



*La Plata County*  
Colorado

**ACCOUNTABILITY · INTEGRITY · RESPECT**

# 2025 Proposed Budget



La Plata County | 1101 East 2nd Avenue | Durango | Colorado

970-382-6200 | [www.co.laplata.co.us](http://www.co.laplata.co.us)

Presented September 17, 2024

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## 2025 Proposed Budget

Dear Board of County Commissioners,

The La Plata Budget Team presents the 2025 Proposed Budget for your consideration, policy guidance and adoption in accordance with all applicable Colorado revised statutes, Generally Accepted Accounting Principles (GAAP) and La Plata County policies and plans.

#### Budget Framework

In April 2024, the Board of County Commissioners met with the County Manager and staff to establish priorities and goals for the year. Additionally, the BOCC updated its strategic plan, which outlines the pillars and objectives that guide decision-making and priorities for La Plata County. The Proposed Budget incorporates these goals and priorities along with statutory obligations and partnership opportunities to leverage county funds with other funding sources – all in the context of declining revenues in 2024, which are projected to further shrink in 2025.

Within that context, the 2025 Budget embodies La Plata County’s responsibility to the health, safety and welfare of the community within the constraints of available resources.

#### Budget Theme

A number of pressures on La Plata County’s revenue streams that began in 2024 indicate that 2025 is likely to see significant reductions in funds available for operating costs. Property tax, one of the county’s two largest funding components, has seen declines in 2024. Due to legislative changes designed to provide property tax relief in the face of historic increases in property values in 2021-2023, the amount of property tax paid to counties in Colorado has shrunk significantly beginning in 2024, with further reductions ensured for 2025.

To further exacerbate this shift in cost burdens from the state to the county level, additional legislative requirements have increased demand on already constrained county resources to be in compliance with state law.

The Board of County Commissioners’ priorities, goals and plans for 2024-2025 informing this proposed budget are:

- Invest in personnel by ensuring current staffing levels remain steady
- Maintain service levels across county departments and programs
- Leverage county dollars to invest in community-wide initiatives including:
  - o Affordable housing
  - o Broadband
  - o Social & environmental impacts
- Ensure fiscal organizational sustainability

Given the constraints limiting revenues, the 2025 Proposed Budget shows a conservative approach to achieving those priorities that could include:

- A change in how we invest in our workforce
  - o Organizational expansion is minimal
  - o Compensation increases limited to below CPI
- Significant reduction in capital projects
- Deferred maintenance on public infrastructure
- Reduced investment in discretionary programs and services
- Decreasing operating expenses including employee benefits, training, equipment and supplies

These revenue constraints will hamper La Plata County’s ability to adequately fund critical services that directly impact the health, safety and welfare of the community including:

- Public safety, including the Sheriff's Office, emergency management and road maintenance
- Human services and public health, which provide resources and services to our community's most vulnerable populations
- Infrastructure investment, including capital road projects and community partnerships

### Budget Process

The 2025 Budget process began in June when the county's Leadership Team was given guidance and economic forecasts for preparing department-specific budget requests. These requests are evaluated against revenue projections which are refined throughout the budget process until adoption. The 2025 Proposed Budget reflects the revenue projections available.

### Revenues

The 2025 Proposed Budget projects total revenues of \$103,100,258. This is a decline of 14.9% – \$18,111,615 – from the 2024 adopted budget, and a decline of 0.15%, \$149,866 from 2023 actuals.

The 2025 proposed budget increases anticipated Sales Tax Revenues by 6.2%, from \$26,416,130 in the 2024 Adopted Budget to \$28,058,362 in the 2025 Proposed Budget. This increase is primarily based on inflationary pressures in the broader market.

Property taxes, which represent 17.1% of La Plata County's total revenues in the 2025 Proposed Budget, have declined 11.5% from the 2024 Adopted Budget to 2025, which projects \$17,662,889 in property tax revenue.

Severance tax is currently estimated to remain flat, HUTF has an estimated increase of \$344,689 – an increase of 10%. Specific Ownership Taxes are currently estimated to remain flat from the 2024 Adopted budget to the 2025 Proposed Budget.

### Expenditures

The 2025 Proposed Budget projects expenditures of \$136,322,766, which is a decline of 24.7%, or \$44,823,757 – from the 2024 Adopted Budget.

In 2024 and in previous years, gaps between revenue and expenditures have represented capital projects that could be paid for out of the County's fund balance set aside for one-time projects, long-term impact projects and contingency. The fund balance has been spent down in recent years for these long-term community investments, and the 2025 Proposed Budget reflects a scaled back investment in capital projects. As a result, offsetting the gap between revenues and expenditures through use of the fund balance for operating expenses is not in alignment with La Plata County's fiscally responsible fund balance policy.

Given the factors constraining the revenue streams that comprise the majority of the La Plata County budget, the 2025 Proposed Budget outlines an imbalance between the Board of County Commissioners' goals and priorities and the resources available to achieve them. We are optimistic that we can achieve service levels consistent with the community's expectations in 2025 but without a structural repair to the county's revenue resources, that likely will not be the case in subsequent years.

We thank you, the Board of County Commissioners, the elected officials and La Plata County staff for your work in developing the 2025 Proposed Budget on behalf of the residents of La Plata County.

Sincerely,



Noel C. Stevens  
County Manager



Adam Rogers  
Finance Director

## 2025 BUDGET CALENDAR

Date	Action Item	Required
May 30	Budget Strategy Meeting: Personnel, Capital, and Process	County Manager, Finance Director
June 6	Public Service Agencies (PSA) notification of accepting applications for 2025 funding.	Finance
June 13	Kick Off Meeting with Leadership Team. Budget instructions, calendar, and capital requests distributed to Elected Officials and Department Heads.	Dept. Heads, Electeds, County Manager, Finance
July 05	Capital outlay, technology, Grant funding requests due to Finance, Personnel requests due to HR, and CERF changes due to CERF Manager.	Dept. Heads, Elected's, Spending Agencies
Jul 15 – Aug 9	Management review of capital outlay, technology, grant funding and personnel requests.	Management, Finance, Information Technology, Human Resources, and Requesting Depts as needed.
July 26	Elected Officials, Department Heads, and spending authorities shall submit into Munis all 2025 operating budget requests, revenue projections, and 2024 expected ending balances for expenditures and revenues.	Dept. Heads, Elected's, Spending Authorities
July 26	PSA deadline for submittal of 2025 applications for funding.	Public Service Agencies
Aug 5 – Aug 23	Individual meetings with County Manager, Finance Director and Elected Officials and Department Heads.	Dept. Heads, Elected's, County Manager, Finance
August 20 (Deadline September 1)	BOPH adopts 2025 Public Health budget	BOPH, Public Health Director, and Finance
<b>August 25</b>	Assessor certify to all taxing entities and to the Division of Local Government the total new assessed and actual values (for real and personal property) used to compute the statutory and TABOR property tax revenue limits. (C.R.S. § 39-5-121 (2)(b) and 39-5-128)	
<b>September 17</b> (Deadline Oct. 15)	Proposed Budget submitted to BOCC and publishes "Notice of Budget". (C.R.S. § 29-1-105 & 29-1-106) Regular Business Meeting	BOCC, County Manager, Finance
October 03	BOCC budget meetings.	BOCC, County Manager, Finance
October 07	Joint meeting with Board of County Commissioners and City Council re: Joint Sales Tax Fund 2-3:30 p.m. City Hall	BOCC, County Manager, Finance
October 08	BOCC Holds Public Meeting to receive input from the Public on Proposed Budget 5:00	BOCC, County Manager, Finance
October 16	BOCC, County Manager and Finance Director meetings to wrap up outstanding issues and to receive final direction from BOCC	BOCC, County Manager, Finance
November 13	B.D.T. final review of Preliminary Budget	BOCC, County Manager, Finance
<b>December 10</b> (Contingent on Assessor re-certification) (Deadline Dec. 15)	BOCC adopt the 2025 Budget, a resolution to appropriate funds to be spent by fund and set and certify the County's mill levy. Regular Business Meeting. (C.R.S. § 29-1-108)	BOCC, County Manager, Finance
<b>December 10</b>	Assessor's changes in assessed valuation will be made only once by a single notification (re-certification) to the county commissioners or other body authorized by law to levy property tax, and to the DLG. (C.R.S. § 39-1- 111(5))	
<b>December 15</b>	Deadline for certification of mill levy to county commissioners. Local governments levying property tax must adopt their budgets before certifying the levy to the county. (C.R.S. § 39-5-128(1)) (C.R.S. § 29-1- 108(2) and (3))	
<b>December 19</b> (Deadline Dec. 22)	County Commissioner's to levy taxes and to certify the levies to the assessor by written approval in lieu of formal hearing. (C.R.S. § 39-1-111(1))	BOCC, Finance
<b>January 31, 2025</b>	A certified copy of the adopted budget must be filed with the Division. (C.R.S. § 29-1-113(1))	Finance

\*\*The Colorado State Statutes requires adoption of budget deadline as of December 15 each year.

\*\*The budget calendar developed and presented above ensures compliance and legal requirements.

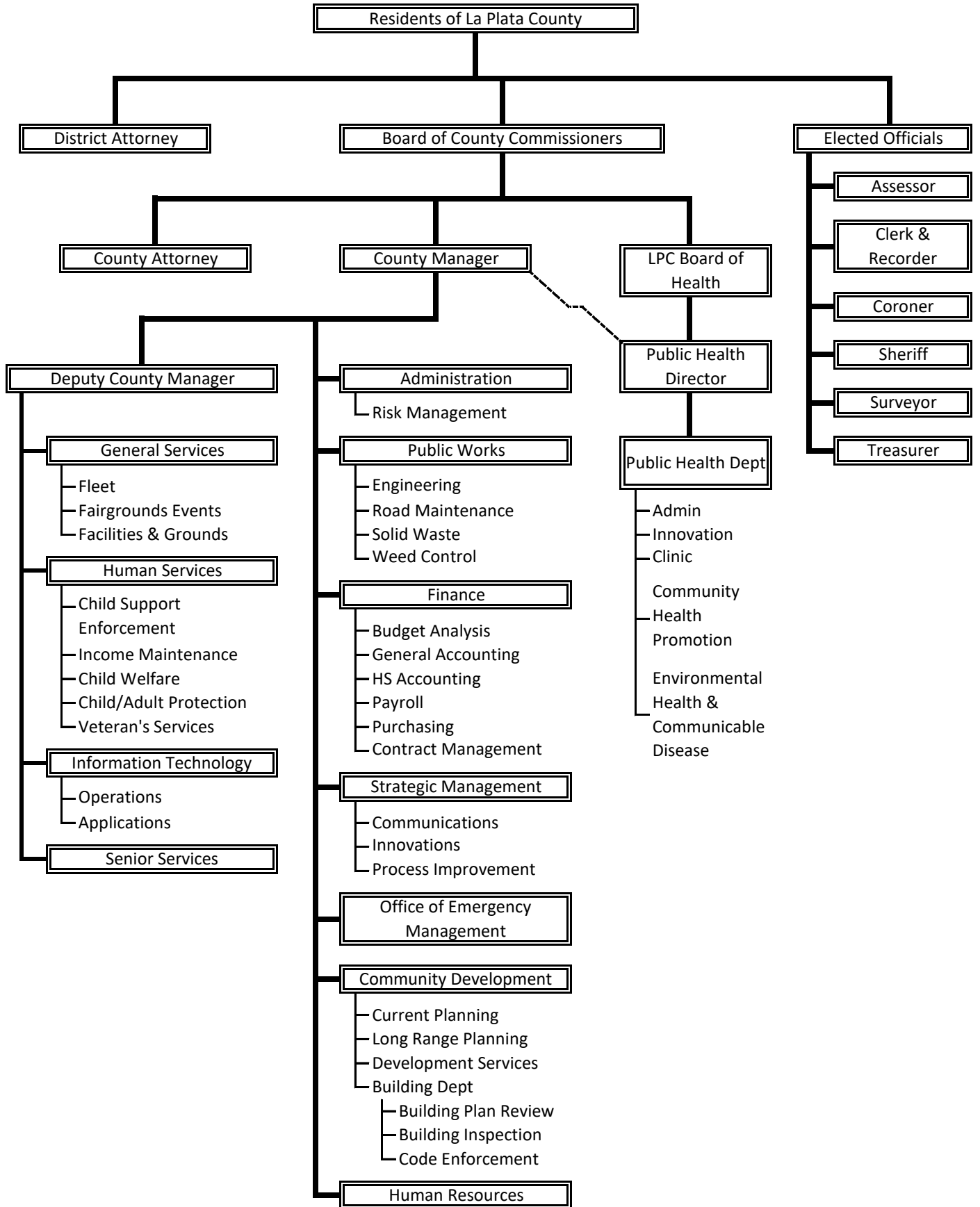
**ELECTED OFFICIALS**

<b><u>Title</u></b>	<b><u>Name</u></b>
Commissioner	Marsha Porter-Norton
Commissioner	Matt Salka
Commissioner	Clyde Church
Assessor	Carrie Woodson
Clerk & Recorder	Tiffany Lee
Coroner	Jann Smith
District Attorney	Sean Murray
Sheriff	Sean Smith
Surveyor	Steven McCormack
Treasurer & Public Trustee	Moni Grushkin

**APPOINTED OFFICIALS**

<b><u>Title</u></b>	<b><u>Name</u></b>
County Attorney	Sheryl Rogers
County Manager	Chuck Stevens
Deputy County Manager	Kevin Hall
Director of Emergency Services	Shawna Legarza
Director of Finance	Adam Rogers
Director of General Services	Lee Gurule
Director of Human Resources	Monica Shadid
Director of Human Services	Martha Johnson
Director of Information Services	Allie Digby
Director of Strategic Management	Megan Graham
Director of Community Development	Lynn Hyde
Director of Public Works	Jim Davis



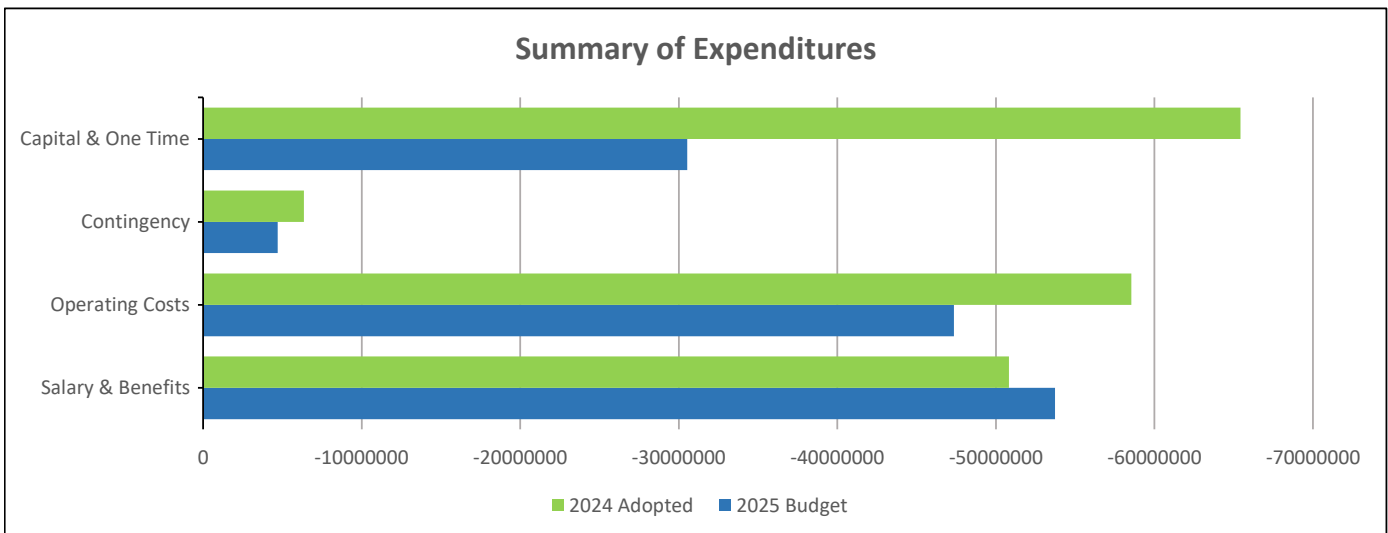
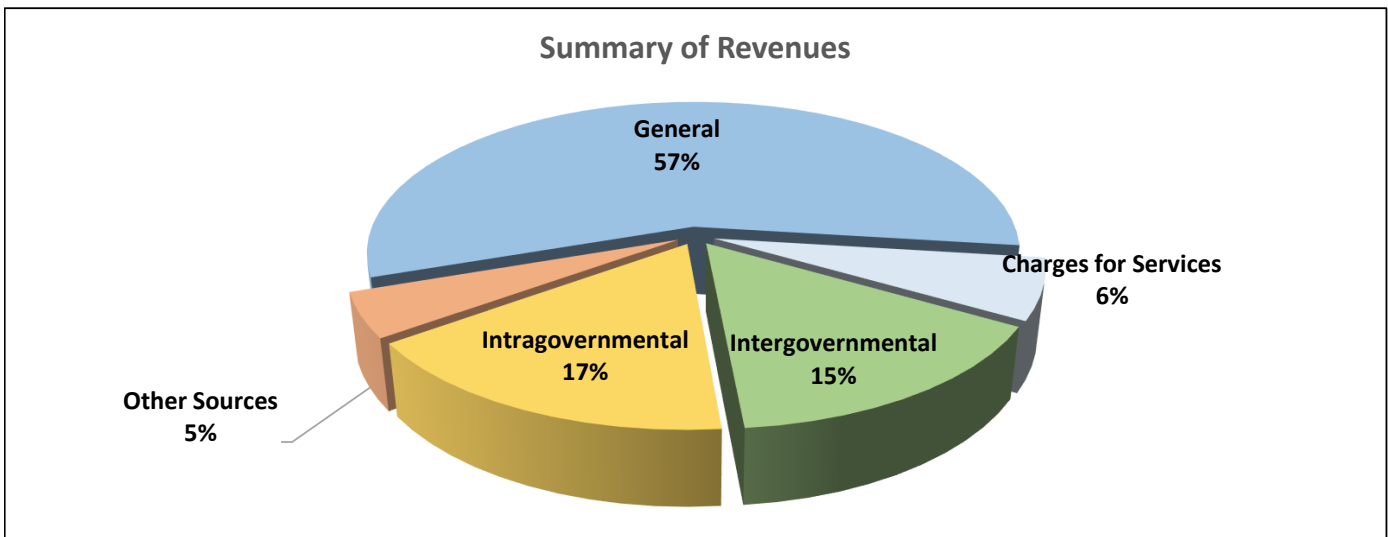
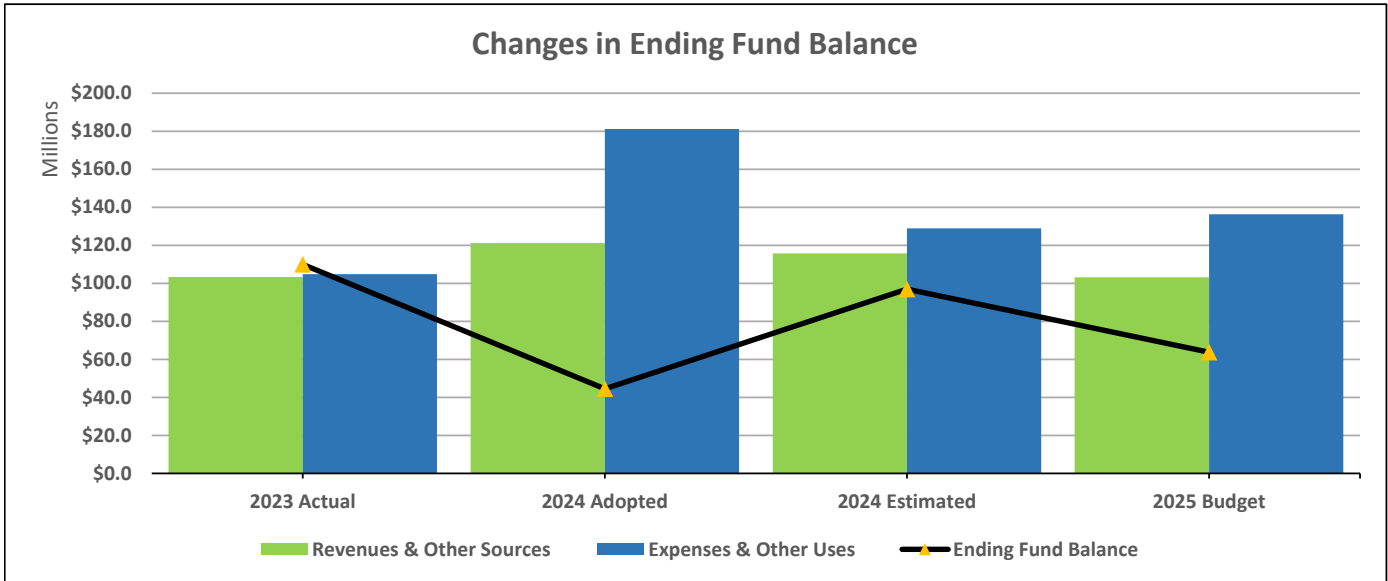


SUMMARY BUDGET BY FUND

	2025 Projected Beginning Fund Balance	Operating Revenue		Operating Expenses		Reconcile to GAAP Net Income (Cerf)	2025 Budgeted Ending Fund Balance
		Revenues	Intra-County & Transfers In	Expenses	Capital, One Time, Contingency, & Transfers Out		
<b>La Plata County Funds</b>							
<b><u>Major Governmental Funds</u></b>							
General Fund	44,205,169	58,270,570	1,147,569	57,756,133	12,142,653	-	33,724,522
Road & Bridge Fund	7,434,489	9,308,946	-	11,379,309	10,000	-	5,354,126
Human Services Fund	2,958,096	7,911,319	-	7,968,827	50,000	-	2,850,588
Public Health Department	1,241,556	4,421,745	1,194,219	5,531,419	75,000	-	1,251,101
Capital Improvement Fund	14,728,608	212,822	-	-	13,412,421	-	1,529,009
<b><u>Non-Major Special Revenue Funds</u></b>							
Joint Sales Tax Fund	851,695	4,160,628	-	4,778,917	-	-	233,406
Durango Hills Road Impr Dist	111,178	97,516	-	98,221	40,000	-	70,473
Palo Verde Public Impr Dist#3	41,048	18,112	-	18,111	16,887	-	24,162
Conservation Trust Fund	6,983,508	600,000	-	-	7,583,508	-	-
District Attorney Fund	288,104	915,916	2,451,215	3,360,922	20,000	-	274,313
<b><u>Propriety - Internal Service Funds</u></b>							
Capital Equip Replacement Fund	14,389,648	234,400	5,467,092	1,674,723	2,405,716	150,000	16,160,701
Employee Health Insurance	3,664,675	166,312	6,521,877	8,000,000	-	-	2,352,864
<b>2025 Budgeted Ending Fund Balance</b>	<b>96,897,773</b>	<b>86,318,286</b>	<b>16,781,972</b>	<b>100,566,582</b>	<b>35,756,185</b>	<b>150,000</b>	<b>63,825,264</b>

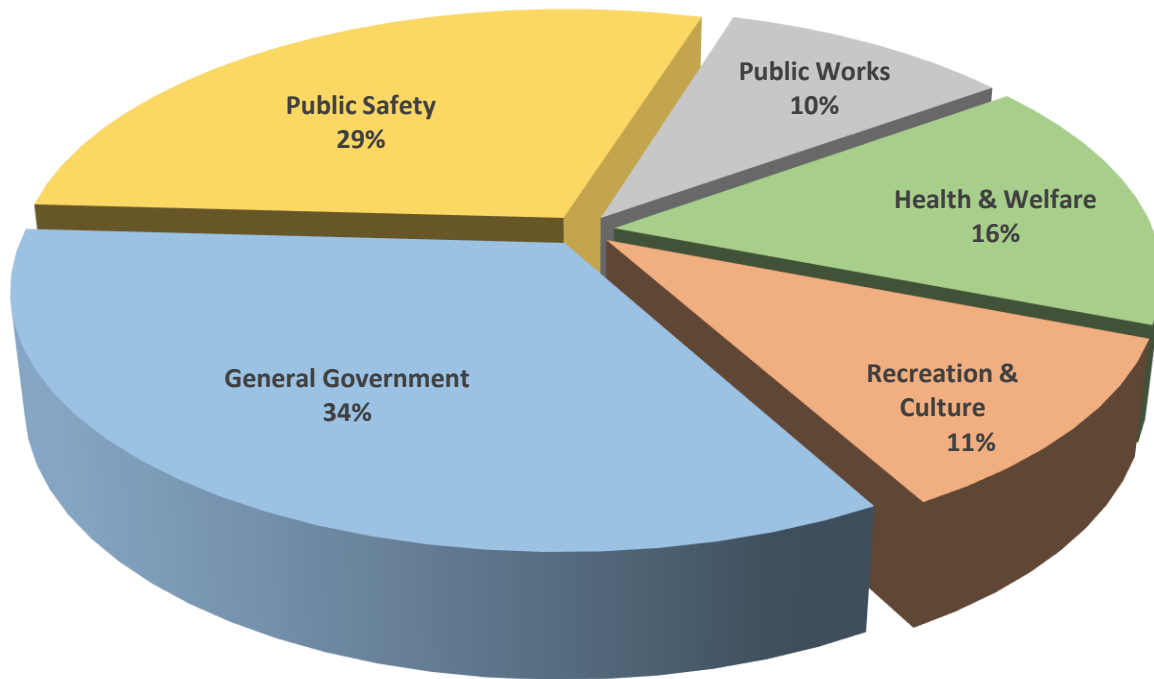
COUNTY WIDE SUMMARY

	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Beginning Fund Balance</b>	\$110,809,050	\$104,272,395	\$109,943,500	\$96,897,773	(7,374,622)	(13,045,727)
<b>Operating Revenue</b>						
<u>General Revenues</u>						
Sales Tax	26,725,295	26,416,130	26,773,013	28,058,362	1,642,232	1,285,349
Miscellaneous	6,904,307	5,778,466	6,862,229	4,585,541	(1,192,925)	(2,276,688)
HUTF	3,258,678	3,444,119	3,444,119	3,788,808	344,689	344,689
Other Taxes	1,209,446	784,115	784,115	1,184,170	400,055	400,055
Property Taxes	15,884,605	19,135,837	19,904,855	17,622,889	(2,281,966)	(2,281,966)
Severance Taxes	50,000	1,300,000	1,300,000	1,300,000	0	0
Specific Ownership Taxes	1,651,285	1,624,148	1,624,148	1,624,335	187	187
<b>General Revenues Total</b>	<b>55,683,615</b>	<b>58,482,815</b>	<b>60,692,479</b>	<b>58,164,105</b>	<b>(1,087,728)</b>	<b>(2,528,374)</b>
<u>Program Revenues</u>						
Charges for Services	5,571,706	5,438,408	6,551,228	6,464,116	1,025,708	(87,112)
Intergovernmental	12,991,431	19,118,669	16,563,993	15,458,346	(3,660,323)	(1,105,647)
<b>Program Revenues Total</b>	<b>18,563,137</b>	<b>24,557,077</b>	<b>23,115,221</b>	<b>21,922,462</b>	<b>(2,634,615)</b>	<b>(1,192,759)</b>
<u>Operational Revenues</u>						
Transfers In	11,453,760	12,025,927	8,025,927	1,812,830	(10,213,097)	(6,213,097)
Intragovernmental Charges	12,409,510	13,768,263	14,352,253	14,969,142	1,200,879	616,890
<b>Operational Revenues Total</b>	<b>23,863,270</b>	<b>25,794,190</b>	<b>22,378,180</b>	<b>16,781,972</b>	<b>(9,012,218)</b>	<b>(5,596,208)</b>
<u>Capital &amp; One Time Revenues</u>						
Capital Revenue & Grants	5,140,102	8,283,773	8,063,807	4,731,719	(3,552,054)	(3,332,088)
One Time Revenues	-	4,094,018	1,500,000	1,500,000	(1,825,000)	0
<b>Capital &amp; One Time Revenues Total</b>	<b>5,140,102</b>	<b>12,377,791</b>	<b>9,563,807</b>	<b>6,231,719</b>	<b>(5,377,054)</b>	<b>(3,332,088)</b>
<b>Operating Revenue Total</b>	<b>103,250,124</b>	<b>121,211,873</b>	<b>115,749,687</b>	<b>103,100,258</b>	<b>(18,111,615)</b>	<b>(12,649,429)</b>
<b>Operating Expenses</b>						
<u>Personnel Expenditures</u>						
Salaries & Wages	30,523,874	37,374,668	33,294,749	39,224,939	1,850,271	5,930,190
Overtime	967,389	720,600	1,005,275	1,100,809	380,209	95,534
Medical Benefits	3,939,282	5,843,412	4,847,255	6,216,877	373,465	1,369,622
Other Benefits & Costs	5,175,802	6,248,358	6,129,916	6,505,217	256,859	375,301
Temporary Employees	521,325	643,173	510,264	684,226	41,053	173,962
<b>Personnel Expenditures Total</b>	<b>41,127,672</b>	<b>50,830,211</b>	<b>45,787,459</b>	<b>53,732,068</b>	<b>2,901,857</b>	<b>7,944,610</b>
<u>Operational Expenditures</u>						
Operating Expenditures	30,094,593	35,022,745	33,839,627	34,024,323	(998,421)	184,697
Transfers Out - Operations	9,590,492	10,442,504	6,337,659	1,662,830	(8,779,674)	(4,674,829)
Debt Service	16,887	16,887	16,887	16,887	0	(0)
Intragovernmental Charges	11,475,305	13,057,258	11,657,749	11,645,734	(1,411,524)	(12,015)
<b>Operational Expenditures Total</b>	<b>51,177,277</b>	<b>58,539,394</b>	<b>51,851,922</b>	<b>47,349,775</b>	<b>(11,189,619)</b>	<b>(4,502,147)</b>
<u>Capital &amp; One Time Expenditures</u>						
Capital & One Time Expenditures	12,536,340	65,425,032	29,746,033	30,539,037	(34,885,995)	793,004
Contingencies	-	6,351,888	1,560,000	4,701,887	(1,650,001)	3,141,887
<b>Capital &amp; One Time Expenditures Total</b>	<b>12,536,340</b>	<b>71,776,920</b>	<b>31,306,033</b>	<b>35,240,924</b>	<b>(36,535,996)</b>	<b>3,934,891</b>
<b>Operating Expenses Total</b>	<b>104,841,289</b>	<b>181,146,524</b>	<b>128,945,414</b>	<b>136,322,767</b>	<b>(44,823,758)</b>	<b>7,377,353</b>
<b>Reconcile to GAAP Net Income (Cerf)</b>	725,613	150,000	150,000	150,000	0	0
<b>Ending Fund Balance</b>	<b>\$109,943,499</b>	<b>\$44,487,744</b>	<b>\$96,897,773</b>	<b>\$63,825,264</b>		



## COUNTY WIDE FUNCTION SUMMARY

La Plata County provides a full range of services, or functions, including public safety, public works, health and welfare, recreational cultural and general government services.



Function Summary	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	Inc/(Dec) from 2024 Budget
General Government	\$35,177,847	78,354,355	40,304,824	46,269,432	-40.9%
Public Safety	\$33,980,966	40,676,961	38,172,784	39,387,805	-3.2%
Public Works	\$16,379,623	22,908,569	19,515,116	14,005,596	-38.9%
Health & Welfare	\$15,442,944	28,175,926	26,800,080	21,647,651	-23.2%
Recreation & Culture	\$3,859,908	11,030,713	4,152,609	15,012,284	36.1%
Total	\$104,841,289	\$181,146,524	\$128,945,414	\$136,322,767	-24.7%

**General Government** - services provided by the offices of Elected Officials-Board of County Commissioners, Assessor, Clerk and Recorder, Treasurer, Public Trustee, and Surveyor. Services provided by administrative departments and offices-County Manager, County Attorney, Facilities Management, Finance, Human Resources, Information Technology, Planning, Risk Management, and Procurement, and contributions to municipalities and non-profit entities that provide general government services.

**Public Safety** - law enforcement services and facilities provided by the Sheriff's Office including the County jail, patrol, investigations, and emergency management. Services provided by the 6th Judicial District Attorney's office of the State of Colorado. Services provided by the Coroner and Building Inspections, and contributions to municipalities and non-profit entities that provide public safety services.

**Public Works** - construction and maintenance of the County's road and bridge system and Durango Hills Road Improvement District. Weed management, landfill, construction and maintenance of water system of the Palo Verde #3 District, and contributions to municipalities and non-profit entities that provide public works services.

**Health & Welfare** - programs provided by the department of Human Services such as: child welfare and adult protections, child care quality, senior programs and child support enforcement. Programs provided by the Senior Services and Veterans Services, and contributions to municipalities and non-profit entities that provide health and welfare services.

**Recreation & Culture** - services include the annual County Fair, maintenance of the County Fairgrounds, open spaces and recreational sites as per State of Colorado Conservation Trust Fund, agricultural and other educational programs provided by the Extension Service of Colorado State University, and Public Libraries and contributions to municipalities and non-profit entities that provide recreation and culture services.

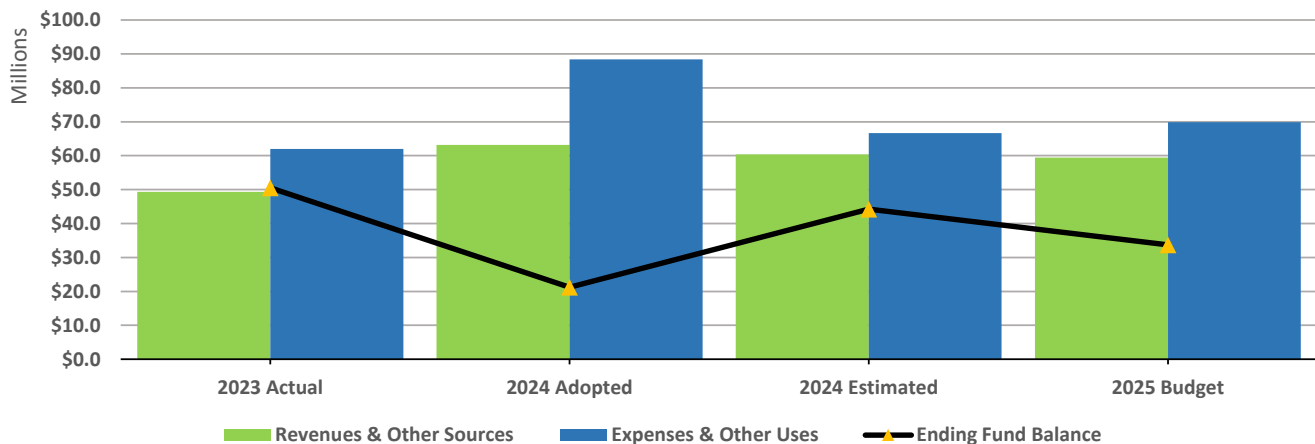
BUDGET SUMMARY - MAJOR FUNDS

	General Fund	Road & Bridge Fund	Human Services Fund	Public Health Department	Capital Improvement Fund	Ending Fund Balance
<b>La Plata County Funds</b>						
2024 Projected Fund Balance	44,205,169	7,434,489	2,958,096	1,241,556	14,728,608	70,567,917
Change in Fund Balance for Operations						
<b>Operating Revenue</b>						
Operating Revenue	55,958,328	9,308,946	7,911,319	5,615,964	-	78,794,557
<b>Operating Revenue Total</b>	<b>55,958,328</b>	<b>9,308,946</b>	<b>7,911,319</b>	<b>5,615,964</b>	<b>-</b>	<b>78,794,557</b>
<b>Operating Expenses</b>						
Operating Payroll	34,458,163	4,743,547	6,437,511	4,164,287	-	49,803,508
Operating Expenses	23,297,970	6,635,762	1,531,316	1,367,132	-	32,832,179
<b>Operating Expenses Total</b>	<b>57,756,133</b>	<b>11,379,309</b>	<b>7,968,827</b>	<b>5,531,419</b>	<b>-</b>	<b>82,635,687</b>
<b>Change in Fund Balance for Operations</b>	<b>(1,797,805)</b>	<b>(2,070,363)</b>	<b>(57,508)</b>	<b>84,545</b>	<b>-</b>	<b>(3,841,130)</b>
Change in Fund Balance for One Time Expenditures						
One Time Revenues	3,459,811	-	-	-	212,822	3,672,633
One Time Expenditures						
American Rescue Plan Expense	-	-	-	-	-	-
Long Term Impact Projects	-	-	-	-	-	-
Capital, Projects, One Time, Transfers Out	7,900,202	10,000	-	-	11,412,421	19,322,623
Contingency	2,000,000	-	50,000	75,000	2,000,000	4,125,000
Affordable Housing	1,739,800	-	-	-	-	1,739,800
Broadband	502,651	-	-	-	-	502,651
<b>One Time Expenditures Total</b>	<b>12,142,653</b>	<b>10,000</b>	<b>50,000</b>	<b>75,000</b>	<b>13,412,421</b>	<b>25,690,074</b>
<b>Change in Fund Balance for One Time Expenditures</b>	<b>(8,682,842)</b>	<b>(10,000)</b>	<b>(50,000)</b>	<b>(75,000)</b>	<b>(13,199,599)</b>	<b>(22,017,441)</b>
Ending Fund Balance	\$33,724,522	\$5,354,126	\$2,850,588	\$1,251,101	\$1,529,009	\$44,709,346
<b>TOTAL CHANGE IN FUND BALANCE</b>	<b>(10,480,647)</b>	<b>(2,080,363)</b>	<b>(107,508)</b>	<b>9,545</b>	<b>(13,199,599)</b>	<b>(25,858,571)</b>
Expected Ending Fund Balance	33,724,522	5,354,126	2,850,588	1,251,101	1,529,009	44,709,346
Less Reserved Fund Balance	18,617,597	3,477,748	421,127	165,943	-	22,682,415
<b>EXPECTED UNASSIGNED FUND BALANCE</b>	<b>\$15,106,925</b>	<b>\$1,876,378</b>	<b>\$2,429,461</b>	<b>\$1,085,158</b>	<b>\$1,529,009</b>	<b>\$22,026,931</b>
*Reserved Fund Balance:						
Non-Spendable	55,803	761,762	-	-	-	817,565
Restricted for:						
Economic Stabilization (TABOR)	1,967,638	-	-	165,943	-	2,133,581
Law Enforcement Forfeiture	-	-	-	-	-	-
Capital Improvements Road Impact	-	819,435	-	-	-	819,435
Child Welfare	-	-	421,127	-	-	421,127
Committed for:						
Emergencies and Disasters	6,930,736	-	-	-	-	6,930,736
Economic Downturn	8,663,420	-	-	-	-	-
Operating Restricted	-	1,896,551	-	-	-	1,896,551
Assigned for:						
Insurance Liability	1,000,000	-	-	-	-	1,000,000
Reserved Ending Fund Balance:	18,617,597	3,477,748	421,127	165,943	-	14,018,995

## GENERAL FUND SUMMARY

	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Beginning Fund Balance</b>	\$63,187,885	\$46,410,380	\$50,526,519	\$44,205,169	(\$2,205,211)	(\$6,321,350)
<b>Operating Revenue</b>						
Property Taxes	13,352,895	15,932,076	16,575,789	14,663,747	(1,912,042)	(1,912,042)
Sales Tax	15,006,629	14,743,142	15,047,296	21,142,734	6,399,592	6,095,438
Specific Ownership Taxes	1,418,991	1,396,518	1,396,518	1,396,518	-	-
Other Taxes	1,177,578	749,415	749,415	1,149,415	400,000	400,000
Intergovernmental	4,105,465	6,471,897	5,568,393	6,207,523	(264,374)	639,130
Licenses, Permits, Fees & Fines	4,202,705	4,291,958	4,295,458	4,212,718	(79,240)	(82,740)
Miscellaneous	5,691,516	3,686,154	3,620,320	3,881,154	195,000	260,834
Charges for Services	1,013,233	781,450	1,015,150	856,950	75,500	(158,200)
Severance Taxes	50,000	1,300,000	1,300,000	1,300,000	-	-
Transfers In	1,069,814	1,147,569	1,147,569	1,147,569	-	-
One Time Revenues	2,277,028	12,717,371	9,638,420	3,459,811	(8,613,847)	(6,178,609)
<b>Operating Revenue Total</b>	<b>49,365,855</b>	<b>63,217,550</b>	<b>60,354,328</b>	<b>59,418,139</b>	<b>(3,799,411)</b>	<b>(936,189)</b>
<b>Operating Expenses</b>						
Personnel & Operating Costs						
Salaries & Wages	20,825,197	23,672,266	20,746,377	25,167,392	1,495,126	4,421,015
Temporary Employees	313,656	319,627	289,250	312,721	(6,906)	23,471
Overtime	750,645	477,500	821,205	882,324	404,824	61,119
Medical Benefits	2,734,317	3,612,128	2,932,667	3,888,063	275,935	955,396
Other Benefits & Costs	3,519,939	3,987,147	4,024,497	4,207,663	220,516	183,166
Operating	17,150,624	20,114,456	19,117,392	19,652,236	(462,220)	534,843
Transfer to Other Funds	3,659,853	3,518,990	3,244,029	3,645,734	126,744	401,705
<b>Personnel &amp; Operating Costs Total</b>	<b>48,954,233</b>	<b>55,702,115</b>	<b>51,175,417</b>	<b>57,756,133</b>	<b>2,054,018</b>	<b>6,580,715</b>
Capital & One Time Expenditures						
Capital Outlay	1,118,007	897,990	670,334	880,123	(17,867)	209,789
Contingency	-	3,000,000	1,000,000	2,000,000	(1,000,000)	1,000,000
One Time Expenditures	1,998,129	14,916,447	6,170,109	6,354,818	(8,561,629)	184,709
American Rescue Plan Expenditures	428,353	527,379	527,379	-	(527,379)	(527,379)
Long Term Impact Projects	-	45,000	45,000	-	(45,000)	(45,000)
Affordable Housing	\$510,200	1,739,800	-	1,739,800	-	1,739,800
Broadband	\$172,621	2,250,000	1,747,349	502,651	(1,747,349)	(1,244,698)
Transfer to CIP	\$8,845,678	9,340,090	5,340,090	-	(9,340,090)	(5,340,090)
Transfer to CERF	-	-	-	665,261	665,261	665,261
<b>Capital &amp; One Time Expenditures Total</b>	<b>13,072,989</b>	<b>32,716,706</b>	<b>15,500,261</b>	<b>12,142,653</b>	<b>(20,574,053)</b>	<b>(3,357,608)</b>
<b>Operating Expenses Total</b>	<b>62,027,221</b>	<b>88,418,821</b>	<b>66,675,678</b>	<b>69,898,786</b>	<b>(18,520,035)</b>	<b>3,223,107</b>
<b>Ending Fund Balance</b>	<b>\$50,526,519</b>	<b>\$21,209,109</b>	<b>\$44,205,169</b>	<b>\$33,724,522</b>		

