

Town of Silverton Colorado

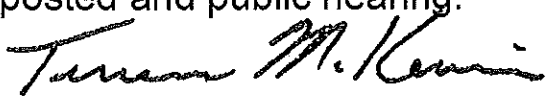
2012 Annual Budget

**Adopted
December 12, 2011**

Board of Trustees

**Terrence M. Kerwin, Mayor
Chris Tookey, Mayor Pro Tem
Jim Lindaman
Karla Safranski
Pat Swonger
David Zanoni
“Outback” John Schertz**

I, Terrence M. Kerwin, do hereby certify that the enclosed budget for fiscal year 2012 is a true and accurate copy, adopted by the Town of Silverton Board of Trustees via resolution on Monday, December 12, 2011 at a duly posted and public hearing.



Terrance M. Kerwin, Mayor



Brian Carlson, Clerk/Treasurer

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2012 Budget Message

To: Town of Silverton Board of Trustees, Silverton Residents, and Silverton Business Owners

FR: Jason Wells, Town Administrator, Budget Officer

RE: 2012 Town of Silverton Budget

Date: December 12, 2011

Enclosed is the 2012 budget for review and adoption by the Board of Trustees. This budget reflects a significant effort by Public Works, Planning, Building, the Library, Town Administration, and the Town Board to demonstrate prudent fiscal management by the Town of Silverton. Each member of the Town's staff and each Trustee worked diligently to balance the budget and set priorities for 2012.

2012 Town Board Goals & Priorities

The Town Board has established goals and priorities to guide the 2012 budget. These goals and priorities will help the Board, staff, and community to make decisions that will ensure the Town is charting a course toward fiscal health while providing those critical services it is charged with delivering to the community.

Long Term Goals

- Establish and maintain healthy capital reserves in the Town General fund to pay for repairs and improvements to Town streets, parks, and buildings.
- Adhere to an ongoing commitment to training and education for Town staff and the Town Board.
- Increased utilization of Town-owned properties and facilities with a focus on revenue generation and increasing the Town's year-round economy, but with the recognition that such facilities serve a compelling public purpose and should be made available for local uses at discounted rates and at no charge for important civic functions.
- Commitment to protect new improvements and investment at Molas Lake through stewardship and management.
- Seek and obtain funding necessary to explore options for future uses of the Lackawanna Mill property. Undertake a public input process aimed at soliciting all viable options and creative perspectives.

2012 Project Priorities

ADMINISTRATIVE

- Continue full revision of the Municipal Code Book and adopt a coherent, well-vetted revised Code, completed with the assistance of outside professional services and approved after having been subjected to a robust ongoing public input process.
- Adopt the Town's updated Design and Development Standards while ensuring the uniform application of a revised EQR utility billing mechanism established therein.
- Draft and adopt a revised set of municipal procurement policies.
- Finalize 2004 Molas Lake augmentation water right decree while continuing to undertake the work necessary to obtain water court approval on the Town's 2005 water right filing seeking an increased diversionary right on the Animas River.
- Continue follow-up on Town-County fiber optic needs by reaching out to similarly situated surrounding communities and playing an active role in the Southwest Colorado Council of Governments.
- Continue to review and update the municipal business licensing framework and other Town Codes as necessary yet sensible in an effort to make the Town more inviting to new businesses as well as those seeking to expand.
- Engage the Town in the Governor's Energy Office "EMAP" program with the objective of completing a facility-wide energy use assessment of all Town facilities and thus identifying opportunities for significant cost-saving improvements thereto.

PUBLIC WORKS/FACILITIES/INFRASTRUCTURE

- Undertake chip/seal maintenance to Greene Street in coordination with the County's effort to complete the same on the paved portions of County Road 110.
- Complete ongoing public facility and building maintenance as per the Goff Engineering Infrastructure Report and Capital Improvement Plan ("Goff Report") and Visitors Center Historical Structures Assessment ("HSA") as completed by Silverton Restoration Consulting in 2010.
- Undertake a comprehensive review of the state of the Town's municipal signage and begin to address deficiencies.
- Complete energy efficiency measures at Town Hall as identified via the aforementioned EMAP process and in the November 2011 energy audit conducted by the Four Corners Office for Resource Efficiency ("4CORE").
- Via an established intergovernmental agreement with the County, ensure the proper and code-compliant installation of water and sewer utilities, as well as public roads, at the Anvil Mountain affordable housing site.

LAND USE

- Secure ownership of BLM land surrounding the Kendall Mountain Ski Area and running adjacent to the Animas River and rail line. Begin a comprehensive planning process aimed at developing a long-term use and management plan for the property once acquired.
- Retain GOCO or other grant funding necessary to complete a comprehensive Town Parks and Recreation Plan. Undertake highest priority improvements identified in completed plan including improvements to Memorial Park and Visitor Center/ball field features.
- Develop an in-house Downtown Revitalization Project to identify concrete and cost-effective steps to improve the appearance and functionality of Greene Street and Blair Street for visitors and residents.

2012 Revenue and Expenditure Summary

Revenues

The 2012 budget projects \$2,505,696 in total revenues across nine funds. General Fund Revenues, excluding grant awards, are projected at \$1,550,142. This represents an anticipated decrease in operating revenues of \$21,721 over the budgeted revenue figure of \$1,571,863 in 2011. However, taking into account anticipated grant revenues of \$60,000 in 2012 relative to \$28,000 in grant income projected in 2011, total anticipated General Fund revenues are expected to exceed 2011 budgeted figures by \$10,729.

Expenses

The 2012 budget allocates \$2,634,389 in total expenditures across nine funds, with \$1,779,256 in total General Fund expenditures. Given that \$156,800 of the calculated General fund expenditures are essentially allocations for capital projects for 2013 and beyond, actual 2012 General Fund expenses are estimated at \$1,622,456, representing a modest increase of \$20,919 over budgeted General Fund expenses in 2011.

All funds are budgeted on a cash basis, and audited on a modified accrual basis of accounting. 2012 fund expenditures are budgeted as shown below, with increases or decreases relative to the 2011 approved budget:

- General Fund= \$1,779,256, 1% increase, excluding Capital Reserve funding of \$156,800
- Water Fund= \$257,147, 5.9% decrease
- Sewer Fund= \$253,240, 4.1% decrease
- Refuse Fund= \$197,139, 29.2% increase
- Conservation Trust Fund= \$15,000, to fund 2012 grant-match obligations
- Cemetery Fund= \$0
- Molas Lake Fund= \$34,100, 9.9% increase
- Bond & Interest Fund= \$11,550, as final payment on General Obligation Bonds
- Library Fund= \$87,377, .2% decrease

Overview of Town Services

The 2012 budget anticipates that the Town will continue to provide the following governmental services:

- Town administration including financial and debt oversight, governing body support, and policy/regulatory implementation;
- Planning services including Long Range and Current Planning, Building Inspection, and Code Enforcement, with the latter two services being merged into one staff position from two;
- Emergency services including Law Enforcement, Fire, and Ambulance services as achieved through the Town's intergovernmental agreement with the County;
- Utility Services including water, sewer, refuse disposal and recycling;

- Community Services including Library, Park Maintenance & Operations, Economic Development (through Visitor's Center Operations, promoting Special Events, and providing financial support to the San Juan Development Association), Recreational Opportunities (operation of Kendall Mountain Ski Area and providing space to the Silverton Youth Center), and Cemetery Services;
- Building maintenance including necessary upkeep to the Library, Carriage House, Town Hall, Visitor's Center, Kendall Mountain Community Center; and modest outbuildings such as the sanitary facilities at Memorial Park and Columbine Park;
- Street Maintenance including a major chip-seal undertaking on Greene Street;
- Capital Improvement services, planning, and capital fund savings;
- Grant Administration including such grants aimed at drafting a community parks and recreation plan, undertaking needed repairs and improvements to the Town parks and playground, as well as grants seeking to aid in the completion of critical repairs to the Visitors Center and Town Hall.

Summary of 2012 Budget

Following is a summary of specific elements of the 2012 Budget.

General Fund Revenue and Expenditure Projections

Taxes comprise 65% of General Fund operating revenues, a figure that is consistent with the previous four years. Overall tax revenues are projected to decrease by \$20,702 in 2012. This is largely the product of a known \$77,000 decrease in property tax revenues resulting from the County's 2011 property value reassessment. This decrease is partially offset by anticipated continued growth in sales tax revenues, however, as well as our budgeting for certain Department of Local Affairs ("DoLA") Severance Tax payments, which, upon the advice of DoLA staff, had not been budgeted for in previous years.

Silverton's sales tax rate will remain at 7.9% in 2012 (4% County, 2.9% State, 1% Town), with the Town coffers retaining both the Town and County portions of that total. Sales Tax revenues from the Town's retained portion are projected to increase 2.75% over 2011 budgeted revenue. This is consistent with actual 2011 YTD receipts through October, 2011. Sales Tax revenues represent 42% of General Fund operating revenues.

Also contemplated within this 2012 budget is a transfer to the General Fund in the amount of \$15,000 from the Conservation Trust Fund to serve as matching funds for a potential grant award from Great Outdoors Colorado ("GOCO") aimed at improving various park facilities as well as outdoor amenities at and near the Visitors Center. Given the residual balance in this account and further anticipated revenues thereto in 2012, it is anticipated that the Conservation Trust Fund will retain a fund balance of \$4,048 at year's end despite the GOCO match allocation.

Total General Fund expenses are budgeted so as to increase spending in that fund by \$177,719 over 2011 levels. This increase is primarily attributable to a substantial \$156,800 set-aside for capital projects in 2013 and beyond however. Excluding this set-

aside, a \$12,314 General Fund deficit is budgeted for 2012, which is to be balanced by an appropriation from the Town's unreserved fund balance in the same amount.

Fund Balances, Capital Reserves, & Financial Management

General Fund Balance

The General Fund will show a beginning estimated 2012 fund balance of \$616,770. Due to numerous instances of receiving unanticipated revenue in the current fiscal year, this figure is significantly higher than the 2011 ending fund balance of \$591,099 as approved in last year's budget. Of this total fund balance, \$133,000 is reserved for capital improvements in 2012. The remaining \$483,770 thus represents the Town's unreserved balance heading into 2012, which marks an increase of \$25,497 to the Town's 2111 beginning unreserved fund balance of \$458,273.

Given that the Town Board has elected to budget \$156,800 of this unreserved balance toward capital improvements in 2013 and beyond, the 2012 unreserved fund balance will be significantly impacted, projected to stand at a mere \$319,682 at the end of the 2012 fiscal year. After adjusting for the future capital projects set-aside, the Town's ending unreserved fund balance will still comprise 20% of all general fund expenditures, however, a level which exceeds the Colorado Government Finance Officers Association ("CGFOA") recommended reserve ratio of 17%, or two months' fund expenses.

The Town is required by state law to have enough money set aside to cover at least 3% of the total projected expenditures for the year for emergencies and by maintaining a 20% coverage rate, the Town's 2012 budget thus far exceeds this statutory requirement.

Whereas the Town's overall fund balance will eclipse the \$600,000 mark heading into the new year, the 2012 year-end General Fund balance is projected to stand at \$483,342 at the conclusion of the year, having been depleted significantly due to an estimated \$125,000 expenditure on the Greene Street chip-seal project. Of this \$481,482, \$161,800 will carry over into the 2013 budget as capital reserves with the \$319,682 remaining as unreserved funds for that budget cycle.

2011 General Fund balances were budgeted as follows:

Beginning Total Fund Balance	\$553,273
Beginning Unreserved	\$458,273
Beginning Capital Reserve	\$ 95,000
Ending Unreserved Balance	\$456,599
Ending Capital Reserve	\$134,500
Ending Total Fund Balance	\$591,099

These figures compare with 2012 General Fund balances presented in this budget as follows:

Beginning Total Fund Balance	\$616,770
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Beginning Unreserved:	\$483,770
Beginning Capital Reserve:	\$133,000
Ending Unreserved:	\$319,682
Ending Capital Reserve	\$161,800
Ending Total Fund Balance:	\$481,482

Capital Reserve

As noted above, entering 2012, the Capital Reserve – established within the General Fund – will carry a balance of \$133,000. This balance presently consists of \$125,000 in funding for the Greene Street chip/seal project, now scheduled to commence in 2012 instead of 2011 as originally scheduled, \$3,000 from unspent funds budgeted in 2011 for Kendall Mountain improvements, and \$5,000 unspent from 2010 for Kendall Mountain improvements. These funds are now scheduled to be spent in 2012 in their entirety. The chip seal project is now anticipated to cost \$160,000, which represents an increase of \$25,000 over the original \$135,000 estimate. The remaining funding requirement of \$35,000 (project cost of \$160,000, less beginning Capital Reserve of \$125,000) is found in the 2012 “Streets Maintenance” budget. The Public Works Director has contracted with vendors to lock in the \$160,000 project cost.

Notwithstanding the above anticipated expenditures, the Capital Reserve will be recharged in the amount of \$156,800, to be allocated among various needs facing public facilities, parks, fleet/machinery, and streets maintenance in future years. This set-aside represents the execution of a policy advocated by the Town Clerk-Treasurer this budget cycle to dedicate all dollars held in the General Fund reserve in excess of 20% of regular annual operating costs to necessary capital improvements. This fiscally cautious approach has also been advocated by DoLA officials and the Town’s independent auditor.

Enterprise Fund Balances

While the presented budget reflects unreserved fund balances, the Town’s *audited* fund balances include everything that’s “in the ground” – i.e. sewer and treatment plant equipment, delivery infrastructure, etc.

Water and Sewer Funds

The beginning Water Fund balance for 2012 is estimated to be \$104,765, which compares to a \$100,193 beginning balance in the Water Fund on January 1, 2011. In anticipation of eventual maintenance needs, water and sewer fees will be adjusted slightly in 2012 so as to increase the ending Water Fund balance without increasing total utility charges to customers.

