

**SAN JUAN COUNTY, COLORADO BOARD OF COMMISSIONERS
TOWN OF SILVERTON BOARD OF TRUSTEES
MEETING AGENDA**

April 23, 2025

CALL TO ORDER: 6:30 P.M.
BOCC Meeting Minutes for April 9, 2025

APPOINTMENTS

6:35 P.M. Dr. David Brown

7:30 P.M. Sara Mordecai, Executive Director, Silverton Family Learning Center

Correspondence:

Jon Kaminsky-BLM News Release

Sales Tax Report

Treasurer's Monthly Report

Public Comment

Commissioner and Staff Reports

Other

Adjourn

Times listed above are approximate.

Discussion of an agenda item may occur before or after the assigned time.

Next Regular Meeting – May 14, 2025 8:30 A.M.

Joint Meeting with Town Board April 28, 2025 5:00-7:00 PM

Join Zoom Meeting

<https://zoom.us/j/92136473203>

By Telephone: Dial 1 669-900-6833 and enter the Webinar ID 92136473203 when prompted.

Meeting ID: 921 3647 3203

You Tube (live and recorded for later viewing, does not support public comment):

<https://www.youtube.com/@sanjuancountycolorado/streams>

SAN JUAN COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING WEDNESDAY, April 9, 2025
AT 8:30 A.M.

Call to Order: The meeting was called to order by Chairman Austin Lashley. Present were Commissioners Scott Fetchenhier and Pete Maisel, County Attorney Dennis Golbricht and Administrator William Tookey.

Payment of Bills: Commissioner Fetchenhier moved to authorize payment of the warrants as presented. Commissioner Maisel seconded the motion. The motion passed unanimously.

Minutes: Commissioner Maisel moved to approve the minutes of March 26, 2025, as presented. Commissioner Maisel seconded the motion. The motion passed unanimously.

County Road Supervisor Rusty Melcher was present to provide the Commissioners with his monthly report. Discussion included road damage to CR 2, and it was the consensus of the Commissioners to meet with the EPA to discuss the issue. Also discussed was installing signage on the Ophir Pass Road to recognize the avalanche fatalities that have occurred.

Commissioner Maisel moved to authorize \$6000 for the purchase of a used truck for the Road and Bridge Department. Commissioner Fetchenhier seconded the motion. The motion passed unanimously.

Social Services Director Martha Johnson was present to provide the Commissioners with an update. Commissioner Maisel moved to approve Transmittal #2 in the amount of \$16,923.09. Commissioner Fetchenhier seconded the motion. The motion passed unanimously. Director Johnson also provided a presentation on Social Services financials.

The San Juan County Historical Society requested approval for the construction of a pole building. The request had been tabled at the previous meeting. Commissioner Maisel moved to approve the request for the construction of a pole building. Commissioner Lashley seconded the motion. The motion passed unanimously.

A Public Hearing was held to receive comments concerning the application from George Riley for a Boundary Adjustment for Lot 1 and Lot 2 of the Cole Ranch Subdivision. Upon completion of the public hearing Commissioner Maisel moved to approve the Sketch Plan Application for the Boundary Adjustment and fence construction with the conditions listed below:

1. That a Colorado licensed surveyor provides a survey of the boundaries of Lot 1 and Lot 2 of the Cole Ranch Subdivision in their entirety and that corners be set to identify the new boundaries.
2. That a Colorado licensed surveyor provides a Plat of the new parcels. The Plat shall meet all applicable requirements listed in 7-111 Final Plat Requirements, San Juan County Zoning and Land Use Regulations. The Plat shall include a signature block for the Chairman of the BOCC to sign along with anyone that has an ownership interest in the properties.
3. That the Plat identifies the new parcels as Lot 1 Revised and Lot 2 Revised.
4. That the Plat identifies a 60 foot right of way for all county roads.

5. That a Colorado licensed surveyor provides an Amended Plat for the Cole Ranch Subdivision. The Plat shall meet all applicable requirements listed in 7-111 Final Plat Requirements, San Juan County Zoning and Land Use Regulations.
6. That the Plat be recorded in the office of the San Juan County Clerk and Recorder.
7. That the gate shall be strictly for functional purposes to minimize any visual impact.
8. That the applicant acknowledges that any additional development on these lots, will require an individual Improvement Permit for each lot.

Commissioner Fetchenhier seconded the motion. The motion passed unanimously.

The draft Fire Authority's sublease for use of the building was presented to the Commissioners for their review. It was the consensus of the Commissioners to have the County Attorney provide it to the Fire Authority's Attorney for their review and comment.

Chairman Lashley suggested that the County consider a BBQ to recognize and celebrate the Emergency Services' contributions to the community. It was the consensus of the Commissioners to pursue the Charman's suggestion.

Kirstin Brown of DRMS attended via Zoom to inform the Commissioners of the plans to revegetate the Anglo Saxon cribbing site. Also attending via Zoom was Mark Rudolph of CDPHE, Athena Jones, Ashlin Brooks, and Jessica Dugan of EPA.

The Commissioners received a Retail Liquor License renewal application from OPUS Hut. Commissioner Maisel moved to approve the Liquor License renewal application as submitted. Commissioner Fetchenhier seconded the motion. The motion passed unanimously.

