



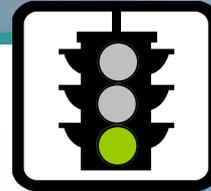
San Juan County Budget

4th Quarter Report 2010

Financial Issues: Reserves

The Reserve Policy is Working

- Council achieved a (close to) 10% operating cash in the adopted budget.
- Budget Stabilization Fund is budgeted for a transfer of \$85,000 in 2011
- Capital Reserves will receive \$95,000, for a total of \$120,000
- Policy should be extended to all funds, as appropriate
- Lodging Tax reserves increased in 2011

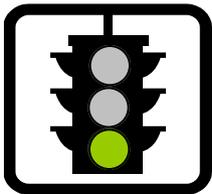
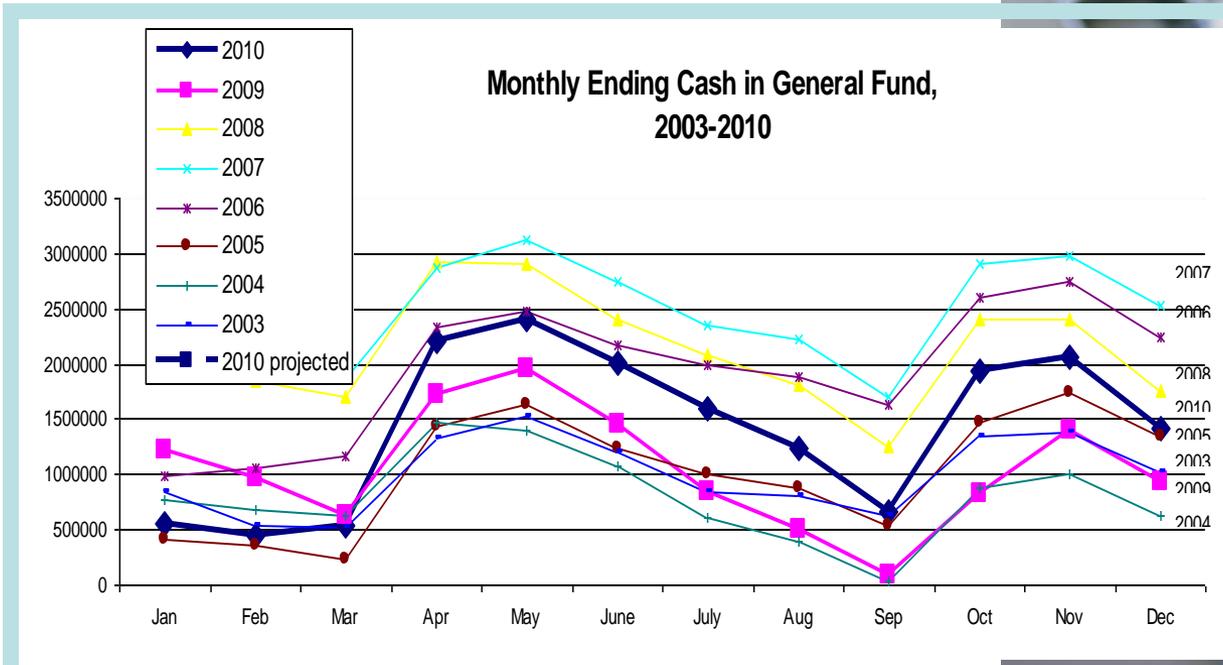




