



La Plata County
Colorado

ACCOUNTABILITY · INTEGRITY · RESPECT

2024 Adopted Budget



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

970-382-6200 | www.co.laplata.co.us

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Dear Board of County Commissioners and La Plata County Residents,

La Plata County's Leadership Team is proud to present the Adopted Budget for 2024.

The 2024 budget is the product of months of work by La Plata County staff, department heads, elected officials and resident volunteers and identifies the resources necessary to enable county staff to reach the goals and priorities as stated in the La Plata County strategic plan. First and foremost, this budget represents La Plata County's responsibility to maintain the health, safety and welfare of all La Plata County residents. The 2024 budget embodies our commitment to earn and validate the trust put in us by our residents.

Specifically, the budget serves four primary functions:

1. To define the policies and functions of La Plata County government as mandated by the elected Board of County Commissioners.
2. To serve as an operational guide for La Plata County staff to oversee financial resources while meeting all Colorado statutory requirements for county government.
3. To provide an official record of La Plata County government's financial plan for the upcoming fiscal year, including a full accounting of all projected expenditures and revenues.
4. To serve as an accessible document for La Plata County residents to understand county revenue, expenditures and operations.

The entire 2024 budget reflects the Board of County Commissioners' goals and priorities which include:

- Developing a long-term strategy to ensure La Plata County's economic vitality
- Providing a framework to encourage sustainable growth
- Nurturing a culture of thriving and inclusive community for all county residents
- Maintaining the safety and well-being of all county residents
- Promoting an image of good government with full transparency

La Plata County follows the modified accrual basis of accounting to prepare its annual budget and audited financial statements. The budget follows all applicable Colorado revised statutes, Generally Accepted Accounting Principles (GAAP), and La Plata County policies.

The 2024 budget also reflects a significant investment in a new public health department – an essential service that has previously been provided by an independent health district operating outside the La Plata County structure. In 2023, we expect the health district to complete its dissolution, transitioning to a county-run public health department providing services beginning Jan. 1, 2024. With a \$1.19 million investment from La Plata County, coupled with \$3.46 million in state and federal funding, the public health department will offer programming that improves maternal and child health and nutrition, offers prevention services, ensures and improves environmental health, tracks and mitigates communicable disease, and delivers direct clinical services. This further reflects La Plata County's commitment to the health, safety and welfare of its residents now and in the years to come.

Sales tax collections have been below projections in 2023, and we estimate a decrease of just over 3 percent in 2024. In addition, property tax revenues will increase by 23 percent in 2024, primarily due to residential and commercial property values. Property tax could decrease depending on how voters decide on the 2023 state ballot question (HH). As we head into 2024, we are looking at 2025 for a potential recession. Our conservative budgeting practices have kept La Plata County in a healthy position to continue to invest in the critical services that keep the community healthy and safe regardless of the greater financial climate.

While the projections for 2023 revenues are not as optimistic as 2022, in 2024, for a third consecutive year, we will continue investing in the Department of Road and Bridge by allocating \$7.77 million of Sales Tax distributions to the Road & Bridge fund. As stated in previous years, this is not a long term sustainable solution to fund Road and Bridge; we still need to find a permanent solution to adequately fund the County's roads.

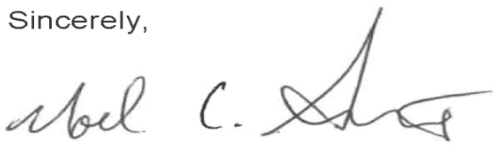
La Plata County has also successfully secured funding from state and federal sources to make critical infrastructure investments for the community's benefit. As mentioned above, in 2024, the County will allocate \$7.7 million in sales tax revenue to the Road & Bridge department for bridge and culvert replacement projects and paving projects on County Roads 240 and 501 to name just a few. La Plata County is also now leveraging state dollars received in 2020 for road improvement projects for County Road 220/219 and the U.S. Highway 550 Fastlane project.

The 2024, La Plata County budget projects total revenues of \$121.2 million; this is up \$19.5 million compared to 2023. Expenditures for 2024 are projected to be \$181.1 million, leaving a difference between budgeted revenues and expenditures of \$59.9 million. The deficit will be made up from the County's fund balance, primarily from the general fund, and will be used for one-time capital projects, long term impact projects, and budgeted contingency. The fund balance is available to bridge the deficit in part because in 2022 the Board of County Commissioners (BOCC) decided to take the one-time American Rescue Plan Act (ARPA) funds standard deduction of \$10 million.

Another use of a one time fund balance is to temporarily divert sales tax that would typically be used in the general fund. Contingencies across all funds total \$6.35 million and are considered one-time use of fund balance since they are rarely used during normal operations. The total contingency includes a 2024 increase of \$1 million to cover any unanticipated costs of the first full year of the public health fund. The remaining dollars coming from the fund balance are for one time expenditures, as listed in the capital project listing. Some of these projects were scheduled for 2022 and 2023 but have been placed on hold because of inflated costs, labor shortages, supply chain issues, etc. As a result, we hope to see some softening in construction costs later in 2024. The County's total fund balance across its five major funds is projected at \$77.1 million entering 2024. This fund balance is anticipated to be \$27.8 million at the end of 2024, of which \$5.6 million is unassigned.

We thank you, the Board of County Commissioners, as well as the elected officials and employees for your efforts and cooperation in adopting this 2024 Budget on behalf of the residents of La Plata County.

Sincerely,



Noel C. Stevens
County Manager



Adam Rogers
Finance Director

2024 BUDGET CALENDAR

Date	Action Item	Required
May 31 – June 1	Budget Strategy Meeting: Personnel, Capital, and Process	County Manager & Finance Director
June 6	Public Service Agencies (PSA) notification of accepting applications for 2024 funding.	Finance
June 22	Kick Off Meeting with Leadership Team. Budget instructions, calendar, and capital requests distributed to Elected Officials and Department Heads.	Dept. Heads Elected Officials, County Manager, and Finance
July 20	Capital outlay, technology, Grant funding requests due to Finance, Personnel requests due to HR, and CERF changes due to CERF Manager.	Dept. Heads, Elected Officials, Spending Agencies
Jul 17 – Aug 11	Management review of capital outlay, technology, grant funding and personnel requests.	Management, Finance, Information Technology, Human Resources, and Requesting Depts as needed.
August 3	Elected Officials, Department Heads, and spending authorities shall submit into Munis all 2024 operating budget requests, revenue projections, and 2023 expected ending balances for expenditures and revenues.	Dept. Heads, Elected Officials, and Spending Authorities
July 28	PSA deadline for submittal of 2024 applications for funding.	Public Service Agencies
Aug 7 – Aug 25	Individual meetings with County Manager, Finance Director and Elected Officials and Department Heads.	Dept. Heads Elected Officials, County Manager and Finance
August 25	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)	
September 26 (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 and Finance
October 2 – 6	BOCC budget meetings.	BOCC, County Manager and Finance
October 2	Joint meeting with Board of County Commissioners and City Council re: Joint Sales Tax Fund 4-6 p.m. City Hall	BOCC, County Manager and Finance
October 12	BOCC, County Manager and Finance Director meetings to wrap up outstanding issues and to receive final direction from BOCC	BOCC, County Manager and Finance
October 17	BOCC Holds Public Meeting to receive input from the Public on Proposed Budget 5:00	BOCC, County Manager and Finance
December 5 or 12 (Contingent on Assessor re-certification) (Deadline Dec. 15)	BOCC adopt the 2024 Budget, resolution to appropriate funds to be spent by fund, and to set and certify County’s mill levy. Regular Business Meeting. (C.R.S. § 29-1-108)	BOCC, County Manager and Finance
December 10	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))	
December 15	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))	
December 18 or 21 (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 and Finance
January 31, 2024	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.

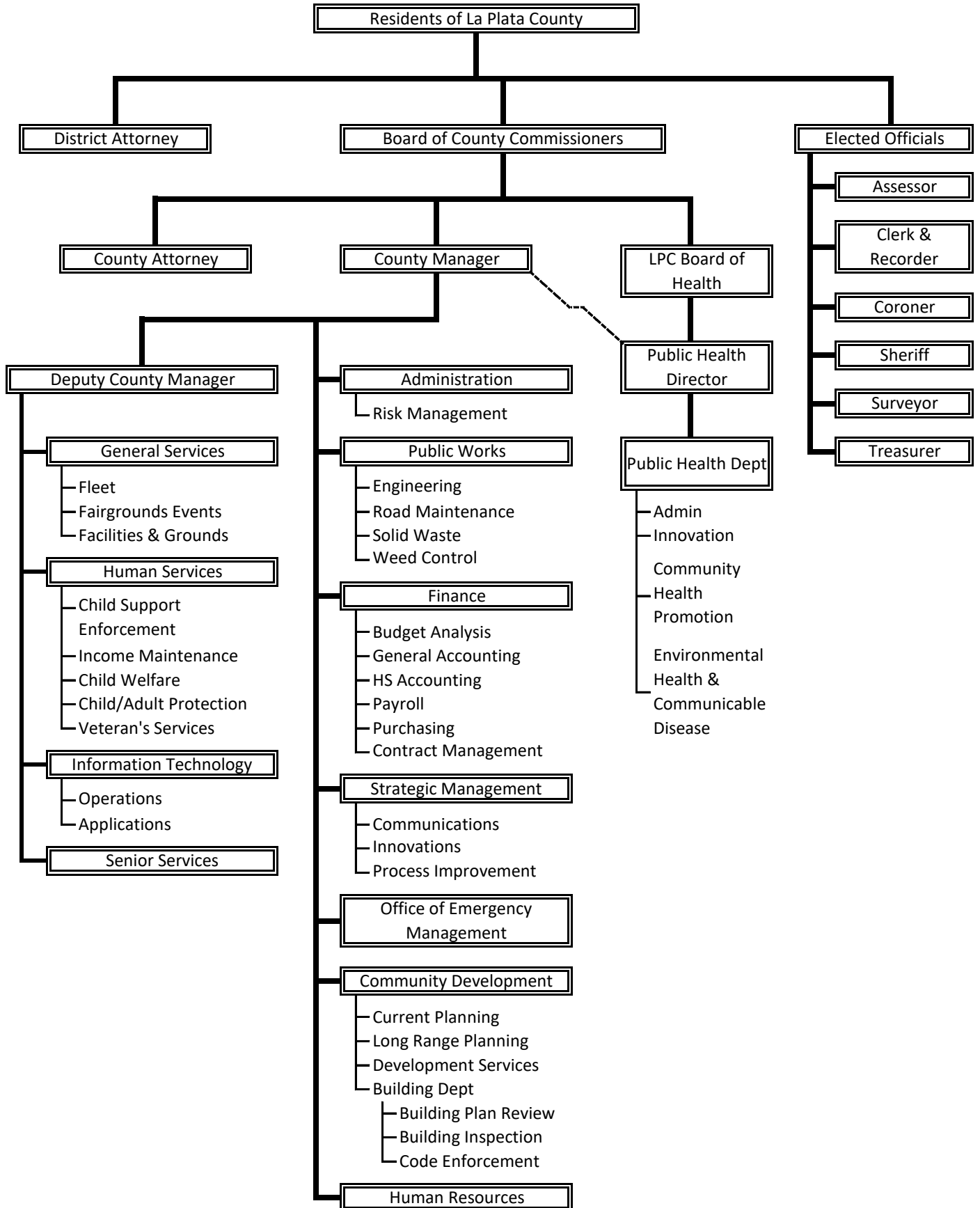
ELECTED OFFICIALS

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

APPOINTED OFFICIALS

<u>Title</u>	<u>Name</u>
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 Community Development	Lynn Hyde
Director of Public Works	Jim Davis

ORGANIZATIONAL CHART



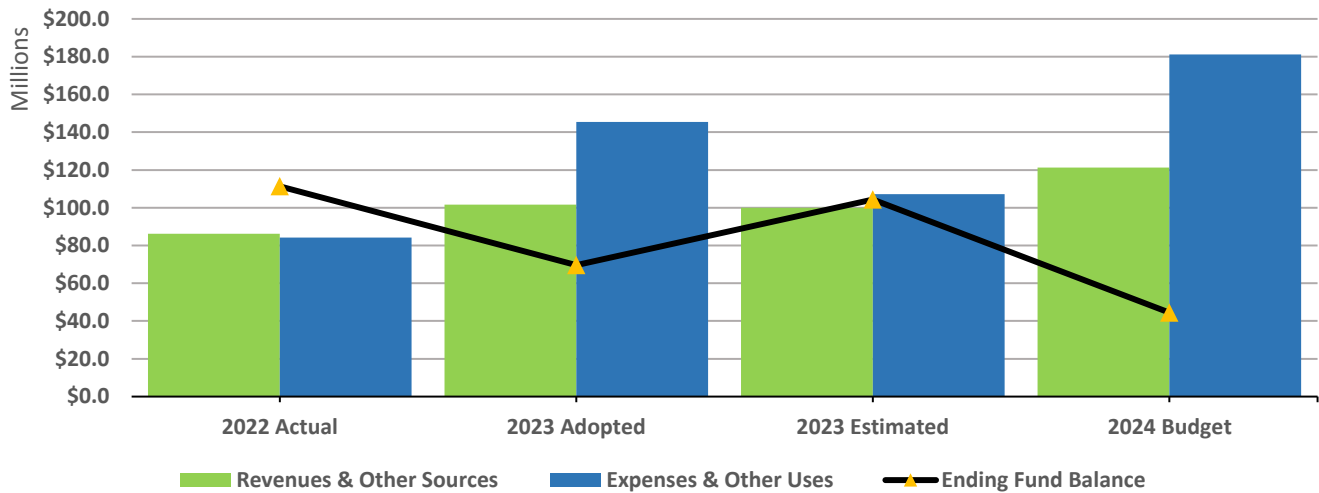
SUMMARY BUDGET BY FUND

	2024 Projected Beginning Fund Balance	Operating Revenue		Operating Expenses		Reconcile to GAAP Net Income (Cerf)	2024 Budgeted Ending Fund Balance
		Revenues	Intra-County & Transfers In	Expenses	Capital, One Time, Contingency, & Transfers Out		
La Plata County Funds							
<u>Major Governmental Funds</u>							
General Fund	46,410,380	60,531,713	2,685,837	55,825,115	32,593,706	-	21,209,109
Road & Bridge Fund	9,531,730	15,318,495	-	11,836,218	9,370,163	-	3,643,844
Human Services Fund	2,672,873	7,783,960	-	7,948,611	50,000	-	2,458,223
Public Health Department	239,387	4,661,522	1,194,219	5,558,784	104,501	-	431,843
Capital Improvement Fund	17,906,641	1,332,101	9,340,090	-	28,498,769	-	80,063
<u>Non-Major Special Revenue Funds</u>							
Joint Sales Tax Fund	1,037,321	3,905,988	-	4,588,464	104,845	-	250,000
Durango Hills Road Impr Dist	153,507	95,148	-	95,827	40,000	-	112,828
Palo Verde Public Impr Dist#3	40,405	18,112	-	18,111	16,887	-	23,519
Conservation Trust Fund	5,961,922	500,000	-	-	6,461,922	-	0
District Attorney Fund	288,104	869,932	2,318,114	3,168,046	20,000	-	288,104
<u>Propriety - Internal Service Funds</u>							
Capital Equip Replacement Fund	14,334,045	234,400	4,412,519	1,620,226	3,688,062	150,000	13,822,676
Employee Health Insurance	5,696,079	166,312	5,843,411	9,538,268	-	-	2,167,534
2024 Budgeted Ending Fund Balance	104,272,395	95,417,683	25,794,190	100,197,669	80,948,855	150,000	44,487,744

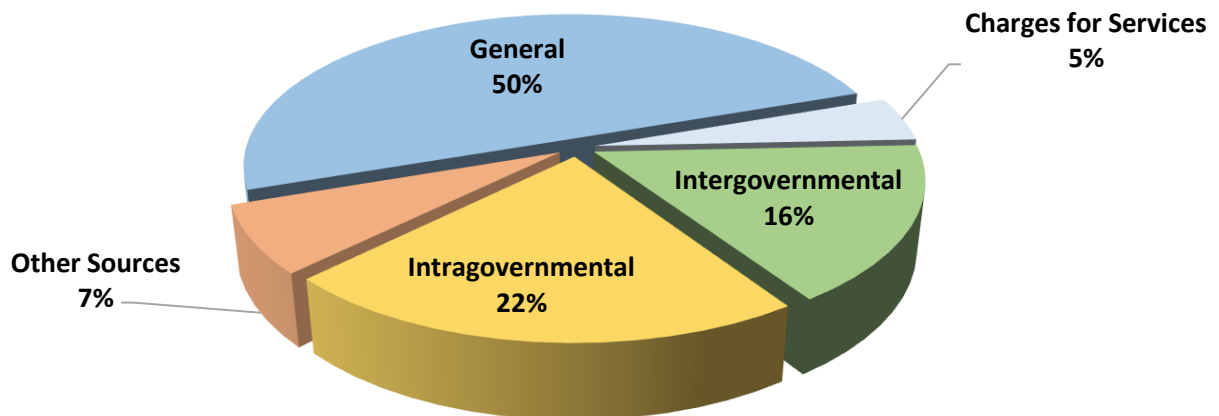
COUNTY WIDE SUMMARY

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Beginning Fund Balance	\$108,927,805	\$113,180,933	\$111,315,700	\$104,272,395
Operating Revenue				
<u>General Revenues</u>				
Sales Tax	26,160,818	26,936,382	26,856,609	26,416,130
Miscellaneous	1,209,975	1,971,714	4,295,923	5,778,466
HUTF	3,212,380	3,248,473	3,238,817	3,444,119
Other Taxes	1,158,437	801,700	1,251,798	784,115
Property Taxes	14,547,557	16,010,366	16,010,366	19,135,837
Severance Taxes	211,056	50,000	50,000	1,300,000
Specific Ownership Taxes	1,648,072	1,777,630	1,777,971	1,624,148
General Revenues Total	48,148,293	50,796,265	53,481,484	58,482,815
<u>Program Revenues</u>				
Charges for Services	5,806,588	5,318,250	4,955,822	5,438,408
Intergovernmental	19,964,678	17,813,051	13,163,231	19,118,669
Program Revenues Total	25,771,266	23,131,301	18,119,053	24,557,077
<u>Operational Revenues</u>				
Transfers In	528,905	9,870,914	11,409,182	12,025,927
Intragovernmental Charges	9,348,063	11,582,721	12,272,274	13,768,263
Operational Revenues Total	9,876,967	21,453,635	23,681,456	25,794,190
<u>Capital & One Time Revenues</u>				
Capital Revenue & Grants	2,355,638	6,345,322	4,666,681	8,283,773
One Time Revenues	-	-	-	4,094,018
Capital & One Time Revenues Total	2,355,638	6,345,322	4,666,681	12,377,791
Operating Revenue Total	86,152,165	101,726,523	99,948,674	121,211,873
Operating Expenses				
<u>Personnel Expenditures</u>				
Salaries & Wages	26,569,726	32,528,343	32,071,924	37,374,668
Overtime	754,772	640,500	684,350	720,600
Medical Benefits	3,874,403	4,695,824	4,608,028	5,843,412
Other Benefits & Costs	4,741,522	5,451,114	5,463,947	6,248,358
Temporary Employees	461,348	722,619	695,640	643,173
Personnel Expenditures Total	36,401,771	44,038,400	43,523,889	50,830,211
<u>Operational Expenditures</u>				
Operating Expenditures	22,803,849	26,007,325	26,873,769	30,467,675
Transfers Out - Operations	528,905	9,967,364	9,534,652	10,442,504
Debt Service	16,887	16,887	16,887	16,887
Intragovernmental Charges	9,710,570	11,042,982	13,728,000	17,735,328
Operational Expenditures Total	33,060,210	47,034,558	50,153,308	58,662,394
<u>Capital & One Time Expenditures</u>				
Capital & One Time Expenditures	14,808,938	48,966,771	12,119,781	65,302,032
Contingencies	-	5,351,888	1,345,001	6,351,888
Capital & One Time Expenditures Total	14,808,938	54,318,659	13,464,782	71,653,920
Operating Expenses Total	84,270,920	145,391,617	107,141,979	181,146,524
Reconcile to GAAP Net Income (Cerf)	506,649	150,000	150,000	150,000
Ending Fund Balance	\$111,315,699	\$69,665,839	\$104,272,395	\$44,487,744

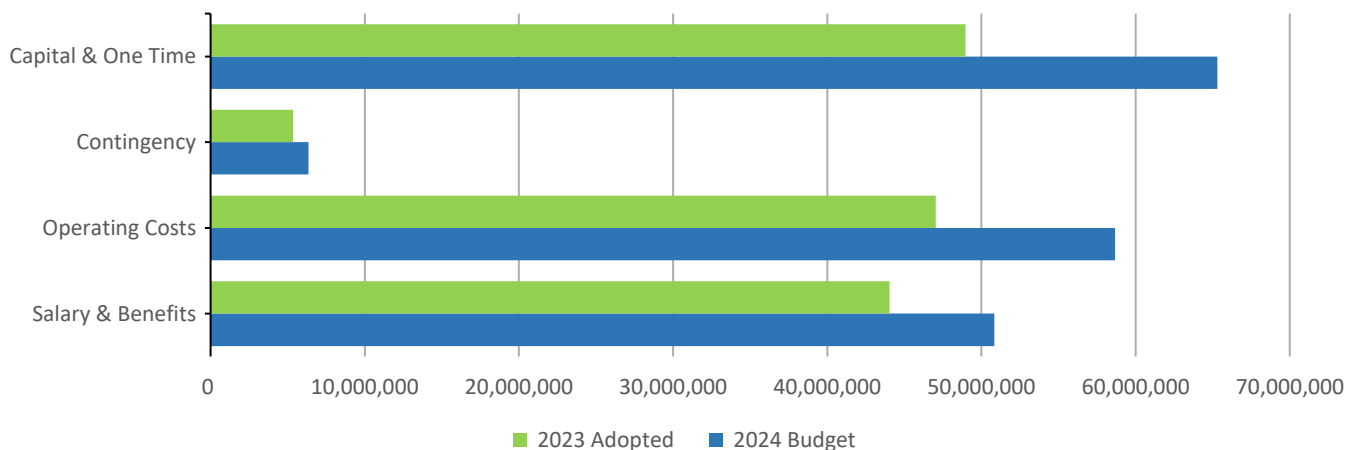
Changes in Ending Fund Balance



Summary of Revenues

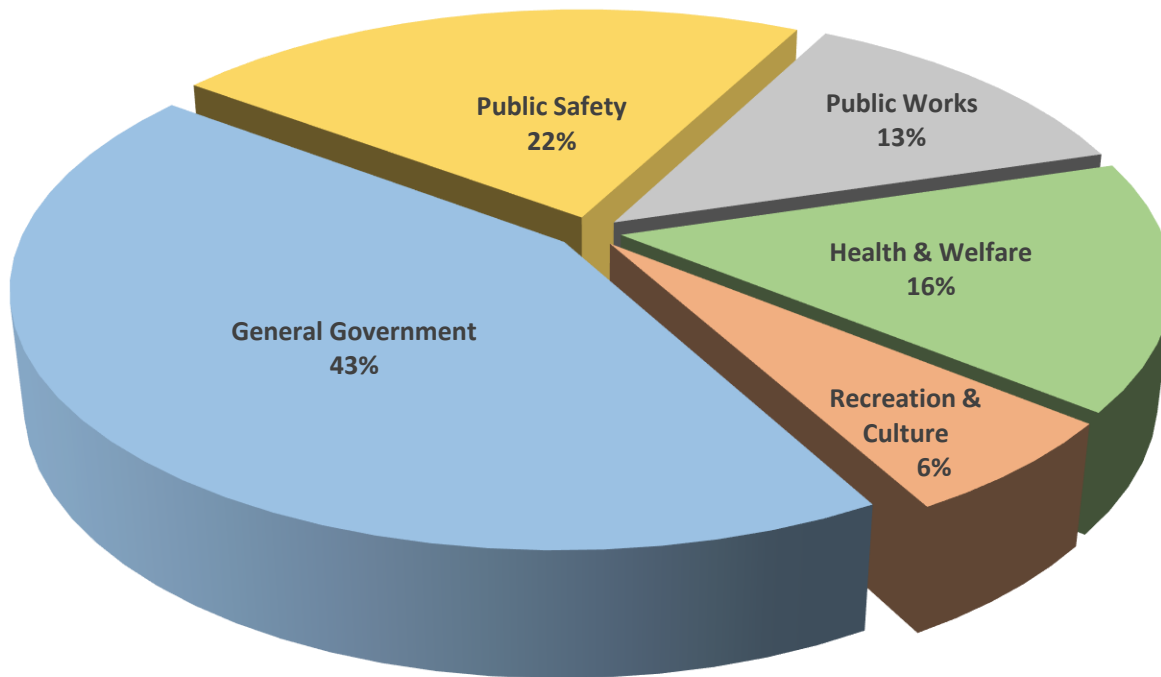


Summary of Expenditures



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	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	Inc/(Dec) from 2023 Budget
General Government	\$24,495,935	60,718,101	36,524,535	78,354,355	29.0%
Public Safety	\$31,255,065	36,965,091	33,860,534	40,676,961	10.0%
Public Works	\$12,056,128	21,087,298	16,397,399	22,908,569	8.6%
Health & Welfare	\$12,343,378	17,299,597	16,132,279	28,175,926	62.9%
Recreation & Culture	\$4,120,413	9,321,530	4,227,232	11,030,713	18.3%
Total	\$84,270,920	\$145,391,617	\$107,141,979	\$181,146,524	24.6%

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

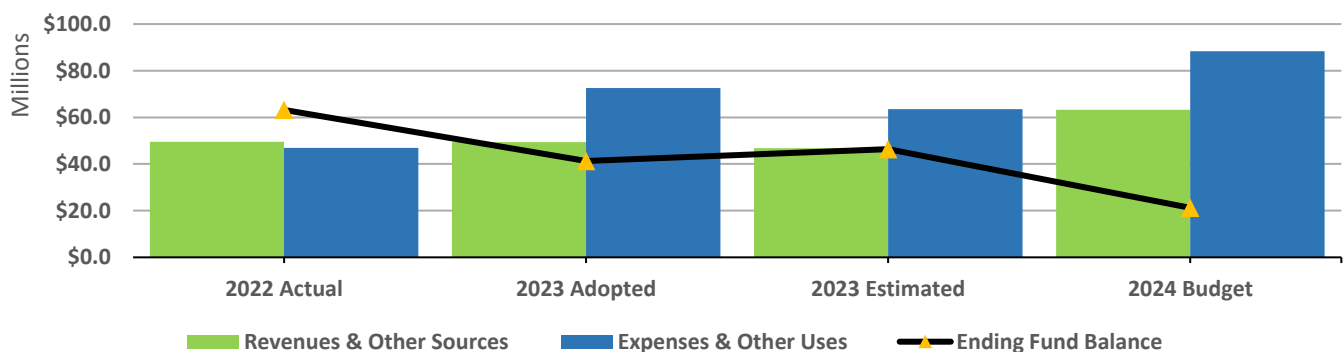
La Plata County Funds	General Fund	Road & Bridge Fund	Human Services Fund	Public Health Department	Capital Improvement Fund	Ending Fund Balance
2024 Projected Fund Balance	46,410,380	9,531,730	2,672,873	239,387	17,906,641	76,761,011
Change in Fund Balance for Operations						
Operating Revenue						
Operating Revenue	50,500,179	14,090,709	7,722,891	4,655,741	-	76,969,520
Operating Revenue Total	50,500,179	14,090,709	7,722,891	4,655,741	-	76,969,520
Operating Expenses						
Operating Payroll	32,068,669	4,635,594	6,238,890	4,177,042	-	47,120,195
Operating Expenses	23,756,446	7,200,623	1,709,721	1,381,742	-	34,048,532
Operating Expenses Total	55,825,115	11,836,218	7,948,611	5,558,784	-	81,168,727
Change in Fund Balance for Operations	(5,324,935)	2,254,491	(225,720)	(903,043)	-	(4,199,207)
Change in Fund Balance for One Time Expenditures						
One Time Revenues	12,717,371	1,227,786	61,069	1,200,000	10,672,191	25,878,417
One Time Expenditures						
American Rescue Plan Expense	527,379	-	-	-	-	527,379
Long Term Impact Projects	45,000	-	-	-	-	45,000
Capital, Projects, One Time, Transfers Out	25,031,527	8,645,163	-	104,500	26,498,769	60,279,959
Contingency	3,000,000	725,000	50,000	1	2,000,000	5,775,001
Affordable Housing	1,739,800	-	-	-	-	1,739,800
Broadband	2,250,000	-	-	-	-	2,250,000
One Time Expenditures Total	32,593,706	9,370,163	50,000	104,501	28,498,769	70,617,139
Change in Fund Balance for One Time Expenditures	(19,876,335)	(8,142,377)	11,069	1,095,499	(17,826,578)	(44,738,722)
Ending Fund Balance	\$21,209,109	\$3,643,844	\$2,458,223	\$431,843	\$80,063	\$27,823,082
TOTAL CHANGE IN FUND BALANCE	(25,201,270)	(5,887,886)	(214,651)	192,456	(17,826,578)	(48,937,929)
Expected Ending Fund Balance	21,209,109	3,643,844	2,458,223	431,843	80,063	27,823,082
Less Reserved Fund Balance	18,096,222	3,553,900	421,127	166,764	-	22,238,013
EXPECTED UNASSIGNED FUND BALANCE	\$3,112,887	\$89,944	\$2,037,096	\$265,079	\$80,063	\$5,585,069
*Reserved Fund Balance:						
Non-Spendable	55,803	761,762	-	-	-	817,565
Restricted for:						
Economic Stabilization (TABOR)	1,967,638	-	-	166,764	-	2,134,402
Law Enforcement Forfeiture	-	-	-	-	-	-
Capital Improvements Road Impact	-	819,435	-	-	-	819,435
Child Welfare	-	-	421,127	-	-	421,127
Committed for:						
Emergencies and Disasters	6,699,014	-	-	-	-	6,699,014
Economic Downturn	8,373,767	-	-	-	-	-
Operating Restricted	-	1,972,703	-	-	-	1,972,703
Assigned for:						
Insurance Liability	1,000,000	-	-	-	-	1,000,000
Reserved Ending Fund Balance:	18,096,222	3,553,900	421,127	166,764	-	13,864,245

GENERAL FUND SUMMARY

The General Fund is the County's primary operating fund and the largest source of day-to-day service delivery. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund is one of the four Major Governmental Funds and is used for financing the general administration of the County and all Elected Official Offices.