Having no further business, the meeting was adjourned at 11:45 A.M.

Austin Lashley, Chairman

Ladonna L. Jaramillo, County Clerk



PROPOSAL:

LODGING TAX ALLOCATION SUPPORTING CHILDCARE SERVICES

Submitted by: Silvertown Family Learning Center

Date: April 2025

EXECUTIVE SUMMARY

This proposal requests that the San Juan County Commissioners Board allocate lodging tax funds to the Silvertown Family Learning Center (SFLC) in accordance with the voter-approved 2023 measure designating 40% of lodging tax revenue for affordable housing and childcare. As the sole childcare facility in San Juan County, SFLC requests:

1. A one-time payment of \$45,000 to address the absence of previously allocated funds and based on our current operating deficit as state and federal funding has decreased over 200% over the last two years for our program
2. Ongoing allocation of 25% of the designated 40% lodging tax funds earmarked for the affordable housing and childcare initiatives

BACKGROUND

The 2023 Lodging Tax Measure

In 2023, San Juan County voters approved a measure allocating 40% of the county's lodging tax revenue specifically to support affordable housing and childcare services. This measure recognized the critical importance of these services to the county's economic health, workforce stability, and quality of life for residents.

Silvertown Family Learning Center

SFLC is the only licensed childcare facility operating in San Juan County. For 20 years, through the dedicated and ongoing support of many philanthropic and government programs, including your office, we have provided essential early childhood education and care services to local families, enabling parents to work and contribute to the local economy while ensuring children receive quality developmental support. Our services are crucial to:

- Supporting the county's workforce
- Attracting and retaining families in the community
- Promoting early childhood development and school readiness

- Maintaining economic stability for working families

CURRENT SITUATION

Despite the clear voter mandate to allocate 40% of lodging tax revenue to affordable housing and childcare, SFCL has not received any portion of these funds since the measure's implementation. As the county's sole childcare provider, this oversight has created significant financial challenges for our organization while we continue to meet the critical childcare needs of the community.

PROPOSAL DETAILS

Requested Allocation

1. **One-time payment of \$45,000**
 - This amount represents estimated back-payments that could have been allocated to childcare services since the measure's implementation
 - These funds will address immediate operational needs and stabilize our financial position
2. **Ongoing allocation of 30% of the designated 40% lodging tax funds**
 - From the 40% of lodging tax revenue designated for housing and childcare, we propose that 30% (equivalent to 12% of total lodging tax revenue) be directed to SFCL
 - This allocation recognizes the essential nature of childcare services while maintaining substantial support for affordable housing initiatives

Justification for Requested Allocation

1. **SFCL is the only childcare provider in the county**
 - As the sole provider, SFCL bears the entire responsibility for meeting the county's childcare needs, but is operating on an unsustainable budget due to unforeseen federal childcare policies enacted over the last few years
 - Without our services, working families would face significant challenges and the local economy would suffer
2. **Childcare is essential infrastructure**
 - Quality childcare is as fundamental to economic development as housing, transportation, and utilities
 - Investment in childcare yields returns through workforce participation, tax revenue, and community stability
3. **Rising operational costs**
 - Increased costs for fair employee compensation, facility maintenance, and educational materials
 - Balancing low enrollment with state licensing and quality standards
 - Need for financial stability to maintain quality services and reasonable tuition rates
4. **Community economic impact**
 - SFCL enables 15 families to participate in the local workforce on a regular basis
 - SFCL offers childcare to guest and visitor who contribute to lodging tax revenue
 - Our services support tourism and hospitality workers who generate lodging tax revenue
 - We employ 8 staff members who live and spend in the local economy

PROPOSED USE OF FUNDS

SFLC will utilize the requested funds to:

1. **Stabilize operations**
 - Address existing financial gaps to ensure service continuity
 - Create operating reserves for seasonal revenue fluctuations
2. **Enhance program quality**
 - Maintain competitive staff wages and benefits to attract and retain qualified educators
 - Invest in educational materials and professional development
3. **Improve accessibility**
 - Develop scholarship opportunities for families with financial need
 - Expand capacity to serve more children if demand exists
4. **Long term sustainability**
 - Develop a financial model that reduces dependency on unpredictable funding sources
 - Implement our strategic plan for service expansion based on community needs

ACCOUNTABILITY MEASURES

SFLC commits to:

1. Providing quarterly financial reports detailing the use of allocated funds
2. Submitting annual impact assessments measuring outcomes and community benefits
3. Maintaining transparent communication with the County Commissioners
4. Collaborating with housing initiatives to ensure coordinated community benefit

CONCLUSION

The voter-approved lodging tax allocation represents a clear mandate from county residents to support essential services like childcare. As the only childcare provider in San Juan County, Silverton Family Learning Center plays a vital role in supporting working families, the local economy, and community well-being.

We respectfully request that the San Juan County Commissioners honor the voters' intent by approving our proposed allocation of lodging tax funds. This action will ensure that childcare—a critical component of community infrastructure—receives appropriate support alongside affordable housing initiatives.