The beginning Sewer Fund balance for 2012 is estimated to be \$217,531 – a significant increase over the 2011 beginning balance of \$194,005. However, due to planned adjustments to the water and sewer rates to adjust for the aforementioned imbalance in those respective funds, the anticipated ending balance in the Sewer Fund for 2012 is estimated to be \$225,513, reflecting only a modest increase to the current balance.

Refuse Fund

The Refuse Fund is estimated to have a beginning fund balance entering 2012 of \$111,254. This figure represents a mild draw-down of the Fund's 2011 beginning balance of \$118,243. The decrease is the result of the higher cost of contracting with a new refuse service firm, Bruin Waste Management. Non-ordinary expenditures budgeted for 2012, include \$15,000 for the replacement of the aging Greene Street and Blair Street convenience cans, and \$12,000 for Transfer Station repairs, including replacement and/or improvement of the perimeter fence and entry gates as per a site assessment on the part of the Public Works Committee.

Notwithstanding these expenses, the 2012 ending fund balance in the Refuse Fund is estimated to be \$112,115 representing a modest increase over the current balance. There is presently no plan to implement rate increases for trash services and the fund balance is perhaps even somewhat overinflated relative to current needs. Future needs and associated costs could change rapidly, however, and a healthy fund balance serves as a sound insurance policy against any unforeseen contingencies.

Financial Management

Other than in the Refuse Fund, maintaining adequate unreserved fund balances has traditionally been a difficult objective for the Town to meet. The one percent (1%) Town sales tax that became effective in 2009 and the method through which the Town now budgets for capital improvements, however, have aided tremendously in removing the difficulty of uncertain revenues from the Town's budgetary equation. The timing of the Town's cash-flow is another issue to consider as approximately 75% of the sales tax is received between September and November. But notwithstanding this reality, the Town has more or less stabilized its budgetary approach and should be on relatively firm footing barring some catastrophic unforeseen financial circumstances.

If a significant, unexpected and immediate shortfall in revenues comes to pass, the Town could significantly tap into its unreserved fund balances in order to stabilize revenues. However, it is strongly cautioned that such a tactic should stand as a contingency reaction rather than as a component of sound financial planning. Instead, the Town should seek to establish and stabilize sound running fund balances across all categories. While this undertaking is well on its way, a sustained economic downturn may compromise this success. If future budget cuts are necessary to avoid tapping too heavily into these unreserved balances, Town staff and the Board alike are advised to consult with the Town's Budget Monitoring, Spending Policies, & Emergency Financial Plan ("Budget Plan") as articulated in Appendix F below when considering cuts to the budget.

Per prior years' stated priorities and CGFOA recommendations, maintaining a two-month operating reserve (approximately 17% of total fund expense) in the General Fund continues to stand as a reasonable and reachable fiscal aspiration. Again, the General Fund unreserved fund balance ratio is estimated to be 20% in 2012, despite the transfer of \$156,800 to capital projects reserve.

To assist in both monitoring the annual budget and working towards meeting explicit financial goals, the Town developed its long-range Budget Plan in 2009. This plan was

carried over into the 2011 budgetary process, and a review of that document's objectives verifies that essential financial planning goals are in fact presently being met. The Plan continues to be included as an attachment to the 2012 budget, however, given that its guiding principles remain relevant.

Lodging Fee Collection & Expenses

In 2005 the Town adopted an ordinance establishing a \$2/night lodging fee for all hotel rooms and weekly rentals, and a \$1/night lodging fee for campsites. The Town is required to collect these funds into a special account, and to adopt a line item budget to appropriate these funds each year. For 2012 the Town anticipates collecting \$35,000 in Lodging Fees, and appropriates those funds for the following line items:

- a. Visitor's Center Operations Accounts 10-41944-340, 10-41944-342, 10-41944-345, 10-41944-420, 10-41944-421, 10-41944-423, 10-41944-430, 10-41944-614, 10-41944-620, 10-41944-625, 10-41944-730, 10-41944-741, 10-41944-743, 10-45126-614
- b. Recreation Accounts 10-45110-340, 10-45110-801
- c. Blair Street Park Accounts 10-45122-430, 10-45122-614, 10-45122-620, 10-45122-730

Enterprise Funds Administrative Fees

An administrative fee is charged to the Water, Sewer, and Refuse Funds to account for those shared expenses that are spent out of the General Fund throughout the course of the year. This administrative fee is meant to recoup legal, salary and other personnel costs paid out of the General Fund but which should properly be shared by all funds on a proportional basis, along with operating costs.

Administrative Fees transferred to the General Fund from the Town's enterprise funds will total \$301,803 in 2012. Town staff will continue to transfer an additional \$1,084 administrative fee from the Molas Lake fund to the General fund to reimburse for staff time spent on facilitating bookings for camping at Molas Lake. Of this \$301,803 transfer from the various enterprise funds, \$138,250 shall be transferred from the Water Fund, \$136,830 from the Sewer Fund, and \$25,639 from the Refuse Fund. From a proportional perspective, these figures break down as follows: 93% staffing costs, 4% insurance premiums, 2% legal work, 1% credit card fees, postage and printing. The costs of personnel time devoted to Enterprise Fund tasks is calculated each year via a comprehensive payroll audit. Remaining non-personnel costs are audited annually, and carried forward to subsequent years' budgets. Due to the anticipated ongoing legal work associated with cinching up the Town's water rights in 2012, there will continue to be an increase to the Water Fund administrative fee paid to the General Fund so as to reimburse it for those portions of Town Attorney invoices paid out of the General Fund but which pertain to work on municipal water supply matters.

2012 Pay Plan

The Town's employee handbook establishes the policies and procedures for salary increases and the provision of other benefits. Per the employee handbook, the following pay plan for 2012 is:

- **COLA** - 1.7% cost of living adjustment as per the 2010 Denver-Boulder-Greeley Consumer Price Index. The actual Index for 2012 directs an increase of 3.8% percent to staff salaries. But given that staff has received CoLA increases in recent years in excess of the Price Index standard, the 1.7% increase is meant to meet this standard over a four-year period from 2009 through 2012.
- **Insurance** - Health, Dental, Life, and Vision insurance (excluding dependent coverage) along with standard Workers Compensation coverage for all regular employees. Beginning in December, 2011, the Town's health insurance benefit will be underwritten by Colorado Employer Benefit Trust, a non-profit pool of public entities. This change has enabled the Town to maintain 2011 insurance premium costs, and to forego premium increases of 80% to 130%, based on quotes received mid-year. The CEBT plan will renew on July 1, 2012, and a 10% premium increase is anticipated at that time, and has been budgeted accordingly.

Adjustments to Staff Positions

- **Merger of Town-County Code Enforcement Officer and Town-County Building Inspector positions**

2011 year-to-date building permit revenues – Town and County combined – stand at \$11,775 as of the drafting of this budget report and it is not expected that they will exceed that amount by much, if at all, by the end of the year. This figure represents a staggering drop-off from permit revenues realized in recent years. In 2006, revenues peaked at \$76,737. In 2007, they stood at \$33,416 and in 2008, \$33,333. In 2009, however these revenues dropped to \$23,624 and in 2010, they further diminished to \$12,169.

Recognizing this trend in the course of the annual joint budget meeting on November 9th, the Town Board and County Commissioners jointly directed that the position of Town-County Building Official be merged with the position of Town-County Code Enforcement Officer. Separately, these two positions carried a total cost of \$44,917 and \$20,567, respectively. Whereas the total annual cost of maintaining these two positions was thus \$65,484 to the Town and County in 2011, the new, fully benefited position – to be titled “Town-County Building and Code Compliance Officer” will require an annual appropriation of merely \$43,577, effectuating an overall savings in the amount of \$21,907.

Currently, the Building Official position is budgeted at 30 hours a week and the Code Enforcement position is budgeted at 20 hours a week. The new position will be budgeted for 30 hours a week. As such, the Town and County will experience a reduction of 1,040 in total available man hours by virtue of this merger. This represents a total decrease of 40 percent to those two positions in aggregate. Notwithstanding the significance of this decrease, it still does not correlate to the 84 percent

decrease to permit revenues in recent years and it is thus expected that the successful candidate for this position will have time to aptly fulfill the obligations of each of the formerly distinct positions.

- **Public Works Director Pay Increase.** The Town Public Works Director requested and received a pay increase of \$1.00/hour based on the compelled use of his Class C Industrial Wastewater Operator Certification. Colorado Department of Public Health and Environment regulations that became effective in 2005 mandated that our treatment operator carry such a license. And though the Public Works Director carried such a license at the time due to his former work in the mines, he never requested nor received a step increase on this basis. Given that this is a full-time position budgeted for 2080 hours per year, the fiscal impact of this step increase will be \$2,080.

Benefits Package

The Town will offer insurance benefits totaling \$6,941 per employee; an increase of \$192 per employee per year. Insurance coverage includes:

- Health Insurance
- Dental Insurance
- Life Insurance
- Vision Insurance
- Pre-tax contributions/premiums

Enterprise Funds

Enterprise fund balances have grown slightly in 2011, largely the result of fee increases suggested by the RPI Consulting Rate Study completed in 2008. There are no planned fee increases to utility customers in 2012, though water and sewer fees will be shifted slightly to allow for increased water fund balance growth. 2012 changes to unreserved fund balances are budgeted as follows: Water: +17%, Sewer: +15%, Refuse: +17%.

Utility Rates for 2012

Refuse rates are predicted to remain stable for 2012. Water and Sewer rates will be adjusted in FY2012 so as to meet fund balance objectives. These revisions will result in no net increase to utility customers. 2012 rates will be as follows:

Water	\$82.65/ bi-monthly for 0-15,488 gallons \$4.91 each 1000 gallons or portion thereof
Sewer	\$68.73/ bi-monthly for 0-15,488 gallons \$5.29 each 1000 gallons or portion thereof (commercial)
Refuse	\$43.30 / bi-monthly per EQR

Refuse service includes compactable trash and recyclable materials. Bulk items and “open-top” refuse will also be accepted without incidental charge save for construction waste and tires. This represents a departure from the standing policy entering into the 2011 budget season when the Town was under contract with Silverton Trash. With the

2011 revision to the Town's Design and Development Standards and Specifications, the "EQR" system of assessing costs may be amended, though without any impact on revenues.

Town/County Shared Services

The Town will be responsible for 50% of all shared, non-emergency, services between the Town and County for 2012. Keeping with past practices, the totality of Town-County shared services will include ambulance service, fire protection, fire pension, fire truck insurance, land use planning, building inspection, code enforcement, Carriage House maintenance/insurance/repairs, transfer station operation, and law enforcement. The Town's 2012 budget reduces the Law Enforcement budget by \$5,231 relative to the 2011 budget.

Bond and Interest Fund

There will be no mill levy to fund the Bond and Interest fund, as existing fund balance is sufficient to meet remaining debt payments. A refund is anticipated in 2013.

Capital Reserves, Capital, and Special Projects

For 2012, the Town has budgeted for the following significant projects:

- Town Hall weatherization efforts – \$13,000
- Visitors Center repairs – \$35,000; (it is presumed that State Historic Fund grant funding will account for \$28,000 of these costs along with a, \$7,000 match from the General Fund, itself funded via Conservation Trust Fund / Lottery proceeds).
- Parks plan & improvements: There will be a two-stage effort, each hopefully involving GOCO grant funding. Stage one will entail completing a comprehensive Parks and Recreation Plan while stage two will be to secure funds to complete needed improvements to Memorial Park and the amenities surrounding the Visitors Center. The budget presumes a \$32,000 in total project cost with an \$8,000 Town match appropriated from the General Fund, which is in turn funded via Conservation Trust Fund / Lottery proceeds.
- Streets and sidewalks: The Town will undertake needed chip-seal treatment to the entirety of Greene Street through a private contractor. This will be a straight expense estimated to be \$125,000 allocated from the General Fund capital reserve, along with \$35,000 from the 2012 Streets/Maintenance account.
- General capital improvements. The 2012 budget contemplates a General Fund set-aside of 156,800 as added capital reserve to complete capital improvements in 2013 and beyond.
- Refuse/Transfer Station: The 2012 budget contemplates two separate appropriations from the Refuse Fund in 2012 including \$15,000 to replace the Town's convenience cans and \$12,000 to complete fence repairs at the Transfer Station.

- Municipal signage: The 2012 budget anticipates \$1,000 to be expended on new municipal street signs. This is in addition to \$1,000 budgeted in 2011.
- Continued comprehensive revision of the Town's municipal codebook.
- Continued review of the Town's pending water right determinations and finalization of pending water cases.
- Involvement in the Governor's Energy Office's "EMap" Program, with the objective of identifying and pursuing opportunities for energy cost savings via a facility-wide comprehensive energy audit.
- Continued work on revising the Town's municipal website via contractual arrangement and rigorous coordination with independent web designer.
- Some other potentially grant-funded projects,¹ described in detailed in Appendix C, but including:
 - A future use assessment for the Lackawanna Mill Site (EPA)
 - The conveyance of the now-remediated land that served as a Town dump site (BLM).
 - Telecommunications improvements including construction of a fiber optic loop connecting all public Facilities (DoLA, through the SW Council of Governments)

Partner Funding

The Town participates in a variety of local, regional, and statewide organizations, and pays annual dues to these organizations including Region 9 Economic Development, Colorado Municipal League, the Southwest Colorado Council of Governments, and the Southwest Transportation Commission. The Town also provides funding to different organizations providing services to the Town and community such as the San Juan Senior Citizens group, San Juan Area Aging Commission, Regional Planning Commission, Mountain Studies Institute, and San Juan Development Association. Total partner funding for 2012 is budgeted at \$8,061, representing a \$1,550 increase over 2011 aggregate funding for partnering organizations. This figure includes allocations to new recipients of partnering funds, however, including the Four Corners Office of Resources Efficiency ("4CORE") and the Four Corners Film Office.