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Beginning Fund Balance	\$60,509,546	\$64,517,104	\$63,187,885	\$46,410,380
Operating Revenue				
Property Taxes	12,101,734	13,319,472	13,319,472	15,932,076
Sales Tax	14,525,552	15,186,527	15,186,527	14,743,142
Specific Ownership Taxes	1,370,546	1,550,000	1,550,000	1,396,518
Other Taxes	1,123,514	767,000	1,217,098	749,415
Intergovernmental	3,848,703	4,917,236	4,646,137	6,471,897
Licenses, Permits, Fees & Fines	4,504,700	4,110,000	3,819,367	4,291,958
Miscellaneous	294,336	1,591,714	3,558,944	3,686,154
Charges for Services	977,261	843,250	725,450	781,450
Severance Taxes	211,056	50,000	50,000	1,300,000
Transfers In	528,905	1,025,236	1,025,236	1,147,569
One Time Revenues	10,082,926	6,031,115	1,699,736	12,717,371
Operating Revenue Total	49,569,233	49,391,550	46,797,967	63,217,550
Operating Expenses				
Personnel & Operating Costs				
Salaries & Wages	18,455,002	22,102,632	21,958,155	23,672,266
Temporary Employees	343,333	470,962	445,962	319,627
Overtime	652,323	489,000	489,000	477,500
Medical Benefits	2,734,536	3,291,250	3,283,586	3,612,128
Other Benefits & Costs	3,289,730	3,763,428	3,742,507	3,987,147
Operating	14,866,697	16,259,388	17,247,956	20,237,456
Transfer to Other Funds	1,818,363	2,163,100	3,651,274	3,518,990
Personnel & Operating Costs Total	42,159,982	48,539,760	50,818,440	55,825,115
Capital & One Time Expenditures				
Capital Outlay	597,012	836,254	1,053,254	774,990
Contingency	-	2,000,000	70,000	3,000,000
One Time Expenditures	673,250	6,936,132	1,585,009	14,916,447
American Rescue Plan Expenditures	5,650	589,083	392,891	527,379
Long Term Impact Projects	3,455,000	75,000	-	45,000
Affordable Housing	-	2,300,000	560,200	1,739,800
Broadband	-	2,500,000	250,000	2,250,000
Transfer to CIP	-	8,845,678	8,845,678	9,340,090
Capital & One Time Expenditures Total	4,730,912	24,082,147	12,757,032	32,593,706
Operating Expenses Total	46,890,894	72,621,907	63,575,472	88,418,821
Ending Fund Balance	\$63,187,885	\$41,286,747	\$46,410,380	\$21,209,109

Changes in Ending Fund Balance



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GENERAL FUND REVENUES

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
<u>Taxes</u>				
100.41000 Property Taxes	12,078,042	13,319,472	13,319,472	16,575,789
100.41200 Specific Ownership Taxes	1,370,546	1,550,000	1,550,000	1,396,518
100.41300 Sales Taxes	23,503,511	24,430,645	24,430,645	23,808,718
100.41320 Sales Taxes Allocated- Cities	(8,977,959)	(9,244,118)	(9,244,118)	(9,065,576)
100.41900 Delinquent Property Taxes	12,846	5,000	5,000	5,000
100.41910 Penalties & Interest Delin tax	26,429	22,000	22,000	22,000
100.41920 Prop Tax-Senior/Veteran Exem	121,917	120,000	120,000	120,000
100.41922 Retail Marijuana Tax	93,295	70,000	70,000	54,351
100.41925 Prop Tax - Personal Exem	36,474	-	-	-
100.41930 Abatements	(50,608)	(20,000)	(20,000)	(16,577)
100.41940 Tax Increment Financing	(12,782)	-	-	-
100.43310 Tobacco Taxes	27,296	20,000	20,000	14,641
Taxes Total	28,229,008	30,272,999	30,272,999	32,914,864
<u>State Government Revenue</u>				
100.43330 Severance Taxes	211,056	50,000	50,000	1,300,000
100.44325 CPF/CDS Grant	-	-	-	1,825,000
State Government Revenue Total	211,056	50,000	50,000	3,125,000
<u>Federal Government Revenue</u>				
100.43500 PILT	466,110	1,000,000	1,000,000	1,000,000
100.43510 Southern Ute Tribal PILT	101,151	200,000	200,000	200,000
100.43520 Mineral Leasing	352,249	282,196	282,196	282,000
100.44602 LATCF Funding	-	700,000	700,000	700,000
100.44607 American Rescue Plan Funding	10,000,000	-	-	-
100.44660 DOW Impact Assistance	5,160	-	-	-
100.44661 Allocation DOW Impact Assist	(3,994)	-	-	-
Federal Government Revenue Total	10,920,677	2,182,196	2,182,196	2,182,000
<u>License, Permit, Fee</u>				
100.42110 Ambulance Licenses	200	100	100	100
100.42115 Medical Marijuana Licenses	3,000	15,000	15,000	15,000
100.42116 Rec Marijuana Licenses	42,000	45,000	45,000	45,000
100.42118 Alcoholic Beverages	14,752	8,000	8,000	8,000
100.42305 Cable Franchise Fees	125,774	120,000	120,000	120,000
100.42700 Elec. Vehicle Charge Stn Fees	918	-	800	800
100.42702 DFPD Impact Fee	-	-	134,075	-
100.42910 Other Fines & Forfeitures	200	-	-	-
License, Permit, Fee Total	186,844	188,100	322,975	188,900
<u>Charges for Services</u>				
100.46115 Photocopies	-	200	200	200
Charges for Services Total	-	200	200	200
<u>Miscellaneous Rev</u>				
100.43800 PHD Revenue (One time)	-	-	-	700,000
100.44344 Cost Allocation Revenue	(0)	-	-	-
100.47128 GSA Operations Rent	102,759	95,603	95,603	95,603
100.47190 Other Building Rentals	113,323	113,323	113,323	590,021
100.47191 SIU Rent	38,760	38,760	38,760	38,760
100.47800 Retirement Account Refunds	44,166	-	35,000	41,500
100.47900 Miscellaneous Revenue	70,366	-	28,000	40,000
100.47905 Vending Machine Commissions	21	100	100	100
100.48415 Transfer In from Medical Fund	-	-	-	1,538,268
100.49100 Sale of Assets	-	-	-	1,500,000

GENERAL FUND REVENUES

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Miscellaneous Rev Total	369,395	247,786	310,786	4,544,252
Administrative Services	103,451	4,207,659	739,663	4,967,583
Clerk - Elections	77,556	100,000	100,000	175,000
Community Development	1,432,564	1,044,500	1,043,000	1,593,608
County Assessor	28,435	80,433	80,433	74,433
County Attorney	234,036	251,520	251,520	251,520
County Clerk & Recorder	1,658,776	1,616,000	1,210,000	1,210,000
County Treasurer	279,630	1,780,200	3,587,788	3,453,250
Emergency Management	107,039	1,108,189	280,157	1,029,939
Facilities & Grounds	216,895	229,303	229,303	229,303
Fairgrounds	171,398	163,384	142,884	149,884
Finance Department	9,626	12,349	12,349	12,349
Human Resources Department	38,783	42,823	42,823	42,823
Information Technology	61,962	70,301	63,801	70,301
Landfill Closure	10,000	10,000	10,000	10,000
Pass Thrus	373,943	430,000	430,000	870,000
Procurement	11,471	9,535	-	9,535
Public Service Agency	907,416	554,900	1,004,998	2,054,900
Public Trustee's Office	46,464	60,000	20,000	30,000
Risk Management	74,856	14,722	126,599	14,722
Senior Services - County	135,217	76,794	77,294	78,166
Senior Services - Durango	1,189,857	1,597,406	1,597,824	1,579,375
Detentions - 2020	1,737,401	1,585,615	1,378,314	1,260,113
Sheriff's Admin - 2000	137,114	286,293	324,758	205,601
Sheriff's Alternatives to Incarceration - 202011	39,476	-	-	-
Sheriff's Operations - 2010	195,326	612,720	464,563	361,425
Sheriff's Special Investigations - 201013	338,284	474,563	415,000	508,084
Veterans Services Office	27,276	28,560	23,240	17,920
Weed Management	8,000	2,500	2,500	2,500
TOTAL REVENUES	49,569,233	49,391,550	46,797,967	63,217,550

GENERAL FUND EXPENDITURES

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Departments Operating				
Administrative Services	1,115,508	1,305,531	1,281,050	1,723,657
Board of County Commissioners	438,673	515,765	516,758	520,663
Clerk - Elections	483,649	457,485	431,385	609,050
Community Development - Building Division	917,073	1,170,525	1,158,580	1,368,016
Community Development - Planning Division	1,031,385	1,490,384	1,490,202	1,928,751
County Assessor	1,318,918	1,655,859	1,655,623	1,766,023
County Attorney	1,316,521	1,603,211	1,603,211	1,713,870
County Clerk & Recorder	1,265,760	1,480,779	1,508,047	1,566,801
County Coroner	470,882	637,381	629,342	616,090
County Surveyor	23,252	24,218	24,218	24,308
County Treasurer	463,376	650,242	609,392	688,282
Emergency Management	367,169	1,713,726	691,644	1,782,818
Extension Services	73,718	92,374	92,999	100,280
Facilities & Grounds	2,189,499	2,683,520	2,774,221	2,937,800
Fairgrounds	710,343	936,107	890,185	906,052
Finance Department	847,357	1,021,241	1,011,882	1,212,559
Human Resources Department	781,730	901,932	902,225	938,633
Information Technology	1,822,863	1,993,694	1,993,976	2,246,050
Landfill Closure	300,250	248,215	228,335	263,372
Old Main Professional Building	22,888	40,017	40,210	44,953
Pass Thrus	373,943	430,000	430,000	870,000
Procurement	131,432	205,631	-	184,451
Public Service Agency	3,027,920	3,292,487	3,439,747	4,256,402
Public Trustee's Office	83,102	87,660	87,660	110,192
Risk Management	806,259	876,214	1,539,855	1,489,063
Senior Services - County	128,353	114,925	99,756	119,883
Senior Services - Durango	1,143,494	1,482,764	1,443,410	1,464,136
Detentions - 2020	8,928,135	9,921,554	9,909,828	10,471,066
Sheriff's Admin - 2000	1,795,114	2,104,432	2,112,883	2,144,117
Sheriff's Alternatives to Incarceration - 202011	425,564	-	-	-
Sheriff's Criminal Investigations - 201014	803,633	866,384	873,000	907,267
Sheriff's Operations - 2010	5,705,666	6,510,549	6,783,956	7,066,060
Sheriff's Special Investigations - 201013	836,265	1,011,114	971,712	1,117,352
Veterans Services Office	63,801	73,014	70,164	74,951
Weed Management	128,125	152,357	152,357	167,140
Transfer to District Attorney	1,818,363	2,163,100	2,113,006	2,324,471
Departments Operating Total	42,159,982	49,914,392	49,560,821	55,724,579
Other Uses				
Affordable Housing	-	2,300,000	560,200	1,739,800
American Rescue Plan Expense	5,650	589,083	392,891	527,379
Broadband	-	2,500,000	250,000	2,250,000
Capital Outlay	597,012	836,254	1,053,254	774,990
Contingency	-	2,000,000	70,000	3,000,000
DOLA Broadband Expenditures	-	3,598,000	14,536	3,583,464
Long Term Impact Projects	3,455,000	75,000	-	45,000
One Time	673,250	1,023,500	349,824	10,239,000
Transfers In/Out	-	9,785,678	11,323,946	10,534,609
Other Uses Total	4,730,912	22,707,515	14,014,651	32,694,242

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ADMINISTRATIVE SERVICES

Overview & FTE's				
General Support Required \$13,534,717				FTE's 10
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1012101.44335 Energy Impact Assistance Funds	82,926	-	319,824	28,000
1012101.44344 Cost Allocation Revenue	20,525	20,576	20,576	20,576
1012101.44360 DOLA Broadband Grant	-	3,598,000	6,372	3,591,628
1012101.44365 DOLA IHOI Westside Triangle	-	-	-	800,000
1012101.44607 American Rescue Plan Funding	-	589,083	392,891	527,379
Operating Revenue Total	103,451	4,207,659	739,663	4,967,583
Operating Payroll				
1012101.51000 Salaries & Wage	717,624	823,427	823,427	994,660
1012101.51120 Temporary Salaries	108	-	-	-
1012101.51230 Overtime	529	4,000	4,000	4,000
1012101.52001 Medical Insurance	45,669	60,232	60,232	77,190
1012101.52020 Other Insurance & Benefits	9,484	11,203	11,203	12,984
1012101.52100 Social Security Contributions	50,822	57,733	57,733	73,784
1012101.52200 Retirement Contributions	40,165	45,591	45,591	55,168
1012101.52330 Worker's Compensation	2,738	2,810	2,810	2,810
1012101.52410 Cell Phone Allowance	260	260	260	520
1012101.52500 Annual Leave Conversion	1,382	5,652	5,652	5,652
Operating Payroll Total	868,781	1,010,908	1,010,908	1,226,767
Operating Expenses				
1012101.53311 Special Projects	7,625	42,300	42,300	42,300
1012101.53800 Software Maintenance Contract	41,049	65,400	38,000	45,981
1012101.53825 Consultants	5,413	17,000	17,000	8,500
1012101.53842 Fairgrounds Master Plan	-	-	-	75,000
1012101.53930 Other Professional Services	75,008	18,900	18,900	18,900
1012101.54150 Telephone	598	550	1,000	200
1012101.54410 Building Rent	-	-	-	162,948
1012101.55400 Advertising	750	4,950	4,950	5,200
1012101.55500 Printing	926	450	450	450
1012101.55520 Photocopy	1,942	2,000	2,500	2,000
1012101.55600 Postage & Box Rent	2,359	2,500	8,000	2,500
1012101.55725 Dues & Subscriptions	378	1,980	3,981	2,980
1012101.55920 Meetings	4,118	6,300	6,300	7,500
1012101.55960 Policy Dev & Public Outreach	80,161	112,500	106,300	100,100
1012101.56114 Computer Equip & Software	588	-	-	-
1012101.56134 Furniture, Fixtures, Office Eq	915	9,000	9,000	9,000
1012101.56170 Operating Supplies	3,325	3,600	4,000	3,600
1012101.56179 Resource Conservation Supplies	-	1,800	1,800	1,800
1012101.56181 Innovation Supplies & Books	495	2,250	2,250	2,250
1012101.57650 CERF Fuel	712	463	731	801
1012101.57655 CERF Maintenance & Repair	636	916	916	916
1012101.57670 CERF Rental Charges	1,764	1,764	1,764	3,964
1012101.59180 21804 W US Hwy 160 Purchase	17,963	-	-	-
Operating Expenses Total	246,727	294,623	270,142	496,890
Other Uses				
1012101.53140 Schluter Public Input	-	100,000	-	100,000
1012101.53400 Watershed Mitigation Projects	191,242	-	-	-
1012101.53450 Community Resiliency Project	82,926	30,000	319,824	28,000
1012101.53465 CPF/CDS Grant	-	-	-	1,825,000
1012101.53480 DOLA IHOI Westside Triangle	-	-	-	800,000
1012101.53841 Facilities Master Plan Update	114,143	-	-	-
1012101.53845 Homeless Expenditures	200,314	193,500	30,000	190,000
1012101.53989 LATCF Expense	-	700,000	-	700,000

ADMINISTRATIVE SERVICES

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
1012101.53991 DOLA Broadband Expenditures	-	3,598,000	14,536	3,583,464
1012101.53992 Broadband	-	2,500,000	250,000	2,250,000
1012101.53993 Affordable Housing	-	2,300,000	560,200	1,739,800
1012101.53994 Social Impact PSA	3,455,000	75,000	-	45,000
1012101.53996 American Rescue Plan Expense	5,650	589,083	392,891	527,379
1012101.57580 Community Infrastructure Proj	-	-	-	4,880,000
Other Uses Total	4,049,275	10,085,583	1,567,451	16,668,643
Capital Outlay				
1012101.59103 Land Acquisition	-	-	-	100,000
1012101.59108 Camera for Broadcasting	-	35,000	87,000	10,000
Capital Outlay Total	-	35,000	87,000	110,000
TOTAL ADMINISTRATIVE EXPENDITURES	5,164,783	11,426,114	2,935,501	18,502,300

COUNTY ASSESSOR

Overview & FTE's				
General Support Required				FTE's
\$1,691,590				17
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1010101.42301 Assessor's DPL Fees	18,237	42,000	42,000	36,000
1010101.42303 Assessor's Fees	198	200	200	200
1010101.47617 Pictometry Contributions	10,000	38,233	38,233	38,233
Operating Revenue Total	28,435	80,433	80,433	74,433
Operating Payroll				
1010101.51000 Salaries & Wage	762,008	1,032,382	1,032,382	1,074,082
1010101.51120 Temporary Salaries	4,770	6,500	6,500	6,800
1010101.51230 Overtime	230	-	-	-
1010101.52001 Medical Insurance	140,649	179,872	179,872	203,445
1010101.52020 Other Insurance & Benefits	14,824	20,363	20,363	20,486
1010101.52100 Social Security Contributions	55,286	72,874	72,874	75,178
1010101.52200 Retirement Contributions	44,055	58,960	58,960	62,973
1010101.52330 Worker's Compensation	7,023	7,207	7,207	7,207
1010101.52500 Annual Leave Conversion	3,364	5,931	5,931	5,931
Operating Payroll Total	1,032,209	1,384,089	1,384,089	1,456,101
Operating Expenses				
1010101.53131 Pictometry Project	72,229	72,229	72,229	72,229
1010101.53800 Software Maintenance Contract	102,170	95,497	95,497	100,272
1010101.53930 Other Professional Services	-	7,200	7,200	3,600
1010101.54150 Telephone	1,247	1,150	1,150	1,150
1010101.55500 Printing	-	-	-	7,000
1010101.55520 Photocopy	2,066	3,000	3,000	3,000
1010101.55600 Postage & Box Rent	3,272	15,000	15,000	3,000
1010101.55725 Dues & Subscriptions	7,596	5,400	5,400	6,000
1010101.55940 Training	15,479	10,800	10,800	11,000
1010101.56114 Computer Equip & Software	57,750	31,770	31,770	31,770
1010101.56170 Operating Supplies	4,047	6,300	6,300	10,000
1010101.57572 Abatement Refunds	-	2,000	2,000	2,000
1010101.57650 CERF Fuel	2,929	2,315	2,079	2,790
1010101.57655 CERF Maintenance & Repair	1,747	2,933	2,933	2,933
1010101.57670 CERF Rental Charges	16,176	16,176	16,176	53,179
Operating Expenses Total	286,709	271,770	271,534	309,923
TOTAL ASSESSOR EXPENDITURES	1,318,918	1,655,859	1,655,623	1,766,023

Overview & FTE's				
General Support Required				FTE's
\$1,462,350				9
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1012201.44344 Cost Allocation Revenue	49,828	45,520	45,520	45,520
1012201.46940 Charges for Services - DHS	184,207	206,000	206,000	206,000
Operating Revenue Total	234,036	251,520	251,520	251,520
Operating Payroll				
1012201.51000 Salaries & Wage	851,396	1,048,666	1,048,666	1,124,495
1012201.52001 Medical Insurance	96,987	117,728	117,728	129,338
1012201.52020 Other Insurance & Benefits	11,528	14,281	14,281	15,039
1012201.52100 Social Security Contributions	59,516	72,403	72,403	82,023
1012201.52200 Retirement Contributions	48,666	58,025	58,025	65,466
1012201.52330 Worker's Compensation	3,674	3,770	3,770	3,770
1012201.52410 Cell Phone Allowance	440	520	520	520
1012201.52500 Annual Leave Conversion	6,174	6,450	6,450	6,450
Operating Payroll Total	1,078,380	1,321,843	1,321,843	1,427,100
Operating Expenses				
1012201.53510 Outside Counsel	100,251	180,000	180,000	180,000
1012201.53800 Software Maintenance Contract	10,024	11,000	11,000	14,300
1012201.53825 Consultants	90,026	35,000	35,000	40,000
1012201.53935 Litigation	1,080	2,000	2,000	2,000
1012201.54150 Telephone	4,119	3,400	3,400	3,400
1012201.54410 Building Rent	1,480	1,620	1,620	1,620
1012201.55520 Photocopy	2,160	3,300	3,300	3,300
1012201.55600 Postage & Box Rent	720	1,200	1,200	1,200
1012201.55725 Dues & Subscriptions	19,737	19,350	19,350	21,000
1012201.55920 Meetings	3,437	14,400	14,400	14,400
1012201.56114 Computer Equip & Software	3,114	1,800	1,800	1,800
1012201.56134 Furniture, Fixtures, Office Eq	59	6,048	6,048	1,500
1012201.56170 Operating Supplies	1,933	2,250	2,250	2,250
Operating Expenses Total	238,141	281,368	281,368	286,770
TOTAL COUNTY ATTORNEY EXPENDITURES	1,316,521	1,603,211	1,603,211	1,713,870

BOARD OF COUNTY COMMISSIONERS

Overview & FTE's				
General Support Required \$520,663				FTE's 3
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Payroll				
1010001.51000 Salaries & Wage	309,023	318,508	318,508	318,508
1010001.52001 Medical Insurance	22,482	22,576	22,576	23,685
1010001.52020 Other Insurance & Benefits	3,652	3,724	3,724	3,790
1010001.52100 Social Security Contributions	23,258	23,871	23,871	23,846
1010001.52200 Retirement Contributions	15,451	15,925	15,925	15,925
1010001.52330 Worker's Compensation	419	430	430	430
1010001.52500 Annual Leave Conversion	-	2,277	2,277	2,277
Operating Payroll Total	374,285	387,310	387,310	388,461
Operating Expenses				
1010001.53110 Contracted Employee Services	2,025	13,500	13,800	7,000
1010001.54150 Telephone	2,063	2,000	2,064	2,150
1010001.55710 Dues - Colorado Counties (CCI)	20,000	21,220	21,237	24,000
1010001.55715 Dues - Region 9 Edd	13,118	50,713	50,713	49,602
1010001.55725 Dues & Subscriptions	17,707	16,722	17,334	25,000
1010001.55920 Meetings	7,899	22,500	22,500	22,500
1010001.56170 Operating Supplies	1,113	450	450	600
1010001.56180 Special Events & Productions	464	1,350	1,350	1,350
Operating Expenses Total	64,388	128,455	129,448	132,202
TOTAL BOCC EXPENDITURES	438,673	515,765	516,758	520,663

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COMMUNITY DEVELOPMENT - BUILDING DIVISION

Overview & FTE's				
General Support Required \$1,703,159				FTE's 25.00
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1012601.42307 Surveyor Fees	6,225	17,500	17,500	17,500
1012601.42328 General Planning Fees	47,767	40,000	40,000	69,530
1012601.42329 Consultant Fee Reimbursement	2,913	12,000	12,000	12,000
1012601.42395 Oil & Gas Facility Fees	26,550	20,000	20,000	20,000
1012601.49200 Lease Revenue	0	-	-	-
1023002.42701 Building Structures Permits	1,348,825	950,000	950,000	1,469,578
1023002.46100 Maps & Code Book Sales	285	2,500	1,000	2,500
1023002.47861 Refund/Reimbursement	-	2,500	2,500	2,500
Operating Revenue Total	1,432,564	1,044,500	1,043,000	1,593,608
Operating Payroll				
1023002.51000 Salaries & Wage	571,703	732,651	732,651	792,701
1023002.51120 Temporary Salaries	12,295	-	-	-
1023002.51230 Overtime	1,686	10,000	10,000	-
1023002.52001 Medical Insurance	134,303	163,620	163,620	153,787
1023002.52020 Other Insurance & Benefits	10,908	14,319	14,319	14,293
1023002.52100 Social Security Contributions	41,390	50,346	50,346	55,260
1023002.52200 Retirement Contributions	33,567	42,658	42,658	47,854
1023002.52330 Worker's Compensation	7,427	7,621	7,621	7,621
1023002.52500 Annual Leave Conversion	3,056	3,920	3,920	3,920
Operating Payroll Total	816,335	1,025,134	1,025,134	1,075,435
Operating Expenses				
1023002.53800 Software Maintenance Contract	37,825	43,000	43,000	45,000
1023002.53805 Scanning/Imaging	-	15,000	6,483	23,513
1023002.53920 Other Contracted Services	-	4,050	4,050	4,050
1023002.54150 Telephone	3,855	5,000	5,000	5,000
1023002.55520 Photocopy	2,351	5,000	5,000	5,000
1023002.55600 Postage & Box Rent	495	800	800	800
1023002.55725 Dues & Subscriptions	605	675	675	675
1023002.55920 Meetings	268	900	900	900
1023002.55940 Training	10,883	14,472	14,472	16,000
1023002.56114 Computer Equip & Software	2,418	4,050	4,050	4,050
1023002.56134 Furniture, Fixtures, Office Eq	-	450	600	450
1023002.56170 Operating Supplies	2,598	8,100	8,100	8,100
1023002.56420 Books & Periodicals	824	5,400	5,400	5,400
1023002.57650 CERF Fuel	13,051	11,575	7,997	11,340
1023002.57655 CERF Maintenance & Repair	2,688	5,499	5,499	5,499
1023002.57670 CERF Rental Charges	22,878	21,420	21,420	33,804
1023002.59135 Capital Outlay Op Equip	-	-	-	55,000
1023002.59404 Capital Outlay - Building	-	-	-	68,000
Operating Expenses Total	100,739	145,391	133,446	292,581
TOTAL BUILDING INSPECTION EXPENDITURES	917,073	1,170,525	1,158,580	1,368,016

COMMUNITY DEVELOPMENT - PLANNING DIVISION

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
<u>Operating Payroll</u>				
1012601.51000 Salaries & Wage	727,902	1,047,475	1,047,475	1,171,708
1012601.51230 Overtime	-	-	-	3,500
1012601.52001 Medical Insurance	77,166	126,548	126,548	154,924
1012601.52020 Other Insurance & Benefits	11,536	17,311	17,311	19,659
1012601.52100 Social Security Contributions	53,698	75,787	75,787	84,289
1012601.52200 Retirement Contributions	41,041	57,770	57,770	64,618
1012601.52330 Worker's Compensation	1,986	2,038	2,038	2,038
1012601.52410 Cell Phone Allowance	260	260	260	260
1012601.52500 Annual Leave Conversion	2,186	5,855	5,855	5,855
Operating Payroll Total	915,775	1,333,044	1,333,044	1,506,851
<u>Operating Expenses</u>				
1012601.53800 Software Maintenance Contract	37,825	39,520	39,520	39,520
1012601.53825 Consultants	24,592	50,000	50,000	300,000
1012601.53830 Surveyors	16,625	21,150	21,150	21,150
1012601.53920 Other Contracted Services	-	1,800	1,800	1,800
1012601.53930 Other Professional Services	5,041	9,000	9,000	9,000
1012601.53950 Conservation Easements	-	-	-	7,000
1012601.54150 Telephone	419	300	300	300
1012601.55400 Advertising	2,060	4,590	4,590	7,500
1012601.55520 Photocopy	376	5,000	5,000	5,000
1012601.55600 Postage & Box Rent	2,759	2,500	2,500	2,500
1012601.55730 Membership & Registrat Fees	1,728	1,800	1,800	5,000
1012601.55920 Meetings	5,084	5,400	5,400	5,400
1012601.55940 Training	7,560	8,100	8,100	8,100
1012601.56112 Computer & Operating Equip	683	720	720	720
1012601.56114 Computer Equip & Software	2,414	2,250	2,250	2,250
1012601.56134 Furniture, Fixtures, Office Eq	1,060	900	900	2,000
1012601.56170 Operating Supplies	2,846	2,700	2,700	2,700
1012601.57650 CERF Fuel	558	695	512	1,044
1012601.57655 CERF Maintenance & Repair	640	916	916	916
1012601.57670 CERF Rental Charges	459	-	-	-
1012601.59010 Interest Payment	37	-	-	-
1012601.59020 Principal Payments	2,846	-	-	-
1012601.59600 Lease Expenditure	0	-	-	-
TOTAL PLANNING EXPENDITURES	1,031,385	1,490,384	1,490,202	1,928,751
TOTAL COMMUNITY DEVELOPMENT EXP.	1,948,458	2,660,910	2,648,782	3,296,767

COUNTY CLERK & RECORDER

Overview & FTE's				
General Support Required \$356,801				FTE's 17.00
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1010201.42331 Clerk's Restrict HB 1119 Fees	13,699	16,000	10,000	10,000
1010201.42334 Clerk's Fees	1,638,327	1,600,000	1,200,000	1,200,000
1010201.44321 ERTB Grant	6,750	-	-	-
Operating Revenue Total	1,658,776	1,616,000	1,210,000	1,210,000
Operating Payroll				
1010201.51000 Salaries & Wage	844,681	961,415	961,415	1,006,181
1010201.51120 Temporary Salaries	-	50,000	50,000	-
1010201.51230 Overtime	6,656	5,000	5,000	2,000
1010201.52001 Medical Insurance	173,273	174,376	174,376	198,687
1010201.52020 Other Insurance & Benefits	16,403	17,645	17,645	18,518
1010201.52100 Social Security Contributions	61,247	69,754	69,754	71,350
1010201.52200 Retirement Contributions	51,353	58,265	58,265	62,422
1010201.52330 Worker's Compensation	1,070	1,098	1,098	1,098
1010201.52500 Annual Leave Conversion	-	5,808	5,808	5,808
Operating Payroll Total	1,154,683	1,343,360	1,343,360	1,366,064
Operating Expenses				
1010201.53800 Software Maintenance Contract	16,509	31,000	31,000	31,000
1010201.53805 Scanning/Imaging	1,074	5,000	5,000	3,000
1010201.53808 ERTB Grant Expenditures	6,750	-	-	-
1010201.53920 Other Contracted Services	2,011	-	40,000	60,000
1010201.54150 Telephone	5,262	6,000	6,000	6,000
1010201.54410 Building Rent	7,200	7,200	7,200	7,200
1010201.55520 Photocopy	4,293	7,000	5,000	7,000
1010201.55600 Postage & Box Rent	47,219	62,000	50,000	60,000
1010201.55725 Dues & Subscriptions	2,089	2,520	2,500	2,500
1010201.55940 Training	3,453	1,800	3,000	3,000
1010201.56170 Operating Supplies	13,619	12,600	12,600	12,600
1010201.57650 CERF Fuel	221	463	551	630
1010201.57655 CERF Maintenance & Repair	-	-	-	474
1010201.57670 CERF Rental Charges	1,377	1,836	1,836	7,333
Operating Expenses Total	111,077	137,419	164,687	200,737
TOTAL CLERK & RECORDER EXPENDITURES	1,265,760	1,480,779	1,508,047	1,566,801

Overview & FTE's				
General Support Required				FTE's
\$434,050				1.00
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1010251.46140 Election reimbursement	77,556	100,000	100,000	175,000
Operating Revenue Total	77,556	100,000	100,000	175,000
Operating Payroll				
1010251.51000 Salaries & Wage	72,334	76,502	76,502	58,455
1010251.51230 Overtime	3,703	5,000	5,000	8,000
1010251.52001 Medical Insurance	14,821	14,884	14,884	15,306
1010251.52020 Other Insurance & Benefits	1,150	1,178	1,178	1,232
1010251.52100 Social Security Contributions	5,371	5,474	5,474	3,942
1010251.52200 Retirement Contributions	4,668	5,355	5,355	2,923
1010251.52330 Worker's Compensation	92	94	94	94
1010251.52500 Annual Leave Conversion	-	498	498	498
Operating Payroll Total	102,139	108,985	108,985	90,450
Operating Expenses				
1010251.53800 Software Maintenance Contract	84,654	95,000	100,000	95,000
1010251.53890 Election Judges Reimbursement	107,541	67,500	67,500	150,000
1010251.53920 Other Contracted Services	-	22,500	22,600	-
1010251.54150 Telephone	2,859	3,000	3,000	3,000
1010251.55400 Advertising	2,642	1,800	1,800	5,000
1010251.55500 Printing	117,508	72,000	72,000	175,000
1010251.55600 Postage & Box Rent	38,937	75,000	40,000	75,000
1010251.55940 Training	3,074	3,600	7,400	3,600
1010251.56170 Operating Supplies	13,092	8,100	8,100	12,000
1010251.59409 Capital Outlay - Elections	11,203	-	-	-
Operating Expenses Total	381,510	348,500	322,400	518,600
TOTAL CLERK ELECTIONS EXPENDITURES	483,649	457,485	431,385	609,050

COUNTY CORONER

Overview & FTE's				
General Support Required \$616,090				FTE's 3
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Payroll				
1021002.51000 Salaries & Wage	119,539	226,062	226,062	234,347
1021002.51120 Temporary Salaries	46,169	30,000	30,000	-
1021002.51230 Overtime	401	-	-	-
1021002.52001 Medical Insurance	22,770	37,748	37,748	23,987
1021002.52020 Other Insurance & Benefits	2,067	3,642	3,642	3,318
1021002.52100 Social Security Contributions	12,325	16,029	16,029	17,375
1021002.52200 Retirement Contributions	7,234	13,491	13,491	14,999
1021002.52330 Worker's Compensation	506	520	520	520
1021002.52500 Annual Leave Conversion	-	449	449	449
Operating Payroll Total	211,010	327,941	327,941	294,995
Operating Expenses				
1021002.53410 Autopsy Facility	5,445	3,500	3,500	3,500
1021002.53420 Forensic Pathology	164,807	185,000	185,000	185,000
1021002.53650 Other Medical Services	415	10,000	10,000	10,000
1021002.53920 Other Contracted Services	4,077	2,700	2,700	2,700
1021002.54102 Electric	-	1,836	1,864	1,920
1021002.54110 Water & Sewer	-	1,296	1,402	1,445
1021002.54150 Telephone	1	10	10	10
1021002.54212 Waste Disposal	-	300	-	-
1021002.55600 Postage & Box Rent	37	300	300	300
1021002.55725 Dues & Subscriptions	1,716	2,700	2,700	3,200
1021002.55805 Travel	-	900	900	1,400
1021002.55901 Transport	-	900	900	900
1021002.55940 Training	3,745	18,000	18,000	18,000
1021002.56112 Computer & Operating Equip	-	1,350	1,350	1,350
1021002.56170 Operating Supplies	18,229	18,000	18,000	18,000
1021002.56192 Toxicology	24,870	27,000	27,000	30,000
1021002.57650 CERF Fuel	14,157	14,535	6,662	10,430
1021002.57655 CERF Maintenance & Repair	3,354	5,681	5,681	5,681
1021002.57670 CERF Rental Charges	19,019	15,432	15,432	27,259
Operating Expenses Total	259,872	309,440	301,402	321,095
TOTAL COUNTY CORONER EXPENDITURES	470,882	637,381	629,342	616,090