The SFLC Board of Director's, staff, and families served by our learning community appreciate your consideration of this impactful proposal and look forward to meeting with you at the upcoming BOCC meeting.

Respectfully submitted,

Hannah Kurzweil - Treasurer of the Board

Sara Mordecai - Executive Director
520-664-6377

The SFLC Board of Directors

Silverton Family Learning Center
info@sflc.co



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Lawmakers OK bill allowing counties to increase lodgers tax

Legislation could pave way for La Plata County ballot question this year

By Reuben M. Schafr Herald Staff Writer

Thursday, Apr 17, 2025 4:35 PM Updated Friday, Apr. 18, 2025 1:57 PM



A bill awaiting the governor's signature could pave the way for La Plata County commissioners to increase a tax on short-term overnight stays from 2%. The bill caps counties' lodgers tax rates at 6%. (Jerry McBride/Durango Herald file)



A bill sponsored by Southwest Colorado lawmakers allowing counties to ask voters to increase taxes on short-term rentals is on its way to the desk of Gov. Jared Polis. La Plata County commissioners may act quickly, and ask voters to increase the lodgers tax as soon as this November.

The bipartisan bill, which cleared the Legislature on April 11, would allow voters to increase the lodgers tax rate, currently capped at 2%, up to 6% if county commissioners opted to put such a question on the ballot. It also expanded the allowable uses of lodgers tax revenue to include public infrastructure and emergency response.

Sen. Cleave Simpson, an Alamosa Republican representing Senate District 6, and Rep. Katie Stewart, a Durango Democrat representing House District 59, were both co-prime sponsors of the bill in their respective chambers.

La Plata County Commissioner Matt Salka approached both lawmakers about legislation and made the proposal a foundational issue of his own bid for reelection last November. He testified before the Senate committee in favor of the bill.

As the county budget has begun to ache under the strain of lower property tax rates and disproportionate increasing inflationary costs, officials have begun looking elsewhere to supplement lost revenue.

Lodgers taxes are in essence a sales tax levied upon vacation rentals, hotel rooms and other overnight stays less than 30 days. Also known as the tax locals don't pay, they are often a more popular revenue-raising mechanism than standard sales or property taxes.

Commissioner Marsha Porter-Norton, who testified before the house committee in favor of the bill, told lawmakers, "Counties need more tools in the tool kit."

"This really is a common-sense measure that gives counties the flexibility they need to support critical local services while maintaining voter oversight," Simpson said when he introduced the bill in committee last month.

Although counties' abilities to collect lodgers taxes have been restrained by a 2% cap set in 1987, municipalities are not subject to the same restrictions (the city of Durango collects a 5.25% lodgers tax). That confounded Salka, the former mayor of Bayfield.

"Why the heck are cities allowed to increase their lodging tax to X amount of percentage, where we're just stuck at the 2%?" Salka wondered during his first term.

The bill had the backing of both Colorado Counties Incorporated and Counties & Commissioners Acting Together, both lobbying groups. It was opposed by lobbyists and individuals representing vacation rental owners.

Salka and Stewart hail the bill as a win for local residents, who may now have the opportunity to tax visitors who use services in the area.

"Many counties, especially rural and tourism-dependent ones, struggle to fund essential services that visitors rely on," Stewart told the House Committee on Transportation, Housing & Local Government on March 4. "This bill provides a toll to generate revenue locally from those who use local infrastructure and services the most without increasing costs for residents in places that are already expensive for the workers who make our tourism hot spots thrive."

Salka said he expects Polis to sign the bill shortly, and said he plans to push for a ballot questions to raise the county's lodgers tax – potentially as soon as this November.

"We'll be asking the voters – that's my goal," he said. "I need to sit down with the other two commissioners, but yes, we will be having discussions on bringing this to the ballot."

The current 2% tax generates about \$1 million annually. In November, voters overwhelmingly supported a measure to reallocate 70% of that revenue away from tourism marketing and toward affordable housing and child care. If voters were to approve a 6% tax, that could bring in an additional \$2 million.

"This could do a lot of good," Salka said. "Housing, child care, first responders – your fire, your police, your sheriffs – and then road infrastructure too. If it's 6%, \$3 million can do a lot of good."

rschafir@durangoherald.com

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Southwest Colorado DA backs social media bill that Polis may veto

Apr 22, 2025



U.S. Department of the Interior
Bureau of Land Management

News Release

BLM Colorado State Office

Media Contact: Katie Palubicki - kpalubicki@blm.gov (720) 413-2814

April 16, 2025

BLM acquires Mineral Point Ditch water rights to restore Burrows Creek

LAKESWOOD, Colo. – The Bureau of Land Management completed the purchase of water rights associated with the Mineral Point Ditch, a move that will help restore natural water flows and support environmental cleanup efforts at the Bonita Peak Mining District Superfund Site near Silverton. This acquisition is possible through a partnership with Trout Unlimited.

The Mineral Point Ditch has historically diverted water from the Animas River watershed to the Uncompahgre River Basin. By acquiring these water rights, BLM can now return that water to Burrows Creek, which runs through the Superfund site.