Tabor Analysis

With passage of the Revenue Retention Ballot issue in November of 1995, there is no need to analyze the respective budgets with respect to TABOR limits on revenues and expenditures, or to analyze the General Fund with respect to the 5.5% statutory limitation on the mill levy.

¹ Though the 2011 budget contemplates the success of some of these grant applications and the corresponding Town match, other awards would necessitate the adoption of a supplemental budget approving funding upon the announcement of an award.

Town of Silverton

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Resolution No. 2011-09

A RESOLUTION ADOPTING THE 2012 BUDGET AND SETTING FORTH THE EXPENDITURES AND REVENUES FOR EACH OF THE VARIOUS FUNDS OF THE TOWN OF SILVERTON, COLORADO FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012 AND ENDING DECEMBER 31, 2012.

WHEREAS, the Town Board of Trustees of the Town of Silverton, Colorado has appointed Jason Wells as the Budget Officer to prepare and submit a proposed budget to said governing body as required by Colorado law; and

WHEREAS, the Board has received and considered the expenditure requests and budget recommendations of the various Town offices, departments, boards, and other spending agencies, as required by law; and

WHEREAS, Jason Wells, as Budget Officer, has submitted a proposed budget to the Board of Trustees in a timely manner for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the requirements of Colorado law, the proposed budget was open for inspection by the public at Town Hall, and public hearings were held on October 10th, 2011 and December 12, 2011 and interested members of the public were given the opportunity to file or register objections to the proposed budget up to the time of its adoption; and

WHEREAS, whatever increases may have been made in the expenditures set forth in the 2012 budget, like increases were added to the Town's budgeted revenues and available resources so that the budget remains in balance as required by law; and

WHEREAS, upon consideration of the proposed budget, as well as the expenditure requests and recommendations of the various Town offices, departments, boards, and other spending agencies, as authorized by law, the Town Board revised, altered, increased or decreased the items set forth in the proposed budget as it deemed necessary in light of the needs of the various Town offices, departments, boards, and spending agencies, and given the probable and projected income and available resources of the Town of Silverton which will be available to fund such expenditures during the Fiscal Year 2012 and the need to insure that the projected income and available resources for Fiscal Year 2012 shall be at least equal to or greater than the aggregate proposed expenditures; and

WHEREAS, in determining the level of expenditures to be budgeted, consideration has been given to the reasonableness of the request, as well as the amount of Town revenues available to fund other budget items at reasonable levels. The levels of funding as set forth in the 2012 Budget were determined within

the lawful discretion of the Board of Trustees after considering all funding requests, the ability and willing of the Town taxpayers to fund the request, the need for the level of funding requested, the overall requirements of the Town, and the level of available revenue.

NOW THEREFORE, BE IT RESOLVED BY The BOARD OF TRUSTEES OF THE TOWN OF SILVERTON, COLORADO that the estimated expenditures and revenues for each are as follows:

1. Total Revenue across nine funds including General, Water, Sewer, Refuse, Conservation Trust, Cemetery, Molas Lake, Bond and Interest, and Library Funds = \$2,505,696
2. Total Expenditures across nine funds including General, Water, Sewer, Refuse, Conservation Trust, Cemetery, Molas Lake, Bond and Interest, and Library Funds = \$2,629,363

Furthermore, be it resolved that the Board of Trustees hereby adopt the 2012 Budget for the Town of Silverton, Colorado, and its various offices, departments, boards, and other spending agencies as set forth in the "Annual Budget for the Town of Silverton, Colorado for the Fiscal Year ending December 31, 2012" which is incorporated herein and made a part hereof by reference, and which defines and sets forth the expenditures and revenues for each fund for the Town of Silverton, Colorado, as well as each function and object of expenditure authorized for such funds.

THIS RESOLUTION was approved and adopted the 12th day of December, 2011 by the Board of Trustees of the Town of Silverton, Colorado.

ATTEST:

Brian Carlson
Town Clerk-Treasurer

Terrence M. Kerwin
Mayor

Town of Silverton

Post Office Box 250 Silverton, Colorado 81433-0250

TELEPHONE (970) 387-5522 FAX (970) 387-5583



RESOLUTION NO. 2011-10

A RESOLUTION APPROPRIATING ALL LODGING AND CAMPING FEES COLLECTED IN ACCORDANCE WITH CHAPTER 3 ARTICLE 14 OF THE CODE OF THE TOWN OF SILVERTON TO SPECIFIC EXPENSES IN THE 2012 BUDGET RELATED TO THE PROVISION OF MUNICIPAL SERVICES DIRECTLY RELATED TO THE LODGING AND CAMPING BUSINESSES AS OUTLINED BELOW.

WHEREAS, the Board of Trustees of the Town of Silverton, Colorado has adopted an annual budget for Fiscal Year 2012 in Resolution No. 2011-09 pursuant to the Local Governmental Budget Law of Colorado; and

WHEREAS, the Board of Trustees has made provisions in accordance with Chapter 3 Article 14 of the Code of the Town of Silverton to place lodging fees collected into a specific account within the 2012 Budget for the Town of Silverton, Colorado; and

WHEREAS, the Board of Trustees does hereby identify specific line items within the 2012 Budget, as required by Chapter 3 article 14 of the Code of the Town of Silverton, for the appropriation of such lodging and camping fees collected.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF SILVERTON, COLORADO as follows:

1. All lodging and camping fees collected pursuant to Chapter 3 Article 14 of the Code of the Town of Silverton shall be placed in account number 10-32-170000.
2. All fees received in account number 10-32-170000 shall be used to off-set expenditures directly related to lodging and camping businesses, including, but not limited to support of the Visitor's Center, special events, and marketing efforts. Such fees collected shall be used to offset expenditures in the following accounts.
 - a. Visitor's Center Operations Accounts 10-41944-340, 10-41944-342, 10-41944-345, 10-41944-420, 10-41944-421, 10-41944-423, 10-41944-430, 10-41944-614, 10-41944-620, 10-41944-625, 10-41944-730, 10-41944-741, 10-41944-743, 10-45126-614
 - b. Recreation Accounts 10-45110-340, 10-45110-801
 - c. Park Administration Accounts 10-45120-430, 10-45120-614, 10-45120-620, 10-45120-730

THIS RESOLUTION was approved and adopted the 12th day of December, 2011 by the Board of Trustees of the Town of Silverton, Colorado.

ATTEST:

Brian Carlson
Town Clerk-Treasurer

Terrence M. Kerwin
Mayor

Town of Silverton

Post Office Box 250 Silverton, Colorado 81433-0250

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RESOLUTION NO. 2011-11

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE SEVERAL OFFICES, DEPARTMENTS, BOARDS, AND OTHER SPENDING AGENCIES OF THE TOWN OF SILVERTON, COLORADO IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR FISCAL YEAR 2012.

WHEREAS, the Board of Trustees of the Town of Silverton, Colorado has adopted an annual budget for Fiscal Year 2012 in Resolution No.2011-09 pursuant to the Local Governmental Budget Law of Colorado; and

WHEREAS, the Board of Trustees has made provisions in the 2012 Budget for the Town of Silverton, Colorado for revenue and available resources in an amount equal to the total proposed expenditures as set forth in said budget; and

WHEREAS, Section 29-1-108, C.R.S. requires the Board of Trustees to adopt an appropriation resolution for Fiscal Year 2012;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF SILVERTON, COLORADO as follows:

1. Sums are hereby appropriated to the several offices, departments, boards, and other spending agencies of the Town of Silverton, Colorado for personnel expenditures, operating expenditures, and capital expenditures, as shown in the approved "ANNUAL BUDGET FOR THE TOWN OF SILVERTON, COLORADO FOR THE FISCAL YEAR ENDING DECEMBER 31, 2012" which is incorporated herein and made a part hereof by reference. All expenditures shall strictly comply with the fund appropriations as specified in said budget. The nature of expenditures for which claims are submitted shall be in accordance with the appropriated expenditure line item to which they are to be charged.
2. The "ANNUAL BUDGET FOR THE TOWN OF SILVERTON, COLORADO FOR THE FISCAL YEAR ENDING DECEMBER 31, 2012" as submitted, amended and herein summarized is approved and adopted as the budget of the Town of Silverton for the year stated above.
3. The budget of the Town of Silverton hereby approved and adopted shall be signed by the Mayor and Town Clerk/Treasurer and made a part of the public records of the Town.

THIS RESOLUTION was approved and adopted the 12th day of December, 2011 by the Board of Trustees of the Town of Silverton, Colorado.

ATTEST:

Brian Carlson
Town Clerk-Treasurer

Terrence M. Kerwin
Mayor

Town of Silverton



Post Office Box 250 Silverton, Colorado 81433-0250

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RESOLUTION NO. 2011-12

A RESOLUTION TO CERTIFY AND LEVY THE 2011 MILL LEVIES FOR THE GENERAL FUND OF THE TOWN OF SILVERTON, COLORADO, AND THE TOWN OF SILVERTON BOND AND INTEREST ACCOUNT, 1982 FUND.

WHEREAS, the Board of Trustees of the Town of Silverton, Colorado has adopted the 2012 Budget pursuant to Resolution No.2011-09;

WHEREAS, the Board of Trustees has appropriated revenues and available resources necessary to cover the expenditures authorized in the 2012 Budget pursuant to Resolution No. 2011-11; and

WHEREAS, the 2011 valuation assessment for the Town of Silverton, as certified by the San Juan County Assessor, is \$25,780,889;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF SILVERTON, COLORADO that;

1. For the purposes of meeting General Fund expenses of \$1,774,230 of the Town of Silverton for Fiscal Year 2012, the Board hereby adopts and levies a net tax of 10.560 mills upon each dollar of the total valuation for assessment of all taxable property within the Town for the Fiscal Year 2012.

THIS RESOLUTION was approved and adopted the 12th day of December, 2011 by the Board of Trustees of the Town of Silverton, Colorado.

ATTEST:

Brian Carlson
Town Clerk-Treasurer

Terrence M. Kerwin
Mayor

Town of Silverton

Post Office Box 250 Silverton, Colorado 81433-0250

TELEPHONE (970) 387-5522 FAX (970) 387-5583



RESOLUTION 2011-13

A RESOLUTION TO AMEND CERTAIN UTILITY RATES AND FEES

WHEREAS, the Board of Trustees for the Town of Silverton, Colorado has the authority to set the fees and rates for services;

WHEREAS, the Board has determined that utility rates and fees should increase in accordance with the Rate Study conducted in 2008, and the rate increase plan established in 2008; and

WHEREAS, the Board has reviewed these fees and rates in each specific case and has determined that these fees and rates are fair and equitable and necessary to the provision of services within the community; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF SILVERTON, COLORADO, that the following fees and rates for the provision of certain services in the community are hereby adopted as follows:

- 1) Effective January 1, 2012, the Clerk-Treasurer is directed to charge for water service in accordance with the provisions of Section I-2.2 Water and Sewer Service Charges, TOWN OF SILVERTON PUBLIC IMPROVEMENT DEVELOPMENT STANDARDS AND SPECIFICATIONS, at the following rates:
 - a. Water use for all customers shall be charged a minimum fee of eighty two and 65/100 dollars (\$82.65) for the first 15,488 gallons used, or fraction thereof, plus four and 91/100 dollars (\$4.91) per 1,000 gallons, or fraction thereof, in excess of 15,488 gallons per billing cycle.
- 2) Effective January 1, 2012, the Clerk-Treasurer is directed to charge for sewer service in accordance with the provisions of Section I-2.2 Water and Sewer Service Charges, TOWN OF SILVERTON PUBLIC IMPROVEMENT DEVELOPMENT STANDARDS AND SPECIFICATIONS, at the following rates:
 - a. Sewer use for all customers shall be charged a minimum fee of sixty-nine and 73/100 dollars (\$68.73) for the first 15,488 gallons used, or fraction thereof, plus five and 29/100 dollars (\$5.29) per 1,000 gallons, or fraction thereof, in excess of 15,488 gallons per billing cycle.

THIS RESOLUTION was approved and adopted the 12th day of December, 2011 by the Board of Trustees of the Town of Silverton, Colorado.

ATTEST:

Brian Carlson, Town Clerk
Town of Silverton, Colorado

Terrence M. Kerwin, Mayor
Town of Silverton, Colorado

Town of Silverton

Post Office Box 250 Silverton, Colorado 81433-0250

TELEPHONE (970) 387-5522 FAX (970) 387-5583



Resolution 2011-14

A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY EXPENSES IN EXCESS OF AMOUNTS BUDGETED, AND TO RECOGNIZE REVENUE IN EXCESS OF AMOUNTS BUDGETED FOR THE TOWN OF SILVERTON, COLORADO.

WHEREAS, the funds of the Town of Silverton must be amended to reflect the following:

General Fund:	Recognize revenues exceeding budgeted amounts, defray expenses exceeding budgeted amounts, and recognize expenses exceeding revenues
Library Fund	Recognize revenues exceeding budgeted amounts
Refuse Fund:	Recognize revenues in excess of amounts budgeted Recognize expenses in excess of amounts budgeted

WHEREAS, unanticipated revenues come from a variety of resources including grants, taxes, and other fees; and

WHEREAS, expenses in excess of revenues result from a variety of expenses including multi-year grants where grants or expenses occur in different fiscal cycles, from increased or unanticipated operational costs, and from extra payments made on principal balances to reduce or eliminate savings on restricted accounts.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE TOWN OF SILVERTON, COLORADO;

1. That the 2011 revenue for the General Fund is hereby increased from \$1,599,863 to \$1,698,956 based on 2011 projected revenues.
2. That the 2011 expenses for the General Fund is hereby increased from \$1,601,536 to \$1,662,984. Such additional expense shall be defrayed by a transfer of funds from the unappropriated and unrestricted fund balance in the General Fund. That the 2011 revenues for the Library Fund are hereby increased from \$87,558 to \$96,715 for purpose recording the receipt of grant revenues during 2011.
3. That the 2011 anticipated expenses for the Refuse Fund be increased from \$152,539 to \$181,489 to reflect increased contractor costs.