### Changes in Ending Fund Balance



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GENERAL FUND REVENUES



Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Taxes</b>						
100.41000 Property Taxes	13,331,043	16,575,789	16,575,789	14,663,747	(1,912,042)	(1,912,042)
100.41200 Specific Ownership Taxes	1,418,991	1,396,518	1,396,518	1,396,518	-	-
100.41300 Sales Taxes	24,178,302	23,808,718	24,235,348	30,771,899	6,963,181	6,536,551
100.41320 Sales Taxes Allocated- Cities	(9,171,673)	(9,065,576)	(9,188,052)	(9,629,165)	(563,589)	(441,113)
100.41900 Delinquent Property Taxes	3,138	5,000	5,000	5,000	-	-
100.41910 Penalties & Interest Delin tax	28,177	22,000	22,000	22,000	-	-
100.41920 Prop Tax-Senior/Veteran Exem	125,255	120,000	120,000	120,000	-	-
100.41922 Retail Marijuana Tax	79,298	54,351	54,351	54,351	-	-
100.41925 Prop Tax - Personal Exem	37,103	-	-	-	-	-
100.41930 Abatements	(28,953)	(16,577)	(16,577)	(16,577)	-	-
100.41940 Tax Increment Financing	(15,251)	-	-	-	-	-
100.43310 Tobacco Taxes	34,939	14,641	14,641	14,641	-	-
<b>Taxes Total</b>	<b>30,020,368</b>	<b>32,914,864</b>	<b>33,219,018</b>	<b>37,402,414</b>	<b>4,487,550</b>	<b>4,183,396</b>
<b>State Government Revenue</b>						
100.43330 Severance Taxes	50,000	1,300,000	1,300,000	1,300,000	-	-
100.44325 CPF/CDS Grant	-	1,825,000	-	-	(1,825,000)	-
<b>State Government Revenue Total</b>	<b>50,000</b>	<b>3,125,000</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>(1,825,000)</b>	<b>-</b>
<b>Federal Government Revenue</b>						
100.43500 PILT	490,211	1,000,000	1,000,000	1,000,000	-	-
100.43510 Southern Ute Tribal PILT	161,736	200,000	200,000	200,000	-	-
100.43520 Mineral Leasing	669,488	282,000	282,000	282,000	-	-
100.44602 LATCF Funding	692,328	700,000	700,000	700,000	-	-
100.44660 DOW Impact Assistance	5,296	-	-	-	-	-
100.44661 Allocation DOW Impact Assist	(4,087)	-	-	-	-	-
<b>Federal Government Revenue Total</b>	<b>2,014,972</b>	<b>2,182,000</b>	<b>2,182,000</b>	<b>2,182,000</b>	<b>-</b>	<b>-</b>
<b>License, Permit, Fee</b>						
100.42110 Ambulance Licenses	100	100	100	100	-	-
100.42111 Secure Transport License	600	-	-	-	-	-
100.42115 Medical Marijuana Licenses	3,000	15,000	15,000	15,000	-	-
100.42116 Rec Marijuana Licenses	31,500	45,000	45,000	45,000	-	-
100.42118 Alcoholic Beverages	14,402	8,000	8,000	8,000	-	-
100.42305 Cable Franchise Fees	120,131	120,000	120,000	120,000	-	-
100.42700 Elec. Vehicle Charge Stn Fees	798	800	800	800	-	-
<b>License, Permit, Fee Total</b>	<b>170,531</b>	<b>188,900</b>	<b>188,900</b>	<b>188,900</b>	<b>-</b>	<b>-</b>
<b>Charges for Services</b>						
100.46115 Photocopies	-	200	200	200	-	-
<b>Charges for Services Total</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>-</b>
<b>Miscellaneous Rev</b>						
100.43800 PHD Revenue (One time)	-	700,000	700,000	700,000	-	-
100.47002 Interest Income - Leases	1,018	-	-	-	-	-
100.47128 GSA Operations Rent	109,828	95,603	95,603	95,603	-	-
100.47129 GSA Operations Rent - Suttle	-	-	141,166	242,000	242,000	100,834
100.47190 Other Building Rentals	122,767	590,021	350,021	350,021	(240,000)	-
100.47191 SIU Rent	38,760	38,760	38,760	38,760	-	-
100.47800 Retirement Account Refunds	34,206	41,500	41,500	41,500	-	-
100.47900 Miscellaneous Revenue	49,719	40,000	40,000	40,000	-	-
100.47905 Vending Machine Commissions	-	100	100	100	-	-
100.48415 Transfer In from Medical Fund	-	1,538,268	1,538,268	-	(1,538,268)	(1,538,268)
100.49100 Sale of Assets	-	1,500,000	2,400,000	-	(1,500,000)	(2,400,000)
100.49200 Lease Revenue	160,315	-	-	-	-	-

Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
100.49300 SIBTA Revenue	313,632	-	-	-	-	-
<b>Miscellaneous Rev Total</b>	<b>830,244</b>	<b>4,544,252</b>	<b>5,345,418</b>	<b>1,507,984</b>	<b>(3,036,268)</b>	<b>(3,837,434)</b>
Administrative Services	1,307,474	4,967,583	3,464,741	1,375,955	(3,591,628)	(2,088,786)
Clerk - Elections	120,862	175,000	210,000	150,000	(25,000)	(60,000)
Community Development	1,111,358	1,593,608	1,593,608	1,593,608	-	-
County Assessor	70,648	74,433	84,430	84,502	10,069	72
County Attorney	203,911	251,520	251,520	251,520	-	-
County Clerk & Recorder	1,566,327	1,210,000	1,238,778	1,108,000	(102,000)	(130,778)
County Coroner	1,500	-	-	1,500	1,500	1,500
County Treasurer	5,024,264	3,453,250	3,453,250	3,603,250	150,000	150,000
Detentions - 2020	1,816,412	1,260,113	1,458,641	1,356,095	95,982	(102,546)
Emergency Management	220,519	1,029,939	891,189	906,339	(123,600)	15,150
Facilities & Grounds	256,077	229,303	229,303	229,303	-	-
Fairgrounds	203,483	149,884	156,884	161,884	12,000	5,000
Finance Department	14,302	12,349	12,349	12,349	-	-
Human Resources Department	49,566	42,823	42,823	42,823	-	-
Information Technology	86,535	70,301	70,301	70,301	-	-
Landfill Closure	10,000	10,000	10,000	10,000	-	-
Pass Thrus	170,000	870,000	121,800	748,200	(121,800)	626,400
Procurement	11,048	9,535	9,535	9,535	-	-
Public Service Agency	937,800	2,054,900	2,054,900	2,454,900	400,000	400,000
Public Trustee's Office	28,364	30,000	30,000	48,760	18,760	18,760
Risk Management	206,584	14,722	14,722	14,722	-	-
Senior Services - County	72,254	78,166	81,166	92,341	14,175	11,175
Senior Services - Durango	1,604,307	1,579,375	1,597,825	1,593,195	13,820	(4,630)
Sheriff's Admin - 2000	316,549	205,601	187,455	162,250	(43,351)	(25,205)
Sheriff's Operations - 2010	424,856	361,425	322,988	207,937	(153,488)	(115,051)
Sheriff's Special Investigations - 201013	426,771	508,084	508,084	524,872	16,788	16,788
Veterans Services Office	14,464	17,920	20,000	20,000	2,080	-
Weed Management	3,507	2,500	2,500	2,500	-	-
<b>TOTAL REVENUES</b>	<b>49,365,855</b>	<b>63,217,550</b>	<b>60,354,328</b>	<b>59,418,139</b>	<b>(3,799,411)</b>	<b>(936,189)</b>

GENERAL FUND EXPENDITURES



Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Departments Operating</b>						
Administrative Services	1,159,444	1,723,657	1,342,169	1,434,673	(288,984)	92,504
Board of County Commissioners	505,912	520,663	498,355	527,939	7,276	29,584
Clerk - Elections	372,297	609,050	676,457	418,403	(190,647)	(258,054)
Community Development - Building Division	1,090,533	1,245,016	1,632,096	1,279,321	34,305	(352,775)
Community Development - Planning Division	1,150,724	1,928,751	1,587,686	1,786,212	(142,539)	198,526
County Assessor	1,400,400	1,766,023	1,463,995	1,854,904	88,881	390,909
County Attorney	1,433,353	1,713,870	1,490,709	1,830,792	116,922	340,083
County Clerk & Recorder	1,431,955	1,566,801	1,489,567	1,659,906	93,105	170,339
County Coroner	514,920	616,090	476,475	574,754	(41,336)	98,279
County Surveyor	23,214	24,308	22,870	25,566	1,258	2,696
County Treasurer	555,669	688,282	525,289	708,467	20,185	183,178
Emergency Management	601,513	1,782,818	1,574,855	1,521,747	(261,071)	(53,108)
Extension Services	92,869	100,280	100,280	133,853	33,573	33,573
Facilities & Grounds	2,396,191	2,937,800	2,649,297	3,214,742	276,942	565,445
Fairgrounds	827,452	906,052	807,594	965,697	59,645	158,103
Finance Department	968,145	1,212,559	1,063,276	1,237,668	25,108	174,392
Human Resources Department	847,558	938,633	881,904	1,001,095	62,462	119,191
Information Technology	1,855,173	2,246,050	1,998,565	2,485,636	239,586	487,071
Landfill Closure	202,435	263,372	263,200	388,837	125,465	125,637
Old Main Professional Building	33,282	44,953	39,023	46,216	1,263	7,193
Pass Thrus	170,000	870,000	121,800	748,200	(121,800)	626,400
Procurement	164,042	184,451	176,058	270,462	86,011	94,404
Public Service Agency	3,365,040	4,256,402	4,255,402	4,043,838	(212,564)	(211,564)
Public Trustee's Office	59,459	110,192	21,556	106,091	(4,101)	84,535
Risk Management	1,301,638	1,489,063	1,359,857	1,479,120	(9,943)	119,263
Senior Services - County	105,355	119,883	84,282	104,296	(15,587)	20,014
Senior Services - Durango	1,277,835	1,464,136	1,244,006	1,425,184	(38,952)	181,178
Detentions - 2020	10,209,199	10,471,066	9,967,658	11,506,710	1,035,644	1,539,052
Sheriff's Admin - 2000	2,088,568	2,144,117	2,060,971	2,225,487	81,370	164,516
Sheriff's Criminal Investigations - 201014	826,943	907,267	847,622	970,319	63,052	122,697
Sheriff's Operations - 2010	6,736,454	7,066,060	6,704,017	7,104,716	38,656	400,699
Sheriff's Special Investigations - 201013	988,628	1,117,352	1,099,054	1,119,781	2,429	20,727
Veterans Services Office	67,951	74,951	64,925	76,048	1,097	11,123
Weed Management	144,828	167,140	155,210	175,160	8,020	19,950
Transfer to District Attorney	2,121,585	2,324,471	2,049,510	2,451,215	126,744	401,705
General Fund Revenues	626,446	-	-	-	-	-
Strategic Management	-	-	271,895	383,377	383,377	111,482
<b>Departments Operating Total</b>	<b>47,717,010</b>	<b>55,601,579</b>	<b>51,067,485</b>	<b>57,286,432</b>	<b>1,684,853</b>	<b>6,218,946</b>
<b>Other Uses</b>						
Affordable Housing	510,200	1,739,800	-	1,739,800	-	1,739,800
American Rescue Plan Expense	428,353	527,379	527,379	-	(527,379)	(527,379)
Broadband	172,621	2,250,000	1,747,349	502,651	(1,747,349)	(1,244,698)
Capital Outlay	1,118,007	897,990	670,334	880,123	(17,867)	209,789
Contingency	-	3,000,000	1,000,000	2,000,000	(1,000,000)	1,000,000
DOLA Broadband Expenditures	17,872	3,583,464	3,539,522	-	(3,583,464)	(3,539,522)
Long Term Impact Projects	-	45,000	45,000	-	(45,000)	(45,000)
One Time	739,212	10,239,000	1,544,000	5,630,000	(4,609,000)	4,086,000
Transfers In/Out	11,323,946	10,534,609	6,534,609	1,859,780	(8,674,829)	(4,674,829)
<b>Other Uses Total</b>	<b>14,310,211</b>	<b>32,817,242</b>	<b>15,608,193</b>	<b>12,612,354</b>	<b>(20,204,888)</b>	<b>(2,995,839)</b>

Overview & FTE's						
General Support Required \$7,951,169					FTE's 6	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1012101.44335 Energy Impact Assistance Funds	347,809	28,000	28,000	28,000	-	-
1012101.44344 Cost Allocation Revenue	23,819	20,576	20,576	20,576	-	-
1012101.44349 CWCB Grant - Watershed Mit.	498,279	-	-	-	-	-
1012101.44360 DOLA Broadband Grant	9,214	3,591,628	2,088,786	-	(3,591,628)	(2,088,786)
1012101.44365 DOLA IHOI Westside Triangle	-	800,000	800,000	800,000	-	-
1012101.44607 American Rescue Plan Funding	428,353	527,379	527,379	527,379	-	-
<b>Operating Revenue Total</b>	<b>1,307,474</b>	<b>4,967,583</b>	<b>3,464,741</b>	<b>1,375,955</b>	<b>(3,591,628)</b>	<b>(2,088,786)</b>
<b>Operating Payroll</b>						
1012101.51000 Salaries & Wage	788,405	994,660	665,465	1,014,553	19,893	349,088
1012101.51230 Overtime	2,554	4,000	921	2,606	(1,394)	1,685
1012101.52001 Medical Insurance	56,364	77,190	73,919	82,671	5,481	8,752
1012101.52020 Other Insurance & Benefits	10,317	12,984	8,978	13,244	260	4,266
1012101.52100 Social Security Contributions	57,487	73,784	49,033	75,260	1,476	26,227
1012101.52200 Retirement Contributions	44,581	55,168	38,754	56,272	1,104	17,518
1012101.52330 Worker's Compensation	542	2,810	607	2,867	57	2,260
1012101.52410 Cell Phone Allowance	410	520	486	266	(254)	(220)
1012101.52500 Annual Leave Conversion	1,621	5,652	6,754	5,766	114	(988)
<b>Operating Payroll Total</b>	<b>962,280</b>	<b>1,226,767</b>	<b>844,917</b>	<b>1,253,505</b>	<b>26,738</b>	<b>408,588</b>
<b>Operating Expenses</b>						
1012101.53311 Special Projects	19,094	42,300	42,300	42,300	-	-
1012101.53800 Software Maintenance Contract	32,405	45,981	45,981	44,600	(1,381)	(1,381)
1012101.53825 Consultants	26,500	8,500	8,500	8,500	-	-
1012101.53842 Fairgrounds Master Plan	-	75,000	75,000	-	(75,000)	(75,000)
1012101.53930 Other Professional Services	10,352	18,900	18,900	18,900	-	-
1012101.54150 Telephone	1,000	200	306	-	(200)	(306)
1012101.54410 Building Rent	-	162,948	162,948	-	(162,948)	(162,948)
1012101.55400 Advertising	6,750	5,200	5,200	5,200	-	-
1012101.55500 Printing	-	450	450	450	-	-
1012101.55520 Photocopy	2,030	2,000	2,000	3,500	1,500	1,500
1012101.55600 Postage & Box Rent	8,835	2,500	2,500	2,500	-	-
1012101.55725 Dues & Subscriptions	903	2,980	3,236	4,200	1,220	964
1012101.55920 Meetings	6,127	7,500	7,500	7,500	-	-
1012101.55960 Policy Dev & Public Outreach	73,015	100,100	100,100	-	(100,100)	(100,100)
1012101.56114 Computer Equip & Software	597	-	-	-	-	-
1012101.56134 Furniture, Fixtures, Office Eq	-	9,000	9,000	-	(9,000)	(9,000)
1012101.56170 Operating Supplies	4,758	3,600	3,600	3,600	-	-
1012101.56179 Resource Conservation Supplies	1,242	1,800	1,800	1,800	-	-
1012101.56181 Innovation Supplies & Books	1,285	2,250	2,250	-	(2,250)	(2,250)
1012101.57055 GASB 87 Lease Clearing	(894)	-	-	-	-	-
1012101.57650 CERF Fuel	591	801	801	618	(183)	(183)
1012101.57655 CERF Maintenance & Repair	809	916	916	-	(916)	(916)
1012101.57670 CERF Rental Charges	1,764	3,964	3,964	7,500	3,536	3,536
1012101.57680 Weather Radar Repair	-	-	-	30,000	30,000	30,000
<b>Operating Expenses Total</b>	<b>197,163</b>	<b>496,890</b>	<b>497,252</b>	<b>181,168</b>	<b>(315,722)</b>	<b>(316,084)</b>
<b>Other Uses</b>						
1012101.53140 Schluter Public Input	-	100,000	-	-	(100,000)	-
1012101.53400 Watershed Mitigation Projects	361,672	-	-	-	-	-
1012101.53450 Community Resiliency Project	319,824	28,000	28,000	-	(28,000)	(28,000)
1012101.53465 CPF/CDS Grant	-	1,825,000	-	-	(1,825,000)	-
1012101.53480 DOLA IHOI Westside Triangle	-	800,000	750,000	-	(800,000)	(750,000)
1012101.53841 Facilities Master Plan Update	13,655	-	-	-	-	-
1012101.53845 Homeless Expenditures	44,062	190,000	50,000	50,000	(140,000)	-
1012101.53989 LATCF Expense	-	700,000	700,000	700,000	-	-
1012101.53991 DOLA Broadband Expenditures	17,872	3,583,464	3,539,522	-	(3,583,464)	(3,539,522)
1012101.53992 Broadband	172,621	2,250,000	1,747,349	502,651	(1,747,349)	(1,244,698)
1012101.53993 Affordable Housing	510,200	1,739,800	-	1,739,800	-	1,739,800
1012101.53994 Social Impact PSA	-	45,000	45,000	-	(45,000)	(45,000)
1012101.53996 American Rescue Plan Expense	428,353	527,379	527,379	-	(527,379)	(527,379)
1012101.57580 Community Infrastructure Proj	-	4,880,000	-	4,880,000	-	4,880,000
<b>Other Uses Total</b>	<b>1,868,258</b>	<b>16,668,643</b>	<b>7,387,250</b>	<b>7,872,451</b>	<b>(8,796,192)</b>	<b>485,201</b>
<b>Capital Outlay</b>						
1012101.59103 Land Acquisition	-	100,000	-	-	(100,000)	-
1012101.59108 Camera for Broadcasting	81,950	10,000	10,000	20,000	10,000	10,000
<b>Capital Outlay Total</b>	<b>81,950</b>	<b>110,000</b>	<b>10,000</b>	<b>20,000</b>	<b>(90,000)</b>	<b>10,000</b>
<b>TOTAL ADMINISTRATIVE EXPENDITURES</b>	<b>3,109,652</b>	<b>18,502,300</b>	<b>8,739,419</b>	<b>9,327,124</b>	<b>(9,175,176)</b>	<b>587,705</b>

Overview & FTE's							
General Support Required						FTE's	
\$1,770,402						17	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate	
<b>Operating Revenue</b>							
1010101.42301 Assessor's DPL Fees	56,819	36,000	27,000	27,000	(9,000)	-	
1010101.42303 Assessor's Fees	210	200	200	200	-	-	
1010101.47617 Pictometry Contributions	13,620	38,233	57,230	57,302	19,069	72	
<b>Operating Revenue Total</b>	<b>70,648</b>	<b>74,433</b>	<b>84,430</b>	<b>84,502</b>	<b>10,069</b>	<b>72</b>	
<b>Operating Payroll</b>							
1010101.51000 Salaries & Wage	860,296	1,074,082	830,638	1,133,326	59,244	302,688	
1010101.51120 Temporary Salaries	840	6,800	-	-	(6,800)	-	
1010101.51230 Overtime	1,532	-	504	1,563	1,563	1,059	
1010101.52001 Medical Insurance	128,181	203,445	126,013	217,890	14,445	91,877	
1010101.52020 Other Insurance & Benefits	15,348	20,486	14,242	20,896	410	6,654	
1010101.52100 Social Security Contributions	62,809	75,178	60,097	76,682	1,504	16,585	
1010101.52200 Retirement Contributions	50,148	62,973	49,361	64,232	1,259	14,871	
1010101.52330 Worker's Compensation	5,092	7,207	5,072	7,352	145	2,280	
1010101.52500 Annual Leave Conversion	4,281	5,931	7,991	6,050	119	(1,941)	
<b>Operating Payroll Total</b>	<b>1,128,528</b>	<b>1,456,101</b>	<b>1,093,918</b>	<b>1,527,991</b>	<b>71,890</b>	<b>434,073</b>	
<b>Operating Expenses</b>							
1010101.53131 Pictometry Project	72,229	72,229	107,625	107,625	35,397	-	
1010101.53800 Software Maintenance Contract	95,497	100,272	107,300	107,300	7,028	-	
1010101.53930 Other Professional Services	3,000	3,600	3,600	3,600	-	-	
1010101.54150 Telephone	1,463	1,150	1,150	1,150	-	-	
1010101.55500 Printing	-	7,000	14,500	14,500	7,500	-	
1010101.55520 Photocopy	2,260	3,000	3,000	3,000	-	-	
1010101.55600 Postage & Box Rent	20,749	3,000	13,500	13,500	10,500	-	
1010101.55725 Dues & Subscriptions	4,306	6,000	6,000	6,000	-	-	
1010101.55940 Training	11,755	11,000	12,000	12,000	1,000	-	
1010101.56114 Computer Equip & Software	32,499	31,770	30,500	30,500	(1,270)	-	
1010101.56170 Operating Supplies	7,513	10,000	10,000	10,000	-	-	
1010101.57055 GASB 87 Lease Clearing	(1,136)	-	-	-	-	-	
1010101.57572 Abatement Refunds	-	2,000	2,000	2,000	-	-	
1010101.57650 CERF Fuel	2,045	2,790	2,790	1,622	(1,168)	(1,168)	
1010101.57655 CERF Maintenance & Repair	5,056	2,933	2,933	1,396	(1,537)	(1,537)	
1010101.57670 CERF Rental Charges	14,637	53,179	53,179	12,720	(40,459)	(40,459)	
<b>Operating Expenses Total</b>	<b>271,872</b>	<b>309,923</b>	<b>370,077</b>	<b>326,913</b>	<b>16,990</b>	<b>(43,164)</b>	
<b>TOTAL ASSESSOR EXPENDITURES</b>	<b>1,400,400</b>	<b>1,766,023</b>	<b>1,463,995</b>	<b>1,854,904</b>	<b>88,881</b>	<b>390,909</b>	

Overview & FTE's						
General Support Required					FTE's	
\$1,579,272					9	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1012201.44344 Cost Allocation Revenue	52,696	45,520	45,520	45,520	-	-
1012201.46940 Charges for Services - DHS	151,215	206,000	206,000	206,000	-	-
<b>Operating Revenue Total</b>	<b>203,911</b>	<b>251,520</b>	<b>251,520</b>	<b>251,520</b>	<b>-</b>	<b>-</b>
<b>Operating Payroll</b>						
1012201.51000 Salaries & Wage	947,013	1,124,495	941,733	1,146,986	22,491	205,253
1012201.52001 Medical Insurance	101,235	129,338	110,132	138,521	9,183	28,389
1012201.52020 Other Insurance & Benefits	12,580	15,039	12,290	15,340	301	3,050
1012201.52100 Social Security Contributions	66,864	82,023	69,444	83,664	1,641	14,220
1012201.52200 Retirement Contributions	55,342	65,466	55,295	66,775	1,309	11,480
1012201.52330 Worker's Compensation	1,855	3,770	1,784	3,846	76	2,062
1012201.52410 Cell Phone Allowance	520	520	486	531	11	45
1012201.52500 Annual Leave Conversion	8,286	6,450	12,775	6,579	129	(6,196)
<b>Operating Payroll Total</b>	<b>1,193,696</b>	<b>1,427,100</b>	<b>1,203,939</b>	<b>1,462,242</b>	<b>35,142</b>	<b>258,303</b>
<b>Operating Expenses</b>						
1012201.53510 Outside Counsel	158,180	180,000	180,000	240,000	60,000	60,000
1012201.53800 Software Maintenance Contract	12,429	14,300	14,300	21,000	6,700	6,700
1012201.53825 Consultants	30,133	40,000	40,000	40,000	-	-
1012201.53935 Litigation	402	2,000	2,000	2,000	-	-
1012201.54150 Telephone	4,008	3,400	3,400	3,400	-	-
1012201.54410 Building Rent	1,662	1,620	1,620	1,700	80	80
1012201.55520 Photocopy	2,059	3,300	3,300	3,300	-	-
1012201.55600 Postage & Box Rent	481	1,200	1,200	1,200	-	-
1012201.55725 Dues & Subscriptions	20,544	21,000	21,000	39,000	18,000	18,000
1012201.55920 Meetings	9,395	14,400	14,400	11,400	(3,000)	(3,000)
1012201.56114 Computer Equip & Software	173	1,800	1,800	1,800	-	-
1012201.56134 Furniture, Fixtures, Office Eq	800	1,500	1,500	1,500	-	-
1012201.56170 Operating Supplies	738	2,250	2,250	2,250	-	-
1012201.57055 GASB 87 Lease Clearing	(1,348)	-	-	-	-	-
<b>Operating Expenses Total</b>	<b>239,656</b>	<b>286,770</b>	<b>286,770</b>	<b>368,550</b>	<b>81,780</b>	<b>81,780</b>
<b>TOTAL COUNTY ATTORNEY EXPENDITURES</b>	<b>1,433,353</b>	<b>1,713,870</b>	<b>1,490,709</b>	<b>1,830,792</b>	<b>116,922</b>	<b>340,083</b>

Overview & FTE's							
General Support Required						FTE's	
\$527,939						3	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate	
<b>Operating Payroll</b>							
1010001.51000 Salaries & Wage	318,508	318,508	297,275	324,878	6,370	27,603	
1010001.52001 Medical Insurance	21,791	23,685	22,209	25,367	1,682	3,158	
1010001.52020 Other Insurance & Benefits	3,809	3,790	4,163	3,866	76	(297)	
1010001.52100 Social Security Contributions	23,975	23,846	22,231	24,324	478	2,093	
1010001.52200 Retirement Contributions	15,925	15,925	14,864	16,244	319	1,380	
1010001.52330 Worker's Compensation	3,135	430	2,815	439	9	(2,376)	
1010001.52500 Annual Leave Conversion	-	2,277	2,277	-	(2,277)	(2,277)	
<b>Operating Payroll Total</b>	<b>387,143</b>	<b>388,461</b>	<b>365,834</b>	<b>395,118</b>	<b>6,657</b>	<b>29,284</b>	
<b>Operating Expenses</b>							
1010001.53110 Contracted Employee Services	11,918	7,000	7,000	13,500	6,500	6,500	
1010001.54150 Telephone	1,892	2,150	2,150	2,150	-	-	
1010001.55710 Dues - Colorado Counties (CCI)	21,237	24,000	24,000	27,400	3,400	3,400	
1010001.55715 Dues - Region 9 Edd	50,713	49,602	49,921	49,921	319	-	
1010001.55725 Dues & Subscriptions	17,334	25,000	25,000	25,000	-	-	
1010001.55920 Meetings	13,791	22,500	22,500	13,000	(9,500)	(9,500)	
1010001.56170 Operating Supplies	530	600	600	500	(100)	(100)	
1010001.56180 Special Events & Productions	1,355	1,350	1,350	1,350	-	-	
<b>Operating Expenses Total</b>	<b>118,769</b>	<b>132,202</b>	<b>132,521</b>	<b>132,821</b>	<b>619</b>	<b>300</b>	
<b>TOTAL BOCC EXPENDITURES</b>	<b>505,912</b>	<b>520,663</b>	<b>498,355</b>	<b>527,939</b>	<b>7,276</b>	<b>29,584</b>	

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COMMUNITY DEVELOPMENT - BUILDING DIVISION



Overview & FTE's						
General Support Required					FTE's	
\$1,471,925					24.75	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1012601.42307 Surveyor Fees	5,475	17,500	17,500	17,500	-	-
1012601.42328 General Planning Fees	47,053	69,530	69,530	69,530	-	-
1012601.42329 Consultant Fee Reimbursement	-	12,000	12,000	12,000	-	-
1012601.42395 Oil & Gas Facility Fees	13,400	20,000	20,000	20,000	-	-
1023002.42701 Building Structures Permits	1,045,655	1,469,578	1,469,578	1,469,578	-	-
1023002.46100 Maps & Code Book Sales	195	2,500	2,500	2,500	-	-
1023002.47861 Refund/Reimbursement	(420)	2,500	2,500	2,500	-	-
<b>Operating Revenue Total</b>	<b>1,111,358</b>	<b>1,593,608</b>	<b>1,593,608</b>	<b>1,593,608</b>	<b>-</b>	<b>-</b>
<b>Operating Payroll</b>						
1023002.51000 Salaries & Wage	716,095	792,701	734,684	808,555	15,854	73,871
1023002.51230 Overtime	1,470	-	2,784	1,500	1,500	(1,284)
1023002.52001 Medical Insurance	141,072	153,787	144,302	164,706	10,919	20,404
1023002.52020 Other Insurance & Benefits	13,481	14,293	13,590	14,579	286	989
1023002.52100 Social Security Contributions	51,010	55,260	516,630	56,365	1,105	(460,265)
1023002.52200 Retirement Contributions	42,065	47,854	43,717	48,812	958	5,095
1023002.52330 Worker's Compensation	3,705	7,621	3,665	7,774	153	4,109
1023002.52500 Annual Leave Conversion	3,346	3,920	3,143	3,999	79	856
<b>Operating Payroll Total</b>	<b>972,244</b>	<b>1,075,435</b>	<b>1,462,515</b>	<b>1,106,290</b>	<b>30,855</b>	<b>(356,225)</b>
<b>Operating Expenses</b>						
1023002.53800 Software Maintenance Contract	40,441	45,000	45,000	48,000	3,000	3,000
1023002.53805 Scanning/Imaging	-	23,513	23,513	15,000	(8,513)	(8,513)
1023002.53920 Other Contracted Services	-	4,050	4,050	4,050	-	-
1023002.54150 Telephone	4,560	5,000	5,000	5,000	-	-
1023002.55520 Photocopy	2,922	5,000	5,000	5,000	-	-
1023002.55600 Postage & Box Rent	811	800	800	800	-	-
1023002.55725 Dues & Subscriptions	732	675	675	875	200	200
1023002.55920 Meetings	757	900	900	900	-	-
1023002.55940 Training	12,699	16,000	16,000	12,650	(3,350)	(3,350)
1023002.56114 Computer Equip & Software	551	4,050	4,050	4,050	-	-
1023002.56134 Furniture, Fixtures, Office Eq	600	450	450	1,000	550	550
1023002.56170 Operating Supplies	1,644	8,100	8,100	8,100	-	-
1023002.56420 Books & Periodicals	3,368	5,400	5,400	5,400	-	-
1023002.57650 CERF Fuel	8,372	11,340	11,340	7,848	(3,492)	(3,492)
1023002.57655 CERF Maintenance & Repair	9,337	5,499	5,499	10,702	5,203	5,203
1023002.57670 CERF Rental Charges	31,494	33,804	33,804	43,656	9,852	9,852
<b>Operating Expenses Total</b>	<b>118,288</b>	<b>169,581</b>	<b>169,581</b>	<b>173,031</b>	<b>3,450</b>	<b>3,450</b>
<b>Capital Outlay</b>						
1023002.59135 Capital Outlay Op Equip	-	55,000	55,000	-	(55,000)	(55,000)
1023002.59404 Capital Outlay - Building	-	68,000	68,000	-	(68,000)	(68,000)
<b>Capital Outlay Total</b>	<b>-</b>	<b>123,000</b>	<b>123,000</b>	<b>-</b>	<b>(123,000)</b>	<b>(123,000)</b>
<b>TOTAL BUILDING INSPECTION EXPENDITURES</b>	<b>1,090,533</b>	<b>1,368,016</b>	<b>1,755,096</b>	<b>1,279,321</b>	<b>(88,695)</b>	<b>(475,775)</b>

Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Payroll</b>						
1012601.51000 Salaries & Wage	790,090	1,171,708	936,269	1,203,762	32,054	267,493
1012601.51120 Temporary Salaries	7,669	-	-	-	-	-
1012601.51230 Overtime	188	3,500	78	192	(3,308)	114
1012601.52001 Medical Insurance	64,776	154,924	87,308	165,924	11,000	78,616
1012601.52020 Other Insurance & Benefits	12,108	19,659	14,156	20,052	394	5,896
1012601.52100 Social Security Contributions	58,534	84,289	68,498	85,975	1,686	17,477
1012601.52200 Retirement Contributions	45,094	64,618	52,444	65,911	1,293	13,467
1012601.52330 Worker's Compensation	1,093	2,038	935	2,079	41	1,144
1012601.52410 Cell Phone Allowance	260	260	243	266	6	23
1012601.52500 Annual Leave Conversion	-	5,855	5,855	5,973	118	118
<b>Operating Payroll Total</b>	<b>979,814</b>	<b>1,506,851</b>	<b>1,165,786</b>	<b>1,550,134</b>	<b>43,283</b>	<b>384,348</b>
<b>Operating Expenses</b>						
1012601.53800 Software Maintenance Contract	40,441	39,520	39,520	39,520	-	-
1012601.53825 Consultants	85,604	300,000	300,000	130,000	(170,000)	(170,000)
1012601.53830 Surveyors	13,250	21,150	21,150	13,250	(7,900)	(7,900)
1012601.53920 Other Contracted Services	6,980	1,800	1,800	1,800	-	-
1012601.53930 Other Professional Services	4,997	9,000	9,000	9,000	-	-
1012601.53950 Conservation Easements	-	7,000	7,000	7,000	-	-
1012601.54150 Telephone	353	300	300	300	-	-
1012601.55400 Advertising	1,719	7,500	7,500	2,000	(5,500)	(5,500)
1012601.55520 Photocopy	3,265	5,000	5,000	5,000	-	-
1012601.55600 Postage & Box Rent	1,783	2,500	2,500	2,500	-	-
1012601.55730 Membership & Registrat Fees	2,270	5,000	5,000	5,000	-	-
1012601.55920 Meetings	3,401	5,400	5,400	5,400	-	-
1012601.55940 Training	3,044	8,100	8,100	7,000	(1,100)	(1,100)
1012601.56112 Computer & Operating Equip	586	720	720	720	-	-
1012601.56114 Computer Equip & Software	-	2,250	2,250	2,250	-	-
1012601.56134 Furniture, Fixtures, Office Eq	1,700	2,000	2,000	2,000	-	-
1012601.56170 Operating Supplies	2,444	2,700	2,700	2,700	-	-
1012601.57055 GASB 87 Lease Clearing	(2,883)	-	-	-	-	-
1012601.57650 CERF Fuel	502	1,044	1,044	638	(406)	(406)
1012601.57655 CERF Maintenance & Repair	1,299	916	916	-	(916)	(916)
1012601.57670 CERF Rental Charges	153	-	-	-	-	-
<b>Operating Expenses Total</b>	<b>170,909</b>	<b>421,900</b>	<b>421,900</b>	<b>236,078</b>	<b>(185,822)</b>	<b>(185,822)</b>
<b>TOTAL PLANNING EXPENDITURES</b>	<b>1,150,724</b>	<b>1,928,751</b>	<b>1,587,686</b>	<b>1,786,212</b>	<b>(142,539)</b>	<b>198,526</b>
<b>TOTAL COMMUNITY DEVELOPMENT EXP.</b>	<b>2,241,256</b>	<b>3,296,767</b>	<b>3,342,782</b>	<b>3,065,533</b>	<b>(231,234)</b>	<b>(277,249)</b>

COUNTY CLERK & RECORDER



Overview & FTE's							
General Support Required						FTE's	
\$551,906						17.00	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate	
<b>Operating Revenue</b>							
1010201.42331 Clerk's Restrict HB 1119 Fees	10,099	10,000	8,000	8,000	(2,000)	-	
1010201.42334 Clerk's Fees	1,555,399	1,200,000	1,200,000	1,100,000	(100,000)	(100,000)	
1010201.42367 Vehicle Inspection Fees	830	-	-	-	-	-	
1010201.44321 ERTB Grant	-	-	30,778	-	-	(30,778)	
<b>Operating Revenue Total</b>	<b>1,566,327</b>	<b>1,210,000</b>	<b>1,238,778</b>	<b>1,108,000</b>	<b>(102,000)</b>	<b>(130,778)</b>	
<b>Operating Payroll</b>							
1010201.51000 Salaries & Wage	942,468	1,006,181	939,664	1,077,148	70,967	137,484	
1010201.51120 Temporary Salaries	13,510	-	-	-	-	-	
1010201.51230 Overtime	3,245	2,000	4,835	3,310	1,310	(1,525)	
1010201.52001 Medical Insurance	165,506	198,687	165,835	212,794	14,107	46,959	
1010201.52020 Other Insurance & Benefits	17,131	18,518	16,920	18,888	370	1,968	
1010201.52100 Social Security Contributions	68,267	71,350	67,146	72,778	1,428	5,632	
1010201.52200 Retirement Contributions	57,513	62,422	57,375	63,671	1,249	6,296	
1010201.52330 Worker's Compensation	1,556	1,098	1,469	1,120	22	(349)	
1010201.52500 Annual Leave Conversion	-	5,808	5,808	5,925	117	117	
<b>Operating Payroll Total</b>	<b>1,269,197</b>	<b>1,366,064</b>	<b>1,259,052</b>	<b>1,455,634</b>	<b>89,570</b>	<b>196,582</b>	
<b>Operating Expenses</b>							
1010201.53800 Software Maintenance Contract	24,959	31,000	31,000	31,000	-	-	
1010201.53805 Scanning/Imaging	648	3,000	2,000	1,500	(1,500)	(500)	
1010201.53808 ERTB Grant Expenditures	-	-	30,778	-	-	(30,778)	
1010201.53920 Other Contracted Services	40,251	60,000	60,000	60,000	-	-	
1010201.53930 Other Professional Services	10	-	-	-	-	-	
1010201.54150 Telephone	5,463	6,000	6,000	6,000	-	-	
1010201.54410 Building Rent	7,200	7,200	7,200	7,200	-	-	
1010201.55520 Photocopy	3,450	7,000	7,000	7,000	-	-	
1010201.55600 Postage & Box Rent	54,450	60,000	60,000	65,000	5,000	5,000	
1010201.55725 Dues & Subscriptions	1,926	2,500	2,500	2,500	-	-	
1010201.55940 Training	3,827	3,000	3,000	3,000	-	-	
1010201.56170 Operating Supplies	13,965	12,600	12,600	13,000	400	400	
1010201.57055 GASB 87 Lease Clearing	(2,351)	-	-	-	-	-	
1010201.57650 CERF Fuel	395	630	630	577	(53)	(53)	
1010201.57655 CERF Maintenance & Repair	1,085	474	474	319	(155)	(155)	
1010201.57670 CERF Rental Charges	7,480	7,333	7,333	7,176	(157)	(157)	
<b>Operating Expenses Total</b>	<b>162,758</b>	<b>200,737</b>	<b>230,515</b>	<b>204,272</b>	<b>3,535</b>	<b>(26,243)</b>	
<b>TOTAL CLERK &amp; RECORDER EXPENDITURES</b>	<b>1,431,955</b>	<b>1,566,801</b>	<b>1,489,567</b>	<b>1,659,906</b>	<b>93,105</b>	<b>170,339</b>	

Overview & FTE's							
General Support Required						FTE's	
\$268,403						1.00	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate	
<b>Operating Revenue</b>							
1010251.46140 Election reimbursement	120,862	175,000	210,000	150,000	(25,000)	(60,000)	
<b>Operating Revenue Total</b>	<b>120,862</b>	<b>175,000</b>	<b>210,000</b>	<b>150,000</b>	<b>(25,000)</b>	<b>(60,000)</b>	
<b>Operating Payroll</b>							
1010251.51000 Salaries & Wage	57,727	58,455	55,769	59,625	1,170	3,856	
1010251.51230 Overtime	1,956	8,000	4,209	1,996	(6,004)	(2,213)	
1010251.52001 Medical Insurance	9,233	15,306	14,342	16,393	1,087	2,051	
1010251.52020 Other Insurance & Benefits	887	1,232	1,166	1,257	25	91	
1010251.52100 Social Security Contributions	4,239	3,942	4,047	4,021	79	(26)	
1010251.52200 Retirement Contributions	3,608	2,923	2,789	2,982	59	193	
1010251.52330 Worker's Compensation	43	94	37	96	2	59	
1010251.52500 Annual Leave Conversion	-	498	498	508	10	10	
<b>Operating Payroll Total</b>	<b>77,692</b>	<b>90,450</b>	<b>82,857</b>	<b>86,878</b>	<b>(3,572)</b>	<b>4,021</b>	
<b>Operating Expenses</b>							
1010251.53800 Software Maintenance Contract	92,360	95,000	95,000	100,425	5,425	5,425	
1010251.53890 Election Judges Reimbursement	38,019	150,000	150,000	70,000	(80,000)	(80,000)	
1010251.53920 Other Contracted Services	35,412	-	-	-	-	-	
1010251.54150 Telephone	2,426	3,000	3,000	3,000	-	-	
1010251.55400 Advertising	1,175	5,000	5,000	1,500	(3,500)	(3,500)	
1010251.55500 Printing	92,359	175,000	250,000	110,000	(65,000)	(140,000)	
1010251.55600 Postage & Box Rent	20,607	75,000	75,000	35,000	(40,000)	(40,000)	
1010251.55940 Training	8,081	3,600	3,600	3,600	-	-	
1010251.56170 Operating Supplies	4,164	12,000	12,000	8,000	(4,000)	(4,000)	
<b>Operating Expenses Total</b>	<b>294,604</b>	<b>518,600</b>	<b>593,600</b>	<b>331,525</b>	<b>(187,075)</b>	<b>(262,075)</b>	
<b>TOTAL CLERK ELECTIONS EXPENDITURES</b>	<b>372,297</b>	<b>609,050</b>	<b>676,457</b>	<b>418,403</b>	<b>(190,647)</b>	<b>(258,054)</b>	

