\$358	\$340
Disability Insurance	\$2,559.60	\$2,795	\$1,221	\$717
Professional Services	\$901.40	\$1,000	\$1,000	\$1,000
Drug Task Force	\$6,000.00	\$6,000	\$6,000	\$6,000
Animal Control	\$963.70	\$3,000	\$1,800	\$3,000
Vehicle Maintenance	\$1,835.67	\$1,000	\$1,000	\$1,000
Equipment Maintenance	\$644.98	\$2,300	\$2,300	\$2,300
Maintenance Contracts	\$2,141.55	\$2,280	\$2,400	\$3,600
Telephone	\$18,384.22	\$20,940	\$18,000	\$21,000
Cell Phone	\$16,208.77	\$15,600	\$17,000	\$17,200
Advertising	\$200.00	\$800	\$800	\$1,000
Printing	\$769.80	\$1,500	\$1,500	\$1,500
Travel	\$80.56	\$2,000	\$800	\$1,000
Training	\$3,113.24	\$2,500	\$3,271	\$3,200
Training - Sheriff	\$6,796.33	\$5,000	\$5,000	\$5,000
Sheriff Equipment	\$0.00	\$1,000	\$1,000	\$1,000
Operating Supplies	\$16,359.52	\$11,000	\$11,000	\$11,500
Postage	\$1,529.93	\$1,500	\$800	\$1,000
Tires	\$0.00	\$1,000	\$1,000	\$1,000
Equip & Fixtures	\$0.00	\$0	\$14,243	\$0
Dues/Regs/Subscriptions	\$3,577.95	\$3,970	\$3,970	\$3,860
CBI Fees	\$1,362.00	\$2,000	\$1,500	\$1,500
Total Expenditures	\$321,337.91	\$338,750	\$346,611	\$324,083

SHERIFF- BUILDING MAINTENANCE

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Expenditures				
Water/Sewer	\$22,341.12	\$22,600	\$22,600	\$22,600
Trash Removal	\$2,464.26	\$3,400	\$3,000	\$3,400
Property Assessments	\$2,803.20	\$2,804	\$2,882	\$2,804
Building Maintenance	\$41,721.18	\$15,000	\$22,000	\$25,000
Bldg - Equipment Maintenance	\$4,489.11	\$18,000	\$11,000	\$8,000
Natural Gas	\$6,120.02	\$12,000	\$12,500	\$12,000
Electricity	\$28,361.00	\$36,000	\$33,000	\$37,080
Total Expenditures	\$108,299.89	\$109,804	\$106,982	\$110,884

SHERIFF- CIVIL

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Department Fees	\$14,100.03	\$10,000	\$10,824	\$10,000
Employee Insurance	\$2,786.15	\$2,811	\$2,811	\$2,811
Reimb				
Reimbursements	\$0.00	\$0	\$0	\$0
Total Revenues	\$16,886.18	\$12,811	\$13,635	\$12,811
Expenditures				
Salaries	\$53,658.00	\$55,188	\$55,188	\$55,188
Social Security/Medicare	\$3,848.44	\$4,222	\$4,222	\$4,222
Health Insurance	\$14,611.33	\$15,797	\$15,797	\$17,213
Dental Insurance	\$860.43	\$932	\$932	\$979
Vision Insurance	\$175.44	\$177	\$177	\$186
Disability Insurance	\$726.19	\$795	\$343	\$221
Vehicle Maintenance	\$473.16	\$1,450	\$1,200	\$1,450
Training	\$0.00	\$1,000	\$500	\$1,000
Operating Supplies	\$0.00	\$0	\$132	\$0
Fuel	\$1,353.27	\$2,500	\$1,500	\$2,500
Tires	\$633.80	\$1,300	\$1,000	\$1,300
Dues/Regs/Subscriptions	\$0.00	\$85	\$50	\$85
Total Expenditures	\$76,340.06	\$83,446	\$81,041	\$84,344

SHERIFF- CORRECTIONS

	Actual as of 12/31/2011	2012 Adopted Budget	2012 Budget Estimate	2013 Adopted Budget
Revenues				
Sales Tax - Jail Operations	\$180,000.00	\$180,000.00	\$180,000	\$180,000
Department Fees	\$1,171.48	\$900	\$1,200	\$1,600
Prisoner Housing Reimb	\$1,924.08	\$1,200	\$500	\$1,000
Commissary	\$3,533.27	\$2,000	\$1,000	\$200
Law Enforcement Services	\$17,425.59	\$0	\$1,786	\$0
Bluegrass Security	\$6,022.59	\$6,400	\$6,237	\$0
Rent	\$2,400.00	\$0	\$2,400	\$2,400
SCAAP Grant	\$0.00	\$14,237	\$14,237	\$11,000
Employee Insurance Reimb	\$18,547.09	\$20,089	\$17,264	\$21,506
Reimbursements	\$3,532.70	\$4,000	\$1,500	\$3,000
Miscellaneous	\$0.00	\$0	\$0	\$0
Inmate Medical Reimb	\$674.46	\$1,200	\$1,200	\$1,000
Total Revenues	\$235,231.26	\$230,026	\$227,324	\$221,706
Expenditures				
Salaries - Fulltime	\$812,097.19	\$791,388	\$782,156	\$781,418
Salaries - Temporary	\$54,617.75	\$23,000	\$80,000	\$45,000
Overtime	\$67,832.08	\$45,000	\$48,000	\$47,000
On-Call Overtime	\$2,700.00	\$7,000	\$4,000	\$5,000
Salaries - Jail Nurse	\$3,537.50	\$8,400	\$4,000	\$6,000
Salaries - Intox Monitors	\$15,966.25	\$16,000	\$16,000	\$15,000
Housing Allowance	\$6,799.92	\$6,900	\$6,900	\$6,900
Social Security/Medicare	\$71,064.73	\$68,673	\$71,991	\$69,333
Health Insurance	\$134,423.57	\$159,175	\$149,524	\$173,827
Dental Insurance	\$6,212.32	\$8,249	\$8,429	\$9,641
Vision Insurance	\$1,642.18	\$1,704	\$1,566	\$1,904
Disability Insurance	\$11,138.04	\$11,396	\$5,119	\$3,126
Professional Services	\$21,112.87	\$22,000	\$22,000	\$22,500
Computer Services	\$29,130.01	\$30,000	\$30,000	\$32,760
Transports	\$1,889.09	\$5,000	\$1,000	\$3,000
Vehicle Maintenance	\$342.46	\$4,500	\$3,000	\$4,000
Equipment Maintenance	\$0.00	\$0	\$80	\$500
Land/Building Rent	\$14,883.13	\$15,200	\$18,000	\$17,300
Insurance	\$4,011.00	\$6,300	\$4,011	\$6,300
Telephone	\$11,184.32	\$9,900	\$9,000	\$0
Advertising	\$1,576.40	\$400	\$922	\$500
Printing	\$0.00	\$400	\$315	\$300
Training	\$15,097.55	\$12,000	\$9,000	\$9,000
Operating Supplies	\$29,192.63	\$30,000	\$30,000	\$32,000
Commissary	\$3,868.10	\$5,000	\$5,000	\$200
Food	\$22,888.87	\$32,000	\$32,000	\$33,000
Uniforms	\$3,011.87	\$3,500	\$3,500	\$3,500
Fuel	\$3,654.73	\$5,000	\$2,700	\$4,000

	Actual as of 12/31/2011	2012 Adopted Budget	2012 Budget Estimate	2013 Adopted Budget
Prisoner Housing	\$330.00	\$700	\$300	\$500
Equip & Fixtures	\$0.00	\$1,500	\$1,500	\$1,500
Property Assessments	\$500.05	\$350	\$500	\$350
Dues/Regs/Subscriptions	\$1,573.00	\$1,800	\$2,000	\$2,100
SCAAP Grant	\$2,023.92	\$14,237	\$14,237	\$11,000
Total Expenditures	\$1,354,301.53	\$1,346,672	\$1,366,750	\$1,348,459

SHERIFF- DISPATCH

	Actual as of 12/31/2011	2012 Adopted Budget	2012 Budget Estimate	2013 Adopted Budget
Revenues				
Rent	\$0.00	\$0.00	\$800	\$4,992.00
Capital Contribution	\$0.00	\$0.00	\$0	\$7,000.00
Employee Insurance Reimb	\$2,135.50	\$2,187	\$624	\$5,682
Total Revenues	\$2,135.50	\$2,187	\$1,424	\$17,674
Expenditures				
Salaries - Fulltime	\$107,731.48	\$135,432	\$131,315	\$132,926
Salaries - Temporary	\$0.00	\$0	\$0	\$3,000
Overtime	\$2,455.82	\$0	\$8,000	\$2,000
Social Security/Medicare	\$8,610.55	\$10,361	\$10,658	\$10,551
Health Insurance	\$22,936.20	\$32,150	\$20,166	\$40,982
Dental Insurance	\$1,381.90	\$1,650	\$1,183	\$2,335
Vision Insurance	\$283.95	\$314	\$225	\$444
Disability Insurance	\$1,388.45	\$1,950	\$896	\$532
Computer Services	\$0.00	\$6,000	\$6,000	\$6,000
Equipment Maintenance	\$3,648.65	\$11,000	\$11,000	\$8,000
800 Operating	\$3,638.00	\$8,000	\$8,000	\$8,000
800 Maintenance	\$3,859.71	\$6,000	\$6,000	\$4,000
Training	\$0.00	\$0	\$0	\$1,000
Telephone	\$0.00	\$0	\$0	\$8,900
Operating Supplies	\$0.00	\$6,000	\$6,000	\$6,000
Uniforms	\$0.00	\$0	\$0	\$500
Equip & Fixtures	\$0.00	\$0	\$0	\$500
Dues/Regs/Subscriptions	\$0.00	\$0	\$0	\$1,500
Total Expenditures	\$155,934.71	\$218,857	\$209,443	\$237,170

