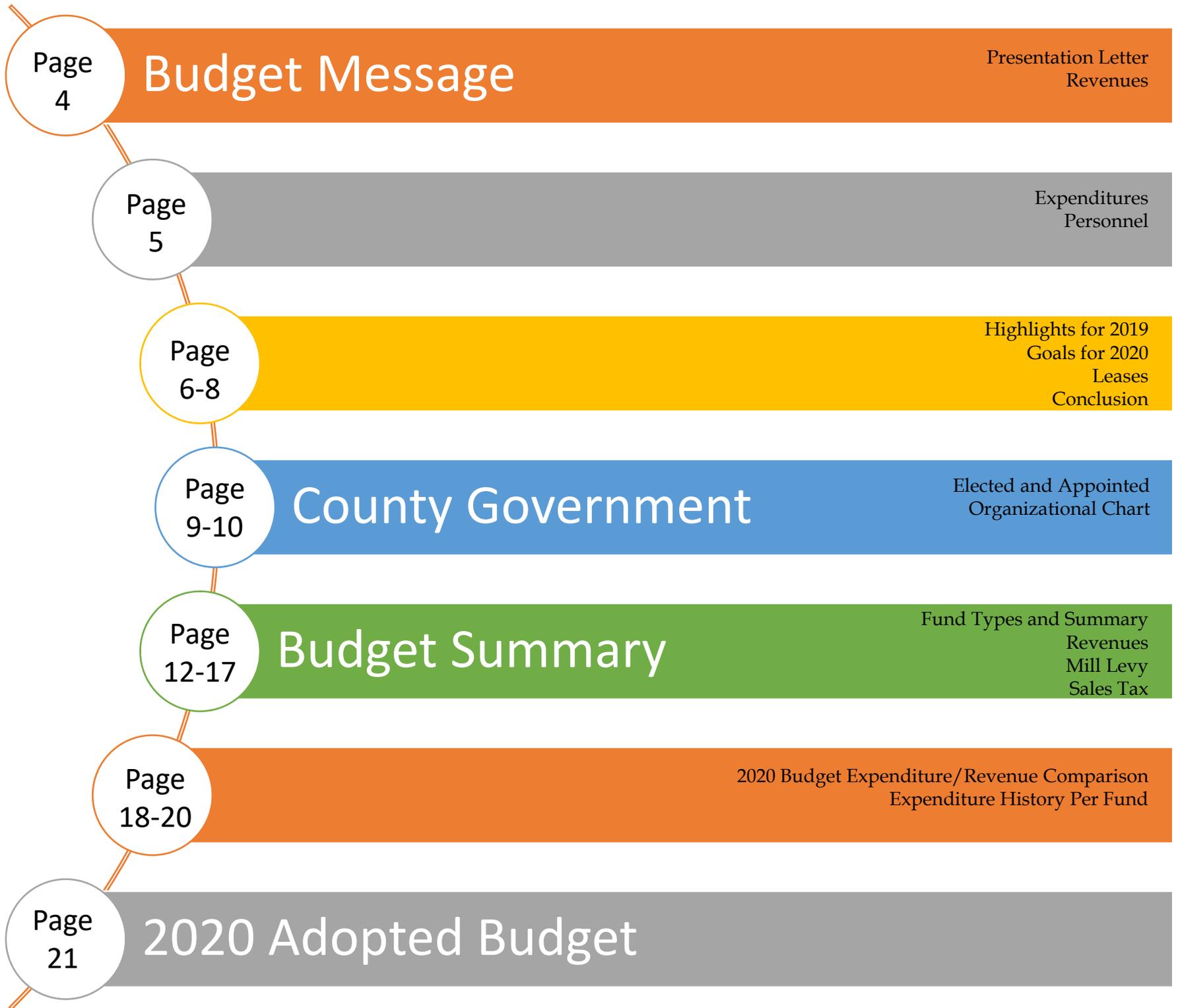


2020
Rio Grande County
Budget Message







Budget Message



RIO GRANDE COUNTY 2020 BUDGET MESSAGE

To: Rio Grande County Board of Commissioners

Date: December 11, 2019

It is my pleasure to present the 2020 Rio Grande County Budget which comprises eight County funds: General Fund, Road and Bridge, Social Services, Capital Expenditures, Airport, Conservation Trust, Lodging/Tourism and Public Health. Rio Grande County Weed District's Budget is also included as a special district.

This Budget represents the collaborated efforts of the Commissioners, Elected Officials, Administrator and Department Heads, in order to maximize services to the residents of Rio Grande County. The Board of County Commissioners has exclusive power to adopt this annual budget for the operation of the county government, including all offices, departments, boards, commissioners, other spending agencies of the county government and other agencies which are funded in whole or in part by county appropriations (CRS 30-11-107 (2)(a)). The budget as presented is balanced in accordance with Colorado Revised Statutes 29-1-101-115.

Pursuant to C.R.S. 29-1-102(2) Rio Grande County uses the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when susceptible to accrual. Expenditures are recorded when the related fund liability is incurred. The 2020 budget has been prepared pursuant to CRS 29-1-103(2); and is in conformance with Colorado law. As required by State statute, the major features in the budget are included in this overview. Rio Grande county strives to set a conservative budget, overestimating expenditures and underestimating revenues. The 2019 budget actuals are not projected to exceed the 2019 budget allowances. The 2020 budget shows an estimated \$2,156,866 use of fund balance across all funds. Revenues are estimated at \$21,692,258 and expenditures at \$23,849,124.

The 2020 budget requests for ongoing expenditures and new projects were carefully reviewed by the Commissioners before any approvals were made to ensure that current and future expenditures allow for good fund balance management. The goal for 2020 will be to acquire new temporary and consistent revenues to ensure Rio Grande County can keep up with the ongoing increases in costs. This message and following summary will provide an overview of the economic forecast assumptions surrounding this upcoming years budget and the overall financial condition of the County.