Overview & FTE's						
General Support Required \$573,254						FTE's 3
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1021002.47861 Refund/Reimbursement	1,500	-	-	1,500	1,500	1,500
<b>Operating Revenue Total</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Operating Payroll</b>						
1021002.51000 Salaries & Wage	226,817	234,347	219,135	239,034	4,687	19,899
1021002.51120 Temporary Salaries	10,048	-	9,694	-	-	(9,694)
1021002.51230 Overtime	168	-	-	172	172	172
1021002.52001 Medical Insurance	22,132	23,987	22,383	25,691	1,704	3,308
1021002.52020 Other Insurance & Benefits	3,217	3,318	3,096	3,385	67	289
1021002.52100 Social Security Contributions	17,724	17,375	17,151	17,723	348	572
1021002.52200 Retirement Contributions	14,447	14,999	14,124	15,299	300	1,175
1021002.52330 Worker's Compensation	314	520	413	531	11	118
1021002.52500 Annual Leave Conversion	-	449	2,083	458	9	(1,625)
<b>Operating Payroll Total</b>	<b>294,867</b>	<b>294,995</b>	<b>288,079</b>	<b>302,293</b>	<b>7,298</b>	<b>14,214</b>
<b>Operating Expenses</b>						
1021002.53410 Autopsy Facility	885	3,500	-	3,500	-	3,500
1021002.53420 Forensic Pathology	117,553	185,000	77,785	120,000	(65,000)	42,215
1021002.53650 Other Medical Services	1,432	10,000	2,253	2,500	(7,500)	247
1021002.53920 Other Contracted Services	1,040	2,700	8,160	9,000	6,300	840
1021002.54102 Electric	1,323	1,920	3,498	2,616	696	(882)
1021002.54110 Water & Sewer	695	1,445	1,295	1,465	20	170
1021002.54150 Telephone	3	10	10	10	-	-
1021002.55600 Postage & Box Rent	123	300	400	500	200	100
1021002.55725 Dues & Subscriptions	1,716	3,200	4,119	4,000	800	(119)
1021002.55805 Travel	-	1,400	-	2,000	600	2,000
1021002.55901 Transport	-	900	-	1,500	600	1,500
1021002.55940 Training	4,809	18,000	4,815	10,000	(8,000)	5,185
1021002.56112 Computer & Operating Equip	-	1,350	-	1,000	(350)	1,000
1021002.56170 Operating Supplies	18,667	18,000	9,926	22,000	4,000	12,074
1021002.56192 Toxicology	27,759	30,000	32,765	40,000	10,000	7,235
1021002.57650 CERF Fuel	9,233	10,430	10,430	9,094	(1,336)	(1,336)
1021002.57655 CERF Maintenance & Repair	15,822	5,681	5,681	7,336	1,655	1,655
1021002.57670 CERF Rental Charges	18,993	27,259	27,259	35,940	8,681	8,681
<b>Operating Expenses Total</b>	<b>220,053</b>	<b>321,095</b>	<b>188,396</b>	<b>272,461</b>	<b>(48,634)</b>	<b>84,065</b>
<b>TOTAL COUNTY CORONER EXPENDITURES</b>	<b>514,920</b>	<b>616,090</b>	<b>476,475</b>	<b>574,754</b>	<b>(41,336)</b>	<b>98,279</b>

Overview & FTE's						
General Support Required \$615,408						FTE's 3
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1024012.43101 City Dur. Wildfire Mit. Contri	57,323	63,157	63,157	63,157	-	-
1024012.44355 COSWAP Grant	163,196	828,032	828,032	704,432	(123,600)	(123,600)
1024012.44356 Forest Restor. Wildfire Grant	-	138,750	-	138,750	-	138,750
<b>Operating Revenue Total</b>	<b>220,519</b>	<b>1,029,939</b>	<b>891,189</b>	<b>906,339</b>	<b>(123,600)</b>	<b>15,150</b>
<b>Operating Payroll</b>						
1024012.51000 Salaries & Wage	261,026	278,289	259,737	283,856	5,567	24,119
1024012.52001 Medical Insurance	21,510	23,397	21,953	25,058	1,661	3,105
1024012.52020 Other Insurance & Benefits	3,208	3,384	3,057	3,453	69	396
1024012.52100 Social Security Contributions	19,416	20,558	19,186	20,970	412	1,784
1024012.52200 Retirement Contributions	13,051	13,914	12,987	14,193	279	1,206
1024012.52330 Worker's Compensation	316	656	316	670	14	354
1024012.52500 Annual Leave Conversion	-	1,736	1,736	1,771	35	35
<b>Operating Payroll Total</b>	<b>318,527</b>	<b>341,935</b>	<b>318,972</b>	<b>349,971</b>	<b>8,036</b>	<b>30,999</b>
<b>Operating Expenses</b>						
1024012.53920 Other Contracted Services	4,086	13,500	13,500	9,000	(4,500)	(4,500)
1024012.53930 Other Professional Services	409	4,500	4,500	1,500	(3,000)	(3,000)
1024012.54150 Telephone	9,215	7,500	7,500	6,500	(1,000)	(1,000)
1024012.55200 Fire Control Insurance Pool	23,394	25,000	25,000	35,000	10,000	10,000
1024012.55400 Advertising	7,899	9,000	9,000	5,000	(4,000)	(4,000)
1024012.55500 Printing	1,009	9,000	9,000	5,000	(4,000)	(4,000)
1024012.55725 Dues & Subscriptions	599	1,800	1,800	500	(1,300)	(1,300)
1024012.55920 Meetings	1,883	9,000	9,000	5,000	(4,000)	(4,000)
1024012.55940 Training	1,769	9,000	9,000	5,000	(4,000)	(4,000)
1024012.56114 Computer Equip & Software	2,455	13,500	13,500	8,500	(5,000)	(5,000)
1024012.56125 Equipment & Supplies-Non Captl	-	9,000	9,000	5,000	(4,000)	(4,000)
1024012.56134 Furniture, Fixtures, Office Eq	3,094	9,000	9,000	5,000	(4,000)	(4,000)
1024012.56143 DNR Forest Restoration	-	13,500	13,500	13,500	-	-
1024012.56167 OEM Supplies	1,462	9,000	9,000	5,000	(4,000)	(4,000)
1024012.56168 OEM Grant Expenses	12,385	-	-	-	-	-
1024012.56169 Multi-Hazard ID & Risk Expense	28,077	21,296	21,296	21,296	-	-
1024012.56170 Operating Supplies	7,545	9,000	9,000	6,000	(3,000)	(3,000)
1024012.56195 Wildfire Mitigation	8,766	200,000	200,000	100,000	(100,000)	(100,000)
1024012.56197 Forest Restor. Wildfire Grant	-	185,000	-	185,000	-	185,000
1024012.56813 Ute Pass Fire	-	5,000	5,000	5,000	-	-
1024012.56814 Perins Peak Fire	-	5,000	5,000	5,000	-	-
1024012.56815 Bears Dance Fire	-	500	500	500	-	-
1024012.56816 Lightner Creek Fire 05.07.24	-	-	-	5,000	5,000	5,000
1024012.57055 GASB 87 Lease Clearing	(2,144)	-	-	-	-	-
1024012.57650 CERF Fuel	1,606	4,590	4,590	1,068	(3,522)	(3,522)
1024012.57655 CERF Maintenance & Repair	3,233	2,016	2,016	2,882	866	866
1024012.57670 CERF Rental Charges	3,048	7,549	7,549	5,712	(1,837)	(1,837)
<b>Operating Expenses Total</b>	<b>119,790</b>	<b>582,251</b>	<b>397,251</b>	<b>446,958</b>	<b>(135,293)</b>	<b>49,707</b>
<b>Public Service Contributions</b>						
1024012.53460 COSWAP Grant Expenditures	163,196	858,632	858,632	724,818	(133,814)	(133,814)
<b>Public Service Contributions Total</b>	<b>163,196</b>	<b>858,632</b>	<b>858,632</b>	<b>724,818</b>	<b>(133,814)</b>	<b>(133,814)</b>
<b>TOTAL EMERGENCY MANAGEMENT EXPENDITURES</b>	<b>601,513</b>	<b>1,782,818</b>	<b>1,574,855</b>	<b>1,521,747</b>	<b>(261,071)</b>	<b>(53,108)</b>

EXTENSION OFFICE

Overview & FTE's	
General Support Required \$133,853	

Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Expenses</b>						
1012251.53110 Contracted Employee Services	75,340	76,062	76,062	97,962	21,900	21,900
1012251.54150 Telephone	575	1,000	1,000	1,000	-	-
1012251.55520 Photocopy	2,652	4,000	4,000	6,500	2,500	2,500
1012251.55600 Postage & Box Rent	538	500	500	500	-	-
1012251.55730 Membership & Registrat Fees	140	900	900	900	-	-
1012251.55940 Training	2,351	5,400	5,400	5,400	-	-
1012251.56114 Computer Equip & Software	629	900	900	900	-	-
1012251.56121 Educational Supplies	780	720	720	720	-	-
1012251.56170 Operating Supplies	2,058	1,665	1,665	2,400	735	735
1012251.57055 GASB 87 Lease Clearing	(1,705)	-	-	-	-	-
1012251.57650 CERF Fuel	1,800	2,147	2,147	1,991	(156)	(156)
1012251.57655 CERF Maintenance & Repair	3,450	916	916	8,836	7,920	7,920
1012251.57670 CERF Rental Charges	4,260	6,070	6,070	6,744	674	674
<b>Operating Expenses Total</b>	<b>92,869</b>	<b>100,280</b>	<b>100,280</b>	<b>133,853</b>	<b>33,573</b>	<b>33,573</b>
<b>TOTAL EXTENSION OFFICE EXPENDITURES</b>	<b>92,869</b>	<b>100,280</b>	<b>100,280</b>	<b>133,853</b>	<b>33,573</b>	<b>33,573</b>

Overview & FTE's						
General Support Required					FTE's	
\$2,985,439					26	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1012151.44344 Cost Allocation Revenue	61,369	53,017	53,017	53,017	-	-
1012151.46190 Utility Allocation Revenue-DA	18,005	17,000	17,000	17,000	-	-
1012151.47110 Courthouse Rent - DA	126,055	126,055	126,055	126,055	-	-
1012151.47127 10 Burnett Rent - 3rd Floor	50,647	33,231	33,231	33,231	-	-
<b>Operating Revenue Total</b>	<b>256,077</b>	<b>229,303</b>	<b>229,303</b>	<b>229,303</b>	<b>-</b>	<b>-</b>
<b>Operating Payroll</b>						
1012151.51000 Salaries & Wage	1,117,699	1,321,341	1,155,648	1,531,277	209,936	375,629
1012151.51120 Temporary Salaries	4,749	23,868	1,664	15,912	(7,956)	14,248
1012151.51230 Overtime	10,594	10,000	8,985	10,806	806	1,821
1012151.52001 Medical Insurance	137,749	205,051	146,030	219,610	14,559	73,580
1012151.52020 Other Insurance & Benefits	18,058	22,698	18,909	23,152	454	4,243
1012151.52100 Social Security Contributions	83,690	94,887	86,194	96,785	1,898	10,591
1012151.52200 Retirement Contributions	66,195	77,777	68,475	79,333	1,556	10,858
1012151.52330 Worker's Compensation	15,499	29,750	14,645	30,345	595	15,700
1012151.52410 Cell Phone Allowance	260	260	243	266	6	23
1012151.52500 Annual Leave Conversion	7,544	6,797	13,744	6,933	136	(6,811)
<b>Operating Payroll Total</b>	<b>1,462,036</b>	<b>1,792,428</b>	<b>1,514,537</b>	<b>2,014,419</b>	<b>221,991</b>	<b>499,882</b>
<b>Operating Expenses</b>						
1012151.53800 Software Maintenance Contract	11,769	32,500	32,500	32,500	-	-
1012151.53920 Other Contracted Services	256,589	310,265	310,265	326,073	15,808	15,808
1012151.53930 Other Professional Services	485	9,000	9,000	5,000	(4,000)	(4,000)
1012151.54102 Electric	144,719	169,013	178,880	184,211	15,198	5,331
1012151.54106 Gas	47,211	74,894	50,106	87,317	12,423	37,211
1012151.54108 Grassy Mountain Electricity	2,794	7,110	7,110	5,000	(2,110)	(2,110)
1012151.54110 Water & Sewer	34,655	26,657	27,808	35,239	8,582	7,431
1012151.54150 Telephone	15,058	16,960	16,960	16,000	(960)	(960)
1012151.54212 Waste Disposal	7,417	6,845	10,002	8,207	1,362	(1,795)
1012151.54315 Equip Repair & Maint - Non-Mv	-	4,500	4,500	3,500	(1,000)	(1,000)
1012151.54350 Repair & Maintenance	270,610	274,500	274,500	271,000	(3,500)	(3,500)
1012151.54360 Accessibility Renovations	-	20,000	20,000	20,000	-	-
1012151.54364 Federal Crthouse Maintenance	-	2,000	2,000	2,000	-	-
1012151.54419 Owner's Association Dues	14,687	16,900	16,900	19,500	2,600	2,600
1012151.55520 Photocopy	780	2,300	2,300	2,000	(300)	(300)
1012151.55600 Postage & Box Rent	-	75	75	75	-	-
1012151.55940 Training	486	5,000	5,000	4,000	(1,000)	(1,000)
1012151.56110 Clothing & Uniforms	6,479	15,200	15,200	12,000	(3,200)	(3,200)
1012151.56134 Furniture, Fixtures, Office Eq	2,220	2,000	2,000	2,000	-	-
1012151.56146 Hazardous Waste Roundup	200	200	200	200	-	-
1012151.56152 Jail Site Clean Up	31,138	40,000	40,000	40,000	-	-
1012151.56154 Janitorial Supplies	18,700	25,000	25,000	30,000	5,000	5,000
1012151.56170 Operating Supplies	2,309	3,000	3,000	3,000	-	-
1012151.57650 CERF Fuel	13,773	17,124	17,124	15,149	(1,975)	(1,975)
1012151.57655 CERF Maintenance & Repair	45,099	45,635	45,635	56,456	10,821	10,821
1012151.57670 CERF Rental Charges	6,976	18,695	18,695	19,896	1,201	1,201
<b>Operating Expenses Total</b>	<b>934,155</b>	<b>1,145,372</b>	<b>1,134,760</b>	<b>1,200,323</b>	<b>54,951</b>	<b>65,563</b>
<b>Other Uses</b>						
1012151.53470 Ella Vita Bridge Repair	-	16,000	16,000	-	(16,000)	(16,000)
<b>Other Uses Total</b>	<b>-</b>	<b>16,000</b>	<b>16,000</b>	<b>-</b>	<b>(16,000)</b>	<b>(16,000)</b>
<b>Capital Outlay</b>						
1012151.59175 Capital Outlay - Improvements	61,050	-	-	-	-	-
<b>Capital Outlay Total</b>	<b>61,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FACILITIES &amp; GROUNDS EXPENDITURES</b>	<b>2,457,241</b>	<b>2,953,800</b>	<b>2,665,297</b>	<b>3,214,742</b>	<b>260,942</b>	<b>549,445</b>



FAIRGROUNDS

Overview & FTE's						
General Support Required \$823,813					FTE's 2	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1051105.47142 Fairgrounds-Pavillion Rent	2,087	1,500	1,500	1,500	-	-
1051105.47144 Fairgrounds-Stall Rent	6,787	6,000	10,000	10,000	4,000	-
1051105.47146 Fairgrounds-Arena Rent	8,209	10,000	10,000	10,000	-	-
1051105.47149 Fairgrounds – RV Rent	23,218	19,000	19,000	18,000	(1,000)	(1,000)
1051105.47150 Fairgrounds-Other Rent	48,916	20,000	20,000	20,000	-	-
1051105.47152 Fairgrounds-Exhibit Hall Rent	59,543	44,000	44,000	50,000	6,000	6,000
1051105.47154 Fairgrounds House Rent	31,475	27,384	27,384	27,384	-	-
1051105.47178 Extension Building Rent	18,364	22,000	25,000	25,000	3,000	-
1051105.47611 Donations & Contributions	4,885	-	-	-	-	-
<b>Operating Revenue Total</b>	<b>203,483</b>	<b>149,884</b>	<b>156,884</b>	<b>161,884</b>	<b>12,000</b>	<b>5,000</b>
<b>Operating Payroll</b>						
1051105.51000 Salaries & Wage	332,707	364,995	322,265	372,295	7,300	50,030
1051105.51120 Temporary Salaries	17,932	6,120	8,820	20,074	13,954	11,254
1051105.51230 Overtime	5,619	-	4,470	5,732	5,732	1,262
1051105.52001 Medical Insurance	51,836	58,017	52,116	62,136	4,119	10,020
1051105.52020 Other Insurance & Benefits	5,733	6,116	5,415	6,239	123	824
1051105.52100 Social Security Contributions	26,273	26,420	24,536	26,949	529	2,413
1051105.52200 Retirement Contributions	19,917	22,830	19,808	23,287	457	3,479
1051105.52330 Worker's Compensation	5,813	10,705	5,897	10,920	215	5,023
1051105.52500 Annual Leave Conversion	4,271	1,999	4,928	2,039	40	(2,889)
<b>Operating Payroll Total</b>	<b>470,101</b>	<b>497,202</b>	<b>448,255</b>	<b>529,671</b>	<b>32,469</b>	<b>81,416</b>
<b>Operating Expenses</b>						
1051105.53800 Software Maintenance Contract	3,168	3,750	3,750	4,000	250	250
1051105.53825 Consultants	51	2,000	1,000	1,000	(1,000)	-
1051105.53920 Other Contracted Services	29,767	13,315	18,935	22,171	8,856	3,236
1051105.54102 Electric	40,487	38,716	41,015	46,627	7,911	5,612
1051105.54106 Gas	27,914	48,302	27,363	49,523	1,221	22,160
1051105.54110 Water & Sewer	52,270	43,919	37,763	53,584	9,665	15,821
1051105.54150 Telephone	3,116	3,000	3,000	3,100	100	100
1051105.54212 Waste Disposal	13,065	12,633	11,799	14,224	1,591	2,425
1051105.54350 Repair & Maintenance	82,431	117,500	90,000	90,000	(27,500)	-
1051105.55600 Postage & Box Rent	-	100	100	100	-	-
1051105.55730 Membership & Registrat Fees	246	1,350	1,350	750	(600)	(600)
1051105.55940 Training	84	2,250	2,250	2,250	-	-
1051105.56110 Clothing & Uniforms	962	1,200	1,200	1,200	-	-
1051105.56134 Furniture, Fixtures, Office Eq	8,673	9,450	9,450	9,450	-	-
1051105.56154 Janitorial Supplies	16,085	20,000	20,000	18,000	(2,000)	(2,000)
1051105.56170 Operating Supplies	2,627	2,250	2,250	2,250	-	-
1051105.56180 Special Events & Productions	908	2,250	2,250	1,500	(750)	(750)
1051105.56261 Bulk Fuel- Fairgrounds	5,044	7,000	6,000	5,500	(1,500)	(500)
1051105.57650 CERF Fuel	5,449	9,562	9,562	6,180	(3,382)	(3,382)
1051105.57655 CERF Maintenance & Repair	25,197	21,443	21,443	49,525	28,082	28,082
1051105.57670 CERF Rental Charges	39,808	48,859	48,859	55,092	6,233	6,233
<b>Operating Expenses Total</b>	<b>357,351</b>	<b>408,850</b>	<b>359,339</b>	<b>436,026</b>	<b>27,176</b>	<b>76,687</b>
<b>Capital Outlay</b>						
1051105.59135 Capital Outlay Op Equip	-	-	-	20,000	20,000	20,000
<b>Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>TOTAL FAIRGROUNDS EXPENDITURES</b>	<b>827,452</b>	<b>906,052</b>	<b>807,594</b>	<b>985,697</b>	<b>79,645</b>	<b>178,103</b>

Overview & FTE's							
General Support Required						FTE's	
\$1,225,319						9	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate	
<b>Operating Revenue</b>							
1012301.44344 Cost Allocation Revenue	14,302	12,349	12,349	12,349	-	-	
<b>Operating Revenue Total</b>	<b>14,302</b>	<b>12,349</b>	<b>12,349</b>	<b>12,349</b>	<b>-</b>	<b>-</b>	
<b>Operating Payroll</b>							
1012301.51000 Salaries & Wage	608,782	746,131	661,355	761,054	14,923	99,699	
1012301.52001 Medical Insurance	82,339	112,055	82,905	120,012	7,957	37,107	
1012301.52003 Employee Insurance Clearing	1,612	-	900	-	-	(900)	
1012301.52020 Other Insurance & Benefits	9,791	12,002	10,403	12,242	241	1,839	
1012301.52100 Social Security Contributions	42,938	52,204	46,577	53,249	1,045	6,672	
1012301.52200 Retirement Contributions	32,850	40,307	36,290	41,114	807	4,824	
1012301.52330 Worker's Compensation	422	959	413	979	20	566	
1012301.52500 Annual Leave Conversion	5,633	5,800	5,999	5,916	116	(83)	
<b>Operating Payroll Total</b>	<b>784,367</b>	<b>969,458</b>	<b>844,842</b>	<b>994,566</b>	<b>25,108</b>	<b>149,724</b>	
<b>Operating Expenses</b>							
1012301.53310 Auditing	102,000	130,075	130,075	130,075	-	-	
1012301.53311 Special Projects	-	5,676	-	5,676	-	5,676	
1012301.53800 Software Maintenance Contract	50,278	55,504	51,943	55,504	-	3,561	
1012301.53930 Other Professional Services	7,475	11,637	10,000	11,637	-	1,637	
1012301.54150 Telephone	39	757	100	757	-	657	
1012301.55400 Advertising	1,419	2,271	1,500	2,271	-	771	
1012301.55600 Postage & Box Rent	2,677	3,154	2,800	3,154	-	354	
1012301.55725 Dues & Subscriptions	1,668	2,271	300	2,271	-	1,971	
1012301.55920 Meetings	821	5,000	2,500	5,000	-	2,500	
1012301.55940 Training	8,359	12,000	8,000	12,000	-	4,000	
1012301.56112 Computer & Operating Equip	398	-	-	-	-	-	
1012301.56114 Computer Equip & Software	3,473	4,541	1,000	4,541	-	3,541	
1012301.56134 Furniture, Fixtures, Office Eq	-	4,541	4,541	4,541	-	-	
1012301.56170 Operating Supplies	5,171	5,675	5,675	5,675	-	-	
<b>Operating Expenses Total</b>	<b>183,778</b>	<b>243,102</b>	<b>218,434</b>	<b>243,102</b>	<b>-</b>	<b>24,668</b>	
<b>Other Uses</b>							
1012301.57590 Bad Debt Expense	-	1,700,000	-	-	(1,700,000)	-	
<b>Other Uses Total</b>	<b>-</b>	<b>1,700,000</b>	<b>-</b>	<b>-</b>	<b>(1,700,000)</b>	<b>-</b>	
<b>TOTAL FINANCE EXPENDITURES</b>	<b>968,145</b>	<b>2,912,559</b>	<b>1,063,276</b>	<b>1,237,668</b>	<b>(1,674,892)</b>	<b>174,392</b>	

HUMAN RESOURCES



Overview & FTE's						
General Support Required						FTE's
\$958,272						4.75
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1012451.44344 Cost Allocation Revenue	49,566	42,823	42,823	42,823	-	-
<b>Operating Revenue Total</b>	<b>49,566</b>	<b>42,823</b>	<b>42,823</b>	<b>42,823</b>	-	-
<b>Operating Revenue Total</b>	<b>49,566</b>	<b>42,823</b>	<b>42,823</b>	<b>42,823</b>	-	-
Operating Expenses						
<b>Operating Payroll</b>						
1012451.51000 Salaries & Wage	413,912	458,535	400,983	467,707	9,172	66,724
1012451.52001 Medical Insurance	52,059	51,969	71,511	55,659	3,690	(15,852)
1012451.52020 Other Insurance & Benefits	7,115	7,736	6,311	7,891	155	1,580
1012451.52100 Social Security Contributions	30,339	32,745	27,705	33,401	656	5,696
1012451.52200 Retirement Contributions	25,443	29,497	25,796	30,087	590	4,291
1012451.52330 Worker's Compensation	249	646	328	659	13	331
1012451.52410 Cell Phone Allowance	520	520	20	496	(24)	476
1012451.52500 Annual Leave Conversion	4,149	4,000	2,500	6,120	2,120	3,620
<b>Operating Payroll Total</b>	<b>533,786</b>	<b>585,648</b>	<b>535,154</b>	<b>602,020</b>	<b>16,372</b>	<b>66,866</b>
<b>Operating Expenses</b>						
1012451.53100 Employ Developmt & Training	46,701	63,900	40,000	56,500	(7,400)	16,500
1012451.53610 Patient-Centered Outcome Fee	2,353	2,700	2,600	3,000	300	400
1012451.53800 Software Maintenance Contract	74,087	50,000	65,000	89,900	39,900	24,900
1012451.53825 Consultants	62,313	50,000	68,000	67,000	17,000	(1,000)
1012451.53826 Recruitment	100,469	80,000	80,000	80,000	-	-
1012451.53930 Other Professional Services	10,861	11,610	15,000	19,000	7,390	4,000
1012451.54150 Telephone	28	75	50	75	-	25
1012451.55520 Photocopy	3,411	4,000	4,700	4,000	-	(700)
1012451.55600 Postage & Box Rent	622	600	400	600	-	200
1012451.55722 Employee Wellness Programs	2,675	14,000	5,000	14,000	-	9,000
1012451.55725 Dues & Subscriptions	7,832	11,100	9,000	11,000	(100)	2,000
1012451.55940 Training	-	5,000	2,000	5,000	-	3,000
1012451.56170 Operating Supplies	4,666	9,000	5,000	6,000	(3,000)	1,000
1012451.56177 Awards/Employee Recognition	15,275	26,000	20,000	23,000	(3,000)	3,000
1012451.57000 Employee Tuition Reimbursement	14,628	25,000	30,000	20,000	(5,000)	(10,000)
1012451.57055 GASB 87 Lease Clearing	(1,572)	-	-	-	-	-
1012451.57060 GASB 96 SIBTA Clearing	(30,578)	-	-	-	-	-
<b>Operating Expenses Total</b>	<b>313,772</b>	<b>352,985</b>	<b>346,750</b>	<b>399,075</b>	<b>46,090</b>	<b>52,325</b>
<b>TOTAL HUMAN RESOURCES EXPENDITURES</b>	<b>847,558</b>	<b>938,633</b>	<b>881,904</b>	<b>1,001,095</b>	<b>62,462</b>	<b>119,191</b>

Overview & FTE's						
General Support Required						FTE's
\$2,415,335						14
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1012401.43120 Durango Cost Share Reimb	14,126	6,500	6,500	6,500	-	-
1012401.44344 Cost Allocation Revenue	71,270	61,551	61,551	61,551	-	-
1012401.46120 GIS Charges for Services	1,139	2,250	2,250	2,250	-	-
<b>Operating Revenue Total</b>	<b>86,535</b>	<b>70,301</b>	<b>70,301</b>	<b>70,301</b>	<b>-</b>	<b>-</b>
<b>Operating Payroll</b>						
1012401.51000 Salaries & Wage	1,140,874	1,338,484	1,177,976	1,365,255	26,771	187,279
1012401.51120 Temporary Salaries	1,326	-	2,143	-	-	(2,143)
1012401.51230 Overtime	620	-	-	633	633	633
1012401.52001 Medical Insurance	143,781	205,183	141,113	219,751	14,568	78,638
1012401.52020 Other Insurance & Benefits	16,624	20,373	16,646	20,781	408	4,135
1012401.52100 Social Security Contributions	84,116	94,291	86,237	96,177	1,886	9,940
1012401.52200 Retirement Contributions	69,190	81,325	70,930	82,952	1,627	12,022
1012401.52330 Worker's Compensation	1,194	2,569	1,153	2,621	52	1,468
1012401.52410 Cell Phone Allowance	639	520	486	531	11	45
1012401.52500 Annual Leave Conversion	6,026	8,067	6,643	8,229	162	1,586
<b>Operating Payroll Total</b>	<b>1,464,389</b>	<b>1,750,812</b>	<b>1,503,327</b>	<b>1,796,930</b>	<b>46,118</b>	<b>293,603</b>
<b>Operating Expenses</b>						
1012401.53800 Software Maintenance Contract	304,270	276,000	276,000	460,136	184,136	184,136
1012401.53930 Other Professional Services	25,482	25,000	25,000	25,000	-	-
1012401.54150 Telephone	23,987	30,000	30,000	26,000	(4,000)	(4,000)
1012401.54315 Equip Repair & Maint - Non-Mv	2,756	2,210	2,210	5,000	2,790	2,790
1012401.55520 Photocopy	1,866	2,000	2,000	2,000	-	-
1012401.55940 Training	15,384	20,000	20,000	20,000	-	-
1012401.56114 Computer Equip & Software	66,723	100,000	100,000	100,000	-	-
1012401.56170 Operating Supplies	11,362	13,500	13,500	13,500	-	-
1012401.56252 Wide Area Network Projects	28,252	25,000	25,000	30,000	5,000	5,000
1012401.57055 GASB 87 Lease Clearing	(1,839)	-	-	-	-	-
1012401.57060 GASB 96 SIBTA Clearing	(93,049)	-	-	-	-	-
1012401.57650 CERF Fuel	694	896	896	732	(164)	(164)
1012401.57655 CERF Maintenance & Repair	756	632	632	338	(294)	(294)
1012401.57670 CERF Rental Charges	4,140	-	-	6,000	6,000	6,000
<b>Operating Expenses Total</b>	<b>390,784</b>	<b>495,238</b>	<b>495,238</b>	<b>688,706</b>	<b>193,468</b>	<b>193,468</b>
<b>TOTAL IT EXPENDITURES</b>	<b>1,855,173</b>	<b>2,246,050</b>	<b>1,998,565</b>	<b>2,485,636</b>	<b>239,586</b>	<b>487,071</b>

LANDFILL CLOSURE

Overview & FTE's						
General Support Required \$378,837						
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1031523.48315 Transfer in from JST-Landfill	10,000	10,000	10,000	10,000	-	-
<b>Operating Revenue Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>
<b>Operating Expenses</b>						
1031523.53815 Convenience Ctr Oper Contract	73,537	85,000	85,000	85,000	-	-
1031523.53930 Other Professional Services	736	8,370	8,370	8,370	-	-
1031523.54102 Electric	4,172	4,707	4,535	4,805	98	270
1031523.56140 Grading & Maint-Durango LF	24,496	28,000	28,000	24,000	(4,000)	(4,000)
1031523.56142 Grading & Maint - Other LF	60,849	96,860	96,860	171,808	74,948	74,948
1031523.56160 Monitor & Groundwater-Dgo LF	17,115	12,000	12,000	16,000	4,000	4,000
1031523.56162 Monitor & Groundwatr-Other LF	21,531	28,435	28,435	78,854	50,419	50,419
<b>Operating Expenses Total</b>	<b>202,435</b>	<b>263,372</b>	<b>263,200</b>	<b>388,837</b>	<b>125,465</b>	<b>125,637</b>
<b>TOTAL LANDFILL CLOSURE EXPENDITURES</b>	<b>202,435</b>	<b>263,372</b>	<b>263,200</b>	<b>388,837</b>	<b>125,465</b>	<b>125,637</b>

Overview & FTE's						
General Support Required \$46,216						
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Expenses</b>						
1012161.54102 Electric	6,693	9,163	9,528	8,494	(669)	(1,034)
1012161.54106 Gas	7,779	11,662	5,162	11,958	296	6,796
1012161.54110 Water & Sewer	3,955	2,600	2,813	4,166	1,566	1,353
1012161.54150 Telephone	1,270	1,260	1,260	1,310	50	50
1012161.54212 Waste Disposal	260	267	260	288	21	28
1012161.54350 Repair & Maintenance	13,325	20,000	20,000	20,000	-	-
<b>Operating Expenses Total</b>	<b>33,282</b>	<b>44,953</b>	<b>39,023</b>	<b>46,216</b>	<b>1,263</b>	<b>7,193</b>
<b>TOTAL OMPO EXPENDITURES</b>	<b>33,282</b>	<b>44,953</b>	<b>39,023</b>	<b>46,216</b>	<b>1,263</b>	<b>7,193</b>

PASS THROUGHS

Overview & FTE's						
General Support Required						
\$0						
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1070011.44330 CDBG Region 9 Grant Funds	170,000	870,000	121,800	748,200	(121,800)	626,400
<b>Operating Revenue Total</b>	<b>170,000</b>	<b>870,000</b>	<b>121,800</b>	<b>748,200</b>	<b>(121,800)</b>	<b>626,400</b>
<b>Operating Expenses</b>						
1070011.58104 CDBG Region 9 Ecom Develop	170,000	870,000	121,800	748,200	(121,800)	626,400
<b>Operating Expenses Total</b>	<b>170,000</b>	<b>870,000</b>	<b>121,800</b>	<b>748,200</b>	<b>(121,800)</b>	<b>626,400</b>
<b>TOTAL PASS THROUGHS EXPENDITURES</b>	<b>170,000</b>	<b>870,000</b>	<b>121,800</b>	<b>748,200</b>	<b>(121,800)</b>	<b>626,400</b>

Overview & FTE's						
General Support Required \$260,927						FTE's 3
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1012501.44344 Cost Allocation Revenue	11,048	9,535	9,535	9,535	-	-
<b>Operating Revenue Total</b>	<b>11,048</b>	<b>9,535</b>	<b>9,535</b>	<b>9,535</b>	<b>-</b>	<b>-</b>
<b>Operating Payroll</b>						
1012501.51000 Salaries & Wage	114,361	134,262	127,732	218,752	84,490	91,020
1012501.51120 Temporary Salaries	7,372	-	-	-	-	-
1012501.52001 Medical Insurance	13,725	15,698	14,898	16,813	1,115	1,915
1012501.52020 Other Insurance & Benefits	1,931	2,133	1,989	2,176	43	187
1012501.52100 Social Security Contributions	9,172	9,965	9,485	10,165	200	680
1012501.52200 Retirement Contributions	6,156	6,713	6,387	6,848	135	461
1012501.52330 Worker's Compensation	81	169	73	173	4	100
1012501.52410 Cell Phone Allowance	260	260	243	266	6	23
1012501.52500 Annual Leave Conversion	1,389	896	896	914	18	18
<b>Operating Payroll Total</b>	<b>154,447</b>	<b>170,096</b>	<b>161,703</b>	<b>256,107</b>	<b>86,011</b>	<b>94,404</b>
<b>Operating Expenses</b>						
1012501.55400 Advertising	1,511	2,000	2,000	2,000	-	-
1012501.55520 Photocopy	-	1,105	1,105	-	(1,105)	(1,105)
1012501.55610 Freight, Express & Shipping	9	-	-	-	-	-
1012501.55725 Dues & Subscriptions	290	450	450	3,800	3,350	3,350
1012501.55920 Meetings	272	150	150	150	-	-
1012501.55940 Training	6,703	2,250	2,250	3,355	1,105	1,105
1012501.56170 Operating Supplies	810	8,400	8,400	5,050	(3,350)	(3,350)
<b>Operating Expenses Total</b>	<b>9,595</b>	<b>14,355</b>	<b>14,355</b>	<b>14,355</b>	<b>-</b>	<b>-</b>
<b>TOTAL PROCUREMENT EXPENDITURES</b>	<b>164,042</b>	<b>184,451</b>	<b>176,058</b>	<b>270,462</b>	<b>86,011</b>	<b>94,404</b>



Overview & FTE's						
General Support Required \$1,588,938						
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1070011.41460 Lodger's Tax	935,725	550,000	550,000	950,000	400,000	400,000
1070011.43140 Wildlife Svcs (Predator Reimb)	1,055	3,900	3,900	3,900	-	-
1070011.44333 Opioid Settlement (SWORD)	-	1,500,000	1,500,000	1,500,000	-	-
1070012.42379 Animal Control Fines	1,020	1,000	1,000	1,000	-	-
<b>Operating Revenue Total</b>	<b>937,800</b>	<b>2,054,900</b>	<b>2,054,900</b>	<b>2,454,900</b>	<b>400,000</b>	<b>400,000</b>
<b>Operating Expenses</b>						
1070011.58012 DATO Lodger'S Tax Collection	935,725	550,000	550,000	950,000	400,000	400,000
1070011.58015 Four Corners Office Of Resourc	24,000	24,000	24,000	24,000	-	-
1070011.58016 La Plata Economic Development	70,000	80,000	80,000	80,000	-	-
1070011.58020 Wildfire Adapted Partnership	50,000	50,000	50,000	50,000	-	-
1070011.58108 Ft Lewis Co. Small Bus Dev Ctr	10,000	10,000	10,000	10,000	-	-
1070011.58117 Opioid Settlement (SWORD)	-	1,500,000	1,500,000	1,500,000	-	-
1070011.58201 Recreation Scholarships	2,500	2,500	2,500	2,500	-	-
1070012.58023 Animal Cruelty Contingency	-	5,000	5,000	-	(5,000)	(5,000)
1070012.58024 Humane Society Operations	144,000	414,415	414,415	414,415	-	-
1070012.58028 Humane Society-Animal Control	227,285	227,585	227,585	227,585	-	-
1070012.58030 Living/W Wildlife Advisory Bd	1,085	2,500	2,500	2,500	-	-
1070012.58402 Wildlife Svcs (Predator Ctrl)	10,381	11,000	11,000	11,000	-	-
1070013.58041 SCCAA Transit-Road Runner	52,043	80,000	80,000	80,000	-	-
1070014.58044 AXIS Detox	-	1,000	-	40,661	39,661	40,661
1070014.58045 AXIS Health Center	-	250,000	250,000	-	(250,000)	(250,000)
1070014.58050 San Juan Basin Health	1,194,219	-	-	-	-	-
1070014.58060 Animas River Water Quality	-	5,000	5,000	5,000	-	-
1070014.58101 Regional Housing Capacity	137,250	173,850	173,850	141,625	(32,225)	(32,225)
1070014.58111 La Plata Homes Fund	110,288	110,288	110,288	110,288	-	-
1070014.58118 LPC Emp Mortg Asst Pgm	-	200,000	200,000	-	(200,000)	(200,000)
1070014.58422 Axis ATU - SW CO Ment Hlth Cen	162,264	162,264	162,264	162,264	-	-
1070024.58430 SW CO Accel Prgrm for Entrpnrs	20,000	20,000	20,000	20,000	-	-
1070024.58436 Mountain Studies Institute	3,000	18,000	18,000	3,000	(15,000)	(15,000)
1070024.58444 SCCAA Dial-a-Ride Expansion	33,000	-	-	-	-	-
1070025.58502 Fairboard	15,000	15,000	15,000	15,000	-	-
1070024.58445 Hilltop House	-	150,000	150,000	-	(150,000)	(150,000)
<b>Operating Expenses Total</b>	<b>3,202,040</b>	<b>4,062,402</b>	<b>4,061,402</b>	<b>3,849,838</b>	<b>(212,564)</b>	<b>(211,564)</b>

Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Public Service Contributions</b>						
1070021.53920 Other Contracted Services	1,500	15,000	15,000	15,000	-	-
1070024.58070 Community Treehouse	-	5,000	5,000	5,000	-	-
1070024.58080 La Plata Historical Society	-	3,750	3,750	-	(3,750)	(3,750)
1070024.58403 Adult Edu Center - GED	-	1,695	1,695	1,695	-	-
1070024.58405 Alternative Horizons	2,500	2,500	2,500	2,500	-	-
1070024.58408 Community Connections	20,000	20,000	20,000	20,000	-	-
1070024.58409 Community Connections Support	10,000	10,000	10,000	10,000	-	-
1070024.58410 Companeros: 4 Corners Immigran	3,000	7,500	7,500	7,500	-	-
1070024.58411 Durango Food Bank	-	15,500	15,500	15,500	-	-
1070024.58413 Housing Solutions for SW	60,000	10,169	10,169	10,169	-	-
1070024.58415 Manna-Durango Soup Kitchen	15,000	15,000	15,000	18,750	3,750	3,750
1070024.58419 Sexual Assault Services	2,500	2,500	2,500	2,500	-	-
1070024.58420 SCCAA Senior Services Program	22,500	23,000	23,000	23,000	-	-
1070024.58421 SW Center For Independence	7,000	7,000	7,000	7,000	-	-
1070024.58425 Southwest Safehouse	-	15,000	15,000	15,000	-	-
1070024.58426 VOA Homeless Shelter	-	15,000	15,000	15,000	-	-
1070024.58428 Durango Food Bank Commodities	-	9,200	9,200	9,200	-	-
1070024.58429 Big Brothers Big Sisters	2,000	10,000	10,000	10,000	-	-
1070024.58433 Animas Alano Club	-	5,000	5,000	5,000	-	-
1070024.58435 Women's Resource Center	7,000	1,186	1,186	1,186	-	-
1070024.58443 SWCCCC - Hilltop House	10,000	-	-	-	-	-
<b>Public Service Contributions Total</b>	<b>163,000</b>	<b>194,000</b>	<b>194,000</b>	<b>194,000</b>	-	-
<b>TOTAL PUBLIC SERVICE AGENCY EXPENDITURES</b>	<b>3,365,040</b>	<b>4,256,402</b>	<b>4,255,402</b>	<b>4,043,838</b>	<b>(212,564)</b>	<b>(211,564)</b>

RISK MANAGEMENT

Overview & FTE's						
General Support Required					FTE's	
\$1,464,398					2	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1012701.44344 Cost Allocation Revenue	17,043	14,722	14,722	14,722	-	-
1012701.47815 Insurance Claim Payout	145,443	-	-	-	-	-
1012701.47820 Insurance Refunds	44,097	-	-	-	-	-
<b>Operating Revenue Total</b>	<b>206,584</b>	<b>14,722</b>	<b>14,722</b>	<b>14,722</b>	<b>-</b>	<b>-</b>
<b>Operating Payroll</b>						
1012701.51000 Salaries & Wage	143,194	170,012	157,366	173,413	3,401	16,047
1012701.52001 Medical Insurance	25,157	28,435	26,669	30,455	2,020	3,786
1012701.52020 Other Insurance & Benefits	2,428	2,753	2,550	2,809	56	259
1012701.52100 Social Security Contributions	10,015	11,722	11,044	11,957	235	913
1012701.52200 Retirement Contributions	7,246	9,462	8,029	9,651	189	1,622
1012701.52330 Worker's Compensation	109	222	195	227	5	32
1012701.52500 Annual Leave Conversion	1,726	587	3,204	599	12	(2,605)
<b>Operating Payroll Total</b>	<b>189,875</b>	<b>223,192</b>	<b>209,057</b>	<b>229,111</b>	<b>5,919</b>	<b>20,054</b>
<b>Operating Expenses</b>						
1012701.53822 Driving Record Monitoring	2,731	3,200	3,400	3,400	200	-
1012701.54150 Telephone	0	-	-	-	-	-
1012701.54335 Insurance Deductible/Repair	133,172	120,000	120,000	120,000	-	-
1012701.55210 Prop, Casualty & Liability Ins	756,747	1,115,771	1,000,000	1,100,000	(15,771)	100,000
1012701.55500 Printing	-	-	-	200	200	200
1012701.55725 Dues & Subscriptions	3,713	500	500	500	-	-
1012701.55940 Training	2,380	2,500	2,200	2,000	(500)	(200)
1012701.55942 Safety Program & Training	9,797	8,300	8,300	8,000	(300)	(300)
1012701.56101 Safety Equipment Reimburs	1,350	4,500	5,300	5,500	1,000	200
1012701.56170 Operating Supplies	2,263	2,000	2,000	2,000	-	-
1012701.56193 Ergonomic Safety Equipment	4,166	6,000	6,000	5,750	(250)	(250)
1012701.57050 Insurance Loss	195,443	-	-	-	-	-
1012701.57650 CERF Fuel	-	800	800	354	(446)	(446)
1012701.57655 CERF Maintenance & Repair	-	500	500	505	5	5
1012701.57670 CERF Rental Charges	-	1,800	1,800	1,800	-	-
<b>Operating Expenses Total</b>	<b>1,111,763</b>	<b>1,265,871</b>	<b>1,150,800</b>	<b>1,250,009</b>	<b>(15,862)</b>	<b>99,209</b>
<b>TOTAL RISK MANAGEMENT EXPENDITURES</b>	<b>1,301,638</b>	<b>1,489,063</b>	<b>1,359,857</b>	<b>1,479,120</b>	<b>(9,943)</b>	<b>119,263</b>