"The Mineral Point Ditch project restores natural water flows, improving a popular recreation area and addressing the remediation of historic mines," said **BLM Colorado State Director Doug Vilsack**. "This acquisition is a critical step toward enhancing the environmental and recreational value of this area."

Returning the historically diverted water to Burrows Creek will improve riparian, wetland, and in-channel habitats along the creek. These habitats provide vital habitat for stream insects and other species. Restoring the water flow will help flush accumulated heavy metals from the creek channel and facilitate remediation of the historic Boston Mine site.

BLM purchased the water rights using funding from the [Land and Water Conservation Fund](#) and the agency's [Abandoned Mine Lands](#) program, as well as financial support from Trout Unlimited, including the local Five Rivers Trout Unlimited chapter. BLM has already permanently closed the ditch so that remediation can proceed across the entire Boston Mine site.

This acquisition is an important step in BLM's ongoing efforts to address historic mining activities in the Bonita Peak area. By restoring natural water flows, the agency is working to improve water quality and support the long-term restoration of this sensitive watershed.

-BLM-

The BLM manages more than 245 million acres of public land located primarily in 12 western states, including Alaska, on behalf of the American people. The BLM also administers 700 million acres of sub-surface mineral estate throughout the nation. Our mission is to sustain the health, diversity, and productivity of America's public lands for the use and enjoyment of present and future generations.

This email was sent to jkaminsky@blm.gov

BLM Colorado, Denver Federal Center, Building 40, Lakewood, CO 80225, USA

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2025 SALES TAX

	Town			County			Emergency Services		
	Local	Remote	Total	Local	Remote	Total	Local	Remote	Total
January	42,058.84	7,839.09	49,897.93	14,081.87	10,390.32	24,472.19	35,085.66	11,392.64	46,478.30
February	66,561.90	8,954.62	75,516.52	29,185.43	10,958.32	40,143.75	59,838.19	12,444.78	72,282.97
March	52,024.75	6,699.63	58,724.38	18,758.59	8,284.29	27,042.88	44,236.71	9,364.34	53,601.05
April	42,190.23	12,412.19	54,602.42	16,797.42	15,303.13	32,100.55	36,864.88	17,320.95	54,185.83
May			-			-			-
June			-			-			-
July			-			-			-
August			-			-			-
September			-			-			-
October			-			-			-
November			-			-			-
December			-			-			-
Total	202,835.72	35,905.53	238,741.25	78,823.31	44,936.06	123,759.37	176,025.44	50,522.71	226,548.15

County Sales Tax

	2020	2021	2022	2023	2024	2025 % Change	5yr. Average	
January	6,854.79	16,723.50	18,815.24	18,426.92	18,750.01	24,472.19	23.38%	19,437.57
February	22,860.78	19,987.28	25,634.49	29,745.98	32,738.05	40,143.75	18.45%	29,649.91
March	14,595.18	16,402.87	20,922.98	20,542.77	30,763.23	27,042.88	-13.76%	23,134.95
April	15,280.29	15,820.09	26,540.36	21,934.71	23,895.98	32,100.55	25.56%	24,058.34
May	12,778.47	24,773.54	43,984.48	41,544.42	34,047.62		-22.02%	31,425.71
June	9,946.40	17,549.36	10,146.13	17,053.96	15,760.40		-8.21%	14,091.25
July	17,737.22	13,668.65	21,647.93	14,730.22	18,218.92		19.15%	17,200.59
August	10,921.79	32,028.49	26,943.45	25,208.63	23,801.21		-5.91%	23,780.71
September	21,745.79	30,048.75	29,774.28	61,264.92	38,301.27		-59.96%	36,227.00
October	18,726.14	29,953.36	34,135.62	44,727.88	38,164.64		-17.20%	33,141.53
November	17,785.19	29,182.27	30,541.07	32,071.57	34,467.94		6.95%	28,809.61
December	17,476.46	19,698.95	17,991.84	20,435.59	28,700.41		28.80%	20,860.65
Total	186,708.50	265,837.11	307,077.87	347,687.57	337,609.68	123,759.37	-2.99%	250,430.44
Year to Date	59,591.04	68,933.74	91,913.07	90,650.38	106,147.27	123,759.37	14.60%	

Emergency Services Sales Tax

	2020	2021	2022	2023	2024	2025	% Change	5-Year Ave.
January	22,081.29	35,673.96	42,007.94	38,798.45	41,271.81	46,478.30	11.20%	40,846.09
February	38,888.47	40,698.37	51,602.55	49,470.71	52,821.73	72,282.97	26.92%	46,696.37
March	30,899.33	39,142.28	64,129.75	50,505.67	54,231.68	53,601.05	-1.18%	47,781.74
April	32,992.58	39,017.29	54,305.90	50,263.76	55,911.99	54,185.83	-3.19%	46,498.30
May	28,328.62	53,200.16	64,390.89	66,881.55	65,309.31		-2.41%	55,622.11
June	20,323.77	38,209.24	36,187.24	70,348.73	37,965.02		-85.30%	40,606.80
July	29,408.23	54,965.11	58,069.60	36,858.14	68,828.78		46.45%	49,625.97
August	62,795.11	139,369.81	119,039.47	131,561.66	130,124.77		-1.10%	116,578.16
September	120,650.92	164,773.79	154,524.58	198,918.58	181,512.35		-9.59%	164,076.04
October	108,852.60	139,222.51	142,140.85	176,409.86	170,684.32		-3.35%	147,462.03
November	107,416.93	136,598.38	133,850.03	167,528.30	164,521.88		-1.83%	141,983.10
December	63,130.77	93,550.49	84,746.99	90,930.59	98,499.14		6.80%	75,551.76
Total	665,768.62	974,421.39	1,004,995.79	1,128,476.00	1,121,682.78	226,548.15	10.94%	757,424.56
	-	-	-					
Year to Date	124,861.67	154,531.90	212,046.14	189,038.59	204,237.21	226,548.15	9.85%	