4. That the 2011 anticipated revenues for the Refuse Fund be increased from \$130,000 to \$163,500 to reflect higher refuse fees implemented mid-2011.

THIS RESOLUTION was approved and adopted the 12th day of December, 2011 by the Board of Trustees of the Town of Silverton, Colorado.

ATTEST:

Brian Carlson, Town Clerk/Treasurer

Terrence Kerwin, Mayor
Town of Silverton, Colorado

2012 FINAL BUDGET - ALL FUNDS

		2010	2011	2011	2012
		ACTUAL	approved	YE ESTIMATE	approved
GENERAL FUND					
	REVENUE				
	TAXES				
10-31-110000	PROPERTY TAXES	339,569	352,106	339,569	275,050
10-31-120000	SPECIFIC OWNERSHIP TAXES	16,534	15,000	16,000	15,000
10-31-300000	GENERAL SALES TAXES	634,847	641,000	658,654	658,654
10-31-420000	CIGARETTE TAXES	2,177	2,000	2,100	2,100
10-31-810000	SEVERANCE TAX PAYMENT	19,958	-	34,128	34,100
10-31-820000	FRANCHISE TAX	35,251	22,000	23,701	25,000
10-31-830000	MINERAL LEASE DISTRIBUTION	43	-		-
10-31-900000	PENALTIES AND INTEREST	4,098	3,000	3,300	4,500
	TOTAL TAXES	1,052,477	1,035,106	1,077,452	1,014,404
	LICENSES AND PERMITS				
10-32-110000	LIQUOR LICENSES	3,776	4,000	3,500	4,000
10-32-160000	PROFESSIONAL & OCCUP LICENSES	21,673	21,000	20,996	21,300
10-32-170000	LODGING FEE	39,665	35,000	35,000	35,000
10-32-210000	BUILDING PERMITS - TOWN	15,999	9,800	10,115	10,300
10-32-215000	BUILDING PERMITS - COUNTY	-	2,000	1,660	2,000
10-32-260000	ANIMAL PERMITS	380	300	300	300
10-32-270000	MISCELLANEOUS PERMITS	200	150	100	150
	TOTAL LICENSES AND PERMITS	81,693	72,250	71,671	73,050
	INTERGOVERNMENTAL REVENUE				
10-33-410000	GRANTS	99,123	28,000	48,726	60,000
10-33-540000	HIGHWAY USERS TAX	34,885	33,089	33,089	37,000
10-33-550000	MOTOR VEHICLE REGISTRATION	4,415	4,000	4,000	4,400
10-33-730000	SAN JUAN COUNTY ROAD & BRIDGE	21,879	22,000	22,000	22,000
	TOTAL INTERGOVERNMENTAL REVENUE	160,302	87,089	107,815	123,400
	CHARGES FOR SERVICES				
10-34-110000	COURT FEES	335	100	20	100
10-34-130000	PLANNING REVIEW FEES - TOWN	1,640	2,000	1,884	1,800
10-34-140000	COPIES & FAXES	42	35	4	-
10-34-270000	MISCELLANEOUS	11,069	-		-
10-34-820000	ADMINISTRATIVE FEE	290,172	302,223	302,223	301,803
	TOTAL CHARGES FOR SERVICES	303,258	304,358	304,131	303,703
	FINES AND FORFEITURES				
10-35-110000	COURT FINES	1,750	500	200	500
10-35-140000	PENALTY ASSESSMENT FEES	5,325	5,000	2,500	5,000
	TOTAL FINES AND FORFEITURES	7,075	5,500	2,700	5,500

2012 FINAL BUDGET - ALL FUNDS

		2010	2011	2011	2012
		ACTUAL	approved	YE ESTIMATE	approved
	MISCELLANEOUS REVENUE				
10-36-100000	INTEREST REVENUE	794	1,200	800	600
10-36-200000	PARKS AND PROPERTIES RENTAL	100	500	209	500
10-36-304000	KM COMMUNITY CENTER RENT	8,759	6,000	3,700	7,000
10-36-305000	KM SKI LIFT TICKETS	36,369	25,200	30,748	30,000
10-36-305500	STUDENT LIFT TICKETS		1,800	2,500	-
10-36-306000	TOWN HALL RENT	371	1,000	500	500
10-36-307000	VISITORS CENTER RENT	4,604	4,000	3,800	3,800
10-36-308000	JULY 4TH CAMPSITES	15,819	16,160	13,005	13,000
10-36-310000	FACILITIES MEMBERSHIP	2,000	-	-	-
10-36-320000	CELL TOWER LEASE	7,200	7,200	8,165	8,165
10-36-400000	SILVERTON TREE ADVISORY BOARD	-	-	-	-
10-36-500000	DONATIONS	<u>3,500</u>	<u>3,500</u>	<u>3,000</u>	<u>3,000</u>
	TOTAL MISCELLANEOUS REVENUE	79,516	66,560	66,427	66,565
	CONTRIBUTIONS AND TRANSFERS				
10-39-110940	FIRE DEPT CONTRI TO PENSION	6,120	-	-	8,520
10-39-210000	SALE OF GENERAL FIXED ASSETS	-	-	-	
10-39-220000	INSURANCE PROCEEDS	-	-	43,690	
10-39-370000	PROCEEDS FROM CAPITAL LEASES	-	-	-	
10-39-420000	TRFR FROM CONSERVATION TRUST	<u>-</u>	<u>29,000</u>	<u>14,595</u>	<u>15,000</u>
	TOTAL CONTRIB. AND TRANSFERS	6,120	29,000	58,285	23,520
	TOTAL GEN FUND OPERATING	1,591,318	1,571,863	1,639,755	1,550,142
	TOTAL GEN FUND GRANTS	99,123	28,000	48,726	60,000
	TOTAL GENERAL FUND REVENUE	1,690,441	1,599,863	1,688,481	1,610,142
	EXPENSE				
	TOWN BOARD				
10-41110-110	REGULAR EMPLOYEES	25,578	27,600	25,920	24,084
10-41110-220	SOCIAL SECURITY CONTRIBUTIONS	1,957	2,111	1,983	1,842
10-41110-341	TRAINING	317	500	200	340
10-41110-343	INTERGOVERNMENTAL SERVICES	45,108	23,205	35,975	-
10-41110-580	TRAVEL	-	750	750	510
10-41110-590	ORGANIZATIONAL DUES	665	1,600	2,604	2,915
10-41110-801	FIREWORKS	2,500	1,000	1,000	680
10-41110-802	GOOD IDEAS	<u>1,305</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
	TOTAL TOWN BOARD	77,430	58,266	69,931	31,871
	MUNICIPAL JUDGE				
10-41210-110	REGULAR EMPLOYEES	6,500	6,770	6,500	6,500
10-41210-220	SOCIAL SECURITY CONTRIBUTIONS	497	510	510	510
10-41210-250	UNEMPLOYMENT INSURANCE	13	20	20	20
10-41210-590	ORGANIZATIONAL DUES	1,420	75	75	75
10-41210-640	BOOKS & PERIODICALS	<u>61</u>	<u>125</u>	<u>125</u>	<u>85</u>

2012 FINAL BUDGET - ALL FUNDS

		2010	2011	2011	2012
		ACTUAL	approved	YE ESTIMATE	approved
	TOTAL MUNICIPAL JUDGE	8,491	7,500	7,230	7,190
	TOWN ADMINISTRATOR				
10-41310-110	REGULAR EMPLOYEES	64,415	66,105	66,105	67,229
10-41310-211	HEALTH AND LIFE INSURANCE	5,502	3,185	4,200	6,941
10-41310-220	SOCIAL SECURITY CONTRIBUTIONS	4,928	5,057	5,057	5,143
10-41310-230	RETIREMENT CONTRIBUTIONS	2,113	1,983	1,983	2,017
10-41310-250	UNEMPLOYMENT INSURANCE	-	198	198	202
10-41310-340	PROFESSIONAL SERVICES	1,453	-	-	-
10-41310-341	TRAINING	285	600	773	725
10-41310-580	TRAVEL	2,098	1,500	1,500	1,900
10-41310-590	ORGANIZATIONAL DUES	530	600	550	550
	TOTAL TOWN ADMINISTRATOR	81,324	79,228	80,366	84,707
	PARTNER ORGANIZATIONS				
10-41330-800	PARTNER ORGANIZATIONS	9,697	6,761	6,761	8,061
	TOTAL PARTNER ORGANIZATIONS	9,697	6,761	6,761	8,061
	TOWN CLERK-TREASURER				
10-41350-110	REGULAR EMPLOYEES	81,658	84,042	84,042	85,471
10-41350-211	HEALTH AND LIFE INSURANCE	11,981	9,934	13,500	13,882
10-41350-220	SOCIAL SECURITY CONTRIBUTIONS	6,222	6,429	6,429	6,539
10-41350-230	RETIREMENT CONTRIBUTIONS	4,667	2,521	2,521	2,564
10-41350-250	UNEMPLOYMENT INSURANCE	163	252	252	256
10-41350-341	TRAINING	86	2,000	2,000	6,500
10-41350-550	PRINTING & BINDING	50	125	-	85
10-41350-580	TRAVEL	140	300	300	300
10-41350-590	ORGANIZATIONAL DUES	-	275	275	275
10-41350-640	BOOKS & PERIODICALS	-	-	-	-
10-41350-800	OTHER	-	-	-	-
	TOTAL TOWN CLERK-TREASURER	104,967	105,879	109,320	115,872
	ELECTIONS				
10-41400-340	TECH - ELECT JUDGES, ETC	513	-	-	300
10-41400-550	PRINTING & BINDING	-	-	-	1,000
10-41400-580	TRAVEL & MEALS	-	-	-	-
	TOTAL ELECTIONS	513	-	-	1,300
	FINANCIAL ADMINISTRATION				
10-41500-332	SUPPORT AGREEMENT	4,012	3,900	4,192	4,192
10-41500-340	BANK CHARGES	308	2,500	700	300
10-41500-801	IRS UNDERPAYMENT/PENALTIES	-	-	-	-
	TOTAL FINANCIAL ADMINISTRATION	4,320	6,400	4,892	4,492

2012 FINAL BUDGET - ALL FUNDS

		2010	2011	2011	2012
		ACTUAL	approved	YE ESTIMATE	approved
LEGAL SERVICES					
10-41530-340	CONTRACT SERVICES-LEGAL	<u>28,200</u>	<u>20,000</u>	<u>15,000</u>	<u>15,000</u>
	TOTAL LEGAL SERVICES	28,200	20,000	15,000	15,000
CODE ENFORCEMENT					
10-41910-110	REGULAR EMPLOYEES	8,524	18,182	18,182	-
10-41910-220	SOCIAL SECURITY CONTRIBUTIONS	652	1,391	1,391	-
10-41910-250	UNEMPLOYMENT INSURANCE	-	55	55	-
10-41910-330	TECHNICAL SERVICES	10,176	-	-	-
10-41910-341	TRAINING		500	500	-
10-41910-580	TRAVEL		440	250	-
10-41910-640	BOOKS & PERIODICALS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL CODE ENFORCEMENT	19,352	20,567	20,377	-
PLANNING DIRECTOR					
10-41915-110	REGULAR EMPLOYEES	46,209	49,053	46,758	49,887
10-41915-211	HEALTH AND LIFE INSURANCE	6,880	6,749	6,749	6,941
10-41915-220	SOCIAL SECURITY CONTRIBUTIONS	3,255	3,753	3,577	3,816
10-41915-230	RETIREMENT CONTRIBUTIONS	1,362	1,472	1,403	1,497
10-41915-250	UNEMPLOYMENT INSURANCE	44	147	147	150
10-41915-340	TECHNICAL	1,166	-	54,332	-
10-41915-341	TRAINING	705	500	500	340
10-41915-342	SPECIAL PROJECT FUNDS	6,150	-	-	-
10-41915-540	ADVERTISING	413	-	-	-
10-41915-550	PRINTING & BINDING	-	-	-	-
10-41915-580	TRAVEL	1,275	500	500	340
10-41915-590	ORGANIZATIONAL DUES	-	-	-	-
10-41915-640	BOOKS & PERIODICALS	-	-	-	-
10-41915-741	MACHINERY & EQUIPMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL PLANNING DIRECTOR	67,459	62,173	113,966	62,971
GENERAL GOVERNMENT OPERATIONS					
10-41940-213	EMPLOYEE ASSISTANCE PLAN	240	-	-	-
10-41940-291	BONDING INSURANCE	100	100	100	100
10-41940-310	TREASURERS FEES	6,929	6,500	6,500	7,000
10-41940-321	AUDIT SERVICES	6,550	7,000	6,808	6,800
10-41940-430	REPAIRS & MAINTENANCE	3,317	1,500	1,500	2,000
10-41940-442	COPIER LEASE	4,913	5,300	5,300	5,000
10-41940-443	INTERNET DSL		1,200	1,200	1,200
10-41940-520	INSURANCE - WC, PROP & LIA	43,484	35,784	35,784	35,125
10-41940-521	INSURANCE-DEDUCTIBLE	1,000	2,000	2,000	2,000
10-41940-531	POSTAGE	2,446	2,500	2,500	1,700
10-41940-532	TELEPHONE	9,112	8,000	6,600	5,440