	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
Program Revenue						
Sheriff's Admin - 2000	316,549	205,601	187,455	162,250	(43,351)	(25,205)
Sheriff's Operations - 2010	424,856	361,425	322,988	207,937	(153,488)	(115,051)
Sheriff's Special Investigations - 201013	426,771	508,084	508,084	524,872	16,788	16,788
Detentions - 2020	1,816,412	1,260,113	1,458,641	1,356,095	95,982	(102,546)
<b>Program Revenue Total</b>	<b>2,984,588</b>	<b>2,335,223</b>	<b>2,477,168</b>	<b>2,251,154</b>	<b>(84,069)</b>	<b>(226,014)</b>
<b>Operating Revenue Total</b>	<b>2,984,588</b>	<b>2,335,223</b>	<b>2,477,168</b>	<b>2,251,154</b>	<b>(84,069)</b>	<b>(226,014)</b>
Personnel Expenditures (less Overtime)						
Sheriff's Admin - 2000	1,384,007	1,419,483	1,390,702	1,506,021	86,538	115,319
Sheriff's Operations - 2010	4,132,581	4,608,848	4,175,930	4,884,156	275,308	708,226
Sheriff's Special Investigations - 201013	595,435	596,738	584,829	638,622	41,884	53,793
Sheriff's Criminal Investigations - 201014	701,813	722,478	676,157	772,300	49,822	96,143
Detentions - 2020	6,479,396	7,238,256	6,223,056	7,701,917	463,661	1,478,861
<b>Personnel Expenditures (less Overtime) Total</b>	<b>13,293,231</b>	<b>14,585,803</b>	<b>13,050,674</b>	<b>15,503,016</b>	<b>917,213</b>	<b>2,452,342</b>
Overtime Expenditures						
Sheriff's Admin - 2000	14,773	20,000	16,953	20,000	-	3,047
Sheriff's Operations - 2010	155,489	165,000	176,455	165,000	-	(11,455)
Sheriff's Special Investigations - 201013	18,559	30,000	23,611	30,000	-	6,389
Sheriff's Criminal Investigations - 201014	26,244	45,000	32,776	45,000	-	12,224
Detentions - 2020	472,112	150,000	501,828	552,011	402,011	50,183
<b>Overtime Expenditures Total</b>	<b>687,176</b>	<b>410,000</b>	<b>751,623</b>	<b>812,011</b>	<b>402,011</b>	<b>60,388</b>
Operating Expenditures						
Sheriff's Admin - 2000	576,741	546,928	495,611	524,947	(21,981)	29,336
Sheriff's Operations - 2010	1,005,168	1,255,599	1,315,019	1,119,500	(136,099)	(195,519)
Sheriff's Special Investigations - 201013	326,305	449,524	449,524	413,788	(35,736)	(35,736)
Sheriff's Criminal Investigations - 201014	34,838	56,600	55,500	60,000	3,400	4,500
Detentions - 2020	3,124,345	2,917,822	3,077,785	3,045,900	128,078	(31,885)
<b>Operating Expenditures Total</b>	<b>5,067,397</b>	<b>5,226,473</b>	<b>5,393,439</b>	<b>5,164,135</b>	<b>(62,338)</b>	<b>(229,304)</b>
Capital Expenditures						
Sheriff's Admin - 2000	213,703	-	-	-	-	-
Sheriff's Operations - 2010	342,347	292,000	314,344	-	(292,000)	(314,344)
Detentions - 2020	94,056	222,990	222,990	690,123	467,133	467,133
<b>Capital Expenditures Total</b>	<b>650,107</b>	<b>514,990</b>	<b>537,334</b>	<b>690,123</b>	<b>175,133</b>	<b>152,789</b>
Sheriff CERF Expenditures						
Sheriff's Admin - 2000	113,047	157,705	157,705	174,519	16,814	16,814
Sheriff's Operations - 2010	1,443,216	1,036,613	1,036,613	936,060	(100,553)	(100,553)
Sheriff's Special Investigations - 201013	48,329	41,090	41,090	37,371	(3,719)	(3,719)
Sheriff's Criminal Investigations - 201014	64,048	83,189	83,189	93,019	9,830	9,830
Detentions - 2020	133,347	164,989	164,989	206,882	41,893	41,893
<b>Sheriff CERF Expenditures Total</b>	<b>1,801,988</b>	<b>1,483,586</b>	<b>1,483,586</b>	<b>1,447,851</b>	<b>(35,735)</b>	<b>(35,735)</b>
<b>Operating Expenses Total</b>	<b>21,499,899</b>	<b>22,220,852</b>	<b>21,216,656</b>	<b>23,617,136</b>	<b>1,396,284</b>	<b>2,400,480</b>
<b>Total Revenues O/(U) Expenditures</b>	<b>(18,515,311)</b>	<b>(19,885,629)</b>	<b>(18,739,488)</b>	<b>(21,365,982)</b>		

SHERIFF'S OFFICE ADMINISTRATION



Overview & FTE's						
General Support Required					FTE's	
\$2,063,237					12.75	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1020002.42361 Sheriff's Civil Process Fees	128	-	-	-	-	-
1020002.42381 Gaming / Wildlife Fines	392	-	-	-	-	-
1020002.42385 Civil Process Fees	35,840	25,000	33,000	35,000	10,000	2,000
1020002.42705 Fingerprint/Weapon Fee/Permit	62,943	48,000	54,500	55,000	7,000	500
1020002.43115 POST grant reimbursement	9,346	5,000	5,000	5,000	-	-
1020002.44323 Sheriff-PO Mental Health Grant	3,297	56,250	25,000	31,250	(25,000)	6,250
1020002.44324 COPS Grant	137,849	35,351	27,955	-	(35,351)	(27,955)
1020002.44619 Search & Rescue Tier I	50	10,000	10,000	10,000	-	-
1020002.47410 Drone Revenue	-	2,000	2,000	2,000	-	-
1020002.47611 Donations & Contributions	11,795	-	-	-	-	-
1020002.47613 Reimbursed Training-Other	45,910	1,000	1,000	1,000	-	-
1020002.47616 SW Post Scholarship	-	20,000	20,000	20,000	-	-
1020002.47900 Miscellaneous Revenue	9,000	3,000	9,000	3,000	-	(6,000)
<b>Operating Revenue Total</b>	<b>316,549</b>	<b>205,601</b>	<b>187,455</b>	<b>162,250</b>	<b>(43,351)</b>	<b>(25,205)</b>
<b>Operating Payroll</b>						
1020002.51000 Salaries & Wage	1,049,149	1,078,233	1,049,222	1,142,927	64,694	93,705
1020002.51120 Temporary Salaries	18,012	-	18,506	-	-	(18,506)
1020002.51230 Overtime	14,773	20,000	16,953	20,000	-	3,047
1020002.52001 Medical Insurance	130,226	148,401	140,483	158,938	10,537	18,455
1020002.52020 Other Insurance & Benefits	17,283	17,887	17,137	18,961	1,074	1,824
1020002.52100 Social Security Contributions	78,797	76,728	78,287	81,332	4,604	3,045
1020002.52200 Retirement Contributions	69,210	71,026	67,764	75,288	4,262	7,524
1020002.52330 Worker's Compensation	12,318	20,284	12,631	21,502	1,218	8,871
1020002.52500 Annual Leave Conversion	9,011	6,925	6,672	7,073	148	401
<b>Operating Payroll Total</b>	<b>1,398,780</b>	<b>1,439,483</b>	<b>1,407,655</b>	<b>1,526,021</b>	<b>86,538</b>	<b>118,366</b>
<b>Operating Expenses</b>						
1020002.53230 COPS Grant Expenditures	137,849	35,351	27,955	-	(35,351)	(27,955)
1020002.53490 Sheriff-PO Mental Health Grant	-	56,250	25,000	31,250	(25,000)	6,250
1020002.53800 Software Maintenance Contract	56,521	55,000	55,000	55,000	-	-
1020002.53803 Body Camera Software&Equipment	5,000	7,800	7,800	7,800	-	-
1020002.53826 Recruitment	945	15,000	7,500	7,500	(7,500)	-
1020002.53920 Other Contracted Services	46,665	40,000	45,000	45,000	5,000	-
1020002.54102 Electric	20,978	20,336	25,389	24,159	3,823	(1,230)
1020002.54106 Gas	17,009	31,654	15,855	32,454	800	16,599
1020002.54110 Water & Sewer	7,297	6,749	7,397	7,806	1,057	409
1020002.54150 Telephone	8,760	7,730	7,730	7,730	-	-
1020002.54212 Waste Disposal	2,454	2,528	2,455	2,718	190	263
1020002.54320 Equip Repair & Maint - Mv	2,060	1,000	1,000	1,000	-	-
1020002.54327 Search & Rescue	43,908	40,000	40,000	10,000	(30,000)	(30,000)
1020002.54370 Repair & Maintenance - Bldg	963	5,000	5,000	5,000	-	-
1020002.55520 Photocopy	7,538	7,000	7,000	7,000	-	-
1020002.55600 Postage & Box Rent	2,221	4,500	4,500	4,500	-	-
1020002.55724 Sheriff Employee Wellness	12,946	6,000	6,000	6,000	-	-
1020002.55725 Dues & Subscriptions	9,018	8,000	8,000	8,000	-	-
1020002.55920 Meetings	8,319	7,000	7,000	7,000	-	-
1020002.55931 Academy Training	-	-	50,000	65,000	65,000	15,000
1020002.55940 Training	113,513	120,000	70,000	120,000	-	50,000
1020002.56110 Clothing & Uniforms	1,706	3,500	3,500	3,500	-	-
1020002.56112 Computer & Operating Equip	1,230	3,000	3,000	3,000	-	-
1020002.56113 Military Donated Equip Exp.	21,244	10,000	10,000	10,000	-	-
1020002.56132 Firearm Supplies	27,238	26,500	26,500	26,500	-	-
1020002.56134 Furniture, Fixtures, Office Eq	1,014	2,000	2,000	2,000	-	-
1020002.56154 Janitorial Supplies	141	500	500	500	-	-
1020002.56170 Operating Supplies	17,551	22,000	22,000	22,000	-	-
1020002.56177 Awards/Employee Recognition	1,862	1,000	1,000	1,000	-	-
1020002.56184 Supplies-Reserve Officers Prog	-	500	500	500	-	-
1020002.56188 Supplies-Victims Services Prog	2,321	1,030	1,030	1,030	-	-
1020002.57055 GASB 87 Lease Clearing	(1,533)	-	-	-	-	-
1020002.57650 CERF Fuel	16,675	18,686	18,686	12,033	(6,653)	(6,653)
1020002.57655 CERF Maintenance & Repair	49,319	29,140	29,140	68,862	39,722	39,722
1020002.57670 CERF Rental Charges	47,053	109,879	109,879	93,624	(16,255)	(16,255)
<b>Operating Expenses Total</b>	<b>689,788</b>	<b>704,633</b>	<b>653,316</b>	<b>699,466</b>	<b>(5,167)</b>	<b>46,150</b>
<b>Capital Outlay</b>						
1020002.59135 Capital Outlay Op Equip	213,703	-	-	-	-	-
<b>Capital Outlay Total</b>	<b>213,703</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SHERIFF'S OFFICE ADMIN EXPENDITURES</b>	<b>2,302,271</b>	<b>2,144,117</b>	<b>2,060,971</b>	<b>2,225,487</b>	<b>81,370</b>	<b>164,516</b>

Overview & FTE's						
General Support Required					FTE's	
\$6,896,779					42	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1020102.42352 Law Enforcement Assist Fund	5,877	6,000	7,500	7,500	1,500	-
1020102.42358 Extra Duty Fees	4,050	10,000	10,000	10,000	-	-
1020102.42364 Fees - Distraint Warrants	50	2,000	2,000	2,000	-	-
1020102.42373 Drug Offender's Fees	1,113	7,500	5,000	5,000	(2,500)	-
1020102.42374 Victim Impact Panel Fees	2,906	-	-	-	-	-
1020102.42905 Traffic Fines	3,488	16,000	5,000	5,000	(11,000)	-
1020102.43100 9-R Contrib Resource Officer	25,000	25,000	25,000	25,000	-	-
1020102.44301 CO Responder Grant - Patrol	261,752	172,942	100,000	-	(172,942)	(100,000)
1020102.44302 Gaming Funds - SO Patrol	72,475	86,983	86,983	123,437	36,454	36,454
1020102.44317 CIOT and Chkpoint Grant	3,463	-	-	-	-	-
1020102.44318 Traffic Enforcement Grants	18,504	35,000	30,000	30,000	(5,000)	-
1020102.44322 Gray&Black Marijuana Grant	26,178	-	51,505	-	-	(51,505)
<b>Operating Revenue Total</b>	<b>424,856</b>	<b>361,425</b>	<b>322,988</b>	<b>207,937</b>	<b>(153,488)</b>	<b>(115,051)</b>
<b>Operating Payroll</b>						
1020102.51000 Salaries & Wage	3,057,617	3,344,825	3,086,826	3,545,515	200,690	458,689
1020102.51230 Overtime	155,489	165,000	176,455	165,000	-	(11,455)
1020102.51234 Swat Overtime	33,809	40,000	41,237	40,000	-	(1,237)
1020102.51336 Extra Duty Salaries	7,183	15,000	6,704	15,000	-	8,296
1020102.51337 Traffic Enforcement Extra Duty	27,952	35,000	17,774	37,100	2,100	19,326
1020102.52001 Medical Insurance	457,273	563,250	472,754	603,241	39,991	130,487
1020102.52020 Other Insurance & Benefits	49,731	55,372	48,883	58,694	3,322	9,811
1020102.52100 Social Security Contributions	240,080	236,466	239,774	250,654	14,188	10,880
1020102.52200 Retirement Contributions	185,208	200,460	187,320	212,488	12,028	25,168
1020102.52330 Worker's Compensation	55,825	96,005	56,093	101,766	5,761	45,673
1020102.52410 Cell Phone Allowance	260	260	243	276	16	33
1020102.52500 Annual Leave Conversion	17,643	22,211	18,322	19,422	(2,789)	1,100
<b>Operating Payroll Total</b>	<b>4,288,070</b>	<b>4,773,848</b>	<b>4,352,385</b>	<b>5,049,156</b>	<b>275,308</b>	<b>696,771</b>
<b>Operating Expenses</b>						
1020102.53800 Software Maintenance Contract	83,018	110,000	125,000	125,000	15,000	-
1020102.53803 Body Camera Software&Equipment	23,405	18,000	18,000	18,000	-	-
1020102.53804 Drone/Software and Maintenance	19,266	10,000	10,000	15,000	5,000	5,000
1020102.53810 Dispatch Communication Fees	348,725	795,000	795,000	740,000	(55,000)	(55,000)
1020102.53930 Other Professional Services	5,855	3,000	3,000	3,000	-	-
1020102.54150 Telephone	54,588	55,000	55,000	55,000	-	-
1020102.54201 Uniform Cleaning	209	500	500	500	-	-
1020102.54315 Equip Repair & Maint - Non-Mv	1,540	1,000	1,000	1,000	-	-
1020102.54320 Equip Repair & Maint - Mv	7,957	4,000	4,000	4,000	-	-
1020102.55520 Photocopy	2,872	5,000	6,500	6,500	1,500	-
1020102.55725 Dues & Subscriptions	551	500	752	500	-	(252)
1020102.55805 Travel	-	-	663	-	-	(663)
1020102.55920 Meetings	716	2,000	1,000	1,000	(1,000)	-
1020102.55930 SWAT Training	10,881	10,000	10,000	10,000	-	-
1020102.56110 Clothing & Uniforms	37,138	30,000	30,000	30,000	-	-
1020102.56122 Investigative Expense	900	2,000	3,500	3,500	1,500	-
1020102.56125 Equipment & Supplies-Non Captl	174,545	60,000	50,000	50,000	(10,000)	-
1020102.56170 Operating Supplies	12,373	15,000	15,000	15,000	-	-
1020102.56182 Supplies-SRO	2,981	1,500	1,500	1,500	-	-
1020102.56189 K9 Expenditures	11,865	10,000	10,000	10,000	-	-
1020102.56190 SWAT Equipment	14,055	30,000	30,000	30,000	-	-
1020102.56191 Gray&Black Marijuana Grant Exp	26,310	-	51,505	-	-	(51,505)
1020102.56196 CO Responder Grant - Patrol	165,419	93,099	93,099	-	(93,099)	(93,099)
1020102.57650 CERF Fuel	155,378	180,835	180,835	142,909	(37,926)	(37,926)
1020102.57655 CERF Maintenance & Repair	657,867	292,688	292,688	158,819	(133,869)	(133,869)
1020102.57670 CERF Rental Charges	629,971	563,090	563,090	634,332	71,242	71,242
<b>Operating Expenses Total</b>	<b>2,448,385</b>	<b>2,292,212</b>	<b>2,351,632</b>	<b>2,055,560</b>	<b>(236,652)</b>	<b>(296,072)</b>
<b>Capital Outlay</b>						
1020102.59213 Capital Outlay - Patrol	342,347	292,000	314,344	-	(292,000)	(314,344)
<b>Capital Outlay Total</b>	<b>342,347</b>	<b>292,000</b>	<b>314,344</b>	<b>-</b>	<b>(292,000)</b>	<b>(314,344)</b>
<b>TOTAL SHERIFF'S OPERATIONS EXPENDITURES</b>	<b>7,078,801</b>	<b>7,358,060</b>	<b>7,018,361</b>	<b>7,104,716</b>	<b>(253,344)</b>	<b>86,355</b>

SHERIFF'S OFFICE SPECIAL INVESTIGATIONS



Overview & FTE's						
General Support Required \$594,909						FTE's 5
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
10201013.44615 HIDTA Grant	417,065	508,084	508,084	524,872	16,788	16,788
10201013.47826 Law Enforcement Restitution	9,705	-	-	-	-	-
<b>Operating Revenue Total</b>	<b>426,771</b>	<b>508,084</b>	<b>508,084</b>	<b>524,872</b>	<b>16,788</b>	<b>16,788</b>
<b>Operating Payroll</b>						
10201013.51000 Salaries & Wage	444,985	440,302	428,754	466,721	26,419	37,967
10201013.51230 Overtime	18,559	30,000	23,611	30,000	-	6,389
10201013.52001 Medical Insurance	67,421	75,194	73,955	80,533	5,339	6,578
10201013.52020 Other Insurance & Benefits	6,597	6,653	6,552	7,053	400	501
10201013.52100 Social Security Contributions	34,029	31,222	32,661	33,096	1,874	435
10201013.52200 Retirement Contributions	27,864	28,307	27,176	30,006	1,699	2,830
10201013.52330 Worker's Compensation	7,568	12,191	7,911	12,923	732	5,012
10201013.52500 Annual Leave Conversion	6,971	2,868	7,820	8,290	5,422	470
<b>Operating Payroll Total</b>	<b>613,994</b>	<b>626,738</b>	<b>608,440</b>	<b>668,622</b>	<b>41,884</b>	<b>60,182</b>
<b>Operating Expenses</b>						
10201013.53800 Software Maintenance Contract	15,828	15,000	15,000	15,000	-	-
10201013.53930 Other Professional Services	1,388	350	350	350	-	-
10201013.54102 Electric	211	-	-	-	-	-
10201013.54150 Telephone	6,547	4,000	4,000	4,000	-	-
10201013.54320 Equip Repair & Maint - Mv	-	700	700	700	-	-
10201013.54420 Rental of Equipment & Vehicles	-	2,000	2,000	2,000	-	-
10201013.55520 Photocopy	428	-	-	-	-	-
10201013.55600 Postage & Box Rent	993	1,600	1,600	1,600	-	-
10201013.55920 Meetings	679	2,500	2,500	2,500	-	-
10201013.55940 Training	1,722	10,000	10,000	10,000	-	-
10201013.56122 Investigative Expense	8,215	10,000	10,000	10,000	-	-
10201013.56125 Equipment & Supplies-Non Captl	9,221	10,000	10,000	10,000	-	-
10201013.56126 Payments For S.O Forfeitures	-	5,000	5,000	5,000	-	-
10201013.56148 HIDTA Grant Expenditures	278,532	383,374	383,374	347,638	(35,736)	(35,736)
10201013.56170 Operating Supplies	5,137	5,000	5,000	5,000	-	-
10201013.57055 GASB 87 Lease Clearing	(2,595)	-	-	-	-	-
10201013.57650 CERF Fuel	11,161	13,741	13,741	13,741	-	-
10201013.57655 CERF Maintenance & Repair	9,908	9,713	9,713	9,170	(543)	(543)
10201013.57670 CERF Rental Charges	27,260	17,636	17,636	14,460	(3,176)	(3,176)
<b>Operating Expenses Total</b>	<b>374,634</b>	<b>490,614</b>	<b>490,614</b>	<b>451,159</b>	<b>(39,455)</b>	<b>(39,455)</b>
<b>TOTAL SPECIAL INVESTIGATIONS EXPENDITURES</b>	<b>988,628</b>	<b>1,117,352</b>	<b>1,099,054</b>	<b>1,119,781</b>	<b>2,429</b>	<b>20,727</b>

Overview & FTE's						
General Support Required \$970,319						FTE's 7
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Payroll</b>						
10201014.51000 Salaries & Wage	537,833	550,547	511,979	583,581	33,034	71,602
10201014.51230 Overtime	26,244	45,000	32,776	45,000	-	12,224
10201014.52001 Medical Insurance	68,487	71,869	66,286	76,972	5,103	10,686
10201014.52020 Other Insurance & Benefits	8,520	8,834	7,825	9,365	531	1,540
10201014.52100 Social Security Contributions	41,496	40,218	40,389	42,632	2,414	2,243
10201014.52200 Retirement Contributions	33,149	34,544	32,885	36,617	2,073	3,732
10201014.52330 Worker's Compensation	7,952	12,759	7,729	13,525	766	5,796
10201014.52500 Annual Leave Conversion	4,375	3,706	9,064	9,608	5,902	544
<b>Operating Payroll Total</b>	<b>728,056</b>	<b>767,478</b>	<b>708,933</b>	<b>817,300</b>	<b>49,822</b>	<b>108,367</b>
<b>Operating Expenses</b>						
10201014.54150 Telephone	3,930	4,500	6,500	6,500	2,000	-
10201014.55520 Photocopy	2,158	3,000	2,000	2,000	(1,000)	-
10201014.55725 Dues & Subscriptions	1,095	600	500	500	(100)	-
10201014.55920 Meetings	550	1,000	500	1,000	-	500
10201014.55940 Training	816	-	-	-	-	-
10201014.56110 Clothing & Uniforms	3,232	5,000	3,000	5,000	-	2,000
10201014.56114 Computer Equip & Software	8,275	22,500	25,000	25,000	2,500	-
10201014.56122 Investigative Expense	9,513	8,000	6,000	8,000	-	2,000
10201014.56125 Equipment & Supplies-Non Captl	1,407	6,000	6,000	6,000	-	-
10201014.56170 Operating Supplies	4,665	6,000	6,000	6,000	-	-
10201014.57055 GASB 87 Lease Clearing	(802)	-	-	-	-	-
10201014.57650 CERF Fuel	11,195	12,960	12,960	12,960	-	-
10201014.57655 CERF Maintenance & Repair	10,148	7,881	7,881	9,943	2,062	2,062
10201014.57670 CERF Rental Charges	42,705	62,348	62,348	70,116	7,768	7,768
<b>Operating Expenses Total</b>	<b>98,887</b>	<b>139,789</b>	<b>138,689</b>	<b>153,019</b>	<b>13,230</b>	<b>14,330</b>
<b>TOTAL CRIMINAL INVESTIGATIONS EXPENDITURES</b>	<b>826,943</b>	<b>907,267</b>	<b>847,622</b>	<b>970,319</b>	<b>63,052</b>	<b>122,697</b>



SHERIFF'S OFFICE DETENTIONS



Overview & FTE's							
General Support Required \$10,840,738					FTE's 75		
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate	
<b>Operating Revenue</b>							
1020202.42340	ATI - Pre-trial Services	9,036	7,000	7,000	7,000	-	
1020202.42343	Inmate Medical Co-Payments	16,171	12,000	10,000	10,000	(2,000)	
1020202.42346	Inmate Phone Commission	53,500	60,000	60,000	60,000	-	
1020202.42349	Jail Bond Fees	5,586	3,500	3,500	3,500	-	
1020202.42355	Prisoner Transport	23,350	20,000	20,000	20,000	-	
1020202.42370	ATI-Offender EHM Fees	17,189	15,000	15,000	15,000	-	
1020202.42374	Victim Impact Panel Fees	-	5,000	5,000	5,000	-	
1020202.42376	Work Release Fees	25,955	10,000	24,000	20,000	10,000	
1020202.42382	Booking Fees	43,067	32,000	32,000	32,000	-	
1020202.42384	DUI Blood Draw Fees	6,915	5,000	5,000	5,000	-	
1020202.44304	Gaming Funds-Detentions	6,714	38,669	38,669	28,595	(10,074)	
1020202.44306	Jail Behavioral Health Grant R	823,534	656,944	643,472	630,000	(26,944)	
1020202.44347	Courthouse security grant	-	-	-	25,000	25,000	
1020202.46240	Jail Room & Board	686,703	350,000	550,000	450,000	100,000	
1020202.46250	Crisis Intervention Train Fee	15,000	10,000	10,000	10,000	-	
1020202.47822	Prisoner Commissary Receipts	83,692	35,000	35,000	35,000	-	
<b>Operating Revenue Total</b>		<b>1,816,412</b>	<b>1,260,113</b>	<b>1,458,641</b>	<b>1,356,095</b>	<b>95,982</b>	<b>(102,546)</b>
<b>Operating Payroll</b>							
1020202.51000	Salaries & Wage	4,910,075	5,352,381	4,630,953	5,673,525	321,144	1,042,572
1020202.51120	Temporary Salaries	-	-	4,481	-	-	(4,481)
1020202.51230	Overtime	472,112	150,000	501,828	552,011	402,011	50,183
1020202.52001	Medical Insurance	669,311	906,632	713,757	971,004	64,372	257,247
1020202.52020	Other Insurance & Benefits	80,760	92,101	76,932	97,627	5,526	20,695
1020202.52100	Social Security Contributions	395,744	379,013	373,146	401,754	22,741	28,608
1020202.52200	Retirement Contributions	304,528	329,690	289,328	349,472	19,782	60,144
1020202.52330	Worker's Compensation	85,527	141,231	79,098	149,705	8,474	70,607
1020202.52410	Cell Phone Allowance	2,079	2,080	1,942	2,205	125	263
1020202.52500	Annual Leave Conversion	31,372	35,127	53,419	56,625	21,498	3,206
<b>Operating Payroll Total</b>		<b>6,951,507</b>	<b>7,388,256</b>	<b>6,724,884</b>	<b>8,253,928</b>	<b>865,672</b>	<b>1,529,044</b>
<b>Operating Expenses</b>							
1020202.53620	Medical & Dental Services	694,332	675,000	751,000	664,742	(10,258)	(86,258)
1020202.53645	Jail Behavioral Health Grant	731,682	608,530	608,530	562,238	(46,292)	(46,292)
1020202.53800	Software Maintenance Contract	45,998	48,000	50,000	51,500	3,500	1,500
1020202.53803	Body Camera Software&Equipment	12,576	20,000	14,000	15,000	(5,000)	1,000
1020202.53835	Pre-Trial Service Exp (JBBS)	6,169	10,000	10,000	10,000	-	-
1020202.53920	Other Contracted Services	125,932	115,000	115,000	115,000	-	-
1020202.53922	GED Program	15,460	24,000	19,800	24,000	-	4,200
1020202.53930	Other Professional Services	65,192	67,200	67,200	67,200	-	-
1020202.54102	Electric	115,746	103,728	139,489	133,298	29,570	(6,191)
1020202.54106	Gas	84,996	115,414	68,755	118,330	2,916	49,575
1020202.54110	Water & Sewer	88,503	84,162	107,878	93,095	8,933	(14,783)
1020202.54150	Telephone	2,465	1,800	1,800	1,800	-	-
1020202.54201	Uniform Cleaning	430	1,500	1,500	1,500	-	-
1020202.54212	Waste Disposal	9,165	9,440	9,165	10,149	709	984
1020202.54320	Equip Repair & Maint - Mv	88	2,000	2,000	2,000	-	-
1020202.55520	Photocopy	8,168	10,000	10,000	10,000	-	-
1020202.55600	Postage & Box Rent	1,048	1,000	1,000	1,000	-	-
1020202.55725	Dues & Subscriptions	479	3,000	620	2,000	(1,000)	1,380
1020202.55900	Prisoner Transportation	95,118	100,000	62,000	100,000	-	38,000
1020202.55910	Crisis Intervention Training	17,383	30,000	30,000	30,000	-	-
1020202.55920	Meetings	5,876	5,000	5,000	5,000	-	-
1020202.55940	Training	10	-	-	-	-	-
1020202.56108	Chemical, Lab & Medical Suppl	7,807	20,000	20,000	20,000	-	-
1020202.56110	Clothing & Uniforms	21,241	27,000	27,000	27,000	-	-
1020202.56111	Tasers/Cartridges	32,413	32,048	32,048	32,048	-	-
1020202.56112	Computer & Operating Equip	458	10,000	10,000	10,000	-	-
1020202.56114	Computer Equip & Software	103	-	-	-	-	-
1020202.56124	Electronic Monitoring	12,962	14,000	14,000	14,000	-	-
1020202.56125	Equipment & Supplies-Non Captl	5,711	15,000	15,000	15,000	-	-
1020202.56134	Furniture, Fixtures, Office Eq	14,144	5,000	5,000	5,000	-	-
1020202.56154	Janitorial Supplies	108,956	100,000	105,000	100,000	-	(5,000)
1020202.56170	Operating Supplies	31,238	30,000	30,000	30,000	-	-
1020202.56172	Prisoner Commissary Purch	35,709	30,000	30,000	30,000	-	-
1020202.56174	Prisoner Supplies	95,752	50,000	83,000	88,000	38,000	5,000
1020202.56187	Courthouse Security Grant	-	-	-	25,000	25,000	25,000

Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
1020202.56306 Food	636,111	550,000	632,000	632,000	82,000	-
1020202.57055 GASB 87 Lease Clearing	(5,076)	-	-	-	-	-
1020202.57650 CERF Fuel	18,973	22,083	22,083	25,589	3,506	3,506
1020202.57655 CERF Maintenance & Repair	32,231	11,729	11,729	53,697	41,968	41,968
1020202.57670 CERF Rental Charges	82,143	131,177	131,177	127,596	(3,581)	(3,581)
<b>Operating Expenses Total</b>	<b>3,257,692</b>	<b>3,082,811</b>	<b>3,242,774</b>	<b>3,252,782</b>	<b>169,971</b>	<b>10,008</b>
<b>Capital Outlay</b>						
1020202.59406 Capital Outlay - Detentions	94,056	222,990	222,990	690,123	467,133	467,133
<b>Capital Outlay Total</b>	<b>94,056</b>	<b>222,990</b>	<b>222,990</b>	<b>690,123</b>	<b>467,133</b>	<b>467,133</b>
<b>TOTAL DETENTIONS EXPENDITURES</b>	<b>10,303,256</b>	<b>10,694,056</b>	<b>10,190,648</b>	<b>12,196,833</b>	<b>1,502,777</b>	<b>2,006,185</b>

SENIOR SERVICES - DURANGO



Overview & FTE's						
General Support Required						FTE's
-\$18,011						8.3
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1041004.44625 Sen Services - SFSS Funding	267,234	129,218	129,218	125,346	(3,872)	(3,872)
1041004.44630 Senior Services - SMP/SHIP	30,828	25,760	27,510	26,260	500	(1,250)
1041004.44640 Senior Services-NSIP	16,210	14,000	10,000	10,000	(4,000)	-
1041004.44645 Sen Services-Older Amer Act	129,900	193,828	193,828	188,020	(5,808)	(5,808)
1041004.46400 Senior Services-Home Chore Rev	5,568	6,500	5,000	6,500	-	1,500
1041004.46480 Senior Center Activities	11,038	10,500	10,700	11,000	500	300
1041004.47140 Senior Center Rentals	4,924	5,000	5,000	5,000	-	-
1041004.47640 Senior Meal Collections	67,600	48,000	70,000	70,000	22,000	-
1041004.47642 Durango Senior Services Don	5,467	4,500	3,500	3,500	(1,000)	-
1041004.47643 Transportation Donations	5,725	4,500	5,500	10,000	5,500	4,500
1041004.48311 Transfer in JST-Senior Svcs	734,814	987,569	987,569	987,569	-	-
1041004.48312 Transfer in JST-SenServ Capita	325,000	150,000	150,000	150,000	-	-
<b>Operating Revenue Total</b>	<b>1,604,307</b>	<b>1,579,375</b>	<b>1,597,825</b>	<b>1,593,195</b>	<b>13,820</b>	<b>(4,630)</b>
<b>Operating Payroll</b>						
1041004.51000 Salaries & Wage	533,738	643,754	526,953	656,630	12,876	129,677
1041004.51120 Temporary Salaries	209,906	264,635	243,718	242,008	(22,627)	(1,710)
1041004.51230 Overtime	1,508	-	920	1,593	1,593	673
1041004.52001 Medical Insurance	56,130	95,005	59,087	101,750	6,745	42,663
1041004.52020 Other Insurance & Benefits	8,694	11,077	8,835	11,299	222	2,464
1041004.52100 Social Security Contributions	55,366	46,158	57,110	47,081	923	(10,029)
1041004.52200 Retirement Contributions	31,173	37,342	30,877	38,089	747	7,212
1041004.52330 Worker's Compensation	3,130	4,786	2,027	4,882	96	2,855
1041004.52500 Annual Leave Conversion	-	3,047	3,047	3,108	61	61
<b>Operating Payroll Total</b>	<b>899,646</b>	<b>1,105,803</b>	<b>932,574</b>	<b>1,106,440</b>	<b>637</b>	<b>173,866</b>
<b>Operating Expenses</b>						
1041004.53920 Other Contracted Services	8,034	4,500	3,000	3,000	(1,500)	-
1041004.53930 Other Professional Services	1,244	4,000	2,000	2,000	(2,000)	-
1041004.54102 Electric	14,790	14,017	13,614	17,054	3,037	3,440
1041004.54106 Gas	6,644	10,237	6,289	10,496	259	4,207
1041004.54110 Water & Sewer	8,056	7,781	6,805	8,891	1,110	2,086
1041004.54150 Telephone	5,893	1,800	1,800	1,800	-	-
1041004.54212 Waste Disposal	1,228	803	728	835	32	107
1041004.54350 Repair & Maintenance	7,581	8,000	8,000	6,500	(1,500)	(1,500)
1041004.55500 Printing	3,934	7,500	8,500	3,000	(4,500)	(5,500)
1041004.55520 Photocopy	6,383	6,200	6,200	6,200	-	-
1041004.55600 Postage & Box Rent	278	300	300	300	-	-
1041004.55940 Training	2,527	4,000	3,500	3,000	(1,000)	(500)
1041004.56114 Computer Equip & Software	3,884	2,000	1,000	1,500	(500)	500
1041004.56125 Equipment & Supplies-Non Captl	-	3,000	3,000	1,000	(2,000)	(2,000)
1041004.56134 Furniture, Fixtures, Office Eq	576	1,450	1,000	1,000	(450)	-
1041004.56154 Janitorial Supplies	3,349	5,000	5,500	5,500	500	-
1041004.56170 Operating Supplies	6,470	9,550	3,000	4,000	(5,550)	1,000
1041004.56309 Senior Services-Durango Nutrit	256,938	225,000	200,000	200,000	(25,000)	-
1041004.56400 Senior Services-Home Chore	2,562	4,500	2,000	1,500	(3,000)	(500)
1041004.56410 Senior Activities	1,157	5,000	1,500	1,500	(3,500)	-
1041004.57055 GASB 87 Lease Clearing	(1,572)	-	-	-	-	-
1041004.57650 CERF Fuel	8,481	9,208	9,208	8,860	(348)	(348)
1041004.57655 CERF Maintenance & Repair	9,187	3,849	3,849	8,524	4,675	4,675
1041004.57670 CERF Rental Charges	20,563	20,639	20,639	22,284	1,645	1,645
<b>Operating Expenses Total</b>	<b>378,188</b>	<b>358,334</b>	<b>311,432</b>	<b>318,744</b>	<b>(39,590)</b>	<b>7,312</b>
<b>Capital Outlay</b>						
1041004.59405 Capital Outlay - Sen Serv Capi	324,900	150,000	-	150,000	-	150,000
<b>Capital Outlay Total</b>	<b>324,900</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>
<b>TOTAL SENIOR SERVICES - DURANGO EXPENDITURES</b>	<b>1,602,735</b>	<b>1,614,136</b>	<b>1,244,006</b>	<b>1,575,184</b>	<b>(38,952)</b>	<b>331,178</b>

Overview & FTE's						
General Support Required						FTE's
\$11,955						1.00
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1041054.44625 Sen Services - SFSS Funding	36,441	26,466	26,466	31,336	4,870	4,870
1041054.44640 Senior Services-NSIP	2,211	3,000	2,000	2,000	(1,000)	-
1041054.44645 Sen Services-Older Amer Act	17,714	39,700	39,700	47,005	7,305	7,305
1041054.47639 Senior Meal Collections-Bayfie	15,889	9,000	13,000	12,000	3,000	(1,000)
<b>Operating Revenue Total</b>	<b>72,254</b>	<b>78,166</b>	<b>81,166</b>	<b>92,341</b>	<b>14,175</b>	<b>11,175</b>
<b>Operating Payroll</b>						
1041054.51000 Salaries & Wage	31,114	15,679	6,607	15,993	314	9,386
1041054.51120 Temporary Salaries	16,320	11,404	-	21,455	10,051	21,455
1041054.51230 Overtime	206	-	-	210	210	210
1041054.52001 Medical Insurance	761	3,191	377	3,418	227	3,041
1041054.52020 Other Insurance & Benefits	407	282	71	288	6	217
1041054.52100 Social Security Contributions	3,605	1,080	490	1,102	22	612
1041054.52200 Retirement Contributions	1,948	989	529	1,009	20	480
1041054.52330 Worker's Compensation	99	1,051	-	1,073	22	1,073
1041054.52500 Annual Leave Conversion	-	91	91	93	2	2
<b>Operating Payroll Total</b>	<b>54,461</b>	<b>33,766</b>	<b>8,165</b>	<b>44,641</b>	<b>10,875</b>	<b>36,476</b>
<b>Operating Expenses</b>						
1041054.56170 Operating Supplies	84	1,350	1,350	1,350	-	-
1041054.56308 Senior Services-Bayfield Meals	40,491	60,000	50,000	50,000	(10,000)	-
1041054.57650 CERF Fuel	1,270	9,000	9,000	769	(8,231)	(8,231)
1041054.57655 CERF Maintenance & Repair	6,229	13,013	13,013	4,476	(8,537)	(8,537)
1041054.57670 CERF Rental Charges	2,820	2,754	2,754	3,060	306	306
<b>Operating Expenses Total</b>	<b>50,895</b>	<b>86,117</b>	<b>76,117</b>	<b>59,655</b>	<b>(26,462)</b>	<b>(16,462)</b>
<b>TOTAL SENIOR SERVICES - COUNTY EXPENDITURES</b>	<b>105,355</b>	<b>119,883</b>	<b>84,282</b>	<b>104,296</b>	<b>(15,587)</b>	<b>20,014</b>

STRATEGIC MANAGEMENT



Overview & FTE's						
General Support Required					FTE's	
\$383,377					7	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Payroll</b>						
1012121.51000 Salaries & Wage	-	-	222,914	227,373	227,373	4,459
1012121.52001 Medical Insurance	-	-	18,171	19,462	19,462	1,291
1012121.52020 Other Insurance & Benefits	-	-	3,012	3,073	3,073	61
1012121.52100 Social Security Contributions	-	-	16,652	16,986	16,986	334
1012121.52200 Retirement Contributions	-	-	11,146	11,369	11,369	223
1012121.52410 Cell Phone Allowance	-	-	-	260	260	260
1012121.52500 Annual Leave Conversion	-	-	-	5,100	5,100	5,100
<b>Operating Payroll Total</b>	-	-	<b>271,895</b>	<b>283,623</b>	<b>283,623</b>	<b>11,728</b>
<b>Operating Expenses</b>						
1012121.53800 Software Maintenance Contract	-	-	-	20,454	20,454	20,454
1012121.55400 Advertising	-	-	-	3,000	3,000	3,000
1012121.55500 Printing	-	-	-	350	350	350
1012121.55725 Dues & Subscriptions	-	-	-	800	800	800
1012121.55920 Meetings	-	-	-	6,900	6,900	6,900
1012121.55960 Policy Dev & Public Outreach	-	-	-	65,000	65,000	65,000
1012121.56170 Operating Supplies	-	-	-	1,000	1,000	1,000
1012121.56181 Innovation Supplies & Books	-	-	-	2,250	2,250	2,250
<b>Operating Expenses Total</b>	-	-	-	<b>99,754</b>	<b>99,754</b>	<b>99,754</b>
<b>Operating Expenses Total</b>	-	-	<b>271,895</b>	<b>383,377</b>	<b>383,377</b>	<b>111,482</b>
<b>TOTAL STRATEGIC MANAGEMENT EXPENDITURES</b>	-	-	<b>271,895</b>	<b>383,377</b>	<b>383,377</b>	<b>111,482</b>

Overview & FTE's						
General Support Required					FTE's	
\$25,566					1	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Payroll</b>						
1010301.51000 Salaries & Wage	6,073	6,073	5,669	6,195	122	526
1010301.52001 Medical Insurance	14,571	15,608	14,626	16,717	1,109	2,091
1010301.52020 Other Insurance & Benefits	736	764	703	780	16	77
1010301.52100 Social Security Contributions	194	95	88	97	2	9
1010301.52200 Retirement Contributions	364	364	340	372	8	32
1010301.52330 Worker's Compensation	66	8	49	9	1	(40)
1010301.52500 Annual Leave Conversion	-	45	45	46	1	1
<b>Operating Payroll Total</b>	<b>22,004</b>	<b>22,958</b>	<b>21,520</b>	<b>24,216</b>	<b>1,258</b>	<b>2,696</b>
<b>Operating Expenses</b>						
1010301.53930 Other Professional Services	1,210	1,350	1,350	1,350	-	-
<b>Operating Expenses Total</b>	<b>1,210</b>	<b>1,350</b>	<b>1,350</b>	<b>1,350</b>	<b>-</b>	<b>-</b>
<b>TOTAL COUNTY SURVEYOR EXPENDITURES</b>	<b>23,214</b>	<b>24,308</b>	<b>22,870</b>	<b>25,566</b>	<b>1,258</b>	<b>2,696</b>