Revenues

Forecasted Revenues in the 2020 fiscal year are estimated to be \$21.6M. This shows a .42%, \$93,428 decrease from the 2019 Budget. When many counties are reliant on Property Taxes as 50% of their income, Rio Grande County property, sales and Specific Ownership Tax revenues account for only 23.17% revenues combined. The majority of the county's revenue comes from Intergovernmental Revenues which consist of State, Federal and Grant Funds at \$71.37%.



RIO GRANDE COUNTY 2020 BUDGET MESSAGE

Expenditures

The 2020 Budget for Rio Grande County reflects total expenditures for operations as \$23.8M. This is a decrease of .21% \$50,806 under the 2019 budget. These expenses do include money that is spent for grants and are off-set by equal funds in revenue. The 2020 Budget expenditures show our largest expense in Rio Grande falls within Salaries and Benefits at \$7.9M. \$5.9M to fall between Operating Expenses and Capital Expenditures. As costs continue to increase, the county will continue to be diligent and use innovative measures for purchasing.

Personnel

County government is operated by state statute and most of the services provided are mandated by these statutes. The increase in minimum wage C.R.S. 8-4-101 is one mandate that drastically affects the county. We are pleased to report that only one employee is affected by the raise in minimum wage. With 153 Employees, our largest single expense is salaries and benefits. The expense for 2020 payroll is \$7.9M. The commissioners realize the need to offer living wages in order to attract and keep quality employees, therefore they are increasing wages on all employees as a result of the mandate in the attempt to keep in line with salary rates throughout Colorado. This was one obstacle the Commissioners needed to overcome this year and will continue to undertake for years to come. Rio Grande County struggles with keeping up with the wage increases and finding those revenues to offset them. The increase in payroll and employee benefits for the 2020 Budget is \$321,446.46.

Health insurance premiums for Rio Grande County increased 3.8% overall. The county will be paying 100% of the insurance increase for county employees in 2020. This increases the county contribution of health care premiums to 77.61% from 76.76% in employee single coverage for all eligible employees. Cost of living increase will be \$.50 per hour for employees in 2020 in order to maintain competitive wages after the minimum wage increase. Merit increases to county employees are not budgeted for in this 2020 presentation of the budget.

In addition to each employees' wages, the county pays several other benefits for our employees. This includes Health Insurance up to \$ 12,148.20 per employee, paid by the county per year. The county also matches a 4% Retirement plan currently totaled \$ 251,882.80 per year, Accidental Death and Dependent life Insurance benefit for each employee. These benefits also include a total of 6 weeks per employee for combined Vacation and Sick time. The county's Workers Compensation and property insurance increased 29.9% for 2020 due to Colorado becoming a catastrophic state. The Commissioners did their best this year to ensure reasonable spending levels through the increases while also considering staff compensation. The county competes for the recruitment of employees with other counties, local municipalities and the private sector. Attracting and retaining quality employees remains a priority for Rio Grande County and we will continue to work on innovative solutions.



RIO GRANDE COUNTY 2020 BUDGET MESSAGE

Highlights for 2019

- Finalization of the Historic Preservation and Archeological Review at Summitville
- Execution of the Small Tracts Transfer with the United States Forest Service at Summitville.
- Completion of the Computer Innovative Concepts contract for software in the finance office.
- Hiring of a County Administrator and Human Resource Director in the Administration/Finance Office.
- Completion of a new Taxiway and Pilots Shelter and the Astronaut Kent Rominger Airport.
- Adoption of the updated Employee Handbook.
- Close out of several grants including 2016 Homeland Security Grants for the San Luis Valley.
- 2019 new Homeland Security Grant.
- Initiation for policy compliance addressing findings on State and Federal level audits since 2015.

Goals for 2020

- Procuring Jet A fuel terminal for the Astronaut Kent Rominger Airport which will be a new large revenue source for the Airport
- Updating the Airport Master Plan.
- Purchasing and Implementing new finance software system integrating with the Assessors Office.
- Completion and full compliance of all county policies noted as findings in State and Federal Audits.
- Strategizing and attaining new revenue sources to offset rising expense costs.
- Procuring a grant to analyze current employee salaries to ensure fairness and appropriate wages in the county.
- Implement additional Cyber Security prevention and construct intensive policies strengthening vulnerabilities.
- Strategizing with county staff, non-profits and community key leaders to develop a county-wide strategic plan for economic development in Rio Grande County. Create a vision for the county and develop a plan to enhance fiscal stewardship.



RIO GRANDE COUNTY 2020 BUDGET MESSAGE

Lease Purchase Agreements

An annually renewable lease purchase agreement, dated January 11, 2005, was entered into between San Luis Valley Federal Bank and Rio Grande County. San Luis Valley Federal Bank issued \$2,500,000 to the County for the purchase of the McCallister Building, the Courthouse Annex, the Road and Bridge Shop Building, and the Road and Bridge Truck Garage. The County is leasing the buildings back via the lease purchase agreement at an interest rate of 4.5%. The County used the proceeds from the sale to construct and equip a new jail facility. Payments are payable to San Luis Valley Federal Bank in annual installments until October 2025, from the General Fund. The County can purchase the buildings back at any time for the Purchase Option Price included in the lease. Principal balance at December 31, 2019 is \$986,847.

In November 2012 the County entered into a lease purchase agreement with All American Investment Group, LLC in the amount of \$367,062, with an interest rate of 2.5%. The County used the proceeds to purchase energy efficient components based on an energy efficiency audit on County buildings. Quarterly principal and interest payments are made from the General Fund until January 2023. Principal balance at December 31, 2019 is \$131,351.