	Town Sales Tax					2025 % Change	5-Year Ave.	
	2020	2021	2022	2023	2024			
January	28,417.92	40,358.55	48,401.82	43,654.63	47,289.18	49,897.93	5.23%	45,920.42
February	39,259.76	45,122.36	56,934.96	49,412.31	51,782.22	75,516.52	31.43%	48,502.32
March	34,763.49	46,228.85	81,691.27	56,271.57	56,013.09	58,724.38	4.62%	54,993.65
April	37,422.14	46,611.62	60,354.74	58,492.54	65,569.02	54,602.42	-20.08%	53,690.01
May	24,839.85	60,352.89	59,047.63	65,473.02	70,454.07		7.07%	56,033.49
June	22,518.84	43,589.40	41,669.35	95,511.31	44,987.59		-112.31%	49,655.30
July	29,239.56	74,281.24	71,269.47	44,246.65	91,914.29		51.86%	62,190.24
August	90,106.11	190,977.70	163,532.09	185,303.71	184,418.15		-0.48%	147,159.11
September	170,982.30	233,606.46	217,481.13	257,025.50	252,137.38		-1.94%	211,674.07
October	155,155.28	192,817.13	193,304.52	237,546.24	234,988.02		-1.09%	186,119.44
November	153,802.89	189,389.35	183,632.90	235,991.13	228,784.18		-3.15%	181,842.42
December	83,368.79	129,991.56	117,612.17	125,062.82	128,908.45		2.98%	104,202.02
TOTAL	869,876.93	1,293,327.11	1,294,932.05	1,453,991.43	1,457,245.65	238,741.25	10.94%	1,016,146.51
Year to Date	139,863.31	178,321.38	247,382.79	207,831.05	220,653.51	238,741.25	7.58%	

Remote Town Sales Tax - Month Collected

	2019	2020	2021	2022	2023	2024	2025
January	226.94	2,665.41	7,137.41	18,727.85	6,501.09	8,786.68	7,839.09
February	49,386.28	5,252.72	6,744.78	7,164.49	9,212.54	7,908.51	12,412.19
March	894.21	4,049.16	10,221.18	9,734.40	10,861.19	10,017.48	-
April	852.39	5,391.71	6,870.33	7,026.64	13,421.87	9,677.17	-
May	2,696.78	4,983.35	9,701.78	7,962.66	10,946.74	8,206.97	-
June	3,444.00	7,827.11	13,826.19	17,869.99	11,026.74	19,310.02	-
July	2,981.52	11,801.24	16,736.42	14,542.52	17,609.67	17,482.28	-
August	2,652.50	12,441.45	14,756.06	12,933.86	17,151.81	15,229.30	-
September	2,286.57	10,544.18	12,717.24	10,280.87	19,902.65	17,674.29	-
October	2,018.43	8,487.00	27,347.76	17,708.75	12,234.15	10,799.04	-
November	2,827.77	5,994.61	9,195.92	7,803.27	8,035.89	7,839.09	-
December	4,688.76	7,310.95	12,788.01	8,628.52	7,962.05	75,516.52	-
TOTAL	74,956.15	86,748.89	148,043.08	140,383.82	144,866.39	208,447.35	20,251.28
YTD	74,956.15	86,748.89	148,043.08	140,383.82	144,866.39	208,447.35	20,251.28

Remote County Sales Tax - Month Collected

	2019	2020	2021	2022	2023	2024	2025
January	41.21	3,806.85	3,628.40	5,753.99	7,165.10	7,520.80	8,284.29
February	84.44	4,410.17	2,876.38	5,470.91	6,625.40	8,909.76	15,303.13
March	398.52	3,236.13	4,696.12	20,226.35	8,333.13	9,783.63	-
April	151.91	3,304.40	5,449.37	3,221.41	7,054.33	8,218.67	-
May	325.95	2,775.50	6,212.46	5,873.38	6,677.71	8,849.45	-
June	661.74	2,510.43	7,899.27	7,016.18	9,251.92	6,038.92	-
July	861.00	4,350.51	8,226.05	5,981.69	11,577.52	16,127.79	-
August	1,050.42	4,023.33	6,509.70	6,176.77	11,381.82	10,584.26	-
September	1,028.90	4,221.36	6,365.70	7,226.03	8,996.53	10,193.49	-
October	825.95	3,659.87	5,435.83	6,589.09	7,634.04	9,894.40	-
November	924.35	2,933.00	7,277.72	7,730.04	9,360.85	10,390.32	-
December	9,228.08	4,317.03	6,835.25	8,003.28	10,116.56	40,143.75	-
TOTAL	15,582.47	43,548.58	71,412.25	89,269.12	104,174.91	146,655.24	23,587.42
YTD	15,582.47	43,548.58	71,412.25	89,269.12	104,174.91	146,655.24	23,587.42