TRANSFERS IN-OUT

Overview & FTE's						
General Support Required \$6,310,995						
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
Operating Revenue						
<b>Operating Revenue</b>						
100.48415 Transfer In from Medical Fund	-	1,538,268	1,538,268	-	(1,538,268)	(1,538,268)
<b>Operating Revenue Total</b>	-	<b>1,538,268</b>	<b>1,538,268</b>	-	<b>(1,538,268)</b>	<b>(1,538,268)</b>
<b>Other Uses</b>						
100.57817 Xfer to Public Health(Startup)	940,000	-	-	-	-	-
100.57818 Transfer to Public Health Dept	-	1,194,519	1,194,519	1,194,519	-	-
100.57826 Operating Transfer to CIP	8,845,678	9,340,090	5,340,090	-	(9,340,090)	(5,340,090)
100.57870 Transfer to District Attorney	2,121,585	2,324,471	2,049,510	2,451,215	126,744	401,705
100.57877 Transfer to CERF	-	-	-	665,261	665,261	665,261
100.57880 Transfer to Medical Fund	1,538,268	-	-	-	-	-
<b>Other Uses Total</b>	<b>13,445,531</b>	<b>12,859,080</b>	<b>8,584,119</b>	<b>4,310,995</b>	<b>(8,548,085)</b>	<b>(4,273,124)</b>
<b>Contingency</b>						
100.59090 Contingency	-	3,000,000	1,000,000	2,000,000	(1,000,000)	1,000,000
<b>Contingency Total</b>	-	<b>3,000,000</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>(1,000,000)</b>	<b>1,000,000</b>
<b>TOTAL TRANSFERS IN/OUT EXPENDITURES</b>	<b>13,445,531</b>	<b>15,859,080</b>	<b>9,584,119</b>	<b>6,310,995</b>	<b>(9,548,085)</b>	<b>(3,273,124)</b>

Overview & FTE's						
General Support Required					FTE's	
-\$2,894,783					4.00	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1010401.42310 Treasurer's Advertising	42,394	48,000	48,000	48,000	-	-
1010401.42313 Treasurer's Fees-other	87,112	85,000	85,000	85,000	-	-
1010401.42316 Treasurer's Postage Collection	126	250	250	250	-	-
1010401.42319 Treasurer's Tax Collection Fee	820,665	820,000	820,000	820,000	-	-
1010401.47000 Investment Earnings	2,584,678	2,500,000	2,500,000	2,650,000	150,000	150,000
1010401.47001 Unrealized gain (loss) on inv.	1,489,290	-	-	-	-	-
<b>Operating Revenue Total</b>	<b>5,024,264</b>	<b>3,453,250</b>	<b>3,453,250</b>	<b>3,603,250</b>	<b>150,000</b>	<b>150,000</b>
<b>Operating Payroll</b>						
1010401.51000 Salaries & Wage	288,593	418,048	258,017	426,410	8,362	168,393
1010401.51230 Overtime	-	-	639	-	-	(639)
1010401.52001 Medical Insurance	20,549	27,142	39,854	29,069	1,927	(10,785)
1010401.52020 Other Insurance & Benefits	3,676	4,453	4,380	4,543	90	163
1010401.52100 Social Security Contributions	21,608	31,218	18,300	31,842	624	13,542
1010401.52200 Retirement Contributions	16,437	17,344	13,446	17,691	347	4,245
1010401.52330 Worker's Compensation	1,186	420	110	429	9	319
1010401.52500 Annual Leave Conversion	1,466	1,837	2,723	1,874	37	(849)
<b>Operating Payroll Total</b>	<b>353,515</b>	<b>500,462</b>	<b>337,469</b>	<b>511,858</b>	<b>11,396</b>	<b>174,389</b>
<b>Operating Expenses</b>						
1010401.53310 Auditing	15,000	15,000	15,000	15,000	-	-
1010401.53800 Software Maintenance Contract	36,861	37,000	37,000	40,639	3,639	3,639
1010401.53930 Other Professional Services	19,319	9,000	9,000	9,000	-	-
1010401.54150 Telephone	76	200	200	200	-	-
1010401.55400 Advertising	44,133	42,300	42,300	45,000	2,700	2,700
1010401.55500 Printing	1,209	5,400	5,400	8,000	2,600	2,600
1010401.55520 Photocopy	1,077	1,500	1,500	1,300	(200)	(200)
1010401.55600 Postage & Box Rent	35,453	22,000	22,000	22,000	-	-
1010401.55725 Dues & Subscriptions	1,859	2,070	2,070	3,250	1,180	1,180
1010401.55740 Banking Fees	687	5,000	5,000	300	(4,700)	(4,700)
1010401.55742 Investment Fees	45,525	42,000	42,000	46,520	4,520	4,520
1010401.55920 Meetings	-	500	500	300	(200)	(200)
1010401.55940 Training	1,759	3,600	3,600	3,600	-	-
1010401.56170 Operating Supplies	619	2,250	2,250	1,500	(750)	(750)
1010401.57055 GASB 87 Lease Clearing	(1,423)	-	-	-	-	-
<b>Operating Expenses Total</b>	<b>202,155</b>	<b>187,820</b>	<b>187,820</b>	<b>196,609</b>	<b>8,789</b>	<b>8,789</b>
<b>TOTAL COUTNY TREASURER EXPENDITURES</b>	<b>555,669</b>	<b>688,282</b>	<b>525,289</b>	<b>708,467</b>	<b>20,185</b>	<b>183,178</b>



Overview & FTE's						
General Support Required						FTE's
\$57,331						1.0
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1010451.42304 Public Trustee Fees	28,364	30,000	30,000	48,760	18,760	18,760
<b>Operating Revenue Total</b>	<b>28,364</b>	<b>30,000</b>	<b>30,000</b>	<b>48,760</b>	<b>18,760</b>	<b>18,760</b>
<b>Operating Payroll</b>						
1010451.51000 Salaries & Wage	44,208	73,355	9,214	74,822	1,467	65,608
1010451.52001 Medical Insurance	4,016	18,023	1,811	19,303	1,280	17,492
1010451.52020 Other Insurance & Benefits	628	1,408	157	1,437	29	1,280
1010451.52100 Social Security Contributions	3,315	4,957	631	5,057	100	4,426
1010451.52200 Retirement Contributions	3,268	3,168	461	3,232	64	2,771
1010451.52330 Worker's Compensation	150	-	-	-	-	0
1010451.52500 Annual Leave Conversion	-	431	431	440	9	9
<b>Operating Payroll Total</b>	<b>55,585</b>	<b>101,342</b>	<b>12,705</b>	<b>104,291</b>	<b>2,949</b>	<b>91,586</b>
<b>Operating Expenses</b>						
1010451.55520 Photocopy	-	-	1	1,300	1,300	1,299
1010451.55600 Postage & Box Rent	1,390	3,000	3,000	-	(3,000)	(3,000)
1010451.55725 Dues & Subscriptions	1,134	2,250	2,250	-	(2,250)	(2,250)
1010451.55920 Meetings	149	1,350	1,350	-	(1,350)	(1,350)
1010451.56170 Operating Supplies	1,203	2,250	2,250	500	(1,750)	(1,750)
<b>Operating Expenses Total</b>	<b>3,874</b>	<b>8,850</b>	<b>8,851</b>	<b>1,800</b>	<b>(7,050)</b>	<b>(7,051)</b>
<b>TOTAL PUBLIC TRUSTEE EXPENDITURES</b>	<b>59,459</b>	<b>110,192</b>	<b>21,556</b>	<b>106,091</b>	<b>(4,101)</b>	<b>84,535</b>

Overview & FTE's						
General Support Required					FTE's	
\$56,048					1	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1012801.44655 Veteran's Service	14,464	17,920	20,000	20,000	2,080	-
<b>Operating Revenue Total</b>	<b>14,464</b>	<b>17,920</b>	<b>20,000</b>	<b>20,000</b>	<b>2,080</b>	<b>-</b>
<b>Operating Payroll</b>						
1012801.51000 Salaries & Wage	53,351	55,942	48,894	57,062	1,120	8,168
1012801.52020 Other Insurance & Benefits	1,232	1,285	1,161	1,311	26	150
1012801.52100 Social Security Contributions	4,040	4,236	3,701	4,321	85	620
1012801.52200 Retirement Contributions	2,668	2,797	2,445	2,854	57	409
1012801.52330 Worker's Compensation	30	62	37	64	2	27
1012801.52500 Annual Leave Conversion	-	329	329	336	7	7
<b>Operating Payroll Total</b>	<b>61,320</b>	<b>64,651</b>	<b>56,567</b>	<b>65,948</b>	<b>1,297</b>	<b>9,381</b>
<b>Operating Expenses</b>						
1012801.54150 Telephone	1,008	1,200	1,008	1,200	-	192
1012801.54410 Building Rent	3,000	3,000	3,000	3,000	-	-
1012801.55600 Postage & Box Rent	-	50	-	-	(50)	-
1012801.55920 Meetings	-	1,850	900	1,850	-	950
1012801.55940 Training	-	-	50	50	50	-
1012801.55941 Mileage Reimbursement	298	500	300	500	-	200
1012801.56134 Furniture, Fixtures, Office Eq	-	700	500	500	(200)	-
1012801.56170 Operating Supplies	2,324	3,000	2,600	3,000	-	400
<b>Operating Expenses Total</b>	<b>6,630</b>	<b>10,300</b>	<b>8,358</b>	<b>10,100</b>	<b>(200)</b>	<b>1,742</b>
<b>TOTAL VETERANS SERVICES EXPENDITURES</b>	<b>67,951</b>	<b>74,951</b>	<b>64,925</b>	<b>76,048</b>	<b>1,097</b>	<b>11,123</b>

WEED MANAGEMENT

Overview & FTE's						
General Support Required \$172,660						FTE's 1
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1031553.46810 Weed Cost Share Reimb	3,507	1,500	1,500	1,500	-	-
1031553.47810 Weed Enforcement Reimb.	-	1,000	1,000	1,000	-	-
<b>Operating Revenue Total</b>	<b>3,507</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>-</b>	<b>-</b>
<b>Operating Payroll</b>						
1031553.51000 Salaries & Wage	53,351	55,942	52,203	57,062	1,120	4,859
1031553.51120 Temporary Salaries	5,972	6,800	224	13,272	6,472	13,048
1031553.52001 Medical Insurance	7,127	7,661	7,868	8,205	544	337
1031553.52020 Other Insurance & Benefits	970	998	924	1,019	21	95
1031553.52100 Social Security Contributions	4,457	4,177	3,860	4,261	84	401
1031553.52200 Retirement Contributions	2,668	2,797	2,611	2,854	57	243
1031553.52330 Worker's Compensation	893	2,143	898	2,186	43	1,288
1031553.52500 Annual Leave Conversion	-	372	372	380	8	8
<b>Operating Payroll Total</b>	<b>75,438</b>	<b>80,890</b>	<b>68,960</b>	<b>89,239</b>	<b>8,349</b>	<b>20,279</b>
<b>Operating Expenses</b>						
1031553.53930 Other Professional Services	-	270	270	270	-	-
1031553.54150 Telephone	126	50	50	50	-	-
1031553.54315 Equip Repair & Maint - Non-Mv	-	450	450	450	-	-
1031553.54355 Weed Control	56,737	66,000	66,000	66,000	-	-
1031553.54356 Weed Cost Share	2,574	3,000	3,000	3,000	-	-
1031553.55600 Postage & Box Rent	197	350	350	350	-	-
1031553.55725 Dues & Subscriptions	104	90	90	90	-	-
1031553.55940 Training	-	180	180	180	-	-
1031553.56121 Educational Supplies	435	450	450	450	-	-
1031553.56170 Operating Supplies	468	900	900	900	-	-
1031553.57576 Weed Enforcement Expense	-	10,000	10,000	10,000	-	-
1031553.57650 CERF Fuel	555	1,080	1,080	427	(653)	(653)
1031553.57655 CERF Maintenance & Repair	295	158	158	310	152	152
1031553.57670 CERF Rental Charges	7,898	3,272	3,272	3,444	172	172
<b>Operating Expenses Total</b>	<b>69,390</b>	<b>86,250</b>	<b>86,250</b>	<b>85,921</b>	<b>(329)</b>	<b>(329)</b>
<b>TOTAL WEED MANAGEMENT EXPENDITURES</b>	<b>144,828</b>	<b>167,140</b>	<b>155,210</b>	<b>175,160</b>	<b>8,020</b>	<b>19,950</b>

Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects. Special revenue funds are designed to help determine and demonstrate resources that must be used for a specified purpose are, in fact, used for that purpose.

**Road & Bridge Fund**

C.R.S. § 43-2-202 requires a Road & Bridge Fund be created and established in each county of the state. The fund is to account for all road and bridge construction, maintenance, and administration.

**Dept. of Human Services Fund**

C.R.S. § 26-1-123 requires a county Dept. of Human Services Fund be created and established in each county of the state. The fund shall consist of all moneys allotted, allocated, or apportioned to the county by the state for public assistance and welfare.

**Joint Sales Tax Fund**

The Joint Sales Tax Fund is required by a 1990 intergovernmental agreement between the City of Durango and the La Plata County Board of County Commissioners. The fund specified revenue source is 11% of the two cent (2%) County sales tax. The revenues are to be used to fund City and County agreed upon projects.

**Conservation Trust Fund**

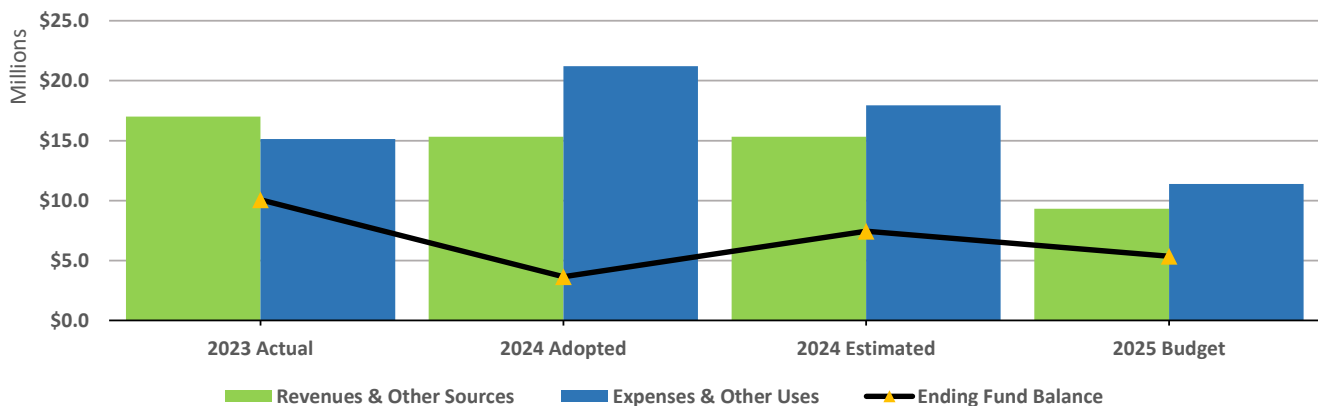
C.R.S. § 30-11-122 allows each county in the state to create a conservation trust fund as provided in C.R.S. § 29-21-101 for net lottery proceeds to be deposited to said fund. Funds shall be expended only for the acquisition, development and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on any public site.

## ROAD & BRIDGE FUND SUMMARY

The Road & Bridge Fund is required by State law and reports costs related to County roads and bridges construction and maintenance. Primary sources of revenues for this fund are property taxes, highway user taxes, sales taxes, and capital grants. By state law, a portion of the road and bridge property tax is allocated to cities and towns for use on their road and bridge activities. This fund is also one of the four Major

	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Beginning Fund Balance</b>	\$8,194,977	\$9,531,730	\$10,063,142	\$7,434,489	(\$2,097,241)	(\$2,628,653)
<b>Operating Revenue</b>						
Property Taxes	1,315,718	1,591,390	1,655,626	1,464,938	(190,688)	(190,688)
Specific Ownership Taxes	137,110	135,000	135,000	135,000	0	0
Sales Tax	7,770,000	7,770,000	7,770,000	2,770,000	(5,000,000)	(5,000,000)
Licenses, Permits, Fees & Fines	335,254	325,000	325,000	325,000	0	0
HUTF	3,258,678	3,444,119	3,444,119	3,788,808	344,689	344,689
Other Taxes	12,191	13,000	13,000	13,000	0	0
Intergovernmental	2,153,397	722,200	722,200	722,200	0	0
Miscellaneous	267,021	90,000	90,000	90,000	0	0
One Time Revenues	1,750,000	1,227,786	1,163,550	-	(1,163,550)	(1,163,550)
<b>Operating Revenue Total</b>	<b>16,999,368</b>	<b>15,318,495</b>	<b>15,318,495</b>	<b>9,308,946</b>	<b>(6,009,549)</b>	<b>(6,009,549)</b>
<b>Operating Expenses</b>						
Personnel & Operating Costs						
Salaries & Wages	2,806,041	3,198,832	2,810,430	3,250,569	51,737	440,139
Temporary Employees	90,450	115,378	66,508	153,386	38,008	86,878
Overtime	175,940	194,500	127,451	163,909	(30,591)	36,458
Medical Benefits	384,801	514,805	394,950	551,358	36,553	156,408
Other Benefits & Costs	527,519	612,079	538,199	624,325	12,246	86,126
Operating	6,428,173	7,200,623	7,102,610	6,635,762	(564,862)	(466,848)
<b>Personnel &amp; Operating Costs Total</b>	<b>10,412,923</b>	<b>11,836,218</b>	<b>11,040,148</b>	<b>11,379,309</b>	<b>(456,909)</b>	<b>339,161</b>
Capital & One Time Expenditures						
Capital Outlay	4,687,570	8,495,163	6,757,000	10,000	(8,485,163)	(6,747,000)
Capital Equipment	30,710	150,000	150,000	-	(150,000)	(150,000)
Contingency	-	725,000	-	-	(725,000)	0
<b>Capital &amp; One Time Expenditures Total</b>	<b>4,718,280</b>	<b>9,370,163</b>	<b>6,907,000</b>	<b>10,000</b>	<b>(9,360,163)</b>	<b>(6,897,000)</b>
<b>Operating Expenses Total</b>	<b>15,131,203</b>	<b>21,206,381</b>	<b>17,947,148</b>	<b>11,389,309</b>	<b>(9,817,072)</b>	<b>(6,557,839)</b>
<b>Ending Fund Balance</b>	<b>\$10,063,142</b>	<b>\$3,643,844</b>	<b>\$7,434,489</b>	<b>\$5,354,126</b>		

### Changes in Ending Fund Balance



Overview & FTE's						
General Support Required						FTE's
\$2,080,363						45
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
<b>Taxes</b>						
110.41000 Property Taxes	1,312,401	1,655,626	1,655,626	1,464,938	(190,688)	(190,688)
110.41200 Specific Ownership Taxes	137,110	135,000	135,000	135,000	-	-
110.41300 Sales Taxes	7,770,000	7,770,000	7,770,000	2,770,000	(5,000,000)	(5,000,000)
110.41900 Delinquent Property Taxes	310	1,000	1,000	1,000	-	-
110.41910 Penalties & Interest Delin tax	2,617	2,000	2,000	2,000	-	-
110.41920 Prop Tax-Senior/Veteran Exem	12,103	11,000	11,000	11,000	-	-
110.41925 Prop Tax - Personal Exem	3,585	-	-	-	-	-
110.41930 Abatements	(2,839)	(1,000)	(1,000)	(1,000)	-	-
110.41940 Tax Increment Financing	(268)	-	-	-	-	-
<b>Taxes Total</b>	<b>9,235,018</b>	<b>9,573,626</b>	<b>9,573,626</b>	<b>4,382,938</b>	<b>(5,190,688)</b>	<b>(5,190,688)</b>
<b>Interg't Shared Rev</b>						
110.43300 Highway User Tax	3,388,586	3,581,564	3,581,564	3,936,195	354,631	354,631
110.43302 Allocation of HUTF	(129,908)	(137,445)	(137,445)	(147,387)	(9,942)	(9,942)
110.43330 Severance Taxes	1,634,602	200,000	200,000	200,000	-	-
110.43500 PILT	500,000	500,000	500,000	500,000	-	-
110.43510 Southern Ute Tribal PILT	15,628	19,000	19,000	19,000	-	-
110.43511 Cty. Durango 550 Fastlane Cont	250,000	250,000	250,000	-	(250,000)	(250,000)
110.47440 GRVP - 550 Fastlane Contrib.	500,000	500,000	500,000	-	(500,000)	(500,000)
1132103.43550 Forest Reserve Act	161,015	160,000	160,000	160,000	-	-
1132103.44606 For Res Allocation of SRS	(161,015)	(160,000)	(160,000)	(160,000)	-	-
1132103.45322 Energy Impact Grant	1,000,000	413,550	413,550	-	(413,550)	(413,550)
<b>Interg't Shared Rev Total</b>	<b>7,158,907</b>	<b>5,326,669</b>	<b>5,326,669</b>	<b>4,507,808</b>	<b>(818,861)</b>	<b>(818,861)</b>
<b>Miscellaneous Rev</b>						
110.47000 Investment Earnings	46,372	10,000	10,000	10,000	-	-
110.47900 Miscellaneous Revenue	58,217	30,000	30,000	30,000	-	-
1132103.47260 Oil & Gas Leases & Royalties	115,798	50,000	50,000	50,000	-	-
1132103.47800 Retirement Account Refunds	3,167	3,200	3,200	3,200	-	-
<b>Miscellaneous Rev Total</b>	<b>223,554</b>	<b>93,200</b>	<b>93,200</b>	<b>93,200</b>	<b>-</b>	<b>-</b>
<b>License, Permit, Fee</b>						
1132103.42392 Motor vehicle \$1.50&\$2.50 Fee	168,336	180,000	180,000	180,000	-	-
1132103.42394 IRP CR & Bridge Warrants	215	-	-	-	-	-
1132103.42750 Construction Permits	27,461	12,500	12,500	12,500	-	-
1132103.42755 Road Permits	9,719	34,500	34,500	34,500	-	-
1132103.42760 Utility Permits	8,517	23,000	23,000	23,000	-	-
1132103.47615 Road Impact Agreement	29,198	-	-	-	-	-
1132153.47614 GCC Road Mitigation Fee	121,005	75,000	75,000	75,000	-	-
<b>License, Permit, Fee Total</b>	<b>364,452</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>	<b>-</b>	<b>-</b>
<b>Other Sources</b>						
110.49200 Lease Revenue	17,436	-	-	-	-	-
<b>Other Sources Total</b>	<b>17,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Operating Revenue Total</b>	<b>16,999,368</b>	<b>15,318,495</b>	<b>15,318,495</b>	<b>9,308,946</b>	<b>(6,009,549)</b>	<b>(6,009,549)</b>
<b>TOTAL ROAD &amp; BRIDGE REVENUES</b>	<b>16,999,368</b>	<b>15,318,495</b>	<b>15,318,495</b>	<b>9,308,946</b>	<b>(6,009,549)</b>	<b>(6,009,549)</b>

ROAD & BRIDGE FUND MAINTENANCE



Overview & FTE's						
General Support Required \$1,849,907						FTE's 38
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Payroll</b>						
1132103.51000 Salaries & Wage	2,341,618	2,598,358	2,360,098	2,650,325	51,967	290,227
1132103.51120 Temporary Salaries	90,450	115,378	61,475	117,686	2,308	56,211
1132103.51130 On-call Pay	-	12,000	-	-	(12,000)	-
1132103.51230 Overtime	174,304	182,500	126,797	150,000	(32,500)	23,203
1132103.52001 Medical Insurance	324,840	425,277	348,640	455,472	30,195	106,832
1132103.52020 Other Insurance & Benefits	38,475	43,474	38,961	44,344	870	5,383
1132103.52100 Social Security Contributions	193,105	186,362	186,999	190,090	3,728	3,091
1132103.52200 Retirement Contributions	149,923	163,856	148,167	167,134	3,278	18,967
1132103.52330 Worker's Compensation	59,760	108,437	71,272	110,606	2,169	39,334
1132103.52490 Other Compensation Items	-	12,000	-	12,240	240	12,240
1132103.52500 Annual Leave Conversion	12,236	12,991	21,071	13,251	260	(7,820)
<b>Operating Payroll Total</b>	<b>3,384,712</b>	<b>3,860,633</b>	<b>3,363,480</b>	<b>3,911,148</b>	<b>50,515</b>	<b>547,668</b>
<b>Operating Expenses</b>						
1132103.53621 DOT Medical Certifications	2,450	5,198	5,198	2,875	(2,323)	(2,323)
1132103.53800 Software Maintenance Contract	5,016	5,469	5,469	5,469	-	-
1132103.53920 Other Contracted Services	10,495	10,727	10,727	10,727	-	-
1132103.53930 Other Professional Services	37,226	11,500	11,500	11,500	-	-
1132103.54102 Electric	23,874	31,071	29,448	28,382	(2,689)	(1,066)
1132103.54106 Gas	25,204	52,489	26,359	53,816	1,327	27,457
1132103.54110 Water & Sewer	9,567	9,920	9,373	10,513	593	1,140
1132103.54150 Telephone	8,176	7,500	7,500	7,500	-	-
1132103.54212 Waste Disposal	5,207	6,096	6,383	5,767	(329)	(616)
1132103.54420 Rental of Equipment & Vehicles	43,138	60,000	60,000	60,000	-	-
1132103.55520 Photocopy	1,342	1,684	1,684	1,684	-	-
1132103.55600 Postage & Box Rent	249	230	230	-	(230)	(230)
1132103.55920 Meetings	748	1,300	1,300	1,300	-	-
1132103.55940 Training	6,476	12,995	12,995	12,995	-	-
1132103.56104 Asphalt & Filler-Chip & Seal	338,141	260,000	260,000	-	(260,000)	(260,000)
1132103.56106 Asphalt & Filler-Hot Mix	341,982	450,000	450,000	430,000	(20,000)	(20,000)
1132103.56110 Clothing & Uniforms	7,545	8,317	8,317	8,317	-	-
1132103.56114 Computer Equip & Software	-	5,511	5,511	5,511	-	-
1132103.56116 Crack Sealing Materials	241,534	37,686	37,686	37,686	-	-
1132103.56118 Cutting Edges & Chains	100,050	113,251	113,251	113,251	-	-
1132103.56120 Dust Control-Mag Chloride	913,833	900,000	900,000	700,000	(200,000)	(200,000)
1132103.56125 Equipment & Supplies-Non Captl	38	1,150	1,150	1,150	-	-
1132103.56144 Gravel & Sand	583,848	349,852	349,852	220,000	(129,852)	(129,852)
1132103.56150 Highway Stripe	186,274	193,200	193,200	143,200	(50,000)	(50,000)
1132103.56155 Minor Safety Improvements	9,772	12,995	12,995	-	(12,995)	(12,995)
1132103.56157 Guardrail Projects	116,803	170,235	170,235	50,000	(120,235)	(120,235)
1132103.56158 Metal Culverts	56,581	60,000	60,000	60,000	-	-
1132103.56161 Rockfall/Landslide Mitigation	3,000	11,500	11,500	5,000	(6,500)	(6,500)
1132103.56163 Gravel Pit Permits/Reclamatio	3,628	5,198	5,198	5,198	-	-
1132103.56170 Operating Supplies	42,519	51,980	51,980	76,024	24,044	24,044
1132103.56176 Shop Supplies	16	-	-	-	-	-
1132103.56178 Sign Parts & Supplies	43,463	51,980	51,980	51,980	-	-
1132103.57055 GASB 87 Lease Clearing	(1,004)	-	-	-	-	-
1132103.57550 Road & Bridge Tax Allocation	227,149	237,300	237,300	237,300	-	-
1132103.57650 CERF Fuel	531,973	708,828	708,828	500,049	(208,779)	(208,779)
1132103.57655 CERF Maintenance & Repair	1,009,777	924,603	924,603	1,163,001	238,398	238,398
1132103.57670 CERF Rental Charges	1,271,686	1,907,940	1,907,940	2,042,940	135,000	135,000
<b>Operating Expenses Total</b>	<b>6,207,777</b>	<b>6,677,705</b>	<b>6,649,692</b>	<b>6,063,135</b>	<b>(614,571)</b>	<b>(586,557)</b>
<b>Capital Outlay</b>						
1132103.59328 Capital Outlay Road and Bridge	30,710	150,000	150,000	-	(150,000)	(150,000)
<b>Capital Outlay Total</b>	<b>30,710</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>(150,000)</b>	<b>(150,000)</b>
<b>TOTAL R&amp;B MAINTENANCE EXPENDITURES</b>	<b>9,623,198</b>	<b>10,688,338</b>	<b>10,163,172</b>	<b>-</b>	<b>(714,055)</b>	<b>(188,889)</b>

Overview & FTE's						
General Support Required						FTE's
\$230,456						7
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Payroll</b>						
1132153.51000 Salaries & Wage	464,423	588,474	450,332	600,244	11,770	149,912
1132153.51120 Temporary Salaries	-	-	5,033	35,700	35,700	30,667
1132153.51230 Overtime	1,636	-	654	1,669	1,669	1,015
1132153.52001 Medical Insurance	59,961	89,529	46,310	95,886	6,357	49,576
1132153.52020 Other Insurance & Benefits	6,813	9,024	6,202	9,205	181	3,003
1132153.52100 Social Security Contributions	33,640	41,582	32,934	42,414	832	9,480
1132153.52200 Retirement Contributions	30,526	37,242	30,396	37,987	745	7,591
1132153.52330 Worker's Compensation	2,781	5,471	1,954	5,581	110	3,627
1132153.52410 Cell Phone Allowance	260	260	243	266	6	23
1132153.52500 Annual Leave Conversion	-	3,379	-	3,447	68	3,447
<b>Operating Payroll Total</b>	<b>600,039</b>	<b>774,961</b>	<b>574,058</b>	<b>832,399</b>	<b>57,438</b>	<b>258,341</b>
<b>Operating Expenses</b>						
1132153.53800 Software Maintenance Contract	4,617	6,600	6,600	6,600	-	-
1132153.53825 Consultants	86,700	320,000	250,000	320,000	-	70,000
1132153.54150 Telephone	60	240	240	240	-	-
1132153.55520 Photocopy	1,914	3,000	3,000	3,000	-	-
1132153.55725 Dues & Subscriptions	1,040	2,200	2,200	2,200	-	-
1132153.55920 Meetings	301	-	-	-	-	-
1132153.55940 Training	3,348	3,600	3,600	3,600	-	-
1132153.56114 Computer Equip & Software	-	2,208	2,208	2,208	-	-
1132153.56134 Furniture, Fixtures, Office Eq	461	1,100	1,100	1,100	-	-
1132153.56170 Operating Supplies	1,693	4,000	4,000	4,000	-	-
1132153.57055 GASB 87 Lease Clearing	(891)	-	-	-	-	-
1132153.57650 CERF Fuel	20,205	14,995	14,995	29,274	14,279	14,279
1132153.57655 CERF Maintenance & Repair	19,957	1,283	1,283	35,381	34,098	34,098
1132153.57670 CERF Rental Charges	61,660	163,692	163,692	165,024	1,332	1,332
<b>Operating Expenses Total</b>	<b>201,065</b>	<b>522,918</b>	<b>452,918</b>	<b>572,627</b>	<b>49,709</b>	<b>119,709</b>
<b>Other Uses</b>						
1132153.53940 Right Of Way Acquisition	2,500	15,000	3,000	10,000	(5,000)	7,000
<b>Other Uses Total</b>	<b>2,500</b>	<b>15,000</b>	<b>3,000</b>	<b>10,000</b>	<b>(5,000)</b>	<b>7,000</b>
<b>Capital Outlay</b>						
1132153.59303 CR 501 Mill & Overlay	1,823,207	3,474,000	3,474,000	-	(3,474,000)	(3,474,000)
1132153.59306 CR 301Paving Project	6,500	-	-	-	-	-
1132153.59307 CR 240	-	3,080,000	3,080,000	-	(3,080,000)	(3,080,000)
1132153.59329 US 550&160 Grndvw Intchnng Proj	2,000,000	636,163	-	-	(636,163)	-
1132153.59331 CR 250 - Mill/Overlay/Culvert	-	90,000	-	-	(90,000)	-
1132153.59337 CR 213	-	400,000	150,000	-	(400,000)	(150,000)
1132153.59341 CR 210 & 141	-	50,000	50,000	-	(50,000)	(50,000)
1132153.59344 CR 228 Florida Canal Bridge Pj	-	750,000	-	-	(750,000)	-
1132153.59347 CR 240&245 Florida Bridge Repl	855,362	-	-	-	-	-
<b>Capital Outlay Total</b>	<b>4,685,070</b>	<b>8,480,163</b>	<b>6,754,000</b>	<b>-</b>	<b>(8,480,163)</b>	<b>(6,754,000)</b>
<b>Contingency</b>						
110.59090 Contingency	-	725,000	-	-	(725,000)	-
<b>TOTAL R&amp;B ENGINEERING EXPENDITURES</b>	<b>5,488,673</b>	<b>10,518,042</b>	<b>7,783,976</b>	<b>1,415,026</b>	<b>(9,103,016)</b>	<b>(6,368,950)</b>
<b>TOTAL R&amp;B FUND EXPENDITURES</b>	<b>15,111,872</b>	<b>21,206,381</b>	<b>17,947,148</b>	<b>1,415,026</b>	<b>(9,817,072)</b>	<b>(6,557,839)</b>

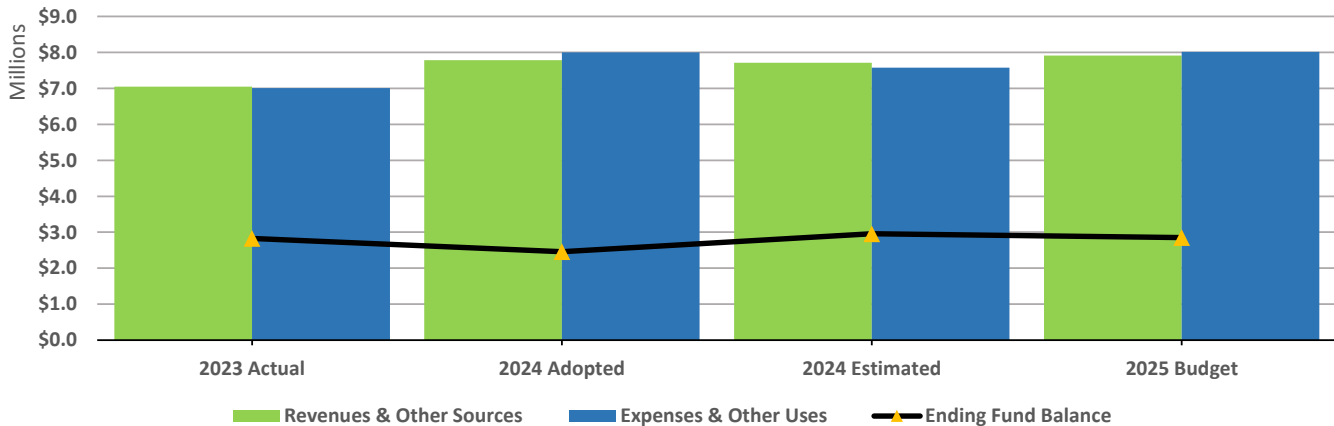


## HUMAN SERVICES FUND SUMMARY

The Dept. of Human Services Fund administers the County's Federal and State revenues that are restricted for the public welfare programs. This Fund is mandated by State Statute and is one of the four Major Governmental Funds. These programs include financial, medical, and food assistance, child protections, child support and adult protective services. The majority of the revenues is from federal and state grants.

	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Beginning Fund Balance</b>	\$2,784,306	\$2,672,873	\$2,824,869	\$2,958,096	\$285,222	\$133,227
<b>Operating Revenue</b>						
Property Taxes	1,123,105	1,512,941	1,574,010	1,392,723	(181,287)	(181,287)
Specific Ownership Taxes	85,353	84,000	84,000	84,000	0	0
Other Taxes	16,965	19,500	19,500	19,500	0	0
Intergovernmental	5,824,673	6,106,450	6,031,802	6,415,096	308,646	383,294
Miscellaneous	0	-	-	-	0	0
One Time Revenues	-	61,069	-	-	0	0
<b>Operating Revenue Total</b>	<b>7,050,096</b>	<b>7,783,960</b>	<b>7,709,312</b>	<b>7,911,319</b>	<b>127,359</b>	<b>202,007</b>
<b>Operating Expenses</b>						
Personnel & Operating Costs						
Salaries & Wages	4,166,783	4,613,394	4,499,413	4,855,872	242,478	356,459
Temporary Employees	87,395	165,808	66,000	98,411	(67,397)	32,411
Overtime	29,099	42,600	38,100	35,424	(7,176)	(2,676)
Medical Benefits	461,232	675,903	672,554	691,768	15,865	19,214
Other Benefits & Costs	657,088	741,185	741,185	756,036	14,851	14,851
Operating	1,607,935	1,709,721	1,558,834	1,531,316	(178,405)	(27,518)
<b>Personnel &amp; Operating Costs Total</b>	<b>7,009,533</b>	<b>7,948,611</b>	<b>7,576,085</b>	<b>7,968,827</b>	<b>20,216</b>	<b>392,742</b>
Capital & One Time Expenditures						
Contingency	-	50,000	-	50,000	0	50,000
<b>Capital &amp; One Time Expenditures Total</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>
<b>Operating Expenses Total</b>	<b>7,009,533</b>	<b>7,998,611</b>	<b>7,576,085</b>	<b>8,018,827</b>	<b>20,216</b>	<b>442,742</b>
<b>Ending Fund Balance</b>	<b>\$2,824,869</b>	<b>\$2,458,223</b>	<b>\$2,958,096</b>	<b>\$2,850,588</b>		

### Changes in Ending Fund Balance



Overview & FTE's						
General Support Required \$107,508						FTE's 73.75
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
<b>General Revenues</b>						
130.41000 Property Taxes	1,121,040	1,574,010	1,574,010	1,392,723	(181,287)	(181,287)
130.41200 Specific Ownership Taxes	85,353	84,000	84,000	84,000	-	-
130.41900 Delinquent Property Taxes	258	300	300	300	-	-
130.41910 Penalties & Interest Delin tax	1,540	1,000	1,000	1,000	-	-
130.41920 Prop Tax-Senior/Veteran Exem	7,534	6,500	6,500	6,500	-	-
130.41925 Prop Tax - Personal Exem	2,232	-	-	-	-	-
130.41930 Abatements	(2,096)	(300)	(300)	(300)	-	-
130.41940 Tax Increment Financing	(167)	-	-	-	-	-
130.43510 Southern Ute Tribal PILT	9,729	12,000	12,000	12,000	-	-
<b>General Revenues Total</b>	<b>1,225,423</b>	<b>1,677,510</b>	<b>1,677,510</b>	<b>1,496,223</b>	<b>(181,287)</b>	<b>(181,287)</b>
<b>Adult Protection</b>						
1347004.43601 DHS Revenue	313,209	275,000	300,000	320,000	45,000	20,000
1347004.43705 DHS Refunds Admin	1,263	-	1,200	-	-	(1,200)
<b>Adult Protection Total</b>	<b>314,472</b>	<b>275,000</b>	<b>301,200</b>	<b>320,000</b>	<b>45,000</b>	<b>18,800</b>
<b>Child Care</b>						
1347104.43601 DHS Revenue	172,994	250,000	200,000	230,000	(20,000)	30,000
1347104.43705 DHS Refunds Admin	524	700	700	700	-	-
<b>Child Care Total</b>	<b>173,518</b>	<b>250,700</b>	<b>200,700</b>	<b>230,700</b>	<b>(20,000)</b>	<b>30,000</b>
<b>Child Support</b>						
1347204.43601 DHS Revenue	403,965	460,000	425,000	461,600	1,600	36,600
1347204.43705 DHS Refunds Admin	497	1,200	1,200	1,200	-	-
<b>Child Support Total</b>	<b>404,462</b>	<b>461,200</b>	<b>426,200</b>	<b>462,800</b>	<b>1,600</b>	<b>36,600</b>
<b>Child Welfare</b>						
80/20 Child Welfare						
13473040.43601 DHS Revenue	1,670,537	1,800,000	1,800,000	1,917,244	117,244	117,244
Chaffee						
13473050.43601 DHS Revenue	81,253	95,000	95,000	95,000	-	-
Child Welfare						
1347304.43601 DHS Revenue	245,940	170,367	170,367	165,382	(4,985)	(4,985)
1347304.43705 DHS Refunds Admin	600	1,000	1,000	1,000	-	-
PSSF Grant						
13473030.43601 DHS Revenue	68,227	65,848	75,000	65,848	-	(9,152)
WRAP						
13473041.43705 DHS Refunds Admin	130	-	-	-	-	-
<b>Child Welfare Total</b>	<b>2,066,687</b>	<b>2,132,215</b>	<b>2,141,367</b>	<b>2,244,474</b>	<b>112,259</b>	<b>103,107</b>
<b>Colorado Works</b>						
1347704.43601 DHS Revenue	567,890	600,000	575,000	740,000	140,000	165,000
1347704.43705 DHS Refunds Admin	1,327	2,500	2,500	2,500	-	-
<b>Colorado Works Total</b>	<b>569,217</b>	<b>602,500</b>	<b>577,500</b>	<b>742,500</b>	<b>140,000</b>	<b>165,000</b>
<b>CORE Services</b>						
80/20 Core Services						
13475055.43601 DHS Revenue	383,861	310,000	310,000	400,000	90,000	90,000
13475055.43705 DHS Refunds Admin	6,658	12,000	12,000	12,000	-	-
CORE Services						
1347504.43601 DHS Revenue	159,208	308,835	308,835	148,622	(160,213)	(160,213)
1347504.43705 DHS Refunds Admin	30,149	39,000	39,000	39,000	-	-
<b>CORE Services Total</b>	<b>579,875</b>	<b>669,835</b>	<b>669,835</b>	<b>599,622</b>	<b>(70,213)</b>	<b>(70,213)</b>
<b>Income Maintenance</b>						
Aid to Needy Disabled						
13476065.43705 DHS Refunds Admin	57,132	60,000	60,000	60,000	-	-
Income Maintenance						
1347604.43601 DHS Revenue	1,412,999	1,400,000	1,400,000	1,500,000	100,000	100,000
1347604.43613 DHS Incentives	179,450	160,000	160,000	160,000	-	-
1347604.43705 DHS Refunds Admin	53,975	55,000	55,000	55,000	-	-
LEAP Admin						
13476061.43601 DHS Revenue	24	20,000	20,000	20,000	-	-
<b>Income Maintenance Total</b>	<b>1,703,579</b>	<b>1,695,000</b>	<b>1,695,000</b>	<b>1,795,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Other Revenues</b>						
130.47800 Retirement Account Refunds	12,862	20,000	20,000	20,000	-	-
<b>Other Revenues Total</b>	<b>12,862</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>Operating Revenue Total</b>	<b>7,050,096</b>	<b>7,783,960</b>	<b>7,709,312</b>	<b>7,911,319</b>	<b>127,359</b>	<b>202,007</b>
<b>Operating Expenses</b>						
<b>Adult Protection</b>						
1347004.51000 Salaries & Wage	258,629	247,735	227,000	252,690	4,955	25,690