The County entered into a Lease Purchase agreement on April 13, 2018 with Municipal Leasing Consultants, LLC in the amount of \$180,845, with an interest rate of 4.58%. The lease proceeds were used to purchase a server, computers, and comprehensive municipal software package for the Assessor's Office. Annual principal and interest payments are made from the General fund until April 2022. Principal balance at December 31, 2019 is \$138,624.

A Lease Purchase Agreement, dated June 24, 2015, was entered into between Caterpillar Financial Services Corporation and Rio Grande County in the amount of \$174,800 for lease of a 12M3 2015 Caterpillar Motor Grader, with an interest rate of 3.2%. Payments of \$17,420 are payable in 5 equal installments from the Road and Bridge Fund with an optional buy-out price of \$129,180.

A Lease Purchase Agreement, Dated June 24, 2015, was entered into between Caterpillar Financial Services Corporation and Rio Grande County in the amount of \$245,800 for lease of a 12MAWD 2015 Caterpillar Motor Grader, with an interest rate of 3.2%. Payments of \$31,121 are payable in five equal installments from the Road and Bridge Fund with an optional buy-out price of \$121,840.

A Lease Purchase Agreement, Dated June 24, 2015, was entered into between Caterpillar Financial Services Corporation and Rio Grande County in the amount of \$251,000 for lease of a 12M3AWD 2015 Caterpillar Motor Grader, with an interest rate of 3.2%. Payments of \$32,329 are payable in five equal installments from the Road and Bridge Fund with an optional buy-out price of \$121,840.



RIO GRANDE COUNTY 2020 BUDGET MESSAGE

The County entered into an Equipment Lease Purchase Agreement with Caterpillar Financial Services Corporation, dated December 13, 2018 in the amount of \$215,553 for lease of a 2019 Caterpillar Motor Grader, with an interest rate of 3.85%. Annual payments of \$23,986 will be made from the Road & Bridge Fund for five years with an optional buy-out price of \$124,800.

The County entered into an Equipment Lease Purchase Agreement with Caterpillar Financial Services Corporation, dated December 13, 2018 in the amount of \$215,553 for a lease of a 2019 Caterpillar Motor Grader, with an interest rate of 3.85%. Annual payments of \$23,986 will be made from the Road & Bridge Fund for five years with an optional buy-out price of \$124,800.

Conclusion

The challenges the County faces require strong leadership and collaboration. By working together, we can create solutions that deliver the services to our citizens and plan for the future while setting aside sufficient reserves to safeguard our strong bond rating. As a new Administrator for Rio Grande County, I have committed myself to the county in complying with all new state and federal regulations, pursue new revenues, evaluate and explore procurement strategies to economize and place a priority on improving transparency. Making the county a safe and fair place to live is expensive. In the coming years, we must think creatively about ways to harness innovation, technology and employee training to reduce cost and raise revenue. I have no doubt with partnership within County employees, we can find notable solutions to the county's budget challenges.

Rio Grande County values their employees and does it's best to acknowledge each one of them. We are privileged to have an amazing group of people who are not only incredibly honest and knowledgeable in their positions, but equally dedicated. Many of our employees have been with the County for decades and show each day they are willing to do what is necessary for not only the team, but the citizens in this great county. I am honored to be a part of this amazing county.