2012 FINAL BUDGET - ALL FUNDS

		2010	2011	2011	2012
		ACTUAL	approved	YE ESTIMATE	approved
10-41940-540	ADVERTISING	3,032	2,500	2,500	1,700
10-41940-610	OFFICE SUPPLIES	3,440	3,200	2,200	2,176
10-41940-741	MACHINERY	-	1,000	575	680
10-41940-800	OTHER	-	-	-	-
	TOTAL GENERAL GOV'T OPERATIONS	84,563	76,584	73,567	70,921
	VISITORS CENTER OPERATIONS				
10-41942-420	CLEANING SERVICES	731	700	700	476
10-41942-421	DISPOSAL	-	-	-	-
10-41942-423	CUSTODIAL	4,946	3,500	4,656	4,656
10-41942-430	REPAIRS & MAINTENANCE	421	679	679	462
10-41942-614	OPERATING SUPPLIES	1,360	2,100	2,100	1,428
10-41942-620	ELECTRICITY	2,690	3,000	3,000	3,000
10-41942-622	PROPANE	10,084	11,500	11,500	10,500
10-41942-720	BUILDINGS	-	-	-	-
10-41942-730	IMPROVEMENTS OTHER THAN BLDGS	-	7,000	6,645	78,000
10-41942-801	CHAMBER CONTRACT	<u>41,450</u>	<u>35,550</u>	<u>35,550</u>	<u>32,614</u>
	TOTAL VISITORS CENTER OPERATIONS	61,682	64,029	64,830	131,136
	TOWN HALL OPERATIONS				
10-41944-342	FURNACE TENDING	3,542	4,500	2,114	-
10-41944-345	TESTING & INSPECTIONS	1,615	900	900	900
10-41944-420	CLEANING SERVICES	1,740	1,450	1,740	1,740
10-41944-421	DISPOSAL	-	-	-	-
10-41944-423	CUSTODIAL	4,010	5,200	4,010	4,296
10-41944-430	REPAIRS & MAINTENANCE	1,907	1,500	5,186	1,020
10-41944-614	OPERATING SUPPLIES	572	1,600	1,600	1,088
10-41944-620	ELECTRICITY	1,812	2,500	2,000	1,900
10-41944-622	PROPANE				20,000
10-41944-625	COAL	7,169	4,700	3,000	-
10-41944-730	CAPITAL IMPROVEMENT	-	9,400	46,190	5,200
10-41944-741	MACHINERY & EQUIPMENT	-	-	-	-
10-41944-743	FURNITURE & FIXTURES	-	-	-	<u>10,000</u>
	TOTAL TOWN HALL OPERATIONS	22,367	31,750	66,740	46,144
	GRANTS EXPENDITURES				
10-41945-100	GRANTS	<u>73,419</u>	<u>28,000</u>	-	-
	TOTAL GRANTS EXPENDITURES	73,419	28,000	-	-
	LAW ENFORCEMENT				
10-42100-340	CONTRACT SERVICES	<u>195,483</u>	<u>193,231</u>	<u>194,839</u>	<u>188,000</u>
	TOTAL LAW ENFORCEMENT	195,483	193,231	194,839	188,000

2012 FINAL BUDGET - ALL FUNDS

		2010	2011	2011	2012
		ACTUAL	approved	YE ESTIMATE	approved
	FIRE PROTECTION SERVICES				
10-42200-340	CONTRACT SERVICES				37,360
	TOTAL FIRE PROTECTION SERVICES				37,360
	CLINIC				
10-42300-345	TESTING & INSPECTIONS	577	470	470	603
10-42300-430	REPAIRS & MAINTENANCE	494	4,180	4,180	2,842
10-42300-532	TELEPHONE	-	-	1,620	1,620
10-42300-615	MAINTENANCE SUPPLIES	-	1,045	1,045	1,045
10-42300-620	ELECTRICITY	3,869	4,912	4,912	4,043
10-42300-622	PROPANE	5,873	5,121	5,121	6,137
10-42300-730	CAPITAL IMPROVEMENT	-	-	-	5,600
	TOTAL CLINIC	10,813	15,728	17,348	21,890
	BUILDING AND CODE OFFICIAL				
10-42400-110	REGULAR EMPLOYEES	31,338	32,580	30,080	31,200
10-42400-211	HEALTH AND LIFE INSURANCE	5,991	6,749	6,749	6,941
10-42400-220	SOCIAL SECURITY CONTRIBUTIONS	2,397	2,492	2,301	2,387
10-42400-230	RETIREMENT CONTRIBUTIONS	940	977	902	936
10-42400-250	UNEMPLOYMENT INSURANCE	63	98	98	94
10-42400-341	TRAINING	484	900	335	900
10-42400-580	TRAVEL	600	720	720	720
10-42400-590	ORGANIZATIONAL DUES	100	100	100	100
10-42400-640	BOOKS & PERIODICALS	307	300	172	300
	TOTAL BUILDING INSPECTOR	42,220	44,917	41,457	43,577
	PUBLIC WORKS PERSONNEL				
10-43100-110	REGULAR EMPLOYEES	278,683	279,916	279,916	286,755
10-43100-115	PART-TIME/SEASONAL EMPLOYEES	14,723	12,100	12,100	12,100
10-43100-130	OVERTIME	21,804	22,500	22,500	22,500
10-43100-211	HEALTH LIFE & DENTAL INSURANCE	35,964	36,929	40,500	41,646
10-43100-220	SOCIAL SECURITY CONTRIBUTIONS	23,646	21,414	21,414	21,778
10-43100-225	PART-TIME SOC SEC CONTRIBUTION	175	926	926	926
10-43100-230	RETIREMENT	7,308	1,319	7,800	8,540
10-43100-250	UNEMPLOYMENT INSURANCE	603	840	840	854
10-43100-255	PART-TIME UNEMPLOYMENT INS	-	-	-	-
	TOTAL PUBLIC WORKS PERSONNEL	382,906	375,943	385,995	395,099
	STREET MAINTENANCE				
10-43120-330	OTHER PROFESSIONAL	372	1,250	1,250	850
10-43120-341	SAFETY & TRAINING	1,020	1,066	1,066	725
10-43120-345	TESTING & INSPECTIONS	677	732	732	497
10-43120-420	CLEANING SERVICES	1,272	986	986	670
10-43120-421	DISPOSAL	-	-	-	-

2012 FINAL BUDGET - ALL FUNDS

		2010	2011	2011	2012
		ACTUAL	approved	YE ESTIMATE	approved
10-43120-430	REPAIRS & MAINTENANCE	19,684	20,140	20,140	15,800
10-43120-442	RENTALS - EQUIPMENT & VEHICLES	1,243	1,445	1,445	983
10-43120-580	TRAVEL & MEALS	254	265	265	180
10-43120-611	DUST CONTROL	25,675	26,830	23,712	26,830
10-43120-612	GRAVEL	5,677	5,690	5,690	5,690
10-43120-613	SIGNS	-	775	1,000	1,000
10-43120-614	OPERATING SUPPLIES	6,757	12,185	12,185	9,650
10-43120-618	CLOTHING ALLOWANCE	1,396	1,568	1,568	1,066
10-43120-620	ELECTRICITY	17,292	16,616	16,616	16,616
10-43120-625	HEATING FUEL	1,048	1,600	1,600	1,600
10-43120-626	FUEL	9,407	14,500	14,500	15,370
10-43120-730	CAPITAL IMPROVEMENTS	45,000	44,769	35,000	73,503
10-43120-741	MACHINERY & EQUIPMENT	-	1,000	1,000	31,000
10-43120-743	FURNITURE & FIXTURES	-	-	-	-
	TOTAL STREET MAINTENANCE	136,774	151,416	138,753	202,030
	RECREATION				
10-45110-340	SPECIAL EVENTS CONTRACT	7,410	11,200	7,000	7,100
10-45110-801	RECREATION PROGRAMS	-	6,000	-	3,000
	TOTAL RECREATION	7,410	17,200	7,000	10,100
	PARK ADMINISTRATION				
10-45120-340	SNOW GROOMING	1,913	2,351	2,351	2,351
10-45120-341	IN SERVICE TRAINING	(100)	472	472	475
10-45120-430	REPAIRS & MAINTENANCE	3,696	3,966	5,000	3,000
10-45120-614	OPERATING SUPPLIES	7,785	7,404	7,404	6,500
10-45120-615	JULY 4TH CAMPGROUND PAYROLL	6,383	5,460	4,474	5,460
10-45120-616	JULY 4TH CAMPGROUND SUPPLIES	14,818	6,175	8,807	4,199
10-45120-617	JULY 4TH CAMP HOST BONUS		2,000	2,179	2,000
10-45120-620	ELECTRICITY	2,742	2,991	2,991	2,991
10-45120-626	FUEL	1,418	1,938	1,938	2,054
10-45120-730	CAPITAL IMPROVEMENTS	-	-	-	70,000
	TOTAL PARK ADMINISTRATION	38,655	32,757	35,616	99,030
	KENDALL MOUNTAIN PARK				
10-45121-330	TECHNICAL SERVICES	-	-	9,000	-
10-45121-340	SNOW GROOMING	6,958	9,196	9,196	9,196
10-45121-345	TESTING & INSPECTIONS	3,422	3,009	3,009	3,009
10-45121-421	DISPOSAL	-	-	-	-
10-45121-423	CUSTODIAL	4,222	4,496	4,496	3,312
10-45121-430	REPAIRS & MAINTENANCE	2,802	3,877	5,842	4,090
10-45121-442	RENTALS	-	-	-	-
10-45121-540	ADVERTISING	-	-	-	1,000
10-45121-614	OPERATING SUPPLIES	2,415	2,769	2,769	1,883
10-45121-620	ELECTRICITY	5,485	6,092	6,400	6,092

2012 FINAL BUDGET - ALL FUNDS

		2010	2011	2011	2012
		ACTUAL	approved	YE ESTIMATE	approved
10-45121-622	PROPANE	8,216	9,415	9,415	9,415
10-45121-730	CAPITAL IMPROVEMENTS	5,429	18,500	12,950	13,000
10-45121-801	RESTRICTED EXPENDITURES	-	1,000	1,000	-
	TOTAL KENDALL MOUNTAIN PARK	38,949	58,355	64,077	50,997
	BOND PRINCIPAL				
10-47110-744	938G II LOADER LEASE	14,315	14,315	14,315	14,315
10-47110-745	143H MOTOR GRADER LEASE	21,491	21,491	21,491	21,491
	TOTAL BOND PRINCIPAL	35,806	35,806	35,806	35,806
	OTHER DEBT PRINCIPAL				
10-47120-710	PRINCIPAL PMT-KMCC	9,844	10,289	10,289	11,729
	TOTAL OTHER DEBT PRINCIPAL	9,844	10,289	10,289	11,729
	INTEREST-OTHER DEBT				
10-47220-710	INTEREST PMT- KMCC	11,643	11,198	11,198	9,763
	TOTAL INTEREST-OTHER DEBT	11,643	11,198	11,198	9,763
	OPERATING TRANSFERS OUT				
10-49110-940	FIREMENS PENSION	12,920	-	-	6,120
10-49110-980	TRANSFER TO LIBRARY FUND	98,813	87,558	87,625	88,089
	TOTAL OPERATING TRANSFERS OUT	111,733	87,558	87,625	94,209
	TOTAL OPERATING EXPENSE				1,622,456
	NET ADDITIONS TO CAPITAL RESERVE				156,800
	TOTAL GENERAL FUND EXPENSE	1,666,020	1,601,536	1,662,984	1,779,256
	BEGINNING UNRESERVED FUND BALANCE	433,852	458,273	458,273	483,770
	NET OPERATING REVENUE	24,421	(1,673)	25,497	(12,314)
	ENDING UNRESERVED FUND BAL	458,273	456,599	483,770	314,656
	CAPITAL RESERVE	95,000	134,500	133,000	161,800
	TOTAL ENDING FUND BALANCE	553,273	591,099	616,770	476,456
	LIBRARY FUND				
	REVENUES				
11-38-000000	OTHER REVENUES	-		9,090	
11-39-110000	TRANSFERS IN - GENERAL FUND	98,813	87,558	87,625	88,089
	TOTAL FUND REVENUES	98,813	87,558	96,715	88,089
	EXPENDITURES				
11-45500-110	REGULAR EMPLOYEES	41,309	41,618	41,618	42,326