San Juan County Budget

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Financial Issues: Cash



General Fund cash is recovering



San Juan County Budget

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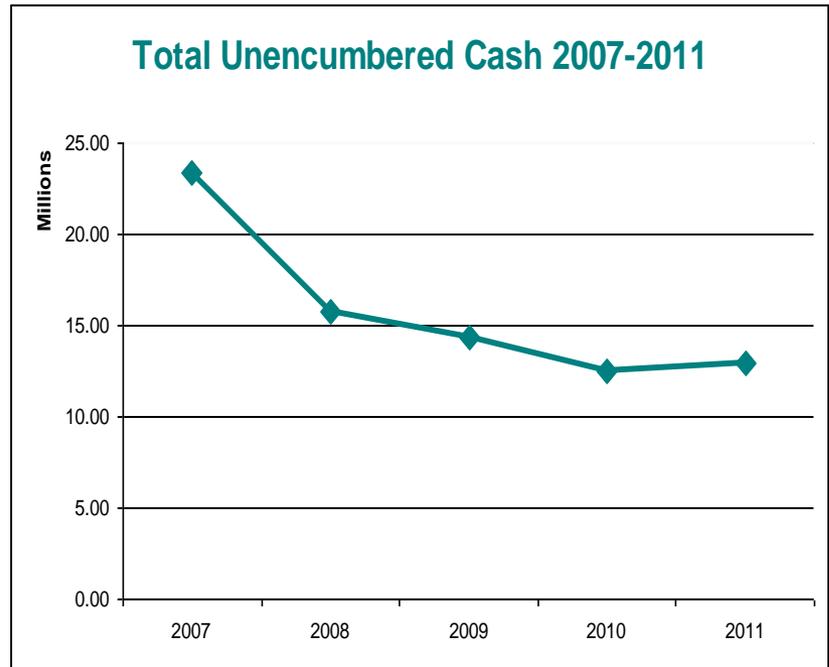
Financial Issues: Cash



Total Cash, All Funds

- Dramatically down through 2010
- Not yet showing the recovery the General Fund is showing
- Needs to be actively managed

Total Unencumbered Cash 2007-2011

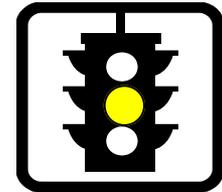




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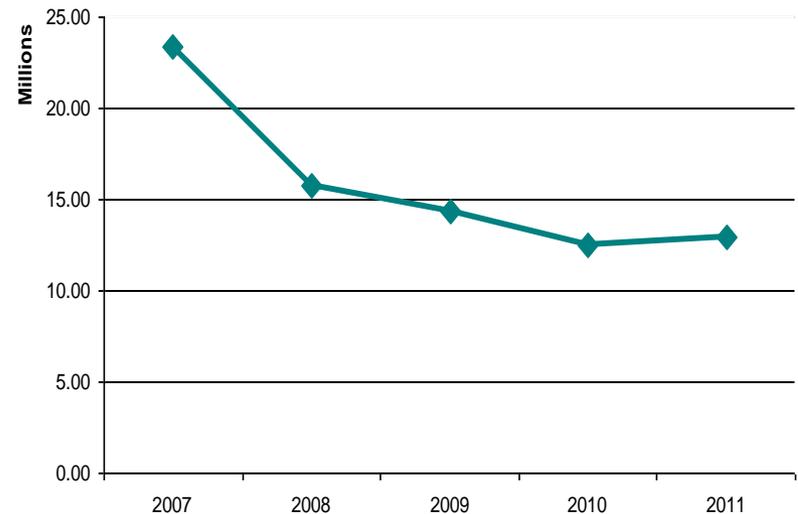
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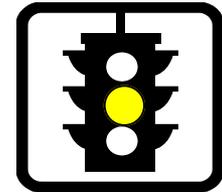




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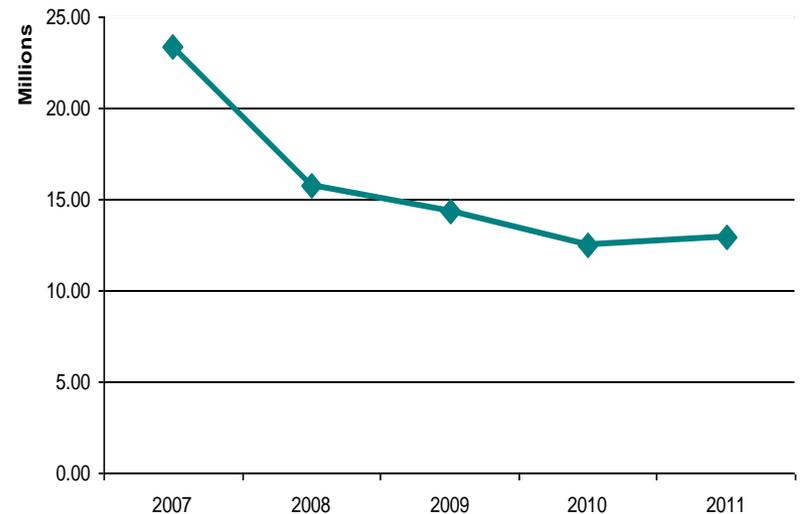
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San Juan County Budget

