



La Plata County
Colorado

2024 PROPOSED BUDGET

Presented September 26, 2023

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Proposed 2024 Budget Message

Dear Board of County Commissioners and La Plata County Residents,

La Plata County's Leadership Team is proud to present the Proposed 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 6 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 longterm 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.

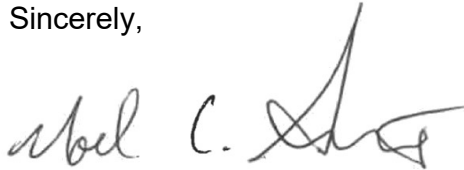
The 2024, La Plata County budget projects total revenues of \$108.98 million; this is up \$7.25 million compared to 2023. Expenditures for 2024 are projected to be \$164.06 million, leaving a difference between budgeted revenues and expenditures of \$55 million. The deficit will be made up from the County's fund balance, primarily from the general fund, and will be used for one-time capital projects, longterm 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 four major funds is projected at \$85.96 million entering 2024. This fund balance is anticipated to be \$30.87 million at the end of 2024, of which \$10.3 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



ACCOUNTABILITY · INTEGRITY · RESPECT

2024 BUDGET CALENDAR

Date	Action Item	Required
September 26 <i>(Deadline October 15)</i>	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	Joint meeting with Board of County Commissioners and City Council re: Joint Sales Tax Fund 3-4:30 p.m. City Hall	BOCC, County Manager and Finance
October 5	BOCC Budget Meetings	BOCC, County Manager and Finance
October 10	BOCC Holds Public Meeting to receive input from the Public on Proposed Budget 5:00	BOCC, County Manager and Finance
November 15	B.D.T. final review of Preliminary Budget	BOCC, County Manager and Finance
December 5 or 12 (Contingent on Assessor re-certification) <i>(Deadline December 15)</i>	BOCC adopt the 2024 Budget, a resolution to appropriate funds to be spent by fund and set and certify the County's mill levy. Regular Business Meeting. (C.R.S. § 29-1-108)	BOCC, County Manager 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 D.L.G. (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 <i>(Deadline December 22)</i>	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.



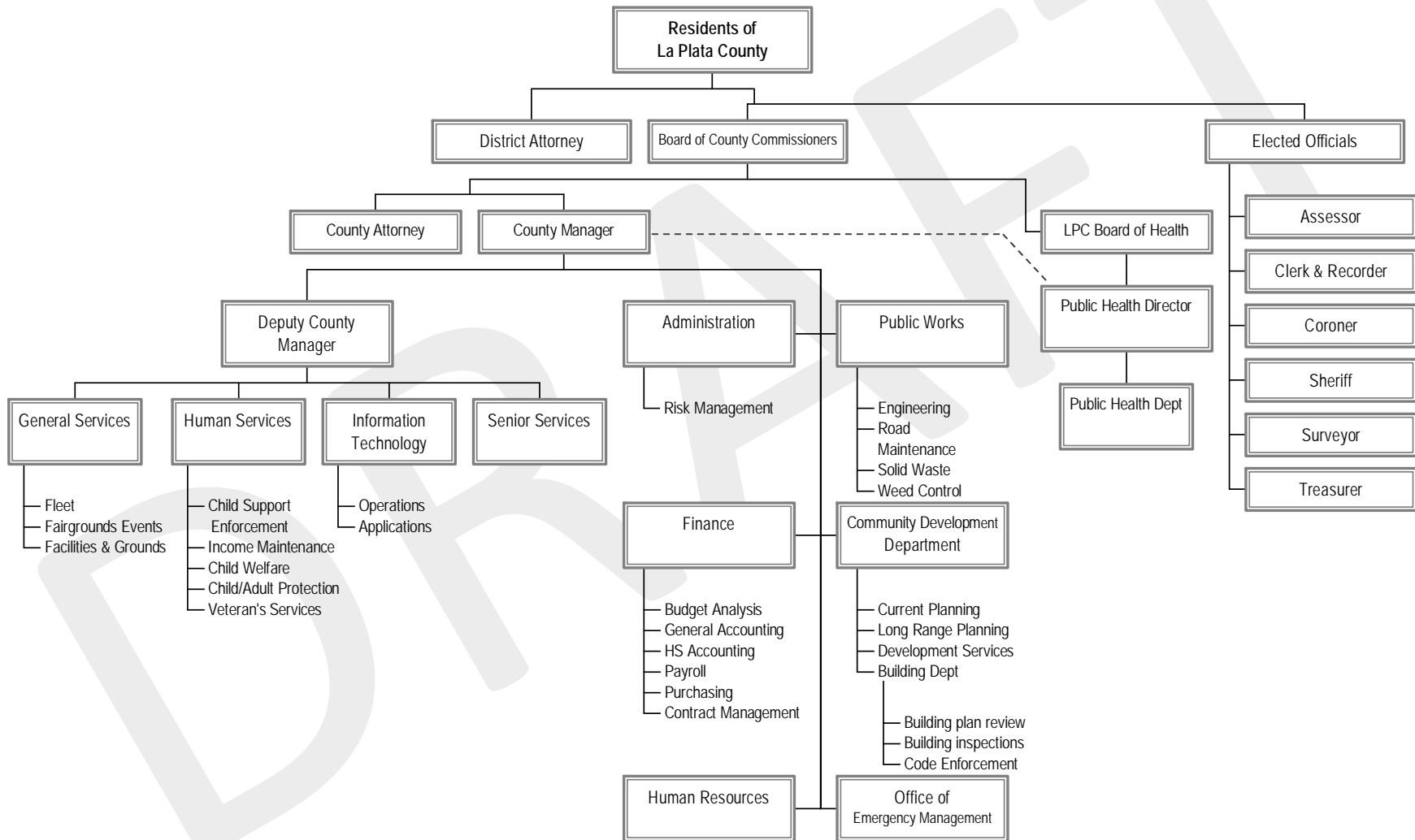
LIST OF COUNTY OFFICIALS as of SEPTEMBER 2023

ELECTED OFFICIALS

<u>Title</u>	<u>Name</u>
Commissioner	Matt Salka
Commissioner	Clyde Church
Commissioner	Marsha Porter-Norton
Assessor	Carrie Woodson
Clerk & Recorder	Tiffany Lee
Coroner	Jann Smith
Sheriff	Sean M. Smith
Surveyor	Steven McCormack
Treasurer & Public Trustee	Allison Aichele

APPOINTED OFFICIALS

<u>Title</u>	<u>Name</u>
County Attorney	Sheryl Rogers
County Manager	Chuck Stevens
Deputy County Manager	Kevin Hall
Director 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



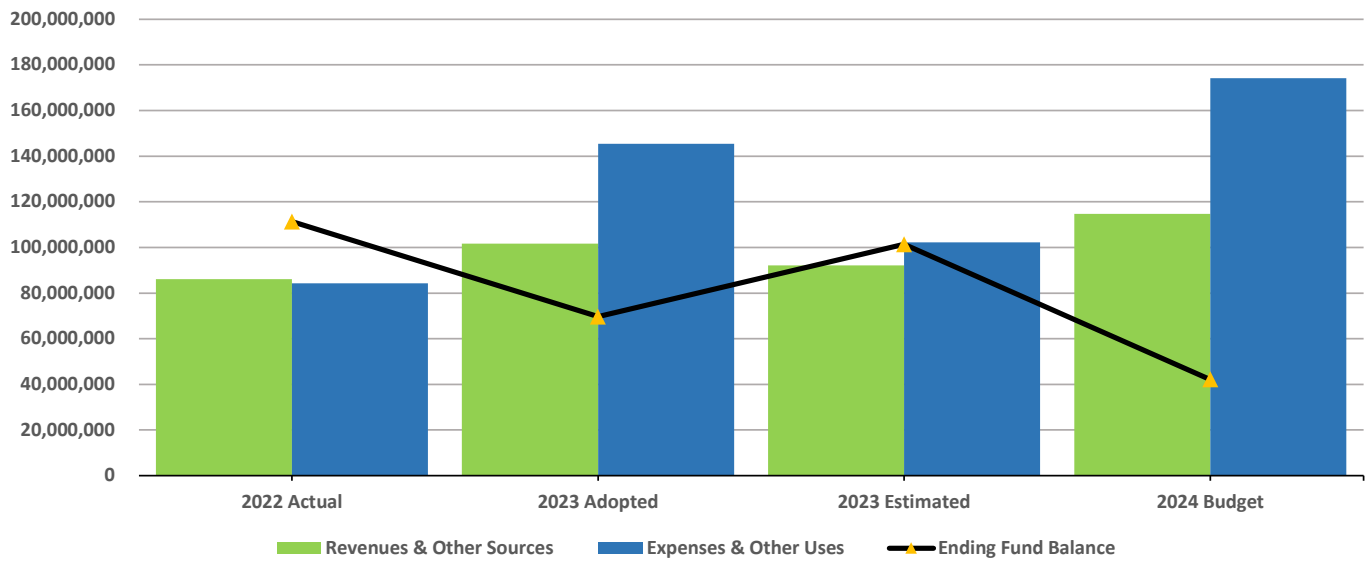


SUMMARY BUDGET BY FUND

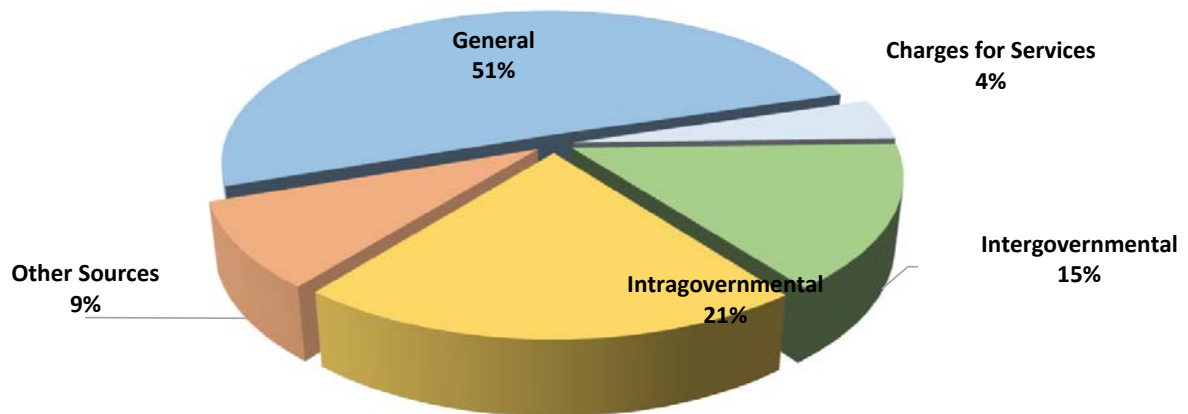
La Plata County Funds	2024 Projected Beginning Fund Balance	Operating Revenue		Operating Expenses		Reconcile to GAAP Net Income (Cerf)	2024 Budgeted Ending Fund Balance
		Revenues	Intra-County & Transfers In	Expenses	Capital, One Time, Contingency, & Transfers Out		
<u>Major Governmental Funds</u>							
General Fund	46,112,445	54,111,122	1,025,236	54,845,963	28,259,684	-	18,143,156
Road & Bridge Fund	9,678,633	15,153,900	-	11,710,830	9,056,163	-	4,065,540
Human Services Fund	2,659,873	7,813,636	-	7,948,611	50,000	-	2,474,899
Public Health Department	182,067	4,481,332	1,194,219	5,558,784	104,501	-	194,333
Capital Improvement Fund	18,600,078	3,454,137	10,563,486	-	30,874,305	-	1,743,396
<u>Non-Major Special Revenue Funds</u>							
Joint Sales Tax Fund	1,037,321	3,743,000	-	4,415,199	115,122	-	250,000
Durango Hills Road Impr Dist	153,507	114,961	-	121,360	40,000	-	107,108
Palo Verde Public Impr Dist#3	40,405	18,111	-	18,111	16,887	-	23,518
Conservation Trust Fund	5,961,922	500,000	-	-	6,461,922	-	0
District Attorney Fund	288,104	859,828	2,309,973	3,149,801	20,000	-	288,104
<u>Propriety - Internal Service Funds</u>							
Capital Equip Replacement Fund	12,503,117	230,500	3,118,914	1,620,226	3,704,346	150,000	10,677,959
Employee Health Insurance	4,157,811	166,312	5,843,411	6,000,000	-	-	4,167,534
2024 Budgeted Ending Fund Balance	101,375,285	90,646,839	24,055,239	95,388,885	78,702,930	150,000	42,135,547

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Beginning Fund Balance	\$108,927,805	\$113,180,933	\$111,315,700	\$101,375,285	(\$11,805,648)	(\$9,940,416)
Operating Revenue						
<u>General Revenues</u>						
Sales Tax	26,160,818	26,936,382	26,856,609	25,313,000	(1,623,382)	(1,543,609)
Miscellaneous	1,209,975	1,971,714	2,272,455	5,505,518	3,533,804	3,233,064
HUTF	3,212,380	3,248,473	3,248,473	3,248,473	-	-
Other Taxes	1,158,437	801,700	801,700	784,115	(17,585)	(17,585)
Property Taxes	14,547,557	16,010,366	16,010,366	19,803,310	3,792,944	3,792,944
Severance Taxes	211,056	50,000	50,000	1,300,000	1,250,000	1,250,000
Specific Ownership Taxes	1,648,072	1,777,630	1,777,971	1,624,148	(153,482)	(153,823)
General Revenues Total	48,148,293	50,796,265	51,017,574	57,578,564	6,782,299	6,560,991
<u>Program Revenues</u>						
Charges for Services	5,806,588	5,318,250	4,774,942	4,888,500	(429,750)	113,559
Intergovernmental	19,964,678	17,813,051	12,897,153	17,198,910	(614,141)	4,301,757
Program Revenues Total	25,771,266	23,131,301	17,672,095	22,087,410	(1,043,891)	4,415,315
<u>Operational Revenues</u>						
Transfers In	528,905	9,870,914	9,870,914	11,588,722	1,717,808	1,717,808
Intragovernmental Charges	9,348,063	11,582,721	10,915,009	12,466,517	883,796	1,551,508
Operational Revenues Total	9,876,967	21,453,635	20,785,923	24,055,239	2,601,604	3,269,316
<u>Capital & One Time Revenues</u>						
Capital Revenue & Grants	2,355,638	6,345,322	2,728,344	10,218,519	3,873,197	7,490,175
One Time Revenues	-	-	-	762,346	762,346	762,346
Capital & One Time Revenues Total	2,355,638	6,345,322	2,728,344	10,980,865	4,635,543	8,252,521
Operating Revenue Total	86,152,165	101,726,523	92,203,935	114,702,078	12,975,555	22,498,143
Operating Expenses						
<u>Personnel Expenditures</u>						
Salaries & Wages	26,536,175	32,478,343	32,058,273	37,293,189	4,814,847	5,234,916
Overtime	788,322	690,500	580,393	740,600	50,100	160,207
Medical Benefits	3,874,403	4,695,824	4,621,405	5,843,411	1,147,587	1,222,006
Other Benefits & Costs	4,741,522	5,451,114	5,465,558	6,251,239	800,125	785,681
Temporary Employees	461,348	722,619	679,340	559,091	(163,528)	(120,249)
Personnel Expenditures Total	36,401,771	44,038,400	43,404,969	50,687,530	6,649,130	7,282,561
<u>Operational Expenditures</u>						
Operating Expenditures	22,803,849	26,007,325	26,259,969	29,259,842	3,252,517	2,999,874
Transfers Out - Operations	528,905	9,967,364	9,534,652	11,662,617	1,695,253	2,127,965
Debt Service	16,887	16,887	16,887	16,887	-	-
Intragovernmental Charges	9,710,570	11,042,982	12,184,379	14,290,617	3,247,635	2,106,238
Operational Expenditures Total	33,060,210	47,034,558	47,995,887	55,229,964	8,195,405	7,234,077
<u>Capital & One Time Expenditures</u>						
Capital & One Time Expenditures	14,808,938	48,966,771	9,548,494	61,822,434	12,855,663	52,273,940
Contingencies	-	5,351,888	1,345,001	6,351,888	1,000,000	5,006,887
Capital & One Time Expenditures Total	14,808,938	54,318,659	10,893,495	68,174,322	13,855,663	57,280,827
Operating Expenses Total	84,270,920	145,391,617	102,294,351	174,091,815	28,700,198	71,797,464
Reconcile to GAAP Net Income (Cerf)	506,649	150,000	150,000	150,000	-	-
Ending Fund Balance	\$111,315,699	\$69,665,839	\$101,375,285	\$42,135,547	(\$27,530,292)	(\$59,239,737)

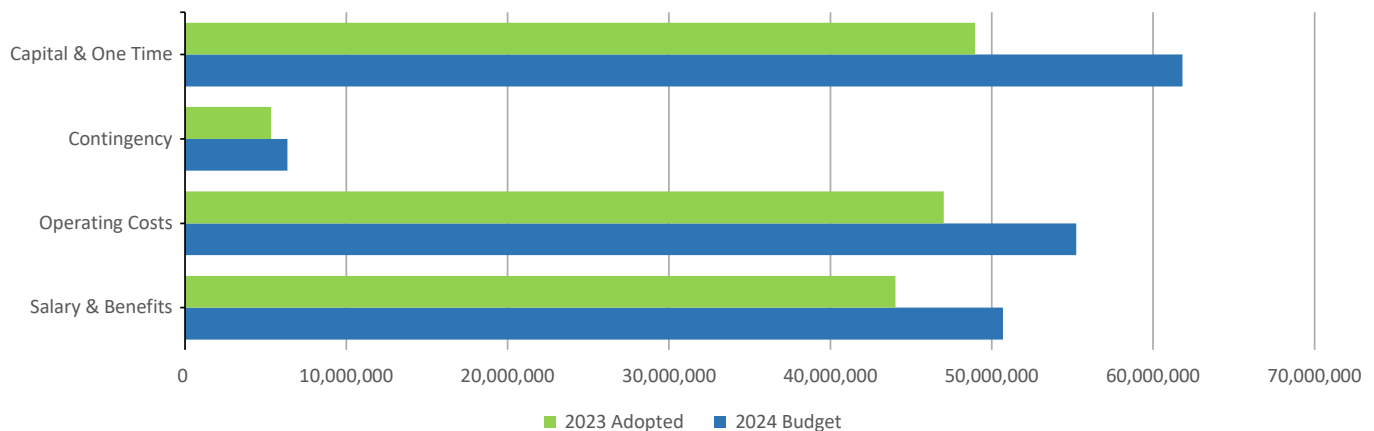
Changes in Ending Fund Balance



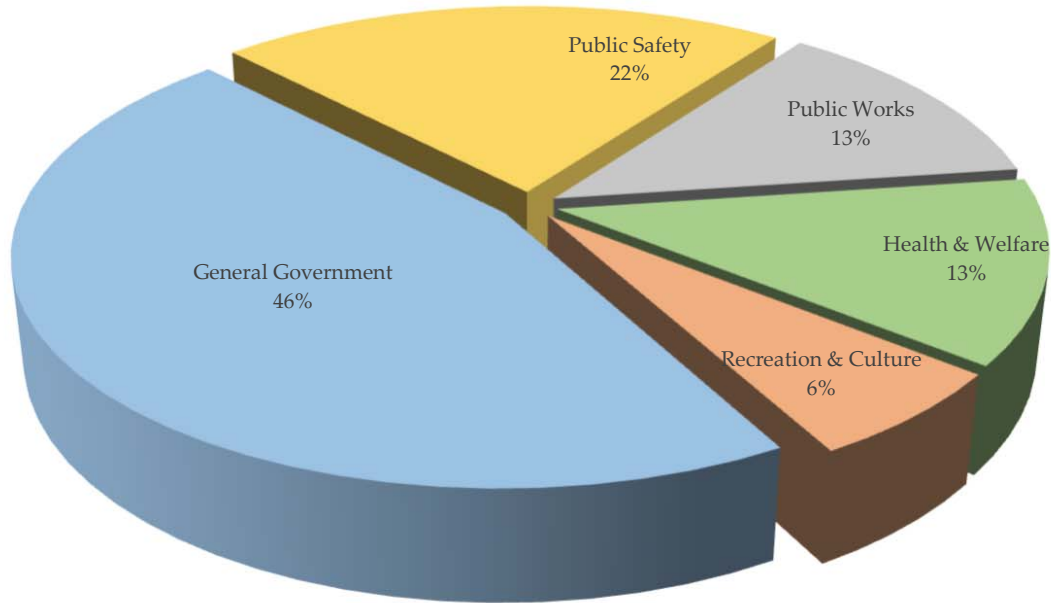
Summary of Revenues



Summary of Expenditures



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	32,977,485	79,785,950	31.4%
Public Safety	\$31,255,065	36,965,091	34,033,762	38,876,399	5.2%
Public Works	\$12,056,128	21,087,298	14,569,998	22,144,618	5.0%
Health & Welfare	\$12,343,378	17,299,597	16,480,330	22,419,975	29.6%
Recreation & Culture	\$4,120,413	9,321,530	4,232,777	10,864,873	16.6%
Total	\$84,270,920	\$145,391,617	\$102,294,351	\$174,091,815	20%

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.