Remote Emergency Services Sales Tax - Month Collected

	2019	2020	2021	2022	2023	2024	2025
January	167.86	4,051.74	6,735.19	15,300.16	8,540.81	10,191.52	9,364.34
February	30,969.48	6,049.12	6,019.09	7,896.61	9,898.07	10,510.73	17,320.95
March	809.27	4,560.71	9,322.30	18,724.25	11,995.67	12,374.89	-
April	628.71	5,443.90	7,699.31	7,612.23	12,796.80	11,184.17	-
May	1,892.28	4,857.16	9,945.76	8,646.96	11,014.56	10,659.57	-
June	2,570.26	6,471.47	13,577.53	15,552.84	12,673.34	12,067.98	-
July	2,405.48	10,111.26	15,600.53	12,826.79	18,240.81	21,004.93	-
August	3,702.92	10,307.22	13,290.24	11,943.37	17,832.36	16,132.43	-
September	2,075.54	9,243.47	11,926.06	10,941.10	18,060.82	17,416.23	-
October	1,780.63	7,604.14	20,488.41	15,185.16	12,416.81	12,932.56	-
November	2,348.89	5,585.20	10,295.36	9,707.69	10,872.26	11,392.64	-
December	8,712.17	7,274.58	12,263.74	10,394.20	11,298.39	72,282.97	-
TOTAL	58,063.49	81,559.97	137,163.52	144,731.36	155,640.70	218,150.62	26,685.29
YTD	58,063.49	81,559.97	137,163.52	144,731.36	155,640.70	218,150.62	26,685.29

Total Remote Sales Tax - Month Collected

	2019	2020	2021	2022	2023	2024	2025
January	436.01	10,524.00	17,501.00	39,782.00	22,207.00	26,499.00	25,487.72
February	80,440.20	15,712.01	15,640.25	20,532.01	25,736.01	27,329.00	45,036.27
March	2,102.00	11,846.00	24,239.60	48,685.00	31,189.99	32,176.00	-
April	1,633.01	14,140.01	20,019.01	17,860.28	33,273.00	29,080.01	-
May	4,915.01	12,616.01	25,860.00	22,483.00	28,639.01	27,715.99	-
June	6,676.00	16,809.01	35,302.99	40,439.01	32,952.00	37,416.92	-
July	6,248.00	26,263.01	40,563.00	33,351.00	47,428.00	54,615.00	-
August	7,405.84	26,772.00	34,556.00	31,054.00	46,365.99	41,945.99	-
September	5,391.01	24,009.01	31,009.00	28,448.00	46,960.00	45,284.01	-
October	4,625.01	19,751.01	53,272.00	39,483.00	32,285.00	33,626.00	-
November	6,101.01	14,512.81	26,769.00	25,241.00	28,269.00	29,622.05	-
December	22,629.01	18,902.56	31,887.00	27,026.00	29,377.00	187,943.24	-
TOTAL	148,602.11	211,857.44	356,618.85	374,384.30	404,682.00	573,253.21	70,523.99
YTD	148,602.11	211,857.44	356,618.85	374,384.30	404,682.00	573,253.21	70,523.99

6 YEAR TOTAL 2,069,397.91

Lodging Tax Revenue

	2020	2021	2022	2023	2024	2025	% Change	5 yr. Average	40% Tourist Promotion	40% Affordable Housing	20% Enhanced Experience
January	3,729.44	543.94	1,034.65	8,688.65	866.92	6,549.01	655.43%	3,536.63	2,619.60	2,619.60	1,309.80
February	14,088.47	20,282.97	17,982.00	21,651.33	21,463.00	16,480.42	-23.21%	19,571.94	6,592.17	6,592.17	3,296.08
March	454.00	660.00	11,775.69	5,698.15	209.00	363.00	73.68%	3,741.17	145.20	145.20	72.60
April	-	1,489.56	1,091.00	68.78	729.34	173.27	960.40%	675.74	69.31	69.31	34.65
May	14,069.00	30,651.70	31,766.09	30,512.00	37,272.00		22.16%	28,854.16	-	-	-
June	300.40	1,007.32	1,525.85	3,654.58	0.00		-100.00%	1,297.63	-	-	-
July	573.00	11,854.90	2,241.00	663.85	1,906.05		187.12%	3,447.76	-	-	-
August	13,978.56	57,659.81	31,076.00	26,017.87	28,103.94		8.02%	31,367.24	-	-	-
September	139.00	248.50	718.26	1,596.58	2,722.34		70.51%	1,084.94	-	-	-
October	780.48	1,346.59	1,473.79	683.55	18,384.37		2589.54%	4,533.76	-	-	-
November	58,396.70	76,493.41	71,800.28	70,496.20	82,095.76		16.45%	71,856.47	-	-	-
December	1,918.52	3,364.85	2,534.04	2,331.79	2,299.41		-1.39%	2,387.91	-	-	-
Total	\$ 108,427.57	\$ 205,603.55	\$ 175,018.65	\$ 172,063.33	\$ 196,052.13	\$ 23,565.70	13.94%	152,148.20	9,426.28	9,426.28	4,713.14