Respectfully submitted,

Tricia L. Slater

Tricia L. Slater
Rio Grande County, Administrator



County Government



RIO GRANDE COUNTY 2020 COUNTY GOVERNMENT

COUNTY ELECTED, APPOINTED OFFICIALS AND DEPARTMENT DIRECTORS

Board of County Commissioners

Suzanne Bothell - District 1

John Noffske - District 2

Gene Glover - District 3

Elected & Appointed Officials

Assessor - Jennifer Mondragon

Clerk & Recorder - Cindy Hill

Coroner - Stephen Hunzeker

Sheriff - Donald McDonald

Treasurer - Cherilyn Rue

Department Directors

Director of Human Services - Jody Kern

Director of Public Health - Emily Brown

Department Heads

Airport Manager - Jay Sarason

Building Department - Randy Kern

Emergency Management - Nicole Rosecrans

Land Use and Code Enforcement - Dixie Diltz

Road and Bridge - Patrick Sullivan

Administration and Finance Office

County Administrator - Tricia Slater

County Finance - Debbie Phillips

Human Resources - Danielle Bronkema

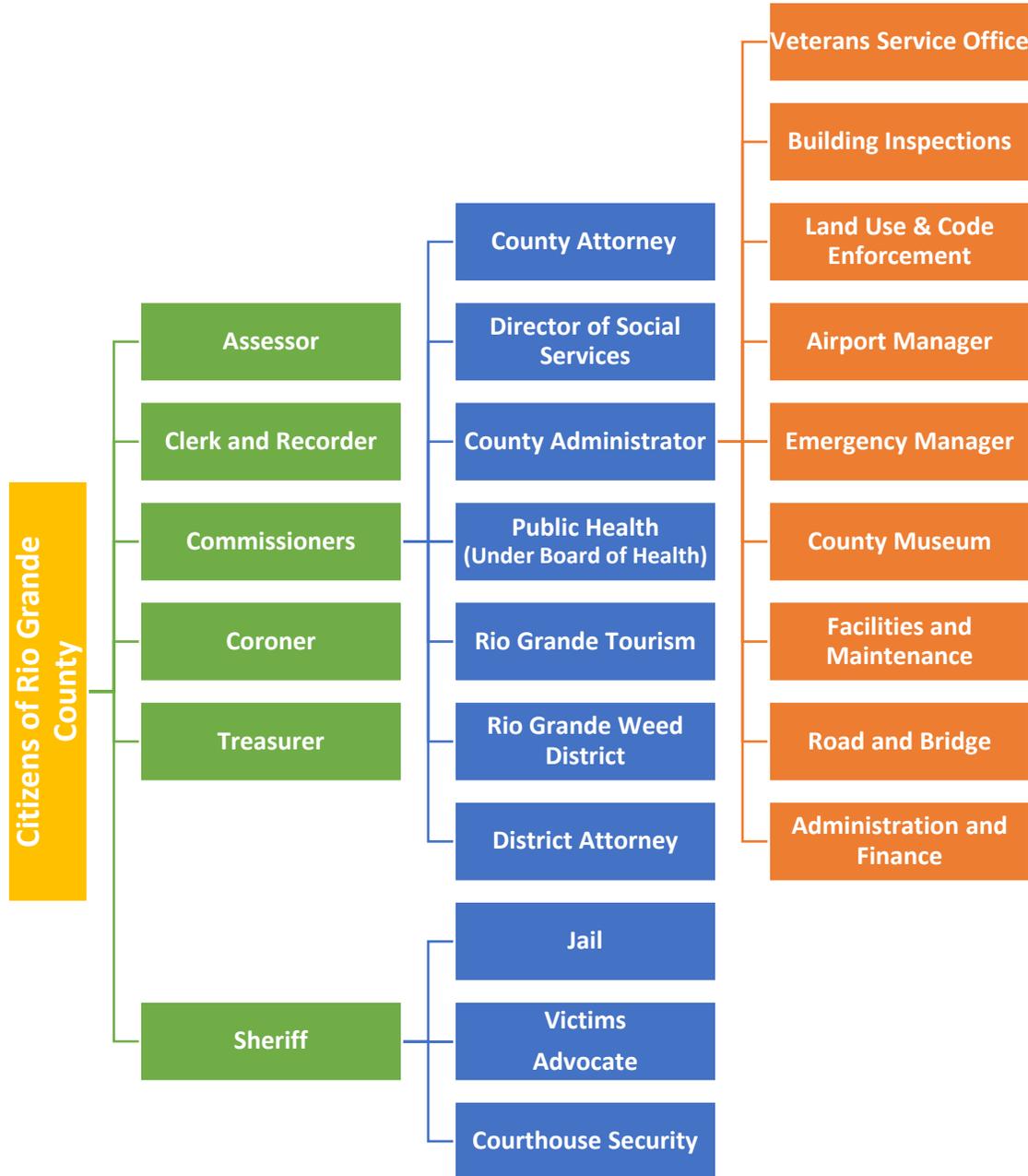
Administrative Assistant - Bobbie Hatton

County Attorney's Office

County Attorney - Ryan Dunn



RIO GRANDE COUNTY 2020 COUNTY GOVERNMENT





Budget Summary



RIO GRANDE COUNTY 2020 BUDGET SUMMARY

Rio Grande County Financial Organization and Summary

Fund Types

A “fund” is a grouping of related accounts that is used to maintain control over resources that have been segregated for legal purposes, specific activities, or other objectives. Rio Grande County’s financial information is organized by funds with each fund being considered a separate accounting unit. Resources are allocated to and accounted for in each fund based upon spending purposes. The following are budget highlights and commentary on several of the funds that are maintained by the county. Rio Grande County has 9 funds. The General Fund has 28 Departments within the fund. The Road and Bridge Fund has 3 Departments as does Public Health. In the section below, I will not only summarize the 2020 Budget per fund, but also explain the organization of each.

Finance Department Statement

Many funds will show a need to use reserve funds in the 2020 Budget. When looking at history, you will find this has been a trend for several years. You will also see in the same past years, due to diligent spending, we finish the year without needing to use reserves. As mentioned above, the 2020 budget is based on exaggerated expenditures and conservative revenues. Rio Grande County is in desperate need to obtain new revenues and it is the Finance Department’s 5-year goal to seek out new sustaining revenues with the main objective to have each fund and department closer to financially sustaining themselves.

General Fund

The General Fund is the primary operating fund of the county and is used to account for all revenues and expenditures of the general government that are not required to be accounted for in other funds. This fund is where most the county’s core services are funded. Examples of the core services include elected offices: Commissioners, Clerk and Recorder, Treasurer, Assessor, Sheriff, and Coroner as well as other county departments such as Maintenance, Building, Land Use, Finance, Administration, and Veterans Services. Each of these are organized in their own departments and have their own appropriation of funds which is split between personnel and operating expenditures. These departments are funded by general purpose tax revenues, intergovernmental revenues, interest earnings and other revenues as in collected fees that are unrestricted.

The General Fund Revenues are projected at \$6,229,371 which is a 3.55% decrease from 2019. An Increase in Local Funds at 12.23%, \$499,544. Federal Funds are at a decrease of 26.78%, \$535,917 and State Funds are also at a decrease of 51.65% \$193,570. It will be a priority in 2020 to increase the General Funds revenue sources. The total General Fund expenditure budget is \$7,389,598 for the 2020 Budget. This shows a 3.8% decrease in the amount \$290,667 compared to the 2019 budget. \$1,160,227 in reserved funds is budgeted for the General Fund in 2020. This is \$60,724 less in comparison to the 2019 budget.



RIO GRANDE COUNTY 2020 BUDGET SUMMARY

Road and Bridge Fund

This fund is responsible for constructing and maintaining transportation infrastructure. Road and Bridge will continue to provide road maintenance and improvements to the County's roads. This fund operates under 2 mills, Highway Users Tax Fund (HUTF) and Specific Ownership Tax.

Requests in 2020 are up from last year, but well within reach with the proposed funding with help from reserves. The road and bridge department has taken on many large projects recently, thus requiring more materials and more equipment. An increase in hot plant repairs is necessary to maintain the plant at maximum production. There is also an increase for operating the fleet, including oil and hot plant utilities. Other past expenditures have been reduced to help offset the 2020 increases. Capital Equipment remained the same and will include a loader, a pickup vehicle and 2 reversible truck plows. Total projected revenue is \$2,985,180 in 2020. This is up \$70,670 from the 2019 Budget. Budgeted Expenditures have increased \$92,014 in the 2020 budget for the reasons above. This results in a projected \$808,389 funding out of the Road and Bridge reserves, should all expenses be needed.