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	46,112,445	9,678,633	2,659,873	182,067	18,600,078	77,233,097
Change in Fund Balance for Operations						
Operating Revenue	48,609,657	13,926,672	7,753,097	4,655,741	-	74,945,167
Operating Expenses						
Operating Payroll	32,019,768	4,560,059	6,238,890	4,177,042	-	46,995,759
Operating Expenses	22,826,195	7,150,771	1,709,721	1,381,742	-	33,068,429
Operating Expenses Total	54,845,963	11,710,830	7,948,611	5,558,784	-	80,064,188
Change in Fund Balance for Operations	(6,236,306)	2,215,842	(195,514)	(903,043)	-	(5,119,021)
Change in Fund Balance for One Time Expenditures						
One Time Revenues	6,526,701	1,227,228	60,539	1,019,810	14,017,623	22,851,901
One Time Expenditures						
American Rescue Plan Expense	589,083	-	-	-	-	589,083
Long Term Impact Projects	45,000	-	-	-	-	45,000
Capital, Projects, One Time, Transfers Out	20,635,801	8,331,163	-	104,500	28,874,305	57,945,769
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	28,259,684	9,056,163	50,000	104,501	30,874,305	68,344,653
Change in Fund Balance for One Time Expenditures	(21,732,983)	(7,828,935)	10,539	915,309	(16,856,682)	(45,492,752)
Ending Fund Balance	\$18,143,156	\$4,065,540	\$2,474,899	\$194,333	\$1,743,396	\$26,621,324
TOTAL CHANGE IN FUND BALANCE	(27,969,289)	(5,613,093)	(184,975)	12,266	(16,856,682)	(50,611,773)
Expected Ending Fund Balance	18,143,156	4,065,540	2,474,899	194,333	1,743,396	26,621,324
Less Reserved Fund Balance	17,831,851	3,533,002	421,127	166,764	-	21,952,744
EXPECTED UNASSIGNED FUND BALANCE	\$311,305	\$532,538	\$2,053,772	\$27,569	\$1,743,396	\$4,668,580
*Reserved Fund Balance:						
Nonspendable	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	6,581,516	-	-	-	-	6,581,516
Economic Downturn	8,226,894	-	-	-	-	8,226,894
Operating Restricted	-	1,951,805	-	-	-	1,951,805
Assigned for:						
Insurance Claims - CTSI Liability Ins	1,000,000	-	-	-	-	1,000,000
Reserved Ending Fund Balance:	17,831,851	3,533,002	421,127	166,764	-	13,725,849

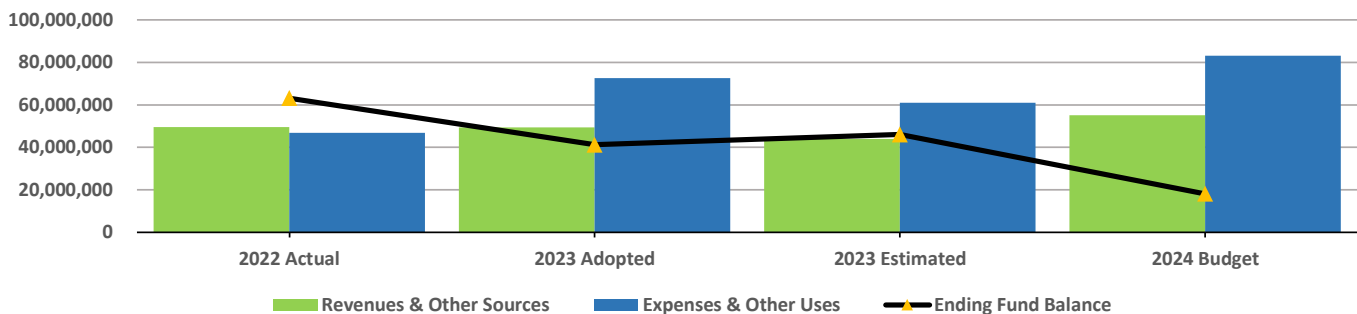


GENERAL FUND SUMMARY

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	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Beginning Fund Balance	\$60,509,546	\$64,517,104	\$63,187,885	\$46,112,445	(\$18,404,659)	(\$17,075,440)
Operating Revenue						
Property Taxes	12,078,042	13,319,472	13,319,472	16,476,722	3,157,250	3,157,250
Sales Tax	14,525,552	15,186,527	15,186,527	13,803,000	(1,383,527)	(1,383,527)
Specific Ownership Taxes	1,370,546	1,550,000	1,550,000	1,396,518	(153,482)	(153,482)
Other Taxes	1,123,514	767,000	767,000	749,415	(17,585)	(17,585)
Intergovernmental	3,848,703	4,917,236	4,764,031	4,404,060	(513,176)	(359,971)
Licenses, Permits, Fees & Fines	4,504,700	4,110,000	3,684,492	3,742,050	(367,950)	57,559
Miscellaneous	294,336	1,591,714	1,570,476	4,931,206	3,339,492	3,360,731
Charges for Services	977,261	843,250	725,450	781,450	(61,800)	56,000
Severance Taxes	211,056	50,000	50,000	1,300,000	1,250,000	1,250,000
Transfers In	528,905	1,025,236	1,025,236	1,025,236	-	-
One Time Revenues	10,082,926	6,031,115	1,339,711	6,526,701	495,586	5,186,990
Prop Tax - Personal Exem	36,474	-	-	-	-	-
Tax Increment Financing	12,782	-	-	-	-	-
Operating Revenue Total	49,569,233	49,391,550	43,982,394	55,136,358	5,744,808	11,153,964
Operating Expenses						
Personnel & Operating Costs						
Salaries & Wages	18,421,452	22,052,632	21,908,155	23,602,787	1,550,155	1,694,631
Temporary Employees	343,333	470,962	445,962	322,854	(148,108)	(123,108)
Overtime	685,873	539,000	539,000	497,500	(41,500)	(41,500)
Medical Benefits	2,734,536	3,291,250	3,283,586	3,612,128	320,878	328,542
Other Benefits & Costs	3,289,730	3,763,428	3,742,507	3,984,499	221,072	241,992
Operating	14,866,697	16,259,388	16,604,364	19,335,517	3,076,128	2,731,153
Transfer to Other Funds	1,818,363	2,163,100	2,107,653	3,490,678	1,327,578	1,383,025
Personnel & Operating Costs Total	42,159,982	48,539,760	48,631,227	54,845,963	6,306,203	6,214,736
Capital & One Time Expenditures						
Capital Outlay	597,012	836,254	1,053,254	774,990	(61,264)	(278,264)
Contingency	-	2,000,000	70,000	3,000,000	1,000,000	2,930,000
One Time Expenditures	673,250	6,936,132	1,536,558	9,297,325	2,361,193	7,760,767
American Rescue Plan Expenditures	5,650	589,083	110,917	589,083	-	478,166
Long Term Impact Projects	3,455,000	75,000	-	45,000	(30,000)	45,000
Affordable Housing	-	2,300,000	560,200	1,739,800	(560,200)	1,179,600
Broadband	-	2,500,000	250,000	2,250,000	(250,000)	2,000,000
Transfer to CIP	-	8,845,678	8,845,678	10,563,486	1,717,808	1,717,808
Capital & One Time Expenditures Total	4,730,912	24,082,147	12,426,607	28,259,684	4,177,537	15,833,077
Operating Expenses Total	46,890,894	72,621,907	61,057,834	83,105,647	10,483,740	22,047,813
Ending Fund Balance	\$63,187,885	\$41,286,747	\$46,112,445	\$18,143,156	(\$23,143,591)	(\$27,969,289)

Changes in Ending Fund Balance



Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
<u>Taxes</u>						
100.41000 Property Taxes	12,078,042	13,319,472	13,319,472	17,114,851	3,795,379	3,795,379
100.41200 Specific Ownership Taxes	1,370,546	1,550,000	1,550,000	1,396,518	(153,482)	(153,482)
100.41300 Sales Taxes	23,503,511	24,430,645	24,430,645	22,490,000	(1,940,645)	(1,940,645)
100.41320 Sales Taxes Allocated- Cities	(8,977,959)	(9,244,118)	(9,244,118)	(8,687,000)	557,118	557,118
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	(15,649)	(15,649)
100.41925 Prop Tax - Personal Exem	36,474	-	-	-	-	-
100.41930 Abatements	(50,608)	(20,000)	(20,000)	(16,577)	3,423	3,423
100.41940 Tax Increment Financing	(12,782)	-	-	-	-	-
100.43310 Tobacco Taxes	27,296	20,000	20,000	14,641	(5,359)	(5,359)
Taxes Total	28,229,008	30,272,999	30,272,999	32,513,784	2,240,785	2,240,785
<u>State Government Revenue</u>						
100.43330 Severance Taxes	211,056	50,000	50,000	1,300,000	1,250,000	1,250,000
State Government Revenue Total	211,056	50,000	50,000	1,300,000	1,250,000	1,250,000
<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	(196)	(196)
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	(196)	(196)
<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	-	-	-	-	-
100.42910 Other Fines & Forfeitures	200	-	-	-	-	-
License, Permit, Fee Total	186,844	188,100	188,100	188,100	-	-
<u>Charges for Services</u>						
100.46115 Photocopies	-	200	200	200	-	-
Charges for Services Total	-	200	200	200	-	-
<u>Miscellaneous Rev</u>						
100.47128 GSA Operations Rent	102,759	95,603	95,603	95,603	-	-
100.47190 Other Building Rentals	113,323	113,323	113,323	177,073	63,750	63,750
100.47191 SIU Rent	38,760	38,760	38,760	38,760	-	-
100.47800 Retirement Account Refunds	44,166	-	-	-	-	-
100.47900 Miscellaneous Revenue	70,366	-	-	-	-	-
100.47905 Vending Machine Commissions	21	100	100	100	-	-



GENERAL FUND REVENUES

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Miscellaneous Rev Total	369,395	247,786	247,786	311,536	63,750	63,750
1010-County Assessor	28,435	80,433	80,433	74,433	(6,000)	(6,000)
1020-County Clerk & Recorder	1,658,776	1,616,000	1,210,000	1,210,000	(406,000)	-
1025-County Clerk Elections	77,556	100,000	100,000	175,000	75,000	75,000
1040-County Treasurer	279,630	1,780,200	1,780,200	3,453,250	1,673,050	1,673,050
1045-Public Trustee's Office	46,464	60,000	20,000	30,000	(30,000)	10,000
1210-Administration	103,451	4,207,659	332,739	4,392,664	185,005	4,059,925
1215-Facilities & Grounds	216,895	229,303	229,303	229,303	-	-
1220-County Attorney's Office	234,036	251,520	251,520	251,520	-	-
1230-Finance	9,626	12,349	12,349	1,712,349	1,700,000	1,700,000
1240-Information Technology	61,962	70,301	63,801	70,301	-	6,500
1245-Human Resources	38,783	42,823	42,823	42,823	-	-
1250-Procurement	11,471	9,535	-	9,535	-	9,535
1260-Planning	83,454	89,500	89,500	89,500	-	-
1270-Risk Management	74,856	14,722	14,722	14,722	-	-
1280-Veterans Services	27,276	28,560	23,240	17,920	(10,640)	(5,320)
2000-County Sheriff-Admin	137,114	286,293	305,759	165,250	(121,043)	(140,509)
201013-County Sheriff-SIU	338,284	474,563	474,563	500,084	25,521	25,521
2010-County Sheriff-Patrol	195,326	612,720	571,240	344,838	(267,882)	(226,402)
2020-County Sheriff-Alt. to Inc.	39,476	-	-	-	-	-
2020-County Sheriff-Detentions	1,737,401	1,585,615	1,378,314	1,255,113	(330,502)	(123,201)
2300-Building Inspection	1,349,110	955,000	953,500	955,000	-	1,500
2401-Office of Emergency Mgmt	107,039	1,108,189	291,705	879,641	(228,548)	587,936
3152-Landfill Closure	10,000	10,000	10,000	10,000	-	-
3155-Weed Control	8,000	2,500	2,500	2,500	-	-
4100-Senior Services	1,189,857	1,597,406	1,597,824	1,457,042	(140,364)	(140,782)
4105-Senior Services-Non JST	135,217	76,794	77,294	78,166	1,372	872
5110-Fairgrounds	171,398	163,384	142,884	149,884	(13,500)	7,000
7001-Public Service Agency	1,281,360	984,900	984,900	1,069,900	85,000	85,000
Interg't Shared Rev	(0)	-	-	-	-	-
TOTAL REVENUES	49,569,233	49,391,550	43,982,394	55,136,358	5,744,808	11,153,964



GENERAL FUND EXPENDITURES

Account and Description	2022 Actual	2023 Adopted\	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Departments Operating						
Administrative Services	1,115,508	1,305,531	1,281,050	1,567,150	261,619	286,100
Board of County Commissioners	438,673	515,765	516,758	514,721	(1,044)	(2,037)
Clerk - Elections	483,649	457,485	431,385	609,050	151,565	177,665
Community Development - Building Division	917,073	1,170,525	1,167,097	1,363,259	192,734	196,162
Community Development - Planning Division	1,031,385	1,490,384	1,490,202	1,821,751	331,366	331,549
County Assessor	1,318,918	1,655,859	1,655,623	1,768,732	112,874	113,110
County Attorney	1,316,521	1,603,211	1,603,211	1,713,870	110,659	110,659
County Clerk & Recorder	1,265,760	1,480,779	1,508,047	1,567,616	86,836	59,568
County Coroner	470,882	637,381	629,342	619,119	(18,262)	(10,224)
County Surveyor	23,252	24,218	24,218	24,308	90	90
County Treasurer	463,376	650,242	609,392	697,282	47,040	87,890
Detentions - 2020	8,928,135	9,921,554	9,909,828	10,503,554	582,001	593,727
Emergency Management	367,169	1,713,726	894,088	1,499,713	(214,013)	605,625
Extension Services	73,718	92,374	92,999	100,954	8,580	7,955
Facilities & Grounds	2,189,499	2,683,520	2,774,221	3,044,589	361,069	270,367
Fairgrounds	710,343	936,107	890,185	914,561	(21,546)	24,375
Finance Department	847,357	1,021,241	1,011,882	2,904,568	1,883,327	1,892,686
Human Resources Department	781,730	901,932	902,225	950,243	48,312	48,018
Information Technology	1,822,863	1,993,694	1,993,976	2,271,050	277,355	277,074
Landfill Closure	300,250	248,215	245,785	245,922	(2,293)	137
Old Main Professional Building	22,888	40,017	40,210	44,953	4,936	4,743
Pass Thrus	373,943	430,000	430,000	435,000	5,000	5,000
Procurement	131,432	205,631	-	184,451	(21,180)	184,451
Public Service Agency	3,027,920	3,292,487	2,989,649	2,847,752	(444,735)	(141,897)
Public Trustee's Office	83,102	87,660	87,660	110,192	22,532	22,532
Risk Management	806,259	876,214	1,076,038	1,219,792	343,578	143,754
Senior Services - County	128,353	114,925	99,756	122,201	7,276	22,445
Senior Services - Durango	1,143,494	1,482,764	1,443,410	1,467,952	(14,811)	24,543
Sheriff's Admin - 2000	1,795,114	2,104,432	2,148,234	2,064,725	(39,707)	(83,509)
Sheriff's Alternatives to Incarceration - 202011	425,564	-	-	-	-	-
Sheriff's Criminal Investigations - 201014	803,633	866,384	873,000	914,195	47,812	41,196
Sheriff's Operations - 2010	5,705,666	6,510,549	6,829,360	6,987,317	476,767	157,957
Sheriff's Special Investigations - 201013	836,265	1,011,114	1,009,369	1,033,573	22,459	24,204
Transfer to District Attorney	1,818,363	2,163,100	2,107,653	2,296,159	133,059	188,506
Veterans Services Office	63,801	73,014	70,164	74,951	1,937	4,787
Weed Management	128,125	152,357	152,357	162,704	10,347	10,347
Departments Operating Total	42,159,982	49,914,392	48,988,375	54,667,928	4,753,536	5,679,553
Other Uses						
Affordable Housing	-	2,300,000	560,200	1,739,800	(560,200)	1,179,600
American Rescue Plan Expense	5,650	589,083	110,917	589,083	-	478,166
Broadband	-	2,500,000	250,000	2,250,000	(250,000)	2,000,000
Capital Outlay	597,012	836,254	1,053,254	774,990	(61,264)	(278,264)
Contingency	-	2,000,000	70,000	3,000,000	1,000,000	2,930,000
DOLA Broadband Expenditures	-	3,598,000	14,536	3,583,464	(14,536)	3,568,928
Facilities & Grounds	-	-	-	16,000	16,000	16,000
Long Term Impact Projects	3,455,000	75,000	-	45,000	(30,000)	45,000
One Time	673,250	1,023,500	224,874	4,681,377	3,657,877	4,456,503
Transfers In/Out	-	9,785,678	9,785,678	11,758,005	1,972,327	1,972,327
Other Uses Total	4,730,912	22,707,515	12,069,459	28,437,719	5,730,204	16,368,260