Fund Status Report

Report Selection Criteria:

Selected Fund Type: ALL
 Include Encumbrances? NO
 Include Pri Yr Liabilities? NO
 Printed in Alpha by Fund Name? NO
 Exclude Additional Cash? NO

Fiscal Year: 2025

From Period: 3

To Period: 3

From Date: 3/1/2025

Thru Date: 3/31/2025

Option: Period

Selected Funds :

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
General Fund (01)					
010 - COUNTY GENERAL FUND	\$1,367,985.01	\$598,293.57	(\$302,961.68)	\$0.00	\$1,663,316.90
020 - COUNTY ROAD & BRIDGE	\$49,265.21	\$49,742.15	(\$46,057.76)	\$0.00	\$52,949.60
030 - CONTINGENT FUND	\$54,554.94	\$0.00	\$0.00	\$0.00	\$54,554.94
035 - AMENDMENT 1-EMERGENCY FUN	\$30,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00
040 - SOCIAL SERVICE FUND	\$83,844.30	\$14,509.14	(\$7,296.13)	\$0.00	\$91,057.31
045 - AFFORDABLE HOUSING FUND	\$352,203.53	\$10,006.75	\$0.00	\$0.00	\$362,210.28
050 - CONSERVATION TRUST	\$15,130.44	\$307.64	\$0.00	\$0.00	\$15,438.08
051 - LODGING TAX FUND	\$393,310.75	\$363.00	(\$25,000.00)	\$0.00	\$368,673.75
052 - TOURISM BOARD FUND	\$14,192.86	\$25,000.13	(\$21,420.25)	\$0.00	\$17,772.74
055 - NOXIOUS WEED FUND	\$11,896.78	\$0.00	\$0.00	\$0.00	\$11,896.78
060 - TOWN OF SILVERTON	\$1,800.41	\$134,927.90	(\$136,538.02)	\$0.00	\$190.29
070 - DURANGO FIRE PROTECTION DIS	\$0.00	\$24,502.28	(\$24,502.28)	\$0.00	\$0.00
080 - SOUTHWEST WATER CONSERVAT	\$0.00	\$8,540.84	(\$8,540.84)	\$0.00	\$0.00
090 - ADVERTISING FEES	\$12,468.40	\$0.00	\$0.00	\$0.00	\$12,468.40
100 - REDEMPTION	\$312.30	\$4,594.92	(\$4,594.92)	\$0.00	\$312.30
110 - SCHOOL GENERAL	\$0.00	\$342,587.33	(\$342,587.33)	\$0.00	\$0.00
116 - SCHOOL BOND	\$0.00	\$28,065.01	(\$28,065.01)	\$0.00	\$0.00
200 - SPECIAL ASSESSMENTS	\$4,240.20	\$0.00	\$0.00	\$0.00	\$4,240.20
210 - 911 AUTHORITY	\$95,091.75	\$4,373.24	(\$2,634.44)	\$0.00	\$96,830.55
220 - TREASURER'S FEES	\$22,918.05	\$20.00	\$0.00	\$0.00	\$22,938.05
230 - ASSESSOR'S PENALTY	\$5,548.41	\$0.00	\$0.00	\$0.00	\$5,548.41
240 - TREASURER'S DEEDS/FORECLOS	\$14,916.80	\$0.00	(\$479.04)	\$0.00	\$14,437.76
250 - CLERK TECHNOLOGY FEES	\$5,850.40	\$41.00	\$0.00	\$0.00	\$5,891.40
260 - ADMIN FEE	\$2,698.42	\$0.00	\$0.00	\$0.00	\$2,698.42
270 - PEAK INVESTMENTS	\$59,976.38	\$228.04	\$0.00	\$0.00	\$60,204.42
280 - ABATEMENTS	(\$2,333.91)	\$0.00	\$0.00	\$0.00	(\$2,333.91)

Fund Status Report

Report Selection Criteria:

Selected Fund Type: ALL
 Include Encumbrances? NO
 Include Pri Yr Liabilities? NO
 Printed in Alpha by Fund Name? NO
 Exclude Additional Cash? NO

Fiscal Year: 2025

From Period: 3

To Period: 3

From Date: 3/1/2025

Thru Date: 3/31/2025

Option: Period

Selected Funds :