SHERIFF- EMERGENCY MANAGEMENT

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
EMS Subsidy	\$44,970.73	\$54,130	\$54,130	\$44,900
Wildfire Grant 2009	\$10,999.71	\$0	\$0	\$0
Homeland Security Grant	\$0.00	\$0	\$2,364	\$0
All Hazards Mitigation Plan	\$1,799.39	\$0	\$0	\$0
Employee Insurance Reimb	\$2,108.28	\$2,108	\$2,108	\$2,312
Reimbursements	\$861.66	\$0	\$27	\$0
Total Revenues	\$60,739.77	\$56,238	\$58,629	\$47,212
Expenditures				
Salaries - Fulltime	\$54,459.00	\$55,359	\$55,359	\$69,156
Salaries - Temporary	\$1,674.00	\$0	\$0	\$0
Social Security/Medicare	\$4,099.33	\$4,235	\$4,235	\$5,290
Health Insurance	\$11,055.60	\$11,826	\$11,848	\$14,754
Dental Insurance	\$651.07	\$699	\$699	\$829
Vision Insurance	\$132.74	\$133	\$133	\$157
Disability Insurance	\$732.47	\$797	\$351	\$277
Professional Services	\$5,360.00	\$1,800	\$1,200	\$5,050
Vehicle Maintenance	\$463.93	\$1,000	\$500	\$1,000
Equipment Maintenance	\$0.00	\$1,000	\$506	\$1,000
Cell Phone	\$968.48	\$1,500	\$1,700	\$1,680
Printing	\$683.37	\$2,000	\$2,922	\$2,000
Training	\$3,049.87	\$2,500	\$1,255	\$2,500
Operating Supplies	\$2,391.47	\$3,000	\$3,000	\$3,000
Postage	\$0.00	\$0	\$5	\$0
Fuel	\$1,087.90	\$1,200	\$1,740	\$1,740
Tires	\$620.00	\$700	\$0	\$700
MCI	\$890.11	\$1,500	\$1,500	\$1,500
Equip & Fixtures	\$8,374.35	\$16,430	\$16,430	\$7,200
Dues/Regs/Subscriptions	\$0.00	\$45	\$45	\$45
Wildfire Grant 2009	\$10,999.71	\$0	\$0	\$0
Homeland Security Grant	\$0.00	\$0	\$2,364	\$0
All Hazards Mitigation Plan	\$206.03	\$0	\$0	\$0
Total Expenditures	\$107,899.43	\$105,724	\$105,792	\$117,878

SHERIFF- FIRE CONTROL

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Employee Insurance Reimb	\$9.53	\$12	\$11	\$12
Total Revenues	\$9.53	\$12	\$11	\$12
Expenditures				
Salaries - Fulltime	\$15,256.80	\$15,497	\$15,497	\$15,497
Salaries - Temporary	\$0.00	\$0	\$0	\$0
Overtime	\$0.00	\$1,500	\$1,500	\$1,500
Social Security/Medicare	\$1,188.85	\$1,300	\$1,300	\$1,300
Health Insurance	\$881.70	\$1,198	\$977	\$1,306
Dental Insurance	\$114.44	\$72	\$58	\$75
Vision Insurance	\$22.59	\$14	\$11	\$14
Disability Insurance	\$314.79	\$223	\$98	\$62
Vehicle Maintenance	\$117.43	\$1,000	\$3,000	\$1,500
Equipment Maintenance	\$958.70	\$2,500	\$3,100	\$2,000
Training	\$149.41	\$900	\$900	\$1,000
Operating Supplies	\$1,847.96	\$2,000	\$2,000	\$1,500
Electricity	\$249.00	\$200	\$200	\$206
Propane	\$615.10	\$900	\$900	\$800
Equip & Fixtures	\$90.00	\$1,000	\$1,000	\$1,000
State Fire Fund	\$16,764.00	\$16,546	\$16,546	\$16,350
Total Expenditures	\$38,570.77	\$44,850	\$47,087	\$44,110

SHERIFF- OPERATIONS

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Bluegrass Security	\$0.00	\$0	\$0	\$0
Law Enforcement Services	\$486.02	\$0	\$1,205	\$0
OCDETF Grant	\$3,453.88	\$0	\$0	\$0
COPS Grant	\$4,627.56	\$4,000	\$1,919	\$0
ATF Grant	\$361.20	\$4,000	\$0	\$0
K9 Fees/Fines	\$50.00	\$0	\$125	\$0
Local Donations	\$0.00	\$0	\$0	\$0
Employee Insurance Reimb	\$13,227.03	\$12,602	\$14,984	\$15,353
Reimbursements	\$11,075.67	\$12,000	\$22,000	\$12,000
Total Revenues	\$33,281.36	\$32,602	\$40,233	\$27,353
Expenditures				
Salaries - Fulltime	\$816,750.75	\$827,014	\$933,327	\$837,154
Salaries - Temporary	\$2,175.00	\$0	\$1,500	\$0
Overtime	\$68,120.75	\$53,000	\$40,000	\$53,000
On-Call Overtime	\$47,431.34	\$37,610	\$37,610	\$37,610
Accrued Leave Adjustment	\$0.00	\$0	\$0	\$0
Clothing/Firearm Allowance	\$0.00	\$0	\$850	\$1,500
Housing Allowance	\$77,000.00	\$78,400	\$78,400	\$78,400
Social Security/Medicare	\$75,437.76	\$76,196	\$83,514	\$77,086
Health Insurance	\$117,868.60	\$121,427	\$133,006	\$142,946
Dental Insurance	\$6,157.81	\$6,797	\$7,479	\$7,740
Vision Insurance	\$1,245.31	\$1,143	\$1,273	\$1,315
Disability Insurance	\$13,230.46	\$11,909	\$5,859	\$3,349
DUI/Blood Alcohol Tests	\$2,947.06	\$1,200	\$1,200	\$1,200
Vehicle Maintenance	\$23,361.85	\$22,000	\$25,507	\$22,000
Equipment Maintenance	\$2,215.57	\$2,350	\$3,450	\$2,350
Training	\$4,804.57	\$14,000	\$14,000	\$14,000
Reserve Officer Program	\$786.00	\$1,600	\$1,600	\$1,000
Operating Supplies	\$5,872.23	\$11,000	\$11,000	\$11,000
Supplies - Firearms	\$16,731.41	\$11,800	\$11,800	\$11,800
Investigations	\$5,551.10	\$5,500	\$5,500	\$5,500
Uniforms	\$4,323.97	\$7,400	\$7,400	\$7,400
Fuel	\$63,515.60	\$72,000	\$72,000	\$72,000
Tires	\$12,406.47	\$10,500	\$10,500	\$10,500
Equip & Fixtures	\$931.53	\$0	\$0	\$0
Total Expenditures	\$1,368,865.14	\$1,372,846	\$1,486,775	\$1,398,850

SHERIFF- SEARCH AND RESCUE (SAR)

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
DOLA Grant	\$0.00	\$7,220	\$20,217	\$0
Employee Insurance Reimb	\$500.39	\$398	\$361	\$398
Reimbursements	\$49.50	\$0	\$0	\$0
Total Revenues	\$549.89	\$7,618	\$20,578	\$398
Expenditures				
Salaries	\$38,555.71	\$48,418	\$48,118	\$48,418
Overtime	\$0.00	\$3,000	\$0	\$3,000
Social Security/Medicare	\$2,898.53	\$3,933	\$3,681	\$3,933
Health Insurance	\$4,076.89	\$3,970	\$3,583	\$4,327
Dental Insurance	\$250.45	\$233	\$209	\$245
Vision Insurance	\$51.20	\$44	\$40	\$47
Disability Insurance	\$501.65	\$697	\$275	\$194
Professional Services	\$4,777.81	\$11,000	\$11,000	\$11,000
Vehicle Maintenance	\$1,636.90	\$4,000	\$4,000	\$3,000
Equipment Maintenance	\$2,595.45	\$4,400	\$4,400	\$4,400
Training	\$3,286.80	\$7,500	\$7,500	\$7,500
Operating Supplies	\$2,618.19	\$4,800	\$4,800	\$4,800
Equip & Fixtures	\$285.00	\$9,500	\$9,500	\$9,500
DOLA - Grant	\$7,918.88	\$7,220	\$20,217	\$0
Total Expenditures	\$69,453.46	\$108,715	\$117,323	\$100,364

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Expenditures				
Salaries	\$3,300.00	\$3,300	\$3,300	\$3,300
Social Security/Medicare	\$252.48	\$252	\$252	\$252
Professional Services	\$6,605.25	\$6,500	\$6,500	\$6,500
Total Expenditures	\$10,157.73	\$10,052	\$10,052	\$10,052