ADMINISTRATIVE SERVICES

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1012101.44335 Energy Impact Assistance Funds	82,926	-	194,874	191,377	191,377	(3,497)
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	(6,372)	3,585,256
1012101.44607 American Rescue Plan Funding	-	589,083	110,917	589,083	-	478,166
Operating Revenue Total	103,451	4,207,659	332,739	4,392,664	185,005	4,059,925
Operating Payroll						
1012101.51000 Salaries & Wage	717,624	823,427	823,427	992,511	169,084	169,084
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	16,958	16,958
1012101.52020 Other Insurance & Benefits	9,484	11,203	11,203	12,970	1,768	1,768
1012101.52100 Social Security Contributions	50,822	57,733	57,733	73,619	15,886	15,886
1012101.52200 Retirement Contributions	40,165	45,591	45,591	54,996	9,405	9,405
1012101.52330 Worker's Compensation	2,738	2,810	2,810	2,810	-	-
1012101.52410 Cell Phone Allowance	260	260	260	520	260	260
1012101.52500 Annual Leave Conversion Expens	1,382	5,652	5,652	5,652	-	-
Operating Payroll Total	868,781	1,010,908	1,010,908	1,224,268	213,360	213,360
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	(19,419)	7,981
1012101.53825 Consultants	5,413	17,000	17,000	17,000	-	-
1012101.53842 Fairgrounds Master Plan	-	-	-	75,000	75,000	75,000
1012101.53930 Other Professional Services	75,008	18,900	18,900	18,900	-	-
1012101.54150 Telephone	598	550	1,000	200	(350)	(800)
1012101.55400 Advertising	750	4,950	4,950	5,200	250	250
1012101.55500 Printing	926	450	450	450	-	-
1012101.55520 Photocopy	1,942	2,000	2,500	2,000	-	(500)
1012101.55600 Postage & Box Rent	2,359	2,500	8,000	2,500	-	(5,500)
1012101.55725 Dues & Subscriptions	378	1,980	3,981	2,980	1,000	(1,001)
1012101.55920 Meetings	4,118	6,300	6,300	7,500	1,200	1,200
1012101.55960 Policy Dev & Public Outreach	80,161	112,500	106,300	100,100	(12,400)	(6,200)
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	-	(400)
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	338	70
1012101.57655 CERF Maintenance & Repair	636	916	916	916	-	-
1012101.57670 CERF Rental Charges	1,764	1,764	1,764	4,404	2,640	2,640
1012101.59180 21804 W US Hwy 160 Purchase	17,963	-	-	-	-	-
Operating Expenses Total	246,727	294,623	270,142	342,882	48,259	72,740
Other Uses						
1012101.53140 Schluter Public Input	-	100,000	-	100,000	-	100,000
1012101.53400 Watershed Mitigation Projects	191,242	-	-	-	-	-
1012101.53450 Community Resiliency Project -	82,926	30,000	194,874	191,377	161,377	(3,497)
1012101.53841 Facilities Master Plan Update	114,143	-	-	-	-	-
1012101.53845 Homeless Expenditures	200,314	193,500	30,000	190,000	(3,500)	160,000
1012101.53989 LATCF Expense	-	700,000	-	700,000	-	700,000
1012101.53991 DOLA Broadband Expenditures	-	3,598,000	14,536	3,583,464	(14,536)	3,568,928
1012101.53992 Broadband	-	2,500,000	250,000	2,250,000	(250,000)	2,000,000
1012101.53993 Affordable Housing	-	2,300,000	560,200	1,739,800	(560,200)	1,179,600
1012101.53994 Social Impact PSA	3,455,000	75,000	-	45,000	(30,000)	45,000
1012101.53996 American Rescue Plan Expense	5,650	589,083	110,917	589,083	-	478,166

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
1012101.57580 Community Infrastructure Proj	-	-	-	3,500,000	3,500,000	3,500,000
Other Uses Total	4,049,275	10,085,583	1,160,527	12,888,724	2,803,141	11,728,197
Capital Outlay						
1012101.59103 Land Acquisition	-	-	-	100,000	100,000	100,000
1012101.59108 Camera for Broadcasting	-	35,000	87,000	10,000	(25,000)	(77,000)
Capital Outlay Total	-	35,000	87,000	110,000	75,000	23,000
TOTAL ADMINISTRATIVE EXPENDITURES	5,164,783	11,426,114	2,528,577	14,565,874	3,139,760	12,037,297

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1010101.42301 Assessor's DPL Fees	18,237	42,000	42,000	36,000	(6,000)	(6,000)
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	(6,000)	(6,000)
Operating Payroll						
1010101.51000 Salaries & Wage	762,008	1,032,382	1,032,382	1,074,082	41,699	41,699
1010101.51120 Temporary Salaries	4,770	6,500	6,500	-	(6,500)	(6,500)
1010101.51230 Overtime	230	-	-	-	-	-
1010101.52001 Medical Insurance	140,649	179,872	179,872	203,445	23,573	23,573
1010101.52020 Other Insurance & Benefits	14,824	20,363	20,363	20,486	123	123
1010101.52100 Social Security Contributions	55,286	72,874	72,874	75,178	2,304	2,304
1010101.52200 Retirement Contributions	44,055	58,960	58,960	62,973	4,013	4,013
1010101.52330 Worker's Compensation	7,023	7,207	7,207	7,207	-	-
1010101.52500 Annual Leave Conversion Expens	3,364	5,931	5,931	5,931	-	-
Operating Payroll Total	1,032,209	1,384,089	1,384,089	1,449,301	65,212	65,212
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	4,775	4,775
1010101.53930 Other Professional Services	-	7,200	7,200	7,200	-	-
1010101.54150 Telephone	1,247	1,150	1,150	1,150	-	-
1010101.55500 Printing	-	-	-	7,000	7,000	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	(12,000)	(12,000)
1010101.55725 Dues & Subscriptions	7,596	5,400	5,400	6,000	600	600
1010101.55940 Training	15,479	10,800	10,800	11,000	200	200
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	3,700	3,700
1010101.57572 Abatement Refunds	-	2,000	2,000	2,000	-	-
1010101.57650 CERF Fuel	2,929	2,315	2,079	2,790	475	711
1010101.57655 CERF Maintenance & Repair	1,747	2,933	2,933	2,933	-	-
1010101.57670 CERF Rental Charges	16,176	16,176	16,176	59,088	42,912	42,912
Operating Expenses Total	286,709	271,770	271,534	319,432	47,662	47,898
TOTAL ASSESSOR EXPENDITURES	1,318,918	1,655,859	1,655,623	1,768,732	112,874	113,110

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
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	75,829	75,829
1012201.52001 Medical Insurance	96,987	117,728	117,728	129,338	11,610	11,610
1012201.52020 Other Insurance & Benefits	11,528	14,281	14,281	15,039	758	758
1012201.52100 Social Security Contributions	59,516	72,403	72,403	82,023	9,620	9,620
1012201.52200 Retirement Contributions	48,666	58,025	58,025	65,466	7,440	7,440
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 Expens	6,174	6,450	6,450	6,450	-	-
Operating Payroll Total	1,078,380	1,321,843	1,321,843	1,427,100	105,257	105,257
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	3,300	3,300
1012201.53825 Consultants	90,026	35,000	35,000	40,000	5,000	5,000
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	1,650	1,650
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	(4,548)	(4,548)
1012201.56170 Operating Supplies	1,933	2,250	2,250	2,250	-	-
Operating Expenses Total	238,141	281,368	281,368	286,770	5,402	5,402
TOTAL COUNTY ATTORNEY EXPENDITURES	1,316,521	1,603,211	1,603,211	1,713,870	110,659	110,659

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Payroll						
1010001.51000 Salaries & Wage	309,023	318,508	318,508	318,508	(0)	(0)
1010001.52001 Medical Insurance	22,482	22,576	22,576	23,685	1,109	1,109
1010001.52020 Other Insurance & Benefits	3,652	3,724	3,724	3,790	66	66
1010001.52100 Social Security Contributions	23,258	23,871	23,871	23,846	(24)	(24)
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 Expens	-	2,277	2,277	2,277	-	-
Operating Payroll Total	374,285	387,310	387,310	388,461	1,151	1,151
Operating Expenses						
1010001.53110 Contracted Employee Services	2,025	13,500	13,800	7,000	(6,500)	(6,800)
1010001.54150 Telephone	2,063	2,000	2,064	2,150	150	86
1010001.55710 Dues - Colorado Counties (CCI)	20,000	21,220	21,237	24,000	2,780	2,763
1010001.55715 Dues - Region 9 Edd	13,118	50,713	50,713	49,602	(1,111)	(1,111)
1010001.55725 Dues & Subscriptions	17,707	16,722	17,334	19,058	2,336	1,724
1010001.55920 Meetings	7,899	22,500	22,500	22,500	-	-
1010001.56170 Operating Supplies	1,113	450	450	600	150	150
1010001.56180 Special Events & Productions	464	1,350	1,350	1,350	-	-
Operating Expenses Total	64,388	128,455	129,448	126,260	(2,195)	(3,188)
TOTAL BOCC EXPENDITURES	438,673	515,765	516,758	514,721	(1,044)	(2,037)

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
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	40,000	-	-
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	950,000	-	-
1023002.46100 Maps & Code Book Sales	285	2,500	1,000	2,500	-	1,500
1023002.47861 Refund/Reimbursement	-	2,500	2,500	2,500	-	-
Operating Revenue Total	1,432,564	1,044,500	1,043,000	1,044,500	-	1,500
Operating Payroll						
1023002.51000 Salaries & Wage	571,703	732,651	732,651	792,701	60,050	60,050
1023002.51120 Temporary Salaries	12,295	-	-	-	-	-
1023002.51230 Overtime	1,686	10,000	10,000	-	(10,000)	(10,000)
1023002.52001 Medical Insurance	134,303	163,620	163,620	153,787	(9,833)	(9,833)
1023002.52020 Other Insurance & Benefits	10,908	14,319	14,319	14,293	(26)	(26)
1023002.52100 Social Security Contributions	41,390	50,346	50,346	55,260	4,914	4,914
1023002.52200 Retirement Contributions	33,567	42,658	42,658	47,854	5,197	5,197
1023002.52330 Worker's Compensation	7,427	7,621	7,621	7,621	-	-
1023002.52500 Annual Leave Conversion Expens	3,056	3,920	3,920	3,920	-	-
Operating Payroll Total	816,335	1,025,134	1,025,134	1,075,435	50,301	50,301
Operating Expenses						
1023002.53800 Software Maintenance Contract	37,825	43,000	43,000	45,000	2,000	2,000
1023002.53805 Scanning/Imaging	-	15,000	15,000	15,000	-	-
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	1,528	1,528
1023002.56114 Computer Equip & Software	2,418	4,050	4,050	4,050	-	-
1023002.56134 Furniture, Fixtures, Office Eq	-	450	600	450	-	(150)
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	(235)	3,343
1023002.57655 CERF Maintenance & Repair	2,688	5,499	5,499	5,499	-	-
1023002.57670 CERF Rental Charges	22,878	21,420	21,420	37,560	16,140	16,140
1023002.59135 Capital Outlay Op Equip	-	-	-	55,000	55,000	55,000
1023002.59404 Capital Outlay - Building	-	-	-	68,000	68,000	68,000
Operating Expenses Total	100,739	145,391	141,963	287,824	142,433	145,861
TOTAL BUILDING INSPECTION EXPENDITURES	917,073	1,170,525	1,167,097	1,363,259	192,734	196,162



COMMUNITY DEVELOPMENT - PLANNING

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Payroll						
1012601.51000 Salaries & Wage	727,902	1,047,475	1,047,475	1,171,708	124,233	124,233
1012601.51230 Overtime	-	-	-	3,500	3,500	3,500
1012601.52001 Medical Insurance	77,166	126,548	126,548	154,924	28,376	28,376
1012601.52020 Other Insurance & Benefits	11,536	17,311	17,311	19,659	2,348	2,348
1012601.52100 Social Security Contributions	53,698	75,787	75,787	84,289	8,502	8,502
1012601.52200 Retirement Contributions	41,041	57,770	57,770	64,618	6,848	6,848
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 Expens	2,186	5,855	5,855	5,855	-	-
Operating Payroll Total	915,775	1,333,044	1,333,044	1,506,851	173,807	173,807
Operating Expenses						
1012601.53800 Software Maintenance Contract	37,825	39,520	39,520	39,520	-	-
1012601.53825 Consultants	24,592	50,000	50,000	200,000	150,000	150,000
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	-	-
1012601.54150 Telephone	419	300	300	300	-	-
1012601.55400 Advertising	2,060	4,590	4,590	7,500	2,910	2,910
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	3,200	3,200
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	1,100	1,100
1012601.56170 Operating Supplies	2,846	2,700	2,700	2,700	-	-
1012601.57650 CERF Fuel	558	695	512	1,044	350	532
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	-	-	-	-	-
Operating Expenses Total	115,610	157,341	157,158	314,900	157,560	157,742
TOTAL PLANNING EXPENDITURES	1,031,385	1,490,384	1,490,202	1,821,751	331,366	331,549
TOTAL COMMUNITY DEVELOPMENT EXP.	1,948,458	2,660,910	2,657,299	3,185,010	524,100	527,711

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
<u>Operating Revenue</u>						
1010201.42331 Clerk's Restrict HB 1119 Fees	13,699	16,000	10,000	10,000	(6,000)	-
1010201.42334 Clerk's Fees	1,638,327	1,600,000	1,200,000	1,200,000	(400,000)	-
1010201.44321 ERTB Grant	6,750	-	-	-	-	-
Operating Revenue Total	1,658,776	1,616,000	1,210,000	1,210,000	(406,000)	-
<u>Operating Payroll</u>						
1010201.51000 Salaries & Wage	844,681	961,415	961,415	1,006,181	44,766	44,766
1010201.51120 Temporary Salaries	-	50,000	50,000	-	(50,000)	(50,000)
1010201.51230 Overtime	6,656	5,000	5,000	2,000	(3,000)	(3,000)
1010201.52001 Medical Insurance	173,273	174,376	174,376	198,687	24,311	24,311
1010201.52020 Other Insurance & Benefits	16,403	17,645	17,645	18,518	873	873
1010201.52100 Social Security Contributions	61,247	69,754	69,754	71,350	1,597	1,597
1010201.52200 Retirement Contributions	51,353	58,265	58,265	62,422	4,157	4,157
1010201.52330 Worker's Compensation	1,070	1,098	1,098	1,098	-	-
1010201.52500 Annual Leave Conversion Expens	-	5,808	5,808	5,808	-	-
Operating Payroll Total	1,154,683	1,343,360	1,343,360	1,366,064	22,703	22,703
<u>Operating Expenses</u>						
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	(2,000)	(2,000)
1010201.53808 ERTB Grant Expenditures	6,750	-	-	-	-	-
1010201.53920 Other Contracted Services	2,011	-	40,000	60,000	60,000	20,000
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	-	2,000
1010201.55600 Postage & Box Rent	47,219	62,000	50,000	60,000	(2,000)	10,000
1010201.55725 Dues & Subscriptions	2,089	2,520	2,500	2,500	(20)	-
1010201.55940 Training	3,453	1,800	3,000	3,000	1,200	-
1010201.56170 Operating Supplies	13,619	12,600	12,600	12,600	-	-
1010201.57650 CERF Fuel	221	463	551	630	167	79
1010201.57655 CERF Maintenance & Repair	-	-	-	474	474	474
1010201.57670 CERF Rental Charges	1,377	1,836	1,836	8,148	6,312	6,312
Operating Expenses Total	111,077	137,419	164,687	201,552	64,133	36,865
TOTAL CLERK & RECORDER EXPENDITURES	1,265,760	1,480,779	1,508,047	1,567,616	86,836	59,568

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1010251.46140 Election reimbursement	77,556	100,000	100,000	175,000	75,000	75,000
Operating Revenue Total	77,556	100,000	100,000	175,000	75,000	75,000
Operating Payroll						
1010251.51000 Salaries & Wage	72,334	76,502	76,502	58,455	(18,047)	(18,047)
1010251.51230 Overtime	3,703	5,000	5,000	8,000	3,000	3,000
1010251.52001 Medical Insurance	14,821	14,884	14,884	15,306	422	422
1010251.52020 Other Insurance & Benefits	1,150	1,178	1,178	1,232	54	54
1010251.52100 Social Security Contributions	5,371	5,474	5,474	3,942	(1,531)	(1,531)
1010251.52200 Retirement Contributions	4,668	5,355	5,355	2,923	(2,432)	(2,432)
1010251.52330 Worker's Compensation	92	94	94	94	-	-
1010251.52500 Annual Leave Conversion Expens	-	498	498	498	-	-
Operating Payroll Total	102,139	108,985	108,985	90,450	(18,535)	(18,535)
Operating Expenses						
1010251.53800 Software Maintenance Contract	84,654	95,000	100,000	95,000	-	(5,000)
1010251.53890 Election Judges Reimbursement	107,541	67,500	67,500	150,000	82,500	82,500
1010251.53920 Other Contracted Services	-	22,500	22,600	-	(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	3,200	3,200
1010251.55500 Printing	117,508	72,000	72,000	175,000	103,000	103,000
1010251.55600 Postage & Box Rent	38,937	75,000	40,000	75,000	-	35,000
1010251.55940 Training	3,074	3,600	7,400	3,600	-	(3,800)
1010251.56170 Operating Supplies	13,092	8,100	8,100	12,000	3,900	3,900
1010251.59409 Capital Outlay - Elections	11,203	-	-	-	-	-
Operating Expenses Total	381,510	348,500	322,400	518,600	170,100	196,200
TOTAL CLERK ELECTIONS EXPENDITURES	483,649	457,485	431,385	609,050	151,565	177,665