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
300 - ESCROW-AMBULANCE	\$105,334.15	\$88.34	\$0.00	\$0.00	\$105,422.49
350 - ESCROW-COMPUTER EQUIP	\$4,697.20	\$17.75	\$0.00	\$0.00	\$4,714.95
360 - ASSESSOR/TREASURER ESCROW	\$4,013.36	\$25.01	\$0.00	\$0.00	\$4,038.37
400 - ESCROW-GRAVEL	\$150,892.60	\$39.93	\$0.00	\$0.00	\$150,932.53
410 - COUNTY BARN ESCROW	\$64,902.45	\$185.15	\$0.00	\$0.00	\$65,087.60
420 - ROAD EQUIP PURCHASE ESCROW	\$12,412.10	\$198.06	\$0.00	\$0.00	\$12,610.16
430 - LOST 4-WHEELERS ESCROW	\$4,353.53	\$13.31	\$0.00	\$0.00	\$4,366.84
440 - SEARCH & RESCUE ESCROW	\$26,657.20	\$57.21	\$0.00	\$0.00	\$26,714.41
450 - COURTHOUSE ESCROW	\$152,491.78	\$1,764.12	\$0.00	\$0.00	\$154,255.90
460 - MSI ESCROW	\$40,168.22	\$0.00	\$0.00	\$0.00	\$40,168.22
470 - EMERGENCY PREPAREDNESS	\$3,212.58	\$28.64	\$0.00	\$0.00	\$3,241.22
500 - HISTORICAL ARCHIVES ESCROW	\$639.96	\$8.47	\$0.00	\$0.00	\$648.43
550 - ASPHALT ESCROW	\$105,906.42	\$294.46	\$0.00	\$0.00	\$106,200.88
570 - FOREST RESERVE ESCROW	\$139,258.39	\$0.00	\$0.00	\$0.00	\$139,258.39
590 - EMERGENCY SERVICES SALES TA	\$2,016,159.79	\$53,601.05	\$0.00	\$0.00	\$2,069,760.84
600 - FIRE TRUCK FUND	\$109,391.93	\$254.53	\$0.00	\$0.00	\$109,646.46
650 - LAND USE ESCROW	\$83,836.01	\$111.33	\$0.00	\$0.00	\$83,947.34
700 - WORKFORCE HOUSING ESCROW	\$122,143.21	\$61.72	\$0.00	\$0.00	\$122,204.93
750 - ESCROW-SHERIFF VEHICLE	\$40,582.99	\$29.04	\$0.00	\$0.00	\$40,612.03
800 - PUBLIC TRUSTEE	\$90.00	\$138.00	(\$108.00)	\$0.00	\$120.00
810 - SPECIFIC OWNERSHIP TAX	\$14,509.99	\$16,489.97	(\$14,510.00)	\$0.00	\$16,489.96
820 - TAX HOLDING FUND	\$968,946.13	\$296,628.40	(\$962,588.34)	\$0.00	\$302,986.19
900 - ADVANCED COLLECTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
950 - WEST SIDE SPECIAL IMP. DISTRIC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
960 - HOSPITAL GRANT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
* Fund Type Total *	\$6,766,471.42	\$1,616,137.43	(\$1,927,884.04)	\$0.00	\$6,454,724.81

Fund Status Report

San Juan County

Report Selection Criteria:

Selected Fund Type: ALL
 Include Encumbrances? NO
 Include Pri Yr Liabilities? NO
 Printed in Alpha by Fund Name? NO
 Exclude Additional Cash? NO

Fiscal Year: 2025

From Period: 3

To Period: 3

From Date: 3/1/2025

Thru Date: 3/31/2025

Option: Period

Selected Funds :

	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
* Report Total *	\$6,766,471.42	\$1,616,137.43	(\$1,927,884.04)	\$0.00	\$6,454,724.81

San Juan County

Composition of Cash Balances and Investments

As Of: 3/31/2025 Including Account Details

	Net Bank Balance	Investments	Cash on Hand/ In Transit	Total
<i>Cash and Cash Items</i>				
Cash on Hand				
Cash on Hand	\$0.00	\$0.00	\$200.00	\$200.00
Cash on Hand:	\$0.00	\$0.00	\$200.00	\$200.00
<i>Demand and Time Deposits</i>				
Citizens State Bank				
Tourism Fund Checking	\$17,895.13	\$0.00	\$0.00	\$17,895.13
Affordable Housing Checking	\$380,826.71	\$0.00	\$0.00	\$380,826.71
911 Authority Checking Checking	\$97,174.62	\$0.00	\$0.00	\$97,174.62
General Checking Checking	\$3,337,017.19	\$0.00	\$0.00	\$3,337,017.19
Citizens State Bank:	\$3,832,913.65	\$0.00	\$0.00	\$3,832,913.65

		Net Bank Balance	Investments	Cash on Hand/ In Transit	Total
<i>Investment Pool</i>					
Citizens State Bank					
	100120367	\$0.00	\$1,156,310.01	\$0.00	\$1,156,310.01
	Citizens State Bank:	\$0.00	\$1,156,310.01	\$0.00	\$1,156,310.01
COLOTRUST					
	CO-01-0646-8001	\$0.00	\$1,143,855.83	\$0.00	\$1,143,855.83
	COLOTRUST:	\$0.00	\$1,143,855.83	\$0.00	\$1,143,855.83
Sigma Financial Corporation					
	GTR-041850	\$0.00	\$321,445.32	\$0.00	\$321,445.32
	Sigma Financial Corporation:	\$0.00	\$321,445.32	\$0.00	\$321,445.32
		<u>\$3,832,913.65</u>	<u>\$2,621,611.16</u>	<u>\$200.00</u>	<u>\$6,454,724.81</u>