Overview & FTE's				
General Support Required \$752,879				FTE's 3
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1024012.43101 City Dur. Wildfire Mit. Contri	33,210	63,157	63,157	63,157
1024012.44308 Office of Emergency Managem't	73,829	67,000	67,000	-
1024012.44355 COSWAP Grant	-	978,032	150,000	828,032
1024012.44356 Forest Restor. Wildfire Grant	-	-	-	138,750
Operating Revenue Total	107,039	1,108,189	280,157	1,029,939
Operating Payroll				
1024012.51000 Salaries & Wage	216,962	259,841	259,841	278,289
1024012.52001 Medical Insurance	21,295	22,492	22,492	23,397
1024012.52020 Other Insurance & Benefits	2,749	3,212	3,212	3,384
1024012.52100 Social Security Contributions	16,071	19,248	19,248	20,558
1024012.52200 Retirement Contributions	10,848	12,992	12,992	13,914
1024012.52330 Worker's Compensation	640	656	656	656
1024012.52500 Annual Leave Conversion	-	1,736	1,736	1,736
Operating Payroll Total	268,564	320,177	320,177	341,935
Operating Expenses				
1024012.53920 Other Contracted Services	4,144	13,500	13,500	13,500
1024012.53930 Other Professional Services	982	9,000	9,000	4,500
1024012.54150 Telephone	8,845	7,500	7,500	7,500
1024012.55200 Fire Control Insurance Pool	25,865	26,000	26,000	25,000
1024012.55400 Advertising	-	9,000	9,000	9,000
1024012.55500 Printing	429	9,000	9,000	9,000
1024012.55725 Dues & Subscriptions	444	1,800	1,800	1,800
1024012.55920 Meetings	1,465	9,000	9,000	9,000
1024012.55940 Training	2,258	9,000	9,000	9,000
1024012.56114 Computer Equip & Software	7,028	13,500	13,500	13,500
1024012.56125 Equipment & Supplies-Non Captl	11,482	9,000	9,000	9,000
1024012.56134 Furniture, Fixtures, Office Eq	7,064	9,000	9,000	9,000
1024012.56143 DNR Forest Restoration	-	13,500	13,500	13,500
1024012.56167 OEM Supplies	1,441	9,000	9,000	9,000
1024012.56168 OEM Grant Expenses	-	12,000	12,000	-
1024012.56169 Multi-Hazard ID & Risk Expense	-	50,000	28,704	21,296
1024012.56170 Operating Supplies	3,595	9,000	9,000	9,000
1024012.56195 Wildfire Mitigation	3,999	150,000	10,000	200,000
1024012.56197 Forest Restor. Wildfire Grant	-	-	-	185,000
1024012.56813 Ute Pass Fire	544	5,000	5,000	5,000
1024012.56814 Perins Peak Fire	9,824	5,000	5,000	5,000
1024012.56815 Bears Dance Fire	-	500	500	500
1024012.57650 CERF Fuel	3,197	3,602	1,447	4,590
1024012.57655 CERF Maintenance & Repair	2,950	2,016	2,016	2,016
1024012.57670 CERF Rental Charges	3,048	-	-	7,549
Operating Expenses Total	98,604	384,918	221,467	582,251
Other Uses				
1024012.56809 COVID-19 Response Exp.	84,624	-	-	-
Other Uses Total	84,624	-	-	-
Public Service Contributions				
1024012.53460 COSWAP Grant Expenditures	-	1,008,632	150,000	858,632
Public Service Contributions Total	-	1,008,632	150,000	858,632
TOTAL EMERGENCY MANAGEMENT EXPENDITURES	451,793	1,713,726	691,644	1,782,818

EXTENSION OFFICE

Overview & FTE's				
General Support Required \$100,280				
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Expenses				
1012251.53110 Contracted Employee Services	58,275	72,224	72,224	76,062
1012251.54150 Telephone	485	1,000	1,000	1,000
1012251.55520 Photocopy	3,382	4,000	4,000	4,000
1012251.55600 Postage & Box Rent	195	500	500	500
1012251.55730 Membership & Registrat Fees	408	900	900	900
1012251.55940 Training	2,501	5,400	5,400	5,400
1012251.56114 Computer Equip & Software	306	900	900	900
1012251.56121 Educational Supplies	457	720	720	720
1012251.56170 Operating Supplies	2,369	1,665	1,665	1,665
1012251.57650 CERF Fuel	1,814	1,389	2,014	2,147
1012251.57655 CERF Maintenance & Repair	2,157	916	916	916
1012251.57670 CERF Rental Charges	1,370	2,760	2,760	6,070
Operating Expenses Total	73,718	92,374	92,999	100,280
TOTAL EXTENSION OFFICE EXPENDITURES	73,718	92,374	92,999	100,280

Overview & FTE's				
General Support Required				FTE's
\$2,724,497				19
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1012151.44344 Cost Allocation Revenue	41,124	53,017	53,017	53,017
1012151.46190 Utility Allocation Revenue-DA	16,594	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	33,122	33,231	33,231	33,231
Operating Revenue Total	216,895	229,303	229,303	229,303
Operating Payroll				
1012151.51000 Salaries & Wage	982,766	1,196,132	1,196,132	1,321,341
1012151.51120 Temporary Salaries	4,735	19,200	19,200	23,868
1012151.51230 Overtime	9,555	5,000	5,000	10,000
1012151.52001 Medical Insurance	128,082	172,564	172,564	205,051
1012151.52020 Other Insurance & Benefits	16,003	20,120	20,120	22,698
1012151.52100 Social Security Contributions	73,630	87,959	87,959	94,887
1012151.52200 Retirement Contributions	58,418	70,194	70,194	77,777
1012151.52330 Worker's Compensation	28,990	29,750	29,750	29,750
1012151.52410 Cell Phone Allowance	260	260	260	260
1012151.52500 Annual Leave Conversion	2,613	6,797	6,797	6,797
Operating Payroll Total	1,305,052	1,607,976	1,607,976	1,792,428
Operating Expenses				
1012151.53800 Software Maintenance Contract	10,114	21,650	24,720	32,500
1012151.53920 Other Contracted Services	330,598	264,000	301,224	310,265
1012151.53930 Other Professional Services	12,635	16,200	16,200	9,000
1012151.54102 Electric	145,439	166,600	164,090	169,013
1012151.54106 Gas	40,152	33,112	59,915	74,894
1012151.54108 Grassy Mountain Electricity	1,322	6,350	6,350	7,110
1012151.54110 Water & Sewer	33,371	36,459	25,880	26,657
1012151.54150 Telephone	13,026	13,950	16,070	16,960
1012151.54212 Waste Disposal	6,679	7,350	6,646	6,845
1012151.54315 Equip Repair & Maint - Non-Mv	1,750	4,500	4,500	4,500
1012151.54350 Repair & Maintenance	211,242	321,584	391,584	274,500
1012151.54360 Accessibility Renovations	-	18,000	18,000	20,000
1012151.54364 Federal CrtHouse Maintenance	-	1,800	1,800	2,000
1012151.54419 Owner's Association Dues	12,500	13,000	16,875	16,900
1012151.55520 Photocopy	-	500	937	2,300
1012151.55600 Postage & Box Rent	-	75	75	75
1012151.55940 Training	-	4,500	4,500	5,000
1012151.56110 Clothing & Uniforms	2,599	4,500	10,000	15,200
1012151.56134 Furniture, Fixtures, Office Eq	580	1,800	1,800	2,000
1012151.56146 Hazardous Waste Roundup	123	-	200	200
1012151.56152 Jail Site Clean Up	5,570	50,000	10,000	40,000
1012151.56154 Janitorial Supplies	19,031	22,500	22,500	25,000
1012151.56170 Operating Supplies	3,096	2,700	2,700	3,000
1012151.57650 CERF Fuel	14,337	16,751	12,017	17,124
1012151.57655 CERF Maintenance & Repair	18,256	45,635	45,635	45,635
1012151.57670 CERF Rental Charges	2,028	2,028	2,028	18,695
Operating Expenses Total	884,447	1,075,544	1,166,246	1,145,372
Other Uses				
1012151.53470 Ella Vita Bridge Repair	-	-	-	16,000
Other Uses Total	-	-	-	16,000
TOTAL FACILITIES & GROUNDS EXPENDITURES	2,189,499	2,683,520	2,774,221	2,953,800

FAIRGROUNDS

Overview & FTE's				
General Support Required \$756,168				FTE's 5
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1051105.47142 Fairgrounds-Pavillion Rent	1,722	1,000	1,500	1,500
1051105.47144 Fairgrounds-Stall Rent	9,388	10,000	6,000	6,000
1051105.47146 Fairgrounds-Arena Rent	12,722	15,000	8,000	10,000
1051105.47149 Fairgrounds – RV Rent	24,842	19,000	19,000	19,000
1051105.47150 Fairgrounds-Other Rent	24,824	25,000	15,000	20,000
1051105.47152 Fairgrounds-Exhibit Hall Rent	49,574	44,000	44,000	44,000
1051105.47154 Fairgrounds House Rent	27,627	27,384	27,384	27,384
1051105.47178 Extension Building Rent	20,364	22,000	22,000	22,000
1051105.47861 Refund/Reimbursement	336	-	-	-
Operating Revenue Total	171,398	163,384	142,884	149,884
Operating Payroll				
1051105.51000 Salaries & Wage	283,402	345,028	345,028	364,995
1051105.51120 Temporary Salaries	2,050	43,414	43,414	6,120
1051105.51230 Overtime	3,252	-	-	-
1051105.52001 Medical Insurance	51,289	62,460	62,460	58,017
1051105.52020 Other Insurance & Benefits	5,132	6,534	6,534	6,116
1051105.52100 Social Security Contributions	21,090	28,277	28,277	26,420
1051105.52200 Retirement Contributions	16,724	21,617	21,617	22,830
1051105.52330 Worker's Compensation	10,432	10,705	10,705	10,705
1051105.52500 Annual Leave Conversion	1,148	1,999	1,999	1,999
Operating Payroll Total	394,519	520,033	520,033	497,202
Operating Expenses				
1051105.53800 Software Maintenance Contract	3,331	3,750	3,750	3,750
1051105.53825 Consultants	-	4,000	1,000	2,000
1051105.53920 Other Contracted Services	2,841	55,394	35,000	13,315
1051105.54102 Electric	40,945	50,625	37,588	38,716
1051105.54106 Gas	25,351	24,000	38,642	48,302
1051105.54110 Water & Sewer	55,142	73,413	42,640	43,919
1051105.54150 Telephone	3,030	3,000	3,000	3,000
1051105.54212 Waste Disposal	16,107	14,500	12,265	12,633
1051105.54350 Repair & Maintenance	75,753	82,800	95,000	117,500
1051105.55600 Postage & Box Rent	-	100	100	100
1051105.55730 Membership & Registrat Fees	-	1,350	1,350	1,350
1051105.55940 Training	265	2,250	2,250	2,250
1051105.56110 Clothing & Uniforms	947	900	900	1,200
1051105.56134 Furniture, Fixtures, Office Eq	8,628	9,450	9,450	9,450
1051105.56154 Janitorial Supplies	18,314	18,000	18,000	20,000
1051105.56170 Operating Supplies	2,357	2,250	2,250	2,250
1051105.56180 Special Events & Productions	839	2,250	2,250	2,250
1051105.56261 Bulk Fuel- Fairgrounds	4,927	5,490	7,000	7,000
1051105.57650 CERF Fuel	4,586	11,241	6,406	9,562
1051105.57655 CERF Maintenance & Repair	22,593	21,443	21,443	21,443
1051105.57670 CERF Rental Charges	29,868	29,868	29,868	48,859
Operating Expenses Total	315,824	416,074	370,152	408,850
TOTAL FAIRGROUNDS EXPENDITURES	710,343	936,107	890,185	906,052

Overview & FTE's				
General Support Required				FTE's
\$2,900,210				7.75
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1012301.44344 Cost Allocation Revenue	9,626	12,349	12,349	12,349
Operating Revenue Total	9,626	12,349	12,349	12,349
Operating Payroll				
1012301.51000 Salaries & Wage	538,294	596,425	596,425	746,131
1012301.52001 Medical Insurance	82,643	92,782	92,782	112,055
1012301.52003 Employee Insurance Clearing	1,873	-	-	-
1012301.52020 Other Insurance & Benefits	8,686	9,902	9,902	12,002
1012301.52100 Social Security Contributions	37,781	42,695	42,695	52,204
1012301.52200 Retirement Contributions	27,928	33,118	33,118	40,307
1012301.52330 Worker's Compensation	934	959	959	959
1012301.52500 Annual Leave Conversion	3,213	4,111	5,634	5,800
Operating Payroll Total	701,353	779,991	781,514	969,458
Operating Expenses				
1012301.53310 Auditing	72,450	126,144	118,250	130,075
1012301.53311 Special Projects	-	5,676	5,676	5,676
1012301.53800 Software Maintenance Contract	33,110	50,458	50,458	55,504
1012301.53930 Other Professional Services	18,100	23,274	23,274	11,637
1012301.54150 Telephone	58	757	757	757
1012301.55400 Advertising	1,519	2,271	2,271	2,271
1012301.55600 Postage & Box Rent	2,218	3,154	3,154	3,154
1012301.55725 Dues & Subscriptions	2,404	2,271	2,271	2,271
1012301.55920 Meetings	724	3,406	1,000	5,000
1012301.55940 Training	376	9,082	8,500	12,000
1012301.56114 Computer Equip & Software	1,522	4,541	4,541	4,541
1012301.56134 Furniture, Fixtures, Office Eq	7,918	4,541	4,541	4,541
1012301.56170 Operating Supplies	5,604	5,675	5,675	5,675
Operating Expenses Total	146,004	241,250	230,368	243,102
Other Uses				
1012301.57590 Bad Debt Expense	-	-	-	1,700,000
Other Uses Total	-	-	-	1,700,000
TOTAL FINANCE EXPENDITURES	847,357	1,021,241	1,011,882	2,912,559

HUMAN RESOURCES

Overview & FTE's				
General Support Required \$895,810				FTE's 4.75
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1012451.44344 Cost Allocation Revenue	38,783	42,823	42,823	42,823
Operating Revenue Total	38,783	42,823	42,823	42,823
Operating Payroll				
1012451.51000 Salaries & Wage	370,911	428,899	428,899	458,535
1012451.52001 Medical Insurance	61,412	71,676	71,676	51,969
1012451.52020 Other Insurance & Benefits	5,603	6,915	6,915	7,736
1012451.52100 Social Security Contributions	26,543	30,106	30,106	32,745
1012451.52200 Retirement Contributions	25,985	25,463	25,463	29,497
1012451.52330 Worker's Compensation	630	646	646	646
1012451.52410 Cell Phone Allowance	760	780	520	520
1012451.52500 Annual Leave Conversion	1,357	2,552	2,003	4,000
Operating Payroll Total	493,200	567,037	566,228	585,648
Operating Expenses				
1012451.53100 Employ Developmt & Training	63,255	63,900	55,000	63,900
1012451.53610 Patient-Centered Outcome Fee	2,229	2,500	2,400	2,700
1012451.53800 Software Maintenance Contract	43,365	41,500	72,022	50,000
1012451.53825 Consultants	45,938	46,500	46,500	50,000
1012451.53826 Recruitment	83,193	73,800	80,000	80,000
1012451.53930 Other Professional Services	10,437	23,220	20,000	11,610
1012451.54150 Telephone	48	75	75	75
1012451.55520 Photocopy	3,658	3,500	4,800	4,000
1012451.55600 Postage & Box Rent	460	450	500	600
1012451.55722 Employee Wellness Programs	3,991	9,000	4,000	14,000
1012451.55725 Dues & Subscriptions	7,058	7,200	7,700	11,100
1012451.55940 Training	1,539	4,500	1,000	5,000
1012451.56170 Operating Supplies	9,353	9,000	9,000	9,000
1012451.56177 Awards/Employee Recognition	13,323	24,750	18,000	26,000
1012451.57000 Employee Tuition Reimbursement	684	25,000	15,000	25,000
Operating Expenses Total	288,530	334,895	335,997	352,985
TOTAL HUMAN RESOURCES EXPENDITURES	781,730	901,932	902,225	938,633

Overview & FTE's				
General Support Required				FTE's
\$2,175,749				14
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1012401.43120 Durango Cost Share Reimb	14,258	6,500	-	6,500
1012401.44344 Cost Allocation Revenue	46,736	61,551	61,551	61,551
1012401.46120 GIS Charges for Services	969	2,250	2,250	2,250
1012401.49200 Lease Revenue	(0)	-	-	-
Operating Revenue Total	61,962	70,301	63,801	70,301
Operating Payroll				
1012401.51000 Salaries & Wage	1,035,970	1,196,747	1,196,747	1,338,484
1012401.51120 Temporary Salaries	3,248	3,500	3,500	-
1012401.51230 Overtime	1,079	-	-	-
1012401.52001 Medical Insurance	145,891	157,748	157,748	205,183
1012401.52020 Other Insurance & Benefits	14,873	16,840	16,840	20,373
1012401.52100 Social Security Contributions	77,150	86,161	86,161	94,291
1012401.52200 Retirement Contributions	63,480	71,778	71,778	81,325
1012401.52330 Worker's Compensation	2,503	2,569	2,569	2,569
1012401.52410 Cell Phone Allowance	621	520	520	520
1012401.52500 Annual Leave Conversion	7,210	8,067	8,067	8,067
Operating Payroll Total	1,352,024	1,543,929	1,543,929	1,750,812
Operating Expenses				
1012401.53800 Software Maintenance Contract	274,862	235,000	235,000	276,000
1012401.53930 Other Professional Services	46,651	36,000	36,000	25,000
1012401.54150 Telephone	24,933	30,000	30,000	30,000
1012401.54315 Equip Repair & Maint - Non-Mv	1,089	2,210	2,210	2,210
1012401.55520 Photocopy	32	2,000	2,000	2,000
1012401.55940 Training	6,404	18,000	18,000	20,000
1012401.56112 Computer & Operating Equip	70	-	-	-
1012401.56114 Computer Equip & Software	77,930	90,000	90,000	100,000
1012401.56170 Operating Supplies	7,147	13,500	13,500	13,500
1012401.56252 Wide Area Network Projects	28,516	22,500	22,500	25,000
1012401.57650 CERF Fuel	535	556	837	896
1012401.57655 CERF Maintenance & Repair	140	-	-	632
1012401.57670 CERF Rental Charges	690	-	-	-
1012401.59010 Interest Payment	39	-	-	-
1012401.59020 Principal Payments	1,800	-	-	-
1012401.59600 Lease Expenditure	(0)	-	-	-
Operating Expenses Total	470,839	449,766	450,047	495,238
TOTAL IT EXPENDITURES	1,822,863	1,993,694	1,993,976	2,246,050

LANDFILL CLOSURE

Overview & FTE's				
General Support Required \$253,372				
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1031523.48315 Transfer in from JST-Landfill	10,000	10,000	10,000	10,000
Operating Revenue Total	10,000	10,000	10,000	10,000
Operating Expenses				
1031523.53815 Convenience Ctr Oper Contract	37,834	85,000	85,000	85,000
1031523.53930 Other Professional Services	5,511	8,370	8,370	8,370
1031523.54102 Electric	1,510	3,000	4,570	4,707
1031523.56140 Grading & Maint-Durango LF	10,773	28,000	28,000	28,000
1031523.56142 Grading & Maint - Other LF	205,264	79,410	61,960	96,860
1031523.56160 Monitor & Groundwater-Dgo LF	9,805	16,000	12,000	12,000
1031523.56162 Monitor & Groundwatr-Other LF	29,554	28,435	28,435	28,435
Operating Expenses Total	300,250	248,215	228,335	263,372
TOTAL LANDFILL CLOSURE EXPENDITURES	300,250	248,215	228,335	263,372

Overview & FTE's				
General Support Required \$44,953				
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Expenses				
1012161.54102 Electric	7,520	10,800	8,896	9,163
1012161.54106 Gas	4,188	5,616	9,330	11,662
1012161.54110 Water & Sewer	3,585	4,320	2,524	2,600
1012161.54150 Telephone	1,000	1,000	1,200	1,260
1012161.54212 Waste Disposal	260	281	260	267
1012161.54350 Repair & Maintenance	6,335	18,000	18,000	20,000
Operating Expenses Total	22,888	40,017	40,210	44,953
TOTAL OMPO EXPENDITURES	22,888	40,017	40,210	44,953

PASS THROUGHS

Overview & FTE's				
General Support Required \$0				
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
<u>Operating Revenue</u>				
1070011.44330 CDBG Region 9 Grant Funds	263,943	430,000	430,000	870,000
1070015.45313 GOCO Grant-Animas Valley Proje	110,000	-	-	-
Operating Revenue Total	373,943	430,000	430,000	870,000
<u>Operating Expenses</u>				
1070011.58104 CDBG Region 9 Ecom Develop	263,943	430,000	430,000	870,000
1070015.58115 GOCO-Animas Valley Project	110,000	-	-	-
Operating Expenses Total	373,943	430,000	430,000	870,000
TOTAL PASS THROUGHS EXPENDITURES	373,943	430,000	430,000	870,000

Overview & FTE's				
General Support Required \$174,916				FTE's 2
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1012501.44344 Cost Allocation Revenue	11,471	9,535	-	9,535
Operating Revenue Total	11,471	9,535	-	9,535
Operating Payroll				
1012501.51000 Salaries & Wage	106,199	144,477	-	134,262
1012501.51120 Temporary Salaries	-	25,000	-	-
1012501.51230 Overtime	255	-	-	-
1012501.52001 Medical Insurance	7,633	7,664	-	15,698
1012501.52020 Other Insurance & Benefits	1,672	2,146	-	2,133
1012501.52100 Social Security Contributions	7,985	10,940	-	9,965
1012501.52200 Retirement Contributions	5,310	7,224	-	6,713
1012501.52330 Worker's Compensation	165	169	-	169
1012501.52410 Cell Phone Allowance	260	260	-	260
1012501.52500 Annual Leave Conversion	-	896	-	896
Operating Payroll Total	129,479	198,776	-	170,096
Operating Expenses				
1012501.54150 Telephone	-	80	-	-
1012501.55400 Advertising	1,211	1,710	-	2,000
1012501.55520 Photocopy	-	1,325	-	1,105
1012501.55600 Postage & Box Rent	-	50	-	-
1012501.55725 Dues & Subscriptions	-	360	-	450
1012501.55920 Meetings	-	180	-	150
1012501.55940 Training	-	2,250	-	2,250
1012501.56170 Operating Supplies	742	900	-	8,400
Operating Expenses Total	1,954	6,855	-	14,355
TOTAL PROCUREMENT EXPENDITURES	131,432	205,631	-	184,451

PUBLIC SERVICE AGENCY

Overview & FTE's				
General Support Required \$2,201,502				
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1070011.41460 Lodger's Tax	892,339	550,000	1,000,098	550,000
1070011.43140 Wildlife Srvs (Predator Reimb)	284	3,900	3,900	3,900
1070011.44333 Opioid Settlement (SWORD)	11,697	-	-	1,500,000
1070012.42379 Animal Control Fines	3,098	1,000	1,000	1,000
Operating Revenue Total	907,416	554,900	1,004,998	2,054,900
Operating Expenses				
1070011.55720 Dues - SW Council Of Gov	57,739	-	-	-
1070011.58012 DATO Lodger'S Tax Collection	892,339	550,000	1,000,098	550,000
1070011.58015 Four Corners Office Of Resourc	19,000	24,000	24,000	24,000
1070011.58016 La Plata Economic Development	70,000	70,000	70,000	80,000
1070011.58020 Wildfire Adapted Partnership	42,000	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)	559	-	-	1,500,000
1070011.58201 Recreation Scholarships	2,743	2,500	2,500	2,500
1070012.58023 Animal Cruelty Contingency	-	5,000	-	5,000
1070012.58024 Humane Society Operations	99,090	144,000	144,000	414,415
1070012.58028 Humane Society-Animal Control	177,030	227,585	227,585	227,585
1070012.58030 Living/W Wildlife Advisory Bd	1,794	2,500	2,500	2,500
1070012.58402 Wildlife Srvs (Predator Ctrl)	-	11,000	11,000	11,000
1070013.58041 SCCAA Transit-Road Runner	20,000	52,043	52,043	80,000
1070014.58044 AXIS Detox	6,681	40,088	-	1,000
1070014.58045 AXIS Health Center	-	-	-	250,000
1070014.58050 San Juan Basin Health	1,146,143	1,194,219	1,194,219	-
1070014.58060 Animas River Water Quality	-	-	-	5,000
1070014.58101 Regional Housing Capacity	-	195,000	137,250	173,850
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
1070014.58422 Axis ATU - SW CO Ment Hlth Cen	162,264	162,264	162,264	162,264
1070024.58430 SW CO Accel Prgrm for Entrprns	10,000	20,000	20,000	20,000
1070024.58436 Mountain Studies Institute	-	3,000	3,000	18,000
1070024.58444 SCCAA Dial-a-Ride Expansion	-	33,000	33,000	-
1070024.58445 Hilltop House Ask	-	-	-	150,000
1070025.58502 Fairboard	15,000	15,000	15,000	15,000
Operating Expenses Total	2,842,670	3,121,487	3,268,747	4,062,402

PUBLIC SERVICE AGENCY

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Public Service Contributions				
1070021.53920 Other Contracted Services	6,250	9,500	9,500	15,000
1070024.58070 Community Treehouse	-	-	-	5,000
1070024.58080 La Plata Historical Society	-	-	-	3,750
1070024.58403 Adult Edu Center - GED	10,000	-	-	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	2,000	3,000	3,000	7,500
1070024.58411 Durango Food Bank	15,000	-	-	15,500
1070024.58413 Housing Solutions for SW	35,000	60,000	60,000	10,169
1070024.58415 Manna-Durango Soup Kitchen	10,000	15,000	15,000	15,000
1070024.58419 Sexual Assault Services	2,500	2,500	2,500	2,500
1070024.58420 SCCAA Senior Services Program	20,000	22,500	22,500	23,000
1070024.58421 SW Center For Independence	7,000	7,000	7,000	7,000
1070024.58425 Southwest Safehouse	10,000	-	-	15,000
1070024.58426 VOA Homeless Shelter	10,000	-	-	15,000
1070024.58428 Durango Food Bank Commodities	8,000	-	-	9,200
1070024.58429 Big Brothers Big Sisters	-	2,000	2,000	10,000
1070024.58433 Animas Alano Club	-	-	-	5,000
1070024.58435 Women's Resource Center	7,000	7,000	7,000	1,186
1070024.58437 Axis Health - Espero Housing	10,000	-	-	-
1070024.58443 SWCCCC - Hilltop House	-	10,000	10,000	-
Public Service Contributions Total	185,250	171,000	171,000	194,000
TOTAL PUBLIC SERVICE AGENCY EXPENDITURES	3,027,920	3,292,487	3,439,747	4,256,402

RISK MANAGEMENT

Overview & FTE's				
General Support Required \$1,474,341				FTE's 2
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1012701.44344 Cost Allocation Revenue	15,120	14,722	14,722	14,722
1012701.47815 Insurance Claim Payout	-	-	45,444	-
1012701.47820 Insurance Refunds	59,736	-	66,433	-
Operating Expenses				
Operating Payroll				
1012701.51000 Salaries & Wage	81,419	146,948	146,948	170,012
1012701.52001 Medical Insurance	19,047	34,004	34,004	28,435
1012701.52020 Other Insurance & Benefits	1,446	2,991	2,991	2,753
1012701.52100 Social Security Contributions	5,422	9,953	9,953	11,722
1012701.52200 Retirement Contributions	4,151	7,347	7,347	9,462
1012701.52330 Worker's Compensation	216	222	222	222
1012701.52500 Annual Leave Conversion	1,605	587	587	587
Operating Payroll Total	113,307	202,051	202,051	223,192
Operating Expenses				
1012701.53822 Driving Record Monitoring	2,544	2,750	2,964	3,200
1012701.54150 Telephone	0	-	-	-
1012701.54335 Insurance Deductible/Repair	28,187	45,000	343,763	120,000
1012701.55210 Prop, Casualty & Liability Ins	641,878	602,000	771,611	1,115,771
1012701.55725 Dues & Subscriptions	204	3,713	3,713	500
1012701.55940 Training	893	2,700	2,420	2,500
1012701.55942 Safety Program & Training	8,406	8,100	8,084	8,300
1012701.56101 Safety Equipment Reimburs	2,335	2,700	2,050	4,500
1012701.56170 Operating Supplies	1,711	1,350	2,673	2,000
1012701.56193 Ergonomic Safety Equipment	6,793	5,850	5,083	6,000
1012701.57050 Insurance Loss	-	-	195,443	-
1012701.57650 CERF Fuel	-	-	-	800
1012701.57655 CERF Maintenance & Repair	-	-	-	500
1012701.57670 CERF Rental Charges	-	-	-	1,800
Operating Expenses Total	692,952	674,163	1,337,804	1,265,871
Operating Expenses Total	806,259	876,214	1,539,855	1,489,063
TOTAL RISK MANAGEMENT EXPENDITURES	806,259	876,214	1,539,855	1,489,063

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SHERIFF'S OFFICE ADMINISTRATION

Overview & FTE's				
General Support Required \$1,938,516				FTE's 13.75
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1020002.42361 Sheriff's Civil Process Fees	35	-	-	-
1020002.42381 Gaming / Wildlife Fines	609	-	392	-
1020002.42385 Civil Process Fees	28,088	25,000	25,000	25,000
1020002.42705 Fingerprint/Weapon Fee/Permit	59,792	48,000	56,000	48,000
1020002.43115 POST grant reimbursement	10,798	5,000	9,346	5,000
1020002.44323 Sheriff-PO Mental Health Grant	8,000	11,293	11,293	56,250
1020002.44324 COPS Grant	-	166,000	130,649	35,351
1020002.44619 Search & Rescue Tier I	-	10,000	10,000	10,000
1020002.47410 Drone Revenue	-	-	-	2,000
1020002.47611 Donations & Contributions	-	-	11,074	-
1020002.47613 Reimbursed Training-Other	17,449	1,000	42,004	1,000
1020002.47616 SW Post Scholarship	12,344	20,000	20,000	20,000
1020002.47900 Miscellaneous Revenue	-	-	9,000	3,000
Operating Revenue Total	137,114	286,293	324,758	205,601
Operating Payroll				
1020002.51000 Salaries & Wage	962,063	1,089,368	1,089,368	1,078,233
1020002.51120 Temporary Salaries	3,471	24,000	24,000	-
1020002.51230 Overtime	11,510	20,000	20,000	20,000
1020002.52001 Medical Insurance	134,844	144,924	144,924	148,401
1020002.52020 Other Insurance & Benefits	15,583	17,214	17,214	17,887
1020002.52100 Social Security Contributions	71,000	78,681	78,681	76,728
1020002.52200 Retirement Contributions	63,452	71,235	71,235	71,026
1020002.52330 Worker's Compensation	19,766	20,284	20,284	20,284
1020002.52500 Annual Leave Conversion	8,779	6,925	6,925	6,925
Operating Payroll Total	1,290,469	1,472,631	1,472,631	1,439,483
Operating Expenses				
1020002.53230 COPS Grant Expenditures	-	166,000	130,649	35,351
1020002.53490 Sheriff-PO Mental Health Grant	-	-	-	56,250
1020002.53800 Software Maintenance Contract	73,091	55,000	55,000	55,000
1020002.53803 Body Camera Software&Equipment	-	7,800	7,800	7,800
1020002.53826 Recruitment	4,985	15,000	15,000	15,000
1020002.53920 Other Contracted Services	46,951	33,000	40,000	40,000
1020002.54102 Electric	23,419	24,840	19,744	20,336
1020002.54106 Gas	12,189	12,128	25,323	31,654
1020002.54110 Water & Sewer	5,320	9,072	6,552	6,749
1020002.54150 Telephone	8,910	7,730	7,730	7,730
1020002.54212 Waste Disposal	2,434	2,651	2,454	2,528
1020002.54320 Equip Repair & Maint - Mv	1,517	1,000	2,060	1,000
1020002.54327 Search & Rescue	7,253	10,000	40,000	40,000
1020002.54370 Repair & Maintnence - Bldg	580	5,000	5,000	5,000
1020002.55520 Photocopy	7,844	7,000	7,000	7,000
1020002.55600 Postage & Box Rent	693	4,500	4,500	4,500
1020002.55724 Sheriff Employee Wellness	5,540	6,000	6,000	6,000
1020002.55725 Dues & Subscriptions	7,513	8,000	8,000	8,000
1020002.55920 Meetings	7,318	7,000	7,000	7,000
1020002.55940 Training	140,298	120,000	120,000	120,000
1020002.56110 Clothing & Uniforms	3,268	3,500	3,500	3,500
1020002.56112 Computer & Operating Equip	1,195	3,000	3,000	3,000
1020002.56113 Military Donated Equip Exp.	24,754	10,000	10,000	10,000
1020002.56132 Firearm Supplies	25,558	26,500	26,500	26,500
1020002.56134 Furniture, Fixtures, Office Eq	199	2,000	2,000	2,000
1020002.56154 Janitorial Supplies	1,363	500	500	500

SHERIFF'S OFFICE ADMINISTRATION

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
1020002.56170 Operating Supplies	20,659	22,000	22,000	22,000
1020002.56177 Awards/Employee Recognition	3,717	1,000	1,000	1,000
1020002.56184 Supplies-Reserve Officers Prog	-	500	500	500
1020002.56188 Supplies-Victims Services Prog	904	1,030	1,030	1,030
1020002.57650 CERF Fuel	19,192	16,797	17,157	18,686
1020002.57655 CERF Maintenance & Repair	12,343	29,140	29,140	29,140
1020002.57670 CERF Rental Charges	35,642	14,112	14,112	109,879
Operating Expenses Total	504,645	631,801	640,252	704,633
Capital Outlay				
1020002.59135 Capital Outlay Op Equip	67,330	190,000	190,000	-
Capital Outlay Total	67,330	190,000	190,000	-
TOTAL SHERIFF'S ADMIN EXPENDITURES	1,862,444	2,294,432	2,302,883	2,144,117