TREASURER

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Department Fees	\$625,834.05	\$575,000	\$575,500	\$550,000
Employee Insurance Reimb	\$300.00	\$300	\$300	\$300
Reimbursements	\$5,842.88	\$1,500	\$2,070	\$1,500
Total Revenues	\$631,976.93	\$576,800	\$577,870	\$551,800
Expenditures				
Salaries - Fulltime	\$158,648.81	\$161,916	\$161,916	\$161,916
Social Security/Medicare	\$11,955.09	\$12,387	\$12,387	\$12,387
Health Insurance	\$16,934.40	\$18,914	\$18,913	\$20,606
Dental Insurance	\$1,002.15	\$1,076	\$1,076	\$1,130
Vision Insurance	\$205.20	\$205	\$205	\$216
Disability Insurance	\$2,297.93	\$2,512	\$1,101	\$648
Legal Services	\$0.00	\$2,500	\$2,500	\$2,500
Computer Services	\$41,898.36	\$58,450	\$58,450	\$15,000
Equipment Maintenance	\$0.00	\$150	\$150	\$150
Maintenance Contracts	\$1,719.90	\$1,700	\$1,720	\$500
Telephone	\$533.09	\$550	\$550	\$550
Travel	\$1,419.23	\$1,850	\$1,800	\$1,850
Training	\$80.62	\$0	\$14	\$0
Operating Supplies	\$4,194.70	\$5,800	\$5,800	\$8,250
Postage	\$5,856.29	\$8,500	\$8,500	\$8,600
Equip & Fixtures	\$0.00	\$0	\$0	\$2,000
Dues/Regs/Subscriptions	\$475.00	\$600	\$475	\$600
Miscellaneous	\$0.00	\$250	\$250	\$250
Total Expenditures	\$247,220.77	\$277,360	\$275,807	\$237,153

VEGETATION CONTROL

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Contracts & Projects	\$68,964.41	\$54,350	\$54,207	\$48,850
Capital Reserve	(\$11,240.12)	\$0	\$0	\$0
Charges for Service	\$24,083.48	\$24,600	\$22,600	\$26,055
Impact Fees	\$765.24	\$1,500	\$250	\$500
Employee Insurance Reimb	\$530.40	\$358	\$358	\$890
Miscellaneous	\$70.00	\$0	\$0	\$0
Reimbursements	\$621.95	\$0	\$40	\$0
Total Revenues	\$83,795.36	\$80,808	\$77,455	\$76,295
Expenditures				
Salaries - Full Time	\$41,052.81	\$62,280	\$35,258	\$47,184
Salaries - Temporary	\$41,946.69	\$42,000	\$46,000	\$41,000
Social Security/Medicare	\$6,163.64	\$7,977	\$6,216	\$6,746
Health Insurance	\$28.80	\$29	\$22	\$15,053
Dental Insurance	\$850.10	\$717	\$538	\$979
Vision Insurance	\$68.40	\$68	\$52	\$72
Disability Insurance	\$552.42	\$897	\$250	\$189
Vehicle Maintenance	\$10,018.12	\$8,000	\$12,600	\$11,000
Maintenance Contracts	\$136.54	\$150	\$150	\$2,150
Telephone	\$1,628.57	\$1,800	\$1,600	\$2,000
Travel	\$1,090.08	\$1,500	\$1,500	\$1,000
Weed Commission	\$706.43	\$400	\$400	\$400
Training	\$1,018.00	\$2,000	\$2,000	\$2,000
Operating Supplies	\$13,024.51	\$18,000	\$15,000	\$15,000
Books (educational materials)	\$1,769.30	\$1,500	\$1,000	\$1,500
Uniforms	\$153.20	\$500	\$150	\$600
Fuel	\$5,718.41	\$6,000	\$6,800	\$6,800
Equip & Fixtures	\$2,474.64	\$4,000	\$4,000	\$7,000
Cost Share	\$8,819.43	\$8,000	\$8,000	\$8,000

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Sulphur Cinquefoil	\$0.00	\$5,000	\$5,000	\$1,000
Whitetop	\$6,134.25	\$5,000	\$5,000	\$4,000
Total Expenditures	\$143,354.34	\$175,818	\$151,536	\$173,673
SMC Subsidy	\$59,558.98	\$95,010	\$74,081	\$97,377

VETERANS AFFAIRS

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Veterans Affairs	\$1,200.00	\$1,200	\$1,200	\$1,200
Total Revenues	\$1,200.00	\$1,200	\$1,200	\$1,200
Expenditures				
Salaries	\$2,400.00	\$2,400	\$2,950	\$2,950
Social Security/Medicare	\$183.60	\$184	\$226	\$226
Travel	\$0.00	\$1,085	\$720	\$720
Postage	\$0.00	\$20	\$20	\$20
Dues/Regs/Subscriptions	\$20.00	\$20	\$25	\$25
Operating Supplies	\$3.87	\$10	\$20	\$20
Total Expenditures	\$2,607.47	\$3,719	\$3,961	\$3,961

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

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Taxes	\$1,900,874	\$1,698,380	\$1,706,075	\$1,686,454
Intergovernmental	\$1,960,390	\$1,724,901	\$1,863,039	\$1,786,212
Licenses & Permits	\$3,045	\$4,120	\$4,120	\$4,120
Charges for Service	\$24,263	\$0	\$25,018	\$0
Miscellaneous	\$60,638	\$21,509	\$26,451	\$23,726
Total Revenues	\$3,949,211	\$3,448,910	\$3,624,703	\$3,500,512
Expenditures				
Administration	\$1,091,010	\$1,042,255	\$1,026,509	\$1,029,522
Maintenance	\$2,511,005	\$3,846,946	\$2,922,426	\$3,425,330
Construction	\$0	\$23,000	\$0	\$23,000
Snow & Ice	\$18,654	\$38,298	\$38,161	\$38,110
Total	\$3,620,669	\$4,950,499	\$3,987,096	\$4,515,962
FUND BALANCE CALCULATION				
Beginning Fund Balance	\$2,266,793		\$2,657,279	\$2,294,886
Revenues	\$3,949,211		\$3,624,703	\$3,500,512
Expenditures	\$3,620,669		\$3,987,096	\$3,915,962
Capital Reserve for Shop				\$600,000
Change in Gravel Inventory	\$61,944			
Ending Operating Fund Balance	\$2,657,279		\$2,294,886	\$1,279,436
Ending Fund Balance % of Total Expenditures			58%	28%

ADMINISTRATION

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Current Property Tax	\$1,829,182.05	\$1,637,870	\$1,637,870	\$1,626,944
Delinquent Property Tax	(\$3,416.95)	\$0	\$2,617	\$0
Specific Ownership Tax	\$43,473.72	\$35,000	\$35,000	\$35,000
Class A Specific Tax	\$2,924.20	\$6,000	\$6,970	\$4,500
Interest on Taxes	\$7,383.29	\$2,000	\$5,426	\$2,500
Auto Registrations	\$21,328.00	\$17,510	\$18,192	\$17,510
Special Permits/Fees	\$3,045.00	\$4,120	\$4,120	\$4,120
R & B Services	\$24,263.46	\$0	\$25,018	\$0
Forest Fire Revenues	\$0.00	\$0		\$0
Federal Forest Reserve	\$37,597.82	\$20,510	\$42,347	\$34,708
Fed Lands & Materials	\$0.00	\$200	\$200	\$200
Mineral Leasing	\$77,890.60	\$77,891	\$153,819	\$77,891
DOW - PILT	\$443.64	\$100	\$473	\$100
Highway Users Tax	\$1,800,124.09	\$1,625,000	\$1,625,000	\$1,632,113
Highway Users Tax - Sawpit	\$1,237.33	\$1,200	\$1,200	\$1,200
Employee Insurance Reimb	\$1,806.60	\$1,807	\$1,807	\$1,807
Reimbursements	\$32,006.73	\$0	\$527	\$0
Miscellaneous	\$48.43	\$0	\$31	\$0
Rent	\$880.80	\$0	\$0	\$0
Sale of Assets	\$852.40	\$0	\$1,630	\$0
Damages/Recoveries	\$0.00	\$0	\$72	\$0
Total Revenues	\$3,881,071.21	\$3,429,208	\$3,562,319	\$3,438,593
Expenditures				
Salaries - Full Time	\$190,391.20	\$193,615	\$193,615	\$193,615
Salaries - Temporary	\$0.00	\$0	\$0	\$0
Vehicle Use	\$45.00	\$0	\$0	\$0
Social Security/Medicare	\$14,000.42	\$14,812	\$14,812	\$14,812

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Health Insurance	\$20,150.65	\$21,512	\$21,512	\$23,441
Dental Insurance	\$1,220.01	\$1,277	\$1,277	\$1,341
Vision Insurance	\$248.90	\$243	\$243	\$255
Expenditures - continued				
Disability Insurance	\$2,587.64	\$2,788	\$1,227	\$774
Unemployment Insurance	\$3,723.51	\$3,709	\$3,709	\$3,624
Workers Comp Insurance	\$87,963.27	\$75,488	\$75,488	\$77,322
Professional Services	\$210.00	\$10,000	\$5,000	\$10,000
Computer Services	\$4,326.40	\$6,720	\$6,720	\$6,720
Equipment Maintenance	\$2,299.30	\$4,880	\$4,880	\$4,880
Maintenance Contracts	\$782.20	\$600	\$900	\$700
CAPP Insurance	\$71,606.48	\$63,932	\$63,932	\$75,435
Telephone	\$8,885.41	\$7,000	\$7,000	\$7,000
Advertising	\$750.09	\$1,500	\$1,500	\$1,500
Travel	\$0.00	\$1,400	\$900	\$1,400
Training	\$1,198.00	\$3,000	\$1,500	\$3,000
Operating Supplies	\$1,531.68	\$2,000	\$2,000	\$2,000
Postage	\$133.86	\$500	\$500	\$500
Equip & Fixtures	\$11,530.74	\$27,000	\$27,000	\$11,000
Dues/Regs/Subscriptions	\$268.13	\$7,500	\$7,500	\$7,500
Miscellaneous	\$10.98	\$500	\$500	\$500
Apportionment to Towns	\$631,053.55	\$552,037	\$552,037	\$549,636
Treasurer Fees	\$36,092.94	\$40,242	\$32,757	\$32,567
Total Expenditures	\$1,091,010.36	\$1,042,255	\$1,026,509	\$1,029,522