Social Services Fund

The mission of the Department for Social Services is to protect abused and neglected children and at-risk adults, to provide permanency for children, and to provide economic assistance to eligible county residents. The Revenue source for this fund is provided by federal and state funds for the State of Colorado social services programs. This includes block grants for Temporary Assistance for Needy Families, known as TANF, Child Protection, and Core Services. Additional services are funded by property tax with 2.3 mills which will generate \$456,258. The increased mill request to 2.5 mills will not be granted in 2020. Total projected revenue is \$11,040,653 in 2020. This is \$392,641 more than the 2019 budget. Budgeted Expenditures have increased \$348,083 in the 2020 budget. This results in a projected \$120,564 funding out of the Social Services reserves, should all expenses be needed.

Weed District Fund

The Weed District Fund is administered by the Weed District Board, which is appointed by the County Commissioners. The county hires a Weed Coordinator who is responsible for the control of weeds that have been identified and adopted as noxious weeds within Rio Grande County and the State of Colorado. Total projected revenue is \$190,495 in 2020. This is down \$52,305 from the 2019 budget. Budgeted expenditures have increased \$36,319 in the 2020 budget. This results in a projected \$86,708 funding out of the Weed District reserves, should all expenses be needed.

Conservation Trust Fund

Funding for the Conservation Trust Fund is provided by Colorado Lottery proceeds that are restricted to conservation programs. These programs include recreational projects for the county's communities. The 2020 expenditure budget is set at \$44,600. Total projected revenue is \$45,000 in 2020. This the same amount as the 2019 Budget. This results in a projected \$400 increase to the reserves, should all expenses be needed.



RIO GRANDE COUNTY 2020 BUDGET SUMMARY

Capital Expenditure Fund

The Capital Expenditure fund is used to acquire, upgrade, and maintain physical assets such as property and buildings. There are no funds budgeted for this fund in the 2020 budget.

Airport Fund

The Airport Fund is a fund that accounts for revenues and expenditures at the Astronaut Kent Rominger Airport in Del Norte, CO which provides private aviation services for the community. The fund includes management of airport properties in addition to airfield and airport operations. All activities necessary for Airport operations which include administration, operating and maintenance expense are included in this fund. Airport funding sources derive from long term leases and fuel sales providing a growing source of revenue. With help from CDOT and other grant entities, the Astronaut Kent Rominger Airport's capital projects are increasing each year. Total projected revenue is \$96,100 in 2020. This is down \$26,500 from the 2019 Budget. Budgeted Expenditures have decreased \$1,824 in the 2020 budget. This results in a projected \$23,894 funding out of the Airport's reserves, should all expenses be needed. It is necessary to explain a detail about the Airport's 2019 Budget totals in relation to what is noted above. An unreceived grant was budgeted in the 2019 budget which distorted amounts in both revenues and expenditures. The statistics above were calculated after removing the \$250,000 budget inaccuracy in order to examine the Airport's finances precisely.

Tourism/Lodging Fund

The Lodging Tax Fund is administered by the Tourism Panel. The Panel is comprised of community members that are active in utilizing the professional services of marketing consultants for social media and advertising the tourism industry of the county. The Tourism Fund uses monies from Lodging Tax at 1.9% from South Fork, Del Norte and Monte Vista to increase tourism in Rio Grande County. Revenues for the Tourism/Lodging Fund are extremely sensitive to general economic conditions due to the close relationship between disposable income and leisure travel. Tourist tax revenues have been steadily decreasing since a large increase that occurred in 2017. However, we are expecting tourism to level out or increase again in the upcoming years due to the growth of our county. Total projected revenue is \$156,500 in 2020. This is a decrease of \$3,500 from the 2019 Budget. The high-water event this past June, affected tourism in Rio Grande County and it's lodging tax as a result. Budgeted expenditures have increased \$7,500 in the 2020 budget. This results in a projected \$100 increase to Tourism Fund reserves, should all expenses be needed.