SHERIFF'S OFFICE OPERATIONS

Overview & FTE's				
General Support Required \$6,996,635				FTE's 42
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1020102.42352 Law Enforcement Assist Fund	6,010	6,000	6,000	6,000
1020102.42358 Extra Duty Fees	8,188	10,000	10,000	10,000
1020102.42364 Fees - Dstraint Warrants	150	2,000	2,000	2,000
1020102.42373 Drug Offender's Fees	4,318	7,500	7,500	7,500
1020102.42374 Victim Impact Panel Fees	2,750	5,000	5,000	-
1020102.42905 Traffic Fines	5,585	16,000	16,000	16,000
1020102.43100 9-R Contrib Resource Officer	25,800	25,000	25,000	25,000
1020102.44301 CO Responder Grant - Patrol	-	433,746	255,947	172,942
1020102.44302 Gaming Funds - SO Patrol	76,529	72,474	72,474	86,983
1020102.44317 CIOT and Chkpoint Grant	9,086	-	3,464	-
1020102.44318 Traffic Enforcement Grants	20,926	35,000	35,000	35,000
1020102.44322 Gray&Black Marijuana Grant	35,984	-	26,178	-
Operating Revenue Total	195,326	612,720	464,563	361,425
Operating Payroll				
1020102.51000 Salaries & Wage	2,705,434	3,240,033	3,240,033	3,344,825
1020102.51230 Overtime	163,923	165,000	165,000	165,000
1020102.51234 Swat Overtime	43,381	40,000	40,000	40,000
1020102.51336 Extra Duty Salaries	3,965	15,000	15,000	15,000
1020102.51337 Traffic Enforcement Extra Duty	29,385	35,000	35,000	35,000
1020102.51338 Gray&Black MJ Extra Duty	200	-	-	-
1020102.52001 Medical Insurance	451,838	537,516	537,516	563,250
1020102.52020 Other Insurance & Benefits	45,091	54,171	54,171	55,372
1020102.52100 Social Security Contributions	215,540	230,675	230,675	236,466
1020102.52200 Retirement Contributions	162,292	192,104	192,104	200,460
1020102.52330 Worker's Compensation	93,553	96,005	96,005	96,005
1020102.52410 Cell Phone Allowance	260	260	260	260
1020102.52500 Annual Leave Conversion	19,950	22,211	22,211	22,211
Operating Payroll Total	3,934,812	4,627,974	4,627,974	4,773,848
Operating Expenses				
1020102.53800 Software Maintenance Contract	93,824	95,000	105,000	110,000
1020102.53803 Body Camera Software&Equipment	12,844	18,000	18,000	18,000
1020102.53804 Drone/Software and Maintenance	-	10,000	10,000	10,000
1020102.53810 Dispatch Communication Fees	570,833	665,000	665,000	795,000
1020102.53930 Other Professional Services	4,099	1,500	14,000	3,000
1020102.54150 Telephone	43,937	44,000	55,000	55,000
1020102.54201 Uniform Cleaning	255	500	500	500
1020102.54315 Equip Repair & Maint - Non-Mv	2,453	1,000	1,000	1,000
1020102.54320 Equip Repair & Maint - Mv	34,527	2,000	4,000	4,000
1020102.55520 Photocopy	3,296	3,500	4,000	5,000
1020102.55725 Dues & Subscriptions	473	500	500	500
1020102.55920 Meetings	495	2,000	2,000	2,000
1020102.55930 SWAT Training	8,111	10,000	10,000	10,000
1020102.56110 Clothing & Uniforms	23,474	14,000	35,000	30,000
1020102.56122 Investigative Expense	1,333	2,000	2,000	2,000
1020102.56125 Equipment & Supplies-Non Captl	64,020	50,000	100,000	60,000
1020102.56170 Operating Supplies	9,861	12,000	15,000	15,000
1020102.56182 Supplies-SRO	147	1,500	3,000	1,500
1020102.56189 K9 Expenditures	5,135	10,000	10,000	10,000
1020102.56190 SWAT Equipment	33,573	30,000	10,000	30,000
1020102.56191 Gray&Black Marijuana Grant Exp	36,268	-	26,178	-
1020102.56196 CO Responder Grant - Patrol	-	-	161,557	93,099
1020102.57650 CERF Fuel	184,792	163,439	157,611	180,835

SHERIFF'S OFFICE OPERATIONS

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
1020102.57655 CERF Maintenance & Repair	71,681	292,688	292,688	292,688
1020102.57670 CERF Rental Charges	565,424	453,948	453,948	563,090
Operating Expenses Total	1,770,854	1,882,575	2,155,982	2,292,212
Capital Outlay				
1020102.59213 Capital Outlay - Patrol	344,320	165,000	330,000	292,000
Capital Outlay Total	344,320	165,000	330,000	292,000
TOTAL SHERIFF'S OPERATIONS EXPENDITURES	6,049,986	6,675,549	7,113,956	7,358,060

SHERIFF'S OFFICE SPECIAL INVESTIGATIONS

Overview & FTE's				
General Support Required \$609,268				FTE's 5
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
10201013.44615 HIDTA Grant	338,192	474,563	415,000	508,084
10201013.47826 Law Enforcement Restitution	92	-	-	-
10201013.49200 Lease Revenue	0	-	-	-
Operating Revenue Total	338,284	474,563	415,000	508,084
Operating Payroll				
10201013.51000 Salaries & Wage	386,026	414,074	414,074	440,302
10201013.51230 Overtime	17,912	30,000	30,000	30,000
10201013.52001 Medical Insurance	56,767	57,004	57,004	75,194
10201013.52020 Other Insurance & Benefits	6,107	6,268	6,268	6,653
10201013.52100 Social Security Contributions	29,691	29,836	29,836	31,222
10201013.52200 Retirement Contributions	24,095	26,701	26,701	28,307
10201013.52330 Worker's Compensation	11,880	12,191	12,191	12,191
10201013.52500 Annual Leave Conversion	4,683	2,868	2,868	2,868
Operating Payroll Total	537,160	578,942	578,942	626,738
Operating Expenses				
10201013.53800 Software Maintenance Contract	20,693	15,000	15,000	15,000
10201013.53930 Other Professional Services	303	350	350	350
10201013.54150 Telephone	3,172	4,000	4,000	4,000
10201013.54320 Equip Repair & Maint - Mv	259	700	700	700
10201013.54420 Rental of Equipment & Vehicles	-	2,000	2,000	2,000
10201013.55520 Photocopy	150	-	-	-
10201013.55600 Postage & Box Rent	1,326	1,600	1,600	1,600
10201013.55920 Meetings	621	2,500	2,500	2,500
10201013.55940 Training	3,319	10,000	10,000	10,000
10201013.56122 Investigative Expense	5,871	10,000	10,000	10,000
10201013.56125 Equipment & Supplies-Non Captl	8,982	10,000	10,000	10,000
10201013.56126 Payments For S.O Forfeitures	-	5,000	5,000	5,000
10201013.56132 Firearm Supplies	11,774	-	-	-
10201013.56148 HIDTA Grant Expenditures	186,390	317,936	280,279	383,374
10201013.56170 Operating Supplies	2,902	5,000	5,000	5,000
10201013.57650 CERF Fuel	12,228	12,501	10,756	13,741
10201013.57655 CERF Maintenance & Repair	3,958	9,713	9,713	9,713
10201013.57670 CERF Rental Charges	27,389	25,872	25,872	17,636
10201013.59010 Interest Payment	15	-	-	-
10201013.59020 Principal Payments	9,753	-	-	-
10201013.59600 Lease Expenditure	0	-	-	-
Operating Expenses Total	299,104	432,172	392,770	490,614
TOTAL SPECIAL INVESTIGATIONS EXPENDITURES	836,265	1,011,114	971,712	1,117,352

SHERIFF'S OFFICE CRIMINAL INVESTIGATIONS

Overview & FTE's				
General Support Required \$907,267				FTE's 6
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Payroll				
10201014.51000 Salaries & Wage	501,993	551,358	551,358	550,547
10201014.51230 Overtime	42,064	55,000	55,000	45,000
10201014.52001 Medical Insurance	76,070	78,648	78,648	71,869
10201014.52020 Other Insurance & Benefits	8,537	8,986	8,986	8,834
10201014.52100 Social Security Contributions	39,987	40,074	40,074	40,218
10201014.52200 Retirement Contributions	32,830	35,608	35,608	34,544
10201014.52330 Worker's Compensation	12,434	12,759	12,759	12,759
10201014.52500 Annual Leave Conversion	6,205	3,706	3,706	3,706
Operating Payroll Total	720,119	786,139	786,139	767,478
Operating Expenses				
10201014.54150 Telephone	3,758	4,500	4,500	4,500
10201014.54320 Equip Repair & Maint - Mv	150	-	-	-
10201014.55520 Photocopy	1,652	1,200	3,000	3,000
10201014.55725 Dues & Subscriptions	490	600	600	600
10201014.55920 Meetings	1,275	1,000	1,000	1,000
10201014.56110 Clothing & Uniforms	30	1,500	3,200	5,000
10201014.56114 Computer Equip & Software	2,976	5,500	5,500	22,500
10201014.56122 Investigative Expense	7,172	8,000	8,000	8,000
10201014.56125 Equipment & Supplies-Non Captl	2,747	4,000	6,000	6,000
10201014.56170 Operating Supplies	5,479	6,000	6,000	6,000
10201014.57650 CERF Fuel	13,607	9,260	10,376	12,960
10201014.57655 CERF Maintenance & Repair	4,784	7,881	7,881	7,881
10201014.57670 CERF Rental Charges	39,395	30,804	30,804	62,348
Operating Expenses Total	83,514	80,245	86,861	139,789
TOTAL CRIMINAL INVESTIGATIONS EXPENDITURES	803,633	866,384	873,000	907,267

SHERIFF'S OFFICE DETENTIONS

Overview & FTE's				
General Support Required \$9,433,943				FTE's 70
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1020202.42340 ATI - Pre-trial Services	250	10,000	7,200	7,000
1020202.42343 Inmate Medical Co-Payments	13,704	12,000	12,000	12,000
1020202.42346 Inmate Phone Commission	31,712	40,000	67,000	60,000
1020202.42349 Jail Bond Fees	3,998	3,500	4,000	3,500
1020202.42355 Prisoner Transport	33,336	40,000	14,000	20,000
1020202.42370 ATI-Offender EHM Fees	125	15,000	15,500	15,000
1020202.42374 Victim Impact Panel Fees	-	-	-	5,000
1020202.42376 Work Release Fees	24,553	6,000	15,000	10,000
1020202.42382 Booking Fees	38,745	32,000	36,400	32,000
1020202.42384 DUI Blood Draw Fees	8,335	5,000	4,500	5,000
1020202.44304 Gaming Funds-Detentions	24,116	6,714	6,714	38,669
1020202.44306 Jail Behavioral Health Grant R	804,279	882,601	782,000	656,944
1020202.46240 Jail Room & Board	659,470	484,000	364,000	350,000
1020202.46250 Crisis Intervention Train Fee	16,500	7,800	15,000	10,000
1020202.47822 Prisoner Commissary Receipts	61,450	41,000	35,000	35,000
1020202.49200 Lease Revenue	16,828	-	-	-
Operating Revenue Total	1,737,401	1,585,615	1,378,314	1,260,113
Operating Payroll				
1020202.51000 Salaries & Wage	4,144,932	5,050,277	5,050,277	5,352,381
1020202.51120 Temporary Salaries	324	-	-	-
1020202.51230 Overtime	337,253	150,000	150,000	150,000
1020202.52001 Medical Insurance	618,706	766,460	766,460	906,632
1020202.52020 Other Insurance & Benefits	69,878	83,923	83,923	92,101
1020202.52100 Social Security Contributions	328,502	362,431	362,431	379,013
1020202.52200 Retirement Contributions	254,799	311,023	311,023	329,690
1020202.52330 Worker's Compensation	129,038	141,231	141,231	141,231
1020202.52410 Cell Phone Allowance	1,581	2,080	2,080	2,080
1020202.52500 Annual Leave Conversion	27,558	35,127	35,127	35,127
Operating Payroll Total	5,912,572	6,902,553	6,902,553	7,388,256
Operating Expenses				
1020202.53620 Medical & Dental Services	588,487	612,155	614,345	675,000
1020202.53645 Jail Behavioral Health Grant	766,335	782,079	699,040	608,530
1020202.53800 Software Maintenance Contract	51,831	48,000	48,000	48,000
1020202.53803 Body Camera Software&Equipment	12,576	20,000	12,576	20,000
1020202.53835 Pre-Trial Service Exp (JBBS)	5,151	10,000	10,000	10,000
1020202.53920 Other Contracted Services	124,134	115,000	115,000	115,000
1020202.53922 GED Program	20,269	24,000	24,000	24,000
1020202.53930 Other Professional Services	61,927	67,200	67,200	67,200
1020202.54102 Electric	115,246	134,460	100,707	103,728
1020202.54106 Gas	69,578	63,720	92,331	115,414
1020202.54110 Water & Sewer	79,501	96,120	81,710	84,162
1020202.54150 Telephone	1,117	1,800	1,800	1,800
1020202.54201 Uniform Cleaning	1,159	1,500	1,500	1,500
1020202.54212 Waste Disposal	10,472	9,898	9,165	9,440
1020202.54320 Equip Repair & Maint - Mv	80	2,000	2,000	2,000
1020202.55520 Photocopy	2,877	10,000	10,000	10,000
1020202.55600 Postage & Box Rent	606	-	1,000	1,000
1020202.55725 Dues & Subscriptions	968	4,000	1,000	3,000
1020202.55900 Prisoner Transportation	87,370	100,000	100,000	100,000
1020202.55910 Crisis Intervention Training	34,839	30,000	30,000	30,000
1020202.55920 Meetings	3,510	3,000	5,000	5,000
1020202.56108 Chemical, Lab & Medical Suppl	-	20,000	20,000	20,000

SHERIFF'S OFFICE DETENTIONS

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
1020202.56110 Clothing & Uniforms	16,667	27,000	27,000	27,000
1020202.56111 Tasers/Cartridges	31,068	32,048	32,048	32,048
1020202.56112 Computer & Operating Equip	3,993	10,000	10,000	10,000
1020202.56114 Computer Equip & Software	624	-	103	-
1020202.56124 Electronic Monitoring	-	14,000	9,200	14,000
1020202.56125 Equipment & Supplies-Non Captl	16,473	15,000	15,000	15,000
1020202.56132 Firearm Supplies	158	-	-	-
1020202.56134 Furniture, Fixtures, Office Eq	2,965	5,000	14,500	5,000
1020202.56154 Janitorial Supplies	131,947	100,000	100,000	100,000
1020202.56170 Operating Supplies	26,478	30,000	30,000	30,000
1020202.56172 Prisoner Commissary Purch	30,759	30,000	30,000	30,000
1020202.56174 Prisoner Supplies	74,094	50,000	60,000	50,000
1020202.56306 Food	551,712	500,000	580,000	550,000
1020202.57650 CERF Fuel	15,609	15,772	17,801	22,083
1020202.57655 CERF Maintenance & Repair	7,046	11,729	11,729	11,729
1020202.57670 CERF Rental Charges	50,502	23,520	23,520	131,177
1020202.59010 Interest Payment	62	-	-	-
1020202.59020 Principal Payments	548	-	-	-
1020202.59600 Lease Expenditure	16,828	-	-	-
Operating Expenses Total	3,015,563	3,019,001	3,007,275	3,082,811
Capital Outlay				
1020202.59406 Capital Outlay - Detentions	139,000	121,254	121,254	222,990
Capital Outlay Total	139,000	121,254	121,254	222,990
TOTAL DETENTIONS EXPENDITURES	9,067,135	10,042,808	10,031,082	10,694,056

SHERIFF'S OFFICE ALTERNATIVES TO INCARCERATIONS

Overview & FTE's				
General Support Required \$0				
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
10202011.42322 Useful Public Service Fees	13,695	-	-	-
10202011.42340 ATI - Pre-trial Services	7,827	-	-	-
10202011.42370 ATI-Offender EHM Fees	17,954	-	-	-
Operating Revenue Total	39,476	-	-	-
Operating Payroll				
10202011.51000 Salaries & Wage	288,426	-	-	-
10202011.51230 Overtime	8,936	-	-	-
10202011.52001 Medical Insurance	40,326	-	-	-
10202011.52020 Other Insurance & Benefits	4,316	-	-	-
10202011.52100 Social Security Contributions	21,834	-	-	-
10202011.52200 Retirement Contributions	20,876	-	-	-
10202011.52330 Worker's Compensation	8,586	-	-	-
10202011.52410 Cell Phone Allowance	500	-	-	-
10202011.52500 Annual Leave Conversion	1,683	-	-	-
Operating Payroll Total	395,484	-	-	-
Operating Expenses				
10202011.53800 Software Maintenance Contract	6,343	-	-	-
10202011.54150 Telephone	859	-	-	-
10202011.56124 Electronic Monitoring	10,771	-	-	-
10202011.56170 Operating Supplies	3,277	-	-	-
10202011.57650 CERF Fuel	1,124	-	-	-
10202011.57655 CERF Maintenance & Repair	375	-	-	-
10202011.57670 CERF Rental Charges	7,332	-	-	-
Operating Expenses Total	30,080	-	-	-
TOTAL ALT. TO INCARCERATION EXPENDITURES	425,564	-	-	-

Overview & FTE's				
General Support Required \$34,761				FTE's 9.5
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1041004.44621 NextFifty Initiative Grant Rev	15,000	-	-	-
1041004.44625 Sen Services - SFSS Funding	308,528	185,661	185,661	129,218
1041004.44630 Senior Services - SMP/SHIP	19,255	18,760	25,828	25,760
1041004.44640 Senior Services-NSIP	16,049	12,000	15,163	14,000
1041004.44645 Sen Services-Older Amer Act	248,677	278,491	278,491	193,828
1041004.46400 Senior Services-Home Chore Rev	5,596	5,500	7,000	6,500
1041004.46480 Senior Center Activities	8,084	15,000	10,000	10,500
1041004.47140 Senior Center Rentals	1,886	7,258	4,645	5,000
1041004.47640 Senior Meal Collections	38,486	50,000	47,000	48,000
1041004.47642 Durango Senior Services Don	5,024	4,500	4,300	4,500
1041004.47643 Transportation Donations	4,366	5,000	4,500	4,500
1041004.48311 Transfer in JST-Senior Svcs	518,905	690,236	690,236	987,569
1041004.48312 Transfer in JST-SenServ Capita	-	325,000	325,000	150,000
Operating Revenue Total	1,189,857	1,597,406	1,597,824	1,579,375
Operating Payroll				
1041004.51000 Salaries & Wage	430,032	631,113	631,113	643,754
1041004.51120 Temporary Salaries	231,081	250,432	250,432	264,635
1041004.52001 Medical Insurance	59,507	109,867	109,867	95,005
1041004.52020 Other Insurance & Benefits	7,952	12,716	12,716	11,077
1041004.52100 Social Security Contributions	49,281	44,356	44,356	46,158
1041004.52200 Retirement Contributions	25,450	37,953	37,953	37,342
1041004.52330 Worker's Compensation	5,505	4,786	4,786	4,786
1041004.52500 Annual Leave Conversion	858	3,047	3,047	3,047
Operating Payroll Total	809,667	1,094,269	1,094,269	1,105,803
Operating Expenses				
1041004.53920 Other Contracted Services	-	30,000	9,000	4,500
1041004.53930 Other Professional Services	1,154	1,500	1,200	4,000
1041004.54102 Electric	13,125	14,580	13,609	14,017
1041004.54106 Gas	5,341	5,184	8,190	10,237
1041004.54110 Water & Sewer	7,645	12,024	7,554	7,781
1041004.54150 Telephone	5,154	1,800	1,800	1,800
1041004.54212 Waste Disposal	1,270	842	780	803
1041004.54350 Repair & Maintenance	6,259	10,800	8,000	8,000
1041004.55500 Printing	5,737	7,200	5,000	7,500
1041004.55520 Photocopy	6,862	6,000	6,000	6,200
1041004.55600 Postage & Box Rent	69	300	150	300
1041004.55940 Training	3,046	4,500	3,000	4,000
1041004.56114 Computer Equip & Software	1,871	2,250	4,000	2,000
1041004.56125 Equipment & Supplies-Non Captl	1,458	8,820	8,820	3,000
1041004.56134 Furniture, Fixtures, Office Eq	1,293	1,350	1,350	1,450
1041004.56154 Janitorial Supplies	4,721	5,400	5,000	5,000
1041004.56170 Operating Supplies	8,638	9,450	9,000	9,550
1041004.56309 Senior Services-Durango Nutrit	223,621	220,000	220,000	225,000
1041004.56400 Senior Services-Home Chore	4,018	5,000	4,000	4,500
1041004.56410 Senior Activities	1,212	14,000	5,000	5,000
1041004.57650 CERF Fuel	8,631	7,871	8,065	9,208
1041004.57655 CERF Maintenance & Repair	6,286	3,849	3,849	3,849
1041004.57670 CERF Rental Charges	16,416	15,774	15,774	20,639
Operating Expenses Total	333,827	388,494	349,140	358,334
Capital Outlay				
1041004.59405 Capital Outlay - Sen Serv Capi	46,362	325,000	325,000	150,000
Capital Outlay Total	46,362	325,000	325,000	150,000
TOTAL SENIOR SERVICES - DURANGO EXPENDITURES	1,189,857	1,807,764	1,768,410	1,614,136

SENIOR SERVICES - COUNTY

Overview & FTE's				
General Support Required \$41,717				FTE's 1.00
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1041054.44625 Sen Services - SFSS Funding	67,726	25,318	25,318	26,466
1041054.44640 Senior Services-NSIP	3,523	3,000	3,000	3,000
1041054.44645 Sen Services-Older Amer Act	54,588	37,976	37,976	39,700
1041054.46480 Senior Center Activities	-	1,500	1,500	-
1041054.47639 Senior Meal Collections-Bayfie	9,380	9,000	9,500	9,000
Operating Revenue Total	135,217	76,794	77,294	78,166
Operating Payroll				
1041054.51000 Salaries & Wage	31,095	15,755	15,755	15,679
1041054.51120 Temporary Salaries	29,239	13,416	13,416	11,404
1041054.52001 Medical Insurance	3,995	2,285	2,285	3,191
1041054.52020 Other Insurance & Benefits	489	221	221	282
1041054.52100 Social Security Contributions	4,498	1,132	1,132	1,080
1041054.52200 Retirement Contributions	2,488	1,260	1,260	989
1041054.52330 Worker's Compensation	183	1,051	1,051	1,051
1041054.52500 Annual Leave Conversion	-	91	91	91
Operating Payroll Total	71,986	35,211	35,211	33,766
Operating Expenses				
1041054.56170 Operating Supplies	1,075	1,350	1,350	1,350
1041054.56308 Senior Services-Bayfield Meals	49,742	60,000	45,000	60,000
1041054.56410 Senior Activities	-	500	500	-
1041054.57650 CERF Fuel	1,288	1,389	1,220	9,000
1041054.57655 CERF Maintenance & Repair	1,441	13,013	13,013	13,013
1041054.57670 CERF Rental Charges	2,820	3,462	3,462	2,754
Operating Expenses Total	56,366	79,714	64,545	86,117
TOTAL SENIOR SERVICES - COUNTY EXPENDITURES	128,353	114,925	99,756	119,883

Overview & FTE's				
General Support Required				FTE's
\$24,308				1
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Payroll				
1010301.51000 Salaries & Wage	6,073	6,638	6,638	6,073
1010301.52001 Medical Insurance	14,621	14,884	14,884	15,608
1010301.52020 Other Insurance & Benefits	698	739	739	764
1010301.52100 Social Security Contributions	197	156	156	95
1010301.52200 Retirement Contributions	364	398	398	364
1010301.52330 Worker's Compensation	8	8	8	8
1010301.52500 Annual Leave Conversion	-	45	45	45
Operating Payroll Total	21,962	22,868	22,868	22,958
Operating Expenses				
1010301.53930 Other Professional Services	1,290	1,350	1,350	1,350
Operating Expenses Total	1,290	1,350	1,350	1,350
TOTAL COUNTY SURVEYOR EXPENDITURES	23,252	24,218	24,218	24,308

TRANSFERS IN-OUT

Overview & FTE's				
General Support Required \$14,320,812				
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
100.48415 Transfer In from Medical Fund	-	-	-	1,538,268
Operating Revenue Total	-	-	-	1,538,268
Operating Expenses				
Other Uses				
100.57817 Xfer to Public Health(Startup)	-	940,000	940,000	-
100.57818 Transfer to Public Health Dept	-	-	-	1,194,519
100.57826 Operating Transfer to CIP	-	8,845,678	8,845,678	9,340,090
100.57870 Transfer to District Attorney	1,818,363	2,163,100	2,113,006	2,324,471
100.57880 Transfer to Medical Fund	-	-	1,538,268	-
Other Uses Total	1,818,363	11,948,778	13,436,952	12,859,080
Contingency				
100.59090 Contingency	-	2,000,000	70,000	3,000,000
Contingency Total	-	2,000,000	70,000	3,000,000
TOTAL TRANSFERS IN/OUT EXPENDITURES	1,818,363	13,948,778	13,506,952	15,859,080

Overview & FTE's				
General Support Required -\$2,764,968				FTE's 4.2
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1010401.42310 Treasurer's Advertising	48,327	45,000	45,000	48,000
1010401.42313 Treasurer's Fees-other	71,337	85,000	85,000	85,000
1010401.42316 Treasurer's Postage Collection	325	200	200	250
1010401.42319 Treasurer's Tax Collection Fee	735,807	750,000	750,000	820,000
1010401.47000 Investment Earnings	1,184,865	900,000	2,707,588	2,500,000
1010401.47001 Unrealized gain (loss) on inv.	(1,761,123)	-	-	-
1010401.49999 Treasurer Unidentified Revenue	92	-	-	-
Operating Revenue Total	279,630	1,780,200	3,587,788	3,453,250
Operating Payroll				
1010401.51000 Salaries & Wage	213,902	304,878	304,878	418,048
1010401.52001 Medical Insurance	17,950	46,189	46,189	27,142
1010401.52020 Other Insurance & Benefits	2,689	5,288	5,288	4,453
1010401.52100 Social Security Contributions	15,929	21,496	21,496	31,218
1010401.52200 Retirement Contributions	12,776	17,464	17,464	17,344
1010401.52330 Worker's Compensation	410	420	420	420
1010401.52500 Annual Leave Conversion	1,043	1,837	1,837	1,837
Operating Payroll Total	264,700	397,572	397,572	500,462
Operating Expenses				
1010401.53310 Auditing	-	15,000	15,000	15,000
1010401.53510 Outside Counsel	-	15,000	15,000	-
1010401.53800 Software Maintenance Contract	35,106	37,000	37,000	37,000
1010401.53930 Other Professional Services	23,348	18,000	18,000	9,000
1010401.54150 Telephone	38	200	200	200
1010401.55400 Advertising	42,873	42,300	42,300	42,300
1010401.55500 Printing	2,603	5,400	5,400	5,400
1010401.55520 Photocopy	1,100	1,500	1,500	1,500
1010401.55600 Postage & Box Rent	19,215	22,000	22,000	22,000
1010401.55725 Dues & Subscriptions	1,746	2,070	2,070	2,070
1010401.55740 Banking Fees	22,249	45,000	5,000	5,000
1010401.55742 Investment Fees	45,254	42,000	42,000	42,000
1010401.55920 Meetings	561	1,350	500	500
1010401.55940 Training	2,562	3,600	3,600	3,600
1010401.56170 Operating Supplies	2,019	2,250	2,250	2,250
Operating Expenses Total	198,677	252,670	211,820	187,820
TOTAL COUTNY TREASURER EXPENDITURES	463,376	650,242	609,392	688,282

PUBLIC TRUSTEE'S OFFICE

Overview & FTE's				
General Support Required \$80,192				FTE's 0.8
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1010451.42304 Public Trustee Fees	46,464	60,000	20,000	30,000
Operating Revenue Total	46,464	60,000	20,000	30,000
Operating Payroll				
1010451.51000 Salaries & Wage	59,334	61,060	61,060	73,355
1010451.52001 Medical Insurance	7,239	7,203	7,203	18,023
1010451.52020 Other Insurance & Benefits	931	954	954	1,408
1010451.52100 Social Security Contributions	4,431	4,528	4,528	4,957
1010451.52200 Retirement Contributions	4,497	4,635	4,635	3,168
1010451.52500 Annual Leave Conversion	0	431	431	431
Operating Payroll Total	76,431	78,810	78,810	101,342
Operating Expenses				
1010451.54150 Telephone	0	0	0	0
1010451.55600 Postage & Box Rent	1,395	3,000	3,000	3,000
1010451.55725 Dues & Subscriptions	1,855	2,250	2,250	2,250
1010451.55920 Meetings	1,046	1,350	1,350	1,350
1010451.56170 Operating Supplies	2,375	2,250	2,250	2,250
Operating Expenses Total	6,671	8,850	8,850	8,850
TOTAL PUBLIC TRUSTEE EXPENDITURES	83,102	87,660	87,660	110,192

Overview & FTE's				
General Support Required \$57,031				FTE's 1
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1012801.44655 Veteran's Service	27,276	28,560	23,240	17,920
Operating Revenue Total	27,276	28,560	23,240	17,920
Operating Payroll				
1012801.51000 Salaries & Wage	48,756	53,248	53,248	55,942
1012801.52020 Other Insurance & Benefits	1,153	1,231	1,231	1,285
1012801.52100 Social Security Contributions	3,689	4,032	4,032	4,236
1012801.52200 Retirement Contributions	2,438	2,662	2,662	2,797
1012801.52330 Worker's Compensation	61	62	62	62
1012801.52500 Annual Leave Conversion	-	329	329	329
Operating Payroll Total	56,097	61,564	61,564	64,651
Operating Expenses				
1012801.54150 Telephone	1,008	1,200	1,050	1,200
1012801.54410 Building Rent	3,000	3,000	3,000	3,000
1012801.55600 Postage & Box Rent	-	50	-	50
1012801.55920 Meetings	282	1,350	850	1,850
1012801.55940 Training	865	-	-	-
1012801.55941 Mileage Reimbursement	-	900	500	500
1012801.56134 Furniture, Fixtures, Office Eq	-	1,350	200	700
1012801.56170 Operating Supplies	2,548	3,600	3,000	3,000
Operating Expenses Total	7,704	11,450	8,600	10,300
TOTAL VETERANS SERVICES EXPENDITURES	63,801	73,014	70,164	74,951

WEED MANAGEMENT

Overview & FTE's				
General Support Required \$164,640				FTE's 1
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1031553.46810 Weed Cost Share Reimb	8,000	1,500	1,500	1,500
1031553.47810 Weed Enforcement Reimb.	-	1,000	1,000	1,000
Operating Revenue Total	8,000	2,500	2,500	2,500
Operating Payroll				
1031553.51000 Salaries & Wage	51,251	53,248	53,248	55,942
1031553.51120 Temporary Salaries	5,843	5,500	5,500	6,800
1031553.52001 Medical Insurance	7,265	7,296	7,296	7,661
1031553.52020 Other Insurance & Benefits	939	958	958	998
1031553.52100 Social Security Contributions	4,294	3,975	3,975	4,177
1031553.52200 Retirement Contributions	2,563	2,662	2,662	2,797
1031553.52330 Worker's Compensation	2,088	2,143	2,143	2,143
1031553.52500 Annual Leave Conversion	-	372	372	372
Operating Payroll Total	74,242	76,154	76,154	80,890
Operating Expenses				
1031553.53930 Other Professional Services	-	270	270	270
1031553.54150 Telephone	-	50	50	50
1031553.54315 Equip Repair & Maint - Non-Mv	-	450	450	450
1031553.54355 Weed Control	45,342	60,000	60,000	66,000
1031553.54356 Weed Cost Share	6,333	3,000	3,000	3,000
1031553.55600 Postage & Box Rent	190	350	350	350
1031553.55725 Dues & Subscriptions	-	90	90	90
1031553.55940 Training	50	180	180	180
1031553.56121 Educational Supplies	-	450	450	450
1031553.56170 Operating Supplies	18	900	900	900
1031553.57576 Weed Enforcement Expense	-	10,000	10,000	10,000
1031553.57650 CERF Fuel	861	463	463	1,080
1031553.57655 CERF Maintenance & Repair	1,089	-	-	158
1031553.57670 CERF Rental Charges	-	-	-	3,272
Operating Expenses Total	53,883	76,203	76,203	86,250
TOTAL WEED MANAGEMENT EXPENDITURES	128,125	152,357	152,357	167,140

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.