CONSTRUCTION

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Reimbursements	\$0	\$0		\$0
Miscellaneous	\$0	\$0		\$0
Total Revenues	\$0	\$0	\$0	\$0
Expenditures				
Professional Services	\$0	\$15,000	\$0	\$15,000
Operating Supplies	\$0	\$4,000	\$0	\$4,000
Fuel	\$0	\$4,000	\$0	\$4,000
Miscellaneous	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$23,000	\$0	\$23,000

MAINTENANCE

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Fuel Reimbursement	\$43,096.34	\$0	\$40,000	\$40,000
Employee Insurance Reimb	\$22,748.10	\$19,702	\$20,841	\$21,919
Reimbursements	\$2,295.37	\$0	\$1,543	\$0
Workers Comp Refund	\$0.00	\$0	\$0	\$0
Total Revenues	\$68,139.81	\$19,702	\$62,384	\$61,919
Expenditures				
Salaries - Full Time	\$993,311.72	\$1,014,898	\$993,740	\$992,146
Salaries - Temporary	\$8,142.00	\$0	\$0	\$0
Overtime	\$2,013.20	\$10,000	\$10,000	\$10,000
Clothing Allowance	\$22,400.00	\$22,800	\$22,800	\$22,800
Accrued Leave Adjustment	\$0.00	\$0	\$0	\$0
Vehicle Use	\$378.00		\$0	\$0
Social Security/Medicare	\$76,840.70	\$80,149	\$78,530	\$78,408
Health Insurance	\$205,001.72	\$213,175	\$209,116	\$232,555
Dental Insurance	\$9,542.50	\$10,402	\$9,857	\$10,846
Vision Insurance	\$2,040.20	\$1,937	\$1,653	\$1,992
Disability Insurance	\$13,257.56	\$14,615	\$6,181	\$3,969
Professional Services	\$23,648.16	\$42,100	\$27,100	\$42,100
Road Striping	\$21,315.20	\$27,500	\$17,320	\$27,500
Water/Sewer	\$703.77	\$1,700	\$1,700	\$1,700
Trash Removal	\$2,116.33	\$3,065	\$3,065	\$3,065
Gravel & Royalties	\$206,255.45	\$269,477	\$225,420	\$137,620
Contract Labor	\$0.00	\$700	\$700	\$700
Building Maintenance	\$4,103.27	\$11,000	\$8,000	\$11,000
Equipment Maintenance	\$132,466.70	\$138,000	\$138,000	\$138,000
Landscaping	\$323.59	\$7,000	\$3,000	\$7,000
Equip/Vehicle Rent	\$0.00	\$15,000	\$15,000	\$15,000

Freight	\$3,344.99	\$5,000	\$5,000	\$5,000
Operating Supplies	\$70,175.69	\$105,500	\$98,500	\$111,500
Asphalt	\$198,697.33	\$383,708	\$383,708	\$402,779
Dust Control	\$150,687.38	\$173,400	\$153,216	\$173,400
Natural Gas	\$0.00	\$0	\$0	\$6,000
Electricity	\$9,962.80	\$14,320	\$14,320	\$14,750
Propane	\$10,537.12	\$17,000	\$17,000	\$11,000
Fuel - Other Entities	\$0.00	\$0	\$0	\$40,000
Fuel	\$279,427.80	\$275,000	\$275,000	\$235,000
Tires	\$35,615.19	\$50,000	\$50,000	\$50,000
Land	\$0.00	\$275,000	\$25,000	\$25,000
Buildings	\$0.00	\$500,000	\$0	\$600,000
Equip & Fixtures	\$25,011.18	\$160,000	\$125,000	\$10,000
Dues/Regs/Subscriptions	\$2,373.00	\$2,500	\$2,500	\$2,500
Miscellaneous	\$1,312.58	\$2,000	\$2,000	\$2,000
Total Expenditures	\$2,511,005.13	\$3,846,946	\$2,922,426	\$3,425,330

SNOW AND ICE

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Employee Insurance Reimb	\$0.00	\$0	\$0	\$0
Total Revenues	\$0.00	\$0	\$0	\$0
Expenditures				
Overtime	\$7,399.95	\$20,000	\$20,000	\$20,000
Social Security/Medicare	\$558.36	\$1,530	\$1,530	\$1,530
Disability Insurance	\$84.44	\$268	\$131	\$80
Professional Services	\$2,114.45	\$6,000	\$6,000	\$6,000
Operating Supplies	\$8,496.61	\$10,500	\$10,500	\$10,500
Total Expenditures	\$18,653.81	\$38,298	\$38,161	\$38,110

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

	Actual as of	2012	2012	2013
	12/31/2011	Revised Budget	Budget Estimate	Adopted Budget
Revenues				
Taxes	\$153,311	\$138,766	\$133,498	\$137,874
Charges for Service	\$1,184,501	\$1,079,476	\$1,183,231	\$1,197,238
Miscellaneous	\$6,682	\$4,392	\$3,242	\$0
Total Revenues	\$1,344,495	\$1,222,634	\$1,319,971	\$1,335,112
Expenditures				
Program Expenses	\$1,348,739	\$1,276,500	\$1,411,500	\$1,388,356
Total Expenditures	\$1,348,739	\$1,276,500	\$1,411,500	\$1,388,356
FUND BALANCE CALCULATION				
Beginning Fund Balance	\$192,508		\$195,720	\$200,394
Revenues	\$1,344,495		\$1,319,971	\$1,335,112
Net Change to Reserves	\$7,456		\$96,203	
Expenditures	\$1,348,739		\$1,411,500	\$1,388,356
Ending Fund Balance	\$195,720		\$200,394	\$147,150

SOCIAL SERVICES REVENUE

SAN MIGUEL COUNTY DSS, 2013 Budget Year, REVENUES

	2011	Jan-June 2012	2012	2012	2013
	REVENUE	REVENUE	PROJECTED	BUDGETED	REQUESTED
COUNTY ADMINISTRATION	92,529	41,284	82,663	82,663	87,372
NON-ALLOCATED ADMIN	7,199	7,795	8,000		
COLORADO WORKS ADMIN	21,944	9,645	20,000	22,000	20,000
COLORADO WORKS GRANTS	32,614	17,319	35,000	33,070	27,099
CHILD CARE ADMIN.	4,868	2,152	4,200	2,667	4,191
CHILD CARE GRANTS	75,573	28,663	57,000	50,000	52,000
CC TANF TRANSFERS					
CHILD WELFARE (80/20)	211,249	110,283	188,000	188,000	179,738
CHILD WELFARE (100%)	10,231	9,754	10,258	10,258	10,327
CW CORE 80/20	10,393	0			8,251
CW CORE 100%					14,910
CHILD SUPPORT ADMIN.	8,204	4,150	8,200	6,660	6,600
CHILD SUPPORT INCENTIVES	0	0			
MEDICAID TRANSPORTATION	30,342	7,361	15,000	20,000	20,000
LEAP ADMIN / OUTREACH	3,826	4,065	4,000	4,000	4,000
LEAP BASIC BENEFITS	67,004	36,538	75,000	75,000	75,000
MEDICAID CHP+ IN REACH	0	0			
OLD AGE PENSION ADMIN.	3,942	1,591	3,000	4,000	4,000
OLD AGE PENSION GRANTS	38,818	21,773	43,500	40,000	45,000
OLD AGE PENSION HCA	0			950	950
AID NEEDY DISABLED GRANTS	9,748	4,570	9,000	9,600	9,600
GRANTS/ INCENTIVES REC'D	11,413	3,046	6,000	15,000	15,000
FOOD ASSIST. BENEFITS	542,081	306,655	612,000	520,000	610,000
SUB-TOTAL STATE/OTHER	1,181,980	616,646	1,180,821	1,083,868	1,194,038
SPECIFIC OWNERSHIP TAX	3,785	1,864	3,700	4,000	4,000
INT. ON DELINQ. TAXES	324	334	334	150	150
CS RETAINED COLLECTIONS	2,521	1,061	1,500	1,000	1,000
SENIOR LUNCH DONATIONS					3,200
SUB-TOTAL OTHER REVENUE	6,630	3,260	5,534	5,150	8,350
TOTAL COMBINED REVENUE	1,188,610	619,906	1,186,355	1,089,018	1,202,388