HUMAN SERVICES FUND



Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
1347004.51230 Overtime	277	600	600	283	(317)	(317)
1347004.52001 Medical Insurance	32,864	55,221	55,221	59,143	3,922	3,922
1347004.52020 Other Insurance & Benefits	3,946	4,684	4,684	4,778	94	94
1347004.52100 Social Security Contributions	18,655	16,799	16,799	17,135	336	336
1347004.52200 Retirement Contributions	17,351	15,768	15,768	16,084	316	316
1347004.52330 Worker's Compensation	3,008	5,053	5,053	5,155	102	102
1347004.52500 Annual Leave Conversion	1,200	1,907	1,907	1,946	39	39
1347004.53520 Legal Services	13,484	16,000	14,000	14,000	(2,000)	-
1347004.53823 Client/Provider pymt	17,952	25,000	18,000	18,000	(7,000)	-
1347004.53990 Purchase Admin Service	472	600	600	500	(100)	(100)
1347004.54104 Utilities	1,727	1,840	1,840	1,900	60	60
1347004.54150 Telephone	623	600	600	600	-	-
1347004.54410 Building Rent	4,646	4,095	3,736	3,736	(359)	-
1347004.55600 Postage & Box Rent	314	300	300	300	-	-
1347004.55730 Membership & Registrat Fees	7	-	-	-	-	-
1347004.55805 Travel	476	1,000	8,000	1,000	-	(7,000)
1347004.56100 Office Supplies	60	750	250	250	(500)	-
1347004.56112 Computer & Operating Equip	288	1,500	1,500	500	(1,000)	(1,000)
1347004.57055 GASB 87 Lease Clearing	(112)	-	-	-	-	-
1347004.57410 DHS County Share	77,925	54,340	40,000	60,000	5,660	20,000
1347004.57650 CERF Fuel	926	1,298	1,298	490	(808)	(808)
1347004.57655 CERF Maintenance & Repair	1,238	1,270	1,270	884	(386)	(386)
1347004.57670 CERF Rental Charges	1,629	2,180	2,180	3,370	1,190	1,190
1347004.59010 Interest Payment	-	3	3	3	-	-
1347004.59020 Principal Payments	-	110	110	110	-	-
1347004.59600 Lease Expenditure	-	475	475	475	-	-
<b>Adult Protection Total</b>	<b>457,585</b>	<b>459,128</b>	<b>421,194</b>	<b>463,332</b>	<b>4,204</b>	<b>42,138</b>
<b>Child Care</b>						
1347104.51000 Salaries & Wage	86,167	101,383	95,000	103,411	2,028	8,411
1347104.51230 Overtime	1,118	10,000	1,000	1,141	(8,859)	141
1347104.52001 Medical Insurance	7,400	13,401	13,401	14,353	952	952
1347104.52020 Other Insurance & Benefits	1,419	1,827	1,827	1,864	37	37
1347104.52100 Social Security Contributions	6,193	6,941	6,941	7,081	140	140
1347104.52200 Retirement Contributions	6,508	7,320	7,320	7,467	147	147
1347104.52330 Worker's Compensation	60	183	183	187	4	4
1347104.52500 Annual Leave Conversion	1,242	848	848	865	17	17
1347104.54104 Utilities	587	640	640	700	60	60
1347104.54150 Telephone	528	400	400	400	-	-
1347104.54410 Building Rent	1,581	1,429	1,093	1,093	(336)	-
1347104.55600 Postage & Box Rent	101	120	120	120	-	-
1347104.55730 Membership & Registrat Fees	2	45	45	45	-	-
1347104.56100 Office Supplies	10	200	125	100	(100)	(25)
1347104.56112 Computer & Operating Equip	877	1,250	200	900	(350)	700
1347104.57055 GASB 87 Lease Clearing	(194)	-	-	-	-	-
1347104.57410 DHS County Share	116,220	100,000	100,000	100,000	-	-
1347104.59010 Interest Payment	-	7	7	7	-	-
1347104.59020 Principal Payments	-	42	42	42	-	-
1347104.59600 Lease Expenditure	-	925	925	925	-	-
<b>Child Care Total</b>	<b>229,820</b>	<b>246,961</b>	<b>230,117</b>	<b>240,701</b>	<b>(6,260)</b>	<b>10,584</b>
<b>Child Support</b>						
1347204.51000 Salaries & Wage	409,511	431,215	425,000	439,840	8,625	14,840
1347204.51120 Temporary Salaries	-	20,800	11,000	21,840	1,040	10,840
1347204.52001 Medical Insurance	56,137	63,552	63,552	68,064	4,512	4,512
1347204.52020 Other Insurance & Benefits	7,257	7,543	7,543	7,694	151	151
1347204.52100 Social Security Contributions	29,933	31,012	31,012	31,632	620	620
1347204.52200 Retirement Contributions	26,762	28,231	28,231	28,796	565	565
1347204.52330 Worker's Compensation	236	480	480	490	10	10
1347204.52500 Annual Leave Conversion	3,258	2,583	2,583	2,635	52	52
1347204.53520 Legal Services	18,649	18,500	18,500	18,500	-	-
1347204.53813 CBI check (fingerprints)	109	100	50	50	(50)	-
1347204.53823 Client/Provider pymt	266	600	500	400	(200)	(100)
1347204.53990 Purchase Admin Service	1,397	2,000	1,500	1,400	(600)	(100)
1347204.54104 Utilities	5,536	7,054	7,054	7,100	46	46
1347204.54150 Telephone	418	400	400	400	-	-
1347204.54410 Building Rent	15,524	15,712	15,498	15,498	(214)	-
1347204.55600 Postage & Box Rent	4,461	4,000	3,000	4,000	-	1,000
1347204.55725 Dues & Subscriptions	450	-	-	-	-	-
1347204.55730 Membership & Registrat Fees	647	800	800	800	-	-
1347204.55805 Travel	1,960	3,000	1,500	1,500	(1,500)	-

Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
1347204.56100 Office Supplies	2,811	3,000	1,500	1,600	(1,400)	100
1347204.56112 Computer & Operating Equip	1,476	3,500	2,500	1,500	(2,000)	(1,000)
1347204.57055 GASB 87 Lease Clearing	(1,407)	-	-	-	-	-
1347204.57410 DHS County Share	741	5,000	1,500	1,500	(3,500)	-
1347204.59010 Interest Payment	-	31	31	31	-	-
1347204.59020 Principal Payments	-	1,400	1,400	1,400	-	-
1347204.59600 Lease Expenditure	-	6,000	6,000	6,000	-	-
<b>Child Support Total</b>	<b>586,133</b>	<b>656,512</b>	<b>631,133</b>	<b>662,670</b>	<b>6,158</b>	<b>31,537</b>
<b>Child Welfare</b>						
80/20 Child Welfare						
13473040.51000 Salaries & Wage	902,268	921,264	900,000	947,426	26,162	47,426
13473040.51120 Temporary Salaries	21,000	45,480	20,000	34,000	(11,480)	14,000
13473040.51130 On-call Pay	-	-	-	40,000	40,000	40,000
13473040.51230 Overtime	150	2,000	500	1,000	(1,000)	500
13473040.52001 Medical Insurance	111,369	160,884	160,884	140,177	(20,707)	(20,707)
13473040.52020 Other Insurance & Benefits	16,355	17,834	17,834	18,191	357	357
13473040.52100 Social Security Contributions	67,857	65,153	65,153	66,456	1,303	1,303
13473040.52200 Retirement Contributions	47,266	51,160	51,160	52,184	1,024	1,024
13473040.52330 Worker's Compensation	9,070	11,241	11,241	11,466	225	225
13473040.52500 Annual Leave Conversion	2,205	4,852	4,852	4,950	98	98
13473040.53520 Legal Services	110,636	160,000	100,000	100,000	(60,000)	-
13473040.53813 CBI check (fingerprints)	3,374	2,250	2,250	2,250	-	-
13473040.53823 Client/Provider pymt	88,178	90,000	90,000	90,000	-	-
13473040.53833 Contract Payments	163,589	173,000	173,000	178,000	5,000	5,000
13473040.53990 Purchase Admin Service	23,571	15,000	10,000	10,000	(5,000)	-
13473040.54104 Utilities	11,174	12,732	12,732	13,000	268	268
13473040.54150 Telephone	3,961	5,500	3,500	5,500	-	2,000
13473040.54410 Building Rent	30,494	28,358	27,253	27,253	(1,105)	-
13473040.55600 Postage & Box Rent	1,985	2,000	2,000	2,000	-	-
13473040.55730 Membership & Registrat Fees	5,210	2,000	2,000	2,000	-	-
13473040.55805 Travel	12,258	10,000	6,000	10,000	-	4,000
13473040.56100 Office Supplies	6,120	7,000	4,800	5,000	(2,000)	200
13473040.56112 Computer & Operating Equip	9,066	6,000	4,000	6,000	-	2,000
13473040.57410 DHS County Share	86,973	95,000	90,000	100,000	5,000	10,000
13473040.57650 CERF Fuel	5,722	8,022	6,000	3,026	(4,996)	(2,974)
13473040.57655 CERF Maintenance & Repair	7,653	7,851	17,000	5,463	(2,388)	(11,537)
13473040.57670 CERF Rental Charges	10,069	13,472	13,472	20,833	7,361	7,361
13473040.59010 Interest Payment	-	40	40	40	-	-
13473040.59020 Principal Payments	-	1,850	1,850	1,850	-	-
13473040.59600 Lease Expenditure	-	7,900	7,900	7,900	-	-
<b>Chaffee</b>						
13473050.51000 Salaries & Wage	12,318	13,977	13,977	14,257	280	280
13473050.52001 Medical Insurance	2,601	3,840	3,840	4,113	273	273
13473050.52020 Other Insurance & Benefits	216	270	270	276	6	6
13473050.52100 Social Security Contributions	862	936	936	956	20	20
13473050.52200 Retirement Contributions	600	699	699	713	14	14
13473050.52330 Worker's Compensation	128	261	261	267	6	6
13473050.52500 Annual Leave Conversion	-	85	85	87	2	2
13473050.53823 Client/Provider pymt	53,442	30,000	65,000	55,000	25,000	(10,000)
13473050.53990 Purchase Admin Service	-	200	-	-	(200)	-
13473050.54104 Utilities	153	283	283	300	17	17
13473050.54150 Telephone	490	250	250	250	-	-
13473050.54410 Building Rent	470	630	201	-	(630)	(201)
13473050.55600 Postage & Box Rent	19	50	50	50	-	-
13473050.55730 Membership & Registrat Fees	0	-	-	-	-	-
13473050.55805 Travel	-	1,200	-	-	(1,200)	-
13473050.56100 Office Supplies	321	100	-	-	(100)	-
13473050.56112 Computer & Operating Equip	54	150	150	150	-	-
13473050.57055 GASB 87 Lease Clearing	(46)	-	-	-	-	-
13473050.57410 DHS County Share	(555)	-	-	-	-	-
13473050.59010 Interest Payment	-	1	1	1	-	-
13473050.59020 Principal Payments	-	45	45	45	-	-
13473050.59600 Lease Expenditure	-	200	200	200	-	-
<b>Child Welfare</b>						
1347304.51000 Salaries & Wage	243,459	301,036	285,000	307,057	6,021	22,057
1347304.52001 Medical Insurance	37,740	61,972	61,972	66,373	4,401	4,401
1347304.52020 Other Insurance & Benefits	3,936	5,528	5,528	5,639	112	112
1347304.52100 Social Security Contributions	17,496	20,808	20,808	21,225	417	417
1347304.52200 Retirement Contributions	14,518	18,752	18,752	19,128	376	376

HUMAN SERVICES FUND

Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
1347304.52330 Worker's Compensation	965	2,708	2,708	2,763	55	55
1347304.52500 Annual Leave Conversion	-	1,553	1,553	1,585	32	32
1347304.57055 GASB 87 Lease Clearing	(1,865)	-	-	-	-	-
1347304.57410 DHS County Share	(1,364)	-	750	750	750	-
<b>Child Welfare Case Services</b>						
13473036.53823 Client/Provider pymt	9,248	2,000	10,000	10,000	8,000	-
13473036.53990 Purchase Admin Service	1,075	1,500	1,000	1,100	(400)	100
13473036.55805 Travel	1,920	1,000	2,000	2,000	1,000	-
<b>PSSF Grant</b>						
13473030.53833 Contract Payments	1,907	1,000	1,000	1,000	-	-
13473030.55805 Travel	560	1,500	250	250	(1,250)	-
13473030.56100 Office Supplies	110	1,000	100	100	(900)	-
<b>WRAP</b>						
13473041.53823 Client/Provider pymt	1,675	15,000	5,000	8,000	(7,000)	3,000
<b>Child Welfare Total</b>	<b>2,160,029</b>	<b>2,416,377</b>	<b>2,308,091</b>	<b>2,429,600</b>	<b>13,223</b>	<b>121,509</b>
<b>Colorado Works</b>						
1347704.51000 Salaries & Wage	147,798	128,837	160,000	136,008	7,171	(23,992)
1347704.51230 Overtime	2,917	-	6,000	3,000	3,000	(3,000)
1347704.52001 Medical Insurance	18,174	15,560	15,560	16,665	1,105	1,105
1347704.52020 Other Insurance & Benefits	2,437	1,954	1,954	1,994	40	40
1347704.52100 Social Security Contributions	11,041	9,301	9,301	9,487	186	186
1347704.52200 Retirement Contributions	7,542	6,657	6,657	6,790	133	133
1347704.52330 Worker's Compensation	111	175	175	179	4	4
1347704.52500 Annual Leave Conversion	-	810	810	827	17	17
1347704.53833 Contract Payments	101,129	72,000	50,000	56,000	(16,000)	6,000
1347704.54104 Utilities	1,702	2,587	2,587	3,000	413	413
1347704.54150 Telephone	116	200	200	200	-	-
1347704.54410 Building Rent	4,997	5,762	3,630	3,630	(2,132)	-
1347704.55600 Postage & Box Rent	244	200	200	200	-	-
1347704.55730 Membership & Registrat Fees	5	500	-	100	(400)	100
1347704.56100 Office Supplies	-	500	500	250	(250)	(250)
1347704.56112 Computer & Operating Equip	476	700	700	500	(200)	(200)
1347704.57055 GASB 87 Lease Clearing	(213)	-	-	-	-	-
1347704.57410 DHS County Share	150,687	150,000	150,000	125,000	(25,000)	(25,000)
1347704.59010 Interest Payment	-	8	8	8	-	-
1347704.59020 Principal Payments	-	46	46	46	-	-
1347704.59600 Lease Expenditure	-	1,000	1,000	1,000	-	-
<b>Colorado Works Total</b>	<b>449,163</b>	<b>396,796</b>	<b>409,327</b>	<b>364,884</b>	<b>(31,912)</b>	<b>(44,443)</b>
<b>CORE Services</b>						
<b>80/20 Core Services</b>						
13475055.51000 Salaries & Wage	251,669	289,982	250,000	325,465	35,483	75,465
13475055.52001 Medical Insurance	39,601	43,349	40,000	46,428	3,079	6,428
13475055.52020 Other Insurance & Benefits	4,604	5,184	5,184	5,288	104	104
13475055.52100 Social Security Contributions	19,122	21,197	21,197	21,621	424	424
13475055.52200 Retirement Contributions	12,401	14,484	14,484	14,775	291	291
13475055.52330 Worker's Compensation	2,035	5,843	5,843	5,960	117	117
13475055.52500 Annual Leave Conversion	-	2,079	2,079	2,121	42	42
13475055.53823 Client/Provider pymt	4,322	2,000	5,000	5,000	3,000	-
13475055.53833 Contract Payments	1,481	-	-	-	-	-
13475055.53990 Purchase Admin Service	16,742	17,500	12,000	16,000	(1,500)	4,000
13475055.54104 Utilities	2,871	3,774	3,774	4,000	226	226
13475055.54150 Telephone	214	500	500	500	-	-
13475055.54410 Building Rent	8,103	8,405	12,210	12,210	3,805	-
13475055.55600 Postage & Box Rent	451	500	500	500	-	-
13475055.55730 Membership & Registrat Fees	46	800	700	700	(100)	-
13475055.56100 Office Supplies	111	500	200	250	(250)	50
13475055.56112 Computer & Operating Equip	210	1,000	500	500	(500)	-
13475055.57410 DHS County Share	70,716	60,000	50,000	50,000	(10,000)	-
<b>CORE Services</b>						
1347504.51000 Salaries & Wage	224,282	255,351	255,351	260,459	5,108	5,108
1347504.52001 Medical Insurance	22,840	28,265	28,265	30,272	2,007	2,007
1347504.52020 Other Insurance & Benefits	3,382	3,867	3,867	3,945	78	78
1347504.52100 Social Security Contributions	16,849	19,054	19,054	19,436	382	382
1347504.52200 Retirement Contributions	11,124	12,768	12,768	13,023	255	255
1347504.52330 Worker's Compensation	2,265	4,393	4,393	4,481	88	88
1347504.52500 Annual Leave Conversion	-	1,654	1,654	1,688	34	34
1347504.53823 Client/Provider pymt	1,670	10,000	-	-	(10,000)	-
1347504.55805 Travel	-	-	800	-	-	(800)
1347504.57410 DHS County Share	6,193	-	-	-	-	-

Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>CORE Services Total</b>	<b>723,304</b>	<b>812,450</b>	<b>750,323</b>	<b>844,622</b>	<b>32,172</b>	<b>94,299</b>
<b>Income Maintenance</b>						
Aid to Needy Disabled						
13476065.57410 DHS County Share	74,838	50,000	40,000	40,000	(10,000)	-
Fraud Investigation						
13476060.51000 Salaries & Wage	55,394	58,084	58,084	59,246	1,162	1,162
13476060.52001 Medical Insurance	6,717	7,294	7,294	7,812	518	518
13476060.52020 Other Insurance & Benefits	978	1,019	1,019	1,040	21	21
13476060.52100 Social Security Contributions	4,179	4,362	4,362	4,450	88	88
13476060.52200 Retirement Contributions	3,324	3,485	3,485	3,555	70	70
13476060.52330 Worker's Compensation	32	65	65	67	2	2
13476060.52500 Annual Leave Conversion	-	344	344	351	7	7
13476060.54104 Utilities	439	482	482	550	68	68
13476060.54150 Telephone	36	50	50	50	-	-
13476060.54410 Building Rent	1,181	1,076	1,124	1,124	48	-
13476060.55600 Postage & Box Rent	76	75	75	75	-	-
13476060.55730 Membership & Registrat Fees	62	200	-	-	(200)	-
13476060.55805 Travel	102	1,000	-	-	(1,000)	-
13476060.56112 Computer & Operating Equip	259	250	250	250	-	-
General Assistance						
13476064.53823 Client/Provider pymt	10,500	10,000	7,000	9,000	(1,000)	2,000
13476064.53833 Contract Payments	11,000	11,000	11,000	11,000	-	-
13476064.56100 Office Supplies	4,577	3,500	3,500	3,500	-	-
<b>Income Maintenance</b>						
1347604.51000 Salaries & Wage	1,575,290	1,864,531	1,830,000	1,970,013	105,482	140,013
1347604.51120 Temporary Salaries	66,396	99,528	35,000	42,571	(56,957)	7,571
1347604.51230 Overtime	24,637	30,000	30,000	30,000	-	-
1347604.52001 Medical Insurance	125,788	222,566	222,566	238,368	15,802	15,802
1347604.52020 Other Insurance & Benefits	26,138	32,558	32,558	33,210	652	652
1347604.52100 Social Security Contributions	123,595	135,083	135,083	137,785	2,702	2,702
1347604.52200 Retirement Contributions	92,464	109,595	109,595	111,788	2,193	2,193
1347604.52330 Worker's Compensation	1,134	2,205	2,205	2,250	45	45
1347604.52500 Annual Leave Conversion	3,829	10,029	10,029	10,230	201	201
1347604.53520 Legal Services	1,576	2,500	2,500	2,000	(500)	(500)
1347604.53813 CBI check (fingerprints)	-	200	-	-	(200)	-
1347604.53823 Client/Provider pymt	396	500	500	-	(500)	(500)
1347604.53990 Purchase Admin Service	58,177	70,000	55,000	58,500	(11,500)	3,500
1347604.54104 Utilities	20,890	21,487	21,487	22,500	1,013	1,013
1347604.54150 Telephone	2,742	3,000	3,000	3,000	-	-
1347604.54410 Building Rent	55,772	47,857	48,780	48,780	923	-
1347604.55600 Postage & Box Rent	3,607	4,000	4,000	3,000	(1,000)	(1,000)
1347604.55730 Membership & Registrat Fees	5,799	6,000	7,500	7,000	1,000	(500)
1347604.55805 Travel	2,426	3,000	1,500	2,000	(1,000)	500
1347604.56100 Office Supplies	8,666	9,000	7,000	6,000	(3,000)	(1,000)
1347604.56112 Computer & Operating Equip	7,473	17,500	17,500	16,000	(1,500)	(1,500)
1347604.57055 GASB 87 Lease Clearing	(3,333)	-	-	-	-	-
1347604.57410 DHS County Share	17,775	35,000	30,000	30,000	(5,000)	-
1347604.57430 San Juan Cty Expenses	(1,565)	-	-	-	-	-
1347604.57650 CERF Fuel	1,767	2,477	2,477	934	(1,543)	(1,543)
1347604.57655 CERF Maintenance & Repair	2,363	2,425	2,425	1,686	(739)	(739)
1347604.57670 CERF Rental Charges	3,110	4,160	4,160	6,433	2,273	2,273
1347604.59010 Interest Payment	-	100	100	100	-	-
1347604.59020 Principal Payments	-	2,800	2,800	2,800	-	-
1347604.59600 Lease Expenditure	-	14,000	14,000	14,000	-	-
LEAP Admin						
13476061.53990 Purchase Admin Service	-	20,000	20,000	20,000	-	-
<b>Income Maintenance Total</b>	<b>2,400,604</b>	<b>2,924,387</b>	<b>2,789,900</b>	<b>2,963,018</b>	<b>38,631</b>	<b>173,118</b>
<b>Other Sources and Uses</b>						
13473040.47421 DHS RMS	287,621	260,000	260,000	260,000	-	-
13476069.47421 DHS RMS	-	4,000	4,000	4,000	-	-
1347004.47421 DHS RMS	25,920	22,000	22,000	22,000	-	-
1347104.47421 DHS RMS	50,462	53,000	53,000	53,000	-	-
1347304.47421 DHS RMS	5,557	6,000	6,000	6,000	-	-
1347604.47421 DHS RMS	(601,391)	(515,000)	(515,000)	(515,000)	-	-
1347704.47421 DHS RMS	231,831	170,000	170,000	170,000	-	-
130.57560 Miscellaneous Expense	(4,273)	-	-	-	-	-
130.59015 Interest Payment - Leases	252	-	-	-	-	-
130.59100 Principal Payments - Leases	6,918	-	-	-	-	-
<b>Other Sources and Uses Total</b>	<b>2,897</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

HUMAN SERVICES FUND

Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Capital Outlay</b>						
1347604.59407 Capital Outlay-DHS IM	-	36,000	36,000	-	(36,000)	(36,000)
<b>Capital Outlay Total</b>	-	<b>36,000</b>	<b>36,000</b>	-	<b>(36,000)</b>	<b>(36,000)</b>
<b>Contingency</b>						
130.59090 Contingency	-	50,000	-	50,000	-	50,000
<b>Contingency Total</b>	-	<b>50,000</b>	-	<b>50,000</b>	-	<b>50,000</b>
<b>TOTAL HUMAN SERVICES FUND EXPENDITURES</b>	<b>7,009,533</b>	<b>7,998,611</b>	<b>7,576,085</b>	<b>8,018,827</b>	<b>20,216</b>	<b>442,742</b>

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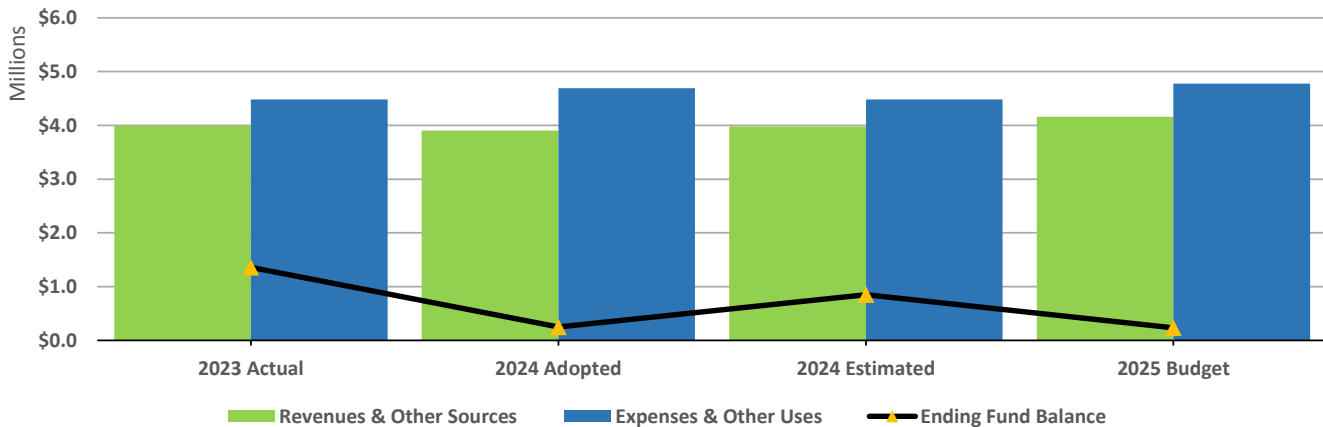


## JOINT SALES TAX FUND SUMMARY

The Joint Sales Tax Fund is required by a 1990 intergovernmental agreement between the City of Durango and the La Plata County Board of County Commissioners. This fund is required to report revenue equal to 11% of the two cent (2%) County sales tax imposed pursuant to the special election of May 11, 1982. The revenues are to be used to fund City and County agreed upon projects yearly. The fund is considered a non-Major

	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Beginning Fund Balance</b>	\$1,841,815	\$1,037,321	\$1,358,004	\$851,695	(\$185,626)	(\$506,309)
<b>Operating Revenue</b>						
Sales Tax	3,948,667	3,902,988	3,955,717	4,145,628	242,640	189,911
Miscellaneous	48,068	3,000	20,000	15,000	12,000	5,000
<b>Operating Revenue Total</b>	<b>3,996,735</b>	<b>3,905,988</b>	<b>3,975,717</b>	<b>4,160,628</b>	<b>254,640</b>	<b>184,911</b>
<b>Operating Expenses</b>						
Transfers Out - Durango Landfill	10,000	10,000	10,000	10,000	0	0
Transfers Out - Durango Senior Services	734,814	987,569	987,569	987,569	0	0
Transfers Out - Senior Services Capital	325,000	150,000	-	150,000	0	150,000
Durango Public Library	2,931,237	3,145,895	3,189,457	3,346,348	200,453	156,891
Hazardous Waste Roundup	-	85,000	85,000	85,000	0	0
Homeless Expenditures	479,494	200,000	200,000	200,000	0	0
Hermosa : Durango Bike Trail	-	10,000	10,000	-	(10,000)	(10,000)
Transfer Out - City and County	-	104,845	-	-	104,845	0
<b>Operating Expenses Total</b>	<b>4,480,546</b>	<b>4,693,309</b>	<b>4,482,026</b>	<b>4,778,917</b>	<b>85,608</b>	<b>296,891</b>
<b>Ending Fund Balance</b>	<b>\$1,358,004</b>	<b>\$250,000</b>	<b>\$851,695</b>	<b>\$233,406</b>		

### Changes in Ending Fund Balance



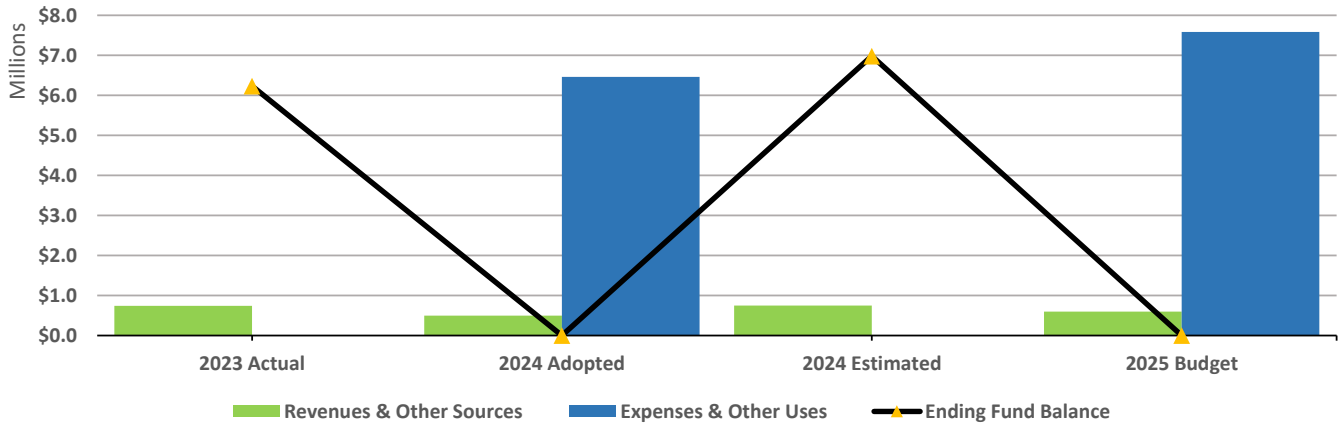
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
200.41300 Sales Taxes	3,948,667	3,902,988	3,955,717	4,145,628	242,640	189,911
200.47000 Investment Earnings	48,068	3,000	20,000	15,000	12,000	(5,000)
<b>Operating Revenue Total</b>	<b>3,996,735</b>	<b>3,905,988</b>	<b>3,975,717</b>	<b>4,160,628</b>	<b>254,640</b>	<b>184,911</b>
<b>Operating Expenses</b>						
20030.57810 Transfer to/from Landfill	10,000	10,000	10,000	10,000	-	-
20040.57811 Transfer for Senior Services	734,814	987,569	987,569	987,569	-	-
20040.57812 Transfer for SenServ Capital	325,000	150,000	-	150,000	-	150,000
20050.58500 Durango Public Library	2,931,237	3,145,895	3,189,457	3,346,348	200,453	156,891
20010.56146 Hazardous Waste Roundup	-	85,000	85,000	85,000	-	-
20010.53845 Homeless Expenditures	479,494	200,000	200,000	200,000	-	-
20050.58230 Hermosa : Durango Bike Trail	-	10,000	10,000	-	(10,000)	(10,000)
20010.57816 Transfer Out - City and County	-	104,845	-	-	(104,845)	-
<b>Operating Expenses Total</b>	<b>4,480,546</b>	<b>4,693,309</b>	<b>4,482,026</b>	<b>4,778,917</b>	<b>85,608</b>	<b>296,891</b>
<b>TOTAL JOINT SALES TAX EXPENDITURES</b>	<b>4,480,546</b>	<b>4,693,309</b>	<b>4,482,026</b>	<b>4,778,917</b>	<b>85,608</b>	<b>296,891</b>

## CONSERVATION TRUST SUMMARY

C.R.S. § 30-11-122 allows each county in the state to create a conservation trust fund as provided in C.R.S. § 29-21-101 for net lottery proceeds to be deposited to said fund. Funds shall be expended only for the acquisition, development and maintenance of new conservation sites or for capital improvements or maintenance for

	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Beginning Fund Balance</b>	\$5,493,035	\$5,961,922	\$6,233,508	\$6,983,508	\$1,021,586	\$750,000
<b>Operating Revenue</b>						
State Lottery Proceeds	441,418	400,000	450,000	400,000	0	(50,000)
Miscellaneous	299,055	100,000	300,000	200,000	100,000	(100,000)
<b>Operating Revenue Total</b>	<b>740,473</b>	<b>500,000</b>	<b>750,000</b>	<b>600,000</b>	<b>100,000</b>	<b>(150,000)</b>
<b>Operating Expenses</b>						
Capital Outlay - Multi Event C	-	6,461,922	-	7,583,508	1,121,586	7,583,508
<b>Operating Expenses Total</b>	<b>-</b>	<b>6,461,922</b>	<b>-</b>	<b>7,583,508</b>	<b>1,121,586</b>	<b>7,583,508</b>
<b>Ending Fund Balance</b>	<b>\$6,233,508</b>	<b>\$0</b>	<b>\$6,983,508</b>	<b>-</b>		

### Changes in Ending Fund Balance



Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
210.43315 Lottery Funds	441,418	400,000	450,000	400,000	-	(50,000)
21050.47000 Investment Earnings	299,055	100,000	300,000	200,000	100,000	(100,000)
<b>Operating Revenue Total</b>	<b>740,473</b>	<b>500,000</b>	<b>750,000</b>	<b>600,000</b>	<b>100,000</b>	<b>(150,000)</b>
<b>Capital Outlay</b>						
21050.59525 Capital Outlay - Multi Event C	-	6,461,922	-	7,583,508	1,121,586	7,583,508
<b>Capital Outlay Total</b>	<b>-</b>	<b>6,461,922</b>	<b>-</b>	<b>7,583,508</b>	<b>1,121,586</b>	<b>7,583,508</b>
<b>TOTAL CONSERVATION TRUST FUND EXPENDITURES</b>	<b>-</b>	<b>6,461,922</b>	<b>-</b>	<b>7,583,508</b>	<b>1,121,586</b>	<b>7,583,508</b>

## CAPITAL PROJECT FUND

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Capital Projects Fund account for the construction, rehabilitation, and acquisition of capital assets, such as buildings and equipment. A separate Capital Projects Fund is often established when the acquisition or construction of a capital project extends beyond a single fiscal year and the financing sources are provided by specifically designated resources. Capital expenditures fall into one of two categories: Capital Improvements and Capital Outlay.

### **Capital Improvement Fund**

Pursuant to a 1984 ballot measure that dedicates a portion of sales tax to capital improvement projects, the County established this fund in 1985. The expenditures are limited to continuing capital and major capital improvements determined by the Board of County Commissioners. Revenues deposited shall not thereafter be available to be pledged or expended for any general purpose of the County.

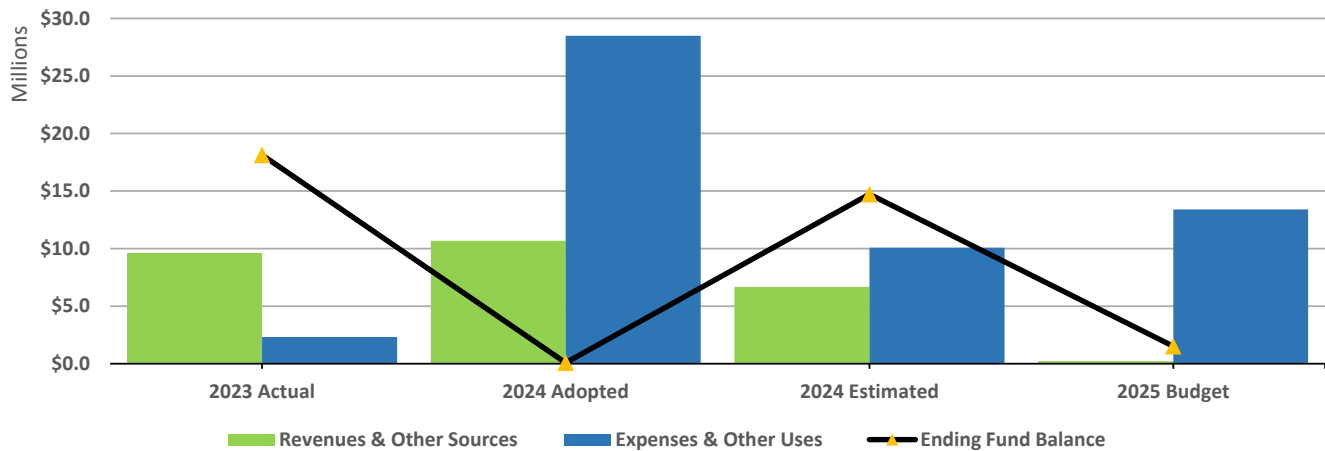
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## CAPITAL IMPROVEMENT SUMMARY

The Capital Improvement Fund was created by Resolution 1984-142 to provide for continuing capital improvements required by the County. Revenues deposited shall not thereafter be available to be pledged or expended for any general purpose of the County. This fund is also one of the four Major Governmental Funds.

	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Beginning Fund Balance</b>	\$10,823,229	\$17,906,641	\$18,140,058	\$14,728,608	(\$3,178,034)	(\$3,411,450)
<b>Operating Revenue</b>						
One Time Revenues	786,403	1,332,101	1,334,760	212,822	(1,119,279)	1,121,938
Transfers In	8,845,678	9,340,090	5,340,090	-	(9,340,090)	(5,340,090)
Miscellaneous	4,220	-	-	-	0	0
<b>Operating Revenue Total</b>	<b>9,636,301</b>	<b>10,672,191</b>	<b>6,674,850</b>	<b>212,822</b>	<b>(10,459,369)</b>	<b>(6,462,028)</b>
<b>Operating Expenses</b>						
Capital & One Time Expenditures	2,319,473	26,498,769	10,086,300	11,412,421	(15,086,348)	1,326,121
Contingency	-	2,000,000	-	2,000,000	0	2,000,000
<b>Operating Expenses Total</b>	<b>2,319,473</b>	<b>28,498,769</b>	<b>10,086,300</b>	<b>13,412,421</b>	<b>(15,086,348)</b>	<b>3,326,121</b>
<b>Ending Fund Balance</b>	<b>\$18,140,058</b>	<b>\$80,063</b>	<b>\$14,728,608</b>	<b>\$1,529,009</b>		

### Changes in Ending Fund Balance



Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
260.45324 Energy Impact Assistance	578,062	1,119,279	1,121,938	-	(1,119,279)	(1,121,938)
26010.48510 Transfer From General Fund	8,845,678	9,340,090	5,340,090	-	(9,340,090)	(5,340,090)
26020.44680 GSA Courthouse Lease	125,896	130,356	130,356	130,356	-	-
26020.44681 GSA Courthouse Improvements	30,052	30,072	30,072	30,072	-	-
26020.47002 Interest Income - Leases	4,220	-	-	-	-	-
26020.47893 DA Crths Remodel-San Juan Cty	2,701	2,701	2,701	2,701	-	-
26020.47894 DA Crths Remodel-Archuleta Cty	49,693	49,693	49,693	49,693	-	-
<b>Operating Revenue Total</b>	<b>9,636,301</b>	<b>10,672,191</b>	<b>6,674,850</b>	<b>212,822</b>	<b>(10,459,369)</b>	<b>(6,462,028)</b>
<b>Capital Outlay</b>						
260.59110 Capital Outlay - Facilities	-	3,000,000	59,000	-	(3,000,000)	(59,000)
260.59508 Capital Outlay - Fairgrounds	-	363,000	-	-	(363,000)	-
26010.59109 Sand Shed Crader Pit	128,883	65,000	50,000	50,000	(15,000)	-
26010.59112 Security Upgrades	104,976	3,000,000	1,000,000	2,210,000	(790,000)	1,210,000
26010.59120 ACT Building	-	-	-	30,000	30,000	30,000
26010.59121 ACT Sound Mitigation	45,040	-	-	-	-	-
26010.59126 Ignacio Fuel Tank Replacement	-	150,000	-	150,000	-	150,000
26010.59130 Info Serv Capital & Projects	569,554	638,990	490,000	1,106,142	467,152	616,142
26010.59155 Old Main Post Office Remodel	-	4,000,000	-	-	(4,000,000)	-
26010.59156 DeNier Center Improvements	-	2,000,000	83,600	150,000	(1,850,000)	66,400
26010.59157 La Posta Infrastructure Imp	-	1,000,000	-	-	(1,000,000)	-
26010.59161 Fairgrounds RV Pedestals	-	20,000	20,000	-	(20,000)	(20,000)
26010.59170 R&B Fence Replacement	-	26,500	26,500	-	(26,500)	(26,500)
26010.59223 R&B HVAC Replacement	-	160,000	160,000	-	(160,000)	(160,000)
26010.59229 Grassy Tower HVAC Unit	3,865	-	-	-	-	-
26010.59253 Courthouse Roof & HVAC Rpr	494,111	500,000	255,000	-	(500,000)	(255,000)
26010.59256 Courthouse Carpet Replacement	21,600	470,000	240,000	-	(470,000)	(240,000)
26010.59270 Gun Range Comprehensive Plan	44,701	1,000,000	20,000	50,000	(950,000)	30,000
26010.59271 Energy Conserv&Sustainability	5,515	2,000,000	-	2,000,000	-	2,000,000
26010.59420 Gravel Pit&Equipment Purchase	153,437	-	-	-	-	-
26020.59137 Capital Outlay Crths Rmdl Cnty	-	52,000	52,000	-	(52,000)	(52,000)
26020.59143 Autopsy Room	200	-	-	-	-	-
26020.59206 Capital Outlay - Detentions	-	-	-	485,000	485,000	485,000
26020.59212 Regional Weather Radar	581,433	2,419,279	2,000,000	419,279	(2,000,000)	(1,580,721)
26020.59227 Jail - Ctrl Room Air Supply	2,799	-	-	-	-	-
26020.59228 Jail - RTU/Air Handler	82,651	-	-	-	-	-
26020.59256 Courthouse Carpet Replacement	-	-	-	60,000	60,000	60,000
26030.59328 Capital Outlay Road and Bridge	-	-	-	950,000	950,000	950,000
26040.59119 Building Purchase	-	5,000,000	5,000,000	-	(5,000,000)	(5,000,000)
26040.59410 10 Burnett Ct Property Remodel	80,708	434,000	320,200	774,000	340,000	453,800
26040.59415 Clinic Buildout	-	200,000	300,000	-	(200,000)	(300,000)
26050.59110 Capital Outlay - Facilities	-	-	10,000	2,550,000	2,550,000	2,540,000
26050.59508 Capital Outlay - Fairgrounds	-	-	-	428,000	428,000	428,000
<b>Capital Outlay Total</b>	<b>2,319,473</b>	<b>26,498,769</b>	<b>10,086,300</b>	<b>11,412,421</b>	<b>(15,086,348)</b>	<b>1,326,121</b>
<b>Contingency</b>						
26010.59090 Contingency	-	2,000,000	-	2,000,000	-	2,000,000
<b>Contingency Total</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>
<b>TOTAL CIP EXPENDITURES</b>	<b>2,319,473</b>	<b>28,498,769</b>	<b>10,086,300</b>	<b>13,412,421</b>	<b>(15,086,348)</b>	<b>3,326,121</b>



## BLENDING COMPONENT UNITS

Component units are legally separate organizations for which the County is financially accountable or which are closely related to or financially integrated with the County. If blended, it is reported as if it were a fund of the County throughout the year. It is included at both the government wide and the fund financial reporting levels.

La Plata County has three such blended component units:

### **Public Health**

The La Plata County Public Health Department: The La Plata County Public Health Department administers public health services for La Plata County residents. La Plata County Commissioners appoint the governing board.

### **Sixth Judicial District Attorney**

The office of the District Attorney of the Sixth Judicial District provides prosecutorial and other public safety services to the citizens of La Plata County, Archuleta, and San Juan Counties.

### **Durango Hills Road Improvement District**

Durango Hills Road Improvement District (DHRID) was established in 1991 to account for the maintenance and snow removal costs on designated roads in the Durango Hills subdivision located west of County Road 240. It is primarily supported by property taxes paid by residents and some miscellaneous revenues voluntarily paid by a few users that access the radio towers at the end of the road.