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Payroll						
1021002.51000 Salaries & Wage	119,539	226,062	226,062	234,347	8,285	8,285
1021002.51120 Temporary Salaries	46,169	30,000	30,000	-	(30,000)	(30,000)
1021002.51230 Overtime	401	-	-	-	-	-
1021002.52001 Medical Insurance	22,770	37,748	37,748	23,987	(13,761)	(13,761)
1021002.52020 Other Insurance & Benefits	2,067	3,642	3,642	3,318	(324)	(324)
1021002.52100 Social Security Contributions	12,325	16,029	16,029	17,375	1,346	1,346
1021002.52200 Retirement Contributions	7,234	13,491	13,491	14,999	1,508	1,508
1021002.52330 Worker's Compensation	506	520	520	520	-	-
1021002.52500 Annual Leave Conversion Expens	-	449	449	449	-	-
Operating Payroll Total	211,010	327,941	327,941	294,995	(32,946)	(32,946)
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	84	56
1021002.54110 Water & Sewer	-	1,296	1,402	1,445	149	42
1021002.54150 Telephone	1	10	10	10	-	-
1021002.54212 Waste Disposal	-	300	-	-	(300)	-
1021002.55600 Postage & Box Rent	37	300	300	300	-	-
1021002.55725 Dues & Subscriptions	1,716	2,700	2,700	3,200	500	500
1021002.55805 Travel	-	900	900	1,400	500	500
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	3,000	3,000
1021002.57650 CERF Fuel	14,157	14,535	6,662	10,430	(4,105)	3,768
1021002.57655 CERF Maintenance & Repair	3,354	5,681	5,681	5,681	-	-
1021002.57670 CERF Rental Charges	19,019	15,432	15,432	30,288	14,856	14,856
Operating Expenses Total	259,872	309,440	301,402	324,124	14,684	22,722
TOTAL COUNTY CORONER EXPENDITURES	470,882	637,381	629,342	619,119	(18,262)	(10,224)

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
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	-	(67,000)	(67,000)
1024012.44355 COSWAP Grant	-	978,032	161,548	816,484	(161,548)	654,936
Operating Revenue Total	107,039	1,108,189	291,705	879,641	(228,548)	587,936
Operating Payroll						
1024012.51000 Salaries & Wage	216,962	259,841	259,841	278,289	18,449	18,449
1024012.52001 Medical Insurance	21,295	22,492	22,492	23,397	905	905
1024012.52020 Other Insurance & Benefits	2,749	3,212	3,212	3,384	172	172
1024012.52100 Social Security Contributions	16,071	19,248	19,248	20,558	1,310	1,310
1024012.52200 Retirement Contributions	10,848	12,992	12,992	13,914	922	922
1024012.52330 Worker's Compensation	640	656	656	656	-	-
1024012.52500 Annual Leave Conversion Expens	-	1,736	1,736	1,736	-	-
Operating Payroll Total	268,564	320,177	320,177	341,935	21,758	21,758
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	9,000	-	-
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	(1,000)	(1,000)
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	-	(12,000)	(12,000)
1024012.56169 Multi-Hazard ID & Risk Expense	-	50,000	50,000	10,000	(40,000)	(40,000)
1024012.56170 Operating Supplies	3,595	9,000	9,000	9,000	-	-
1024012.56195 Wildfire Mitigation	3,999	150,000	150,000	150,000	-	-
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	989	3,143
1024012.57655 CERF Maintenance & Repair	2,950	2,016	2,016	2,016	-	-
1024012.57670 CERF Rental Charges	3,048	-	-	8,388	8,388	8,388
Operating Expenses Total	98,604	384,918	382,763	341,294	(43,624)	(41,469)
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	191,148	816,484	(192,148)	625,336
Public Service Contributions Total	-	1,008,632	191,148	816,484	(192,148)	625,336
TOTAL EMERGENCY MANAGEMENT EXPENDITURES	451,793	1,713,726	894,088	1,499,713	(214,013)	605,625

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Expenses						
1012251.53110 Contracted Employee Services	58,275	72,224	72,224	76,062	3,838	3,838
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	758	133
1012251.57655 CERF Maintenance & Repair	2,157	916	916	916	-	-
1012251.57670 CERF Rental Charges	1,370	2,760	2,760	6,744	3,984	3,984
Operating Expenses Total	73,718	92,374	92,999	100,954	8,580	7,955
TOTAL EXTENSION OFFICE EXPENDITURES	73,718	92,374	92,999	100,954	8,580	7,955

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
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	125,209	125,209
1012151.51120 Temporary Salaries	4,735	19,200	19,200	28,080	8,880	8,880
1012151.51230 Overtime	9,555	5,000	5,000	10,000	5,000	5,000
1012151.52001 Medical Insurance	128,082	172,564	172,564	205,051	32,487	32,487
1012151.52020 Other Insurance & Benefits	16,003	20,120	20,120	22,698	2,577	2,577
1012151.52100 Social Security Contributions	73,630	87,959	87,959	94,887	6,928	6,928
1012151.52200 Retirement Contributions	58,418	70,194	70,194	77,777	7,583	7,583
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 Expens	2,613	6,797	6,797	6,797	-	-
Operating Payroll Total	1,305,052	1,607,976	1,607,976	1,796,640	188,664	188,664
Operating Expenses						
1012151.53800 Software Maintenance Contract	10,114	21,650	24,720	32,500	10,850	7,780
1012151.53920 Other Contracted Services	330,598	264,000	301,224	310,265	46,265	9,041
1012151.53930 Other Professional Services	12,635	16,200	16,200	18,000	1,800	1,800
1012151.54102 Electric	145,439	166,600	164,090	169,013	2,413	4,923
1012151.54106 Gas	40,152	33,112	59,915	74,894	41,782	14,979
1012151.54108 Grassy Mountain Electricity	1,322	6,350	6,350	7,110	760	760
1012151.54110 Water & Sewer	33,371	36,459	25,880	26,657	(9,802)	776
1012151.54150 Telephone	13,026	13,950	16,070	16,960	3,010	890
1012151.54212 Waste Disposal	6,679	7,350	6,646	6,845	(505)	199
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	366,000	44,416	(25,584)
1012151.54360 Accessibility Renovations	-	18,000	18,000	20,000	2,000	2,000
1012151.54364 Federal CrtHouse Maintenance	-	1,800	1,800	2,000	200	200
1012151.54419 Owner's Association Dues	12,500	13,000	16,875	16,900	3,900	25
1012151.55520 Photocopy	-	500	937	2,300	1,800	1,363
1012151.55600 Postage & Box Rent	-	75	75	75	-	-
1012151.55940 Training	-	4,500	4,500	5,000	500	500
1012151.56110 Clothing & Uniforms	2,599	4,500	10,000	15,200	10,700	5,200
1012151.56134 Furniture, Fixtures, Office Eq	580	1,800	1,800	2,000	200	200
1012151.56146 Hazardous Waste Roundup	123	-	200	200	200	-
1012151.56152 Jail Site Clean Up	5,570	50,000	10,000	40,000	(10,000)	30,000
1012151.56154 Janitorial Supplies	19,031	22,500	22,500	25,000	2,500	2,500
1012151.56170 Operating Supplies	3,096	2,700	2,700	3,000	300	300
1012151.57650 CERF Fuel	14,337	16,751	12,017	17,124	373	5,107
1012151.57655 CERF Maintenance & Repair	18,256	45,635	45,635	45,635	-	-
1012151.57670 CERF Rental Charges	2,028	2,028	2,028	20,772	18,744	18,744
Operating Expenses Total	884,447	1,075,544	1,166,246	1,247,949	172,405	81,703
Other Uses						
1012151.53470 Ella Vita Bridge Repair	-	-	-	16,000	16,000	16,000
Other Uses Total	-	-	-	16,000	16,000	16,000
TOTAL FACILITIES & GROUNDS EXPENDITURES	2,189,499	2,683,520	2,774,221	3,060,589	377,069	286,367

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1051105.47142 Fairgrounds-Pavillion Rent	1,722	1,000	1,500	1,500	500	-
1051105.47144 Fairgrounds-Stall Rent	9,388	10,000	6,000	6,000	(4,000)	-
1051105.47146 Fairgrounds-Arena Rent	12,722	15,000	8,000	10,000	(5,000)	2,000
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	(5,000)	5,000
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	(13,500)	7,000
Operating Payroll						
1051105.51000 Salaries & Wage	283,402	345,028	345,028	364,995	19,967	19,967
1051105.51120 Temporary Salaries	2,050	43,414	43,414	7,200	(36,214)	(36,214)
1051105.51230 Overtime	3,252	-	-	-	-	-
1051105.52001 Medical Insurance	51,289	62,460	62,460	58,017	(4,443)	(4,443)
1051105.52020 Other Insurance & Benefits	5,132	6,534	6,534	6,116	(417)	(417)
1051105.52100 Social Security Contributions	21,090	28,277	28,277	26,420	(1,857)	(1,857)
1051105.52200 Retirement Contributions	16,724	21,617	21,617	22,830	1,214	1,214
1051105.52330 Worker's Compensation	10,432	10,705	10,705	10,705	-	-
1051105.52500 Annual Leave Conversion Expens	1,148	1,999	1,999	1,999	-	-
Operating Payroll Total	394,519	520,033	520,033	498,282	(21,751)	(21,751)
Operating Expenses						
1051105.53800 Software Maintenance Contract	3,331	3,750	3,750	3,750	-	-
1051105.53825 Consultants	-	4,000	1,000	4,000	-	3,000
1051105.53920 Other Contracted Services	2,841	55,394	35,000	13,315	(42,079)	(21,685)
1051105.54102 Electric	40,945	50,625	37,588	38,716	(11,909)	1,128
1051105.54106 Gas	25,351	24,000	38,642	48,302	24,302	9,660
1051105.54110 Water & Sewer	55,142	73,413	42,640	43,919	(29,494)	1,279
1051105.54150 Telephone	3,030	3,000	3,000	3,000	-	-
1051105.54212 Waste Disposal	16,107	14,500	12,265	12,633	(1,867)	368
1051105.54350 Repair & Maintenance	75,753	82,800	95,000	117,500	34,700	22,500
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	300	300
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	2,000	2,000
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	1,510	-
1051105.57650 CERF Fuel	4,586	11,241	6,406	9,562	(1,679)	3,156
1051105.57655 CERF Maintenance & Repair	22,593	21,443	21,443	21,443	-	-
1051105.57670 CERF Rental Charges	29,868	29,868	29,868	54,288	24,420	24,420
Operating Expenses Total	315,824	416,074	370,152	416,279	204	46,126
TOTAL FAIRGROUNDS EXPENDITURES	710,343	936,107	890,185	914,561	(21,546)	24,375

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1012301.44344 Cost Allocation Revenue	9,626	12,349	12,349	12,349	-	-
1012301.47700 Revolving Loan Repayment	-	-	-	1,700,000	1,700,000	1,700,000
Operating Revenue Total	9,626	12,349	12,349	1,712,349	1,700,000	1,700,000
Operating Payroll						
1012301.51000 Salaries & Wage	538,294	596,425	596,425	728,800	132,375	132,375
1012301.52001 Medical Insurance	82,643	92,782	92,782	112,055	19,273	19,273
1012301.52003 Employee Insurance Clearing	1,873	-	-	-	-	-
1012301.52020 Other Insurance & Benefits	8,686	9,902	9,902	11,896	1,994	1,994
1012301.52100 Social Security Contributions	37,781	42,695	42,695	50,878	8,184	8,184
1012301.52200 Retirement Contributions	27,928	33,118	33,118	39,441	6,323	6,323
1012301.52330 Worker's Compensation	934	959	959	959	-	-
1012301.52500 Annual Leave Conversion Expens	3,213	4,111	5,634	5,800	1,689	166
Operating Payroll Total	701,353	779,991	781,514	949,829	169,838	168,315
Operating Expenses						
1012301.53310 Auditing	72,450	126,144	118,250	130,075	3,931	11,825
1012301.53311 Special Projects	-	5,676	5,676	5,676	-	-
1012301.53800 Software Maintenance Contract	33,110	50,458	50,458	55,504	5,046	5,046
1012301.53930 Other Professional Services	18,100	23,274	23,274	23,274	-	-
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	1,594	4,000
1012301.55940 Training	376	9,082	8,500	12,000	2,918	3,500
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	-	-
1012301.57590 Bad Debt Expense	-	-	-	1,700,000	1,700,000	1,700,000
Operating Expenses Total	146,004	241,250	230,368	1,954,739	1,713,489	1,724,371
TOTAL FINANCE EXPENDITURES	847,357	1,021,241	1,011,882	2,904,568	1,883,327	1,892,686

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
<u>Operating Revenue</u>						
1012451.44344 Cost Allocation Revenue	38,783	42,823	42,823	42,823	-	-
Operating Revenue Total	38,783	42,823	42,823	42,823	-	-
<u>Operating Payroll</u>						
1012451.51000 Salaries & Wage	370,911	428,899	428,899	458,535	29,637	29,637
1012451.52001 Medical Insurance	61,412	71,676	71,676	51,969	(19,707)	(19,707)
1012451.52020 Other Insurance & Benefits	5,603	6,915	6,915	7,736	821	821
1012451.52100 Social Security Contributions	26,543	30,106	30,106	32,745	2,639	2,639
1012451.52200 Retirement Contributions	25,985	25,463	25,463	29,497	4,034	4,034
1012451.52330 Worker's Compensation	630	646	646	646	-	-
1012451.52410 Cell Phone Allowance	760	780	520	520	(260)	-
1012451.52500 Annual Leave Conversion Expens	1,357	2,552	2,003	4,000	1,448	1,997
Operating Payroll Total	493,200	567,037	566,228	585,648	18,612	19,420
<u>Operating Expenses</u>						
1012451.53100 Employ Developmt & Training	63,255	63,900	55,000	63,900	-	8,900
1012451.53610 Patient-Centered Outcome Fee	2,229	2,500	2,400	2,700	200	300
1012451.53800 Software Maintenance Contract	43,365	41,500	72,022	50,000	8,500	(22,022)
1012451.53825 Consultants	45,938	46,500	46,500	50,000	3,500	3,500
1012451.53826 Recruitment	83,193	73,800	80,000	80,000	6,200	-
1012451.53930 Other Professional Services	10,437	23,220	20,000	23,220	-	3,220
1012451.54150 Telephone	48	75	75	75	-	-
1012451.55520 Photocopy	3,658	3,500	4,800	4,000	500	(800)
1012451.55600 Postage & Box Rent	460	450	500	600	150	100
1012451.55722 Employee Wellness Programs	3,991	9,000	4,000	14,000	5,000	10,000
1012451.55725 Dues & Subscriptions	7,058	7,200	7,700	11,100	3,900	3,400
1012451.55940 Training	1,539	4,500	1,000	5,000	500	4,000
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	1,250	8,000
1012451.57000 Employee Tuition Reimbursement	684	25,000	15,000	25,000	-	10,000
Operating Expenses Total	288,530	334,895	335,997	364,595	29,700	28,598
TOTAL HUMAN RESOURCES EXPENDITURES	781,730	901,932	902,225	950,243	48,312	48,018

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1012401.43120 Durango Cost Share Reimb	14,258	6,500	-	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	-	6,500
Operating Payroll						
1012401.51000 Salaries & Wage	1,035,970	1,196,747	1,196,747	1,338,484	141,738	141,738
1012401.51120 Temporary Salaries	3,248	3,500	3,500	-	(3,500)	(3,500)
1012401.51230 Overtime	1,079	-	-	-	-	-
1012401.52001 Medical Insurance	145,891	157,748	157,748	205,183	47,435	47,435
1012401.52020 Other Insurance & Benefits	14,873	16,840	16,840	20,373	3,533	3,533
1012401.52100 Social Security Contributions	77,150	86,161	86,161	94,291	8,130	8,130
1012401.52200 Retirement Contributions	63,480	71,778	71,778	81,325	9,547	9,547
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 Expens	7,210	8,067	8,067	8,067	-	-
Operating Payroll Total	1,352,024	1,543,929	1,543,929	1,750,812	206,883	206,883
Operating Expenses						
1012401.53800 Software Maintenance Contract	274,862	235,000	235,000	276,000	41,000	41,000
1012401.53930 Other Professional Services	46,651	36,000	36,000	50,000	14,000	14,000
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	2,000	2,000
1012401.56112 Computer & Operating Equip	70	-	-	-	-	-
1012401.56114 Computer Equip & Software	77,930	90,000	90,000	100,000	10,000	10,000
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	2,500	2,500
1012401.57650 CERF Fuel	535	556	837	896	340	59
1012401.57655 CERF Maintenance & Repair	140	-	-	632	632	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	520,238	70,472	70,191
TOTAL IT EXPENDITURES	1,822,863	1,993,694	1,993,976	2,271,050	277,355	277,074

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
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	1,707	137
1031523.56140 Grading & Maint-Durango LF	10,773	28,000	28,000	28,000	-	-
1031523.56142 Grading & Maint - Other LF	205,264	79,410	79,410	79,410	-	-
1031523.56160 Monitor & Groundwater-Dgo LF	9,805	16,000	12,000	12,000	(4,000)	-
1031523.56162 Monitor & Groundwatr-Other LF	29,554	28,435	28,435	28,435	-	-
Operating Expenses Total	300,250	248,215	245,785	245,922	(2,293)	137
TOTAL LANDFILL CLOSURE EXPENDITURES	300,250	248,215	245,785	245,922	(2,293)	137

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Expenses						
Operating Expenses						
1012161.54102 Electric	7,520	10,800	8,896	9,163	(1,637)	267
1012161.54106 Gas	4,188	5,616	9,330	11,662	6,046	2,332
1012161.54110 Water & Sewer	3,585	4,320	2,524	2,600	(1,720)	76
1012161.54150 Telephone	1,000	1,000	1,200	1,260	260	60
1012161.54212 Waste Disposal	260	281	260	267	(13)	8
1012161.54350 Repair & Maintenance	6,335	18,000	18,000	20,000	2,000	2,000
Operating Expenses Total	22,888	40,017	40,210	44,953	4,936	4,743
TOTAL OMPO EXPENDITURES	22,888	40,017	40,210	44,953	4,936	4,743

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1070011.44330 CDBG Region 9 Grant Funds	263,943	430,000	430,000	435,000	5,000	5,000
1070015.45313 GOCO Grant-Animas Valley Proje	110,000	-	-	-	-	-
Operating Revenue Total	373,943	430,000	430,000	435,000	5,000	5,000
Operating Expenses						
1070011.58104 CDBG Region 9 Ecom Develop	263,943	430,000	430,000	435,000	5,000	5,000
1070015.58115 GOCO-Animas Valley Project	110,000	-	-	-	-	-
Operating Expenses Total	373,943	430,000	430,000	435,000	5,000	5,000
TOTAL PASS THRU EXPENDITURES	373,943	430,000	430,000	435,000	5,000	5,000