SOCIAL SERVICES EXPENDITURES

	2011	Jan-Jun 2012	2012	2012	2013
	EXPENDITURES	EXPENDITURES	PROJECTED	BUDGETED	REQUESTED
COUNTY ADMINISTRATION	115,661	53,160	110,000	130,000	110,000
NON ALLOCATED ADMIN	7,337	7,869	8,000		
<i>(includes HCPF)</i>					
COLORADO WORKS ADMIN	25,410	11,337	23,000	25,000	23,000
COLORADO WORKS GRANTS	37,699	20,343	40,000	30,000	43,651
CHILD CARE ADMIN.	6,085	2,690	5,000	5,000	5,000
CHILD CARE GRANTS	83,043	31,992	60,000	60,000	59,154
CC TANF TRANSFERS					
CHILD WELFARE (80/20)	264,062	137,854	275,000	260,000	260,000
CHILD WELFARE (100%)	10,231	9,754	10,000	10,000	10,327
CW CORE 80/20	10,393	3,953	3,000	3,000	10,314
CW CORE 100%					14,910
CHILD SUPPORT ADMIN.	9,443	4,923	10,000	10,000	10,000
MEDICAID TRANSPORTATION	30,776	6,990	15,000	20,000	20,000
LEAP ADMIN / OUTREACH	3,826	4,070	4,000	4,000	4,000
LEAP BASIC BENEFITS	67,004	36,538	75,000	75,000	75,000
OLD AGE PENSION ADMIN.	3,942	1,591	3,000	4,000	4,000
OLD AGE PENSION GRANTS	38,818	21,773	43,500	40,000	45,000
OLD AGE PENSION HCA				1,000	1,000
AID NEEDY DISABLED GRANTS	12,185	5,712	12,000	12,000	12,000
GENERAL ASSISTANCE	5,160	956	2,000	10,000	10,000
GRANTS/ INCENTIVES REC'D	12,512	2,812	6,000	15,000	15,000
<i>see note A</i>					
COUNTY FUNDED GRANTS	63,356	33,721	50,000	50,000	53,500
<i>see note B</i>					
COST ALLOCATION	(6,969)	(2,966)	(6,000)	(7,500)	(7,500)
FOOD ASSIST. BENEFITS	542,081	306,655	612,000	520,000	610,000
MEDICAID CHP+ IN REACH	0	0	0	0	
TOTAL	1,342,057	701,727	1,360,500	1,276,500	1,388,356

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.

CAPITAL FUND BUDGET SUMMARY

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Taxes	\$824,332	\$750,000	\$770,000	\$772,500
Intergovernmental	\$160,903	\$170,000	\$302,067	\$0
Miscellaneous	\$13,620	\$0	\$0	\$15,000
Transfers from Other Funds	\$0	\$0	\$0	\$0
Total Revenues	\$998,854	\$920,000	\$1,072,067	\$787,500
Expenditures				
Courthouse Improvements		\$55,000	\$58,000	\$30,000
Miramonte Bldg Improvements		\$5,540	\$3,662	\$50,000
Glockson Bldg Improvements		\$12,000	\$17,000	\$12,000
Norwood Garage Facility	\$0	\$0	\$6,688	\$0
Treasurer - Collection Software	\$22,108	\$125,930	\$142,000	\$0
IT - Hardware/Software	\$80,452	\$37,700	\$35,000	\$30,000
Sheriff - Vehicles		\$250,000	\$251,371	\$49,000
Sheriff - Equip/Fixtures	\$8,247	\$76,000	\$60,000	\$19,500
Jail - Heating/Cooling units for pods		\$0	\$0	\$16,000
Jail - IT/Computer Room			\$0	\$36,000
Jail - Dispatch Console Upgrade		\$0	\$40,000	\$0
Pictometry		\$0	\$0	\$30,000
Building Department - Vehicle		\$0	\$0	\$23,000
Senior Transportation - Van		\$5,000	\$0	\$5,000
Round-About Funding		\$200,000	\$0	\$200,000
Gold Run Childcare Facility		\$70,000	\$210,000	\$0
40J Contingency			\$0	\$200,000
Court Facility - Reserve			\$0	\$0
Debt Service - West Annex	\$244,175	\$244,200	\$244,200	\$244,200
Total Expenditures	\$354,982	\$1,081,370	\$1,067,921	\$944,700

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
FUND BALANCE CALCULATION				
Beginning Fund Balance	\$203,854		\$847,726	\$851,872
Revenues	\$998,854		\$1,072,067	\$787,500
Expenditures	\$354,982		\$1,067,921	\$944,700
Ending Fund Balance	\$847,726		\$851,872	\$694,672

CAPITAL FUND

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Sales Tax	\$824,332	\$750,000	\$770,000	\$772,500
Mineral Leasing/Severance Tax	\$154,904	\$115,000	\$243,567	\$0
Grant Proceeds (Treasurer)	\$5,999	\$55,000	\$58,500	\$0
Reimbursements	\$13,620	\$0	\$0	\$10,000
Loan Proceeds	\$0	\$0	\$0	\$5,000
Transfer from General Fund	\$0	\$0	\$0	\$0
Total Revenues	\$998,854	\$920,000	\$1,072,067	\$787,500
Expenditures				
Courthouse Improvements		\$55,000	\$58,000	\$30,000
Miramonte Bldg Improvements		\$5,540	\$3,662	\$50,000
Glockson Bldg Improvements		\$12,000	\$17,000	\$12,000
Norwood Garage Facility	\$0	\$0	\$6,688	\$0
Treasurer - Collection Software	\$22,108	\$125,930	\$142,000	\$0
IT - Hardware/Software	\$80,452	\$37,700	\$35,000	\$30,000
Sheriff - Vehicles		\$250,000	\$251,371	\$49,000
Sheriff - Equip/Fixtures	\$8,247	\$76,000	\$60,000	\$19,500
Jail - Heating/Cooling units for pods		\$0	\$0	\$16,000
Jail - IT/Computer Room			\$0	\$36,000
Jail - Dispatch Console Upgrade		\$0	\$40,000	\$0
Pictometry		\$0	\$0	\$30,000
Building Department - Vehicle		\$0	\$0	\$23,000
Senior Transportation - Van		\$5,000	\$0	\$5,000
Round-About Funding		\$200,000	\$0	\$200,000
Gold Run Childcare Facility		\$70,000	\$210,000	\$0
40J Contingency			\$0	\$200,000
Court Facility - Reserve			\$0	\$0
Debt Service - West Annex	\$244,175	\$244,200	\$244,200	\$244,200

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Total Expenditures	\$354,982	\$1,081,370	\$1,067,921	\$944,700

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 FUND BUDGET SUMMARY

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget

Total Revenues	\$	-	\$	-
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Total Expenditures	\$	-	\$	-
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FUND BALANCE CALCULATION

Beginning Fund Balance	\$627,831	\$627,831	\$627,831
Revenues	\$0	\$0	\$0
Expenditures	\$0	\$0	\$0
Ending Balance	\$627,831	\$627,831	\$627,831

Ending Fund Balance meets the required 3% of total expenditures (less federal revenues)

TRANSIT 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.

TRANSIT FUND BUDGET SUMMARY

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Real Estate Transfer Assessments	\$129,289	\$100,000	\$190,000	\$100,000
Miscellaneous	\$663	\$500	\$4,477	\$450
Total Revenues	\$129,952	\$100,500	\$194,477	\$100,450
Expenditures				
Transit	\$219,183	\$230,000	\$230,000	\$230,000
Gondola	\$0	\$0	\$0	\$0
Van Pool	\$5,021	\$8,000	\$8,000	\$8,000
Professional Services	\$976	\$1,300	\$1,300	\$1,300
Intercept Parking Lot		\$0	\$0	\$0
Non-profit Requests	\$4,500	\$4,500	\$0	\$0
Total Expenditures	\$229,679	\$243,800	\$239,300	\$239,300
FUND BALANCE CALCULATION				
Beginning Fund Balance	\$621,575		\$521,848	\$477,025
Revenues	\$129,952		\$194,477	\$100,450
Expenditures	\$229,679		\$239,300	\$239,300
Ending Fund Balance	\$521,848		\$477,025	\$338,175

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 FUND BUDGET SUMMARY

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Taxes	\$386,029	\$344,894	\$339,316	\$342,302
Forfeitures	\$7,500	\$0	\$9,200	\$0
Miscellaneous	\$14,104	\$12,000	\$15,600	\$15,600
Transfers from Other Funds	\$0	\$67,000	\$60,000	\$65,000
Total Revenues	\$407,633	\$423,894	\$424,116	\$422,902
Expenditures				
401(A) Match	\$355,521	\$392,600	\$350,000	\$329,480
457 Match	\$61,306	\$65,000	\$60,000	\$62,680
Social Security/Medicare	\$3,466	\$4,973	\$0	\$0
Disability Insurance	\$622	\$871	\$0	\$0
Total Expenditures	\$420,915	\$463,444	\$410,000	\$392,160
FUND BALANCE CALCULATION				
Beginning Fund Balance	\$49,074		\$35,792	\$49,908
Revenues	\$407,633		\$424,116	\$422,902
Expenditures	\$420,915		\$410,000	\$392,160
Ending Fund Balance	\$35,792		\$49,908	\$80,650

RETIREMENT FUND

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Current Property Tax	\$375,464	\$336,194	\$329,774	\$333,952
Delinquent Property Tax	-\$521	\$0	\$537	\$0
Specific Ownership Tax	\$8,924	\$7,200	\$6,460	\$7,000
Class A Specific Tax	\$600	\$800	\$1,431	\$750
Interest on Taxes	\$1,563	\$700	\$1,114	\$600
Reimbursements	\$14,104	\$12,000	\$15,600	\$15,600
Transfer from General Fund	\$0	\$67,000	\$60,000	\$65,000
Forfeitures	\$7,500	\$0	\$9,200	\$0
Total Revenues	\$407,633	\$423,894	\$424,116	\$422,902
Expenditures				
401(A) Match	\$355,521	\$392,600	\$350,000	\$329,480
457 Match	\$61,306	\$65,000	\$60,000	\$62,680
Social Security/Medicare	\$3,466	\$4,973	\$0	\$0
Disability Insurance	\$622	\$871	\$0	\$0
Total Expenditures	\$420,915	\$463,444	\$410,000	\$392,160