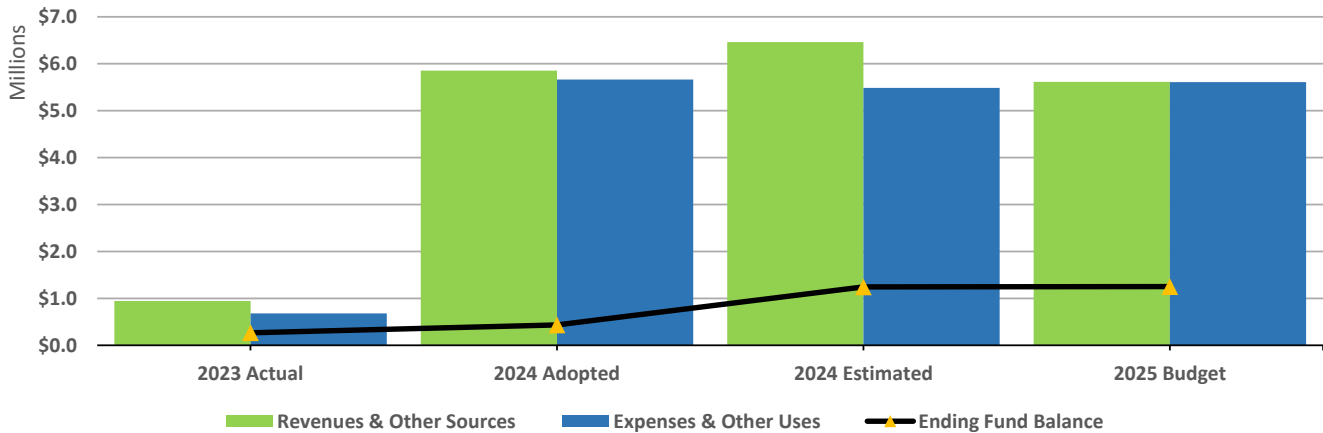
### **Palo Verde Public Improvement District #3**

The Palo Verde Public Improvement District #3 was established Nov. 5, 2013 to account for a water line extension project to connect service to the City of Durango water.

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	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Beginning Fund Balance</b>	-	\$239,387	\$265,735	\$1,241,556	\$1,002,169	\$975,821
<b>Operating Revenue</b>						
One Time Revenues	-	1,200,000	1,200,000	-	(1,200,000)	(1,200,000)
Intergovernmental	3,646	3,461,522	3,188,897	3,392,297	(69,225)	203,400
La Plata County Contribution	940,000	1,194,219	1,194,219	1,194,219	0	0
Charges for Services	-	-	875,620	1,029,448	1,029,448	153,828
<b>Operating Revenue Total</b>	<b>943,646</b>	<b>5,855,741</b>	<b>6,458,736</b>	<b>5,615,964</b>	<b>(239,777)</b>	<b>(842,772)</b>
<b>Operating Expenses</b>						
Personnel & Operating Costs						
Salaries & Wages	183,055	3,099,609	2,733,837	3,046,956	(52,653)	313,119
Temporary Employees	7,142	-	43,125	15,300	15,300	(27,825)
Overtime	1,827	-	8,279	9,075	9,075	796
Medical Benefits	25,310	620,804	494,926	636,111	15,307	141,185
Other Benefits & Costs	27,016	456,630	381,579	456,845	215	75,266
Operating	433,561	1,381,742	1,416,669	1,367,132	(14,610)	(49,537)
<b>Personnel &amp; Operating Costs Total</b>	<b>677,911</b>	<b>5,558,784</b>	<b>5,078,415</b>	<b>5,531,419</b>	<b>(27,365)</b>	<b>453,004</b>
Capital & One Time Expenditures						
Capital Outlay	-	104,500	404,500	-	(104,500)	(404,500)
Contingency	-	1	-	75,000	74,999	75,000
<b>Capital &amp; One Time Expenditures Total</b>	<b>-</b>	<b>104,501</b>	<b>404,500</b>	<b>75,000</b>	<b>(29,501)</b>	<b>(329,500)</b>
<b>Operating Expenses Total</b>	<b>677,911</b>	<b>5,663,285</b>	<b>5,482,915</b>	<b>5,606,419</b>	<b>(56,866)</b>	<b>123,504</b>
<b>Ending Fund Balance</b>	<b>\$265,735</b>	<b>\$431,843</b>	<b>\$1,241,556</b>	<b>\$1,251,101</b>		

Changes in Ending Fund Balance



Overview & FTE's						
General Support Required					FTE's	
-\$384,440					5	
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1442104.43800 PHD Revenue (One time)	-	1,200,000	1,200,000	-	(1,200,000)	(1,200,000)
1442104.43810 PHD Revenue	-	165,350	165,350	-	(165,350)	(165,350)
1442104.48510 Transfer From General Fund	-	1,194,219	1,194,219	1,194,219	-	-
1442104.47900 Miscellaneous Revenue	-	-	-	134,400	134,400	134,400
<b>Operating Revenue Total</b>	<b>-</b>	<b>2,559,569</b>	<b>2,559,569</b>	<b>1,328,619</b>	<b>(1,230,950)</b>	<b>(1,230,950)</b>
<b>Operating Payroll</b>						
1442104.51000 Salaries & Wage	181,887	1,023,895	558,426	439,276	(584,619)	(119,150)
1442104.51230 Overtime	1,827	-	7,178	668	668	(6,510)
1442104.52001 Medical Insurance	25,172	185,117	80,921	85,809	(99,308)	4,888
1442104.52020 Other Insurance & Benefits	3,134	20,045	9,230	8,850	(11,195)	(380)
1442104.52100 Social Security Contributions	14,575	77,572	45,487	34,246	(43,326)	(11,241)
1442104.52200 Retirement Contributions	9,146	51,863	27,714	22,896	(28,967)	(4,818)
1442104.51120 Temporary Salaries	7,142	-	40,296	-	-	(40,296)
1442104.52330 Worker's Compensation	-	-	697	-	-	(697)
1442104.52500 Annual Leave Conversion	-	-	-	5,027	5,027	5,027
<b>Operating Payroll Total</b>	<b>242,883</b>	<b>1,358,491</b>	<b>769,949</b>	<b>596,772</b>	<b>(761,719)</b>	<b>(173,177)</b>
<b>Operating Expenses</b>						
1442104.53920 Other Contracted Services	236,183	2,102	2,102	17,500	15,398	15,398
1442104.53930 Other Professional Services	56,441	97,100	97,100	5,700	(91,400)	(91,400)
1442104.54350 Repair & Maintenance	-	139,589	139,589	14,000	(125,589)	(125,589)
1442104.54408 HOA Dues	-	85,334	85,334	-	(85,334)	(85,334)
1442104.54410 Building Rent	10,200	22,951	22,951	-	(22,951)	(22,951)
1442104.55805 Travel	-	31,685	31,685	5,000	(26,685)	(26,685)
1442104.56112 Computer & Operating Equip	88,507	13,259	13,259	2,500	(10,759)	(10,759)
1442104.56170 Operating Supplies	21,698	146,594	146,594	10,000	(136,594)	(136,594)
1442104.57650 CERF Fuel	-	11,049	11,049	5,660	(5,389)	(5,389)
1442104.57655 CERF Maintenance & Repair	-	1,228	1,228	10,043	8,815	8,815
1442104.57670 CERF Rental Charges	-	13,750	13,750	62,232	48,482	48,482
1442104.54150 Telephone	88	-	-	2,500	2,500	2,500
1442104.53800 Software Maintenance Contract	15,625	-	15,000	20,000	20,000	5,000
1442104.55400 Advertising	13	-	-	-	-	-
1442104.55725 Dues & Subscriptions	2,445	-	2,445	67,000	67,000	64,555
1442104.55600 Postage & Box Rent	-	-	675	-	-	(675)
1442104.55730 Membership & Registrat Fees	-	-	-	5,000	5,000	5,000
1442104.55920 Meetings	-	-	-	1,500	1,500	1,500
1442104.55940 Training	-	-	-	2,750	2,750	2,750
1442104.56100 Office Supplies	-	-	-	10,000	10,000	10,000
1442104.56420 Books & Periodicals	-	-	-	1,500	1,500	1,500
1442104.54102 Electric	-	-	9,460	14,565	14,565	5,105
1442104.54106 Gas	-	-	5,680	10,530	10,530	4,850
1442104.54110 Water & Sewer	-	-	1,190	2,850	2,850	1,660
1442104.54212 Waste Disposal	-	-	477	877	877	400
1442104.53813 CBI check (fingerprints)	-	-	-	700	700	700
<b>Operating Expenses Total</b>	<b>431,201</b>	<b>564,641</b>	<b>599,568</b>	<b>272,407</b>	<b>(292,234)</b>	<b>(327,161)</b>
<b>Capital Outlay</b>						
1442104.59135 Capital Outlay Op Equip	-	104,500	104,500	-	(104,500)	(104,500)
<b>Capital Outlay Total</b>	<b>-</b>	<b>104,500</b>	<b>104,500</b>	<b>-</b>	<b>(104,500)</b>	<b>(104,500)</b>
<b>Contingency</b>						
1442104.59090 Contingency	-	1	-	75,000	74,999	75,000
<b>Contingency Total</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>75,000</b>	<b>74,999</b>	<b>75,000</b>
<b>TOTAL PUBLIC HEALTH ADMIN EXPENDITURES</b>	<b>674,084</b>	<b>2,027,633</b>	<b>1,474,017</b>	<b>944,179</b>	<b>(1,083,454)</b>	<b>(529,838)</b>

PUBLIC HEALTH DEPARTMENT COMMUNITY HEALTH PROMOTION



Overview & FTE's						
General Support Required						FTE's
-\$165,614						14
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1442204.43810 PHD Revenue	-	2,379,943	-	-	(2,379,943)	-
1442204.44690 Miscellaneous Federal Grants	3,646	-	407,559	475,429	475,429	67,870
1442204.44346 Miscellaneous State Grants	-	-	1,159,976	1,121,213	1,121,213	(38,763)
<b>Operating Revenue Total</b>	<b>3,646</b>	<b>2,379,943</b>	<b>1,567,535</b>	<b>1,596,642</b>	<b>(783,301)</b>	<b>29,107</b>
<b>Operating Payroll</b>						
1442204.51000 Salaries & Wage	1,168	1,067,771	1,155,424	891,051	(176,720)	(264,373)
1442204.51120 Temporary Salaries	-	-	-	15,300	15,300	15,300
1442204.52001 Medical Insurance	137	197,940	224,798	173,439	(24,501)	(51,359)
1442204.52020 Other Insurance & Benefits	15	20,982	19,113	17,510	(3,472)	(1,603)
1442204.52100 Social Security Contributions	88	81,684	81,597	68,165	(13,519)	(13,432)
1442204.52200 Retirement Contributions	58	53,389	57,601	44,554	(8,835)	(13,047)
1442204.51230 Overtime	-	-	533	7,322	7,322	6,789
1442204.52330 Worker's Compensation	-	-	6,310	-	-	(6,310)
1442204.52500 Annual Leave Conversion	-	-	-	4,921	4,921	4,921
<b>Operating Payroll Total</b>	<b>1,466</b>	<b>1,421,766</b>	<b>1,545,376</b>	<b>1,222,262</b>	<b>(199,504)</b>	<b>(323,114)</b>
<b>Operating Expenses</b>						
1442204.53920 Other Contracted Services	-	31,821	31,821	13,100	(18,721)	(18,721)
1442204.55805 Travel	-	43,482	43,482	42,315	(1,167)	(1,167)
1442204.56170 Operating Supplies	1,474	375,575	375,575	32,830	(342,745)	(342,745)
1442204.57650 CERF Fuel	-	5,000	5,000	5,000	-	-
1442204.57655 CERF Maintenance & Repair	-	1,667	1,667	-	(1,667)	(1,667)
1442204.57670 CERF Rental Charges	-	18,667	18,667	18,667	-	-
1442204.54150 Telephone	77	-	-	-	-	-
1442204.55730 Membership & Registrat Fees	160	-	-	3,800	3,800	3,800
1442204.55940 Training	542	-	-	7,210	7,210	7,210
1442204.53990 Purchase Admin Service	-	-	-	24,908	24,908	24,908
1442204.55600 Postage & Box Rent	-	-	-	200	200	200
1442204.55725 Dues & Subscriptions	-	-	-	707	707	707
1442204.56100 Office Supplies	-	-	-	3,910	3,910	3,910
1442204.56112 Computer & Operating Equip	-	-	-	15,419	15,419	15,419
1442204.53823 Client/Provider pymt	-	-	-	10,200	10,200	10,200
1442204.53833 Contract Payments	-	-	-	30,500	30,500	30,500
<b>Operating Expenses Total</b>	<b>2,253</b>	<b>476,212</b>	<b>476,212</b>	<b>208,766</b>	<b>(267,446)</b>	<b>(267,446)</b>
<b>TOTAL COMMUNITY HEALTH PROMOTION EXPENDITURES</b>	<b>3,719</b>	<b>1,897,978</b>	<b>2,021,588</b>	<b>1,431,028</b>	<b>(466,950)</b>	<b>(590,560)</b>

PUBLIC HEALTH DEPARTMENT ENVIROMENTAL HEALTH AND COMMUNICABLE DISEASE

Overview & FTE's						
General Support Required						FTE's
\$372,212						14
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1442304.43810 PHD Revenue	-	857,099	-	-	(857,099)	-
1442304.44346 Miscellaneous State Grants	-	-	180,118	180,118	180,118	-
1442304.44690 Miscellaneous Federal Grants	-	-	107,415	107,415	107,415	-
1442304.46500 PHD Retail Food Licensing	-	-	150,000	150,000	150,000	-
1442304.46510 PHD Water Lab Fees	-	-	169,993	225,560	225,560	55,567
1442304.46530 PHD Onsite Waste Water	-	-	331,656	251,584	251,584	(80,072)
<b>Operating Revenue Total</b>	-	<b>857,099</b>	<b>939,182</b>	<b>914,677</b>	<b>57,578</b>	<b>(24,505)</b>
<b>Operating Payroll</b>						
1442304.51000 Salaries & Wage	-	641,789	689,538	745,203	103,414	55,665
1442304.52001 Medical Insurance	-	171,548	135,558	209,150	37,602	73,592
1442304.52020 Other Insurance & Benefits	-	16,454	11,069	19,106	2,652	8,037
1442304.52100 Social Security Contributions	-	49,097	49,489	57,009	7,912	7,520
1442304.52200 Retirement Contributions	-	32,089	34,437	37,260	5,171	2,823
1442304.51230 Overtime	-	-	530	544	544	14
1442304.52330 Worker's Compensation	-	-	3,519	-	-	(3,519)
1442304.52500 Annual Leave Conversion	-	-	-	4,300	4,300	4,300
<b>Operating Payroll Total</b>	-	<b>910,978</b>	<b>924,140</b>	<b>1,072,572</b>	<b>161,595</b>	<b>148,432</b>
<b>Operating Expenses</b>						
1442304.53920 Other Contracted Services	-	9,429	9,429	16,700	7,271	7,271
1442304.55805 Travel	-	24,791	24,791	12,171	(12,620)	(12,620)
1442304.56170 Operating Supplies	-	203,534	203,534	117,470	(86,064)	(86,064)
1442304.57650 CERF Fuel	-	5,000	5,000	5,000	-	-
1442304.57655 CERF Maintenance & Repair	-	1,667	1,667	-	(1,667)	(1,667)
1442304.57670 CERF Rental Charges	-	18,666	18,666	18,666	-	-
1442304.54150 Telephone	108	-	-	-	-	-
1442304.53833 Contract Payments	-	-	-	22,050	22,050	22,050
1442304.53930 Other Professional Services	-	-	-	5,866	5,866	5,866
1442304.54350 Repair & Maintenance	-	-	-	585	585	585
1442304.55725 Dues & Subscriptions	-	-	-	500	500	500
1442304.55730 Membership & Registrat Fees	-	-	-	4,000	4,000	4,000
1442304.55940 Training	-	-	-	6,309	6,309	6,309
1442304.56100 Office Supplies	-	-	-	5,000	5,000	5,000
<b>Operating Expenses Total</b>	<b>108</b>	<b>263,087</b>	<b>263,087</b>	<b>214,317</b>	<b>(48,770)</b>	<b>(48,770)</b>
<b>TOTAL ENVIROMENTAL HEALTH &amp; COMMUNICABLE DISEASE EXPENDITURES</b>	<b>108</b>	<b>1,174,065</b>	<b>1,187,227</b>	<b>1,286,889</b>	<b>112,825</b>	<b>99,662</b>

PUBLIC HEALTH DEPARTMENT INNOVATION



Overview & FTE's						
General Support Required \$248,972						FTE's 4
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1442404.43810 PHD Revenue	-	59,130	-	-	(59,130)	-
1442404.44346 Miscellaneous State Grants	-	-	228,491	261,891	261,891	33,400
<b>Operating Revenue Total</b>	-	<b>59,130</b>	<b>228,491</b>	<b>261,891</b>	<b>202,761</b>	<b>33,400</b>
<b>Operating Payroll</b>						
1442404.51000 Salaries & Wage	-	366,154	202,375	365,873	(281)	163,498
1442404.52001 Medical Insurance	-	66,199	30,032	68,481	2,282	38,449
1442404.52020 Other Insurance & Benefits	-	7,168	3,490	7,062	(106)	3,572
1442404.52100 Social Security Contributions	-	27,740	14,813	27,330	(410)	12,517
1442404.52200 Retirement Contributions	-	18,547	10,119	18,274	(273)	8,155
1442404.52330 Worker's Compensation	-	-	377	-	-	(377)
1442404.52500 Annual Leave Conversion	-	-	-	2,275	2,275	2,275
<b>Operating Payroll Total</b>	-	<b>485,808</b>	<b>261,206</b>	<b>489,295</b>	<b>3,487</b>	<b>228,089</b>
<b>Operating Expenses</b>						
1442404.55805 Travel	-	11,331	11,331	5,000	(6,331)	(6,331)
1442404.56112 Computer & Operating Equip	-	4,741	4,741	-	(4,741)	(4,741)
1442404.56170 Operating Supplies	-	52,423	52,423	-	(52,423)	(52,423)
1442404.57650 CERF Fuel	-	3,951	3,951	3,951	-	-
1442404.57655 CERF Maintenance & Repair	-	439	439	-	(439)	(439)
1442404.57670 CERF Rental Charges	-	4,917	4,917	4,917	-	-
1442404.55725 Dues & Subscriptions	-	-	-	2,700	2,700	2,700
1442404.55730 Membership & Registrat Fees	-	-	-	5,000	5,000	5,000
<b>Operating Expenses Total</b>	-	<b>77,802</b>	<b>77,802</b>	<b>21,568</b>	<b>(56,234)</b>	<b>(56,234)</b>
<b>TOTAL PUBLIC HEALTH INNOVATION EXPENDITURES</b>	-	<b>563,610</b>	<b>339,008</b>	<b>510,863</b>	<b>(52,747)</b>	<b>171,855</b>

Overview & FTE's						
General Support Required						FTE's
-\$80,675						5.75
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
1442504.46522 PHD Clinic-Immunizations	-	-	25,971	-	-	(25,971)
1442504.46523 Third party insurance payers	-	-	70,000	233,000	233,000	163,000
1442504.46525 CDPHE reimb for bundled Servic	-	-	-	9,600	9,600	9,600
1442504.44346 Miscellaneous State Grants	-	-	939,988	1,111,831	1,111,831	171,843
1442504.46520 PHD Clinic Fees	-	-	128,000	-	-	(128,000)
1442504.46524 Patient self pay for services	-	-	-	159,704	159,704	159,704
<b>Operating Revenue Total</b>	-	-	<b>1,163,959</b>	<b>1,514,135</b>	<b>1,514,135</b>	<b>350,176</b>
<b>Operating Payroll</b>						
1442504.51000 Salaries & Wage	-	-	128,074	605,553	605,553	477,479
1442504.51120 Temporary Salaries	-	-	2,829	-	-	(2,829)
1442504.51230 Overtime	-	-	38	541	541	503
1442504.52001 Medical Insurance	-	-	23,617	99,232	99,232	75,615
1442504.52020 Other Insurance & Benefits	-	-	156	10,018	10,018	9,862
1442504.52100 Social Security Contributions	-	-	991	39,000	39,000	38,009
1442504.52200 Retirement Contributions	-	-	5,115	25,491	25,491	20,376
1442504.52330 Worker's Compensation	-	-	255	274	274	19
1442504.52500 Annual Leave Conversion	-	-	-	3,277	3,277	3,277
<b>Operating Payroll Total</b>	-	-	<b>161,075</b>	<b>783,386</b>	<b>783,386</b>	<b>622,311</b>
<b>Operating Expenses</b>						
1442504.53920 Other Contracted Services	-	-	-	40,305	40,305	40,305
1442504.53990 Purchase Admin Service	-	-	-	12,339	12,339	12,339
1442504.55600 Postage & Box Rent	-	-	-	500	500	500
1442504.55725 Dues & Subscriptions	-	-	-	15,000	15,000	15,000
1442504.55730 Membership & Registrat Fees	-	-	-	9,550	9,550	9,550
1442504.55805 Travel	-	-	-	14,340	14,340	14,340
1442504.56100 Office Supplies	-	-	-	3,345	3,345	3,345
1442504.56112 Computer & Operating Equip	-	-	-	37,300	37,300	37,300
1442504.56170 Operating Supplies	-	-	-	405,395	405,395	405,395
1442504.53930 Other Professional Services	-	-	-	52,000	52,000	52,000
1442504.54410 Building Rent	-	-	-	60,000	60,000	60,000
<b>Operating Expenses Total</b>	-	-	-	<b>650,074</b>	<b>650,074</b>	<b>650,074</b>
<b>Capital Outlay</b>						
1442504.59135 Capital Outlay Op Equip	-	-	300,000	-	-	(300,000)
<b>Capital Outlay Total</b>	-	-	<b>300,000</b>	-	-	<b>(300,000)</b>
<b>TOTAL PUBLIC HEALTH CLINIC EXPENDITURES</b>	-	-	<b>461,075</b>	<b>1,433,460</b>	<b>1,433,460</b>	<b>972,385</b>

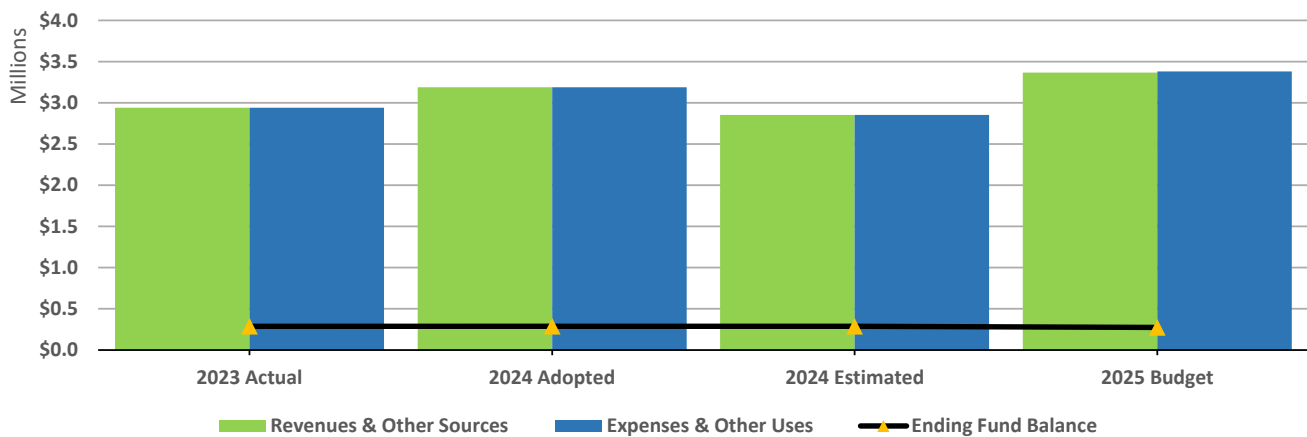


## SIXTH JUDICIAL DISTRICT ATTORNEY SUMMARY

The Sixth Judicial District Attorney’s office serves La Plata, Archuleta, and San Juan Counties by prosecuting criminal cases with the highest standards of excellence, and is dedicated to our primary purpose, community safety, by demanding accountability from offenders, protecting and honoring victims, and focusing on prevention of future crime.

	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Beginning Fund Balance</b>	\$288,103	\$288,104	\$288,057	\$288,104	(\$0)	\$47
<b>Operating Revenue</b>						
Archuleta County Contribution	509,590	568,716	503,925	602,695	33,979	98,770
San Juan County Contribution	26,953	30,522	29,027	34,716	4,194	5,689
Fees and Fines	20,514	40,000	40,000	40,000	0	0
Intergovernmental	247,722	230,694	230,694	238,505	7,811	7,811
Miscellaneous	8,535	-	-	-	0	0
La Plata County Contribution	2,121,585	2,318,114	2,049,510	2,451,215	133,101	401,705
Sale of Assets	5,520	-	-	-	0	0
<b>Operating Revenue Total</b>	<b>2,940,419</b>	<b>3,188,046</b>	<b>2,853,156</b>	<b>3,367,131</b>	<b>179,085</b>	<b>513,975</b>
<b>Operating Expenses</b>						
Personnel & Operating Costs						
Salaries & Wages	1,945,923	2,096,551	1,860,877	2,196,254	99,703	335,377
Overtime	4,325	-	3,484	4,412	4,412	928
Medical Benefits	263,367	325,907	245,672	349,047	23,140	103,375
Other Benefits & Costs	327,970	331,453	318,918	338,084	6,631	19,166
Operating	370,680	371,775	358,777	368,717	(3,058)	9,940
Temporary Employees	22,682	42,360	45,381	104,408	62,048	59,027
<b>Personnel &amp; Operating Costs Total</b>	<b>2,934,946</b>	<b>3,168,046</b>	<b>2,833,109</b>	<b>3,360,922</b>	<b>192,876</b>	<b>527,813</b>
Capital & One Time Expenditures						
Contingency	-	20,000	20,000	20,000	0	0
Capital Outlay	5,520	-	-	-	0	0
<b>Capital &amp; One Time Expenditures Total</b>	<b>5,520</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses Total</b>	<b>2,940,466</b>	<b>3,188,046</b>	<b>2,853,109</b>	<b>3,380,922</b>	<b>192,876</b>	<b>527,813</b>
<b>Ending Fund Balance</b>	<b>\$288,056</b>	<b>\$288,104</b>	<b>\$288,104</b>	<b>\$274,313</b>		

### Changes in Ending Fund Balance



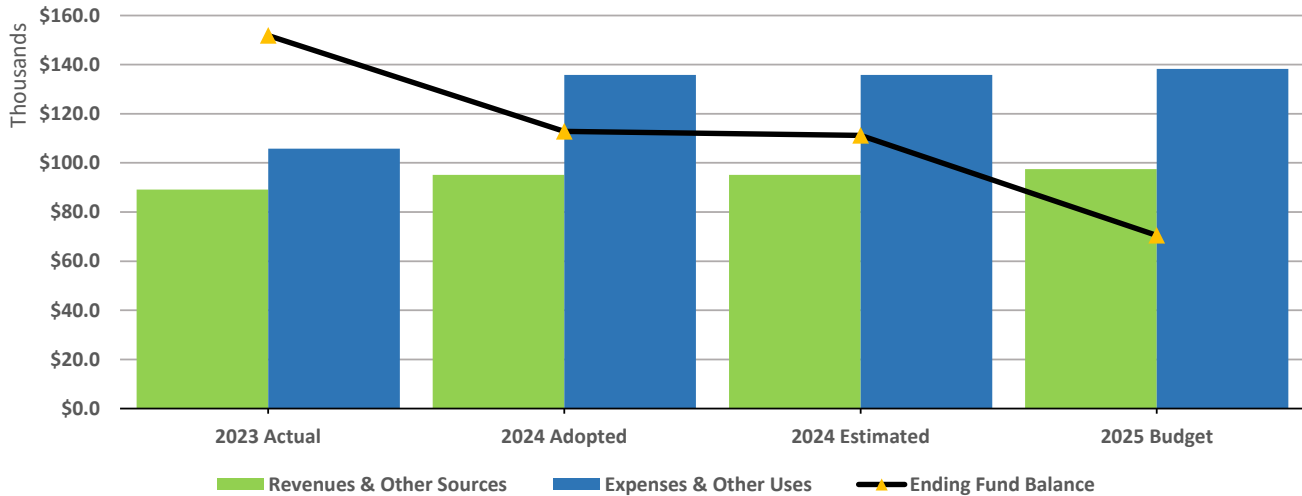
Overview & FTE's						
General Support Required \$3,102,417						FTE's 28
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
7025902.43160 DA cost share Archuleta Cty	509,590	568,716	503,925	602,695	33,979	98,770
7025902.43162 DA cost share San Juan Cty	26,953	30,522	29,027	34,716	4,194	5,689
7025902.43164 Other Misc Rev - SPIE	4,083	-	-	-	-	-
7025902.43360 DA cost share - State salary	127,816	127,244	127,244	127,244	-	-
7025902.43362 Mandated Cost Reimb	20,514	40,000	40,000	40,000	-	-
7025902.43363 Wknd Bond Hearing CDAC Reimb	51,303	40,000	40,000	40,000	-	-
7025902.44300 Gaming Funds - DA	20,647	10,450	10,450	18,261	7,811	7,811
7025902.44313 Adult Diversion Client Fees	5,520	10,000	10,000	10,000	-	-
7025902.44670 VALE	33,640	35,000	35,000	35,000	-	-
7025902.47000 Investment Earnings	62	-	-	-	-	-
7025902.47800 Retirement Account Refunds	4,712	8,000	8,000	8,000	-	-
7025902.47896 Travel/Train Reimb	8,473	-	-	-	-	-
7025902.48510 Transfer From General Fund	2,121,585	2,318,114	2,049,510	2,451,215	133,101	401,705
7025902.49100 Sale of Assets	5,520	-	-	-	-	-
<b>Operating Revenue Total</b>	<b>2,940,419</b>	<b>3,188,046</b>	<b>2,853,156</b>	<b>3,367,131</b>	<b>179,085</b>	<b>513,975</b>
<b>Operating Payroll</b>						
7025902.51000 Salaries & Wage	1,945,923	2,096,551	1,860,877	2,196,254	99,703	335,377
7025902.51120 Temporary Salaries	22,682	42,360	45,381	104,408	62,048	59,027
7025902.51230 Overtime	4,325	-	3,484	4,412	4,412	928
7025902.52001 Medical Insurance	263,367	325,907	245,672	349,047	23,140	103,375
7025902.52020 Other Insurance & Benefits	30,353	33,416	27,917	34,085	669	6,168
7025902.52100 Social Security Contributions	138,385	142,634	134,546	145,488	2,854	10,942
7025902.52200 Retirement Contributions	130,214	138,824	124,749	141,601	2,777	16,852
7025902.52330 Worker's Compensation	1,246	2,998	1,141	3,058	60	1,917
7025902.52410 Cell Phone Allowance	780	780	728	796	16	68
7025902.52500 Annual Leave Conversion	26,993	12,800	29,837	13,056	256	(16,781)
<b>Operating Payroll Total</b>	<b>2,564,267</b>	<b>2,796,271</b>	<b>2,474,332</b>	<b>2,992,205</b>	<b>195,934</b>	<b>517,873</b>
<b>Operating Expenses</b>						
7025902.53520 Legal Services	5,337	6,000	6,000	6,000	-	-
7025902.53530 Special Prosecution	53,538	50,000	50,000	50,000	-	-
7025902.53930 Other Professional Services	-	2,500	2,500	2,500	-	-
7025902.54109 Utilities	18,005	17,000	17,000	17,000	-	-
7025902.54150 Telephone	3,101	2,700	2,700	2,700	-	-
7025902.54410 Building Rent	18,070	21,270	8,500	21,270	-	12,770
7025902.54412 Office Space Rent	126,055	126,055	126,055	126,055	-	-
7025902.55600 Postage & Box Rent	6,306	7,500	7,500	7,500	-	-
7025902.55725 Dues & Subscriptions	15,843	15,500	15,500	15,500	-	-
7025902.55905 Witness Expenses	510	2,500	2,500	2,500	-	-
7025902.55920 Meetings	43,607	27,500	27,500	27,500	-	-
7025902.56112 Computer & Operating Equip	2,318	2,840	2,840	2,840	-	-
7025902.56114 Computer Equip & Software	7,189	1,728	1,500	1,500	(228)	-
7025902.56122 Investigative Expense	169	500	500	500	-	-
7025902.56126 Payments For S.O Forfeitures	-	1,000	1,000	1,000	-	-
7025902.56128 Mandated Exp-Reimbursed	24,966	40,000	40,000	40,000	-	-
7025902.56147 Adult Diversion Prgm Expenditu	-	10,000	10,000	10,000	-	-
7025902.56170 Operating Supplies	12,296	12,500	12,500	12,500	-	-
7025902.57560 Miscellaneous Expense	10,975	5,000	5,000	5,000	-	-
7025902.57650 CERF Fuel	6,215	6,528	6,528	6,528	-	-
7025902.57655 CERF Maintenance & Repair	10,807	11,546	11,546	6,724	(4,822)	(4,822)
7025902.57670 CERF Rental Charges	5,372	1,608	1,608	3,600	1,992	1,992
<b>Operating Expenses Total</b>	<b>370,680</b>	<b>371,775</b>	<b>358,777</b>	<b>368,717</b>	<b>(3,058)</b>	<b>9,940</b>
<b>Capital Outlay</b>						
7025902.59220 Capital Outlay District Attorn	5,520	-	-	-	-	-
<b>Capital Outlay Total</b>	<b>5,520</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contingency</b>						
7025902.59090 Contingency	-	20,000	20,000	20,000	-	-
<b>Contingency Total</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL SIXTH JUDICIAL DISTRICT ATTORNEY EXPENDITURES</b>	<b>2,940,466</b>	<b>3,188,046</b>	<b>2,853,109</b>	<b>3,380,922</b>	<b>192,876</b>	<b>527,813</b>

## DURANGO HILLS ROAD IMPROVEMENT (PID) SUMMARY

This fund was established in 1991 to account for the maintenance and snow removal costs on designated roads in the Durango Hills subdivision located west of County Road 240. It is primarily supported by property taxes paid by residents and some miscellaneous revenue voluntarily paid by a few users that access the radio

	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Beginning Fund Balance</b>	\$168,504	\$153,507	\$151,857	\$111,178	(\$42,330)	(\$40,679)
<b>Operating Revenue</b>						
Property Taxes	76,430	99,289	99,289	94,529	(4,760)	(4,760)
Temporary Mill Levy Reduction	-	(16,841)	(16,841)	(10,030)	6,811	6,811
Specific Ownership Taxes	8,081	7,500	7,500	7,687	187	187
Other Taxes	2,187	2,200	2,200	2,255	55	55
Miscellaneous	2,475	3,000	3,000	3,075	75	75
<b>Operating Revenue Total</b>	<b>89,173</b>	<b>95,148</b>	<b>95,148</b>	<b>97,516</b>	<b>2,368</b>	<b>2,368</b>
<b>Operating Expenses</b>						
Operating Costs						
Snow Removal	20,424	26,857	26,857	27,528	671	671
Grading & Maintenance	84,397	67,925	67,925	69,622	1,697	1,697
Miscellaneous Expenses	1,000	1,045	1,045	1,071	26	26
<b>Operating Costs Total</b>	<b>105,821</b>	<b>95,827</b>	<b>95,827</b>	<b>98,221</b>	<b>2,394</b>	<b>2,394</b>
Capital & One Time Expenditures						
Contingency	-	40,000	40,000	40,000	0	0
<b>Capital &amp; One Time Expenditures Total</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses Total</b>	<b>105,821</b>	<b>135,827</b>	<b>135,827</b>	<b>138,221</b>	<b>2,394</b>	<b>2,394</b>
<b>Ending Fund Balance</b>	<b>\$151,857</b>	<b>\$112,828</b>	<b>\$111,178</b>	<b>\$70,473</b>		

### Changes in Ending Fund Balance



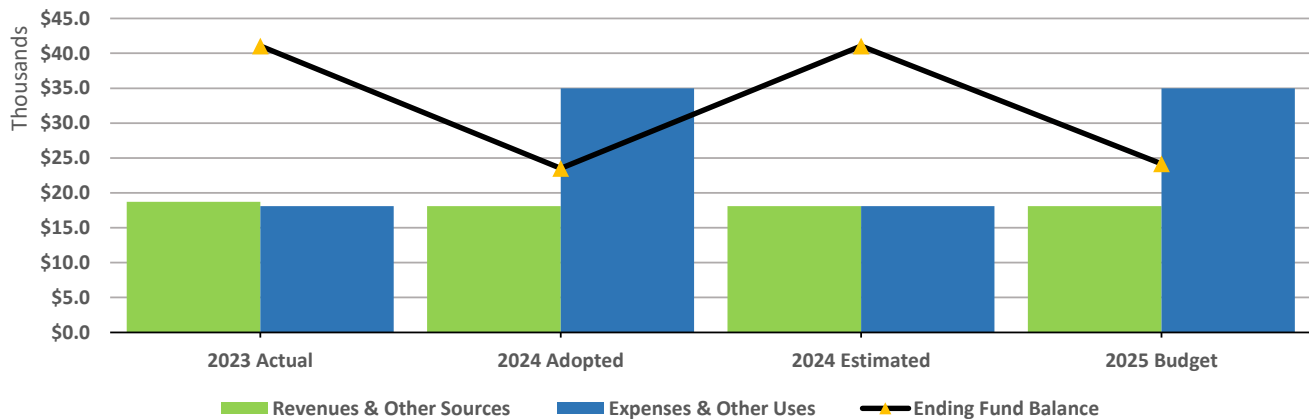
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
300.41000 Property Taxes	76,428	99,289	99,289	94,529	(4,760)	(4,760)
300.41010 Temporary Mill Levy Reduction	-	(16,841)	(16,841)	(10,030)	6,811	6,811
300.41200 Specific Ownership Taxes	8,081	7,500	7,500	7,687	187	187
300.41910 Penalties & Interest Delin tax	204	-	-	-	-	-
300.41920 Prop Tax-Senior/Veteran Exem	1,983	2,200	2,200	2,255	55	55
300.41925 Prop Tax - Personal Exem	2	-	-	-	-	-
300.47900 Miscellaneous Revenue	2,475	3,000	3,000	3,075	75	75
<b>Operating Revenue Total</b>	<b>89,173</b>	<b>95,148</b>	<b>95,148</b>	<b>97,516</b>	<b>2,368</b>	<b>2,368</b>
<b>Operating Expenses</b>						
30030.53930 Other Professional Services	1,000	1,045	1,045	1,071	26	26
30030.54305 Snow Plowing	20,424	26,857	26,857	27,528	671	671
30030.56138 Grading & Maintenance	71,141	57,475	57,475	58,911	1,436	1,436
30030.56159 Road Maintenance	13,256	10,450	10,450	10,711	261	261
<b>Operating Expenses Total</b>	<b>105,821</b>	<b>95,827</b>	<b>95,827</b>	<b>98,221</b>	<b>2,394</b>	<b>2,394</b>
<b>Contingency</b>						
30030.59090 Contingency	-	40,000	40,000	40,000	-	-
<b>Contingency Total</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL DURANGO HILLS EXPENDITURES</b>	<b>105,821</b>	<b>135,827</b>	<b>135,827</b>	<b>138,221</b>	<b>2,394</b>	<b>2,394</b>

## PALO VERDE PID #3 SUMMARY

This fund was established in 2014 to finance a water line extension project and service connections to the City of Durango water. The electors in the new district authorized \$560,000 of debt and the district taxes be increased annually as necessary to pay the district's debt. The electors also authorized \$5,000 annually to be used as operating expenses. The boundaries of the PID are within the County, but costs related to the project are born by the PID's citizens through a separate legal entity. For financial reporting purposes, it is part of the

	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Beginning Fund Balance</b>	\$40,405	\$40,405	\$41,047	\$41,048	\$643	\$1
<b>Operating Revenue</b>						
Property Taxes	16,456	16,982	16,982	16,982	0	0
Specific Ownership Taxes	1,750	1,130	1,130	1,130	0	0
Other Taxes	525	-	-	-	0	0
<b>Operating Revenue Total</b>	<b>18,731</b>	<b>18,112</b>	<b>18,112</b>	<b>18,112</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses</b>						
Operating Costs						
Treasurer Fee	494	524	524	524	0	0
Miscellaneous Expenses	708	700	700	700	0	0
Debt Principal	13,366	13,635	13,635	13,909	274	274
Debt Interest	3,521	3,252	3,252	2,978	(274)	(274)
<b>Operating Costs Total</b>	<b>18,089</b>	<b>18,111</b>	<b>18,111</b>	<b>18,111</b>	<b>0</b>	<b>(0)</b>
Capital & One Time Expenditures						
Contingency	-	16,887	-	16,887	0	16,887
<b>Capital &amp; One Time Expenditures Total</b>	<b>-</b>	<b>16,887</b>	<b>-</b>	<b>16,887</b>	<b>0</b>	<b>16,887</b>
<b>Operating Expenses Total</b>	<b>18,089</b>	<b>34,998</b>	<b>18,111</b>	<b>34,998</b>	<b>0</b>	<b>16,887</b>
<b>Ending Fund Balance</b>	<b>\$41,047</b>	<b>\$23,519</b>	<b>\$41,048</b>	<b>\$24,162</b>		

### Changes in Ending Fund Balance



Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
310.41000 Property Taxes	16,456	16,982	16,982	16,982	-	-
310.41200 Specific Ownership Taxes	1,750	1,130	1,130	1,130	-	-
310.41920 Prop Tax-Senior/Veteran Exem	525	-	-	-	-	-
<b>Operating Revenue Total</b>	<b>18,731</b>	<b>18,112</b>	<b>18,112</b>	<b>18,112</b>	-	-
<b>Operating Expenses</b>						
31030.53990 Purchase Admin Service	708	700	700	700	-	-
31030.55735 Treasurer Fee	494	524	524	524	-	-
<b>Operating Expenses Total</b>	<b>1,201</b>	<b>1,224</b>	<b>1,224</b>	<b>1,224</b>	-	-
<b>Debt</b>						
31030.59010 Interest Payment	3,521	3,252	3,252	2,978	(274)	(274)
31030.59020 Principal Payments	13,366	13,635	13,635	13,909	274	274
<b>Debt Total</b>	<b>16,887</b>	<b>16,887</b>	<b>16,887</b>	<b>16,887</b>	-	(0)
<b>Contingency</b>						
310.59090 Contingency	-	16,887	-	16,887	-	16,887
<b>Contingency Total</b>	-	<b>16,887</b>	-	<b>16,887</b>	-	<b>16,887</b>
<b>TOTAL PALO VERDE PID EXPENDITURES</b>	<b>18,089</b>	<b>34,998</b>	<b>18,111</b>	<b>34,998</b>	-	<b>16,887</b>

## INTERNAL SERVICE FUNDS

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The County's Internal Service Funds are used to accumulate and account for the County's vehicle and equipment maintenance and replacement, and the self-insurance program. These funds are used to provide goods and services to the funds, departments or agencies of La Plata County on a cost reimbursement basis.

La Plata County has two internal service funds:

### **Capital Equipment Replacement Fund**

The Capital Equipment Replacement Fund (CERF) is utilized for the purchase, maintenance, and repair costs for all the County's vehicles and heavy equipment.

### **Employee Medical Self Insurance Fund**

The Employee Medical Self Insurance Fund is used to provide medical insurance to the funds, departments or agencies of La Plata County on a cost-reimbursement basis.