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1012501.44344 Cost Allocation Revenue	11,471	9,535	-	9,535	-	9,535
Operating Revenue Total	11,471	9,535	-	9,535	-	9,535
Operating Payroll						
1012501.51000 Salaries & Wage	106,199	144,477	-	134,262	(10,215)	134,262
1012501.51120 Temporary Salaries	-	25,000	-	-	(25,000)	-
1012501.51230 Overtime	255	-	-	-	-	-
1012501.52001 Medical Insurance	7,633	7,664	-	15,698	8,034	15,698
1012501.52020 Other Insurance & Benefits	1,672	2,146	-	2,133	(13)	2,133
1012501.52100 Social Security Contributions	7,985	10,940	-	9,965	(974)	9,965
1012501.52200 Retirement Contributions	5,310	7,224	-	6,713	(511)	6,713
1012501.52330 Worker's Compensation	165	169	-	169	-	169
1012501.52410 Cell Phone Allowance	260	260	-	260	-	260
1012501.52500 Annual Leave Conversion Expens	-	896	-	896	-	896
Operating Payroll Total	129,479	198,776	-	170,096	(28,680)	170,096
Operating Expenses						
1012501.54150 Telephone	-	80	-	-	(80)	-
1012501.55400 Advertising	1,211	1,710	-	2,000	290	2,000
1012501.55520 Photocopy	-	1,325	-	1,105	(220)	1,105
1012501.55600 Postage & Box Rent	-	50	-	-	(50)	-
1012501.55725 Dues & Subscriptions	-	360	-	450	90	450
1012501.55920 Meetings	-	180	-	150	(30)	150
1012501.55940 Training	-	2,250	-	2,250	-	2,250
1012501.56170 Operating Supplies	742	900	-	8,400	7,500	8,400
Operating Expenses Total	1,954	6,855	-	14,355	7,500	14,355
TOTAL PROCUREMENT EXPENDITURES	131,432	205,631	-	184,451	(21,180)	184,451

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1070011.41460 Lodger's Tax	892,339	550,000	550,000	550,000	-	-
1070011.43140 Wildlife Svcs (Predator Reimb)	284	3,900	3,900	3,900	-	-
1070011.44333 Opioid Settlement Grant	11,697	-	-	80,000	80,000	80,000
1070012.42379 Animal Control Fines	3,098	1,000	1,000	1,000	-	-
Operating Revenue Total	907,416	554,900	554,900	634,900	80,000	80,000
Operating Expenses						
1070011.55720 Dues - SW Council Of Gov	57,739	-	-	-	-	-
1070011.58012 DATO Lodger'S Tax Collection	892,339	550,000	550,000	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	70,000	-	-
1070011.58020 Wildlife 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 Grant	559	-	-	80,000	80,000	80,000
1070011.58201 Recreation Scholarships	2,743	2,500	2,500	2,500	-	-
1070012.58023 Animal Cruelty Contingency	-	5,000	-	5,000	-	5,000
1070012.58024 Humane Society Operations	99,090	144,000	144,000	414,415	270,415	270,415
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 Svcs (Predator Ctrl)	-	11,000	11,000	11,000	-	-
1070013.58041 SCCAA Transit-Road Runner	20,000	52,043	52,043	80,000	27,957	27,957
1070014.58044 AXIS Detox	6,681	40,088	-	1,000	(39,088)	1,000
1070014.58045 AXIS Health Center	-	-	-	250,000	250,000	250,000
1070014.58050 San Juan Basin Health	1,146,143	1,194,219	1,194,219	-	(1,194,219)	(1,194,219)
1070014.58060 Animas River Water Quality	-	-	-	5,000	5,000	5,000
1070014.58101 Regional Housing Capacity	-	195,000	137,250	138,000	(57,000)	750
1070014.58111 La Plata Homes Fund	110,288	110,288	110,288	110,288	-	-
1070014.58118 LPC Emp Mortg Asst Pgm	-	200,000	-	200,000	-	200,000
1070014.58422 Axis ATU - SW CO Ment Hlth Cen	162,264	162,264	162,264	162,264	-	-
1070015.58230 Hermosa : Durango Bike Trail	-	-	-	10,000	10,000	10,000
1070024.58430 SW CO Accel Prgm for Entrprns	10,000	20,000	20,000	20,000	-	-
1070024.58436 Mountain Studies Institute	-	3,000	3,000	3,000	-	-
1070024.58444 SCCAA Dial-a-Ride Expansion	-	33,000	33,000	-	(33,000)	(33,000)
1070024.58445 Hilltop House Ask	-	-	-	150,000	150,000	150,000
1070025.58502 Fairboard	15,000	15,000	15,000	15,000	-	-
Operating Expenses Total	2,842,670	3,121,487	2,818,649	2,591,552	(529,935)	(227,097)

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Public Service Contributions						
1070021.53920 Other Contracted Services	6,250	9,500	9,500	9,500	-	-
1070024.58070 Community Treehouse	-	-	-	5,000	5,000	5,000
1070024.58080 La Plata Historical Society	-	-	-	7,500	7,500	7,500
1070024.58403 Adult Edu Center - GED	10,000	-	-	10,000	10,000	10,000
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	4,500	4,500
1070024.58411 Durango Food Bank	15,000	-	-	15,500	15,500	15,500
1070024.58413 Housing Solutions for SW	35,000	60,000	60,000	60,000	-	-
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	500	500
1070024.58421 SW Center For Independence	7,000	7,000	7,000	7,000	-	-
1070024.58425 Southwest Safehouse	10,000	-	-	15,000	15,000	15,000
1070024.58426 VOA Homeless Shelter	10,000	-	-	15,000	15,000	15,000
1070024.58428 Durango Food Bank Commodities	8,000	-	-	9,200	9,200	9,200
1070024.58429 Big Brothers Big Sisters	-	2,000	2,000	10,000	8,000	8,000
1070024.58433 Animas Alano Club	-	-	-	5,000	5,000	5,000
1070024.58435 Women's Resource Center	7,000	7,000	7,000	7,000	-	-
1070024.58437 Axis Health - Espero Housing	10,000	-	-	-	-	-
1070024.58443 SWCCCC - Hilltop House	-	10,000	10,000	-	(10,000)	(10,000)
Public Service Contributions Total	185,250	171,000	171,000	256,200	85,200	85,200
TOTAL PUBLIC SERVICE AGENCY EXPENDITURES	3,027,920	3,292,487	2,989,649	2,847,752	(444,735)	(141,897)

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1012701.44344 Cost Allocation Revenue	15,120	14,722	14,722	14,722	-	-
1012701.47820 Insurance Refunds	59,736	-	-	-	-	-
Operating Revenue Total	74,856	14,722	14,722	14,722	-	-
Operating Payroll						
1012701.51000 Salaries & Wage	81,419	146,948	146,948	170,012	23,064	23,064
1012701.52001 Medical Insurance	19,047	34,004	34,004	28,435	(5,569)	(5,569)
1012701.52020 Other Insurance & Benefits	1,446	2,991	2,991	2,753	(238)	(238)
1012701.52100 Social Security Contributions	5,422	9,953	9,953	11,722	1,769	1,769
1012701.52200 Retirement Contributions	4,151	7,347	7,347	9,462	2,114	2,114
1012701.52330 Worker's Compensation	216	222	222	222	-	-
1012701.52500 Annual Leave Conversion Expens	1,605	587	587	587	-	-
Operating Payroll Total	113,307	202,051	202,051	223,192	21,141	21,141
Operating Expenses						
1012701.53822 Driving Record Monitoring	2,544	2,750	2,964	2,800	50	(164)
1012701.54150 Telephone	0	-	-	-	-	-
1012701.54335 Insurance Deductible/Repair	28,187	45,000	120,000	120,000	75,000	-
1012701.55210 Prop, Casualty & Liability Ins	641,878	602,000	727,000	850,000	248,000	123,000
1012701.55725 Dues & Subscriptions	204	3,713	3,713	500	(3,213)	(3,213)
1012701.55940 Training	893	2,700	2,420	2,500	(200)	80
1012701.55942 Safety Program & Training	8,406	8,100	8,084	8,300	200	216
1012701.56101 Safety Equipment Reimburs	2,335	2,700	2,050	4,500	1,800	2,450
1012701.56170 Operating Supplies	1,711	1,350	2,673	2,000	650	(673)
1012701.56193 Ergonomic Safety Equipment	6,793	5,850	5,083	6,000	150	917
Operating Expenses Total	692,952	674,163	873,987	996,600	322,437	122,613
TOTAL RISK MANAGEMENT EXPENDITURES	806,259	876,214	1,076,038	1,219,792	343,578	143,754

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Program Revenue						
Sheriff's Admin - 2000	137,114	286,293	305,759	165,250	(121,043)	(140,509)
Sheriff's Operations - 2010	195,326	612,720	571,240	344,838	(267,882)	(226,402)
Sheriff's Special Investigations - 201013	338,284	474,563	474,563	500,084	25,521	25,521
Detentions - 2020	1,737,401	1,585,615	1,378,314	1,255,113	(330,502)	(123,201)
Sheriff's Alternatives to Incarceration - 202011	39,476	-	-	-	-	-
Program Revenue Total	2,447,602	2,959,191	2,729,876	2,265,285	(693,906)	(464,591)
Operating Expenses						
Personnel Expenditures (less Overtime)						
Sheriff's Admin - 2000	1,278,959	1,452,631	1,452,631	1,419,483	(33,148)	(33,148)
Sheriff's Operations - 2010	3,770,889	4,462,974	4,462,974	4,608,848	145,873	145,873
Sheriff's Special Investigations - 201013	519,249	548,942	548,942	596,738	47,796	47,796
Sheriff's Criminal Investigations - 201014	678,055	731,139	731,139	722,478	(8,660)	(8,660)
Detentions - 2020	5,575,319	6,752,553	6,752,553	7,238,256	485,703	485,703
Sheriff's Alternatives to Incarceration - 202011	386,548	-	-	-	-	-
Personnel Expenditures (less Overtime) Total	12,209,019	13,948,239	13,948,239	14,585,803	637,564	637,564
Overtime Expenditures						
Sheriff's Admin - 2000	11,510	20,000	20,000	20,000	-	-
Sheriff's Operations - 2010	163,923	165,000	165,000	165,000	-	-
Sheriff's Special Investigations - 201013	17,912	30,000	30,000	-	(30,000)	(30,000)
Sheriff's Criminal Investigations - 201014	42,064	55,000	55,000	45,000	(10,000)	(10,000)
Detentions - 2020	337,253	150,000	150,000	150,000	-	-
Sheriff's Alternatives to Incarceration - 202011	8,936	-	-	-	-	-
Overtime Expenditures Total	581,597	420,000	420,000	380,000	(40,000)	(40,000)
Operating Expenditures						
Sheriff's Admin - 2000	437,468	571,752	615,194	455,327	(116,425)	(159,867)
Sheriff's Operations - 2010	948,957	972,500	1,297,138	1,114,290	141,790	(182,848)
Sheriff's Special Investigations - 201013	255,530	384,086	384,086	393,785	9,699	9,699
Sheriff's Criminal Investigations - 201014	25,729	32,300	37,800	56,600	24,300	18,800
Detentions - 2020	2,942,405	2,967,980	2,954,225	2,935,735	(32,245)	(18,491)
Sheriff's Alternatives to Incarceration - 202011	21,249	-	-	-	-	-
Operating Expenditures Total	4,631,339	4,928,618	5,288,444	4,955,737	27,119	(332,707)
Capital Expenditures						
Sheriff's Admin - 2000	67,330	190,000	190,000	-	(190,000)	(190,000)
Sheriff's Operations - 2010	344,320	165,000	330,000	292,000	127,000	(38,000)
Detentions - 2020	139,000	121,254	121,254	222,990	101,736	101,736
Capital Expenditures Total	550,650	476,254	641,254	514,990	38,736	(126,264)
Sheriff CERF Expenditures						
Sheriff's Admin - 2000	67,176	60,049	60,409	169,914	109,865	109,505
Sheriff's Operations - 2010	821,897	910,075	904,247	1,099,179	189,104	194,932
Sheriff's Special Investigations - 201013	43,575	48,086	46,341	43,050	(5,036)	(3,291)
Sheriff's Criminal Investigations - 201014	57,785	47,945	49,061	90,117	42,172	41,056
Detentions - 2020	73,158	51,021	53,050	179,564	128,543	126,514
Sheriff's Alternatives to Incarceration - 202011	8,831	-	-	-	-	-
Sheriff CERF Expenditures Total	1,072,423	1,117,176	1,113,108	1,581,824	464,648	468,716
Operating Expenses Total	19,045,027	20,890,287	21,411,044	22,018,354	1,128,067	607,310
Total Revenues O/(U) Expenditures	(16,597,426)	(17,931,096)	(18,681,168)	(19,753,069)	1,821,973	1,071,901

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1020002.42361 Sheriff's Civil Process Fees	35	-	-	-	-	-
1020002.42381 Gaming / Wildlife Fines	609	-	392	-	-	(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	-	(8,000)
1020002.43115 POST grant reimbursement	10,798	5,000	5,000	5,000	-	-
1020002.44323 Sheriff-PO Mental Health Grant	8,000	11,293	11,293	56,250	44,957	44,957
1020002.44324 COPS Grant	-	166,000	166,000	-	(166,000)	(166,000)
1020002.44619 Search & Rescue Tier I	-	10,000	10,000	10,000	-	-
1020002.47611 Donations & Contributions	-	-	11,075	-	-	(11,075)
1020002.47613 Reimbursed Training-Other	17,449	1,000	1,000	1,000	-	-
1020002.47616 SW Post Scholarship	12,344	20,000	20,000	20,000	-	-
Operating Revenue Total	137,114	286,293	305,759	165,250	(121,043)	(140,509)
Operating Payroll						
1020002.51000 Salaries & Wage	962,063	1,089,368	1,089,368	1,078,233	(11,136)	(11,136)
1020002.51120 Temporary Salaries	3,471	24,000	24,000	-	(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	3,477	3,477
1020002.52020 Other Insurance & Benefits	15,583	17,214	17,214	17,887	674	674
1020002.52100 Social Security Contributions	71,000	78,681	78,681	76,728	(1,953)	(1,953)
1020002.52200 Retirement Contributions	63,452	71,235	71,235	71,026	(209)	(209)
1020002.52330 Worker's Compensation	19,766	20,284	20,284	20,284	-	-
1020002.52500 Annual Leave Conversion Expens	8,779	6,925	6,925	6,925	-	-
Operating Payroll Total	1,290,469	1,472,631	1,472,631	1,439,483	(33,148)	(33,148)
Operating Expenses						
1020002.53230 COPS Grant Expenditures	-	166,000	166,000	-	(166,000)	(166,000)
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	7,000	-
1020002.54102 Electric	23,419	24,840	19,744	20,336	(4,504)	592
1020002.54106 Gas	12,189	12,128	25,323	31,654	19,526	6,331
1020002.54110 Water & Sewer	5,320	9,072	6,552	6,749	(2,323)	197
1020002.54150 Telephone	8,910	7,730	7,730	7,730	-	-
1020002.54212 Waste Disposal	2,434	2,651	2,454	2,528	(123)	74
1020002.54320 Equip Repair & Maint - Mv	1,517	1,000	2,060	1,000	-	(1,060)
1020002.54327 Search & Rescue	7,253	10,000	40,000	40,000	30,000	-
1020002.54370 Repair & Maintenance - 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	-	-
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	1,889	1,529
1020002.57655 CERF Maintenance & Repair	12,343	29,140	29,140	29,140	-	-

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
1020002.57670 CERF Rental Charges	35,642	14,112	14,112	122,088	107,976	107,976
Operating Expenses Total	504,645	631,801	675,603	625,241	(6,560)	(50,362)
Capital Outlay						
1020002.59135 Capital Outlay Op Equip	67,330	190,000	190,000	-	(190,000)	(190,000)
Capital Outlay Total	67,330	190,000	190,000	-	(190,000)	(190,000)
TOTAL SHERIFF'S ADMIN EXPENDITURES	1,862,444	2,294,432	2,338,234	2,064,725	(229,707)	(273,509)



SHERIFF'S OFFICE OPERATIONS

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
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 - Distraint 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	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	366,088	151,355	(282,391)	(214,733)
1020102.44302 Gaming Funds - SO Patrol	76,529	72,474	72,474	86,983	14,509	14,509
1020102.44317 CIOT and Chkpoint Grant	9,086	-	-	-	-	-
1020102.44318 Traffic Enforcement Grants	20,926	35,000	35,000	35,000	-	-
1020102.44322 Gray&Black Marijuana Grant	35,984	-	26,178	-	-	(26,178)
Operating Revenue Total	195,326	612,720	571,240	344,838	(267,882)	(226,402)
Operating Payroll						
1020102.51000 Salaries & Wage	2,705,434	3,240,033	3,240,033	3,344,825	104,792	104,792
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	25,734	25,734
1020102.52020 Other Insurance & Benefits	45,091	54,171	54,171	55,372	1,201	1,201
1020102.52100 Social Security Contributions	215,540	230,675	230,675	236,466	5,791	5,791
1020102.52200 Retirement Contributions	162,292	192,104	192,104	200,460	8,356	8,356
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 Expens	19,950	22,211	22,211	22,211	-	-
Operating Payroll Total	3,934,812	4,627,974	4,627,974	4,773,848	145,873	145,873
Operating Expenses						
1020102.53800 Software Maintenance Contract	93,824	95,000	105,000	110,000	15,000	5,000
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	675,000	10,000	10,000
1020102.53930 Other Professional Services	4,099	1,500	14,000	3,000	1,500	(11,000)
1020102.54150 Telephone	43,937	44,000	55,000	55,000	11,000	-
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	2,000	-
1020102.55520 Photocopy	3,296	3,500	4,000	5,000	1,500	1,000
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	16,000	(5,000)
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	10,000	(40,000)
1020102.56170 Operating Supplies	9,861	12,000	15,000	15,000	3,000	-
1020102.56182 Supplies-SRO	147	1,500	3,000	1,500	-	(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	-	20,000
1020102.56191 Gray&Black Marijuana Grant Exp	36,268	-	26,178	-	-	(26,178)
1020102.56196 CO Responder Grant - Patrol	-	-	206,960	71,790	71,790	(135,170)
1020102.57650 CERF Fuel	184,792	163,439	157,611	180,835	17,396	23,224
1020102.57655 CERF Maintenance & Repair	71,681	292,688	292,688	292,688	-	-
1020102.57670 CERF Rental Charges	565,424	453,948	453,948	625,656	171,708	171,708
Operating Expenses Total	1,770,854	1,882,575	2,201,385	2,213,469	330,894	12,084