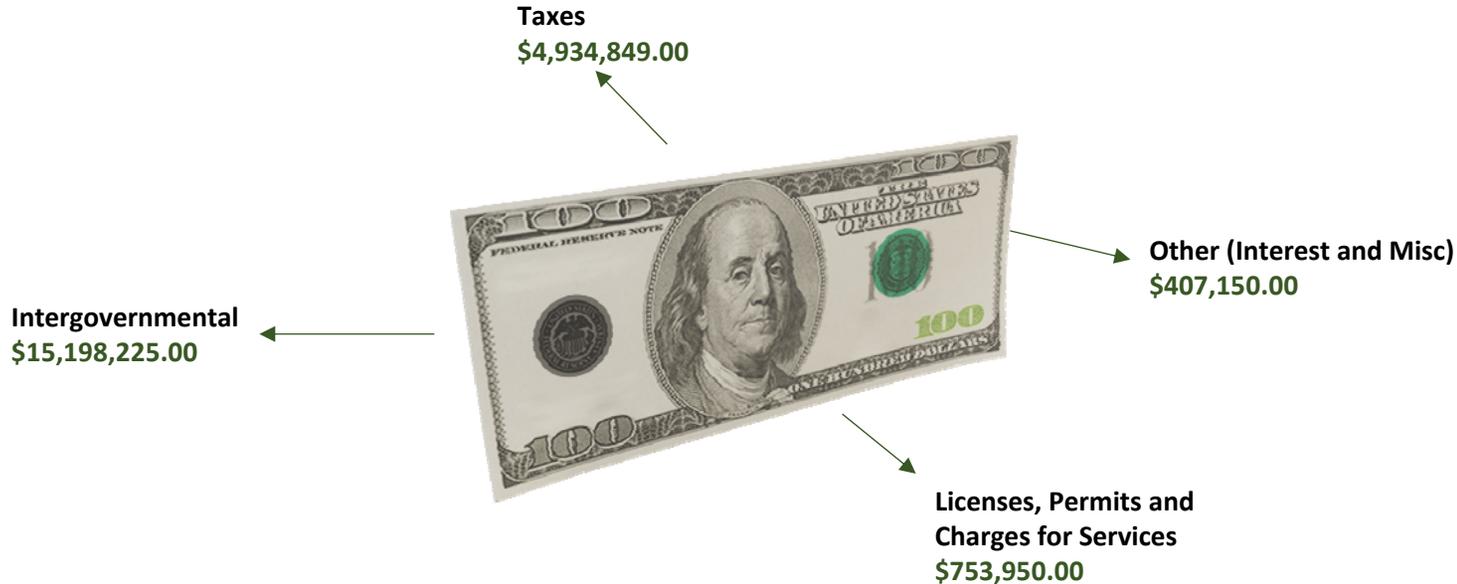
Public Health Fund

Public Health serves the public by providing essential health related resources and protections to Rio Grande County. Public Health's mission is to preserve, promote and protect the health of all people in Rio Grande County through equitable prevention, partnerships and education. The Public Health Fund can provide immunizations, restaurant inspections, response in a health emergency, investigation and control of communicable diseases, assessment of and planning for community health needs, prevention of substance misuse, and many other services. Most of these costs are recouped through grant programs offered by Federal and State government. Rio Grande County Public Health partners with surrounding counties and agencies to ensure access to programs and services our communities desperately need. Total projected revenue is \$948,959 in 2020. This is up \$5,509 from the 2019 Budget. Budgeted Expenditures have increased \$4,520 in the 2020 budget. This results in a projected \$42,417 increase to the Public Health reserves.

RIO GRANDE COUNTY REVENUES

Rio Grande County revenue comes from Taxes, License, Permits, Charges for Services, Intergovernmental revenue and Other. Taxes are varied and include Property Tax, Specific Ownership Tax, and Sales Tax. Intergovernmental revenue consists of money from Federal and State entities and grants. This category includes the funding that comes from State and Federal government programs and highway and transportation infrastructure projects. Other smaller revenues include various fees for services and interest earned.

Where The Money Comes From



CATEGORY	GENERAL FUND	ROAD AND BRIDGE	SOCIAL SERVICES	WEED DISTRICT	AIRPORT	CONSERV TRUST	TOURISM	PUBLIC HEALTH	TOTAL
TAXES	\$ 3,661,134.00	\$ 428,694.00	\$ 547,832.00	\$ 89,995.00		\$ -	\$ 156,500.00	\$ 78,259.00	\$ 4,962,414.00
INTERGOVERNMENTAL	\$ 1,620,394.00	\$ 2,552,286.00	\$ 10,462,821.00	\$ 20,000.00	\$ 26,000.00	\$ 45,000.00	\$ -	\$ 842,800.00	\$ 15,569,301.00
LICENSES AND PERMITS	\$ 131,300.00	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 131,500.00
CHARGES FOR SERVICES	\$ 471,743.00	\$ -	\$ -	\$ 80,100.00	\$ 60,000.00	\$ -	\$ -	\$ 10,050.00	\$ 621,893.00
MISCELLANEOUS	\$ 104,800.00	\$ 4,000.00	\$ 30,000.00	\$ 100.00	\$ 10,000.00	\$ -	\$ -	\$ 17,500.00	\$ 166,400.00
INTEREST ON INVESTMENTS	\$ 240,000.00	\$ -	\$ -	\$ 300.00	\$ 100.00	\$ -	\$ -	\$ 350.00	\$ 240,750.00
TOTAL	\$ 6,229,371.00	\$ 2,985,180.00	\$ 11,040,653.00	\$ 190,495.00	\$ 96,100.00	\$ 45,000.00	\$ 156,500.00	\$ 948,959.00	\$ 21,692,258.00



RIO GRANDE COUNTY 2020 BUDGET SUMMARY

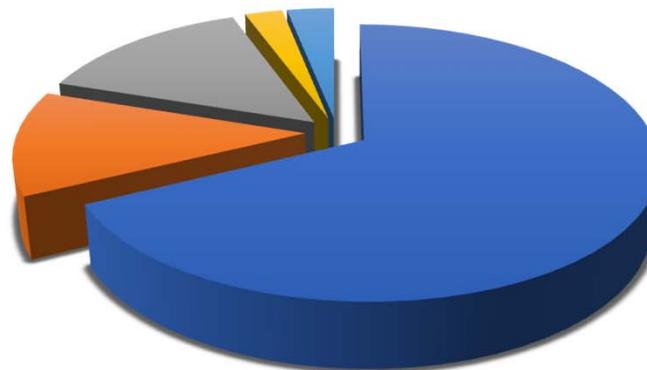
RIO GRANDE COUNTY REVENUES - MILL LEVY

The County Mill Levy is currently **15.567 Mills** and will remain the same for 2020. This is the maximum amount of mills that can be levied, without approval by vote of the citizens of Rio Grande County to increase the percentage. In an effort to reduce the use of unappropriated fund balances in the General Fund, in 2017 the Commissioners chose to change the mills given to other funds to better meet our overall needs. In this budget request process, each fund requested their portions of the mills that were taken in 2017 to be returned in 2020. Unfortunately, we are not able to accommodate that request this year. The Weed District as a special district also gets .50 Mills as calculated below.