Public Health

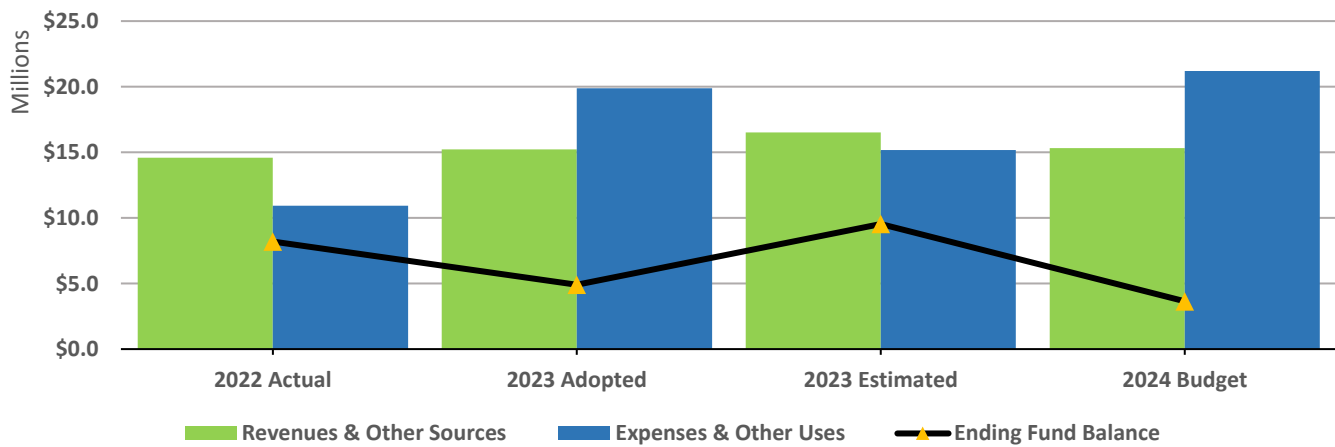
As of January 1st 2024 La Plata County will operate their own public health department.

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 Governmental Funds.

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Beginning Fund Balance	\$4,529,424	\$9,578,935	\$8,194,977	\$9,531,730
Operating Revenue				
Property Taxes	1,204,105	1,330,546	1,330,546	1,591,390
Specific Ownership Taxes	136,766	135,000	135,000	135,000
Sales Tax	7,770,000	7,770,000	7,770,000	7,770,000
Licenses, Permits, Fees & Fines	305,117	325,000	371,005	325,000
HUTF	3,212,380	3,248,473	3,238,817	3,444,119
Other Taxes	11,076	13,000	13,000	13,000
Intergovernmental	1,745,396	519,000	2,156,801	722,200
Miscellaneous	197,124	122,000	157,000	90,000
One Time Revenues	-	1,750,000	1,333,450	1,227,786
Operating Revenue Total	14,581,963	15,213,019	16,505,619	15,318,495
Operating Expenses				
Personnel & Operating Costs				
Salaries & Wages	2,371,033	2,872,614	2,872,614	3,198,832
Temporary Employees	58,746	115,378	115,378	115,378
Overtime	63,512	116,500	160,000	194,500
Medical Benefits	350,604	419,309	419,309	514,805
Other Benefits & Costs	502,392	569,361	569,361	612,079
Operating	4,798,139	5,817,936	5,757,462	7,200,623
Personnel & Operating Costs Total	8,144,427	9,911,098	9,894,124	11,836,218
Capital & One Time Expenditures				
Capital Outlay	2,684,751	9,245,000	4,549,742	8,495,163
Capital Equipment	87,233	-	-	150,000
Contingency	-	725,000	725,000	725,000
Capital & One Time Expenditures Total	2,771,984	9,970,000	5,274,742	9,370,163
Operating Expenses Total	10,916,411	19,881,098	15,168,866	21,206,381
Ending Fund Balance	\$8,194,977	\$4,910,856	\$9,531,730	\$3,643,844

Changes in Ending Fund Balance



ROAD & BRIDGE FUND REVENUE

Overview & FTE's				
General Support Required \$5,887,886				FTE's 43
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
Taxes				
110.41000 Property Taxes	1,200,503	1,330,546	1,330,546	1,655,626
110.41200 Specific Ownership Taxes	136,766	135,000	135,000	135,000
110.41300 Sales Taxes	7,770,000	7,770,000	7,770,000	7,770,000
110.41900 Delinquent Property Taxes	1,241	1,000	1,000	1,000
110.41910 Penalties & Interest Delin tax	2,622	2,000	2,000	2,000
110.41920 Prop Tax-Senior/Veteran Exem	12,166	11,000	11,000	11,000
110.41925 Prop Tax - Personal Exem	3,640	-	-	-
110.41930 Abatements	(4,954)	(1,000)	(1,000)	(1,000)
110.41940 Tax Increment Financing	(38)	-	-	-
Taxes Total	9,121,946	9,248,546	9,248,546	9,573,626
Interg't Shared Rev				
110.43300 Highway User Tax	3,340,973	3,365,937	3,365,937	3,581,564
110.43302 Allocation of HUTF	(128,593)	(117,464)	(127,120)	(137,445)
110.43330 Severance Taxes	1,227,972	-	1,634,601	200,000
110.43500 PILT	500,000	500,000	500,000	500,000
110.43510 Southern Ute Tribal PILT	10,094	19,000	19,000	19,000
110.43511 Cty. Durango 550 Fastlane Cont	-	250,000	250,000	250,000
110.47440 GRVP - 550 Fastlane Contrib.	-	500,000	500,000	500,000
1132103.43550 Forest Reserve Act	174,585	160,000	160,000	160,000
1132103.44606 For Res Allocation of SRS	(174,585)	(160,000)	(160,000)	(160,000)
1132103.45322 Energy Impact Grant	-	1,000,000	583,450	413,550
Interg't Shared Rev Total	4,950,446	5,517,473	6,725,868	5,326,669
Miscellaneous Rev				
110.47000 Investment Earnings	15,777	10,000	10,000	10,000
110.47900 Miscellaneous Revenue	28,373	12,000	47,000	30,000
1132103.47260 Oil & Gas Leases & Royalties	144,743	50,000	50,000	50,000
1132103.47800 Retirement Account Refunds	7,330	-	3,200	3,200
1132153.47835 GCC Reimb Agreement Revenue	-	50,000	50,000	-
Miscellaneous Rev Total	196,222	122,000	160,200	93,200
License, Permit, Fee				
1132103.42392 Motor vehicle \$1.50&\$2.50 Fee	193,092	180,000	180,000	180,000
1132103.42394 IRP CR & Bridge Warrants	467	-	-	-
1132103.42750 Construction Permits	11,225	12,500	12,500	12,500
1132103.42755 Road Permits	15,772	34,500	34,500	34,500
1132103.42760 Utility Permits	8,298	23,000	23,000	23,000
1132103.47615 Road Impact Agreement	8,232	-	-	-
1132153.47614 GCC Road Mitigation Fee	76,264	75,000	121,005	75,000
License, Permit, Fee Total	313,349	325,000	371,005	325,000
TOTAL ROAD & BRIDGE REVENUES	14,581,963	15,213,019	16,505,619	15,318,495

ROAD & BRIDGE FUND MAINTENANCE

Overview & FTE's				
General Support Required				FTE's
\$2,649,888				38
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Payroll				
1132103.51000 Salaries & Wage	1,990,931	2,324,605	2,324,605	2,598,358
1132103.51120 Temporary Salaries	58,746	115,378	115,378	115,378
1132103.51130 On-call Pay	-	-	-	12,000
1132103.51230 Overtime	62,237	112,500	160,000	182,500
1132103.52001 Medical Insurance	310,678	346,554	346,554	425,277
1132103.52020 Other Insurance & Benefits	33,544	38,386	38,386	43,474
1132103.52100 Social Security Contributions	154,333	167,506	167,506	186,362
1132103.52200 Retirement Contributions	131,118	150,406	150,406	163,856
1132103.52330 Worker's Compensation	105,666	108,437	108,437	108,437
1132103.52490 Other Compensation Items	-	-	-	12,000
1132103.52500 Annual Leave Conversion	11,378	12,991	12,991	12,991
Operating Payroll Total	2,858,632	3,376,763	3,424,263	3,860,633
Operating Expenses				
1132103.53621 DOT Medical Certifications	1,764	5,198	5,198	5,198
1132103.53800 Software Maintenance Contract	4,852	5,469	5,469	5,469
1132103.53920 Other Contracted Services	4,200	10,727	10,727	10,727
1132103.53930 Other Professional Services	4,846	11,500	11,500	11,500
1132103.54102 Electric	22,140	28,080	30,166	31,071
1132103.54106 Gas	24,711	22,302	41,991	52,489
1132103.54110 Water & Sewer	9,984	10,746	9,631	9,920
1132103.54150 Telephone	7,926	7,500	7,500	7,500
1132103.54212 Waste Disposal	4,750	5,454	5,919	6,096
1132103.54315 Equip Repair & Maint - Non-Mv	174	-	-	-
1132103.54420 Rental of Equipment & Vehicles	5,012	65,131	65,131	60,000
1132103.55520 Photocopy	1,835	1,300	1,300	1,684
1132103.55600 Postage & Box Rent	63	230	230	230
1132103.55920 Meetings	-	1,300	1,300	1,300
1132103.55940 Training	7,069	12,995	12,995	12,995
1132103.56104 Asphalt & Filler-Chip & Seal	355,053	250,000	250,000	260,000
1132103.56106 Asphalt & Filler-Hot Mix	571,680	350,000	350,000	450,000
1132103.56110 Clothing & Uniforms	7,561	8,317	8,317	8,317
1132103.56114 Computer Equip & Software	799	-	-	5,511
1132103.56116 Crack Sealing Materials	10,351	37,686	37,686	37,686
1132103.56118 Cutting Edges & Chains	84,775	113,251	113,251	113,251
1132103.56120 Dust Control-Mag Chloride	680,462	966,503	966,503	900,000
1132103.56125 Equipment & Supplies-Non Captl	-	1,150	1,150	1,150
1132103.56144 Gravel & Sand	243,333	412,000	362,148	349,852
1132103.56150 Highway Stripe	155,117	193,200	193,200	193,200
1132103.56155 Minor Safety Improvements	10,629	12,995	12,995	12,995
1132103.56157 Guardrail Projects	150,148	170,235	194,235	170,235
1132103.56158 Metal Culverts	35,662	56,500	56,500	60,000
1132103.56161 Rockfall/Landslide Mitigation	865	11,500	11,500	11,500
1132103.56163 Gravel Pit Permits/Reclamatio	2,269	5,198	5,198	5,198
1132103.56170 Operating Supplies	45,432	51,980	51,980	51,980
1132103.56178 Sign Parts & Supplies	56,124	51,980	51,980	51,980
1132103.57550 Road & Bridge Tax Allocation	227,488	237,300	237,300	237,300
1132103.57650 CERF Fuel	424,867	638,300	652,536	708,828
1132103.57655 CERF Maintenance & Repair	472,055	924,603	924,603	924,603
1132103.57670 CERF Rental Charges	1,017,912	862,464	862,464	1,907,940
Operating Expenses Total	4,651,906	5,543,094	5,552,603	6,677,705
Capital Outlay				
1132103.59328 Capital Outlay Road and Bridge	87,233	-	-	150,000
Capital Outlay Total	87,233	-	-	150,000
TOTAL R&B MAINTENANCE EXPENDITURES	7,597,771	8,919,857	8,976,866	10,688,338

ROAD & BRIDGE FUND ENGINEERING

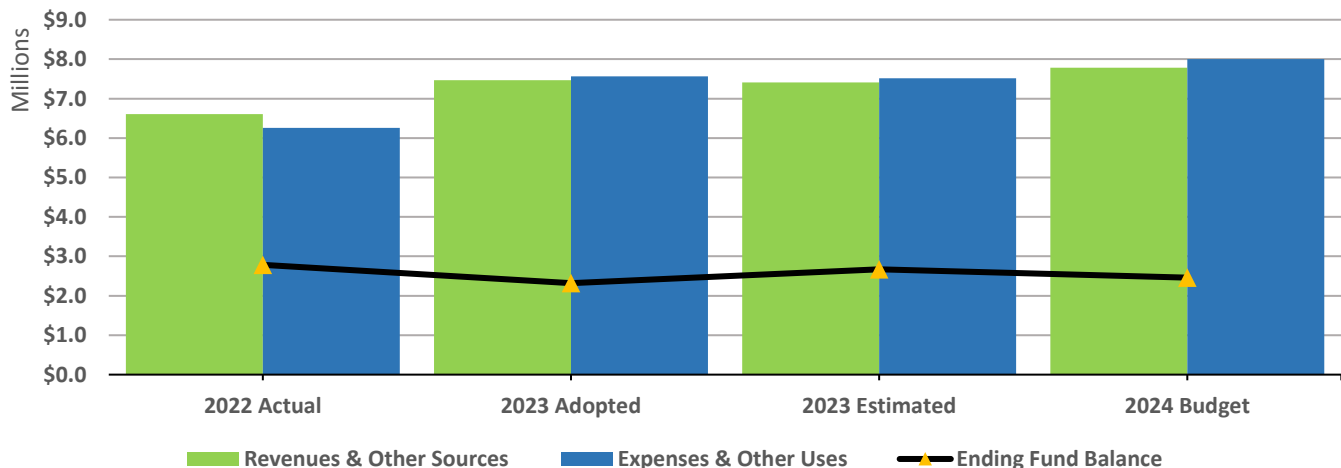
Overview & FTE's				
General Support Required \$3,237,998				FTE's 5
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Payroll				
1132153.51000 Salaries & Wage	380,102	548,009	548,009	588,474
1132153.51230 Overtime	1,275	4,000	-	-
1132153.52001 Medical Insurance	39,926	72,755	72,755	89,529
1132153.52020 Other Insurance & Benefits	5,339	8,702	8,702	9,024
1132153.52100 Social Security Contributions	28,027	39,032	39,032	41,582
1132153.52200 Retirement Contributions	26,225	34,791	34,791	37,242
1132153.52330 Worker's Compensation	5,331	5,471	5,471	5,471
1132153.52410 Cell Phone Allowance	260	260	260	260
1132153.52500 Annual Leave Conversion	1,172	3,379	3,379	3,379
Operating Payroll Total	487,656	716,399	712,399	774,961
Operating Expenses				
1132153.53225 Architect, Engineer & Landsc	-	12,000	6,000	-
1132153.53800 Software Maintenance Contract	2,007	6,600	6,600	6,600
1132153.53825 Consultants	124,045	230,000	160,000	320,000
1132153.54150 Telephone	147	240	240	240
1132153.55520 Photocopy	2,522	3,454	2,000	3,000
1132153.55725 Dues & Subscriptions	740	2,200	2,200	2,200
1132153.55920 Meetings	227	-	-	-
1132153.55940 Training	398	2,860	2,860	3,600
1132153.56114 Computer Equip & Software	-	-	-	2,208
1132153.56134 Furniture, Fixtures, Office Eq	-	1,100	700	1,100
1132153.56170 Operating Supplies	2,713	4,300	4,000	4,000
1132153.57650 CERF Fuel	3,888	5,093	13,264	14,995
1132153.57655 CERF Maintenance & Repair	272	1,283	1,283	1,283
1132153.57670 CERF Rental Charges	9,273	5,712	5,712	163,692
Operating Expenses Total	146,233	274,842	204,859	522,918
Other Uses				
1132153.53940 Right Of Way Acquisition	-	15,000	-	15,000
Other Uses Total	-	15,000	-	15,000
Capital Outlay				
1132153.59157 La Posta Infrastructure Imp	-	1,380,000	600,000	-
1132153.59302 CR 251 Improvements Project	-	3,500,000	-	-
1132153.59303 CR 501 Mill & Overlay	-	-	1,725,905	3,474,000
1132153.59304 CR 141 Mill & Overlay	2,664,871	-	-	-
1132153.59306 CR 301Paving Project	-	1,500,000	-	-
1132153.59307 CR 240	-	-	-	3,080,000
1132153.59329 US 550&160 Grndvw Intchnng Proj	-	2,000,000	1,363,837	636,163
1132153.59331 CR 250 - Mill/Overlay/Culvert	-	-	-	90,000
1132153.59337 CR 213	-	-	-	400,000
1132153.59341 CR 210 & 141	-	-	-	50,000
1132153.59344 CR 228 Florida Canal Bridge Pj	-	-	-	750,000
1132153.59347 CR 240&245 Florida Bridge Repl	19,880	850,000	860,000	-
Capital Outlay Total	2,684,751	9,230,000	4,549,742	8,480,163
Contingency				
110.59090 Contingency	-	725,000	725,000	725,000
Contingency Total	-	725,000	725,000	725,000
TOTAL R&B ENGINEERING EXPENDITURES	3,318,639	10,961,241	6,192,000	10,518,042
TOTAL R&B FUND EXPENDITURES	10,916,411	19,881,098	15,168,866	21,206,381

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.

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Beginning Fund Balance	\$2,439,096	\$2,423,652	\$2,784,306	\$2,672,873
Operating Revenue				
Property Taxes	1,149,160	1,264,956	1,264,956	1,512,941
Specific Ownership Taxes	130,024	84,000	84,000	84,000
Other Taxes	20,540	19,500	19,500	19,500
Intergovernmental	5,300,285	6,095,216	6,039,137	6,106,450
Miscellaneous	5,491	-	-	0
One Time Revenues	-	-	-	61,069
Operating Revenue Total	6,605,499	7,463,672	7,407,593	7,783,960
Operating Expenses				
Personnel & Operating Costs				
Salaries & Wages	3,471,931	4,323,635	4,456,692	4,613,394
Temporary Employees	58,591	136,279	118,000	165,808
Overtime	37,142	32,000	30,350	42,600
Medical Benefits	460,555	617,234	502,102	675,903
Other Benefits & Costs	563,542	696,543	696,543	741,185
Operating	1,668,527	1,712,026	1,665,338	1,709,721
Personnel & Operating Costs Total	6,260,289	7,517,717	7,469,026	7,948,611
Capital & One Time Expenditures				
Contingency	-	50,000	50,000	50,000
Capital & One Time Expenditures Total	-	50,000	50,000	50,000
Operating Expenses Total	6,260,289	7,567,717	7,519,026	7,998,611
Ending Fund Balance	\$2,784,306	\$2,319,607	\$2,672,873	\$2,458,223

Changes in Ending Fund Balance



Overview & FTE's				
General Support Required \$214,651				FTE's 72.75
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
General Revenues				
130.41000 Property Taxes	1,145,736	1,264,956	1,264,956	1,574,010
130.41200 Specific Ownership Taxes	130,024	84,000	84,000	84,000
130.41900 Delinquent Property Taxes	771	300	300	300
130.41910 Penalties & Interest Delin tax	1,962	1,000	1,000	1,000
130.41920 Prop Tax-Senior/Veteran Exem	11,566	6,500	6,500	6,500
130.41925 Prop Tax - Personal Exem	3,460	-	-	-
130.41930 Abatements	(3,356)	(300)	(300)	(300)
130.41940 Tax Increment Financing	(36)	-	-	-
130.43510 Southern Ute Tribal PILT	9,596	12,000	12,000	12,000
General Revenues Total	1,299,723	1,368,456	1,368,456	1,677,510
Adult Protection				
1347004.43601 DHS Revenue	294,178	350,000	350,000	275,000
1347004.43705 DHS Refunds Admin	5,196	600	-	-
Adult Protection Total	299,373	350,600	350,000	275,000
Child Care				
1347104.43601 DHS Revenue	185,987	250,000	175,000	250,000
1347104.43705 DHS Refunds Admin	242	700	700	700
1347104.49200 Lease Revenue	906	-	-	-
Child Care Total	187,136	250,700	175,700	250,700
Child Support				
1347204.43601 DHS Revenue	349,327	450,000	417,000	460,000
1347204.43705 DHS Refunds Admin	182	1,200	1,200	1,200
1347204.49200 Lease Revenue	0	-	-	-
Child Support Total	349,509	451,200	418,200	461,200
Child Welfare				
80/20 Child Welfare				
1347304.43601 DHS Revenue	1,662,495	1,900,000	1,711,921	1,800,000
1347304.49200 Lease Revenue	1	-	-	-
Chaffee				
1347305.43601 DHS Revenue	125,407	28,000	60,000	95,000
1347305.49200 Lease Revenue	0	-	-	-
Child Welfare				
1347304.43601 DHS Revenue	287,357	231,000	231,000	170,367
1347304.43705 DHS Refunds Admin	400	-	600	1,000
1347304.47611 Donations & Contributions	250	-	-	-
PSSF Grant				
1347303.43601 DHS Revenue	41,386	65,848	65,848	65,848
Child Welfare Total	2,117,296	2,224,848	2,069,369	2,132,215
Colorado Works				
1347704.43601 DHS Revenue	550,172	600,000	600,000	600,000
1347704.43705 DHS Refunds Admin	1,060	2,500	2,500	2,500
1347704.49200 Lease Revenue	991	-	-	-
Colorado Works Total	552,223	602,500	602,500	602,500
CORE Services				
80/20 Core Services				
1347505.43601 DHS Revenue	269,381	320,000	320,000	310,000
1347505.43705 DHS Refunds Admin	15,978	12,000	12,000	12,000
CORE Services				
1347504.43601 DHS Revenue	68,194	284,368	284,368	308,835
1347504.43705 DHS Refunds Admin	38,748	39,000	39,000	39,000

HUMAN SERVICES FUND

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
CORE Services Total	392,301	655,368	655,368	669,835
<u>Income Maintenance</u>				
Aid to Needy Disabled				
13476065.43705 DHS Refunds Admin	5,800	30,000	75,000	60,000
Employment First				
13476068.43601 DHS Revenue	816	-	-	-
Income Maintenance				
1347604.43601 DHS Revenue	1,193,671	1,380,000	1,500,000	1,400,000
1347604.43613 DHS Incentives	152,191	135,000	135,000	160,000
1347604.43705 DHS Refunds Admin	35,528	15,000	45,000	55,000
1347604.49200 Lease Revenue	3,343	-	-	-
LEAP Admin				
13476061.43601 DHS Revenue	(18,000)	-	-	20,000
Old Age Pension				
13476069.43705 DHS Refunds Admin	1,876	-	-	-
Income Maintenance Total	1,375,226	1,560,000	1,755,000	1,695,000
<u>Other Revenues</u>				
130.47800 Retirement Account Refunds	32,613	-	13,000	20,000
130.47900 Miscellaneous Revenue	100	-	-	-
Other Revenues Total	32,713	-	13,000	20,000
Operating Revenue Total	6,605,499	7,463,672	7,407,593	7,783,960
Operating Expenses				
<u>Adult Protection</u>				
1347004.51000 Salaries & Wage	234,284	305,656	305,656	247,735
1347004.51230 Overtime	-	-	350	600
1347004.52001 Medical Insurance	45,609	61,680	35,000	55,221
1347004.52020 Other Insurance & Benefits	4,040	5,751	5,751	4,684
1347004.52100 Social Security Contributions	16,311	20,940	20,940	16,799
1347004.52200 Retirement Contributions	16,787	20,779	20,779	15,768
1347004.52330 Worker's Compensation	4,924	5,053	5,053	5,053
1347004.52500 Annual Leave Conversion	1,301	1,907	1,907	1,907
1347004.53520 Legal Services	15,783	8,500	16,000	16,000
1347004.53823 Client/Provider pymt	24,135	22,000	20,000	25,000
1347004.53990 Purchase Admin Service	463	600	600	600
1347004.54104 Utilities	1,306	1,406	1,600	1,840
1347004.54150 Telephone	589	521	521	600
1347004.54410 Building Rent	4,487	3,983	3,983	4,095
1347004.55600 Postage & Box Rent	228	120	300	300
1347004.55730 Membership & Registrat Fees	7	-	-	-
1347004.55805 Travel	430	2,000	1,500	1,000
1347004.56100 Office Supplies	170	750	500	750
1347004.56112 Computer & Operating Equip	10	2,000	500	1,500
1347004.57410 DHS County Share	44,685	50,000	20,000	54,340
1347004.57650 CERF Fuel	1,035	764	1,175	1,298
1347004.57655 CERF Maintenance & Repair	462	1,270	1,270	1,270
1347004.57670 CERF Rental Charges	1,320	921	921	2,180
1347004.59010 Interest Payment	2	-	3	3
1347004.59020 Principal Payments	110	-	110	110
1347004.59600 Lease Expenditure	-	-	475	475
Adult Protection Total	418,478	516,601	464,894	459,128
<u>Child Care</u>				
1347104.51000 Salaries & Wage	80,521	84,672	84,672	101,383
1347104.51230 Overtime	-	-	-	10,000
1347104.52001 Medical Insurance	7,633	7,664	7,664	13,401
1347104.52020 Other Insurance & Benefits	1,346	1,395	1,395	1,827
1347104.52100 Social Security Contributions	5,699	6,089	6,089	6,941

HUMAN SERVICES FUND

Account and Description		2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
1347104.52200	Retirement Contributions	6,181	6,372	6,372	7,320
1347104.52330	Worker's Compensation	178	183	183	183
1347104.52500	Annual Leave Conversion	1,242	848	848	848
1347104.54104	Utilities	439	486	600	640
1347104.54150	Telephone	522	400	400	400
1347104.54410	Building Rent	1,507	1,378	1,378	1,429
1347104.55600	Postage & Box Rent	76	120	120	120
1347104.55730	Membership & Registrat Fees	2	45	45	45
1347104.55805	Travel	-	1,500	1,000	-
1347104.56100	Office Supplies	-	200	150	200
1347104.56112	Computer & Operating Equip	106	250	1,000	1,250
1347104.57410	DHS County Share	99,156	100,000	100,000	100,000
1347104.59010	Interest Payment	7	-	7	7
1347104.59020	Principal Payments	42	-	42	42
1347104.59600	Lease Expenditure	906	-	925	925
Child Care Total		205,562	211,602	212,890	246,961
Child Support					
1347204.51000	Salaries & Wage	339,088	419,592	419,592	431,215
1347204.51120	Temporary Salaries	-	20,800	10,000	20,800
1347204.51230	Overtime	122	-	-	-
1347204.52001	Medical Insurance	55,715	68,780	50,000	63,552
1347204.52020	Other Insurance & Benefits	6,412	8,098	8,098	7,543
1347204.52100	Social Security Contributions	24,700	30,004	30,004	31,012
1347204.52200	Retirement Contributions	21,490	26,446	26,446	28,231
1347204.52330	Worker's Compensation	468	480	480	480
1347204.52500	Annual Leave Conversion	1,063	2,583	2,583	2,583
1347204.53520	Legal Services	17,061	25,000	18,000	18,500
1347204.53813	CBI check (fingerprints)	-	100	200	100
1347204.53823	Client/Provider pymt	114	600	600	600
1347204.53990	Purchase Admin Service	1,353	2,000	2,000	2,000
1347204.54104	Utilities	3,820	5,455	5,455	7,054
1347204.54150	Telephone	358	400	400	400
1347204.54410	Building Rent	13,121	15,456	15,456	15,712
1347204.55600	Postage & Box Rent	2,685	4,000	4,000	4,000
1347204.55725	Dues & Subscriptions	-	-	450	-
1347204.55730	Membership & Registrat Fees	918	800	500	800
1347204.55805	Travel	2,463	3,000	1,500	3,000
1347204.56100	Office Supplies	4,767	3,000	3,000	3,000
1347204.56112	Computer & Operating Equip	111	6,000	2,000	3,500
1347204.57410	DHS County Share	3,958	4,000	4,000	5,000
1347204.59010	Interest Payment	30	-	31	31
1347204.59020	Principal Payments	1,376	-	1,400	1,400
1347204.59600	Lease Expenditure	0	-	6,000	6,000
Child Support Total		501,195	646,594	612,195	656,512
Child Welfare					
80/20 Child Welfare					
13473040.51000	Salaries & Wage	761,722	971,950	1,100,000	921,264
13473040.51120	Temporary Salaries	24,746	45,479	38,000	45,480
13473040.51230	Overtime	377	2,000	1,000	2,000
13473040.52001	Medical Insurance	110,685	129,942	120,000	160,884
13473040.52020	Other Insurance & Benefits	14,310	17,665	17,665	17,834
13473040.52100	Social Security Contributions	57,818	70,828	70,828	65,153
13473040.52200	Retirement Contributions	40,115	51,463	51,463	51,160
13473040.52330	Worker's Compensation	10,954	11,241	11,241	11,241
13473040.52500	Annual Leave Conversion	-	4,852	4,852	4,852
13473040.53520	Legal Services	159,471	140,000	160,000	160,000

HUMAN SERVICES FUND

Account and Description		2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
13473040.53813	CBI check (fingerprints)	1,669	2,250	2,250	2,250
13473040.53823	Client/Provider pymt	87,403	68,000	173,000	90,000
13473040.53833	Contract Payments	82,724	173,000	100,000	173,000
13473040.53990	Purchase Admin Service	55,151	15,000	15,000	15,000
13473040.54104	Utilities	8,138	10,689	10,689	12,732
13473040.54150	Telephone	5,852	7,000	5,000	5,500
13473040.54410	Building Rent	27,956	30,283	30,283	28,358
13473040.55600	Postage & Box Rent	1,580	2,000	2,000	2,000
13473040.55725	Dues & Subscriptions	58	-	-	-
13473040.55730	Membership & Registrat Fees	1,321	2,000	2,000	2,000
13473040.55805	Travel	7,585	15,000	10,000	10,000
13473040.56100	Office Supplies	6,256	7,000	6,000	7,000
13473040.56112	Computer & Operating Equip	33,370	5,000	5,000	6,000
13473040.57410	DHS County Share	90,803	123,794	98,000	95,000
13473040.57650	CERF Fuel	6,397	4,723	7,261	8,022
13473040.57655	CERF Maintenance & Repair	2,855	7,851	7,851	7,851
13473040.57670	CERF Rental Charges	8,160	5,696	5,696	13,472
13473040.59010	Interest Payment	40	-	40	40
13473040.59020	Principal Payments	1,825	-	1,850	1,850
13473040.59600	Lease Expenditure	1	-	7,900	7,900
Chaffee					
13473050.51000	Salaries & Wage	12,777	12,992	18,000	13,977
13473050.52001	Medical Insurance	2,478	3,657	3,657	3,840
13473050.52020	Other Insurance & Benefits	242	255	255	270
13473050.52100	Social Security Contributions	896	867	867	936
13473050.52200	Retirement Contributions	615	646	646	699
13473050.52330	Worker's Compensation	254	261	261	261
13473050.52500	Annual Leave Conversion	-	85	85	85
13473050.53823	Client/Provider pymt	109,129	8,000	25,000	30,000
13473050.53990	Purchase Admin Service	-	200	200	200
13473050.54104	Utilities	84	225	225	283
13473050.54150	Telephone	489	250	500	250
13473050.54410	Building Rent	290	636	636	630
13473050.55600	Postage & Box Rent	15	50	50	50
13473050.55730	Membership & Registrat Fees	0	-	-	-
13473050.55805	Travel	31	1,200	1,000	1,200
13473050.56100	Office Supplies	-	100	100	100
13473050.56112	Computer & Operating Equip	1,030	100	100	150
13473050.59010	Interest Payment	1	-	1	1
13473050.59020	Principal Payments	45	-	45	45
13473050.59600	Lease Expenditure	0	-	200	200
Child Welfare					
1347304.51000	Salaries & Wage	223,665	239,308	239,308	301,036
1347304.51120	Temporary Salaries	132	-	-	-
1347304.52001	Medical Insurance	38,405	38,997	38,997	61,972
1347304.52020	Other Insurance & Benefits	3,675	3,873	3,873	5,528
1347304.52100	Social Security Contributions	16,019	17,136	17,136	20,808
1347304.52200	Retirement Contributions	13,311	14,359	14,359	18,752
1347304.52330	Worker's Compensation	2,639	2,708	2,708	2,708
1347304.52500	Annual Leave Conversion	-	1,553	1,553	1,553
1347304.53823	Client/Provider pymt	10	-	-	-
1347304.53833	Contract Payments	62,101	-	-	-
1347304.53990	Purchase Admin Service	31	-	-	-
1347304.56100	Office Supplies	15	-	-	-
Child Welfare Case Services					
13473036.53823	Client/Provider pymt	12,799	30,000	2,000	2,000