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Capital Outlay						
1020102.59213 Capital Outlay - Patrol	344,320	165,000	330,000	292,000	127,000	(38,000)
Capital Outlay Total	344,320	165,000	330,000	292,000	127,000	(38,000)
TOTAL SHERIFF'S OPERATIONS EXPENDITURES	6,049,986	6,675,549	7,159,360	7,279,317	603,767	119,957

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
10201013.44615 HIDTA Grant	338,192	474,563	474,563	500,084	25,521	25,521
10201013.47826 Law Enforcement Restitution	92	-	-	-	-	-
10201013.49200 Lease Revenue	0	-	-	-	-	-
Operating Revenue Total	338,284	474,563	474,563	500,084	25,521	25,521
Operating Payroll						
10201013.51000 Salaries & Wage	386,026	414,074	414,074	440,302	26,229	26,229
10201013.51230 Overtime	17,912	30,000	30,000	-	(30,000)	(30,000)
10201013.52001 Medical Insurance	56,767	57,004	57,004	75,194	18,190	18,190
10201013.52020 Other Insurance & Benefits	6,107	6,268	6,268	6,653	385	385
10201013.52100 Social Security Contributions	29,691	29,836	29,836	31,222	1,386	1,386
10201013.52200 Retirement Contributions	24,095	26,701	26,701	28,307	1,606	1,606
10201013.52330 Worker's Compensation	11,880	12,191	12,191	12,191	-	-
10201013.52500 Annual Leave Conversion Expens	4,683	2,868	2,868	2,868	-	-
Operating Payroll Total	537,160	578,942	578,942	596,738	17,796	17,796
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	317,936	327,635	9,699	9,699
10201013.56170 Operating Supplies	2,902	5,000	5,000	5,000	-	-
10201013.57650 CERF Fuel	12,228	12,501	10,756	13,741	1,240	2,985
10201013.57655 CERF Maintenance & Repair	3,958	9,713	9,713	9,713	-	-
10201013.57670 CERF Rental Charges	27,389	25,872	25,872	19,596	(6,276)	(6,276)
10201013.59010 Interest Payment	15	-	-	-	-	-
10201013.59020 Principal Payments	9,753	-	-	-	-	-
10201013.59600 Lease Expenditure	0	-	-	-	-	-
Operating Expenses Total	299,104	432,172	430,427	436,835	4,663	6,408
TOTAL SPECIAL INVESTIGATIONS EXPENDITURES	836,265	1,011,114	1,009,369	1,033,573	22,459	24,204

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Payroll						
10201014.51000 Salaries & Wage	501,993	551,358	551,358	550,547	(810)	(810)
10201014.51230 Overtime	42,064	55,000	55,000	45,000	(10,000)	(10,000)
10201014.52001 Medical Insurance	76,070	78,648	78,648	71,869	(6,779)	(6,779)
10201014.52020 Other Insurance & Benefits	8,537	8,986	8,986	8,834	(151)	(151)
10201014.52100 Social Security Contributions	39,987	40,074	40,074	40,218	144	144
10201014.52200 Retirement Contributions	32,830	35,608	35,608	34,544	(1,064)	(1,064)
10201014.52330 Worker's Compensation	12,434	12,759	12,759	12,759	-	-
10201014.52500 Annual Leave Conversion Expens	6,205	3,706	3,706	3,706	-	-
Operating Payroll Total	720,119	786,139	786,139	767,478	(18,660)	(18,660)
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	1,800	-
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	3,500	1,800
10201014.56114 Computer Equip & Software	2,976	5,500	5,500	22,500	17,000	17,000
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	2,000	-
10201014.56170 Operating Supplies	5,479	6,000	6,000	6,000	-	-
10201014.57650 CERF Fuel	13,607	9,260	10,376	12,960	3,700	2,584
10201014.57655 CERF Maintenance & Repair	4,784	7,881	7,881	7,881	-	-
10201014.57670 CERF Rental Charges	39,395	30,804	30,804	69,276	38,472	38,472
Operating Expenses Total	83,514	80,245	86,861	146,717	66,472	59,856
TOTAL CRIMINAL INVESTIGATIONS EXPENDITURES	803,633	866,384	873,000	914,195	47,812	41,196



SHERIFF'S OFFICE DETENTIONS

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1020202.42340 ATI - Pre-trial Services	250	10,000	7,200	7,000	(3,000)	(200)
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	20,000	(7,000)
1020202.42349 Jail Bond Fees	3,998	3,500	4,000	3,500	-	(500)
1020202.42355 Prisoner Transport	33,336	40,000	14,000	20,000	(20,000)	6,000
1020202.42370 ATI-Offender EHM Fees	125	15,000	15,500	15,000	-	(500)
1020202.42376 Work Release Fees	24,553	6,000	15,000	10,000	4,000	(5,000)
1020202.42382 Booking Fees	38,745	32,000	36,400	32,000	-	(4,400)
1020202.42384 DUI Blood Draw Fees	8,335	5,000	4,500	5,000	-	500
1020202.44304 Gaming Funds-Detentions	24,116	6,714	6,714	38,669	31,955	31,955
1020202.44306 Jail Behavioral Health Grant R	804,279	882,601	782,000	656,944	(225,657)	(125,056)
1020202.46240 Jail Room & Board	659,470	484,000	364,000	350,000	(134,000)	(14,000)
1020202.46250 Crisis Intervention Train Fee	16,500	7,800	15,000	10,000	2,200	(5,000)
1020202.47822 Prisoner Commissary Receipts	61,450	41,000	35,000	35,000	(6,000)	-
1020202.49200 Lease Revenue	16,828	-	-	-	-	-
Operating Revenue Total	1,737,401	1,585,615	1,378,314	1,255,113	(330,502)	(123,201)
Operating Payroll						
1020202.51000 Salaries & Wage	4,144,932	5,050,277	5,050,277	5,352,381	302,104	302,104
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	140,172	140,172
1020202.52020 Other Insurance & Benefits	69,878	83,923	83,923	92,101	8,177	8,177
1020202.52100 Social Security Contributions	328,502	362,431	362,431	379,013	16,582	16,582
1020202.52200 Retirement Contributions	254,799	311,023	311,023	329,690	18,667	18,667
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 Expens	27,558	35,127	35,127	35,127	-	-
Operating Payroll Total	5,912,572	6,902,553	6,902,553	7,388,256	485,703	485,703
Operating Expenses						
1020202.53620 Medical & Dental Services	588,487	612,155	614,345	675,000	62,845	60,655
1020202.53645 Jail Behavioral Health Grant	766,335	782,079	699,040	626,443	(155,636)	(72,597)
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	-	7,424
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	(30,732)	3,021
1020202.54106 Gas	69,578	63,720	92,331	115,414	51,694	23,083
1020202.54110 Water & Sewer	79,501	96,120	81,710	84,162	(11,958)	2,451
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	(458)	275
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	1,000	-
1020202.55725 Dues & Subscriptions	968	4,000	1,000	3,000	(1,000)	2,000
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	2,000	-
1020202.56108 Chemical, Lab & Medical Suppl	-	20,000	20,000	20,000	-	-
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	-	-	(103)

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
1020202.56124 Electronic Monitoring	-	14,000	9,200	14,000	-	4,800
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	-	(9,500)
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	-	(10,000)
1020202.56306 Food	551,712	500,000	580,000	550,000	50,000	(30,000)
1020202.57650 CERF Fuel	15,609	15,772	17,801	22,083	6,311	4,282
1020202.57655 CERF Maintenance & Repair	7,046	11,729	11,729	11,729	-	-
1020202.57670 CERF Rental Charges	50,502	23,520	23,520	145,752	122,232	122,232
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	3,115,299	96,298	108,023
Capital Outlay						
1020202.59406 Capital Outlay - Detentions	139,000	121,254	121,254	222,990	101,736	101,736
Capital Outlay Total	139,000	121,254	121,254	222,990	101,736	101,736
TOTAL DETENTIONS EXPENDITURES	9,067,135	10,042,808	10,031,082	10,726,544	683,737	695,463

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
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 Expens	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	-	-	-	-	-

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1041004.44621 NextFifty Initiative Grant Rev	15,000	-	-	-	-	-
1041004.44625 Sen Services - SFSS Funding	308,528	185,661	185,661	129,218	(56,443)	(56,443)
1041004.44630 Senior Services - SMP/SHIP	19,255	18,760	25,828	25,760	7,000	(68)
1041004.44640 Senior Services-NSIP	16,049	12,000	15,163	14,000	2,000	(1,163)
1041004.44645 Sen Services-Older Amer Act	248,677	278,491	278,491	193,828	(84,663)	(84,663)
1041004.46400 Senior Services-Home Chore Rev	5,596	5,500	7,000	6,500	1,000	(500)
1041004.46480 Senior Center Activities	8,084	15,000	10,000	10,500	(4,500)	500
1041004.47140 Senior Center Rentals	1,886	7,258	4,645	5,000	(2,258)	355
1041004.47640 Senior Meal Collections	38,486	50,000	47,000	48,000	(2,000)	1,000
1041004.47642 Durango Senior Services Don	5,024	4,500	4,300	4,500	-	200
1041004.47643 Transportation Donations	4,366	5,000	4,500	4,500	(500)	-
1041004.48311 Transfer in JST-Senior Svcs	518,905	690,236	690,236	690,236	-	-
1041004.48312 Transfer in JST-SenServ Capita	-	325,000	325,000	325,000	-	-
Operating Revenue Total	1,189,857	1,597,406	1,597,824	1,457,042	(140,364)	(140,782)
Operating Payroll						
1041004.51000 Salaries & Wage	430,032	631,113	631,113	643,754	12,641	12,641
1041004.51120 Temporary Salaries	231,081	250,432	250,432	266,158	15,726	15,726
1041004.52001 Medical Insurance	59,507	109,867	109,867	95,005	(14,863)	(14,863)
1041004.52020 Other Insurance & Benefits	7,952	12,716	12,716	11,077	(1,639)	(1,639)
1041004.52100 Social Security Contributions	49,281	44,356	44,356	46,158	1,802	1,802
1041004.52200 Retirement Contributions	25,450	37,953	37,953	37,342	(611)	(611)
1041004.52330 Worker's Compensation	5,505	4,786	4,786	4,786	-	-
1041004.52500 Annual Leave Conversion Expens	858	3,047	3,047	3,047	-	-
Operating Payroll Total	809,667	1,094,269	1,094,269	1,107,326	13,056	13,056
Operating Expenses						
1041004.53920 Other Contracted Services	-	30,000	9,000	4,500	(25,500)	(4,500)
1041004.53930 Other Professional Services	1,154	1,500	1,200	4,000	2,500	2,800
1041004.54102 Electric	13,125	14,580	13,609	14,017	(563)	408
1041004.54106 Gas	5,341	5,184	8,190	10,237	5,053	2,047
1041004.54110 Water & Sewer	7,645	12,024	7,554	7,781	(4,243)	227
1041004.54150 Telephone	5,154	1,800	1,800	1,800	-	-
1041004.54212 Waste Disposal	1,270	842	780	803	(39)	23
1041004.54350 Repair & Maintenance	6,259	10,800	8,000	8,000	(2,800)	-
1041004.55500 Printing	5,737	7,200	5,000	7,500	300	2,500
1041004.55520 Photocopy	6,862	6,000	6,000	6,200	200	200
1041004.55600 Postage & Box Rent	69	300	150	300	-	150
1041004.55940 Training	3,046	4,500	3,000	4,000	(500)	1,000
1041004.56114 Computer Equip & Software	1,871	2,250	4,000	2,000	(250)	(2,000)
1041004.56125 Equipment & Supplies-Non Captl	1,458	8,820	8,820	3,000	(5,820)	(5,820)
1041004.56134 Furniture, Fixtures, Office Eq	1,293	1,350	1,350	1,450	100	100
1041004.56154 Janitorial Supplies	4,721	5,400	5,000	5,000	(400)	-
1041004.56170 Operating Supplies	8,638	9,450	9,000	9,550	100	550
1041004.56309 Senior Services-Durango Nutrit	223,621	220,000	220,000	225,000	5,000	5,000
1041004.56400 Senior Services-Home Chore	4,018	5,000	4,000	4,500	(500)	500
1041004.56410 Senior Activities	1,212	14,000	5,000	5,000	(9,000)	-
1041004.57650 CERF Fuel	8,631	7,871	8,065	9,208	1,337	1,143
1041004.57655 CERF Maintenance & Repair	6,286	3,849	3,849	3,849	-	-
1041004.57670 CERF Rental Charges	16,416	15,774	15,774	22,932	7,158	7,158
Operating Expenses Total	333,827	388,494	349,140	360,627	(27,867)	11,487
Capital Outlay						
1041004.59405 Capital Outlay - Sen Serv Capi	46,362	325,000	325,000	150,000	(175,000)	(175,000)
Capital Outlay Total	46,362	325,000	325,000	150,000	(175,000)	(175,000)
TOTAL SENIOR SERVICES - DURANGO EXPENDITURES	1,189,857	1,807,764	1,768,410	1,617,952	(189,811)	(150,457)

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1041054.44625 Sen Services - SFSS Funding	67,726	25,318	25,318	26,466	1,148	1,148
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	1,724	1,724
1041054.46480 Senior Center Activities	-	1,500	1,500	-	(1,500)	(1,500)
1041054.47639 Senior Meal Collections-Bayfie	9,380	9,000	9,500	9,000	-	(500)
Operating Revenue Total	135,217	76,794	77,294	78,166	1,372	872
Operating Payroll						
1041054.51000 Salaries & Wage	31,095	15,755	15,755	15,679	(77)	(77)
1041054.51120 Temporary Salaries	29,239	13,416	13,416	13,416	-	-
1041054.52001 Medical Insurance	3,995	2,285	2,285	3,191	906	906
1041054.52020 Other Insurance & Benefits	489	221	221	282	62	62
1041054.52100 Social Security Contributions	4,498	1,132	1,132	1,080	(52)	(52)
1041054.52200 Retirement Contributions	2,488	1,260	1,260	989	(272)	(272)
1041054.52330 Worker's Compensation	183	1,051	1,051	1,051	-	-
1041054.52500 Annual Leave Conversion Expens	-	91	91	91	-	-
Operating Payroll Total	71,986	35,211	35,211	35,778	567	567
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	-	15,000
1041054.56410 Senior Activities	-	500	500	-	(500)	(500)
1041054.57650 CERF Fuel	1,288	1,389	1,220	9,000	7,611	7,780
1041054.57655 CERF Maintenance & Repair	1,441	13,013	13,013	13,013	-	-
1041054.57670 CERF Rental Charges	2,820	3,462	3,462	3,060	(402)	(402)
Operating Expenses Total	56,366	79,714	64,545	86,423	6,709	21,878
TOTAL SENIOR SERVICES - COUNTY EXPENDITURES	128,353	114,925	99,756	122,201	7,276	22,445

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Payroll						
1010301.51000 Salaries & Wage	6,073	6,638	6,638	6,073	(565)	(565)
1010301.52001 Medical Insurance	14,621	14,884	14,884	15,608	724	724
1010301.52020 Other Insurance & Benefits	698	739	739	764	26	26
1010301.52100 Social Security Contributions	197	156	156	95	(61)	(61)
1010301.52200 Retirement Contributions	364	398	398	364	(34)	(34)
1010301.52330 Worker's Compensation	8	8	8	8	-	-
1010301.52500 Annual Leave Conversion Expens	-	45	45	45	-	-
Operating Payroll Total	21,962	22,868	22,868	22,958	90	90
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	90	90

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Other Uses						
100.57817 Xfer to Public Health(Startup)	-	940,000	940,000	-	(940,000)	(940,000)
100.57818 Transfer to Public Health Dept	-	-	-	1,194,519	1,194,519	1,194,519
100.57826 Operating Transfer to CIP	-	8,845,678	8,845,678	10,563,486	1,717,808	1,717,808
100.57870 Transfer to District Attorney	1,818,363	2,163,100	2,107,653	2,296,159	133,059	188,506
Other Uses Total	1,818,363	11,948,778	11,893,331	14,054,164	2,105,386	2,160,833
Contingency						
100.59090 Contingency	-	2,000,000	70,000	3,000,000	1,000,000	2,930,000
Contingency Total	-	2,000,000	70,000	3,000,000	1,000,000	2,930,000
TOTAL TRANSFERS IN/OUT EXPENDITURES	1,818,363	13,948,778	11,963,331	17,054,164	3,105,386	5,090,833

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1010401.42310 Treasurer's Advertising	48,327	45,000	45,000	48,000	3,000	3,000
1010401.42313 Treasurer's Fees-other	71,337	85,000	85,000	85,000	-	-
1010401.42316 Treasurer's Postage Collection	325	200	200	250	50	50
1010401.42319 Treasurer's Tax Collection Fee	735,807	750,000	750,000	820,000	70,000	70,000
1010401.47000 Investment Earnings	1,184,865	900,000	900,000	2,500,000	1,600,000	1,600,000
1010401.47001 Unrealized gain (loss) on inv.	(1,761,123)	-	-	-	-	-
1010401.49999 Treasurer Unidentified Revenue	92	-	-	-	-	-
Operating Revenue Total	279,630	1,780,200	1,780,200	3,453,250	1,673,050	1,673,050
Operating Payroll						
1010401.51000 Salaries & Wage	213,902	304,878	304,878	418,048	113,171	113,171
1010401.52001 Medical Insurance	17,950	46,189	46,189	27,142	(19,047)	(19,047)
1010401.52020 Other Insurance & Benefits	2,689	5,288	5,288	4,453	(835)	(835)
1010401.52100 Social Security Contributions	15,929	21,496	21,496	31,218	9,722	9,722
1010401.52200 Retirement Contributions	12,776	17,464	17,464	17,344	(120)	(120)
1010401.52330 Worker's Compensation	410	420	420	420	-	-
1010401.52500 Annual Leave Conversion Expens	1,043	1,837	1,837	1,837	-	-
Operating Payroll Total	264,700	397,572	397,572	500,462	102,890	102,890
Operating Expenses						
1010401.53310 Auditing	-	15,000	15,000	15,000	-	-
1010401.53510 Outside Counsel	-	15,000	15,000	-	(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	18,000	-	-
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	(40,000)	-
1010401.55742 Investment Fees	45,254	42,000	42,000	42,000	-	-
1010401.55920 Meetings	561	1,350	500	500	(850)	-
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	196,820	(55,850)	(15,000)
TOTAL COUTNY TREASURER EXPENDITURES	463,376	650,242	609,392	697,282	47,040	87,890