The Final valuation for 2020 is **\$ 198,372,883**, the **15.567 Mills** which is Rio Grande County portion is **\$ 3,088,071**

	County General	Road & Bridge	Social Services	Public Health	Total	Weed District
2020 Mills	10.917	2.00	2.30	0.35	15.567	.50
Property Tax Revenue	\$ 2,165,637	\$ 396,746	\$ 456,258	\$ 69,430	\$ 3,088,071	\$ 84,073.00

MILL LEVY FORMULA



■ County General 1.09%
 ■ Road and Bridge 0.20%
 ■ Social Services 0.23%
 ■ Public Health 0.04%
 ■ Weed District 0.05%



RIO GRANDE COUNTY 2020 BUDGET SUMMARY

RIO GRANDE COUNTY REVENUES - SALES TAX

Rio Grande County's sales tax is 2.6%. Below shows the 5-year history of sales tax in our county. Beginning December 1, 2018, The Colorado Department of Revenue required all businesses who sell \$100,000 gross sales or over 200 transactions of goods to customers in their state to assess sales tax based on the customers address, not the location of the business. This new sales tax rule has drastically increased our sales tax for 2019 specifically on online sales. We have budgeted conservatively for sales tax in 2020 but, do expect to receive additional revenue from online sales in 2020. Trends have shown on average a 20.77% increase in 2019 with 4 months over 30%. Sales Tax is distributed 2 months behind, therefore the last few months of 2019 and budgeted 2020 amounts are carefully projected accounts.

Rio Grande County Sales Tax Comparison

	2014	2015	2016	2017	2018	2019	2020
January	\$ 54,585.00	\$ 73,446.40	\$ 55,252.33	\$ 59,779.36	\$ 67,149.46	\$ 81,095.07	\$ 81,095.07
February	\$ 73,534.11	\$ 57,890.03	\$ 68,617.02	\$ 50,498.01	\$ 57,994.16	\$ 79,367.52	\$ 79,367.52
March	\$ 58,108.21	\$ 68,067.91	\$ 60,091.75	\$ 70,689.13	\$ 79,774.12	\$ 95,291.44	\$ 95,291.44
April	\$ 58,794.58	\$ 69,530.02	\$ 59,925.70	\$ 65,742.71	\$ 68,686.26	\$ 89,887.52	\$ 89,887.52
May	\$ 66,923.85	\$ 57,337.34	\$ 76,156.83	\$ 76,093.18	\$ 77,922.57	\$ 101,409.17	\$ 101,409.17
June	\$ 58,701.68	\$ 64,771.47	\$ 61,434.67	\$ 95,555.48	\$ 103,567.71	\$ 120,529.43	\$ 120,529.43
July	\$ 64,065.32	\$ 84,347.75	\$ 65,292.51	\$ 102,414.15	\$ 107,842.66	\$ 148,264.75	\$ 148,264.75
August	\$ 93,069.92	\$ 90,958.80	\$ 97,295.60	\$ 98,213.59	\$ 119,796.05	\$ 127,710.80	\$ 127,710.80
September	\$ 84,140.85	\$ 78,990.13	\$ 95,470.39	\$ 86,871.44	\$ 102,190.62	\$ 122,457.66	\$ 122,457.66
October	\$ 78,569.34	\$ 84,847.32	\$ 92,648.72	\$ 70,957.93	\$ 74,013.17	\$ 84,656.86	\$ 84,656.86
November	\$ 64,006.37	\$ 68,760.13	\$ 80,574.15	\$ 69,954.02	\$ 75,539.04	\$ 86,032.14	\$ 86,032.14
December	\$ 51,127.22	\$ 55,252.33	\$ 63,203.38	\$ 73,391.09	\$ 92,402.65	\$ 103,411.31	\$ 103,411.31
Total	\$ 805,626.45	\$ 854,199.63	\$ 875,963.05	\$ 920,160.09	\$ 1,026,878.47	\$ 1,240,113.68	\$ 1,240,113.68



2020 EXPENDITURES/REVENUE COMPARISON FOR ALL FUNDS

**RIO GRANDE COUNTY
2020 BUDGET SUMMARY**

In 2020 we are budgeted to spend \$2,633,389 in reserve funds. The history of the county shows this is a common practice and ultimately, we do not tap into those funds by the end of the year. There are many funds and departments that have a large percentage of unpredictability. Examples of this are Road and Bridge and the Jail expenses. Both departments must prepare for the worst each year and work endlessly to save money in the process. Below you will see the Revenues and Expenditures per fund for the 2020 year and the difference. These are based on underestimated revenues and inflated expenditures. You will also see below the projected reserves amount and available reserve funds

	REVENUE	EXPENSES	DIFFERENCE
COUNTY GENERAL FUND	\$ 6,229,371.00	\$ 7,389,598.00	\$ (1,160,227.00)
ROAD AND BRIDGE	\$ 2,985,180.00	\$ 3,793,569.00	\$ (808,389.00)
SOCIAL SERVICES	\$ 11,040,653.00	\$ 11,161,217.00	\$ (120,564.00)
WEED DISTRICT	\$ 190,495.00	\$ 277,203.00	\$ (86,708.00)
AIRPORT FUND	\$ 96,100.00	\$ 119,994.00	\$ (23,894.00)
CAPITAL EXPENDITURE	\$ -	\$ -	\$ -
CONSERVATION TRUST	\$ 45,000.00	\$ 44,600.00	\$ 400.00
TOURISM/LODGING	\$ 156,500.00	\$ 156,400.00	\$ 100.00
PUBLIC HEALTH AGENCY	\$ 948,959.00	\$ 906,542.00	\$ 42,417.00
TOTAL	\$ 21,692,258.00	\$ 23,849,123.00	\$ (2,156,865.00)