PARKS/OPEN SPACE FUND

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

PARKS/OPEN SPACE BUDGET SUMMARY

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Taxes	\$1,483,852	\$1,320,055	\$1,305,198	\$1,311,730
Intergovernmental	\$10,350	\$360,350	\$373	\$50,373
Charges for Service	\$11,644	\$21,200	\$13,368	\$11,100
Miscellaneous	\$25,631	\$17,421	\$13,951	\$7,740
Total Revenues	\$1,531,478	\$1,719,026	\$1,332,890	\$1,380,943
Expenditures				
Administration	\$286,630	\$281,706	\$269,744	\$287,139
Fairgrounds	\$180,167	\$242,095	\$248,842	\$240,579
Parks Admin	\$598,884	\$446,734	\$373,007	\$297,856
Historic Preservation	\$47,949	\$226,500	\$213,869	\$284,250
Open Space Commission	\$337,515	\$1,075,850	\$45,850	\$222,150
Total Expenditures	\$1,451,144	\$2,272,885	\$1,151,312	\$1,331,974
FUND BALANCE CALCULATION				
Beginning Fund Balance	\$1,318,565		\$1,398,899	\$1,580,476
Revenues	\$1,531,478		\$1,332,890	\$1,380,943
Expenditures	\$1,451,144		\$1,151,312	\$1,331,974
Ending Fund Balance	\$1,398,899		\$1,580,476	\$1,629,445
Recreational Facility Reserve			\$374,998	\$299,998
Town of Telluride - Pavilion Flooring			-\$75,000	
Ending Reserve Balance			\$299,998	

ADMINISTRATION

	Actual as of	2012	2012	2013
	12/31/2011	Revised Budget	Budget Estimate	Adopted Budget
Revenues				
Current Property Tax	\$1,444,091.11	\$1,293,055	\$1,268,500	\$1,284,430
Delinquent Property Tax	(\$2,697.58)	\$0	\$2,066	\$0
Specific Ownership Tax	\$34,321.36	\$23,000	\$24,845	\$22,000
Class A Specific Tax	\$2,308.58	\$2,500	\$5,503	\$3,000
Interest on Taxes	\$5,828.92	\$1,500	\$4,284	\$2,300
DOW-PILT	\$350.24	\$350	\$373	\$373
Employee Insurance Reimb	\$3,423.36	\$3,555	\$3,555	\$3,716
Sale of Assets	\$0.00	\$0	\$0	\$0
Reimbursements	\$2,848.08	\$0	\$0	\$0
Miscellaneous	\$0.00	\$0	\$0	\$0
Total Revenues	\$1,490,474.07	\$1,323,960	\$1,309,126	\$1,315,819
Expenditures				
Salaries - Full Time	\$140,180.00	\$142,854	\$142,854	\$142,854
Salaries - Part Time	\$0.00	\$0	\$0	\$0
Salaries - Temporary	\$20,245.68	\$0	\$1,126	\$0
Social Security/Medicare	\$11,892.53	\$10,928	\$11,015	\$10,928
Health Insurance	\$19,069.60	\$20,698	\$20,698	\$22,546
Dental Insurance	\$1,202.10	\$1,291	\$1,291	\$1,356
Vision Insurance	\$136.80	\$137	\$137	\$144
Disability Insurance	\$1,882.88	\$2,057	\$905	\$571
Accrued Leave Adjustment	\$2,674.09	\$0	\$0	\$0
Unemployment Insurance	\$999.77	\$846	\$1,000	\$828
Workers Comp Insurance	\$4,428.18	\$5,914	\$5,914	\$7,946
Consulting	\$3,690.69	\$10,000	\$8,000	\$11,000
CAPP Insurance	\$8,137.10	\$7,265	\$7,265	\$8,575
Telephone	\$760.38	\$1,000	\$1,000	\$0
Advertising	\$257.28	\$750	\$750	\$750
Travel	\$29.00	\$600	\$600	\$600

	Actual as of	2012	2012	2013
	12/31/2011	Revised Budget	Budget Estimate	Adopted Budget
Training	\$200.00	\$1,500	\$1,500	\$2,500
Operating Supplies	\$462.55	\$400	\$400	\$500
Postage	\$376.60	\$75	\$400	\$400
Books	\$0.00	\$75	\$0	\$75
Pictometry	\$0.00	\$0	\$0	\$10,000
Dues/Regs/Subscriptions	\$5,813.98	\$1,000	\$1,200	\$1,500
Non-Profit Requests	\$20,750.00	\$35,500	\$25,500	\$25,500
Treasurer Fees	\$43,440.40	\$38,816	\$38,189	\$38,566
Total Expenditures	\$286,629.61	\$281,706	\$269,744	\$287,139

FAIRGROUNDS

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Montrose County	\$10,000.00	\$0	\$0	\$10,000
Employee Insurance Reimb	\$2,995.20	\$3,200	\$3,200	\$3,358
Reimbursements	\$164.41	\$0	\$0	\$0
Workers Comp Refund	\$0.00	\$0	\$0	\$0
Event Center - Dept Fees	\$4,191.65	\$8,000	\$3,000	\$4,000
Fairground -Other Fees	\$6,312.50	\$12,000	\$9,268	\$6,000
Total Revenues	\$23,663.76	\$23,200	\$15,468	\$23,358
Expenditures				
Salaries - Full Time	\$43,314.00	\$45,504	\$45,504	\$45,504
Salaries - Part Time	\$38,145.50	\$39,438	\$39,438	\$39,438
Salaries - Temporary	\$15,128.47	\$13,860	\$15,000	\$16,340
Social Security/Medicare	\$7,319.96	\$7,558	\$7,646	\$7,748
Health Insurance	\$12,053.60	\$13,462	\$13,462	\$14,662
Dental Insurance	\$668.10	\$718	\$718	\$754
Vision Insurance	\$136.80	\$137	\$137	\$144
Disability Insurance	\$1,094.96	\$1,223	\$533	\$340
Consulting	\$575.00	\$2,465	\$2,462	\$450
Professional Services	\$5,061.23	\$2,000	\$2,000	\$2,400
Water/Sewer	\$1,452.82	\$2,316	\$2,316	\$3,816
Trash Removal	\$487.23	\$1,250	\$1,250	\$1,650
Vehicle Maintenance	\$1,167.17	\$4,000	\$4,000	\$4,750
Maintenance Contracts	\$3,220.75	\$3,250	\$3,250	\$3,750
Telephone	\$2,431.78	\$2,800	\$2,800	\$2,800
Advertising	\$0.00	\$400	\$400	\$400
Travel	\$342.90	\$2,000	\$3,000	\$550
Training	\$420.00	\$1,000	\$660	\$200
Operating Supplies	\$3,564.79	\$5,563	\$5,563	\$5,563
Fuel	\$2,420.47	\$2,400	\$2,400	\$2,400

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Equip & Fixtures	\$1,417.54	\$5,700	\$14,587	\$4,900
Dues/Regs/Subscriptions	\$300.00	\$0	\$340	\$615
Miscellaneous	\$1,916.19	\$2,500	\$2,500	\$2,500
Expenditures - continued				
EC -Building Maintenance	\$340.73	\$16,100	\$16,100	\$28,500
EC - Grounds Maintenance	\$632.87	\$2,500	\$2,500	\$2,500
EC - Natural Gas	\$648.94	\$900	\$900	\$900
EC - Electricity	\$5,405.00	\$7,000	\$7,000	\$7,210
Ballfields-Building Maintenance	\$77.44	\$300	\$505	\$500
Ballfields-Grounds Maintenance	\$615.99	\$3,000	\$3,000	\$3,000
Ballfields-Electricity	\$1,120.00	\$1,101	\$1,101	\$1,185
Ballfields-Imps Other than Bldgs	\$6,300.00	\$0	\$161	\$10,000
Arena-Building Maintenance	\$712.92	\$4,500	\$4,500	\$15,000
Arena-Grounds Maintenance	\$3,258.48	\$6,000	\$6,000	\$1,250
Arena-Electricity	\$235.09	\$325	\$325	\$438
Arena-Imps Other than Buildings	\$2,144.95	\$0	\$0	\$1,000
Pavilion-Building Maintenance	\$275.26	\$0	\$36	\$0
Pavilion-Grounds Maintenance	\$1,825.94	\$0	\$92	\$1,500
Pavilion-Buildings	\$0.00	\$0	\$0	\$0
Other-Building Maintenance	\$5,524.17	\$0	\$219	\$0
Other-Grounds Maintenance	\$649.33	\$500	\$388	\$0
Other-Electricity	\$119.00	\$325	\$325	\$422
Other-Imps Other than Bldgs	\$7,641.14	\$40,000	\$35,724	\$5,500
Total Expenditures	\$180,166.51	\$242,095	\$248,842	\$240,579