2012 FINAL BUDGET - ALL FUNDS

		2010	2011	2011	2012
		ACTUAL	approved	YE ESTIMATE	approved
11-45500-115	PART-TIME/SEASONAL EMPLOYEES	10,924	10,337	10,337	11,000
11-45500-130	PAY FOR PERFORMANCE	-	-	-	-
11-45500-211	HEALTH AND LIFE INSURANCE	6,016	6,749	6,749	6,660
11-45500-220	SOCIAL SECURITY CONTRIBUTIONS	2,939	3,184	3,184	3,238
11-45500-225	PART-TIME SOC SEC CONTRIBUTION	810	791	791	842
11-45500-230	RETIREMENT CONTRIBUTIONS	1,239	1,228	1,228	1,270
11-45500-250	UNEMPLOYMENT INSURANCE	104	161	161	161
11-45500-255	PART-TIME UNEMPLOYMENT INS	-	41	41	41
11-45500-260	WORKERS COMPENSATION	-	-	-	-
11-45500-321	AUTOMATION	3,192	1,500	1,521	1,500
11-45500-341	TRAINING	-	100	100	68
11-45500-420	CLEANING SERVICES	568	550	550	550
11-45500-430	REPAIRS & MAINTENANCE	764	1,000	1,000	680
11-45500-441	PO BOX RENTAL	180	200	200	200
11-45500-443	INTERNET DSL		700	700	700
11-45500-531	POSTAGE	-	-	-	-
11-45500-532	TELEPHONE	-	-	-	-
11-45500-540	ADVERTISING	-	75	75	-
11-45500-580	TRAVEL & MEALS	253	100	146	68
11-45500-590	ORGANIZATIONAL DUES	1,018	175	175	-
11-45500-610	GENERAL & OFFICE SUPPLIES	11,113	2,300	11,390	1,564
11-45500-614	PROGRAMS	1,364	750	750	510
11-45500-620	ELECTRICITY	1,046	1,500	1,500	1,500
11-45500-624	HEATING OIL	7,274	7,000	7,000	7,000
11-45500-641	COLLECTION	7,080	7,500	7,500	7,500
11-45500-741	EQUIPMENT RESERVE FUND	3,000	-	-	-
	TOTAL EXPENDITURES	100,193	87,558	96,715	87,377
	BEGINNING FUND BALANCE	668	(712)	(712)	(712)
	NET REVENUE	(1,380)	(0)	(0)	712
	ENDING FUND BALANCE	(712)	(712)	(712)	0
CONSERVATION TRUST FUND					
	REVENUES				
20-33-780000	LOTTERY FUNDS	4,671	5,000	4,800	4,800
20-36-100000	INTEREST REVENUE	63	60	50	60
	TOTAL REVENUES	4,734	5,060	4,850	4,860
	EXPENSES				
20-45120-430	REPAIRS & MAINTENANCE	-	29,000	14,450	15,000
20-47120-710	PRINCIPAL PMT	-	-	-	-
	TOTAL EXPENSES	-	29,000	14,450	15,000
	BEGINNING FUND BALANCE	19,054	23,788	23,788	14,188
	NET REVENUE	4,734	(23,940)	(9,600)	(10,140)
	ENDING FUND BALANCE	23,788	(152)	14,188	4,048

2012 FINAL BUDGET - ALL FUNDS

		2010	2011	2011	2012
		ACTUAL	approved	YE ESTIMATE	approved
MOLAS PARK FUND					
GRANTS REVENUE					
21-33-403300	GRANTS	9,354	-	22,400	-
TOTAL GRANT REVENUE		9,354	-	22,400	-
OPERATING REVENUE					
21-34-740000	USER FEES				
21-34-741000	CAMPGROUND USER FEES	39,047	38,500	36,678	37,000
21-34-742000	LOKEY RENTAL FEES	1,211	1,300	891	1,000
21-34-743000	KRUEGER RENTAL FEES	1,530	1,300	-	-
TOTAL OPERATING REVENUE		41,788	41,100	37,569	38,000
TOTAL REVENUES		51,142	41,100	59,969	38,000
OPERATING EXPENSES					
21-45220-330	OTHER PROFESSIONAL SERVICES	-	6,084	4,024	4,100
21-45220-340	MANAGEMENT SERVICES	20,773	17,500	22,467	23,000
21-45220-410	OPERATING EXPENSES	5,224	7,000	7,000	7,000
21-45220-620	LODGING TAX	749	450	-	-
TOTAL OPERATING EXPENSES		26,746	31,034	33,491	34,100
GRANT EXPENSES					
21-45221-300	GRANTS	10,288	-	22,400	-
TOTAL GRANT EXPENSES		10,288	-	22,400	-
TOTAL EXPENSES		37,034	31,034	55,891	34,100
BEGINNING FUND BALANCE		(11,973)	2,135	2,135	6,213
NET OPERATING REVENUE		15,042	10,066	4,078	3,900
NET GRANT REVENUE		(934)	-	-	-
NET REVENUE		14,108	10,066	4,078	3,900
ENDING FUND BALANCE		2,135	12,201	6,213	10,113
CEMETERY FUND					
REVENUE					
22-33-493000	STATE GRANTS - CEMETERY	-			
22-33-760000	SAN JUAN COUNTY CEMETERY CONTR	-			
22-36-500000	CONTRIBUTION & DONATIONS	500	25	250	
22-36-510000	CEMETERY SITE FEES	-	500	-	500
22-39-110000	TRANSFERS IN - GEN FUND	-	-	-	-
TOTAL REVENUE		500	525	250	500
EXPENSE					
22-44190-430	CONTRACTED SERVICES	-	-	-	-
22-44190-614	OPERATING SUPPLIES	-	-	-	-
TOTAL EXPENSE		-	-	-	-
BEGINNING FUND BALANCE		17,075	17,575	17,575	17,825

2012 FINAL BUDGET - ALL FUNDS

		2010	2011	2011	2012
		ACTUAL	approved	YE ESTIMATE	approved
	NET REVENUE	500	525	250	500
	ENDING FUND BALANCE	17,575	18,100	17,825	18,325
BOND AND INTEREST ACCOUNT					
	REVENUE				
40-31-111000	PROPERTY TAXES	15,004	15,250	15,250	-
40-39-320000	SPECIAL ASSESS BOND PROCEEDS	-	-	-	-
	TOTAL REVENUE	15,004	15,250	15,250	-
	EXPENSE				
40-47110-721	PRINCIPAL PMT	13,000	14,000	14,000	3,000
40-47210-721	INTEREST PMT	1,900	1,250	1,250	8,550
	TOTAL EXPENSE	14,900	15,250	15,250	11,550
	BEGINNING FUND BALANCE	17,488	17,592	17,592	17,592
	NET REVENUE	104	-	-	(11,550)
	ENDING FUND BALANCE	17,592	17,592	17,592	6,042
WATER FUND					
	REVENUE				
51-33-430400	GRANTS				
51-34-410000	WATER FEES	270,420	295,696	270,201	295,000
51-34-411000	WATER TAP CONNECTION FEES	-	3,152	6,478	3,152
51-34-412000	PLANT INVESTMENT FEES	-	4,651	4,651	4,651
51-34-800000	EXPENSE REIMBURSEMENT			-	-
51-34-810000	WORK/SERVICES PROVIDED			-	-
51-38-000000	OTHER REVENUES	105	-	-	-
	TOTAL REVENUE	270,525	303,499	281,330	302,803
	EXPENSE				
51-42260-730	FIRE HYDRANTS	-	-	-	-
51-43310-330	ENGINEERING	-	-	-	-
51-43310-340	TECHNICAL	1,088	250	250	1,132
51-43310-343	THAWING	380	700	700	395
51-43310-430	REPAIRS & MAINTENANCE	8,388	16,700	16,700	8,724
51-43310-442	RENTALS - EQUIPMENT & VEHICLES	1,425	1,463	1,463	1,482
51-43310-612	GRAVEL	4,273	3,710	3,710	4,444
51-43310-614	OPERATING SUPPLIES	2,715	4,000	4,000	2,824
51-43310-616	WATER METERS	-	-	-	-
51-43310-730	IMPROVEMENTS OTHER THAN BLDGS	-	-	-	-
51-43310-741	MACHINERY	-	-	-	-
51-43320-340	TECHNICAL	-	150	150	-
51-43320-341	TRAINING	-	421	421	-
51-43320-345	TESTING & INSPECTIONS	7,882	10,500	10,500	8,197
51-43320-346	PERMITS	1,180	1,250	1,250	1,227
51-43320-430	REPAIRS & MAINTENANCE	237	2,000	2,000	246

2012 FINAL BUDGET - ALL FUNDS

		2010	2011	2011	2012
		ACTUAL	approved	YE ESTIMATE	approved
51-43320-614	OPERATING SUPPLIES	7,180	8,226	8,226	7,467
51-43320-620	ELECTRICITY	3,010	4,028	4,028	3,130
51-43320-622	PROPANE	4,298	5,936	5,936	4,470
51-43330-330	ENGINEERING	-	-	-	-
51-43330-340	TECHNICAL	-	200	200	-
51-43330-430	REPAIRS & MAINTENANCE	-	300	300	-
51-43330-730	IMPROVEMENTS OTHER THAN BLDGS	8,231	5,500	5,500	8,560
51-43330-791	DEPRECIATION	-	-	-	-
51-43331-400	GRANTS	-	-	-	-
51-43340-321	AUDIT	1,200	1,254	1,254	1,248
51-43340-340	TECHNICAL	3,429	4,655	4,655	3,566
51-43340-341	TRAINING	625	471	471	650
51-43340-342	LEGAL FEES	5,675		4,000	5,902
51-43340-350	ADMINISTRATIVE FEE	136,759	140,750	140,750	138,250
51-43340-520	INSURANCE	-	-	-	-
51-43340-532	TELEPHONE	-	-	-	-
51-43340-540	ADVERTISING	-	28	28	-
51-43340-550	PRINTING & BINDING	300	220	220	312
51-43340-580	TRAVEL & MEALS	365	750	750	380
51-43340-590	ORGANIZATIONAL DUES	-	138	138	-
51-43340-614	OPERATING SUPPLIES	-	400	400	-
51-43340-626	FUEL	8,518	11,495	11,495	9,029
51-43340-730	CAPITAL IMPROVEMENT	-	-	-	-
51-43340-741	MACHINERY & EQUIPMENT	-	4,250	4,250	-
51-47120-721	DEBT PRINCIPAL	31,637	31,637	32,669	32,669
51-47220-721	WATER FUND-INTEREST ON NOTES	11,925	11,927	10,343	10,343
	TOTAL EXPENSE	250,720	273,309	276,757	254,647
	BEGINNING FUND BALANCE	80,387	100,193	100,193	104,765
	NET REVENUE	19,806	30,190	4,573	48,156
	ENDING FUND BALANCE	100,193	130,383	104,765	152,921
SEWER FUND					
	REVENUE				
52-33-430400	GRANTS	-	-		
52-34-420000	SEWER FEES	281,376	260,305	278,663	257,376
52-34-421000	SEWER TAP CONNECTION FEES	-	3,152	6,478	3,152
52-34-422000	PLANT INVESTMENT FEES	-	2,774	2,774	2,774
52-38-000000	OTHER REVENUES	(196)	-	-	-
	TOTAL REVENUE	281,180	266,231	287,915	263,302
	EXPENSE				
52-43200-400	GRANTS				
52-43252-340	TECHNICAL	101	250	250	250
52-43252-343	THAWING	-	-	-	-
52-43252-430	REPAIRS & MAINTENANCE	21,599	25,000	25,000	25,000
52-43252-612	GRAVEL	2,805	3,180	3,180	3,180
52-43252-614	OPERATING SUPPLIES	-	-	-	-

2012 FINAL BUDGET - ALL FUNDS

		2010	2011	2011	2012
		ACTUAL	approved	YE ESTIMATE	approved
53-43200-620	ELECTRICITY				
53-43200-730	CAPITAL IMPROVEMENTS	-	8,000	-	4,000
53-43200-741	MACHINERY	-	2,500	2,500	2,500
	TOTAL EXPENSE	138,516	152,539	181,489	197,139
	BEGINNING FUND BALANCE	129,729	118,243	118,243	111,254
	NET REVENUE	(11,486)	(22,539)	(17,989)	861
	CAPITAL RESERVE			11,000	
	ENDING FUND BALANCE	118,243	95,704	111,254	112,115

APPENDIX B

Debt and Lease Purchase Agreement Schedules

The Town of Silverton Bond and Interest Account, 1982 Fund

SERIES 1982 (FMHA Loan 97-04)

\$236,000 General Obligation Bond issued March, 1982 on the Carriage House is due in annual installments of \$5,000 through 1991; \$6,000 through 1995; \$7,000 through 1998; \$8,000 through 2000; and increasing by \$1,000 increments every two years until 2012. Interest is at 5%. Payments are due March 1st of each year. 2012 payments are anticipated as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	3,000	8,550	11,550

General Fund

KENDALL MOUNTAIN COMMUNITY CENTER LEASE PURCHASE AGREEMENT \$213,213 Lease Purchase Agreement issued September, 2007 is due in quarterly installments of \$5,371.75 through 2022. Interest is at 6%. The existing Kendall Mountain Community Center Leaser Purchase was increased by just over \$106,000 to pay for the double chair ski lift installed in 2006. 2012 payments are anticipated as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	11,729	9,763	21,492

CATEPILLAR 938H WHEEL LOADER LEASE PURCHASE AGREEMENT AND SCHEDULE. \$194,803.83 Lease Purchase Agreement on a new 938H Wheel Loader, with annual payments of \$14,315.28 due on the 15th of January. The anticipated lease payment schedule is:

<u>Year</u>	<u>Lease Payment</u>
2012	14,315

CATEPILLAR 305.5 Mini Excavator LEASE PURCHASE AGREEMENT AND SCHEDULE. \$60,100.44 Lease Purchase Agreement on a new 305.5 Mini Excavator issued August 25th, 2011. Annual payments of \$11,468 are due on the 25th of August through 2016. The lease payment schedule is:

<u>Year</u>	<u>Lease Payment</u>
2012	11,468

CATEPILLAR 143H MOTOR GRADER LEASE PURCHASE AGREEMENT AND SCHEDULE. \$248,948.17 Lease Purchase Agreement on a new 143H Motor Grader issued January 24th, 2006, with annual payments of \$21,491.36 due on the 24th of January through 2012. There is a \$120,000.00 buy-back provision in January, 2013. The anticipated lease payment schedule is:

<u>Year</u>	<u>Lease Payment</u>
2012	21,491

Water Fund

SERIES 1974 (FMHA Loan 91-03) \$225,000 General Obligation Bond issued November, 1974 is due in annual installments of \$4,000 through 1992; \$5,000 through 1996; \$6,000 through 2000; and increasing by \$1,000 increments periodically until 2014. Interest is at 5%. Due January 1st of each year, payments must be paid in advance of the current budget year. With a principle balance of \$44,000 at the end of 2010, the payment is:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	12,000	1,650	13,650