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1010451.42304 Public Trustee Fees	46,464	60,000	20,000	30,000	(30,000)	10,000
Operating Revenue Total	46,464	60,000	20,000	30,000	(30,000)	10,000
Operating Payroll						
1010451.51000 Salaries & Wage	59,334	61,060	61,060	73,355	12,295	12,295
1010451.52001 Medical Insurance	7,239	7,203	7,203	18,023	10,820	10,820
1010451.52020 Other Insurance & Benefits	931	954	954	1,408	454	454
1010451.52100 Social Security Contributions	4,431	4,528	4,528	4,957	429	429
1010451.52200 Retirement Contributions	4,497	4,635	4,635	3,168	(1,467)	(1,467)
1010451.52500 Annual Leave Conversion Expens	-	431	431	431	-	-
Operating Payroll Total	76,431	78,810	78,810	101,342	22,532	22,532
Operating Expenses						
1010451.54150 Telephone	0	0	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	22,532	22,532

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
1012801.44655 Veteran's Service	27,276	28,560	23,240	17,920	(10,640)	(5,320)
Operating Revenue Total	27,276	28,560	23,240	17,920	(10,640)	(5,320)
Operating Payroll						
1012801.51000 Salaries & Wage	48,756	53,248	53,248	55,942	2,694	2,694
1012801.52020 Other Insurance & Benefits	1,153	1,231	1,231	1,285	54	54
1012801.52100 Social Security Contributions	3,689	4,032	4,032	4,236	204	204
1012801.52200 Retirement Contributions	2,438	2,662	2,662	2,797	135	135
1012801.52330 Worker's Compensation	61	62	62	62	-	-
1012801.52500 Annual Leave Conversion Expens	-	329	329	329	-	-
Operating Payroll Total	56,097	61,564	61,564	64,651	3,087	3,087
Operating Expenses						
1012801.54150 Telephone	1,008	1,200	1,050	1,200	-	150
1012801.54410 Building Rent	3,000	3,000	3,000	3,000	-	-
1012801.55600 Postage & Box Rent	-	50	-	50	-	50
1012801.55920 Meetings	282	1,350	850	1,850	500	1,000
1012801.55940 Training	865	-	-	-	-	-
1012801.55941 Mileage Reimbursement	-	900	500	500	(400)	-
1012801.56134 Furniture, Fixtures, Office Eq	-	1,350	200	700	(650)	500
1012801.56170 Operating Supplies	2,548	3,600	3,000	3,000	(600)	-
Operating Expenses Total	7,704	11,450	8,600	10,300	(1,150)	1,700
TOTAL VETERANS SERVICES EXPENDITURES	63,801	73,014	70,164	74,951	1,937	4,787

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
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	2,694	2,694
1031553.51120 Temporary Salaries	5,843	5,500	5,500	8,000	2,500	2,500
1031553.52001 Medical Insurance	7,265	7,296	7,296	7,661	365	365
1031553.52020 Other Insurance & Benefits	939	958	958	998	41	41
1031553.52100 Social Security Contributions	4,294	3,975	3,975	4,177	202	202
1031553.52200 Retirement Contributions	2,563	2,662	2,662	2,797	135	135
1031553.52330 Worker's Compensation	2,088	2,143	2,143	2,143	-	-
1031553.52500 Annual Leave Conversion Expens	-	372	372	372	-	-
Operating Payroll Total	74,242	76,154	76,154	82,090	5,936	5,936
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	60,000	-	-
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	617	617
1031553.57655 CERF Maintenance & Repair	1,089	-	-	158	158	158
1031553.57670 CERF Rental Charges	-	-	-	3,636	3,636	3,636
Operating Expenses Total	53,883	76,203	76,203	80,614	4,411	4,411
TOTAL WEED MANAGEMENT EXPENDITURES	128,125	152,357	152,357	162,704	10,347	10,347

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.



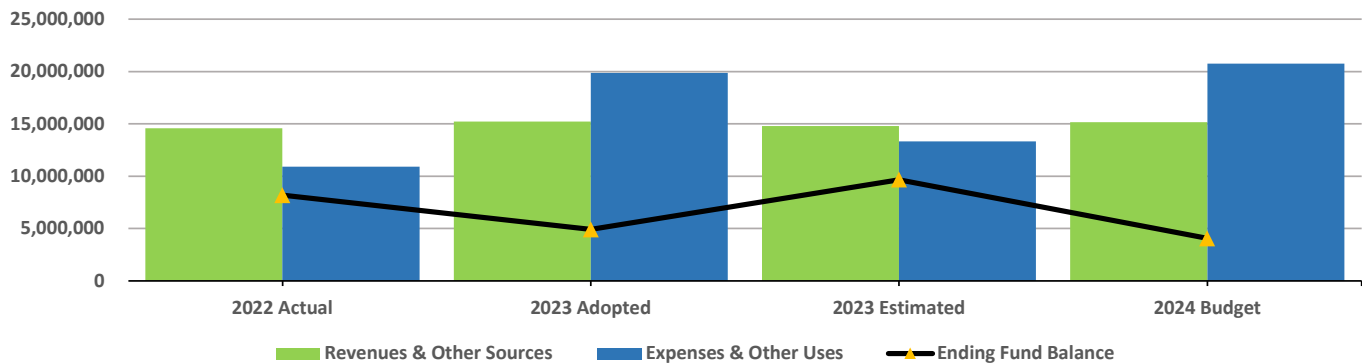
ROAD & BRIDGE FUND SUMMARY

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	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Beginning Fund Balance	\$4,529,424	\$9,578,935	\$8,194,977	\$9,678,633	\$99,698	\$1,483,656
Operating Revenue						
Property Taxes	1,200,503	1,330,546	1,330,546	1,644,199	313,653	313,653
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	325,000	325,000	-	-
HUTF	3,212,380	3,248,473	3,248,473	3,248,473	-	-
Other Taxes	11,076	13,000	13,000	13,000	-	-
Intergovernmental	1,745,396	519,000	519,000	719,000	200,000	200,000
Miscellaneous	197,124	122,000	122,000	72,000	(50,000)	(50,000)
One Time Revenues	-	1,750,000	1,333,450	1,227,228	(522,772)	(106,222)
Prop Tax - Personal Exem	3,640	-	-	-	-	-
Tax Increment Financing	38	-	-	0	-	-
Operating Revenue Total	14,581,963	15,213,019	14,796,469	15,153,900	(59,119)	357,431
Operating Expenses						
Personnel & Operating Costs						
Salaries & Wages	2,371,033	2,872,614	2,872,614	3,186,832	314,218	314,218
Temporary Employees	58,746	115,378	115,378	48,069	(67,309)	(67,309)
Overtime	63,512	116,500	4,000	194,500	78,000	190,500
Medical Benefits	350,604	419,309	419,309	514,805	95,496	95,496
Other Benefits & Costs	502,392	569,361	569,361	615,853	46,491	46,491
Operating	4,798,139	5,817,936	5,783,314	7,150,771	1,332,836	1,367,457
Personnel & Operating Costs Total	8,144,427	9,911,098	9,763,976	11,710,830	1,799,732	1,946,854
Capital & One Time Expenditures						
Capital Outlay	2,684,751	9,245,000	2,823,837	8,181,163	(1,063,837)	5,357,326
Capital Equipment	87,233	-	-	150,000	150,000	150,000
Contingency	-	725,000	725,000	725,000	-	-
Capital & One Time Expenditures Total	2,771,984	9,970,000	3,548,837	9,056,163	(913,837)	5,507,326
Operating Expenses Total	10,916,411	19,881,098	13,312,813	20,766,993	885,895	7,454,180
Ending Fund Balance	\$8,194,977	\$4,910,856	\$9,678,633	\$4,065,540	(\$845,316)	(\$5,613,093)

Changes in Ending Fund Balance



Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Taxes						
110.41000 Property Taxes	1,200,503	1,330,546	1,330,546	1,707,877	377,331	377,331
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	9,625,877	377,331	377,331
Interg't Shared Rev						
110.43300 Highway User Tax	3,340,973	3,365,937	3,365,937	3,365,937	-	-
110.43302 Allocation of HUTF	(128,593)	(117,464)	(117,464)	(117,464)	-	-
110.43330 Severance Taxes	1,227,972	-	-	200,000	200,000	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	(586,450)	(169,900)
Interg't Shared Rev Total	4,950,446	5,517,473	5,100,923	5,131,023	(386,450)	30,100
Miscellaneous Rev						
110.47000 Investment Earnings	15,777	10,000	10,000	10,000	-	-
110.47900 Miscellaneous Revenue	28,373	12,000	12,000	12,000	-	-
1132103.47260 Oil & Gas Leases & Royalties	144,743	50,000	50,000	50,000	-	-
1132103.47800 Retirement Account Refunds	7,330	-	-	-	-	-
1132153.47835 GCC Reimb Agreement Revenue	-	50,000	50,000	-	(50,000)	(50,000)
Miscellaneous Rev Total	196,222	122,000	122,000	72,000	(50,000)	(50,000)
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	75,000	75,000	-	-
License, Permit, Fee Total	313,349	325,000	325,000	325,000	-	-
TOTAL ROAD & BRIDGE REVENUES	14,581,963	15,213,019	14,796,469	15,153,900	(59,119)	357,431

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Payroll						
1132103.51000 Salaries & Wage	1,990,931	2,324,605	2,324,605	2,598,358	273,753	273,753
1132103.51120 Temporary Salaries	58,746	115,378	115,378	48,069	(67,309)	(67,309)
1132103.51230 Overtime	62,237	112,500	-	182,500	70,000	182,500
1132103.52001 Medical Insurance	310,678	346,554	346,554	425,277	78,723	78,723
1132103.52020 Other Insurance & Benefits	33,544	38,386	38,386	43,570	5,184	5,184
1132103.52100 Social Security Contributions	154,333	167,506	167,506	190,040	22,534	22,534
1132103.52200 Retirement Contributions	131,118	150,406	150,406	163,856	13,450	13,450
1132103.52330 Worker's Compensation	105,666	108,437	108,437	108,437	-	-
1132103.52490 Other Compensation Items	-	-	-	12,000	12,000	12,000
1132103.52500 Annual Leave Conversion Expens	11,378	12,991	12,991	12,991	-	-
Operating Payroll Total	2,858,632	3,376,763	3,264,263	3,785,097	408,334	520,834
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	2,991	905
1132103.54106 Gas	24,711	22,302	41,991	52,489	30,187	10,498
1132103.54110 Water & Sewer	9,984	10,746	9,631	9,920	(826)	289
1132103.54150 Telephone	7,926	7,500	7,500	7,500	-	-
1132103.54212 Waste Disposal	4,750	5,454	5,919	6,096	642	178
1132103.54315 Equip Repair & Maint - Non-Mv	174	-	-	-	-	-
1132103.54420 Rental of Equipment & Vehicles	5,012	65,131	65,131	60,000	(5,131)	(5,131)
1132103.55520 Photocopy	1,835	1,300	1,300	1,684	384	384
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	10,000	10,000
1132103.56106 Asphalt & Filler-Hot Mix	571,680	350,000	350,000	450,000	100,000	100,000
1132103.56110 Clothing & Uniforms	7,561	8,317	8,317	8,317	-	-
1132103.56114 Computer Equip & Software	799	-	-	5,511	5,511	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	(66,503)	(66,503)
1132103.56125 Equipment & Supplies-Non Captl	-	1,150	1,150	1,150	-	-
1132103.56144 Gravel & Sand	243,333	412,000	412,000	300,000	(112,000)	(112,000)
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	170,235	170,235	-	-
1132103.56158 Metal Culverts	35,662	56,500	56,500	60,000	3,500	3,500
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	70,528	56,292
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	1,045,476	1,045,476
Operating Expenses Total	4,651,906	5,543,094	5,578,455	6,627,853	1,084,760	1,049,398
Capital Outlay						
1132103.59328 Capital Outlay Road and Bridge	87,233	-	-	150,000	150,000	150,000
Capital Outlay Total	87,233	-	-	150,000	150,000	150,000
TOTAL R&B MAINTENANCE EXPENDITURES	7,597,771	8,919,857	8,842,718	10,562,951	1,643,094	1,720,233

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Payroll						
1132153.51000 Salaries & Wage	380,102	548,009	548,009	588,474	40,465	40,465
1132153.51230 Overtime	1,275	4,000	4,000	-	(4,000)	(4,000)
1132153.52001 Medical Insurance	39,926	72,755	72,755	89,529	16,773	16,773
1132153.52020 Other Insurance & Benefits	5,339	8,702	8,702	9,024	322	322
1132153.52100 Social Security Contributions	28,027	39,032	39,032	41,582	2,550	2,550
1132153.52200 Retirement Contributions	26,225	34,791	34,791	37,242	2,451	2,451
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 Expens	1,172	3,379	3,379	3,379	-	-
Operating Payroll Total	487,656	716,399	716,399	774,961	58,562	58,562
Operating Expenses						
1132153.53225 Architect, Engineer & Landscap	-	12,000	6,000	-	(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	90,000	160,000
1132153.54150 Telephone	147	240	240	240	-	-
1132153.55520 Photocopy	2,522	3,454	2,000	3,000	(454)	1,000
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	740	740
1132153.56114 Computer Equip & Software	-	-	-	2,208	2,208	2,208
1132153.56134 Furniture, Fixtures, Office Eq	-	1,100	700	1,100	-	400
1132153.56170 Operating Supplies	2,713	4,300	4,000	4,000	(300)	-
1132153.57650 CERF Fuel	3,888	5,093	13,264	14,995	9,902	1,731
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	157,980	157,980
Operating Expenses Total	146,233	274,842	204,859	522,918	248,076	318,059
Other Uses						
1132153.53940 Right Of Way Acquisition	-	15,000	-	15,000	-	15,000
Other Uses Total	-	15,000	-	15,000	-	15,000
Capital Outlay						
1132153.59157 La Posta Infrastructure Imp	-	1,380,000	600,000	1,380,000	-	780,000
1132153.59302 CR 251 Improvements Project	-	3,500,000	-	-	(3,500,000)	-
1132153.59303 CR 501 Mill & Overlay	-	-	-	2,220,000	2,220,000	2,220,000
1132153.59304 CR 141 Mill & Overlay	2,664,871	-	-	-	-	-
1132153.59306 CR 301Paving Project	-	1,500,000	-	-	(1,500,000)	-
1132153.59307 CR 240	-	-	-	2,640,000	2,640,000	2,640,000
1132153.59329 US 550&160 Grndvw Intchnng Proj	-	2,000,000	1,363,837	636,163	(1,363,837)	(727,674)
1132153.59331 CR 250 - Mill/Overlay/Culvert	-	-	-	90,000	90,000	90,000
1132153.59337 CR 213	-	-	-	400,000	400,000	400,000
1132153.59341 CR 210 & 141	-	-	-	50,000	50,000	50,000
1132153.59344 CR 228 Florida Canal Bridge Pj	-	-	-	750,000	750,000	750,000
1132153.59347 CR 240&245 Florida Bridge Repl	19,880	850,000	860,000	-	(850,000)	(860,000)
Capital Outlay Total	2,684,751	9,230,000	2,823,837	8,166,163	(1,063,837)	5,342,326
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	4,470,095	10,204,042	(757,199)	5,733,947
TOTAL R&B FUND EXPENDITURES	10,916,411	19,881,098	13,312,813	20,766,993	885,895	7,454,180

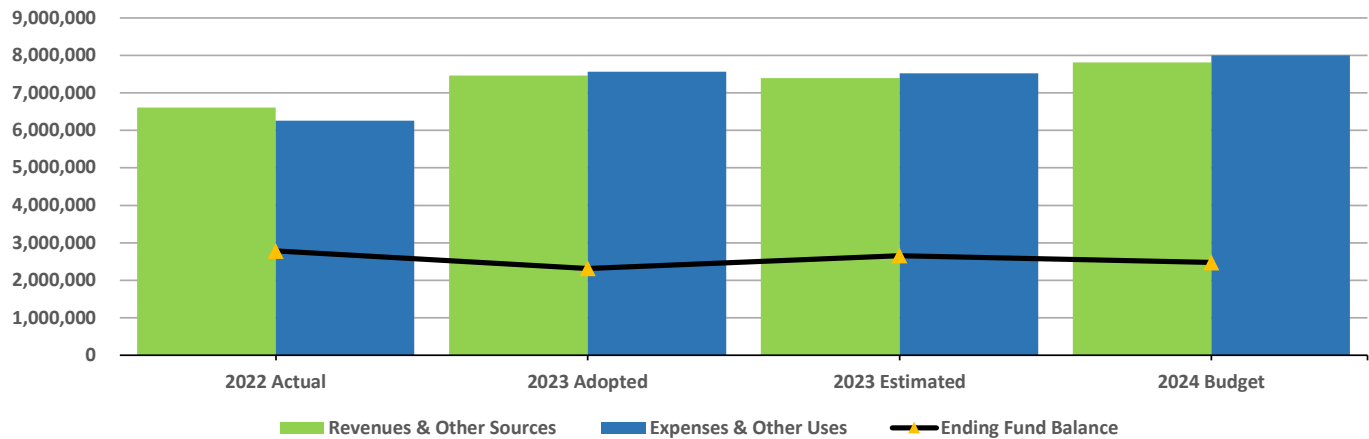


HUMAN SERVICES FUND SUMMARY

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	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Beginning Fund Balance	\$2,439,096	\$2,423,652	\$2,784,306	\$2,659,873	\$236,221	(\$124,433)
Operating Revenue						
Property Taxes	1,145,736	1,264,956	1,264,956	1,563,147	298,191	298,191
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	6,026,137	6,086,450	(8,766)	60,313
Miscellaneous	5,491	-	-	0	-	-
Prop Tax - Personal Exem	3,460	-	-	0	-	-
Tax Increment Financing	36	-	-	0	-	-
One Time Revenues	-	-	-	60,539	60,539	60,539
Operating Revenue Total	6,605,499	7,463,672	7,394,593	7,813,636	349,964	419,043
Operating Expenses						
Personnel & Operating Costs						
Salaries & Wages	3,471,931	4,323,635	4,456,692	4,613,394	289,759	156,702
Temporary Employees	58,591	136,279	118,000	165,808	29,529	47,808
Overtime	37,142	32,000	30,350	42,600	10,600	12,250
Medical Benefits	460,555	617,234	502,102	675,903	58,669	173,801
Other Benefits & Costs	563,542	696,543	696,543	741,185	44,642	44,642
Operating	1,668,527	1,712,026	1,665,338	1,709,721	(2,305)	44,383
Personnel & Operating Costs Total	6,260,289	7,517,717	7,469,026	7,948,611	430,894	479,585
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	430,894	479,585
Ending Fund Balance	\$2,784,306	\$2,319,607	\$2,659,873	\$2,474,899	\$155,292	(\$184,975)