HUMAN SERVICES FUND

Account and Description		2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
13473036.53990	Purchase Admin Service	-	50	1,500	1,500
13473036.55805	Travel	6,569	1,000	2,500	1,000
PSSF Grant					
13473030.53833	Contract Payments	408	1,500	1,500	1,000
13473030.55805	Travel	1,009	1,500	750	1,500
13473030.56100	Office Supplies	730	1,000	250	1,000
WRAP					
13473041.53823	Client/Provider pymt	6,000	8,000	5,000	15,000
Child Welfare Total		2,125,234	2,315,214	2,448,131	2,416,377
Colorado Works					
1347704.51000	Salaries & Wage	96,370	175,131	175,131	128,837
1347704.51230	Overtime	-	-	2,000	-
1347704.52001	Medical Insurance	13,617	22,040	22,040	15,560
1347704.52020	Other Insurance & Benefits	1,586	3,718	3,718	1,954
1347704.52100	Social Security Contributions	7,123	12,517	12,517	9,301
1347704.52200	Retirement Contributions	5,232	8,957	8,957	6,657
1347704.52330	Worker's Compensation	171	175	175	175
1347704.52500	Annual Leave Conversion	-	810	810	810
1347704.53833	Contract Payments	173,537	170,000	170,000	72,000
1347704.54104	Utilities	1,058	1,558	1,558	2,587
1347704.54150	Telephone	99	200	120	200
1347704.54410	Building Rent	3,634	4,415	4,415	5,762
1347704.55600	Postage & Box Rent	184	200	200	200
1347704.55730	Membership & Registrat Fees	180	500	500	500
1347704.55805	Travel	-	1,500	750	-
1347704.56100	Office Supplies	-	500	500	500
1347704.56112	Computer & Operating Equip	116	700	700	700
1347704.57410	DHS County Share	139,410	177,285	120,000	150,000
1347704.59010	Interest Payment	8	-	8	8
1347704.59020	Principal Payments	46	-	46	46
1347704.59600	Lease Expenditure	991	-	1,000	1,000
Colorado Works Total		443,362	580,206	525,145	396,796
CORE Services					
80/20 Core Services					
13475055.51000	Salaries & Wage	143,916	206,776	244,658	289,982
13475055.51120	Temporary Salaries	1,364	-	-	-
13475055.51230	Overtime	35	-	-	-
13475055.52001	Medical Insurance	16,711	27,720	27,720	43,349
13475055.52020	Other Insurance & Benefits	2,265	3,754	3,754	5,184
13475055.52100	Social Security Contributions	10,722	15,204	15,204	21,197
13475055.52200	Retirement Contributions	7,524	10,339	10,339	14,484
13475055.52330	Worker's Compensation	5,694	5,843	5,843	5,843
13475055.52500	Annual Leave Conversion	-	2,079	2,079	2,079
13475055.53823	Client/Provider pymt	-	-	3,000	2,000
13475055.53833	Contract Payments	100	-	-	-
13475055.53990	Purchase Admin Service	10,763	9,000	22,000	17,500
13475055.54104	Utilities	1,954	2,529	2,600	3,774
13475055.54150	Telephone	183	500	500	500
13475055.54410	Building Rent	6,714	7,164	7,164	8,405
13475055.55600	Postage & Box Rent	341	500	500	500
13475055.55730	Membership & Registrat Fees	405	800	800	800
13475055.55805	Travel	11	2,000	1,000	-
13475055.56100	Office Supplies	1,302	500	400	500
13475055.56112	Computer & Operating Equip	160	1,000	500	1,000
13475055.56420	Books & Periodicals	39	-	-	-
13475055.57410	DHS County Share	23,805	40,945	-	60,000

HUMAN SERVICES FUND

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
CORE Services				
1347504.51000 Salaries & Wage	204,094	230,114	192,232	255,351
1347504.52001 Medical Insurance	23,865	40,068	40,068	28,265
1347504.52020 Other Insurance & Benefits	3,212	4,539	4,539	3,867
1347504.52100 Social Security Contributions	15,258	15,970	15,970	19,054
1347504.52200 Retirement Contributions	10,182	11,506	11,506	12,768
1347504.52330 Worker's Compensation	4,281	4,393	4,393	4,393
1347504.52500 Annual Leave Conversion	-	1,654	1,654	1,654
1347504.53823 Client/Provider pymt	5,195	8,000	5,000	10,000
1347504.54150 Telephone	-	30	30	-
1347504.57410 DHS County Share	-	-	6,193	-
CORE Services Total	500,095	652,927	629,646	812,450
Income Maintenance				
Aid to Needy Disabled				
13476065.57410 DHS County Share	23,397	60,000	75,000	50,000
Employment First				
13476068.53833 Contract Payments	228	-	-	-
Fraud Investigation				
13476060.51000 Salaries & Wage	50,264	55,286	55,286	58,084
13476060.52001 Medical Insurance	6,925	6,956	6,956	7,294
13476060.52020 Other Insurance & Benefits	928	978	978	1,019
13476060.52100 Social Security Contributions	3,787	4,152	4,152	4,362
13476060.52200 Retirement Contributions	2,998	3,317	3,317	3,485
13476060.52330 Worker's Compensation	63	65	65	65
13476060.52500 Annual Leave Conversion	-	344	344	344
13476060.54104 Utilities	328	364	500	482
13476060.54150 Telephone	31	50	50	50
13476060.54410 Building Rent	1,126	1,030	1,030	1,076
13476060.55600 Postage & Box Rent	57	75	75	75
13476060.55730 Membership & Registrat Fees	2	200	200	200
13476060.55805 Travel	59	1,000	500	1,000
13476060.56112 Computer & Operating Equip	254	250	250	250
General Assistance				
13476064.53823 Client/Provider pymt	10,500	10,000	10,000	10,000
13476064.53833 Contract Payments	11,000	11,000	11,000	11,000
13476064.56100 Office Supplies	5,143	3,500	3,500	3,500
Income Maintenance				
1347604.51000 Salaries & Wage	1,325,232	1,622,157	1,622,157	1,864,531
1347604.51120 Temporary Salaries	32,350	70,000	70,000	99,528
1347604.51230 Overtime	36,608	30,000	27,000	30,000
1347604.52001 Medical Insurance	138,912	209,730	150,000	222,566
1347604.52020 Other Insurance & Benefits	23,061	29,412	29,412	32,558
1347604.52100 Social Security Contributions	102,502	116,378	116,378	135,083
1347604.52200 Retirement Contributions	77,855	93,486	93,486	109,595
1347604.52330 Worker's Compensation	2,148	2,205	2,205	2,205
1347604.52500 Annual Leave Conversion	3,960	10,029	10,029	10,029
1347604.53520 Legal Services	1,014	2,500	2,500	2,500
1347604.53813 CBI check (fingerprints)	-	200	200	200
1347604.53823 Client/Provider pymt	-	-	750	500
1347604.53990 Purchase Admin Service	61,012	73,500	93,500	70,000
1347604.54104 Utilities	15,861	17,288	20,000	21,487
1347604.54150 Telephone	2,909	3,000	3,000	3,000
1347604.54410 Building Rent	54,489	48,979	48,979	47,857
1347604.55600 Postage & Box Rent	2,810	3,000	3,500	4,000
1347604.55730 Membership & Registrat Fees	5,952	4,000	4,000	6,000
1347604.55805 Travel	1,494	6,000	3,000	3,000

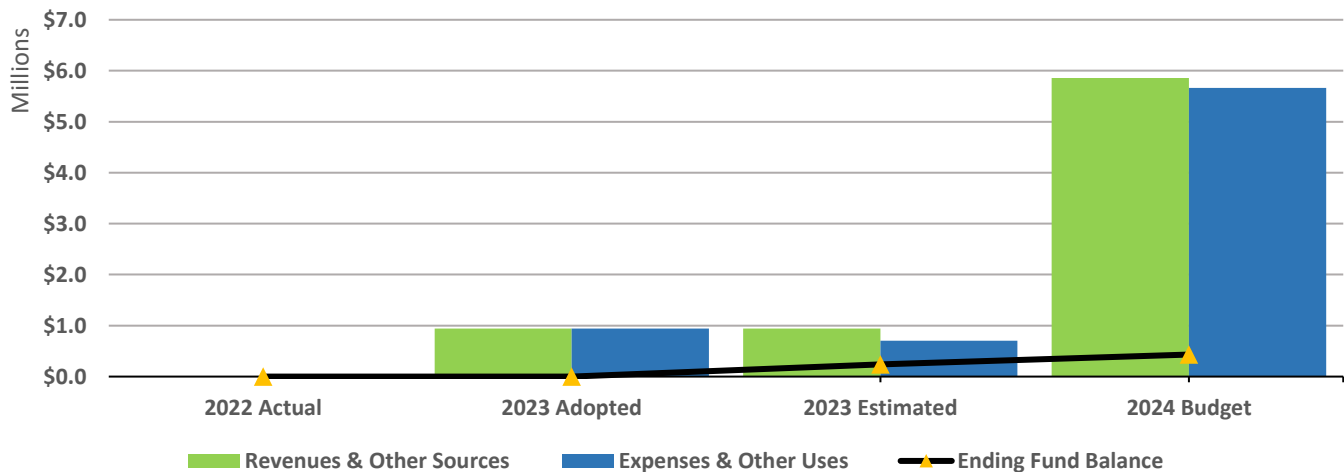
HUMAN SERVICES FUND

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
1347604.56100 Office Supplies	5,181	9,000	7,500	9,000
1347604.56112 Computer & Operating Equip	2,175	17,500	10,000	17,500
1347604.57410 DHS County Share	42,644	62,000	62,000	35,000
1347604.57430 San Juan Cty Expenses	(410)	-	-	-
1347604.57650 CERF Fuel	1,976	1,459	2,242	2,477
1347604.57655 CERF Maintenance & Repair	882	2,425	2,425	2,425
1347604.57670 CERF Rental Charges	2,520	1,759	1,759	4,160
1347604.59010 Interest Payment	76	-	100	100
1347604.59020 Principal Payments	2,719	-	2,800	2,800
1347604.59600 Lease Expenditure	3,343	-	14,000	14,000
LEAP Admin				
13476061.53990 Purchase Admin Service	-	-	-	20,000
Income Maintenance Total	2,066,363	2,594,573	2,576,124	2,924,387
Other Sources and Uses				
80/20 Child Welfare				
13473040.47421 DHS RMS	253,000	313,880	260,000	260,000
80/20 Core Services				
13475055.47421 DHS RMS	(12,434)	(8,272)	-	-
Old Age Pension				
13476069.47421 DHS RMS	4,618	28,539	4,000	4,000
Other Sources and Uses				
1347004.47421 DHS RMS	20,869	22,068	22,000	22,000
1347104.47421 DHS RMS	52,745	38,947	53,000	53,000
1347304.47421 DHS RMS	2,883	7,270	6,000	6,000
1347504.47421 DHS RMS	12,434	8,272	-	-
1347604.47421 DHS RMS	(525,055)	(523,196)	(515,000)	(515,000)
1347704.47421 DHS RMS	190,940	112,492	170,000	170,000
Other Sources and Uses Total	(0)	-	-	-
Other Uses				
130.59090 Contingency	-	50,000	50,000	50,000
1347604.59407 Capital Outlay-DHS IM	-	-	-	36,000
Other Uses Total	-	50,000	50,000	86,000
Operating Expenses Total	6,260,289	7,567,717	7,519,026	7,998,611
TOTAL HUMAN SERVICES FUND EXPENDITURES	6,260,289	7,567,717	7,519,026	7,998,611

PUBLIC HEALTH DEPARTMENT SUMMARY

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Beginning Fund Balance	-	-	-	\$239,387
Operating Revenue				
One Time Revenues	-	-	-	1,200,000
Intergovernmental	-	-	-	3,461,522
La Plata County Contribution	-	940,000	940,000	1,194,219
Operating Revenue Total	-	940,000	940,000	5,855,741
Operating Expenses				
Personnel & Operating Costs				
Salaries & Wages	-	644,999	200,000	3,099,609
Overtime	-	-	2,000	-
Medical Benefits	-	-	35,000	620,804
Other Benefits & Costs	-	-	33,753	456,630
Operating	-	295,000	429,859	1,381,742
Personnel & Operating Costs Total	-	939,999	700,612	5,558,784
Capital & One Time Expenditures				
Capital Outlay	-	-	-	104,500
Contingency	-	1	1	1
Capital & One Time Expenditures Total	-	1	1	104,501
Operating Expenses Total	-	940,000	700,613	5,663,285
Ending Fund Balance	-	-	\$239,387	\$431,843

Changes in Ending Fund Balance



PUBLIC HEALTH DEPARTMENT ADMINISTRATION

Overview & FTE's				
General Support Required				FTE's
-\$531,936				10.8
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1442104.43800 PHD Revenue (One time)	-	-	-	1,200,000
1442104.43810 PHD Revenue	-	-	-	165,350
1442104.48510 Transfer From General Fund	-	-	-	1,194,219
Operating Revenue Total	-	-	-	2,559,569
Operating Revenue Total	-	-	-	2,559,569
1442104.51000 Salaries & Wage	-	644,999	200,000	1,023,895
1442104.51230 Overtime	-	-	2,000	-
1442104.52001 Medical Insurance	-	-	35,000	185,117
1442104.52020 Other Insurance & Benefits	-	-	4,935	20,045
1442104.52100 Social Security Contributions	-	-	17,000	77,572
1442104.52200 Retirement Contributions	-	-	11,818	51,863
Operating Payroll Total	-	644,999	270,753	1,358,491
Operating Expenses				
1442104.53920 Other Contracted Services	-	-	233,712	2,102
1442104.53930 Other Professional Services	-	-	60,667	97,100
1442104.54350 Repair & Maintenance	-	-	-	139,589
1442104.54408 HOA Dues	-	-	-	85,334
1442104.54410 Building Rent	-	-	10,750	22,951
1442104.54412 Office Space Rent	-	80,000	-	-
1442104.55805 Travel	-	-	-	31,685
1442104.56112 Computer & Operating Equip	-	-	92,000	13,259
1442104.56170 Operating Supplies	-	215,000	32,670	146,594
1442104.57650 CERF Fuel	-	-	-	11,049
1442104.57655 CERF Maintenance & Repair	-	-	-	1,228
1442104.57670 CERF Rental Charges	-	-	-	13,750
1442104.54150 Telephone	-	-	60	-
Operating Expenses Total	-	295,000	429,859	564,641
Capital Outlay				
1442104.59135 Capital Outlay Op Equip	-	-	-	104,500
Capital Outlay Total	-	-	-	104,500
Contingency				
1442104.59090 Contingency	-	1	1	1
Contingency Total	-	1	1	1
TOTAL PUBLIC HEALTH ADMIN EXPENDITURES	-	940,000	700,613	2,027,633

PUBLIC HEALTH DEPARTMENT COMMUNITY HEALTH PROMOTION

Overview & FTE's				
General Support Required				FTE's
-\$481,965				20
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1442204.43810 PHD Revenue	-	-	-	2,379,943
Operating Revenue Total	-	-	-	2,379,943
Operating Payroll				
1442204.51000 Salaries & Wage	-	-	-	1,067,771
1442204.52001 Medical Insurance	-	-	-	197,940
1442204.52020 Other Insurance & Benefits	-	-	-	20,982
1442204.52100 Social Security Contributions	-	-	-	81,684
1442204.52200 Retirement Contributions	-	-	-	53,389
Operating Payroll Total	-	-	-	1,421,766
Operating Expenses				
1442204.53920 Other Contracted Services	-	-	-	31,821
1442204.55805 Travel	-	-	-	43,482
1442204.56170 Operating Supplies	-	-	-	375,575
1442204.57650 CERF Fuel	-	-	-	5,000
1442204.57655 CERF Maintenance & Repair	-	-	-	1,667
1442204.57670 CERF Rental Charges	-	-	-	18,667
Operating Expenses Total	-	-	-	476,212
TOTAL COMMUNITY HEALTH PROMOTION EXPENDITURES	-	-	-	1,897,978

PUBLIC HEALTH DEPARTMENT ENVIROMENTAL HEALTH COMMUNICABLE DISEASE

Overview & FTE's				
General Support Required \$316,966				FTE's 13
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1442304.43810 PHD Revenue	-	-	-	857,099
Operating Revenue Total	-	-	-	857,099
Operating Payroll				
1442304.51000 Salaries & Wage	-	-	-	641,789
1442304.52001 Medical Insurance	-	-	-	171,548
1442304.52020 Other Insurance & Benefits	-	-	-	16,454
1442304.52100 Social Security Contributions	-	-	-	49,097
1442304.52200 Retirement Contributions	-	-	-	32,089
Operating Payroll Total	-	-	-	910,978
Operating Expenses				
1442304.53920 Other Contracted Services	-	-	-	9,429
1442304.55805 Travel	-	-	-	24,791
1442304.56170 Operating Supplies	-	-	-	203,534
1442304.57650 CERF Fuel	-	-	-	5,000
1442304.57655 CERF Maintenance & Repair	-	-	-	1,667
1442304.57670 CERF Rental Charges	-	-	-	18,666
Operating Expenses Total	-	-	-	263,087
TOTAL ENVIROMENTAL HEALTH & COMMUNICABLE DISEASE EXPENDITURES	-	-	-	1,174,065

PUBLIC HEALTH DEPARTMENT INNOVATION

Overview & FTE's				
General Support Required \$504,480				FTE's 4
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
1442404.43810 PHD Revenue	-	-	-	59,130
Operating Revenue Total	-	-	-	59,130
Operating Payroll				
1442404.51000 Salaries & Wage	-	-	-	366,154
1442404.52001 Medical Insurance	-	-	-	66,199
1442404.52020 Other Insurance & Benefits	-	-	-	7,168
1442404.52100 Social Security Contributions	-	-	-	27,740
1442404.52200 Retirement Contributions	-	-	-	18,547
Operating Payroll Total	-	-	-	485,808
Operating Expenses				
1442404.55805 Travel	-	-	-	11,331
1442404.56112 Computer & Operating Equip	-	-	-	4,741
1442404.56170 Operating Supplies	-	-	-	52,423
1442404.57650 CERF Fuel	-	-	-	3,951
1442404.57655 CERF Maintenance & Repair	-	-	-	439
1442404.57670 CERF Rental Charges	-	-	-	4,917
Operating Expenses Total	-	-	-	77,802
TOTAL PUBLIC HEALTH INNOVATION EXPENDITURES	-	-	-	563,610

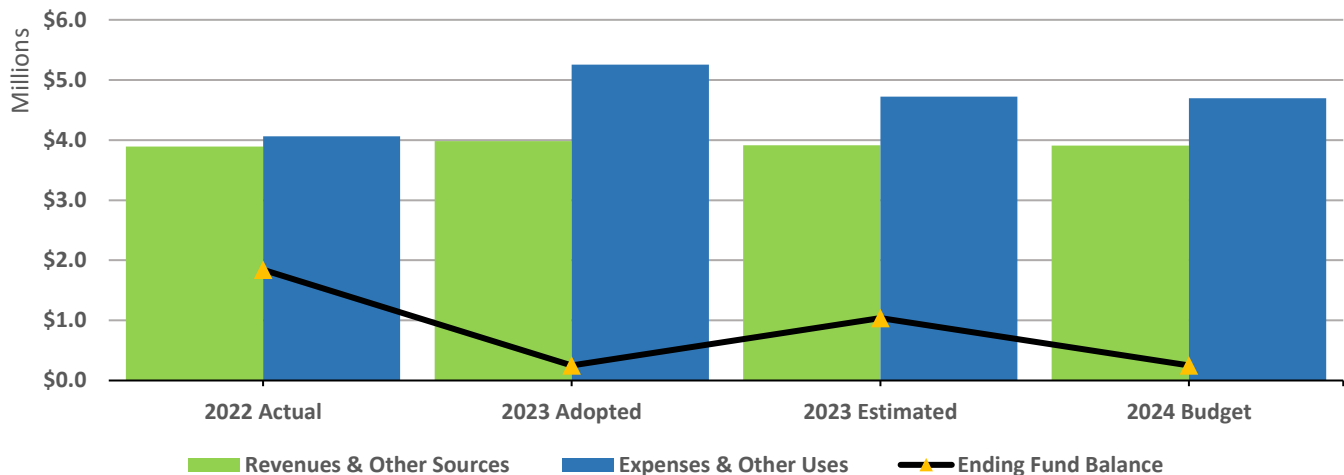
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JOINT SALES TAX FUND SUMMARY

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 Governmental Fund for La Plata County.

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Beginning Fund Balance	\$2,014,940	\$1,523,450	\$1,841,815	\$1,037,321
Operating Revenue				
Sales Tax	3,865,265	3,979,855	3,900,082	3,902,988
Miscellaneous	24,069	3,000	15,000	3,000
Operating Revenue Total	3,889,334	3,982,855	3,915,082	3,905,988
Operating Expenses				
Transfers Out - Durango Landfill	10,000	10,000	10,000	10,000
Transfers Out - Durango Senior Services	518,905	690,236	678,974	987,569
Transfers Out - Senior Services Capital	-	325,000	325,000	150,000
Durango Public Library	2,861,851	3,279,619	3,226,108	3,145,895
Durango Library Capital	339,381	-	-	-
Hazardous Waste Roundup	69,666	-	-	85,000
Homeless Expenditures	258,521	530,000	479,494	200,000
Homeless Strategic Planning	4,136	-	-	-
Hermosa : Durango Bike Trail	-	-	-	10,000
Transfer Out - City and County	-	421,450	-	104,845
Operating Expenses Total	4,062,459	5,256,305	4,719,576	4,693,309
Ending Fund Balance	\$1,841,815	\$250,000	\$1,037,321	\$250,000

Changes in Ending Fund Balance



JOINT SALES TAX FUND

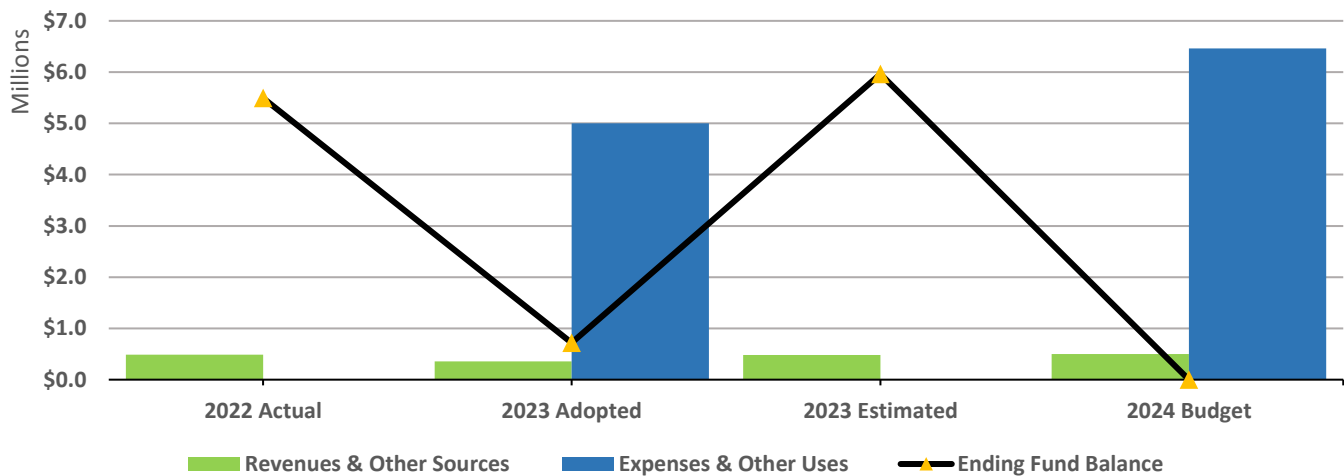
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
200.41300 Sales Taxes	3,865,265	3,979,855	3,900,082	3,902,988
200.47000 Investment Earnings	24,069	3,000	15,000	3,000
Operating Revenue Total	3,889,334	3,982,855	3,915,082	3,905,988
Operating Expenses				
20030.57810 Transfer to/from Landfill	10,000	10,000	10,000	10,000
20040.57811 Transfer for Senior Services	518,905	690,236	678,974	987,569
20040.57812 Transfer for SenServ Capital	-	325,000	325,000	150,000
20050.58500 Durango Public Library	2,861,851	3,279,619	3,226,108	3,145,895
20050.58550 Durango Library Capital	339,381	-	-	-
20010.56146 Hazardous Waste Roundup	69,666	-	-	85,000
20010.53845 Homeless Expenditures	258,521	530,000	479,494	200,000
20010.57815 Homeless Strategic Planning	4,136	-	-	-
20050.58230 Hermosa : Durango Bike Trail	-	-	-	10,000
20010.57816 Transfer Out - City and County	-	421,450	-	104,845
Operating Expenses Total	4,062,459	5,256,305	4,719,576	4,693,309
TOTAL JOINT SALES TAX EXPENDITURES	4,062,459	5,256,305	4,719,576	4,693,309

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 recreational purposes on any public site.

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Beginning Fund Balance	\$5,016,580	\$5,359,580	\$5,493,035	\$5,961,922
Operating Revenue				
State Lottery Proceeds	396,593	338,000	378,887	400,000
Miscellaneous	92,755	20,000	100,000	100,000
Operating Revenue Total	489,348	358,000	478,887	500,000
Operating Expenses				
Capital Outlay - Multi Event C	12,892	5,000,000	10,000	6,461,922
Operating Expenses Total	12,892	5,000,000	10,000	6,461,922
Ending Fund Balance	\$5,493,035	\$717,580	\$5,961,922	\$0

Changes in Ending Fund Balance



CONSERVATION TRUST FUND

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
<u>Operating Revenue</u>				
210.43315 Lottery Funds	396,593	338,000	378,887	400,000
21050.47000 Investment Earnings	92,755	20,000	100,000	100,000
Operating Revenue Total	489,348	358,000	478,887	500,000
<u>Operating Expenses</u>				
21050.59525 Capital Outlay - Multi Event C	12,892	5,000,000	10,000	6,461,922
Operating Expenses Total	12,892	5,000,000	10,000	6,461,922
TOTAL CONSERVATION TRUST FUND EXPENDITURES	12,892	5,000,000	10,000	6,461,922

CAPITAL PROJECT FUND

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.

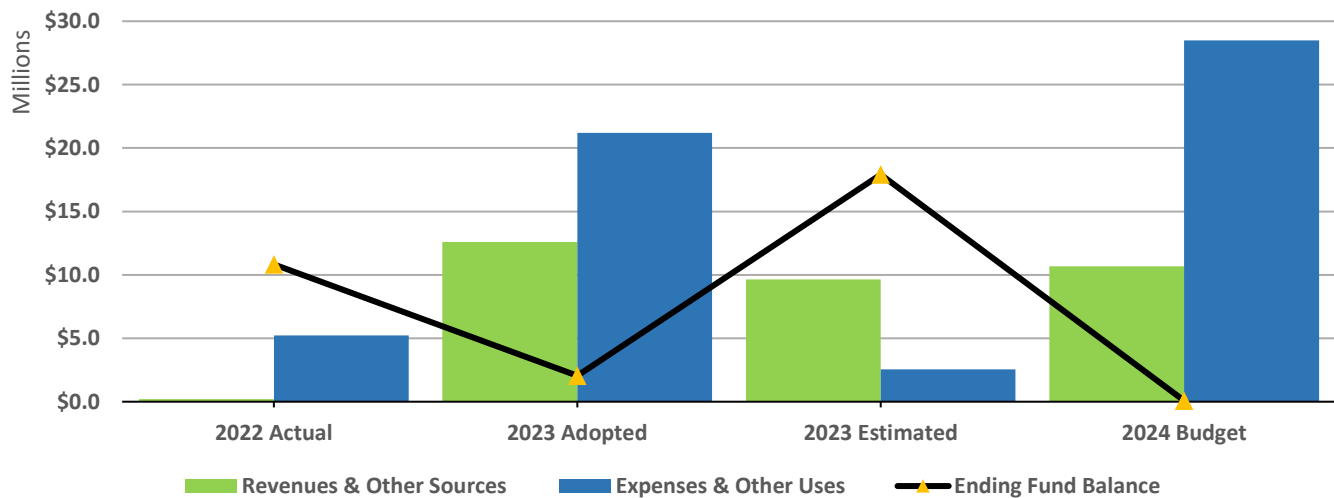
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CAPITAL IMPROVEMENT SUMMARY

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.

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Beginning Fund Balance	\$15,829,983	\$10,662,964	\$10,823,229	\$17,906,641
Operating Revenue				
One Time Revenues	208,447	3,737,822	793,543	1,332,101
Transfers In	-	8,845,678	8,845,678	9,340,090
Miscellaneous	5,365	-	-	-
Operating Revenue Total	213,811	12,583,500	9,639,221	10,672,191
Operating Expenses				
Capital & One Time Expenditures	5,220,564	19,207,710	2,555,809	26,498,769
Contingency	-	2,000,000	-	2,000,000
Operating Expenses Total	5,220,564	21,207,710	2,555,809	28,498,769
Ending Fund Balance	\$10,823,229	\$2,038,754	\$17,906,641	\$80,063

Changes in Ending Fund Balance



CAPITAL IMPROVEMENT FUND

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
260.45324 Energy Impact Assistance	-	1,700,000	580,721	1,119,279
260.45325 Denier Center Grants	-	1,825,000	-	-
26010.48510 Transfer From General Fund	-	8,845,678	8,845,678	9,340,090
26020.44680 GSA Courthouse Lease	125,981	130,356	130,356	130,356
26020.44681 GSA Courthouse Improvements	30,072	30,072	30,072	30,072
26020.47002 Interest Income - Leases	5,365	-	-	-
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
Operating Revenue Total	213,811	12,583,500	9,639,221	10,672,191
Capital Outlay				
260.59110 Capital Outlay - Facilities	-	-	-	3,000,000
260.59508 Capital Outlay - Fairgrounds	-	-	-	363,000
26010.59105 CAB-Vehicle Charging Stations	8,645	-	-	-
26010.59109 Sand Shed Crader Pit	79,285	300,000	235,000	65,000
26010.59112 Security Upgrades	168,227	150,000	150,000	3,000,000
26010.59121 ACT Sound Mitigation	-	100,000	45,000	-
26010.59126 Ignacio Fuel Tank Replacement	-	150,000	-	150,000
26010.59130 Info Serv Capital & Projects	186,636	660,000	560,000	638,990
26010.59155 Old Main Post Office Remodel	10,383	1,500,000	-	4,000,000
26010.59156 DeNier Center Improvements	260,798	5,000,000	-	2,000,000
26010.59157 La Posta Infrastructure Imp	125,000	1,000,000	-	1,000,000
26010.59161 Fairgrounds RV Pedestals	-	20,000	-	20,000
26010.59170 R&B Fence Replacement	-	-	-	26,500
26010.59223 R&B HVAC Replacement	-	-	-	160,000
26010.59224 Courthouse HVAC Replacement	44,417	-	-	-
26010.59225 Fairgrounds HVAC Replacement	22,500	-	-	-
26010.59229 Grassy Tower HVAC Unit	-	32,000	32,000	-
26010.59231 211 Rockpoint Office Remodel	11,647	-	-	-
26010.59253 Courthouse Roof & HVAC Rpr	190	1,100,000	600,000	500,000
26010.59254 Courthouse Security Upgrades	15,288	-	-	-
26010.59256 Courthouse Carpet Replacement	-	470,000	-	470,000
26010.59270 Gun Range Comprehensive Plan	37,288	2,480,000	45,000	1,000,000
26010.59271 Energy Conserv&Sustainability	-	3,000,000	-	2,000,000
26010.59280 Boys&GirlsClub Sewer Replac	-	69,000	69,000	-
26010.59420 Gravel Pit&Equipment Purchase	1,890,654	-	153,437	-
26020.59137 Capital Outlay Crths Rmdl Cnty	-	-	-	52,000
26020.59143 Autopsy Room	209,271	-	-	-
26020.59204 Sheriff-Equip Storage Bldg.	1,511,571	-	-	-
26020.59212 Regional Weather Radar	6,367	3,000,000	580,721	2,419,279
26020.59226 Jail - HVAC Replacement	22,500	-	-	-
26020.59227 Jail - Ctrl Room Air Supply	-	20,000	3,000	-
26020.59228 Jail - RTU/Air Handler	-	156,710	82,651	-
26020.59296 Jail - Fire Panel Replacement	186,565	-	-	-
26020.59297 Jail-Loading Dock Concrete	197,107	-	-	-
26020.59298 Jail - Perimeter Fence Remodel	213,547	-	-	-
26040.59119 Building Purchase	-	-	-	5,000,000
26040.59410 10 Burnett Ct Property Remodel	-	-	-	434,000
26040.59413 10 Burnett - Retractable Wall	12,678	-	-	-
26040.59415 Clinic Buildout	-	-	-	200,000
Capital Outlay Total	5,220,564	19,207,710	2,555,809	26,498,769
Contingency				
26010.59090 Contingency	-	2,000,000	-	2,000,000
Contingency Total	-	2,000,000	-	2,000,000
TOTAL CIP EXPENDITURES	5,220,564	21,207,710	2,555,809	28,498,769

BLENDED 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:

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.