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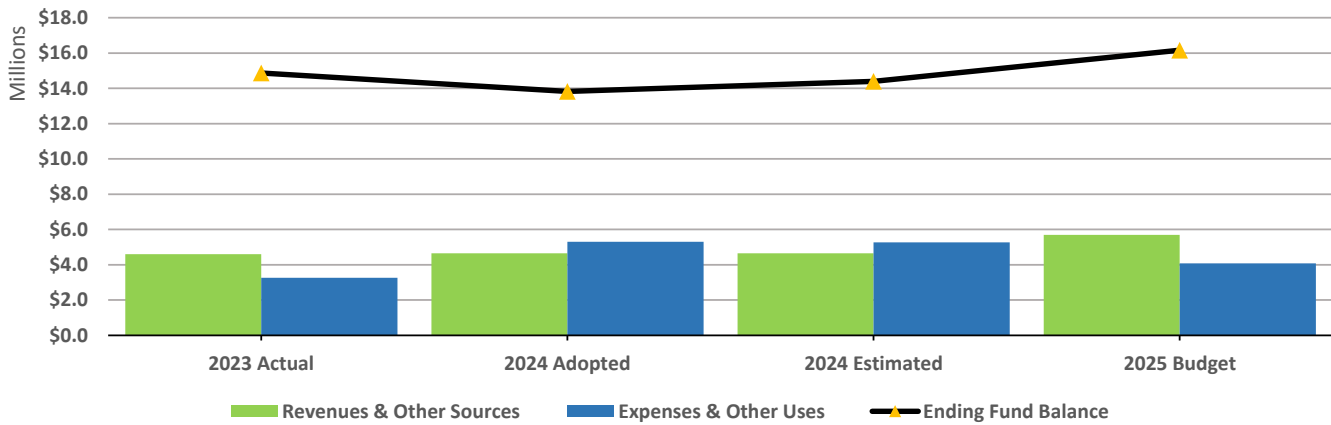


## CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) SUMMARY

The Capital Equipment Replacement Fund (CERF) is an internal service fund for the purchase, maintenance, and repair costs for all the County's vehicles and heavy equipment. The fund is used to provide goods and services to the funds, departments or agencies of La Plata County on a cost reimbursement basis.

	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Net Position Beginning Balance</b>	\$12,801,849	\$14,334,045	\$14,867,223	\$14,389,648	\$55,603	(\$477,575)
<b>Operating Revenue</b>						
Operational Revenues	4,284,507	4,412,519	4,412,519	5,467,092	1,054,573	1,054,573
General Revenues	305,591	230,000	230,000	230,000	0	0
Capital & One Time Revenues	5,239	4,400	4,400	4,400	0	0
<b>Operating Revenue Total</b>	<b>4,595,337</b>	<b>4,646,919</b>	<b>4,646,919</b>	<b>5,701,492</b>	<b>1,054,573</b>	<b>1,054,573</b>
<b>Operating Expenses</b>						
Personnel Expenditures						
Salaries & Wages	596,875	694,016	643,815	707,896	13,880	64,081
Overtime	5,554	6,000	6,756	5,665	(335)	(1,091)
Medical Benefits	70,255	93,865	106,486	100,530	6,665	(5,956)
Other Benefits & Costs	116,269	119,864	125,538	122,264	2,400	(3,274)
<b>Personnel Expenditures Total</b>	<b>788,952</b>	<b>913,745</b>	<b>882,595</b>	<b>936,355</b>	<b>22,610</b>	<b>53,760</b>
Operational Expenditures	585,866	706,481	703,837	738,368	31,887	34,531
Capital & One Time Expenditures						
Capital & One Time Expenditures	1,880,757	3,188,062	3,188,062	1,905,716	(1,282,346)	(1,282,346)
Contingencies	-	500,000	500,000	500,000	0	0
<b>Capital &amp; One Time Expenditures Total</b>	<b>1,880,757</b>	<b>3,688,062</b>	<b>3,688,062</b>	<b>2,405,716</b>	<b>(1,282,346)</b>	<b>(1,282,346)</b>
<b>Operating Expenses Total</b>	<b>3,255,575</b>	<b>5,308,288</b>	<b>5,274,494</b>	<b>4,080,439</b>	<b>(1,227,849)</b>	<b>(1,194,055)</b>
<b>Reconcile to GAAP Net Income (Cerf)</b>	725,613	150,000	150,000	150,000	0	0
<b>Net Position Ending Balance</b>	<b>\$14,867,223</b>	<b>\$13,822,676</b>	<b>\$14,389,648</b>	<b>\$16,160,701</b>		

### Changes in Ending Fund Balance



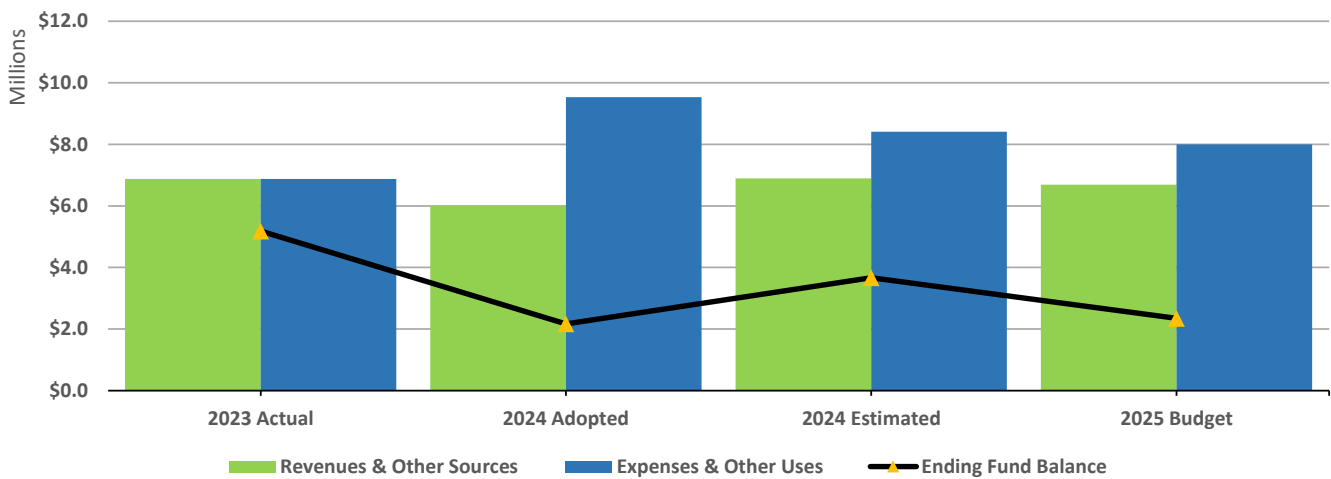
Overview & FTE's						
General Support Required						FTE's
-\$1,621,053						10
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
860.46901 Charges for Repairs & Maint In	1,938,123	1,409,711	1,409,711	1,409,711	-	-
860.46903 Charges for Misc.	5,973	3,000	3,000	3,000	-	-
860.46920 Charges for Equipment Use	2,340,410	2,999,808	2,999,808	3,389,120	389,312	389,312
860.47800 Retirement Account Refunds	3,424	3,500	3,500	3,500	-	-
860.47820 Insurance Refunds	22,336	-	-	-	-	-
860.47900 Miscellaneous Revenue	1,815	900	900	900	-	-
860.48510 Transfer From General Fund	-	-	-	665,261	665,261	665,261
860.49100 Sale of Assets	283,255	230,000	230,000	230,000	-	-
<b>Operating Revenue Total</b>	<b>4,595,337</b>	<b>4,646,919</b>	<b>4,646,919</b>	<b>5,701,492</b>	<b>1,054,573</b>	<b>1,054,573</b>
<b>Operating Payroll</b>						
860.51000 Salaries & Wage	596,875	694,016	643,815	707,896	13,880	64,081
860.51230 Overtime	5,554	6,000	6,756	5,665	(335)	(1,091)
860.52001 Medical Insurance	70,255	93,865	106,486	100,530	6,665	(5,956)
860.52020 Other Insurance & Benefits	9,025	11,140	11,084	11,363	223	279
860.52100 Social Security Contributions	45,139	50,114	47,375	51,117	1,003	3,742
860.52200 Retirement Contributions	36,924	42,408	39,669	43,257	849	3,588
860.52330 Worker's Compensation	13,508	12,690	14,536	12,944	254	(1,592)
860.52500 Annual Leave Conversion	11,673	3,512	12,874	3,583	71	(9,291)
<b>Operating Payroll Total</b>	<b>788,952</b>	<b>913,745</b>	<b>882,595</b>	<b>936,355</b>	<b>22,610</b>	<b>53,760</b>
<b>Operating Expenses</b>						
860.53620 Medical & Dental Services	294	1,000	500	500	(500)	-
860.53800 Software Maintenance Contract	19,177	30,000	30,000	30,000	-	-
860.53930 Other Professional Services	20,558	50,000	50,000	50,000	-	-
860.54102 Electric	9,839	9,611	12,983	11,333	1,722	(1,650)
860.54106 Gas	6,547	11,343	6,476	11,630	287	5,154
860.54110 Water & Sewer	3,933	3,854	3,243	4,321	467	1,078
860.54150 Telephone	106	100	100	100	-	-
860.54210 Hazardous Materials Disposal	4,189	5,000	5,000	5,000	-	-
860.54212 Waste Disposal	1,287	1,326	1,288	1,426	100	138
860.54315 Equip Repair & Maint - Non-Mv	17,784	25,000	25,000	25,000	-	-
860.55520 Photocopy	576	2,000	2,000	2,000	-	-
860.55600 Postage & Box Rent	12	-	-	-	-	-
860.55920 Meetings	200	500	500	500	-	-
860.55940 Training	3,610	8,000	8,000	8,000	-	-
860.56110 Clothing & Uniforms	8,163	11,000	11,000	12,000	1,000	1,000
860.56114 Computer Equip & Software	-	4,527	4,527	4,527	-	-
860.56125 Equipment & Supplies-Non Captl	14,091	-	-	-	-	-
860.56156 Machinery & Equipment Parts	270,714	315,000	315,000	315,000	-	-
860.56164 Motor Vehicle Parts	45,443	37,000	37,000	37,000	-	-
860.56170 Operating Supplies	13,637	27,500	27,500	27,500	-	-
860.56176 Shop Supplies	33,577	39,000	39,000	39,000	-	-
860.56250 Parts/Fuel Inventory Expense	(22,261)	10,000	10,000	10,000	-	-
860.56254 Tires & Tubes	127,909	105,000	105,000	125,000	20,000	20,000
860.57560 Miscellaneous Expense	118	-	-	-	-	-
860.57650 CERF Fuel	5,642	9,720	9,720	4,500	(5,220)	(5,220)
860.57655 CERF Maintenance & Repair	-	-	-	14,031	14,031	14,031
860.57670 CERF Rental Charges	718	-	-	-	-	-
<b>Operating Expenses Total</b>	<b>585,866</b>	<b>706,481</b>	<b>703,837</b>	<b>738,368</b>	<b>31,887</b>	<b>34,531</b>
<b>Capital Outlay</b>						
860.57675 CERF Special Equipment	236,399	275,200	275,200	406,000	130,800	130,800
860.59125 CERF Equipment	1,644,358	2,912,862	2,912,862	1,499,716	(1,413,146)	(1,413,146)
<b>Capital Outlay Total</b>	<b>1,880,757</b>	<b>3,188,062</b>	<b>3,188,062</b>	<b>1,905,716</b>	<b>(1,282,346)</b>	<b>(1,282,346)</b>
<b>Contingency</b>						
860.59090 Contingency	-	500,000	500,000	500,000	-	-
<b>Contingency Total</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL CERF EXPENDITURES</b>	<b>3,255,575</b>	<b>5,308,288</b>	<b>5,274,494</b>	<b>4,080,439</b>	<b>(1,227,849)</b>	<b>(1,194,055)</b>

## EMPLOYEE MEDICAL SELF INSURANCE FUND SUMMARY

The Employee Medical Self Insurance Fund is an internal service fund used to account for the County's partially self-funded medical insurance. The fund is used to provide medical insurance to the funds, departments or

	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Beginning Fund Balance</b>	\$5,184,941	\$5,696,079	\$5,183,481	\$3,664,675	(\$2,031,404)	(\$1,518,806)
<b>Operating Revenue</b>						
Internal Charges for Services	5,063,418	5,843,411	6,696,005	6,521,877	678,466	(174,128)
Miscellaneous	272,306	166,312	198,909	166,312	0	(32,597)
One Time Revenues	1,538,268	-	-	-	0	0
<b>Operating Revenue Total</b>	<b>6,873,992</b>	<b>6,009,723</b>	<b>6,894,914</b>	<b>6,688,189</b>	<b>678,466</b>	<b>(206,725)</b>
<b>Operating Expenses</b>						
Medical Costs	6,875,452	9,538,268	8,413,720	8,000,000	(1,538,268)	(413,720)
<b>Operating Expenses Total</b>	<b>6,875,452</b>	<b>9,538,268</b>	<b>8,413,720</b>	<b>8,000,000</b>	<b>(1,538,268)</b>	<b>(413,720)</b>
<b>Ending Fund Balance</b>	<b>\$5,183,481.20</b>	<b>\$2,167,534</b>	<b>\$3,664,675</b>	<b>\$2,352,864</b>		

### Changes in Ending Fund Balance



Overview & FTE's						
General Support Required						FTE's
\$1,311,811						0
Account and Description	2023 Actual	2024 Adopted	2024 Estimated	2025 Budget	2025 O/(U) 2024 Budget	2025 O/(U) 2024 Estimate
<b>Operating Revenue</b>						
870.46950 Medical Premiums County	4,752,080	5,593,411	6,379,181	6,216,877	623,466	(162,304)
870.46952 Dental Premiums County	265,951	250,000	304,232	305,000	55,000	768
870.46953 COBRA	45,387	-	12,592	-	-	(12,592)
870.47000 Investment Earnings	272,306	166,312	198,909	166,312	-	(32,597)
870.48510 Transfer From General Fund	1,538,268	-	-	-	-	-
<b>Operating Revenue Total</b>	<b>6,873,992</b>	<b>6,009,723</b>	<b>6,894,914</b>	<b>6,688,189</b>	<b>678,466</b>	<b>(206,725)</b>
<b>Operating Expenses</b>						
870.57565 Claims Pd-Self Insurance Fund	6,875,452	8,000,000	6,875,452	8,000,000	-	1,124,548
870.57871 Transfer to/from GF	-	1,538,268	1,538,268	-	(1,538,268)	(1,538,268)
<b>Operating Expenses Total</b>	<b>6,875,452</b>	<b>9,538,268</b>	<b>8,413,720</b>	<b>8,000,000</b>	<b>(1,538,268)</b>	<b>(413,720)</b>
<b>TOTAL EMPLOYEE MEDICAL INS EXPENDITURES</b>	<b>6,875,452</b>	<b>9,538,268</b>	<b>8,413,720</b>	<b>8,000,000</b>	<b>(1,538,268)</b>	<b>(413,720)</b>

## CONTINGENCY, ONE TIME & CAPITAL

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The County separates capital expenditures, one time expenditures, and contingency from operating expenditures because of their relative size to all other expenditures and the lack of consistency from year to year. The following pages provide a complete County wide list of the Contingency, One Time Expenditures and the Capital Projects and the funds where they are reported.

### **Contingency**

The County budgets a contingency line item by fund. This is to provide budget flexibility for unanticipated expenditures during the year.

### **One Time Revenues**

The County may have Revenues that are considered one time. The funding may occur this year, but not again or not with any consistency.

### **One Time Expenditures**

The County may have expenditures that are considered one time. The cost may occur this year, but not again or not with any consistency.

### **Capital Projects**

The County reports capital projects in several different funds including the General Fund, Road & Bridge Fund, Capital Improvement Plan Fund, and the Capital Equipment Replacement Fund.

CONTINGENCY		
Dept./Fund		Expenditures
General Fund		2,000,000
Road & Bridge Fund		-
Dept. of Human Services Fund		50,000
Public Health Dept Fund		75,000
District Attorney Fund		20,000
Palo Verde District #3		16,887
Durango Hills Road Improvement Fund		40,000
Capital Improvement Plan Fund		2,000,000
Capital Equipment Replacement Fund		500,000
<b>TOTAL CONTINGENCIES</b>		<b>4,701,887</b>
ONE TIME REVENUES		
Dept./Fund		Revenues
General Fund	LATCF Funding	700,000
General Fund	PHD Revenue	700,000
Admin/General Fund	DOLA IHOI Westside Triangle	800,000
Admin/General Fund	American Rescue Plan Act Funding	527,379
Admin/General Fund	Energy Impact Assistance Funds	28,000
Emergency Management/General Fund	COSWAP Grant	704,432
<b>ONE TIME REVENUES</b>		<b>3,459,811</b>
ONE TIME EXPENDITURES		
Dept./Fund		Expenditures
Admin/General Fund	Affordable Housing	1,739,800
Admin/General Fund	Broadband	502,651
Admin/General Fund	LATCF Expense	700,000
Admin/General Fund	Homeless Camp Management	50,000
Admin/General Fund	Camera for Broadcasting	20,000
Admin/General Fund	Community Infrastructure Proj	4,880,000
Transfers/General Fund	Transfer to CERF	665,261
Farigrounds/General Fund	Capital Outlay / Vehicle	20,000
Detentions/General Fund	Security Cameras, Washer/Dryer, Radios, Dishwasher	690,123
Joint Sales Tax Fund/GF	Senior Center Roof Replacement	150,000
<b>ONE TIME EXPENDITURES</b>		<b>9,417,835</b>

## CAPITAL PROJECT LISTING

Conservation Trust Fund Capital Project				
Dept/Fund	Project	Description	Expenditure	Revenue
Conservation Trust	Capital Outlay - Multi Event C	Master Plan	7,583,508	-
<b>CONSERVATION TRUST FUND</b>			<b>7,583,508</b>	<b>-</b>
Capital Improvement Fund Capital Projects				
Dept/Fund	Project	Description	Expenditure	Revenue
General Services	DeNier Building Remodel	This project has been downgraded to replacement of fire panels.	150,000	-
General Services	Parking lot asphalt replacement	This request is for the replacement of asphalt at three locations. The General Services Department is developing a plan to address these issues by repairing a few parking lots every year. 1) The asphalt in the main driveway in front of the buildings at the fairgrounds has failed. There is also a large area in lot H where the fairgrounds property and the city's recreation center asphalt meet that has also begun to fail. If these areas are not repaired in 2024, we are afraid they will continue to deteriorate, amplifying the problems that already exist. 2) The entrance to the jail and all of the asphalt in front of and through the secure gate leading to the back of the facility. 3) The senior center parking lot has cracks and uneven surfaces that have become a hazard, especially for the elderly clientele.	2,550,000	-
General Services	kitchen fire window/curtain replacement	Replacement of kitchen fire curtains that failed fire inspection	65,000	-
General Services	Heating system boiler replacements at 10 Burnett Court	This is for the replacement of two 23-year-old boilers and pumps at the 10 Burnett Court facility. The boilers have outlived their estimated life cycle of 17 to 20 years and are now becoming problematic and very hard to find parts for. The General Services department is asking for these boilers to be replaced as a regular maintenance item before they fail or additional repairs need to be performed in 2024.	450,000	-
General Services	10 Burnett elevator modernization.	This is to perform a rebuild/modernization of the elevator at the 10 Burnett facility that was installed in 1999. The rebuild/modernization will allow for the replacement of 30 of the most critical components of the elevator to bring it to 2024 standards. In 2023, the elevator at this location broke down due to a circuit board that was no longer available because of the age of the elevator. The circuit board had to be sent to a lab for repairs that could hopefully be performed. The elevator was down for 4 months, causing problems for public access, moving of heavy or large objects and causing difficulties for our upstairs tenants. If we get into a situation where the elevator cannot be repaired, it could possibly incur fines of up to \$1000 per day by the State of Colorado.	250,000	-
General Services	Hallway carpet replacement	Replacement of 4210 ft <sup>2</sup> of carpet.	74,000	-
General Services	Building Security	This request is for 2025 facilities security enhancements. The County has completed its facility threat assessment and is looking to update and install new cameras and software that integrates all facilities under the same platform.	2,000,000	-
General Services	CAB Remodel	This request is for 2025 security enhancements to the CAB.	210,000	-
General Services	Jail Roof replacement 1100 section	14,550 ft <sup>2</sup> of fully adhered roofing material.	400,000	-
General Services	Jail under floor drain repair	Hire environmental consultant and replace/repair leaking floor drains.	85,000	-
General Services	Gun Range Comprehensive Plan	For upgrades to hillside.	50,000	-

Capital Improvement Fund Capital Projects (Continued)				
Dept/Fund	Project	Description	Expenditure	Revenue
General Services	Ignacio Fuel Tank Replacement	This project is being carried over from the 2024 budget. The Ignacio fuel system has a 4,000-gallon diesel fuel tank that is out of date and out of state code.	150,000	-
General Services	Energy Conservation and Sustainability Project	This was originally in the 2023 budget and is being carried forward to 2025. County buildings will be evaluated to determine building efficiencies to include, solar, HVAC and heating effectiveness. Public awareness benefits and other factors will be considered in selecting projects to fund. This could be a multi-year project depending on the building evaluations. Grant funding will be pursued to offset expenditure; the amount is unknown at this time.	2,000,000	-
Emergency Management	Regional Weather Radar	This is a partial carryover from the 2024 budget and is for the purchase and installation of a weather radar system. Cost of purchase is estimated at \$1.7 million. Additional costs are estimated at \$400,000 for power, fiber, site work and other associated road expenditures including long term easements, title work, and rights of way acquisition. DOLA Energy Impact Grant in the amount of \$1,700,000 will fund this Project.	419,279	-
General Services	Courthouse Second floor carpet replacement & Benches	A portion of this project is being carried over from the 2024 budget. The remainder of this project is for acoustic panel replacements.	60,000	-
General Services	ACT Building lobby wall repair, walkin carpet replacement	525 sq yrds, carpet, 100 sq yrds walk off carpet.	30,000	-
General Services	Roof replacements at the Road and Bridge facility	Replacement of 27,556 ft <sup>2</sup> of full adhered roof.	950,000	-
General Services	Sand Shed Crader Pit	The Road & Bridge Department (R&B) has requested a new sand storage shed similar to those at the existing Road & Bridge facilities. This amount is a carryover from the 2023 budget. This will be used for the roofing structure that is required to keep the storage area dry.	50,000	-
Fairgrounds	Fairgrounds wood shingle replacement	The General Services Department is requesting the replacement of the wood shake shingles on both the Fairground Extension Building and Exhibit Hall. These wooden shingles are original to the buildings, which were constructed in 1977 (44 years old). The shingles have been repaired and stained in previous years but have now dried out to the point that they could become a fire hazard. The shingles are not part of the roof structure, but rather the exterior facade of the building. We would like to replace the wooden shingles with a metal panel similar to standing seam roofing. This would not only enhance the appearance of the facility but would also eliminate the issues with dry rotting, staining and painting of wood. We estimate that the metal would give us another 30–40 years of service without much maintenance. The total square footage of the shingles needing to be replaced is approximately 13,600 square feet.	363,000	-
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>			<b>10,306,279</b>	<b>-</b>



## CAPITAL PROJECT LISTING

Technology Portion of Capital				
Dept/Fund	Project	Description	Expenditure	Revenue
Information Technology	Annual Refresh of County computers	In order to remain ahead of the maintenance cost curve and maintain viable levels of equipment for our users, we believe that creating a refresh cycle to provide our users with new equipment every four years is prudent. A robust refresh cycle reduces the cost of repairs, reduces labor to maintain aging machines, and builds an appropriate life cycle that is cost-effective and reduces downtime for our users due to repair or replacement. Our overall security also benefits from having the latest equipment and operating systems.	140,000	-
Information Technology	General Service Maintenance Software Replacement	This is to replace our current facilities work order system (Facility Dude) with something that is more robust and tailored to our needs. The current system has very cumbersome reporting capabilities, does not track parts to work orders, does not allow for inventory, and does not allow for capital equipment budget planning. We are requesting a new facilities software package that will allow the County employees to request work orders for problems at the facilities. It will allow for tracking time, parts issued, inventory, equipment, and supplies; is able to run reports; and allows for a capital replacement plan. The General Services department will need to do research in 2024 and work with the IT Department on exactly what this software system may be. We have looked at several systems but have not had time in 2023 to do the necessary research and in-depth review required to know exactly what is needed.	150,000	-
Information Technology	Pictometry by Eagleview	Allows for updated data of the county via aerial photos that can be leveraged for other entities and departments.	144,457	-
Information Technology	Creditron Scanner for Processing Tax Payments	Allow for inhouse processing of tax payments versus using a third party. It also allows for faster verification of received payments.	39,772	-
Information Technology	Reviewing Software	This will provide faster project review times with fewer errors.	150,000	
Information Technology	Command Solutions Dashboards	Data Mining software to increase efficiency of resource utilization.	77,923	
Information Technology	Intrusion Detection System, Managed Detection and Response, Recovery Services	Technology has seen an increase in risks, especially external malicious attacks that require a broader approach to secure and increase visibility into risk mitigation. By looking at third-party offerings, smaller organizations can leverage the expertise of a larger security-focused organization to protect, identify, respond and recover from any possible cyber-attack. An intrusion detection system (IDS) is a software application or hardware appliance that monitors traffic moving on networks and through systems to search for suspicious activity and known threats, sending up alerts when it finds such items.	115,600	-
Information Technology	ITSM	Assesst and change management tool.	50,000	
Information Technology	Firewall Device	Firewall device for HIPPA compliance	20,000	
Information Technology	Contractor Network	Build a separate network for contractors in order to limit county access.	50,000	
Information Technology	Backup solution for Office 365	Used in order to backup documents and items stored in the cloud.	60,000	
Information Technology	Web Content Filter	Control access to websites and see where employees are navigating. Mainly used for security	35,000	
Finance	Budget Software	upgrade of current budget software.	73,390	-
<b>TOTAL IT CAPITAL IMPROVEMENT FUND</b>			<b>1,106,142</b>	<b>-</b>

General Fund Portion of Capital				
Dept/Fund	Project	Description	Expenditure	Revenue
Sheriff Detentions	Commercial Washer & Dryer	Current commercial dryer is 20 years old and has caught fire on numerous occasions. It is regularly out of service and has required numerous repairs. Replacement of 11 year old commercial clothing washers.	63,000	-
Sheriff Detentions	Avigilon Camera Footage Archive	Our existing server is able to retain about 90 days of video footage. In recent lawsuits attorneys have filed Retention of Records requests after that 90 day period knowing that we will not be able to provide indemnifying footage. We are seeking to increase our capacity so that we can retain footage for two years and one day which is the time period that a lawsuit can be brought.	370,000	-
Sheriff Detentions	Avigilon Camera Upgrades	Replacing older cameras in the facility (6+ years) which are out of warranty and unable to procure replacement parts.	132,000	-
Sheriff Detentions	Kitchen Commercial Dishwasher Replacement	The current commercial dishwasher in kitchen is approximately 10 years old and in need of replacement. There have been numerous expensive repairs just to keep it running.	98,123	-
Sheriff Detentions	Replacement of 800mhz radios	Project to replace seven radios assigned to staff at the Courthouse.	27,000	-
<b>TOTAL General Fund Portion of Capital</b>			<b>690,123</b>	<b>-</b>
Joint Sales Tax Fund Capital				
Dept/Fund	Project	Description	Expenditure	Revenue
Senior Services	Remodel of the Senior Center public restrooms	The Senior Center restrooms have become dilapidated and unsightly due to normal wear and tear over more than 30 years of use. The tile flooring is discolored beyond what can be cleaned, toilet paper dispensers and other accessories are old and broken with repair pieces unavailable, and the cabinetry and sinks are outdated and stained. These funds would be used to replace existing partitions, floor, ceiling panels, cabinetry and sinks, and to repair and repaint the walls.	150,000	-
<b>TOTAL JOINT SALES TAX FUND CAPITAL</b>			<b>150,000</b>	<b>-</b>

## CERF Replacement Vehicles

Department	replace unit #	New unit #	Year	Make	Model	Miles/hrs	Special Equipment	Proposed vehicle cost/2025	Total w/ equipment
<b>Carry Forward Requests</b>									
Road & Bridge		1313	2024	Frieghtliner	Dump truck/plow		10,000	307,384	317,384
<b>Additional Requests</b>									
EXTENSION OFFICE	8004		2011	GMC	SAVANA		3,000	52,000	55,000
HUMAN SERVICES	6008		2016	DODGE	DURANGO			46,000	46,000
SO SPECIAL INVESTIGATIONS	18		2018	TOYOTA	SIENNA		3,000	46,000	49,000
SO Patrol	2584		2018	Chevrolet	TAHOE		55,000	62,222	117,222
SO Patrol	2589		2019	Chevrolet	TAHOE		55,000	62,222	117,222
SO Patrol	2594		2020	Chevrolet	TAHOE		55,000	62,222	117,222
SO Patrol	2596		2020	Chevrolet	TAHOE		55,000	62,222	117,222
SO Patrol	2604		2020	Chevrolet	TAHOE		55,000	62,222	117,222
SO Patrol	2606		2020	Chevrolet	TAHOE		55,000	62,222	117,222
CORONER OFFICE	4003		2015	Chevrolet	1500		15,000	56,000	71,000
ROAD & BRIDGE	1102		2001	INGERSOLL	P185WJD			50,000	50,000
ROAD & BRIDGE	1260		2019	Chevrolet	2500 CREW CAB		15,000	64,000	79,000
ROAD & BRIDGE	1208		2016	Chevrolet	2500 CREW CAB		15,000	64,000	79,000
ROAD & BRIDGE	1616			John Deere	770D		15,000	400,000	415,000
ROAD & BRIDGE	207		2016	Henderson	Sand box			30,000	30,000
ROAD & BRIDGE	TS5		2015	GENERAL	HOTSY			11,000	11,000
<b>Total Replacements: 17</b>							<b>\$ 406,000</b>	<b>\$ 1,499,716</b>	<b>\$ 1,905,716</b>

Staffing is the largest expenditure area in the County's budget, and directly corresponds to the breadth and depth of service the County can provide. For 2025, personnel costs will make up approximately 53.2% of the total operating budget. Those costs are projected to increase by 5.7% or 2.902 million over the 2024 budget.

**Our approach to personnel expenditures in 2025 is to meet current service demands while remaining a competitive regional employer.**

#### **New Positions**

In order to address current service demands, the 2025 budget proposes the addition of 4 new positions. These include: 1 Procurement Specialist in the Procurement Department, 1 Facilities Supervisor in General Services; 1 Maintenance Specialist in General Services; and 1 Medical Assistant in the Public Health Department.

#### **Promotions and Reclassifications**

The County's criteria for promotions include the attainment of a specialized certification, an alignment to the department's approved structure or compelling justification from a department head. Based on these criteria, the 2025 budget proposes 19 promotions and 42 re-classes. These include; 2 promotions in the Assessor's Office, 1 promotion in the District Attorney's Office, 16 promotions in the Human Services department; and 5 re-classes in the Assessor's Office, 13 re-classes in the Clerk and Recorder's Office, 1 re-class in the Planning department, 1 re-class in the Building department, 4 re-classes in the District

#### **Employer's Cost Index**

The County has historically looked to the Employer's Cost Index (ECI) to help gauge how wages are moving in the public sector. The ECI, which is published by the U.S. Department of Labor's Bureau of Labor Statistics (BLS), is a principal economic indicator and is a quarterly measure of the change in the cost of labor. It is the only measure of labor costs that treats wages and total compensation consistently and provides regular information by occupation, industry, and region. According to the BLS, state and local government wages and salaries increased 4.9% for the 12-month period ending June 2024. The County uses the ECI as a baseline threshold for employee merit increases.

#### **Salary Adjustments**

La Plata County recognizes the need to retain and attract qualified and highly productive staff, which are the hallmark of our organization. The BOCC and County administration have both made a commitment to pay County employees competitive wages based on economic and market data. Failure to keep our wage plans aligned with market conditions and not paying competitive wages, results in increased organizational turnover. The 2025 budget proposes a modest employee base increase, these adjustments will ensure that La Plata County remains a competitive regional employer.

## FULLTIME EQUIVALENT BY FUNCTION

In 2025 the county's philosophy in counting Full Time Equivalents (FTEs) is to include both funded and unfunded FTEs. This report is a true picture of the County's Approved FTE Structure.

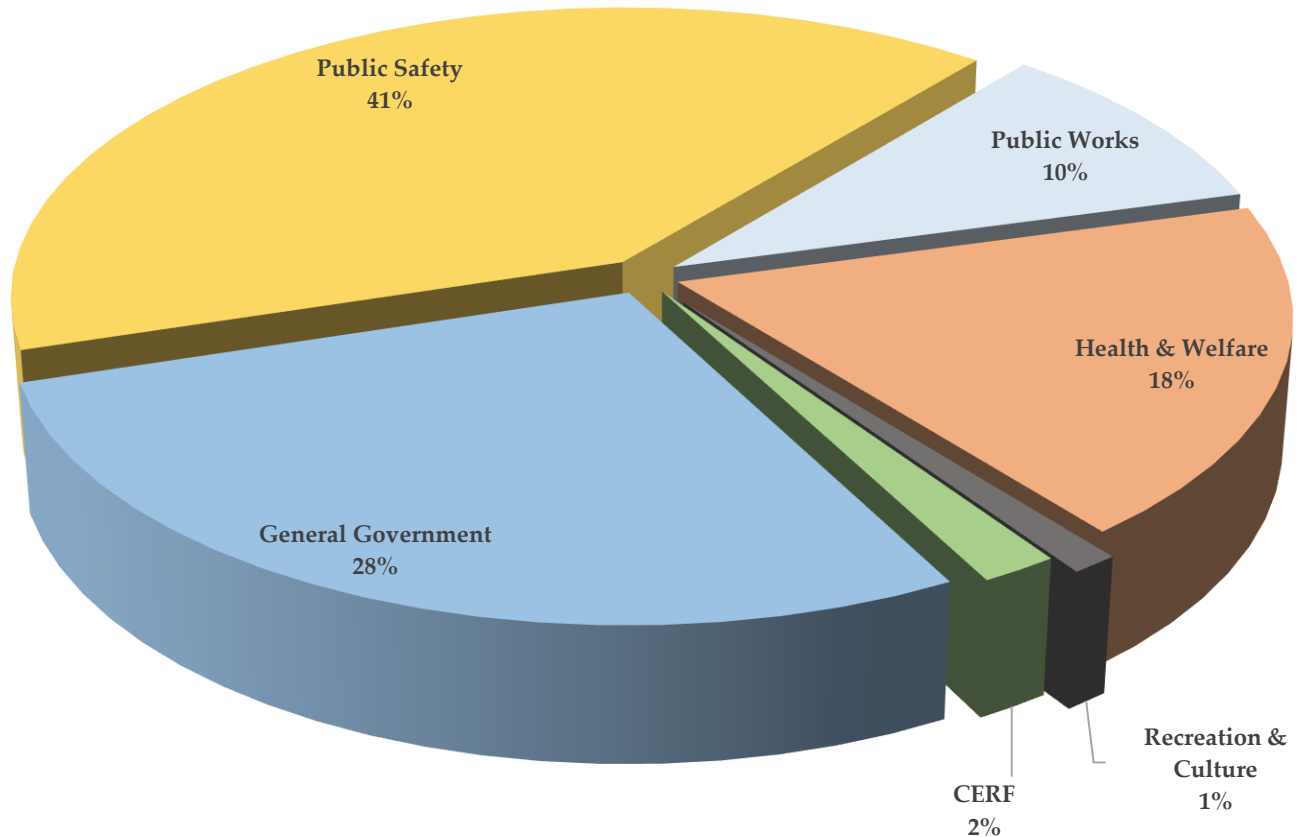
Department	2024	2025
<b>General Government:</b>		
Administration	6.00	6.00
Assessor	17.00	17.00
Attorney	9.00	9.00
Clerk/Elections	18.00	18.00
Commissioners	3.00	3.00
County Surveyor	1.00	1.00
Facilities & Grounds	24.00	26.00
Finance	9.00	9.00
Human Resources	4.75	4.75
Information Technology	14.00	14.00
Planning	14.00	13.75
Procurement	2.00	3.00
Risk Management	2.00	2.00
Strategic Management	7.00	7.00
Treasurer/Trustee	5.00	5.00
<b>General Government Total</b>	<b>135.75</b>	<b>138.50</b>
<b>Public Safety:</b>		
Building Inspection	11.00	11.00
Coroner	3.00	3.00
District Attorney	28.00	28.00
Emergency Management	3.00	3.00
SO - Admin	13.75	12.75
SO - Patrol (Operations)	42.00	42.00
SO - Criminal Investigations	6.00	7.00
SO - Special Investigations	5.00	5.00
SO - Detentions	75.00	75.00
<b>Public Safety Total</b>	<b>186.75</b>	<b>186.75</b>
<b>Public Works:</b>		
Engineering	7.00	7.00
Road & Bridge Maintenance	38.00	38.00
Weed Control	1.00	1.00
<b>Public Works Total</b>	<b>46.00</b>	<b>46.00</b>
<b>Recreation &amp; Culture:</b>		
Fairgrounds	2.00	2.00
<b>Recreation &amp; Culture Total</b>	<b>2.00</b>	<b>2.00</b>
<b>Health &amp; Welfare:</b>		
Dept. of Human Services Fund	73.75	73.75
Senior Services	9.25	9.25
Veterans' Services Office	1.00	1.00
PHD - Administration	3.00	5.00
PHD - Innovation	4.00	4.00
PHD - Community Health Promotion	14.00	14.00
PHD - Environmental Health & Communicable Disease	13.00	14.00
PHD - Clinic	7.75	5.75
<b>Health &amp; Welfare Total</b>	<b>125.75</b>	<b>126.75</b>
<b>Internal Service Fund:</b>		
CERF	10.00	10.00
<b>Internal Service Fund Total</b>	<b>10.00</b>	<b>10.00</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>506.25</b>	<b>510.00</b>

Salary and benefits represent 53.2% of the County's total operating expenditures.

WAGES				
Function	2025 Budget	2024 Budget	Inc/(Dec)	% Chg
General Government	\$11,257,798	\$10,480,585	\$777,214	7.4%
Public Safety	16,106,386	14,859,821	1,246,565	8.4%
Public Works	3,642,767	3,563,942	78,825	2.2%
Health & Welfare	9,452,261	9,340,815	111,446	1.2%
Recreation & Culture	406,422	379,278	27,144	7.2%
<b>Total</b>	<b>\$40,865,634</b>	<b>\$38,624,441</b>	<b>\$2,241,193</b>	<b>5.8%</b>

BENEFITS				
Function	2025 Budget	2024 Budget	Inc/(Dec)	% Chg
General Government	\$3,301,663	\$3,108,160	\$193,503	6.2%
Public Safety	5,279,472	4,956,961	322,511	6.5%
Public Works	1,199,836	1,150,067	49,770	4.3%
Health & Welfare	2,899,055	2,838,002	61,053	2.2%
Recreation & Culture	134,168	128,580	5,588	4.3%
<b>Total</b>	<b>\$12,814,194</b>	<b>\$12,181,770</b>	<b>\$632,424</b>	<b>5.2%</b>

Percentage of FTEs by Function



## BUDGET AUTHORITIES

This table sets forth the responsibility for budgetary management and accountability for each County cost center for 2024. Each budget authority may appoint, in writing, a deputy or deputies authorized to initiate or approve payments. A copy of such designation of authority shall be filed in the Finance Department.

Except for the County Health Fund, in cases where a payment request exceeds \$50,000, the department head or Elected Official shall be required to review and co-sign for payment authorization. In cases where a payment request exceeds \$250,000, Department Heads will be required to obtain a co-signature from the Deputy County Manager or County Manager. In cases where the Finance Director or Deputy County Manager initiates a payment exceeding \$25,000, they shall have the other or the County Manager co-sign the request for payment.

The Director of Finance and the Deputy County Manager are authorized to approve and process central services type charges against all budgetary authorities' accounts to preclude payment delays and facilitate cost allocation; provided, that the requirements of CRS 25-1-511(3) are met. Procurement staff is authorized to approve and process charges which have been properly requisitioned and/or contracted by the appropriate budget authority.

Cost Center			Responsible Position
<b>General Fund (10)</b>			
1000	County Commissioners	→	Board of County Commissioners County Manager Deputy County Manager
1220	County Attorney	→	County Attorney
1210	Administrative Offices	→	County Manager Deputy County Manager
1270	Risk Management	→	County Manager Deputy County Manager
1020	Clerk & Recorder	→	Clerk & Recorder
1025	Clerk - Elections	→	
1040	Treasurer	→	County Treasurer
1045	Public Trustee	→	
1010	Assessor	→	County Assessor
1030	Surveyor	→	County Surveyor
1215	Facilities & Grounds	→	Director of General Services
1216	Old Main Post Office	→	
1230	Finance	→	Director of Finance
1250	Procurement	→	
700x	Public Service Agencies	→	
5320	Conservation Trust Funds	→	
Var	Other Payments to Governments	→	
1240	Information Services	→	Director of Information Technology
2300	Building Inspection	→	Director of Community Development
1260	Planning Department	→	
1245	Human Resources	→	Director of Human Resources
2100	County Coroner	→	County Coroner
3152	Waste Management/Landfill Closure	→	Director of Public Works
3155	Weed Management	→	
2401	Emergency Management	→	Director of Emergency Mgt.
4100	Senior Services - Durango	→	Director of Human Services
4105	Senior Services - County	→	
1280	Veterans Service Office	→	
1225	Extension Office	→	Extension Director
5110	Fairgrounds	→	Director of General Services

General Fund (10) Cont'd			
Cost Center			Responsible Position
2000	Sheriff Admin	➔	Sheriff
2010	Sheriff Operations		
201013	Special Investigations		
201014	Criminal Investigations		
202011	Alternatives to Incarceration		
2020	Detention		
1212	Strategic Management	➔	Director of Strategic Management
Road & Bridge Fund (11)			
3210	Maintenance Support	➔	Director of Public Works
3215	Engineering		
Human Services Fund (13)			
130xx	Department of Human Services	➔	Director of Human Services
Public Health Department Fund (14)			
4210	Public Health Dept Admin	➔	Director of Public Health
4220	Community Health Promotion		
4230	Envir. Health & Comm. Disease		
4240	Public Health Innovation		
4250	Public Health Clinic		
Joint Sales Tax Fund (20)			
200x	Joint Sales projects	➔	Director of Finance
Conservation Trust Fund (21)			
21050	Capital Outlay	➔	Director of Finance
Capital Improvement Fund (26)			
26020	Capital and Projects	➔	Various Departments
Durango Hill Road Improvement District (30)			
30030	District Expense	➔	District Advisory Board President
Palo Verde (31)			
310	District Expense	➔	District Board President
District Attorney (70)			
25902	District Attorney Fund	➔	District Attorney
Capital Equipment Replacement Fund (86)			
860	Capital Equipment Replacement	➔	General Services Director
Employee Health Insurance Fund (87)			
870	Medical/dental claims	➔	Director of Human Resources
Other			
Var	Respective Spending Authority's Specific Capital Account	➔	The Budget Authorities for Individual Cost Center