STATE OF COLORADO WATER SYSTEM EIAF LOAN #4178A

\$136,000 Water Fund Loan, entered into August, 2002, for the purpose of installing a new water main on Greene Street from 7th to 11th Streets, is due in annual amortized installments of principal an interest payments totaling \$13,102.55 per year beginning September 1, 2003 and ending September 1, 2017. Interest is at 5%. With a principal balance of \$75,546 at the end of 2010, the payment schedule is:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	9,777	3,326	\$13,103

STATE OF COLORADO WATER METER EIAF #05602 LOAN

\$107,421 Water Fund Loan, entered into in 2007 for the purposes of installing water meters on all properties within the Town of Silverton, and is due in annual installments totaling \$13,563. With a principal balance of \$68,409 at the end of 2010, the payment is:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	10,628	2,936	13,564

STATE OF COLORADO WATER LINE EIAF LOAN

\$49,000 Water and Sewer Fund Loan, entered into in 2007 for the purposes of replacing an existing water line prone to winter freezing, and to slip line a portion of old clay sewer line. Payments are due in annual installments of \$6,293. Half of this loan is assigned to both the Water and Sewer Funds. With a principal balance of \$38,549 at the end of 2010, the water fund portion of the payment is:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	2,348	799	3,147

Sewer Fund

STATE OF COLORADO SEWER LINE EIAF LOAN

\$49,000 Water and Sewer Fund Loan, entered into in 2007 for the purposes of replacing an existing water line prone to winter freezing, and to slip line a portion of old clay sewer line. Payments are due in annual installments of \$6,293. Half of this loan is assigned to both the Water and Sewer Funds. With a principal balance of \$38,549 at the end of 2010, the sewer fund portion of the payment is:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	2,348	799	3,147

Debt Summary

2012 Debt service and lease payments among all funds total \$126,733.

APPENDIX C—GRANT SCHEDULE

2012 General Fund Grants

State Department of Local Affairs – Southwest Colorado Council of Governments Telecommunications Grant (Awarded): - The Town and County are parties to this grant award by virtue of their membership in the COG and due to the fact that the respective governing bodies of each executed formal resolutions in favor thereof. This grant will allow the multiple SWCCOG member governments to expand and/or enhance their local telecommunications abilities. In Silverton/San Juan County’s case, the project scope includes constructing a telecommunications loop connecting all Town facilities while participating in soon-to-be Southwest Colorado Area Network, which will allow the governments access to shared services and increased capabilities.

Project Totals	Annual Estimates		
	Year 2010	Year 2011	2012
Total Project Cost (Silverton/SJC)	\$139,532		
Total Grant (Silverton/SJC)	\$104,642		
Total Cash Match (Silverton/SJC - 25%)	\$34,890		
Total Cash Match (Silverton Only)	\$17,445	\$1,744	\$0
		\$8,503	

Great Outdoors Colorado – Comprehensive Parks and Recreation Plan (Anticipated): - On the basis of a 2010 loss control audit conducted by insurance underwriter, CIRSA, the Town submitted a grant application to GOCO in August, 2010 seeking funds to renovate numerous amenities in the Town parks, most notably Memorial Park. In the course of their evaluation of Memorial Park, CIRSA noted the Town’s hazardous, cracked tennis courts, aging and potentially problematic playground equipment, non-ADA-compliant bathrooms and deteriorating volleyball court. The CIRSA loss control officer also made note of the dilapidated bleachers by the Town softball field. In response, the Town Planner assembled a grant application package to CIRSA seeking funds to remedy these problems. Unfortunately, this application was ultimately denied, largely on the basis of the Town not having an approved Parks and Recreation plan in place. As such, the Town will seek funding from GOCO during its next 2012 grant cycle seeking funding to complete such a plan. The Town has budgeted \$3,000 to act as a match for the anticipated \$15,000 in funding necessary for an independent consultant to aid the Town in completing such a plan.

Great Outdoors Colorado – Recreation Enhancement Project (Anticipated): - Assuming the Town is successful in its pursuit of GOCO funds to complete the aforementioned Parks & Recreation plan, the Town will resubmit to GOCO during the fall grant cycle for additional funds to actually undertake such physical improvements to the Town parks identified as the highest priority in the Board-adopted plan. The original 2010 application contemplated a total project cost of \$200,000, with an anticipated GOCO match of \$180,000. For the 2012 application, Town staff will significantly reduce this amount in light of limited financial resources available to leverage. Assuming the Parks and Recreation Plan is in place as of the October grant cycle, staff will submit an application for physical improvements contemplating a total project budget of \$25,000, \$5,000 of which has been set aside in this 2012 budget as matching funds.

State Historic Fund – Visitors Center Restoration and Rehabilitation (Anticipated): - In the fall of 2010, the Town received a completed Historic Structure Assessment (“HSA”) from consultant, Silverton Restoration Consulting (“SRC”), evaluating the physical state of the Town Visitors Center and offering a prioritized schedule of necessary improvements. Overall, SRC recognized \$527,090 in necessary remedial work to the facility. These needs spanned a broad spectrum of required tasks including structural repairs and improvements, electrical and mechanical upgrades and improved accessibility and other code compliance efforts. In response, Town staff submitted an application to History Colorado’s State Historic fund in March of this year seeking a \$25,500 grant to begin to chip away at the necessary remedial work.

The Town budgeted \$8,500 in its 2011 budget to act as a match on what was anticipated to be \$34,000 in project costs. Unfortunately, the grant application was denied. Rather than rolling the match funds over into the 2012 budget, however, the Town Board elected to use those funds to begin to address the immediate needs at the Visitors Center and the \$8,500 was thus expended in 2011 to have an independent contractor rebuild the front porch and roof, which was failing rather substantially. The 2012 budget thus appropriates additional funds in the amount of \$7,000 to once again act as a match on what will hopefully be a successful resubmission to SHF for funding. Fortunately, the Town is in possession of substantive comments that SHF provided along with its application denial. As such, Town staff should be able to respond to the prior deficiencies on a point-by-point basis and thereby submit a much stronger application this time around.

2012 TOWN OF SILVERTON-SAN JUAN COUNTY
GOVERNMENTAL SERVICES AGREEMENT

This Agreement entered into this 15th day of December, 2011 by and between the County of San Juan and the Town of Silverton, Colorado, shall cover the sharing of governmental service expenses between the Town of Silverton and the County of San Juan as set forth in the terms and conditions herein.

WITNESSETH:

WHEREAS, the unique situation of the Town of Silverton and the County of San Juan lends itself to the duplication of governmental services; and

WHEREAS, the sharing of expenses while separating administrative responsibilities for ambulance, fire protection (including the firemen’s pension fund), land use planning services, building inspection, code enforcement and solid waste management has been demonstrated to be beneficial to both the Town and the County in the provision of said services to the community; and

WHEREAS, it has been mutually agreed by the parties hereto that the percentage split of the specified governmental services expenses between the Town and the County should normally be on a 50:50 basis and that the two entities will strive each year to split the costs on a 50:50 basis; however, it is mutually recognized that in any one year one of the entities may be facing a budgetary crisis that prevents their full financial participation on a 50:50 basis, and it is mutually agreed that a modified split may be entered into for that contract year without effecting any change in the underlying agreement that such governmental service expenses, in general, should be split on a 50:50 basis; and

WHEREAS, C.R.S. § 29-1-203 authorizes local governments to contract with one another to provide any function, service, or facility lawfully authorized to each of the cooperating entities;

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein and other good and valuable considerations, it is agreed by and between the County of San Juan, Colorado and the Town of Silverton, Colorado as follows:

I. GENERAL TERMS OF AGREEMENT

This Agreement shall be for a period of twelve (12) consecutive months beginning January 1, 2012 and ending on December 31, 2012 unless otherwise modified or extended by mutual agreement of the parties hereto.

II. GOVERNMENTAL SERVICES

- A. For Fiscal Year 2012, the County of San Juan shall be responsible for providing ambulance and fire protection services, which services shall include obtaining and keeping proper insurance on all such ambulances and fire vehicles as to which the County holds proper title.
- B. For Fiscal Year 2012, the Town of Silverton shall be responsible for providing transfer station operation services and professional staffing services for all Town and County land use planning, building inspection/code enforcement,¹ together with Carriage House maintenance and operational services, including obtaining and keeping proper property insurance coverage on the Carriage House.

III. PAYMENT FOR SERVICES

The payment for all services contemplated pursuant to this Agreement shall be divided between the Town and County on the basis of the following distribution:

<u>Service Item</u>	<u>2012 Expenses</u>	<u>Town Share</u>	<u>County Share</u>
Ambulance	\$ 91,400	50%	50%
Fire Protection	\$ 18,000	50%	50%
Fire Truck Insurance	\$ 0	50%	50%

¹ All building permit fees shall be retained by the Town of Silverton to be used solely for building department expenditures. The Building Inspector/Code Enforcement will receive training to become a certified inspector by the end of 2012 and the job description will be expanded to include additional tasks beyond the position of Building Inspector/Code Enforcement as determined by the Administrators of San Juan County and the Town of Silverton.

Land Use Planning	\$ 62,971	50%	50%
Building Inspector/Code Enforcement	\$ 31,802	49%	51%
Carriage House O & M, Insurance	\$ 16,290	50%	50%
Transfer Station	\$ 0	50%	50%

San Juan County shall pay a total of \$109,913.50 and the Town of Silverton shall pay a total of \$110,549.50 toward the aggregate expense all shared services contemplated hereunder. Expenses which are subject to distribution under this Agreement are the approved 2012 budgetary appropriations for each spending agency less any funding received from grants or contracts which are included in the respective departmental revenue and expenditure budgets. Any unexpended funds remaining in the respective departmental budgets at the end of Fiscal Year 2012, or any expense overruns which are beyond the control of the managing authority, shall be divided between the Town and the County on the basis of the above expense distribution percentage. In order to ensure the proper reconciliation of this equal cost-sharing, arrangement, San Juan County shall pay the Town of Silverton \$513.50 Fiscal Year 2012. The sum to be paid shall be rendered by December 31, 2012. Payment for any unexpended funds or expense overruns shall be balanced in accordance with the above expense distribution percentages and the debtor shall render payment to the creditor prior to March 15, 2012.

IV. AMENDMENT

The foregoing constitutes the entire Agreement between the County of San Juan and the Town of Silverton. This Agreement may be modified, as circumstances warrant, upon further agreement between the parties hereto. Any such modifications shall be reduced to writing and appended to this Agreement with the same formality as with which this instrument was executed.

IN WITNESS WHEREOF, the parties hereto have signed and sealed this instrument the day and date first written above.

COUNTY OF SAN JAUN

TOWN OF SILVERTON

Ernest F. Kuhlman, Chairman
County Board of County Commissioners

Terrence M. Kerwin, Mayor
Town Board of Trustees

ATTEST:

ATTEST:

County Clerk and Recorder
SEAL

Town Clerk
SEAL

2012 TOWN-COUNTY LAW ENFORCEMENT CONTRACT

This Agreement, entered into this 15th day of December 2011, by and between the County of San Juan, Colorado, the San Juan County Sheriff, and the Town of Silverton, Colorado, shall cover the provision of law enforcement services by the San Juan County Sheriff in and for the Town of Silverton, Colorado as set forth in the terms and conditions herein.

WITNESSETH:

WHEREAS, consolidation of law enforcement services and personnel has proven beneficial to both the Town and the County in eliminating duplicated services, achieving maximum coordination of trained personnel, and providing efficient use of public funds and tax dollars; and

WHEREAS, it has been mutually agreed upon by the parties hereto that the percentage split of law enforcement expenses as between the Town and the County should normally occur on a 50:50 basis and that the two entities will strive each year to split the costs on a 50:50 basis; however, it is mutually recognized that in any one year one of the entities may be facing a budgetary crisis that prevents their full financial participation on a 50:50 basis, and it is mutually agreed that a modified split may be entered into for that contract year without effecting any change in the underlying agreement that law enforcement expenses, in general, should be split on a 50:50 basis; and

WHEREAS, Section 30-11-410 C.R.S. allows for the contracting of law enforcement services as between Colorado municipalities and counties;

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein and other good and valuable considerations, it is agreed by and between the County of San Juan, the San Juan County Sheriff, and the Town of Silverton, Colorado as follows:

1. This Agreement shall be for a period of twelve (12) consecutive months beginning January 1, 2012 and ending on December 31, 2012 unless otherwise modified or extended by mutual agreement of the parties hereto.
2. This Agreement shall be subject to cancellation by any party hereto upon giving ninety (90) days written notice prior to the date of termination.
3. The Town of Silverton shall pay to the County of San Juan the sum of one hundred eighty-eight thousand and no/100 dollars (\$188,000.00) for Fiscal Year 2012 for the services provided hereunder. The sum to be paid shall be rendered in twelve (12) equal monthly installments of fifteen thousand six hundred sixty-six and 67/100 dollars (\$15,666.67) each, beginning in January, 2012. Any funds remaining in the budget at the end of the Fiscal Year, or any expense overruns, shall be divided between the Town of Silverton and San Juan County on a 50-50 basis.
4. Scope of Services
 - a. The Sheriffs Department shall furnish such routine patrol, within the Town's corporate limits, for traffic and other matters as the Sheriff in his/her discretion shall determine necessary in order to carry out the terms of this Agreement.
 - b. The Sheriffs Department shall have sole jurisdiction among local authorities as to the enforcement of any Town Code provisions, the violation of which would constitute a violation of any statute of the State of Colorado or law of the United States. Except as provided in Section (g) below, the Sheriffs Department and the Town shall have concurrent jurisdiction to enforce all other Town Code violations. At the request of the Town Board of Trustees or other Town Official designated by the Town Board, the Sheriffs Department shall aid the Town in the issuance of citations for any violations of the Town Code.
 - c. The Sheriffs Department shall investigate all traffic accidents which occur within the Town's corporate limits.
 - d. The Sheriffs Department shall be the Designated Emergency Response Authority and shall assist in all emergencies arising within the Town's corporate limits.