PARKS ADMINISTRATION

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
PVP - GOCO Grant	\$0.00	\$0	\$0	\$0
DVP Fees	\$1,140.00	\$1,000	\$900	\$1,100
DVP - Reimbursements	\$0.00	\$0	\$0	\$0
PVP Fees	\$0.00	\$200	\$200	\$0
PVP - Reimbursements	\$30.00	\$0	\$6,530	\$0
Employee Insurance Reimb	\$999.00	\$666	\$666	\$666
Trails-GOCO Grant	\$0.00	\$75,000	\$0	\$0
Trails-CDOT Grant	\$0.00	\$0	\$0	\$0
Trails-Reimbursements	\$0.00	\$0	\$0	\$0
Trails-DOLA	\$0.00	\$0	\$0	\$0
Reimbursements	\$9,720.79	\$0	\$0	\$0
Miscellaneous	\$450.00	\$0	\$0	\$0
Total Revenues	\$12,339.79	\$76,866	\$8,296	\$1,766
Expenditures				
Salaries - Full Time	\$45,612.00	\$47,748	\$46,137	\$47,748
Salaries - Temporary	\$32,044.50	\$17,160	\$47,000	\$22,760
Social Security/Medicare	\$5,864.35	\$4,965	\$7,125	\$5,394
Health Insurance	\$12,701.80	\$11,261	\$11,261	\$12,269
Dental Insurance	\$850.10	\$717	\$717	\$753
Vision Insurance	\$173.60	\$136	\$136	\$143
Disability Insurance	\$611.20	\$688	\$274	\$191
Professional Services/Consulting	\$22,999.50	\$53,000	\$15,000	\$53,500
Trash Removal	\$1,820.29	\$2,800	\$2,800	\$2,800
Vehicle Maintenance	\$2,351.95	\$2,600	\$1,000	\$2,600
Telephone	\$599.40	\$1,700	\$1,700	\$1,368
Advertising	\$0.00	\$250	\$100	\$200
Travel	\$66.30	\$350	\$350	\$350
Training	\$163.49	\$400	\$250	\$300
Operating Supplies	\$1,431.63	\$4,500	\$4,500	\$4,300

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Expenditures - continued				
Postage	\$7.68	\$0	\$154	\$0
Fuel	\$1,904.59	\$1,500	\$2,000	\$1,900
DVP - Water/Sewer	\$4,560.50	\$4,600	\$7,875	\$7,875
DVP - Building Maintenance	\$1,820.59	\$1,000	\$1,000	\$959
DVP - Grounds Maintenance	\$8,570.24	\$5,000	\$5,632	\$4,000
DVP - Maint Contracts	\$2,392.00	\$2,700	\$2,700	\$2,700
DVP - Electricity	\$1,336.00	\$1,300	\$1,460	\$1,442
DVP - Propane	\$1,889.49	\$1,500	\$1,500	\$1,900
DVP - Improvs other than bldgs	\$386.48	\$15,000	\$2,081	\$0
DVP - Equip & Fixtures	\$958.26	\$2,000	\$2,000	\$0
DVP - Ballfields - Grounds Maint	\$3,847.76	\$2,500	\$3,696	\$4,000
PVP - New Construction	\$406,935.31	\$0	\$100,509	\$0
PVP - Landscaping (inc w/ improvs other than bldgs)		\$0	\$40,000	\$0
PVP - Grounds Maintenance	\$8,297.83	\$10,000	\$10,000	\$3,250
PVP - Natural Gas			\$700	\$1,000
PVP - Electricity	\$138.00	\$1,300	\$1,000	\$1,339
PVP - Improvs other than bldgs	\$3,802.97	\$57,409	\$17,000	\$30,000
PVP - Equip & Fixtures	\$75.00	\$3,000	\$5,000	\$28,000
PVP - Building Maintenance		\$1,500	\$0	\$500
PVP - Maintenance Contracts		\$3,500	\$3,500	\$2,700
Trails - New Construction		\$150,000	\$0	\$25,000
Trails - Professional Services	\$4,300.00	\$0	\$0	\$0
Trails - Trail Maintenance	\$1,868.64	\$3,800	\$1,000	\$1,100
Trails - Winter Plowing/Grooming	\$14,019.00	\$17,000	\$17,000	\$15,000
Courthouse Park & Snow Removal	\$4,149.00	\$13,500	\$8,500	\$10,000
Underpass Electricity	\$335.00	\$350	\$350	\$515
Total Expenditures	\$598,884.45	\$446,734	\$373,007	\$297,856

HISTORIC PRESERVATION

	Actual as of	2012	2012	2013
	12/31/2011	Revised Budget	Budget Estimate	Adopted Budget
Revenues				
State Historical Grant	\$0.00	\$10,000	\$0	\$35,000
Other Agency Grant	\$0.00	\$0	\$0	\$5,000
Total Revenues	\$0.00	\$10,000	\$0	\$40,000
Expenditures				
Consulting	\$2,021.34	\$9,000	\$6,500	\$12,000
Buildings	\$30,990.78	\$160,000	\$80,251	\$220,000
Other Projects	\$2,810.28	\$0	\$12,000	\$2,250
Lewis Mill	\$12,126.10	\$35,000	\$50,500	\$42,500
Historic Assessments	\$0.00	\$7,500	\$50	\$7,500
Courthouse - Projects	\$0.00	\$15,000	\$64,568	\$0
Total Expenditures	\$47,948.50	\$226,500	\$213,869	\$284,250

OPEN SPACE COMMISSION

	Actual as of	2012	2012	2013
	12/31/2011	Revised Budget	Budget Estimate	Adopted Budget
Revenues				
GOCO Grant	\$0.00	\$275,000	\$0	\$0
Local Donations	\$5,000.00	\$10,000	\$0	\$0
Reimbursements	\$0.00	\$0	\$0	\$0
Miscellaneous	\$0.00	\$0	\$0	\$0
Total Revenues	\$5,000.00	\$285,000	\$0	\$0
Expenditures				
Professional Services	\$6,200.00	\$8,000	\$8,000	\$8,000
Insurance	\$7,364.50	\$0	\$0	\$0
Advertising	\$639.63	\$750	\$750	\$750
Travel	\$914.91	\$1,750	\$1,750	\$2,000
Training	\$161.62	\$0	\$500	\$1,000
Operating Supplies	\$71.60	\$350	\$350	\$400
Gunnison Sage Grouse	\$10,000.00	\$10,000	\$9,500	\$0
Land Heritage Program	\$312,162.74	\$1,020,000	\$15,000	\$175,000
Payment for Ecosystem Services	\$0.00	\$35,000	\$10,000	\$35,000
Total Expenditures	\$337,515.00	\$1,075,850	\$45,850	\$222,150

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

	Actual as of	2012	2012	2013
	12/31/2011	Revised Budget	Budget Estimate	Adopted Budget
Revenues				
Intergovernmental	\$24,586	\$23,000	\$24,000	\$24,000
Miscellaneous	\$322	\$200	\$5,696	\$200
Total Revenues	\$24,908	\$23,200	\$29,696	\$24,200
Expenditures				
Equip & Fixtures	\$30,886	\$65,000	\$44,500	\$27,500
Total Expenditures	\$30,886	\$65,000	\$44,500	\$27,500
FUND BALANCE CALCULATION				
Beginning Fund Balance	\$92,636		\$86,658	\$71,854
Revenues	\$24,908		\$29,696	\$24,200
Expenditures	\$30,886		\$44,500	\$27,500
Ending Fund Balance	\$86,658		\$71,854	\$68,554

CONSERVATION TRUST

	Actual as of	2012	2012	2013
	12/31/2011	Revised Budget	Budget Estimate	Adopted Budget
Revenues				
Lottery Funds	\$24,586	\$23,000	\$24,000	\$24,000
Reimbursements	\$0	\$0	\$5,496	\$0
Interest Earnings	\$322	\$200	\$200	\$200
Total Revenues	\$24,908	\$23,200	\$29,696	\$24,200
Expenditures				
Equip & Fixtures	\$30,886	\$65,000	\$44,500	\$27,500
Total Expenditures	\$30,886	\$65,000	\$44,500	\$27,500

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 TOURISM BUDGET SUMMARY

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Taxes	\$294,010	\$350,000	\$350,000	\$350,000
Total Revenues	\$294,010	\$350,000	\$350,000	\$350,000
Expenditures				
Contract Labor	\$0	\$900	\$900	\$900
Marketing	\$294,010	\$350,000	\$350,000	\$350,000
Postage	\$0	\$50	\$50	\$50
Total Expenditures	\$294,010	\$350,950	\$350,950	\$350,950
FUND BALANCE CALCULATION				
Beginning Fund Balance	\$8,593		\$8,593	\$7,643
Revenues	\$294,010		\$350,000	\$350,000
Expenditures	\$294,010		\$350,950	\$350,950
Ending Fund Balance	\$8,593		\$7,643	\$6,693

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

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Intergovernmental	\$128,024	\$136,400	\$140,202	\$131,900
Licenses & Permits	\$33,859	\$35,000	\$32,000	\$35,000
Charges for Service	\$69,389	\$55,000	\$53,486	\$50,000
Miscellaneous	\$6,682	\$5,677	\$5,677	\$5,677
Transfers from Other Funds	\$292,150	\$305,119	\$273,968	\$294,401
Total Revenues	\$530,104	\$537,196	\$505,333	\$516,978

Expenditures				
Administration	\$118,604	\$120,044	\$119,317	\$121,029
Nurse	\$225,704	\$207,192	\$209,227	\$197,130
Environmental Health	\$177,495	\$200,405	\$190,670	\$200,758
Total Expenditures	\$521,803	\$527,641	\$519,214	\$518,917

FUND BALANCE CALCULATION

Beginning Fund Balance	\$101,576		\$109,877	\$95,996
Revenues	\$530,104		\$505,333	\$516,978
Expenditures	\$521,803		\$519,214	\$518,917
Ending Fund Balance	\$109,877		\$95,996	\$94,057