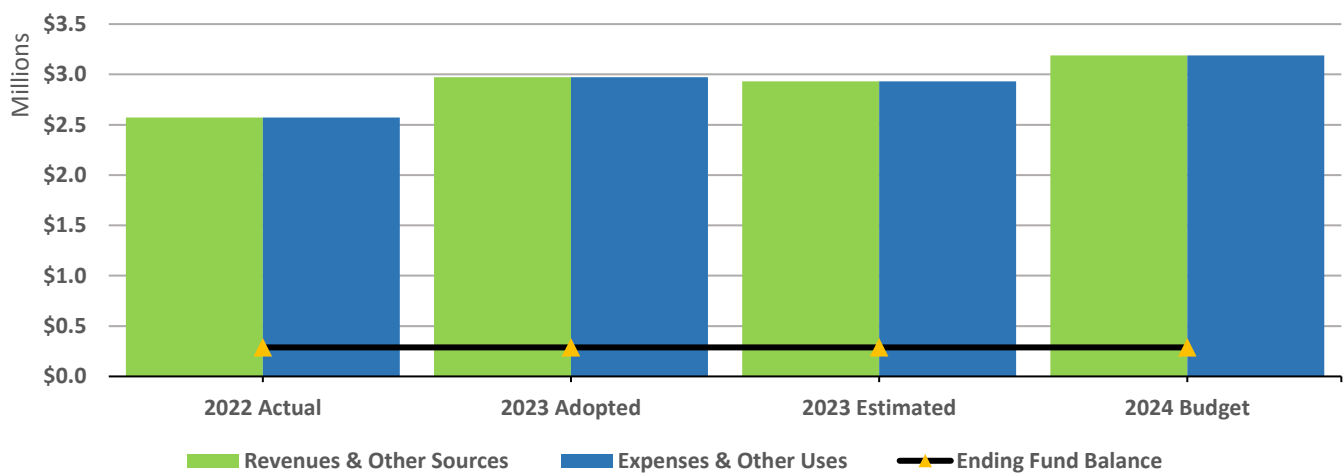
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SIXTH JUDICIAL DISTRICT ATTORNEY SUMMARY

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.

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Beginning Fund Balance	\$288,103	\$288,104	\$288,104	\$288,104
Operating Revenue				
Archuleta County Contribution	452,411	519,562	518,396	568,716
San Juan County Contribution	23,401	27,481	27,821	30,522
Fees and Fines	19,510	40,000	40,000	40,000
Intergovernmental	256,952	222,441	232,004	230,694
Miscellaneous	1,420	-	-	-
La Plata County Contribution	1,818,363	2,163,100	2,113,006	2,318,114
Operating Revenue Total	2,572,056	2,972,584	2,931,227	3,188,046
Operating Expenses				
Personnel & Operating Costs				
Salaries & Wages	1,742,237	1,986,638	1,986,638	2,096,551
Overtime	431	-	-	-
Medical Benefits	245,536	281,108	281,108	325,907
Other Benefits & Costs	288,760	317,115	317,115	331,453
Operating	294,416	367,723	330,066	371,775
Temporary Employees	678	-	16,300	42,360
Personnel & Operating Costs Total	2,572,056	2,952,584	2,931,227	3,168,046
Capital & One Time Expenditures				
Contingency	-	20,000	-	20,000
Capital & One Time Expenditures Total	-	20,000	-	20,000
Operating Expenses Total	2,572,056	2,972,584	2,931,227	3,188,046
Ending Fund Balance	\$288,103	\$288,104	\$288,104	\$288,104

Changes in Ending Fund Balance



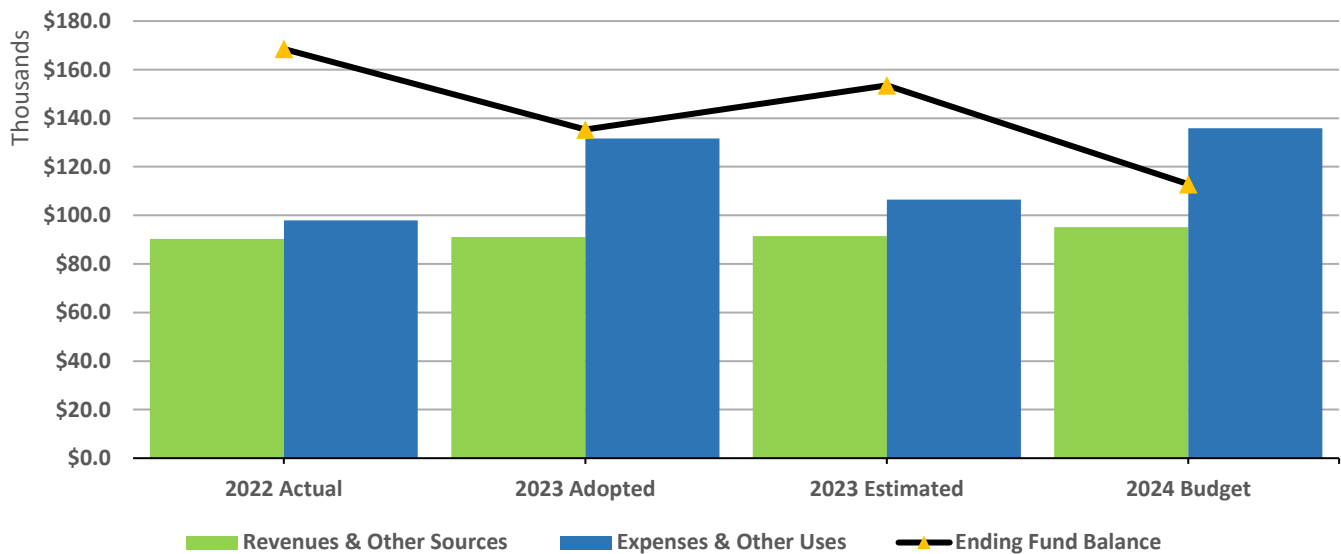
Overview & FTE's				
General Support Required				FTE's
\$2,917,352				27
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
<u>Operating Revenue</u>				
7025902.43160 DA cost share Archuleta Cty	452,411	519,562	518,396	568,716
7025902.43162 DA cost share San Juan Cty	23,401	27,481	27,821	30,522
7025902.43164 Other Misc Rev - SPIE	3,683	-	-	-
7025902.43360 DA cost share - State salary	127,530	127,244	127,244	127,244
7025902.43362 Mandated Cost Reimb	19,510	40,000	40,000	40,000
7025902.43363 Wknd Bond Hearing CDAC Reimb	34,535	40,000	44,563	40,000
7025902.44300 Gaming Funds - DA	14,285	10,197	10,197	10,450
7025902.44313 Adult Diversion Client Fees	7,765	10,000	10,000	10,000
7025902.44670 VALE	52,308	35,000	35,000	35,000
7025902.47000 Investment Earnings	61	-	-	-
7025902.47800 Retirement Account Refunds	16,846	-	5,000	8,000
7025902.47896 Travel/Train Reimb	1,359	-	-	-
7025902.48510 Transfer From General Fund	1,818,363	2,163,100	2,113,006	2,318,114
Operating Revenue Total	2,572,056	2,972,584	2,931,227	3,188,046
<u>Operating Payroll</u>				
7025902.51000 Salaries & Wage	1,742,237	1,986,638	1,986,638	2,096,551
7025902.51120 Temporary Salaries	678	-	16,300	42,360
7025902.51230 Overtime	431	-	-	-
7025902.52001 Medical Insurance	245,536	281,108	281,108	325,907
7025902.52020 Other Insurance & Benefits	27,518	32,368	32,368	33,416
7025902.52100 Social Security Contributions	120,218	135,317	135,317	142,634
7025902.52200 Retirement Contributions	124,117	132,852	132,852	138,824
7025902.52330 Worker's Compensation	2,921	2,998	2,998	2,998
7025902.52410 Cell Phone Allowance	830	780	780	780
7025902.52500 Annual Leave Conversion	13,155	12,800	12,800	12,800
Operating Payroll Total	2,277,641	2,584,861	2,601,161	2,796,271
<u>Operating Expenses</u>				
7025902.53520 Legal Services	3,461	6,000	5,000	6,000
7025902.53530 Special Prosecution	3,487	50,000	20,000	50,000
7025902.53930 Other Professional Services	-	2,500	2,500	2,500
7025902.54109 Utilities	16,594	17,000	17,000	17,000
7025902.54150 Telephone	2,614	2,700	2,500	2,700
7025902.54410 Building Rent	18,586	21,270	18,000	21,270
7025902.54412 Office Space Rent	126,055	126,055	126,055	126,055
7025902.55600 Postage & Box Rent	6,351	7,500	7,000	7,500
7025902.55725 Dues & Subscriptions	14,439	15,500	15,500	15,500
7025902.55905 Witness Expenses	175	2,500	1,500	2,500
7025902.55920 Meetings	27,651	27,500	25,000	27,500
7025902.56112 Computer & Operating Equip	2,935	2,840	2,840	2,840
7025902.56114 Computer Equip & Software	10,209	10,000	10,000	1,728
7025902.56122 Investigative Expense	565	500	500	500
7025902.56126 Payments For S.O Forfeitures	-	1,000	-	1,000
7025902.56128 Mandated Exp-Reimbursed	22,533	40,000	40,000	40,000
7025902.56147 Adult Diversion Prgm Expenditu	-	500	500	10,000
7025902.56170 Operating Supplies	12,030	12,500	10,000	12,500
7025902.57560 Miscellaneous Expense	17,195	5,000	7,000	5,000
7025902.57650 CERF Fuel	4,383	3,704	6,017	6,528
7025902.57655 CERF Maintenance & Repair	3,541	11,546	11,546	11,546
7025902.57670 CERF Rental Charges	1,608	1,608	1,608	1,608
Operating Expenses Total	294,416	367,723	330,066	371,775
<u>Contingency</u>				
7025902.59090 Contingency	-	20,000	-	20,000
Contingency Total	-	20,000	-	20,000
TOTAL SIXTH JUDICIAL DISTRICT ATTORNEY EXPENDITURES	2,572,056	2,972,584	2,931,227	3,188,046

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 towers at the end of the road.

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Beginning Fund Balance	\$176,109	\$175,986	\$168,504	\$153,507
Operating Revenue				
Property Taxes	76,381	78,411	78,411	99,289
Temporary Mill Levy Reduction	-	-	-	(16,841)
Specific Ownership Taxes	8,843	7,500	7,841	7,500
Other Taxes	2,593	2,200	2,200	2,200
Miscellaneous	2,475	3,000	3,000	3,000
Operating Revenue Total	90,292	91,111	91,452	95,148
Operating Expenses				
Operating Costs				
Snow Removal	20,700	25,700	31,449	26,857
Grading & Maintenance	76,196	65,000	74,000	67,925
Miscellaneous Expenses	1,000	1,000	1,000	1,045
Operating Costs Total	97,896	91,700	106,449	95,827
Capital & One Time Expenditures				
Contingency	-	40,000	-	40,000
Capital & One Time Expenditures Total	-	40,000	-	40,000
Operating Expenses Total	97,896	131,700	106,449	135,827
Ending Fund Balance	\$168,504	\$135,397	\$153,507	\$112,828

Changes in Ending Fund Balance



DURANGO HILLS ROAD IMPROVEMENT (PID)

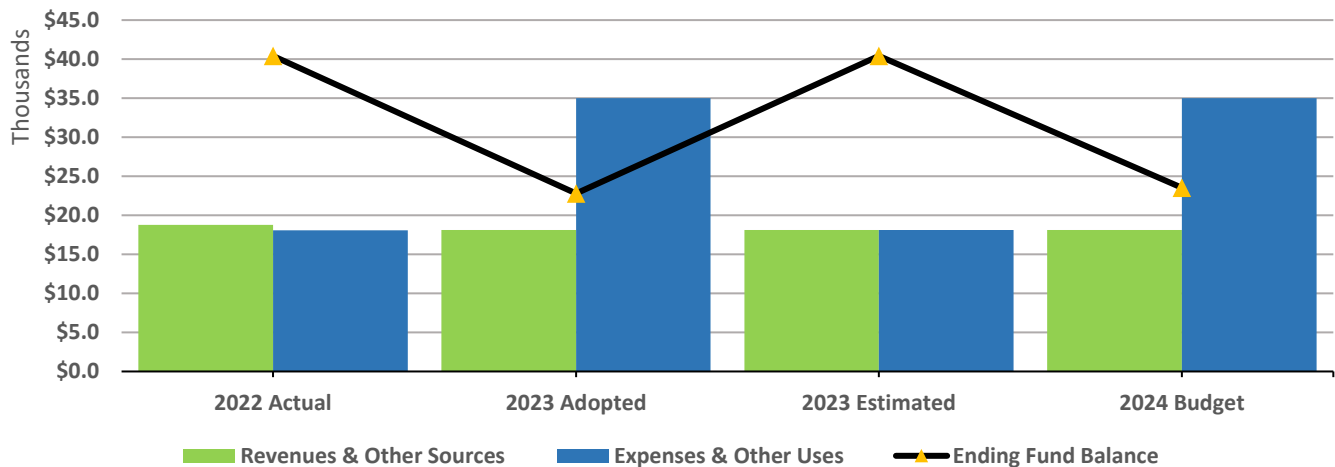
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
<u>Operating Revenue</u>				
300.41000 Property Taxes	76,379	78,411	78,411	99,289
300.41010 Temporary Mill Levy Reduction	-	-	-	(16,841)
300.41200 Specific Ownership Taxes	8,843	7,500	7,841	7,500
300.41910 Penalties & Interest Delin tax	95	-	-	-
300.41920 Prop Tax-Senior/Veteran Exem	2,498	2,200	2,200	2,200
300.41925 Prop Tax - Personal Exem	2	-	-	-
300.47900 Miscellaneous Revenue	2,475	3,000	3,000	3,000
Operating Revenue Total	90,292	91,111	91,452	95,148
<u>Operating Expenses</u>				
30030.53930 Other Professional Services	1,000	1,000	1,000	1,045
30030.54305 Snow Plowing	20,700	25,700	31,449	26,857
30030.56138 Grading & Maintenance	59,150	55,000	62,000	57,475
30030.56159 Road Maintenance	17,046	10,000	12,000	10,450
Operating Expenses Total	97,896	91,700	106,449	95,827
<u>Contingency</u>				
30030.59090 Contingency	-	40,000	-	40,000
Contingency Total	-	40,000	-	40,000
TOTAL DURANGO HILLS EXPENDITURES	97,896	131,700	106,449	135,827

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 County and is included in the Palo Verde PID #3 Fund.

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Beginning Fund Balance	\$39,684	\$39,684	\$40,405	\$40,405
Operating Revenue				
Property Taxes	16,176	16,981	16,981	16,982
Specific Ownership Taxes	1,893	1,130	1,130	1,130
Other Taxes	715	-	-	-
Operating Revenue Total	18,784	18,111	18,111	18,112
Operating Expenses				
Operating Costs				
Treasurer Fee	485	524	524	524
Miscellaneous Expenses	691	700	700	700
Debt Principal	13,103	13,366	13,366	13,635
Debt Interest	3,784	3,521	3,521	3,252
Operating Costs Total	18,064	18,111	18,111	18,111
Capital & One Time Expenditures				
Contingency	-	16,887	-	16,887
Capital & One Time Expenditures Total	-	16,887	-	16,887
Operating Expenses Total	18,064	34,998	18,111	34,998
Ending Fund Balance	\$40,405	\$22,797	\$40,405	\$23,519

Changes in Ending Fund Balance



Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
<u>Operating Revenue</u>				
310.41000 Property Taxes	16,176	16,981	16,981	16,982
310.41200 Specific Ownership Taxes	1,893	1,130	1,130	1,130
310.41900 Delinquent Property Taxes	4	-	-	-
310.41920 Prop Tax-Senior/Veteran Exem	711	-	-	-
Operating Revenue Total	18,784	18,111	18,111	18,112
<u>Operating Expenses</u>				
31030.53990 Purchase Admin Service	691	700	700	700
31030.55735 Treasurer Fee	485	524	524	524
Operating Expenses Total	1,177	1,224	1,224	1,224
<u>Debt</u>				
31030.59010 Interest Payment	3,784	3,521	3,521	3,252
31030.59020 Principal Payments	13,103	13,366	13,366	13,635
Debt Total	16,887	16,887	16,887	16,887
<u>Contingency</u>				
310.59090 Contingency	-	16,887	-	16,887
Contingency Total	-	16,887	-	16,887
TOTAL PALO VERDE PID EXPENDITURES	18,064	34,998	18,111	34,998

INTERNAL SERVICE FUNDS

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.

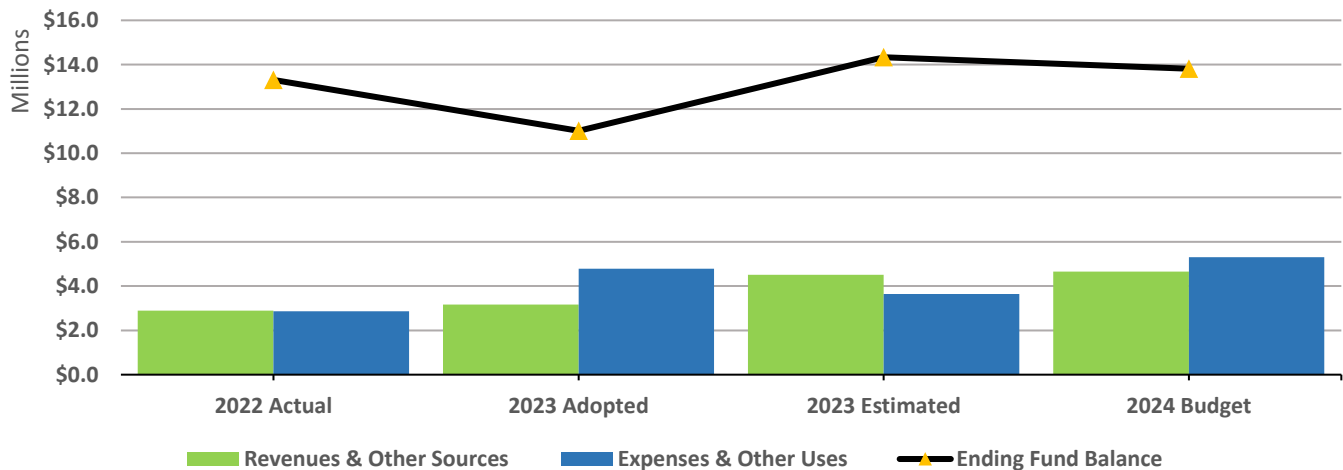
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CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) SUMMARY

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.

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Beginning Fund Balance	\$12,770,276	\$12,478,708	\$13,308,497	\$14,334,045
Operating Revenue				
Operational Revenues	2,533,383	2,929,621	4,281,533	4,412,519
General Revenues	348,794	230,000	230,000	230,000
Capital & One Time Revenues	5,203	500	4,000	4,400
Operating Revenue Total	2,887,380	3,160,121	4,515,533	4,646,919
Operating Expenses				
Personnel Expenditures				
Salaries & Wages	529,523	597,825	597,825	694,016
Overtime	1,364	3,000	3,000	6,000
Medical Benefits	83,172	86,923	86,923	93,865
Other Benefits & Costs	97,098	104,667	104,667	119,864
Personnel Expenditures Total	711,158	792,415	792,415	913,745
Operational Expenditures	411,445	592,591	569,695	706,481
Capital & One Time Expenditures				
Capital & One Time Expenditures	1,733,205	2,892,592	1,777,876	3,188,062
Contingencies	-	500,000	500,000	500,000
Capital & One Time Expenditures Total	1,733,205	3,392,592	2,277,876	3,688,062
Operating Expenses Total	2,855,808	4,777,598	3,639,986	5,308,288
Reconcile to GAAP Net Income (Cerf)	506,649	150,000	150,000	150,000
Ending Fund Balance	\$13,308,497	\$11,011,231	\$14,334,045	\$13,822,676

Changes in Ending Fund Balance



CAPITAL EQUIPMENT REPLACEMENT FUND (CERF)

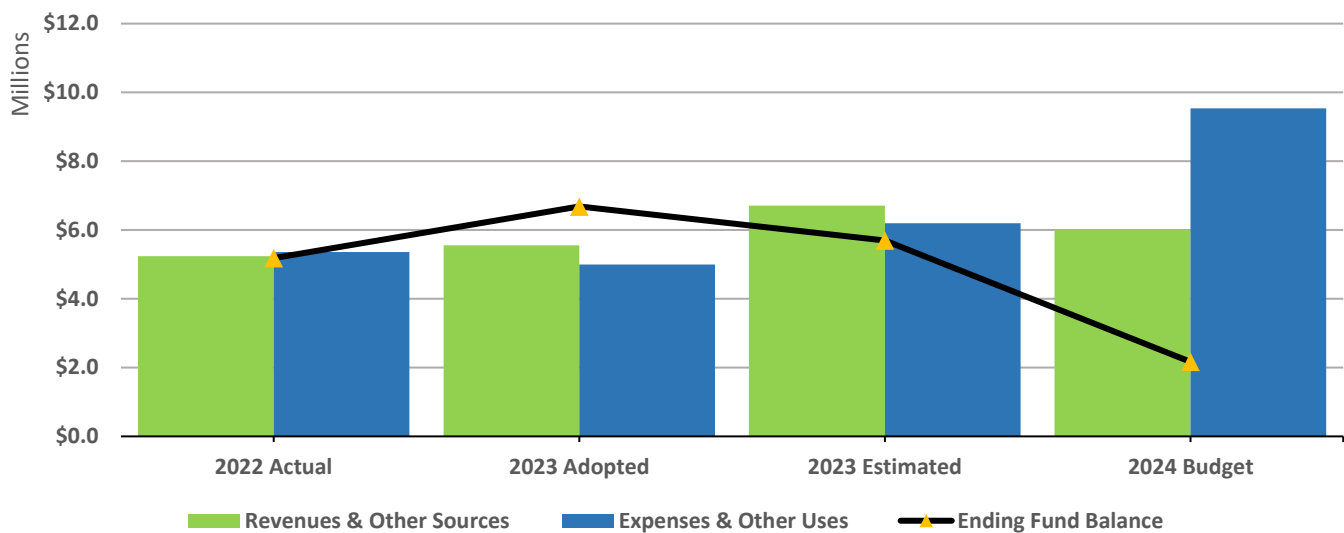
Overview & FTE's				
General Support Required \$661,369				FTE's 9
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
860.46901 Charges for Repairs & Maint In	644,232	1,392,445	1,938,123	1,409,711
860.46903 Charges for Misc.	4,761	3,000	3,000	3,000
860.46920 Charges for Equipment Use	1,884,390	1,534,176	2,340,410	2,999,808
860.47800 Retirement Account Refunds	3,762	-	3,500	3,500
860.47900 Miscellaneous Revenue	1,441	500	500	900
860.49100 Sale of Assets	348,794	230,000	230,000	230,000
Operating Revenue Total	2,887,380	3,160,121	4,515,533	4,646,919
Operating Payroll				
860.51000 Salaries & Wage	529,523	597,825	597,825	694,016
860.51230 Overtime	1,364	3,000	3,000	6,000
860.52001 Medical Insurance	83,172	86,923	86,923	93,865
860.52020 Other Insurance & Benefits	7,987	8,697	8,697	11,140
860.52100 Social Security Contributions	38,986	43,384	43,384	50,114
860.52200 Retirement Contributions	31,624	36,384	36,384	42,408
860.52330 Worker's Compensation	12,366	12,690	12,690	12,690
860.52500 Annual Leave Conversion	6,135	3,512	3,512	3,512
Operating Payroll Total	711,158	792,415	792,415	913,745
Operating Expenses				
860.53620 Medical & Dental Services	443	1,000	1,000	1,000
860.53800 Software Maintenance Contract	24,117	30,000	30,000	30,000
860.53930 Other Professional Services	5,502	24,500	-	50,000
860.54102 Electric	10,003	10,800	9,331	9,611
860.54106 Gas	3,799	3,780	9,075	11,343
860.54110 Water & Sewer	3,238	4,806	3,742	3,854
860.54150 Telephone	82	100	100	100
860.54210 Hazardous Materials Disposal	1,647	3,000	3,000	5,000
860.54212 Waste Disposal	1,367	1,404	1,287	1,326
860.54315 Equip Repair & Maint - Non-Mv	24,343	25,000	25,000	25,000
860.55520 Photocopy	603	850	850	2,000
860.55920 Meetings	163	500	500	500
860.55940 Training	6,005	4,000	4,000	8,000
860.56110 Clothing & Uniforms	8,297	9,000	9,000	11,000
860.56114 Computer Equip & Software	1,500	3,000	3,000	4,527
860.56156 Machinery & Equipment Parts	211,917	262,435	262,435	315,000
860.56164 Motor Vehicle Parts	28,061	32,101	32,101	37,000
860.56170 Operating Supplies	16,617	25,000	25,000	27,500
860.56176 Shop Supplies	22,580	39,000	39,000	39,000
860.56250 Parts/Fuel Inventory Expense	(62,757)	10,000	10,000	10,000
860.56254 Tires & Tubes	95,940	93,934	93,934	105,000
860.57650 CERF Fuel	7,979	8,381	7,340	9,720
Operating Expenses Total	411,445	592,591	569,695	706,481
Capital Outlay				
860.57675 CERF Special Equipment	462,455	193,436	175,836	275,200
860.59125 CERF Equipment	1,257,572	2,699,156	1,602,040	2,912,862
Capital Outlay Total	1,720,027	2,892,592	1,777,876	3,188,062
Other Uses				
860.53200 Software Upgrade	13,178	-	-	-
Other Uses Total	13,178	-	-	-
Contingency				
860.59090 Contingency	-	500,000	500,000	500,000
Contingency Total	-	500,000	500,000	500,000
TOTAL CERF EXPENDITURES	2,855,808	4,777,598	3,639,986	5,308,288

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 agencies of La Plata County on a

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Beginning Fund Balance	\$5,314,064	\$6,132,766	\$5,184,941	\$5,696,079
Operating Revenue				
Internal Charges for Services	4,996,317	5,550,000	4,937,735	5,843,411
Miscellaneous	238,146	2,000	231,979	166,312
One Time Revenues	-	-	1,538,268	-
Operating Revenue Total	5,234,463	5,552,000	6,707,982	6,009,723
Operating Expenses				
Medical Costs	5,363,585	5,000,000	6,196,844	8,000,000
Personnel & Operating Costs	-	-	-	1,538,268
Operating Expenses Total	5,363,585	5,000,000	6,196,844	9,538,268
Ending Fund Balance	\$5,184,941	\$6,684,766	\$5,696,079	\$2,167,534

Changes in Ending Fund Balance



EMPLOYEE MEDICAL SELF INSURANCE FUND

Overview & FTE's				
General Support Required				FTE's
\$3,528,545				0
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget
Operating Revenue				
870.46950 Medical Premiums County	4,737,316	5,300,000	4,687,735	5,593,411
870.46952 Dental Premiums County	232,604	250,000	250,000	250,000
870.46953 COBRA	26,397	-	-	-
870.47000 Investment Earnings	238,146	2,000	231,979	166,312
870.48510 Transfer From General Fund	-	-	1,538,268	-
Operating Revenue Total	5,234,463	5,552,000	6,707,982	6,009,723
Operating Expenses				
870.57565 Claims Pd-Self Insurance Fund	5,363,585	5,000,000	6,196,844	8,000,000
870.57871 Transfer to/from GF	-	-	-	1,538,268
Operating Expenses Total	5,363,585	5,000,000	6,196,844	9,538,268
TOTAL EMPLOYEE MEDICAL INS EXPENDITURES	5,363,585	5,000,000	6,196,844	9,538,268

CONTINGENCY, ONE TIME & CAPITAL

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		3,000,000
Road & Bridge Fund		725,000
Dept. of Human Services Fund		50,000
Public Health Dept Fund		1
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
TOTAL CONTINGENCIES		6,351,888
ONE TIME REVENUES		
Dept./Fund		Revenues
General Fund	LATCF Funding	700,000
General Fund	Property Taxes	643,713
General Fund	PHD Revenue	700,000
General Fund	CPF/CDS Grant	1,825,000
Admin/General Fund	DOLA IHOI Westside Triangle	800,000
Admin/General Fund	American Rescue Plan Act Funding	527,379
Admin/General Fund	DOLA Broadband Grant	3,591,628
Admin/General Fund	Energy Impact Assistance Funds	28,000
Emergency Management/General Fund	COSWAP Grant	828,032
Road & Bridge Fund	Property Taxes	64,236
Dept. of Human Services Fund	Property Taxes	61,069
ONE TIME REVENUES		9,643,752
ONE TIME EXPENDITURES		
Dept./Fund		Expenditures
Admin/General Fund	Affordable Housing	1,739,800
Admin/General Fund	American Rescue Plan Act Expense	527,379
Admin/General Fund	Broadband	2,250,000
Admin/General Fund	LATCF Expense	700,000
Admin/General Fund	DOLA Broadband Expenditures	3,583,464
Admin/General Fund	Social Impacts PSA	45,000
Admin/General Fund	Community Resiliency Projects	28,000
Admin/General Fund	Homeless Camp Management	190,000
Admin/General Fund	Schluter Public Input	100,000
Admin/General Fund	Community Infrastructure Proj	4,880,000
Admin/General Fund	Land Acquisition	100,000
Admin/General Fund	Camera for Broadcasting	10,000
Facilities/General Fund	Ella Vita Bridge Repair	16,000
Detentions/General Fund	X-ray machine, Security Cameras, Walk-in Cooler/Freezer	222,990
Joint Sales Tax Fund/GF	Senior Center Roof Replacement	150,000
ONE TIME EXPENDITURES		14,542,633

CAPITAL PROJECT LISTING

Conservation Trust Fund Capital Project				
Dept/Fund	Project	Description	Expenditure	Revenue
Conservation Trust	Capital Outlay - Multi Event C	Master Plan	6,461,922	-
CONSERVATION TRUST FUND			6,461,922	-
Capital Improvement Fund Capital Projects				
Dept/Fund	Project	Description	Expenditure	Revenue
General Services	DeNier Building Remodel	This project was budgeted at \$1million for 2021. Due to the scope of work required to remodel the facility, it was estimated that the construction cost for 2022 would be \$4,540,000 and has been revised to \$5,000,000 for the 2024 budget.	2,000,000	-
General Services	Window Awning	Replace 30 awnings of varying sizes above the windows at the La Plata County courthouse that are 33 years old. The awnings are now deteriorating to the point of no repair. The frames all seem to still be in good shape and the only thing that will need to be replaced is the awning material. These awnings provide a great amount of shade and heat reduction for the offices in which they are placed.	52,000	-
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.	3,000,000	-
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.	160,000	-
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.	199,000	-
General Services	10 Burnett Water Lab	The creation of a water testing lab for the Public Health Department.	75,000	-
General Services	Building Security	This request is for 2024 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.	3,000,000	-
General Services	Clinic Buildout	Clinic buildout for the Public Health Department.	200,000	-
General Services	La Posta Improvements	To address the required infrastructure improvements that are needed to facilitate economic development projects within the La Posta Planning area.	1,000,000	-

Capital Improvement Fund Capital Projects (Continued)				
Dept/Fund	Project	Description	Expenditure	Revenue
Emergency Management	Regional Weather Radar	This is a partial carryover from the 2023 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.	2,419,279	-
General Services	Gun Range Comprehensive Plan	This project is a carryover from the 2021, 2022, and 2023 budgets. This project is a continuation of the ongoing efforts to manage the current gun range facility and provide for law enforcement training and certification facilities at this or other locations. The level of overall funding for the project remains at \$2.5 million. Of that amount, \$20,000 was reserved in the 2021 budget for civil and storm water controls. The remaining \$2,480,000 saved from this year's budget is requested for 2024 to move forward with the plan recommendations.	1,000,000	-
General Services	Energy Conservation and Sustainability Project	This was originally in the 2023 budget and is being carried forward to 2024. 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	-
General Services	Fairgrounds RV Pedestals	This was originally in the 2023 budget and is being carried forward to 2024. There are 6 existing pedestals for RV dry camping at the Fairgrounds. They are adjacent to the fence separating the maintenance shop parking from the rodeo arena and grandstand area. These pedestals are in a poor state of repair. Three of the six are only 30 amp; this project would increase the services to 50 amps for all six pedestals, and replace the pedestals themselves.	20,000	-
General Services	Old Main Post Office Refurbishment	This was originally in the 2021 budget from \$700,000 and was carried through 2022 and 2023. For '21 and '22, the focus would be on repairs that fall to stabilization of the building to include roofing, windows and minor plumbing. In for 2023 and 2024 the focus has been shifted to a complete renovation of the building, thus allowing the County to occupy the facility in the future.	4,000,000	-
General Services	Courthouse Roof & HVAC Replacement	This project is being carried from the 2023 budget. The majority of the roof membrane on the Courthouse is now reaching 30 years old. It is far past its life expectancy and has developed leaks that are in need of constant patching. As the membrane is well past its expected life cycle and warranty, we are requesting that the entire membrane be replaced. Estimated cost to replace the membrane is \$12/sq. ft. The County has invested more than \$6 million over the last four years in remodeling the building so it is in our best interest to make these repairs and protect our investment.	500,000	-
General Services	Courthouse Second floor carpet replacement & Benches	This project is being carried over from the 2023 budget. This request is to replace the carpet in the second-floor courtroom area of the courthouse. This carpet has not been replaced since the 1985 courthouse remodel. The carpet is in very bad shape, the color and type is no longer available for patching and it's so worn that it can no longer be cleaned. We will replace this carpet with carpet tiles as was done for the two lower floor remodels.	470,000	-
General Services	Ignacio Fuel Tank Replacement	This project is being carried over from the 2023 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	Purchase of Building	Purchase of building	5,000,000	-