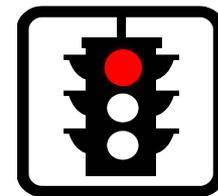
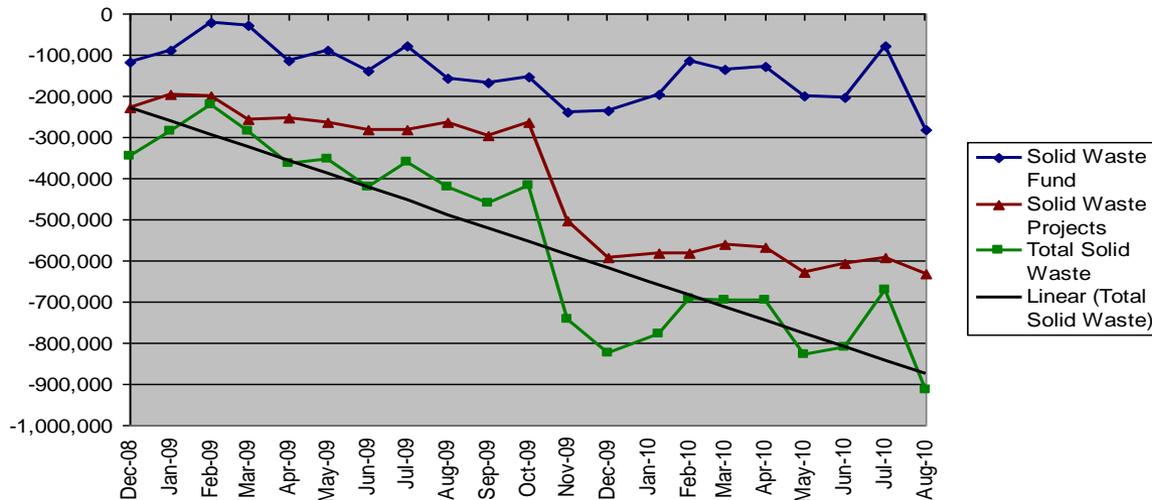
4th Quarter Report 2010

Financial Issues: Negative Fund Balances



- Three funds reported negative balances YE 2009
- Solid Waste is the worst

Balance in Solid Waste Funds, YE 2008 through August 2010



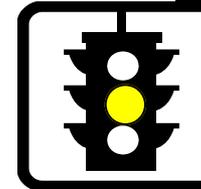


San Juan County Budget

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Financial Issues: Interfund Loans

- Interfund loans totaling \$1,865,000 approved by YE 2010
- \$1,242,000 in loans made, most to SW
- Repayments have begun
- Loans need to be actively managed



<u>Lending Fund</u>	<u>Borrowing Fund</u>	<u>Amount</u>	<u>Term</u>	<u>2011 Pmts</u>	<u>2012 Pmts</u>	<u>2013 Pmts</u>
Public Facilities	Capital Improvement	\$100,000	3 years	\$0	\$50,000	\$50,000
Public Facilities	Emergency Mgt	\$17,000	1 year	\$17,000		
Mental Health Tax	Solid Waste	\$100,000	1 year	\$100,000		
Public Facilities	Solid Waste	\$200,000	2 years	\$100,000	\$100,000	
Other Grants/Septic Loans	Solid Waste	\$100,000	2 years	\$0	\$100,000	
Auditor's Doc Pres	Solid Waste	\$200,000	3 years	\$0	\$0	\$200,000
ER&R	Solid Waste	\$400,000	3 years	\$0	\$200,000	\$200,000
ER&R	Solid Waste	\$125,000	1 month	\$125,000	\$0	\$0
Total SW loans		\$1,125,000		\$325,000	\$400,000	\$400,000

Highlighted loans have already been repaid.



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In finance, it's all about the money!