General Fund Subsidy	\$292,150	\$305,119	\$273,968	\$294,401
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General Fund is estimated to subsidize 57% of the overall cost of the public health fund for 2013

ADMINISTRATION

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Employee Insurance Reimb	\$2,811.00	\$2,811	\$2,811	\$2,811
Transfer from General Fund	\$93,938.17	\$117,374	\$116,507	\$117,289
Reimbursements	\$0.00	\$0		\$0
Total Revenues	\$96,749.17	\$120,185	\$119,318	\$120,100
Expenditures				
Salaries - Full Time	\$88,464.00	\$89,664	\$89,664	\$89,664
Social Security/Medicare	\$6,580.29	\$6,859	\$6,859	\$6,859
Health Insurance	\$14,740.80	\$15,797	\$15,791	\$17,213
Dental Insurance	\$868.05	\$932	\$932	\$979
Vision Insurance	\$177.00	\$177	\$177	\$186
Disability Insurance	\$1,189.92	\$1,291	\$570	\$359
Unemployment Insurance	\$926.44	\$834	\$834	\$816
Worker's Comp Insurance	\$4,030.31	\$3,037	\$3,037	\$3,238
CAPP Insurance	\$1,627.42	\$1,453	\$1,453	\$1,715
Total Expenditures	\$118,604.23	\$120,044	\$119,317	\$121,029

NURSE

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Department Fees	\$69,389.35	\$55,000	\$53,286	\$50,000
Family Planning Contract	\$19,715.41	\$18,000	\$19,000	\$18,000
State Health Contract	\$24,001.00	\$24,000	\$25,000	\$30,000
WIC Contract	\$33,444.89	\$34,000	\$25,000	\$28,000
EPRD Contract	\$12,763.86	\$14,000	\$17,618	\$14,000
LARC	\$3,524.00	\$16,000	\$33,594	\$18,000
Immunization Contract	\$12,441.00	\$10,000	\$4,645	\$10,000
HCP Contract	\$2,003.00	\$2,000	\$0	\$0
Women's Wellness Contract	\$5,730.00	\$4,000	\$1,045	\$0
WIC - Farmers Market Grant	\$3,000.00	\$3,000	\$2,900	\$2,500
Employee Insurance Reimb	\$816.00	\$816	\$816	\$816
Reimbursements	\$93.42	\$0	\$0	\$0
Transfer from General Fund	\$79,055.76	\$35,790	\$12,441	\$25,549
Total Revenues	\$265,977.69	\$216,606	\$195,345	\$196,865
Expenditures				
Salaries - Full Time	\$46,548.00	\$47,748	\$47,748	\$47,748
Salaries - Temporary	\$37,393.75	\$30,000	\$19,300	\$14,000
Social Security/Medicare	\$6,373.14	\$5,948	\$5,129	\$4,724
Health Insurance	\$6,154.80	\$6,881	\$6,881	\$7,493
Dental Insurance	\$334.05	\$359	\$359	\$377
Vision Insurance	\$68.40	\$68	\$68	\$72
Disability Insurance	\$626.10	\$688	\$300	\$191
Accrued Leave Adjustment	\$1,450.24	\$0	\$0	\$0
Professional Services	\$7,829.00	\$8,000	\$8,000	\$8,000
Lab Work	\$16,855.27	\$14,000	\$15,000	\$15,000
Cancer Screening	\$1,725.46	\$4,000	\$250	\$0
Contract Labor	\$30,107.32	\$32,000	\$28,000	\$28,000

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Expenditures - continued				
Equipment Maintenance	\$0.00	\$500	\$500	\$500
Maintenance Contracts	\$342.57	\$500	\$500	\$500
Insurance	\$1,246.00	\$1,500	\$1,275	\$1,275
Consulting	\$500.00	\$1,000	\$400	\$400
Telephone	\$0.00	\$500	\$600	\$600
Advertising	\$0.00	\$500	\$500	\$500
Printing	\$0.00	\$250	\$50	\$250
Travel	\$1,973.95	\$3,000	\$5,400	\$3,500
Training	\$1,189.60	\$750	\$2,000	\$2,000
Operating Supplies	\$9,309.22	\$12,000	\$12,000	\$12,000
Drugs & Contraceptives	\$22,209.30	\$15,000	\$22,214	\$18,000
Immunizations	\$13,771.84	\$12,000	\$14,283	\$12,000
Postage	\$3,149.29	\$3,500	\$2,000	\$2,000
Equip & Fixtures	\$1,655.33	\$0	\$7,820	\$500
Dues/Regs/Subscriptions	\$1,356.10	\$1,000	\$750	\$1,000
Miscellaneous	\$19.99	\$0	\$0	\$0
Pandemic Planning	\$5,127.67	\$0	\$0	\$0
EPR	\$5,397.17	\$2,500	\$5,000	\$14,000
Farmers Market	\$2,990.59	\$3,000	\$2,900	\$2,500
Total Expenditures	\$225,704.15	\$207,192	\$209,227	\$197,130

ENVIRONMENTAL HEALTH

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Septic Permits/Fees	\$5,800.00	\$9,000	\$6,000	\$9,000
Food Service License Fees	\$28,059.00	\$26,000	\$26,000	\$26,000
Enviro Health Contract	\$10,680.51	\$10,680	\$10,680	\$10,680
Plan Review Fees	\$0.00	\$0	\$200	\$0
Air Quality Monitoring Fees	\$720.00	\$720	\$720	\$720
Employee Insurance Reimb	\$2,762.40	\$2,050	\$2,050	2,050
Reimbursements	\$0.00	\$0	\$0	\$0
Transfer from General Fund	\$119,155.71	\$151,955	\$145,020	\$151,563
Miscellaneous	\$200.00	\$0	\$0	\$0
Total Revenues	\$167,377.62	\$200,405	\$190,670	\$200,013
Expenditures				
Salaries	\$131,431.00	\$134,316	\$134,316	\$134,316
Vehicle Use	\$54.00		\$0	\$0
Social Security/Medicare	\$10,080.19	\$10,275	\$10,275	\$10,275
Health Insurance	\$19,886.60	\$18,886	\$18,886	\$20,578
Dental Insurance	\$1,184.15	\$1,076	\$1,075	\$1,130
Vision Insurance	\$68.40	\$68	\$68	\$72
Disability Insurance	\$1,774.56	\$1,934	\$850	\$537
Vehicle Maintenance	\$3,217.05	\$2,000	\$1,500	\$2,000
Equipment Maintenance	\$188.57	\$500	\$500	\$500
Consulting	\$500.00	\$0	\$0	\$0
Telephone	\$1,111.07	\$1,200	\$1,200	\$1,200
Advertising	\$0.00	\$500	\$0	\$500
Travel	\$0.00	\$1,000	\$1,000	\$1,000
Training	\$100.00	\$1,000	\$500	\$1,000
Operating Supplies	\$148.48	\$500	\$200	\$500
Postage	\$89.49	\$200	\$50	\$200

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Books	\$0.00	\$150	\$150	\$150
Fuel	\$3,123.80	\$3,500	\$3,000	\$3,500
Dues/Regs/Subscriptions	\$230.00	\$300	\$300	\$300
Miscellaneous	\$0.00	\$0	\$0	\$0
Air Quality	\$805.20	\$18,000	\$12,000	\$18,000
ISDS Permit Fees	\$480.00	\$600	\$400	\$600
Food Service License Fees	\$3,022.00	\$4,400	\$4,400	\$4,400
Total Expenditures	\$177,494.56	\$200,405	\$190,670	\$200,758

ENERGY FUND

This fund was created in 2011 per Resolution 2011-50 for the sole purpose of funding capital expenses associated with the purchase, installation, and/or construction of renewable energy and/or energy conservation facilities or projects located within San Miguel County.

ENERGY FUND BUDGET SUMMARY

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Energy Buy-out Fee	\$0	\$0	\$100,000	\$0
Total Revenues	\$0	\$0	\$100,000	\$0
Total Expenditures	\$0	\$0	\$0	\$0
FUND BALANCE CALCULATION				
Beginning Fund Balance	\$0		\$0	\$100,000
Revenues	\$0		\$100,000	\$0
Expenditures	\$0		\$0	\$0
Ending Balance	\$0		\$100,000	\$100,000

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

	Actual as of	2012	2012	2013
	12/31/2011	Adopted Budget	Budget Estimate	Adopted Budget
Revenues				
Impact Fees	\$107,278	\$41,400	\$55,621	\$20,000
Intergovernmental	\$78,500	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$90,500	\$0
Total Revenues	\$185,778	\$41,400	\$146,121	\$20,000

Expenditures				
Insurance	\$2,323	\$3,000	\$2,531	\$2,750
CDBG Grant	\$59,050	\$0	\$0	\$0
Non-profit Requests	\$10,000	\$10,000	\$10,000	\$10,000
Affordable Housing Projects	\$0	\$0	\$0	\$20,000
Down Payment Assistance	\$0	\$20,000	\$20,000	\$20,000
Total Expenditures	\$71,373	\$33,000	\$32,531	\$52,750

FUND BALANCE CALCULATION

Beginning Fund Balance	\$363,325	\$477,731	\$591,321
Revenues	\$185,778	\$146,121	\$20,000
Expenditures	\$71,373	\$32,531	\$52,750
Ending Fund Balance	\$477,731	\$591,321	\$558,571