CAPITAL PROJECT LISTING

Capital Improvement Fund Capital Projects (Continued)				
Dept/Fund	Project	Description	Expenditure	Revenue
General Services	HVAC replacements at the Road and Bridge facility	This request is to replace the three HVAC units at the Road and Bridge/Fleet office facility. These units are original to the facility, which was constructed in 2004. One unit began having problems in 2023 and we were told by the technician that the leaks in the unit cannot be found or repaired and that it must be replaced. There are three units in the same location that control heat and air to the entire front offices and conference room areas. The other two units that are adjacent to it are also 20 years old and have reached their expected lifecycle. Since they are adjacent to one another and all past their expected life cycle, it would be in our best interest to replace them all at one time while we have the construction mobilized and a crane in place. Two of the units weigh 7.5 tons and one weighs 10 tons.	160,000	-
General Services	Fence replacement and repairs	This request is for the repair, replacement, and installation of fencing in two locations. 1) The Road and Bridge facility has a fence by the frontage road that has sustained damage due to snow removal by the state. The fence will be taken down and relocated further onto the property to eliminate this situation. The property is unsecure as the hillside has begun to sluff creating a two-foot gap under the fence. There have also been occurrences of people coming up from the river and trespassing on the property. 2) Add fencing at the rear of the pavilion at the fairgrounds to secure the animal panels. These panels are now stored in zircons that make it very difficult and time consuming for staff to get out. If we fence the area to secure the panels, they could then be picked up through a gate several at a time for set up and tear down. This would allow for less staff time and possible injuries from moving the panels by hand.	26,500	-
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.	65,000	-
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	-
TOTAL CAPITAL IMPROVEMENT FUND			25,859,779	-
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	-
TOTAL JOINT SALES TAX FUND CAPITAL			150,000	-

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	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	Office 365	This is to bring all county employees onto the same platform, allowing for better collaboration and may have the ability to remove certain redundant systems.	130,000	-
Finance	Budget Software	upgrade of current budget software.	73,390	-
Administration	New Minutes, Agendas and Streaming Software	Current system (IQM2) is being phased out and required ADA upgrades are not being made for Boards & Commissions.	30,000	-
TOTAL IT CAPITAL IMPROVEMENT FUND			638,990	-
General Fund Portion of Capital				
Dept/Fund	Project	Description	Expenditure	Revenue
Sheriff	Replace X-ray machines at court house	This is a carryover from the 2023 budget. The existing property X-ray machine and walkthrough body scanner (magnetometer) are approaching or exceeding end of life and require replacement. The property scanner must be inspected and licensed annually due to its use of x-rays. Replace the existing property X-ray machine and body scanner at the front entrance of the Courthouse. The X-ray machine is inspected annually and currently passes inspection. However, if it were to fail to pass inspection we would be unable to use it and repair could be very expensive.	87,594	-

CAPITAL PROJECT LISTING

General Fund Portion of Capital (Continued)				
Dept/Fund	Project	Description	Expenditure	Revenue
Sheriff Detentions	Walk-In Cooler	The existing walk-in cooler that we have is 14 years old and failing. Because of the age, parts are getting very difficult to find or are no longer made. The current estimate for replacement is \$20,130.00. This includes a 10% increase in anticipation that the pricing will go up before the item can be replaced.	22,143	-
Sheriff Detentions	Walk-In Freezer	The walk-in freezer in the jail needs to be replaced. The existing freezer is over 14 years old. We have kept it going, but in accordance with technicians that service it, it is in the final stages of life and needs to be replaced. The estimate at this time is \$28,250.00. This includes a 10% increase in anticipation of cost increases before the item can be replaced next year.	31,075	-
Sheriff Courthouse	Courthouse Security Improvements additional cameras	In the past twelve months it has become apparent the current camera system at the La Plata County courthouse has video processing issues which are causing a 5-7 second delay in response while viewing multiple cameras. This is a major safety concern, as it has the potential to delay accurate information for deputies responding to incidents. Through on-going evaluations, it has also been noted that there are several locations in the Court House that are not covered by cameras, which are cause for concern for officer safety and liability for the County in the case of any incident that might occur. Also, there are five cameras within the Court House that are not compatible with any upgrades that are to be made.	82,178	-
Building	Cubicles	To replace six cubicles and add two new cubicles in office area of Building Department for a total of eight new cubicles. The current cubicles are a smaller size and older, with some broken parts, wear and tear, and damage from years of use. New cubicles will be larger with updated color and will add to staff morale and a more productive work space. With eight cubicles, we will have the capacity to grow with new staff as the County grows. We will also have the ability to provide space for other potential staff from the County if needed, such as possibly new public health staff/inspector(s), County Surveyor, etc. This budget request also proposes the installation of new carpet that is worn and frayed in the area of new cubicles.	68,000	-
TOTAL General Fund Portion of Capital			290,990	-

ROAD AND BRIDGE PORTION OF CAPITAL PROJECTS

Projects	Description	Expenditure	Revenue
CR 250 Drainage - Box Culvert - Debris Flows	This will fund the purchase of a pre-cast 3' by 8' concrete box culvert to be installed in County Road 250 to accommodate the annual nuisance flows from the 1998 rock fall on the east side of County Road 250. The box culvert will be installed by the Road & Bridge Drainage Team in the spring of 2024.	90,000	-
County Road 210 Large Culvert - 48" Slip Line Project	A large deep culvert under County Road 210 is failing and needs to be replaced. As the culvert is very deep, conventional cut and cover would be costly and close the road for an extended period, so slip lining is a practical way to replace the culvert without closing the road.	50,000	-
CR 228 Florida Farmers Ditch Bridge replacement	This project will replace the C.R. 228 load restricted bridge over the Florida Farmers Ditch with a large concrete culvert.	750,000	-
CR 213, River Crossing Bridge, bridge maintenance.	This project will replace a bridge expansion joint and repair/replace a retaining wall under the east abutment on the C.R. 213 River Crossing Bridge.	400,000	-
County Road 240 - Mill & Overlay	A mill and overlay project on C.R. 240 near Edgemont Ranch (Copper Bell) to C.R. 246. This is a continuation of a 2022 project.	3,080,000	-
County Road 501	3.7 miles of mill and overlay on C.R. 501; completion of a project from a 2023 paving project to C.R. 501A near the Vallecito dam.	3,474,000	-
TOTAL ROAD & BRIDGE PROJECTS		7,844,000	-

CAPITAL EQUIPMENT REPLACEMENT FUND (CERF) - CAPITAL PROJECTS

Department	New unit #	Year	Make	Model	Miles/hrs	Special Equipment	Proposed vehicle cost/2024	Total w/ equipment
Carry Forward Requests								
Assessor	6166	2015/2015	Chevrolet	Equinox	90,000	500	51,434	-
Admin	5000	2014	Chevrolet	Equinox	85,000	500	50,000	50,500
SO CIU	2206	2017	Chevrolet	Tahoe	100,000	15,000	46,000	61,000
SO Patrol	2629	2018	Chevrolet	Tahoe	100,000	36,000	55,000	91,000
SO Patrol	2630	2018	Chevrolet	Tahoe	100,000	36,000	55,000	91,000
SO Patrol	2631	2020	Chevrolet	Tahoe	100,000	36,000	55,000	91,000
SO Patrol	2632	2020	Chevrolet	Tahoe	100,000	36,000	55,000	91,000
SO Patrol	2633	2020	Chevrolet	Tahoe	100,000	36,000	55,000	91,000
Build. Dept	3197	2019	Chevrolet	1/2t p/u	100,000	7,000	33,665	40,665
Fairgrounds	9430	2005	John Deere	Mower			12,000	12,000
Engineering	1190	2014	Wanco	M B		100	21,430	21,530
Engineering	1191	2014	Wanco	M B		100	21,430	21,530
Road & Bridge	1772	2008	Craftco	AMZ			85,000	85,000
Road & Bridge	1773	1999	Blaw Knox	Paver		5,000	150,000	155,000
Road & Bridge	1270SB	2012	Snow EX	Sander			15,000	15,000
Road & Bridge	1270	2014	Dodge	1 t dump	200,000	10,000	85,000	95,000
Road & Bridge	1522	2007	John Deere	Back hoe	8,500	7,000	137,855	144,855
Road & Bridge	1330	2009	International	Water truck	250,000	10,000	180,000	190,000
Road & Bridge	1378	2001	Kenworth	T800		10,000	155,000	165,000
Road & Bridge	1379	2007	Entyre	oil tank			205,000	205,000
Road & Bridge				2023 Motor grader			447,516	447,516
Additional Requests								
Road & Bridge	1313	1986	Entyre	Chipper		10,000	300,000	310,000
Road & Bridge	1323	2005	Kenworth	Dump Truck		10,000	183,166	193,166
Road & Bridge	1312	2006	Kenworth	Dump Truck		10,000	183,166	193,166
Road & Bridge	1323SP	1996	Monroe	Snow plow		Included with the above		
Road & Bridge	1323SB	2011	Swenson	Sander		Included with the above		
Road & Bridge	1312SP	1998	Monroe	Snow plow/wing		Included with the above		
Road & Bridge	1312SB	2010	Henderson	Sander box		Included with the above		
Total Replacements: 27						\$ 275,200	\$ 2,637,662	\$ 2,860,928

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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 2024, personnel costs will make up approximately 46.4% of the total operating budget. Those costs are projected to increase by 15.4% or 6.792 million over the 2023 budget.

Our approach to personnel expenditures in 2024 is to meet current service demands while remaining a competitive regional employer.

New Positions

In order to address current service demands, the 2024 budget proposes the addition of 58 new positions. These include: 1 Assistant County Attorney in the County Attorney's office, 1 Strategic Initiatives Director in Administration; 1 Admin Assistant in the Planning Office; 1 Custodial Worker in the Fairgrounds Office; 1 Systems Analyst in the IT Department; 1 Fleet Mechanic in CERF; 3 Equipment Operators in Road & Bridge; 1 Sr. Admin Assistant in the Dept. of Human Services; and 48 new positions for the Public Health Department that will be operational on Jan 1st, 2024.

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 2024 budget proposes 22 promotions and 5 re-classes. These include; 5 promotions in the Assessor's Office, 2 promotions in the Finance Department, 13 promotions in the Human Services department, 2 promotions in Community Development; and 3 re-classes in the Sheriff's Office, 1 re-class in the Administration Department, and 1 re-class in the County Attorney's Office.

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 2023. 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 2024 budget proposes a modest employee merit increase based upon performance. These adjustments will ensure that La Plata County remains a competitive regional employer.

In 2024 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.

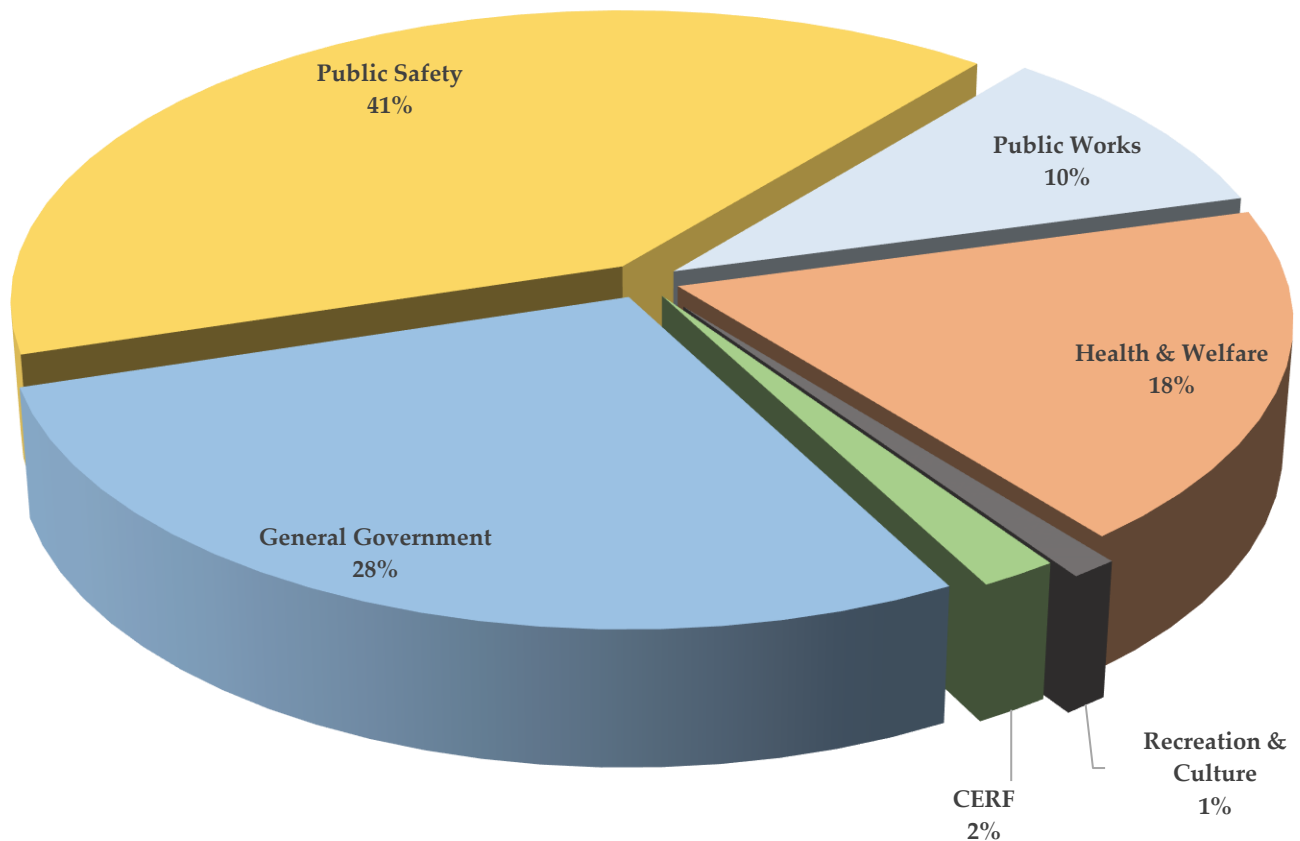
Department	2023	2024
General Government:		
Administration	9.00	10.00
Assessor	17.00	17.00
Attorney	9.00	9.00
Clerk/Elections	18.00	18.00
Commissioners	3.00	3.00
County Surveyor	1.00	1.00
Facilities & Grounds	20.00	19.00
Finance	7.25	7.75
Human Resources	4.75	4.75
Information Technology	13.00	14.00
Planning	13.75	14.00
Procurement	2.00	2.00
Risk Management	2.00	2.00
Treasurer/Trustee	5.00	5.00
General Government Total	124.75	126.50
Public Safety:		
Building Inspection	11.00	11.00
Coroner	3.00	3.00
District Attorney	28.00	27.00
Emergency Management	3.00	3.00
SO - Admin	12.75	13.75
SO - Patrol (Operations)	41.00	42.00
SO - Criminal Investigations	7.00	6.00
SO - Special Investigations	5.00	5.00
SO - Detentions	71.00	70.00
Public Safety Total	181.75	180.75
Public Works:		
Engineering	8.00	5.00
Road & Bridge Maintenance	34.80	38.00
Weed Control	1.00	1.00
Public Works Total	43.80	44.00
Recreation & Culture:		
Fairgrounds	5.00	5.00
Recreation & Culture Total	5.00	5.00
Health & Welfare:		
Dept. of Human Services Fund	71.25	72.75
Senior Services	10.25	10.50
Veterans' Services Office	1.00	1.00
Public Health Fund	-	47.80
Health & Welfare Total	82.50	132.05
Internal Service Fund:		
CERF	8.20	9.00
Internal Service Fund Total	8.20	9.00
TOTAL FULL TIME EQUIVALENT	446.00	497.30

Salary and benefits represent 46.4% of the County's total operating expenditures.

WAGES				
Function	2024 Budget	2023 Budget	Inc/(Dec)	% Chg
General Government	\$10,480,585	\$9,520,718	\$959,867	10.1%
Public Safety	14,859,821	14,239,680	620,142	4.4%
Public Works	3,563,942	3,177,393	386,549	12.2%
Health & Welfare	9,340,815	6,468,223	2,872,593	44.4%
Recreation & Culture	379,278	395,448	(16,171)	-4.1%
Total	\$38,624,441	\$33,801,462	\$4,822,980	14.3%

BENEFITS				
Function	2024 Budget	2023 Budget	Inc/(Dec)	% Chg
General Government	\$3,108,160	\$2,776,986	\$331,174	11.9%
Public Safety	4,956,961	4,657,542	299,420	6.4%
Public Works	1,150,067	1,010,590	139,477	13.8%
Health & Welfare	2,838,002	1,657,996	1,180,006	71.2%
Recreation & Culture	128,580	133,825	(5,245)	-3.9%
Total	\$12,181,770	\$10,236,938	\$1,944,831	19.0%

Percentage of FTEs by Function



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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
General Fund (10)			
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	
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	
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

BUDGET RESOLUTIONS

The adoption of the budget must be formalized and made official by adoption of a resolution by the governing board. The governing board shall adopt the budget by December 15 and before certifying levies to the county.

La Plata County

La Plata County budget includes the budget for the Durango Hills Local Improvement Districts. The resolution to set and levy property taxes includes both the La Plata County and the Durango Hills Local Improvement Districts tax levies.

La Plata County Palo Verde Public Improvement District #3

The Board of County Commissioners of La Plata County serve as the ex officio Board or Directors of the Palo Verde PID. 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 County and is included in the Palo Verde PID #3 Fund. However, separate resolutions are adopted for the annual budget.

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RESOLUTION NO. 2024-06

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR LA PLATA COUNTY GOVERNMENT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024

WHEREAS, the Board of County Commissioners of La Plata County, Colorado (the “Board”) appointed the County Manager in accordance with C.R.S. §29-1-104, to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, the Board received a proposed budget on September 26, 2023, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the requirements of Colorado law, said proposed budget was open for public inspection at a designated place, a public hearing was held on October 10, 2023, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to revenues or planned to be expended from fund balances so that the budget remains in balance, as required by C.R.S. §29-1-101, *et seq.*

NOW, THEREFORE, be it resolved that the Board of County Commissioners of La Plata County, Colorado:

Section 1. That the budgeted revenues and expenditures for each fund are as follows:

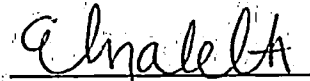
FUND	REVENUES	EXPENDITURES
General Fund	\$63,217,550	88,418,821
Road & Bridge Fund	15,318,495	21,206,381
Department of Human Services Fund	7,783,960	7,998,611
Public Health Entity Fund	5,855,741	5,663,285
Joint Sales Tax Fund	3,905,988	4,693,309
Conservation Trust Fund	500,000	6,461,922
Durango Hills Road Improvement Fund	95,148	135,827
District Attorney Fund	3,188,046	3,188,046
Capital Improvement Fund	10,672,191	28,498,769
Capital Equipment Replacement Fund	4,646,919	5,308,288
Employee Medical Insurance Fund	6,009,723	9,538,268
Total All Funds	\$121,193,761	\$181,111,527

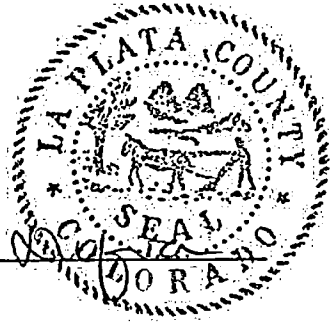
Section 2. That the budget as submitted amended and here in above summarized, hereby is approved and adopted as the budget of La Plata County, Colorado for the calendar year 2024.

DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 9th day of
January, 2024.

(SEAL)


ATTEST:


Clerk to the Board



BOARD OF COUNTY COMMISSIONERS
LA PLATA COUNTY, COLORADO


Chair


Vice Chair


Commissioner

Distribution:

Minutes

Finance Department

RESOLUTION NO. 2024-07

**A RESOLUTION TO APPROPRIATE SUMS OF MONEY TO THE VARIOUS FUNDS
IN THE AMOUNT AS SET FORTH BELOW, FOR THE COUNTY OF LA PLATA,
COLORADO, FOR THE 2024 BUDGET YEAR**

WHEREAS, the Board of County Commissioners of La Plata County, Colorado (the "Board"), adopted the annual budget in accordance with C.R.S. § 29-1-101, *et seq.* (the "Local Government Budget Law of Colorado") on January 9, 2024, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and beginning fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of La Plata County, and;

NOW, THEREFORE, be it resolved by the Board of County Commissioners of La Plata County, Colorado:

1. That the following sums are hereby appropriated from the revenues and beginning fund balance of each fund as follows:

GENERAL FUND:

Operating Expenditures	\$87,643,831
Capital Outlay	774,990
TOTAL GENERAL FUND	88,418,821

ROAD & BRIDGE FUND:

Operating Expenditures	12,711,218
Capital Outlay	8,495,163
TOTAL ROAD & BRIDGE FUND	21,206,381

DEPT. OF HUMAN SERVICES FUND:

Operating Expenditures	7,998,611
Capital Outlay	
TOTAL Dept. OF HUMAN SERVICES FUND	7,998,611

PUBLIC HEALTH DEPARTMENT FUND:

Operating Expenditures	5,558,785
Capital Outlay	104,500
TOTAL PUBLIC HEALTH DEPARTMENT FUND	5,663,285

JOINT SALES TAX FUND:

Operating Expenditures	4,693,309
TOTAL JOINT SALES TAX FUND	4,693,309

CONSERVATION TRUST FUND:

Operating Expenditures	6,461,922
TOTAL CONSERVATION TRUST FUND	6,461,922

DURANGO HILLS ROAD IMPROVEMENT FUND:

Operating Expenditures	135,827
TOTAL DURANGO HILLS ROAD IMPROVEMENT FUND	135,827

DISTRICT ATTORNEY FUND:

Operating Expenditures	3,188,046
TOTAL DISTRICT ATTORNEY FUND	3,188,046

CAPITAL IMPROVEMENT PLAN FUND:

Operating Expenditures	26,498,769
Capital Outlay	2,000,000
TOTAL CAPITAL IMPROVEMENT PLAN FUND	28,498,769

CAPITAL EQUIPMENT REPLACEMENT FUND:

Operating Expenses	2,120,226
Capital Outlay	3,188,062
TOTAL CAPITAL EQUIPMENT REPLACEMENT FUND	5,308,288

EMPLOYEE MEDICAL INSURANCE FUND:

Operating Expenses	9,538,268
TOTAL EMPLOYEE MEDICAL INSURANCE FUND	9,538,268

Total All Funds	\$181,111,527
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2. The County Manager may grant variances to spending agencies, authorizing them to use funds appropriated for expenditure specifically for personnel, operations, or capital expenditures for any lawful purpose, including but not limited to one of the other specifically enumerated purposes.
3. Any expenditures for personnel by a spending agency shall be used only for the purpose of funding the number and type of full time equivalents (FTEs) authorized in the budget for such spending agency, unless additional FTE positions are subsequently approved by the Board of County Commissioners or County Manager. All expenditures for personnel shall be processed in accordance with La Plata County's Salary Administration policy IV.1.

4. Expenditures of funds, except for those funds appropriated for the Office of the District Attorney of the Sixth Judicial District, for operating and capital expenditures shall be made in compliance with the County Procurement Code as the same may be amended from time to time.
5. Expenditures in excess of the amounts appropriated by fund, herein, together with any lawfully adopted amendments hereto, or for purposes other than specified herein, together with any lawfully adopted amendments hereto, may constitute a violation of the Local Government Budget Law of Colorado, Title 29, Part 1, C.R.S., as amended.
6. Equipment purchases of \$10,000 or more and a useful life of at least 5 years are considered to be capital assets. Any changes or increases to line items subsequent to budget adoption must be specifically approved by the Director of Finance and the County Manager. Purchases of capital items shall be made through the La Plata County Procurement Division in accordance with the applicable provisions of the County Procurement Code.
7. The Finance Department shall maintain a list of "Spending Authorities for La Plata County offices, departments, boards, commissions, and other spending agencies" and shall ensure that all expenditures are properly authorized by the appropriate spending authority or his/her designee prior to payment.
8. The appropriations for "Contingency" in the individual Funds shall be used to address unanticipated or unforeseen expenditures that may arise subsequent to the adoption of the budget. The County Manager, upon recommendation from the Director of Finance, shall be authorized to transfer amounts not exceeding \$50,000 per adjustment into the various line item budgets. Budgetary transfers from the Contingency line item in excess of \$50,000 shall be presented to the Board of County Commissioners for their specific approval. In no case shall the total amount transferred by fund exceed those amounts identified as "Contingency" in each Fund.

While the Board reserves the right to to amend the budget as needs arise, pursuant to the Local Budget Law, the Board's current intent is that \$1,000,000 of Contingency funds in the General Fund be maintained to address unforeseen expenses or needs of the La Plata County Public Health Department that may arise during the year. Such amount will be maintained in the General Fund Contingency unless the Board approves a budget amendment during the calendar year.

9. In the event of fiscal and/or organizational efficiency, the Board may, upon recommendation of the County Manager, initiate a generalized reduction in workforce policy and/or furlough policy. Any such reduction in workforce shall be in accordance with all applicable federal and state employment laws and regulations and County personnel policy and procedures with the goal of maintaining service levels and employee morale to the extent possible.
10. For purposes of compliance with Governmental Accounting Standards Board Statement Number 54, which provides specific guidance on reporting fund balance, the Finance Director is authorized to determine "assignment" of fund balance amounts.

DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 9th day of January, 2024.

(SEAL)

ATTEST:



Elizabeth Duffa
Clerk to the Board

BOARD OF COUNTY COMMISSIONERS
LA PLATA COUNTY, COLORADO

Marcel Pater - Naylor
Chair

Max Delle
Vice Chair

Clyde Chambers
Commissioner

Distribution:

Minutes

Finance Department

RESOLUTION NO. 2024-08

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS FOR LA PLATA COUNTY AND THE DURANGO HILLS LOCAL IMPROVEMENT DISTRICT, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of County Commissioners of La Plata County, Colorado, has adopted the 2024 budget in accordance with the Local Government Budget Law on January 9th, 2024, and;

WHEREAS, the amount of money necessary to balance the budget for La Plata County government general operating purposes from property tax revenue is \$16,575,789, and;

WHEREAS, the 2023 valuation assessment for the County of La Plata, as certified by the County Assessor is 2,241,294,500, which includes 2,894,710 subject to Tax Increment Financing allocations for the MidTown Renewal Plan which results in 2,238,499,790 in net assessed value and;

WHEREAS, the amount of money necessary to balance the budget for the general operating purposes for the Durango Hills Road Improvement District is \$82,451, and;

WHEREAS, the 2023 valuation assessment for the Durango Hills Road Improvement District as certified by the County Assessor is 4,641,030 and;

NOW, THEREFORE, be it resolved by the Board of County Commissioners, County of La Plata, State of Colorado:

Section 1. For the purpose of meeting all general operating expenses of the County of La Plata during the 2024 budget year, there is hereby levied a tax of 8.500 mills upon each dollar of the total valuation for assessment of all taxable property within the County for tax year 2023, allocated as follows:

<u>Fund</u>	<u>Mill Levy</u>
La Plata County General Fund	7.115 mills
La Plata County Road & Bridge Fund	0.710 mills
La Plata County Department of Human Services Fund	0.675 mills
Total Mill Levy	8.500 mills

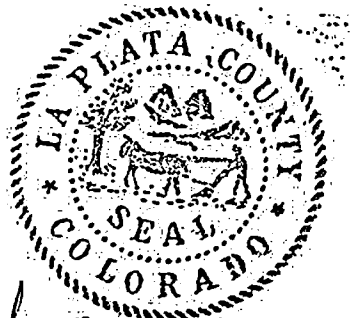
Section 2. For the purpose of meeting expenses of the Durango Hills Local Improvement District during the 2024 budget year, there is hereby certified and levied a tax on all taxable property within the Durango Hills Road Improvement District No. 1 for the tax year 2023 as follows:

1. There is hereby levied a gross mill levy of 20.379 mills upon each dollar of the total valuation of assessment of all taxable property within the Durango Hills Local Improvement Taxing District for the tax year 2023.

2. For the purposes set forth in section 20 of article X of the Colorado Constitution, to render a refund to its constituents during budget year 2024 based on applicable spending limits, a temporary mill levy reduction of 2.614 mills is hereby approved, pursuant to CRS § 39-1-111.5(1).
3. The net adjusted mill levy (i.e., the gross mill levy less the temporary mill levy rate reduction) to thus be collected by the Treasurer is 17.765 mills. The Treasurer shall provide notice of the temporary mill levy reduction on the tax statements sent to properties within the Durango Hills Road Improvement District No. 1, as specified in CRS § 39-1-111.5(5).

DONE AND ADOPTED IN DURANGO, LA PLATA COUNTY, COLORADO, this 9th day of January, 2024.

(SEAL)



ATTEST:

Chaletha Ruiz
Clerk to the Board

BOARD OF COUNTY COMMISSIONERS
LA PLATA COUNTY, COLORADO

Marsha Patten
Chair

Max Delle
Vice-Chair

Clyde Chavira
Commissioner

Distribution:

Finance Department
County Assessor
County Treasurer
Minutes
State of Colorado Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

RESOLUTION NO. PID3R-2024-1

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3 SUMMARIZING EXPENDITURES AND REVENUES, AND ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, the La Plata County Palo Verde Public Improvement District #3 was created by eligible electors during the general election held on November 5, 2013, and;

WHEREAS, pursuant to C.R.S. § 30-20-515, the Board of Directors are required to determine the annual amount of money necessary to be raised by a levy on the taxable property in the district. C.R.S. § 29-1-108 requires that before certifying a mill levy, the Board of Directors, enact resolutions adopting the budget and making appropriations for the budget year. Per C.R.S. § 30-20-510, the Board of County Commissioners of La Plata County serves as the *ex officio* Board of Directors of the La Plata County Palo Verde Public Improvement District #3.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, AS FOLLOWS:

Section 1. That the budget is approved and adopted as the budget of the La Plata County Palo Verde Public Improvement District #3 for the calendar year 2024, summarized as follows:

Revenues: \$18,111 Expenditures: \$34,998

Section 2. That the budget hereby approved and adopted shall be signed by the Board of Directors of the La Plata County Palo Verde Public Improvement District #3 and made a part of the public records of the County.

DONE AND ADOPTED in Durango, Colorado this 9th day of January, 2024.

ATTEST:


Elizabeth Dwyer
Clerk to the Board

BOARD OF DIRECTORS
LA PLATA COUNTY PALO VERDE
PUBLIC IMPROVEMENT DISTRICT #3

Maesh Pater-Nath
Chair

Matt Jank
Vice Chair

Chyck Church
Commissioner

RESOLUTION NO. PID3R-2024-2

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3 APPROPRIATING SUMS OF MONEY IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the La Plata County Palo Verde Public Improvement District #3 adopted the annual budget on January 9, 2024, and;

WHEREAS, per C.R.S. § 29-1-108, the Board of Directors has made provisions therein for revenues and beginning fund balance in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and the Board of Directors will enact a resolution to appropriate the revenues and beginning fund balance provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the La Plata County Palo Verde Public Improvement District #3.


NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, AS FOLLOWS:

1. That the following sums are hereby appropriated from the revenues and beginning fund balance for the purposes stated below:

Operating Expenditures	\$18,111
Debt Service	<u>16,887</u>
Total	<u>\$34,998</u>

DONE AND ADOPTED in Durango, Colorado this 9th day of January, 2024.

ATTEST



Elizabeth R. Saffra
Clerk to the Board

BOARD OF DIRECTORS
LA PLATA COUNTY PALO VERDE
PUBLIC IMPROVEMENT DISTRICT #3

Marsha Patten
Chair

Max Della
Vice Chair

Clyde Chasler
Commissioner

RESOLUTION NO. PID3R-2024-3

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAID THE COSTS OF LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, pursuant to C.R.S. § 30-20-515, the Board of Directors of the La Plata County Palo Verde Public Improvement District #3 (the "District") is required to determine annually the amount of money necessary to be raised by a levy on the taxable property in the District; and

WHEREAS, the Board of Directors adopted the annual budget on January 9, 2024; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved debt and interest is \$16,887, and;

WHEREAS, the 2023 valuation for assessment for the La Plata County Palo Verde Public Improvement District #3 as certified by the County Assessor is \$1,663,630 and;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LA PLATA COUNTY PALO VERDE PUBLIC IMPROVEMENT DISTRICT #3, AS FOLLOWS:

1. That for the purpose of meeting all debt and interest of the La Plata County Palo Verde Public Improvement District #3 during the 2024 budget year, there is hereby levied a tax of 10.208 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2023.
2. That the Board of Directors is hereby authorized and directed to immediately certify to the County Commissioners of La Plata County, Colorado, the mill levies for the La Plata County Palo Verde Public Improvement District #3 as herein above determined and set.

DONE AND ADOPTED in Durango, Colorado this 9th day of January, 2024.



ATTEST:

Elizabeth Dupra
Clerk to the Board

BOARD OF DIRECTORS
LA PLATA COUNTY PALO VERDE
PUBLIC IMPROVEMENT DISTRICT #3

Marshall Pater-Nash
Chair

Mark Sells
Vice-Chair

Clayton Church
Commissioner