- e. The Sheriff's Department shall establish and keep a filing and records system for processing all data relative to the incidence of arrests, reports of crime and disposition of all cases.
- f. The Sheriffs Department shall provide investigative services for the Town of Silverton as the Sheriff in his/her discretion shall determine necessary in order to carry out the terms of this Agreement and as is consistent with good law enforcement practices and procedures.
- g. The Sheriff's Department shall assume the responsibility for animal control and shall enforce all municipal ordinances governing animals-at-large within the corporate limits of the Town of Silverton. The Town shall continue to provide holding facilities for dogs captured by the Sheriff's Department. The Sheriffs Department shall provide for the care and feeding of the animals and the maintenance and cleaning of the dog holding facilities.
- h. The Sheriffs Department may, at the discretion of the Sheriff, provide intensive traffic control within the Town's corporate limits. Such traffic control measures may include the use of radar and related technology.
- I. The Sheriff shall provide a report to the Town Board of Trustees at the first regular meeting of each month regarding the activities of the Sheriffs Department pursuant to this Agreement.
- J. The Sheriff shall retain the authority and responsibility for the hiring, firing, and training of personnel in the Sheriffs Department as authorized by Section 30-10-506, CR.S. No Sheriffs Department personnel, including special deputies or volunteers, shall be considered Town employees by virtue of this Agreement.
- k. The Sheriffs Department and/or County shall be responsible for payment of all wages to personnel used by the Sheriffs Department in implementing this Agreement, including payroll taxes, insurance, workers' compensation, etc.

5. The foregoing constitutes the entire Agreement between the County of San Juan, the San Juan County Sheriff, and the Town of Silverton. This Agreement may be modified, as circumstances warrant, upon further agreement between the parties hereto. Any such modifications shall be reduced to writing and appended to this Agreement with the same formality as with which this instrument was executed.

IN WITNESS WHEREOF, the parties hereto have signed and sealed this instrument on the day and date first written above.

COUNTY OF SAN JUAN

TOWN OF SILVERTON

Ernest F. Kuhlman, Chairman
Board of County Commissioners

Terrence M. Kerwin, Mayor
Town Board of Trustees

San Juan County Sheriff

ATTEST:
County Clerk and Recorder
SEAL

ATTEST:
Town Clerk
SEAL

FIRE AND EMERGENCY SERVICES AGREEMENT

This Agreement entered into this _____ date of _____, 2011, by and between the County of San Juan (“County”), the Town of the Silverton (“Town”), and the Silverton-San Juan Fire and Rescue Authority (“Authority”) shall cover the provision of fire and emergency services by the Authority for the benefit of the Town and the County.

WHEREAS, the unique situation of the Town and the County lends itself to the establishment of a separate legal entity to provide the governmental functions of fire protection and suppression service, and hazardous materials incident response services within the Town and County; and

WHEREAS, in 2011, the Town and County created the Authority as a separate legal entity to provide the governmental function of fire protection and suppression service, and hazardous materials incident response services within the Town and County, excluding that portion of the south end of the County which is included in, and served by, the Durango Fire and Rescue Authority and the Hermosa Cliffs Fire Protection District; and

WHEREAS, the parties hereto now enter into this Agreement to allow the Authority to provide these services for the County and Town and to delineate the responsibilities of the Parties relative thereto.

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein and other good and viable considerations, it is agreed by and between the County, the Town and the Authority as follows:

- 1. Term.** This agreement shall be effective on January 1, 2012 and shall continue in effect thereafter unless terminated by one of the Parties as provided herein. This Agreement may be terminated by a Party with or without cause at the end of each calendar year that is in effect provided that a minimum of ninety (90) days prior written notice is provided to the other Parties and may be terminated by any party for cause at any time.

- 2. Authority Services.**
 - 2.1 The following services will be provided within the County (excluding that portion of the south end of the County which is included in, and served by, the Durango Fire and Rescue Authority and the Hermosa Cliffs Fire Protection District) and Town:
 - A. Fire prevention services;
 - B. Fire suppression services;
 - C. Hazardous material incident response services;
 - D. Motor vehicle accident response services;

2.2 The Authority shall also provide the following specialized services within the Town:

A. Uniform Fire Code inspection services, Uniform Fire Code preconstruction building plan review services, and Uniform Fire Code fire investigation services in compliance with the applicable Uniform Fire Code(s) as adopted by the Town. The Authority agrees that all such services and decisions rendered pursuant to this Section 2.2(A) shall be appealable by any aggrieved party through the general administrative appeals process as set forth in the Town Code. The final administrative determination of services and decisions rendered pursuant to this Section 2.2(A) shall rest with the Town Board of Trustees, sitting as the Town’s duly established Administrative Appeals Board.

3. Reports. The Authority agrees to provide the Town and County with reports as set forth in the Establishment Agreement for the Authority.

4. Funding. No later than September 1, 2012, the Authority Board shall adopt and submit to the Town and the County a detailed budget which shall specify the total amount of funds sought for the upcoming fiscal year to fund the Authority’s operations. The governing bodies of the Town and County respectively shall review the proposed Authority budget for the upcoming fiscal year and shall be responsible for conferring with each other and determining what level of funding each shall provide to the Authority for the succeeding year. The duly adopted budgets for the County and Town shall itemize whatever funding obligations of each entity as determined by the governing board of the entity. Nothing contained herein shall be deemed to obligate either the Town or the County to fully fund the Authority’s proposed annual budget but if, after conferring, the Town and the County fail to agree to fully fund the Authority’s proposed budget, they shall confer with the Authority in an attempt to reach agreement on a modified budget which will be fully funded by the Town and the County.

5. Liability. Each of the Parties shall, at all times, be solely responsible for the acts or the failure to act of its personnel that occur or arise in any way out of the performance of this Agreement by its personnel only, and to save and hold the other Parties and its personnel and officials harmless from all costs, expenses, losses and damages, including attorneys’ fees and other costs of defense, incurred as a result of any acts or omissions of the Party’s personnel relating to the performance of this Agreement.

6. Insurance. The Authority shall provide insurance coverage for all operations, facilities, equipment and personnel of the Authority. The insurance shall include all risk property insurance, insuring Authority equipment and buildings at replacement cost; comprehensive general liability insurance with a minimum policy limit of \$2,000,000 per occurrence; boiler and machinery insurance and a fidelity bond covering the actions of Authority personnel. The Authority shall

furnish to the County and Town appropriate documentation showing that such coverage is in effect and that the County and Town are named as an additional insured on the policies.

- 7. Notices.** Any notice required hereunder shall be in writing and shall be sufficient if deposited in the United States mail, certified, postage prepaid to:

Town of Silverton
Mayor, Town of Silverton

Box 250
Silverton, Colorado 81433

San Juan County
Chair, Board of
County Commissioners
Box 466
Silverton, Colorado 81433

Silverton-San Juan Fire and Rescue Authority

- 8.** All articles and sections of this Agreement may be amended in writing by the Parties in furtherance of the purposes herein established. In order to effect such an amendment, a vote of a simple majority of the governing body of each Party is required.
- 9.** This Agreement shall be binding upon and shall insure to the benefit of the successors of the respective Parties. No Party may assign any of the rights nor delegate any of the duties created by this Agreement without the written consent of the other Parties.
- 10.** In the event any provision of this Agreement is determined to be illegal or unenforceable for any reason, the parties hereto shall meet and attempt to reach agreement on an alternate provision. In the absence of agreement on an alternate provision, any party may terminate this Agreement for cause.
- 11.** All financial obligations arising under this Agreement shall be subject to annual appropriation by each Party's respective Board of elected officials. Nothing herein shall be deemed or construed as creating a multi-year financial obligation under Article X, Section 20 of the Colorado Constitution. Any failure to appropriate any annual contribution by either Party shall constitute cause for termination of this Agreement as to the Party which fails to appropriate an annual contribution to the Authority.
- 12.** In case of any dispute arising out of this Agreement, the Parties agree to submit that dispute to non-binding mediation with a mutually acceptable mediator with sufficient skills in the field of mediation to hear and render a competent determination on such dispute.

13. Nothing in this Agreement shall be deemed to create any third-party benefits or beneficiaries, or create a right or cause of action for the enforcement of its terms, in any entity or person not a Party to this Agreement, including any employees, volunteers, officers or agents of the Parties.

14. This Agreement shall not terminate any existing agreement of either Party, including mutual or automatic aid agreements between the Parties or between either or both Parties and any non-party. To the extent permitted by law or by the terms of any such agreements, the Town and the County hereby assign to the Authority all rights, duties and obligations of each of the Town and the County under such mutual aid agreements relating to the services for which the Authority is contracting which assignment the Authority hereby unconditionally accepts.

15. Venue for any legal action arising out of this Agreement shall be in the District Court of San Juan County, Colorado.

IN WITNESS WHEREOF, the Parties hereto set their hands and seals,

Town of Silverton

San Juan County

Mayor

Chair

Name, Clerk

Name, Clerk

Silverton-San Juan Fire and Rescue Authority

Fire Chief

**TOWN OF SILVERTON
2010 BUDGET MONITORING, SPENDING POLICIES,
& EMERGENCY FINANCIAL PLAN**

OVERVIEW

The 2012 Budget estimates slightly declining sales tax revenue. The Town is pursuing an aggressive cash savings plan to begin setting money aside to help accomplish numerous projects that need to happen, setting out to make progress on several projects including the 2012 Greene Street chip/seal maintenance, an update to the Master Plan, completion of a cadastral survey at Kendall Mountain, and much more.

To balance month-to-month expenditures, and continue to improve the overall financial management of the Town, the following budget monitoring and emergency financial plan will be carried over from 2010.

MONITORING PROGRAM

Sales tax revenue represents over half of the Town's total operating revenue, and 72% of this revenue reaches the Town between July and October. By the time the Town knows how sales tax revenue is trending for the year; the Town has potentially spent 65%-75% of its annual budget. This makes it difficult for the Town to respond in the event there is a significant downturn in sales tax that will affect the overall budget, and puts the Town at risk of operating in a budget deficit.

If the Town had extremely healthy cash savings, this risk would be nominal in any given year, but the Town's cash reserves are modest, and could be easily depleted if a financial crisis lasted more than a year, or if there was a significant emergency.

In order to ensure that the Town is acting responsible each month and that adequate adjustments in spending can be implemented in a timely matter the following monitoring program will be implemented:

1st & 2nd Quarter Monitoring

- Each month, the Treasurer will produce a comparison chart showing 2012 revenues and expenditures in comparison to the past five year average and the past fiscal year, and provide this report to the Finance Committee along with monthly financial statements.
- All revenues and expenses will be closely watched for any unusual trends. The Finance Committee will then determine if there are any concerns that must be addressed, or if continued monitoring is sufficient.
- In accordance with the spending policies listed below, all major projects or expenses will require approval prior to commencing.

3rd & 4th Quarter Monitoring

- Same monitoring as 1st & 2nd quarter
- An analysis of sales tax collection and budget projections will be completed by the Treasurer or Town Administrator. This analysis will determine thresholds for sales tax declines that could affect the budget and require the Town to make budget adjustments. The analysis will also determine at what thresholds minor, moderate, and major budgets cuts need to be considered.

Sample Threshold Plan

1. If sales tax is down by 10% or less for two months, expenditures will be carefully monitored to ensure budgets are not exceeded.
 - a. Any budget item at 50% or greater must receive Town Administrator approval prior to additional expenditures.
 - b. Any budget item at 75% or greater must receive Finance Committee approval prior to additional expenditures
2. If sales tax is down by 10-15% for three months, minor budget cuts will be implemented. Approval for budget items nearing the 50% and 75% thresholds will still apply.

SPENDING & SAVINGS POLICIES

- Any item listed as a potential cut should be deferred until August or later to ensure the Town's financial picture is trending positive.
- If an item listed as a potential minor or moderate cut is critical prior to August, Town Administrator approval will be required.
- If an item listed as a potential major cut is critical prior to August, Finance Committee approval shall be required.
- The Town should strive over the next 3 to 5 years to build the general fund balance up. The general fund balance should equal approximately 3 months of operating costs.
- The Town should strive over the next 3 to 5 years to build the water and sewer fund balances up. These fund balances should equal at least 3 months of operating costs, as well as be sufficient enough to cover potential emergencies such as power supply failures, water main breaks, etc.

EMERGENCY FINANCIAL PLAN

In the event that budget monitoring, the state of the economy, a major emergency, or any other event demonstrates that the 2010 fiscal year will be faced with financial difficulties, the Town Board and Finance Committee will evaluate the remaining portion of the Town budget, and implement any combination of cuts or reductions to help reduce or eliminate any financial risk.

The potential budget items that could be cut or at least reduced are listed in order of preference. Based on the budget analysis conducted mid-year, the Town can set thresholds to trigger budget cuts, if necessary. Any combination of minor, moderate, or major cuts can be proposed at that time.

Minor Cuts:

- Training Budgets
- Travel Budgets
- Organizational Dues
- Books & Periodicals
- Professional Service Budgets
- Office Supplies
- Clothing Allowance

Moderate Cuts

- Town Board Pay
- Good Ideas
- Fireworks
- Repair & Maintenance work
- Gravel
- Special Events (cut backs)
- Partner Organizations

Major Cuts

- Special Projects (CMP Update, Cadastral Survey, Roof @ Kendall)
- Staffing (reduction in hours and on)