2019 RIO GRANDE COUNTY FUND RESERVES REPORT

	2017	2018	CURRENT	TABOR REQ	AVAILABLE
COUNTY GENERAL FUND	\$ 3,870,346.80	\$ 4,334,227.96	\$ 4,520,118.52	\$ 170,000.00	\$ 4,350,118.52
ROAD AND BRIDGE	\$ 4,709,769.63	\$ 4,440,046.88	\$ 4,749,335.28	\$ 92,000.00	\$ 4,657,335.28
SOCIAL SERVICES	\$ 1,207,193.55	\$ 1,374,307.30	\$ 874,413.18	\$ 78,000.00	\$ 796,413.18
WEED DISTRICT	\$ 207,802.73	\$ 198,509.28	\$ 177,468.40	\$ 8,500.00	\$ 168,968.40
AIRPORT FUND	\$ 226,474.37	\$ 205,827.42	\$ 61,275.74	\$ 3,000.00	\$ 58,275.74
CAPITAL EXPENDITURE FUND	\$ 8,179.88	\$ 8,179.88	\$ 8,179.88	\$ -	\$ 8,179.88
CONSERVATION TRUST	\$ 392,048.15	\$ 420,005.62	\$ 451,857.61	\$ 200.00	\$ 451,657.61
TOURISM/LODGING FUND	\$ 248,252.90	\$ 189,390.15	\$ 172,432.44	\$ 5,000.00	\$ 167,432.44
PUBLIC HEALTH AGENCY	\$ 196,272.10	\$ 243,589.09	\$ 297,536.18	\$ 19,000.00	\$ 278,536.18
TOTAL	\$ 11,066,340.11	\$ 11,414,083.58	\$ 11,312,617.23	\$ 375,700.00	\$ 10,936,917.23

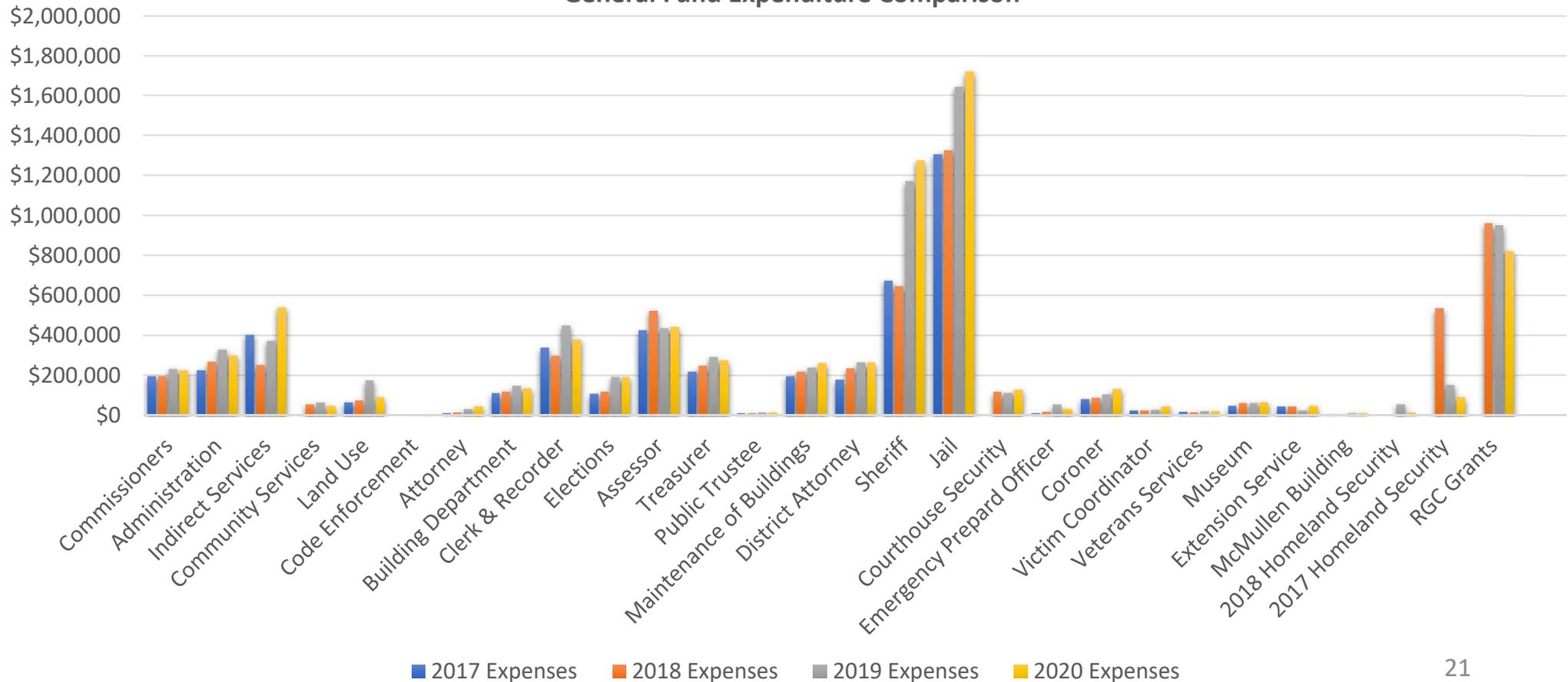


RIO GRANDE COUNTY 2020 BUDGET HISTORY

RIO GRANDE COUNTY EXPENDITURES BY FUND

As stated earlier, the elected and department heads of the General Fund have been diligent in their spending. The two significant increases are in the Indirect Services Department due to the purchase of financial software for the County and for increased IT costs related to contracts and cyber security. This software will save the county money in personnel time and accuracy. The Sheriff and Jail Departments received a significant 50% increase in funds for 2019. In the 2020 Budget, they received an additional \$174,000 for much needed upgrades. The other departments in the General Fund have either remained at the same expenditures amounts as 2019 or have decreased spending.

General Fund Expenditure Comparison





RIO GRANDE COUNTY 2020 BUDGET HISTORY