Changes in Ending Fund Balance



Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
<u>General Revenues</u>						
130.41000 Property Taxes	1,145,736	1,264,956	1,264,956	1,623,686	358,730	358,730
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	1,727,186	358,730	358,730
<u>Adult Protection</u>						
1347004.43601 DHS Revenue	294,178	350,000	350,000	275,000	(75,000)	(75,000)
1347004.43705 DHS Refunds Admin	5,196	600	-	-	(600)	-
Adult Protection Total	299,373	350,600	350,000	275,000	(75,600)	(75,000)
<u>Child Care</u>						
1347104.43601 DHS Revenue	185,987	250,000	175,000	250,000	-	75,000
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	-	75,000
<u>Child Support</u>						
1347204.43601 DHS Revenue	349,327	450,000	417,000	460,000	10,000	43,000
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	10,000	43,000
<u>Child Welfare</u>						
80/20 Child Welfare						
13473040.43601 DHS Revenue	1,662,495	1,900,000	1,711,921	1,800,000	(100,000)	88,079
13473040.49200 Lease Revenue	1	-	-	-	-	-
Chaffee						
13473050.43601 DHS Revenue	125,407	28,000	60,000	95,000	67,000	35,000
13473050.49200 Lease Revenue	0	-	-	-	-	-
Child Welfare						
1347304.43601 DHS Revenue	287,357	231,000	231,000	170,367	(60,633)	(60,633)
1347304.43705 DHS Refunds Admin	400	-	600	1,000	1,000	400
1347304.47611 Donations & Contributions	250	-	-	-	-	-
PSSF Grant						
13473030.43601 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	(92,633)	62,846
<u>Colorado Works</u>						
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	-	-
<u>CORE Services</u>						
80/20 Core Services						
13475055.43601 DHS Revenue	269,381	320,000	320,000	310,000	(10,000)	(10,000)
13475055.43705 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	24,467	24,467

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
1347504.43705 DHS Refunds Admin	38,748	39,000	39,000	39,000	-	-
CORE Services Total	392,301	655,368	655,368	669,835	14,467	14,467
Income Maintenance						
Aid to Needy Disabled						
13476065.43705 DHS Refunds Admin	5,800	30,000	75,000	60,000	30,000	(15,000)
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	20,000	(100,000)
1347604.43613 DHS Incentives	152,191	135,000	135,000	160,000	25,000	25,000
1347604.43705 DHS Refunds Admin	35,528	15,000	45,000	55,000	40,000	10,000
1347604.49200 Lease Revenue	3,343	-	-	-	-	-
LEAP Admin						
13476061.43601 DHS Revenue	(18,000)	-	-	20,000	20,000	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	135,000	(60,000)
Other Revenues						
130.47800 Retirement Account Refunds	32,613	-	-	-	-	-
130.47900 Miscellaneous Revenue	100	-	-	-	-	-
Other Revenues Total	32,713	-	-	-	-	-
Operating Revenue Total	6,605,499	7,463,672	7,394,593	7,813,636	349,964	419,043
Operating Expenses						
Adult Protection						
1347004.51000 Salaries & Wage	234,284	305,656	305,656	247,735	(57,922)	(57,922)
1347004.51230 Overtime	-	-	350	600	600	250
1347004.52001 Medical Insurance	45,609	61,680	35,000	55,221	(6,459)	20,221
1347004.52020 Other Insurance & Benefits	4,040	5,751	5,751	4,684	(1,067)	(1,067)
1347004.52100 Social Security Contributions	16,311	20,940	20,940	16,799	(4,141)	(4,141)
1347004.52200 Retirement Contributions	16,787	20,779	20,779	15,768	(5,011)	(5,011)
1347004.52330 Worker's Compensation	4,924	5,053	5,053	5,053	-	-
1347004.52500 Annual Leave Conversion Expens	1,301	1,907	1,907	1,907	-	-
1347004.53520 Legal Services	15,783	8,500	16,000	16,000	7,500	-
1347004.53823 Client/Provider pymt	24,135	22,000	20,000	25,000	3,000	5,000
1347004.53990 Purchase Admin Service	463	600	600	600	-	-
1347004.54104 Utilities	1,306	1,406	1,600	1,840	434	240
1347004.54150 Telephone	589	521	521	600	79	79
1347004.54410 Building Rent	4,487	3,983	3,983	4,095	112	112
1347004.55600 Postage & Box Rent	228	120	300	300	180	-
1347004.55730 Membership & Registrat Fees	7	-	-	-	-	-
1347004.55805 Travel	430	2,000	1,500	1,000	(1,000)	(500)
1347004.56100 Office Supplies	170	750	500	750	-	250
1347004.56112 Computer & Operating Equip	10	2,000	500	1,500	(500)	1,000
1347004.57410 DHS County Share	44,685	50,000	20,000	54,340	4,340	34,340
1347004.57650 CERF Fuel	1,035	764	1,175	1,298	534	123
1347004.57655 CERF Maintenance & Repair	462	1,270	1,270	1,270	-	-
1347004.57670 CERF Rental Charges	1,320	921	921	2,180	1,259	1,259
1347004.59010 Interest Payment	2	-	3	3	3	-
1347004.59020 Principal Payments	110	-	110	110	110	-
1347004.59600 Lease Expenditure	-	-	475	475	475	-
Adult Protection Total	418,478	516,601	464,894	459,128	(57,474)	(5,767)

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Child Care						
1347104.51000 Salaries & Wage	80,521	84,672	84,672	101,383	16,711	16,711
1347104.51230 Overtime	-	-	-	10,000	10,000	10,000
1347104.52001 Medical Insurance	7,633	7,664	7,664	13,401	5,737	5,737
1347104.52020 Other Insurance & Benefits	1,346	1,395	1,395	1,827	431	431
1347104.52100 Social Security Contributions	5,699	6,089	6,089	6,941	853	853
1347104.52200 Retirement Contributions	6,181	6,372	6,372	7,320	948	948
1347104.52330 Worker's Compensation	178	183	183	183	-	-
1347104.52500 Annual Leave Conversion Expens	1,242	848	848	848	-	-
1347104.54104 Utilities	439	486	600	640	154	40
1347104.54150 Telephone	522	400	400	400	-	-
1347104.54410 Building Rent	1,507	1,378	1,378	1,429	51	51
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	-	(1,500)	(1,000)
1347104.56100 Office Supplies	-	200	150	200	-	50
1347104.56112 Computer & Operating Equip	106	250	1,000	1,250	1,000	250
1347104.57410 DHS County Share	99,156	100,000	100,000	100,000	-	-
1347104.59010 Interest Payment	7	-	7	7	7	-
1347104.59020 Principal Payments	42	-	42	42	42	-
1347104.59600 Lease Expenditure	906	-	925	925	925	-
Child Care Total	205,562	211,602	212,890	246,961	35,359	34,071
Child Support						
1347204.51000 Salaries & Wage	339,088	419,592	419,592	431,215	11,623	11,623
1347204.51120 Temporary Salaries	-	20,800	10,000	20,800	-	10,800
1347204.51230 Overtime	122	-	-	-	-	-
1347204.52001 Medical Insurance	55,715	68,780	50,000	63,552	(5,228)	13,552
1347204.52020 Other Insurance & Benefits	6,412	8,098	8,098	7,543	(555)	(555)
1347204.52100 Social Security Contributions	24,700	30,004	30,004	31,012	1,008	1,008
1347204.52200 Retirement Contributions	21,490	26,446	26,446	28,231	1,785	1,785
1347204.52330 Worker's Compensation	468	480	480	480	-	-
1347204.52500 Annual Leave Conversion Expens	1,063	2,583	2,583	2,583	-	-
1347204.53520 Legal Services	17,061	25,000	18,000	18,500	(6,500)	500
1347204.53813 CBI check (fingerprints)	-	100	200	100	-	(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	1,599	1,599
1347204.54150 Telephone	358	400	400	400	-	-
1347204.54410 Building Rent	13,121	15,456	15,456	15,712	256	256
1347204.55600 Postage & Box Rent	2,685	4,000	4,000	4,000	-	-
1347204.55725 Dues & Subscriptions	-	-	450	-	-	(450)
1347204.55730 Membership & Registrat Fees	918	800	500	800	-	300
1347204.55805 Travel	2,463	3,000	1,500	3,000	-	1,500
1347204.56100 Office Supplies	4,767	3,000	3,000	3,000	-	-
1347204.56112 Computer & Operating Equip	111	6,000	2,000	3,500	(2,500)	1,500
1347204.57410 DHS County Share	3,958	4,000	4,000	5,000	1,000	1,000
1347204.59010 Interest Payment	30	-	31	31	31	-
1347204.59020 Principal Payments	1,376	-	1,400	1,400	1,400	-
1347204.59600 Lease Expenditure	0	-	6,000	6,000	6,000	-
Child Support Total	501,195	646,594	612,195	656,512	9,918	44,317
Child Welfare						
80/20 Child Welfare						
13473040.51000 Salaries & Wage	761,722	971,950	1,100,000	921,264	(50,686)	(178,736)
13473040.51120 Temporary Salaries	24,746	45,479	38,000	45,480	1	7,480
13473040.51230 Overtime	377	2,000	1,000	2,000	-	1,000

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
13473040.52001 Medical Insurance	110,685	129,942	120,000	160,884	30,942	40,884
13473040.52020 Other Insurance & Benefits	14,310	17,665	17,665	17,834	169	169
13473040.52100 Social Security Contributions	57,818	70,828	70,828	65,153	(5,675)	(5,675)
13473040.52200 Retirement Contributions	40,115	51,463	51,463	51,160	(303)	(303)
13473040.52330 Worker's Compensation	10,954	11,241	11,241	11,241	-	-
13473040.52500 Annual Leave Conversion Expens	-	4,852	4,852	4,852	-	-
13473040.53520 Legal Services	159,471	140,000	160,000	160,000	20,000	-
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	22,000	(83,000)
13473040.53833 Contract Payments	82,724	173,000	100,000	173,000	-	73,000
13473040.53990 Purchase Admin Service	55,151	15,000	15,000	15,000	-	-
13473040.54104 Utilities	8,138	10,689	10,689	12,732	2,043	2,043
13473040.54150 Telephone	5,852	7,000	5,000	5,500	(1,500)	500
13473040.54410 Building Rent	27,956	30,283	30,283	28,358	(1,925)	(1,925)
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	(5,000)	-
13473040.56100 Office Supplies	6,256	7,000	6,000	7,000	-	1,000
13473040.56112 Computer & Operating Equip	33,370	5,000	5,000	6,000	1,000	1,000
13473040.57410 DHS County Share	90,803	123,794	98,000	95,000	(28,794)	(3,000)
13473040.57650 CERF Fuel	6,397	4,723	7,261	8,022	3,299	761
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	7,776	7,776
13473040.59010 Interest Payment	40	-	40	40	40	-
13473040.59020 Principal Payments	1,825	-	1,850	1,850	1,850	-
13473040.59600 Lease Expenditure	1	-	7,900	7,900	7,900	-
Chaffee						
13473050.51000 Salaries & Wage	12,777	12,992	18,000	13,977	985	(4,023)
13473050.52001 Medical Insurance	2,478	3,657	3,657	3,840	183	183
13473050.52020 Other Insurance & Benefits	242	255	255	270	15	15
13473050.52100 Social Security Contributions	896	867	867	936	69	69
13473050.52200 Retirement Contributions	615	646	646	699	53	53
13473050.52330 Worker's Compensation	254	261	261	261	-	-
13473050.52500 Annual Leave Conversion Expens	-	85	85	85	-	-
13473050.53823 Client/Provider pymt	109,129	8,000	25,000	30,000	22,000	5,000
13473050.53990 Purchase Admin Service	-	200	200	200	-	-
13473050.54104 Utilities	84	225	225	283	58	58
13473050.54150 Telephone	489	250	500	250	-	(250)
13473050.54410 Building Rent	290	636	636	630	(6)	(6)
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	-	200
13473050.56100 Office Supplies	-	100	100	100	-	-
13473050.56112 Computer & Operating Equip	1,030	100	100	150	50	50
13473050.59010 Interest Payment	1	-	1	1	1	-
13473050.59020 Principal Payments	45	-	45	45	45	-
13473050.59600 Lease Expenditure	0	-	200	200	200	-
Child Welfare						
1347304.51000 Salaries & Wage	223,665	239,308	239,308	301,036	61,727	61,727
1347304.51120 Temporary Salaries	132	-	-	-	-	-
1347304.52001 Medical Insurance	38,405	38,997	38,997	61,972	22,975	22,975
1347304.52020 Other Insurance & Benefits	3,675	3,873	3,873	5,528	1,655	1,655
1347304.52100 Social Security Contributions	16,019	17,136	17,136	20,808	3,672	3,672
1347304.52200 Retirement Contributions	13,311	14,359	14,359	18,752	4,394	4,394
1347304.52330 Worker's Compensation	2,639	2,708	2,708	2,708	-	-
1347304.52500 Annual Leave Conversion Expens	-	1,553	1,553	1,553	-	-

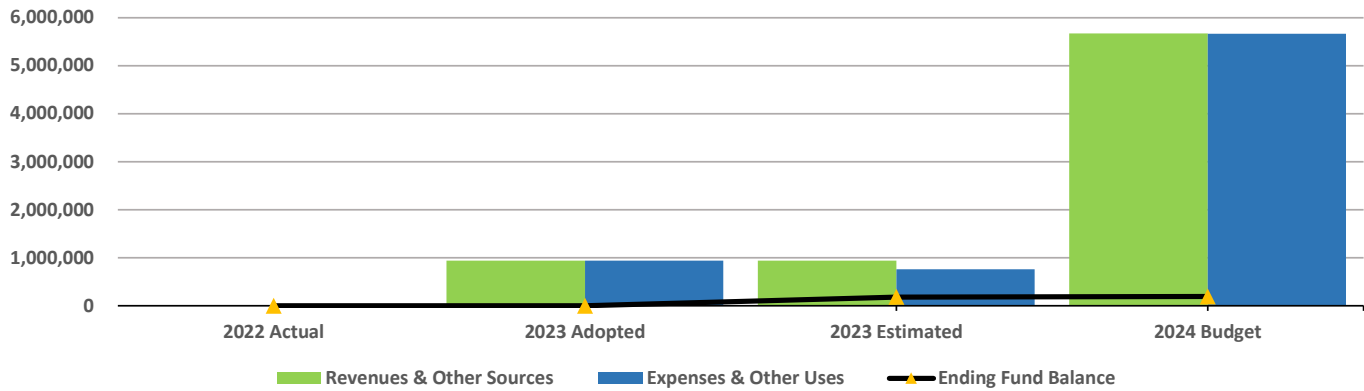
Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
1347304.53823 Client/Provider pymt	10	-	-	-	-	-
1347304.53833 Contract Payments	62,101	-	-	-	-	-
1347304.53990 Purchase Admin Service	31	-	-	-	-	-
1347304.56100 Office Supplies	15	-	-	-	-	-
Child Welfare Case Services						
13473036.53823 Client/Provider pymt	12,799	30,000	2,000	2,000	(28,000)	-
13473036.53990 Purchase Admin Service	-	50	1,500	1,500	1,450	-
13473036.55805 Travel	6,569	1,000	2,500	1,000	-	(1,500)
PSSF Grant						
13473030.53833 Contract Payments	408	1,500	1,500	1,000	(500)	(500)
13473030.55805 Travel	1,009	1,500	750	1,500	-	750
13473030.56100 Office Supplies	730	1,000	250	1,000	-	750
WRAP						
13473041.53823 Client/Provider pymt	6,000	8,000	5,000	15,000	7,000	10,000
Child Welfare Total	2,125,234	2,315,214	2,448,131	2,416,377	101,163	(31,754)
Colorado Works						
1347704.51000 Salaries & Wage	96,370	175,131	175,131	128,837	(46,294)	(46,294)
1347704.51230 Overtime	-	-	2,000	-	-	(2,000)
1347704.52001 Medical Insurance	13,617	22,040	22,040	15,560	(6,480)	(6,480)
1347704.52020 Other Insurance & Benefits	1,586	3,718	3,718	1,954	(1,764)	(1,764)
1347704.52100 Social Security Contributions	7,123	12,517	12,517	9,301	(3,216)	(3,216)
1347704.52200 Retirement Contributions	5,232	8,957	8,957	6,657	(2,300)	(2,300)
1347704.52330 Worker's Compensation	171	175	175	175	-	-
1347704.52500 Annual Leave Conversion Expens	-	810	810	810	-	-
1347704.53833 Contract Payments	173,537	170,000	170,000	72,000	(98,000)	(98,000)
1347704.54104 Utilities	1,058	1,558	1,558	2,587	1,029	1,029
1347704.54150 Telephone	99	200	120	200	-	80
1347704.54410 Building Rent	3,634	4,415	4,415	5,762	1,347	1,347
1347704.55600 Postage & Box Rent	184	200	200	200	-	-
1347704.55730 Membership & Registrat Fees	180	500	500	500	-	-
1347704.55805 Travel	-	1,500	750	-	(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	(27,285)	30,000
1347704.59010 Interest Payment	8	-	8	8	8	-
1347704.59020 Principal Payments	46	-	46	46	46	-
1347704.59600 Lease Expenditure	991	-	1,000	1,000	1,000	-
Colorado Works Total	443,362	580,206	525,145	396,796	(183,410)	(128,349)
CORE Services						
80/20 Core Services						
13475055.51000 Salaries & Wage	143,916	206,776	244,658	289,982	83,206	45,324
13475055.51120 Temporary Salaries	1,364	-	-	-	-	-
13475055.51230 Overtime	35	-	-	-	-	-
13475055.52001 Medical Insurance	16,711	27,720	27,720	43,349	15,630	15,630
13475055.52020 Other Insurance & Benefits	2,265	3,754	3,754	5,184	1,430	1,430
13475055.52100 Social Security Contributions	10,722	15,204	15,204	21,197	5,993	5,993
13475055.52200 Retirement Contributions	7,524	10,339	10,339	14,484	4,146	4,146
13475055.52330 Worker's Compensation	5,694	5,843	5,843	5,843	-	-
13475055.52500 Annual Leave Conversion Expens	-	2,079	2,079	2,079	-	-
13475055.53823 Client/Provider pymt	-	-	3,000	2,000	2,000	(1,000)
13475055.53833 Contract Payments	100	-	-	-	-	-
13475055.53990 Purchase Admin Service	10,763	9,000	22,000	17,500	8,500	(4,500)
13475055.54104 Utilities	1,954	2,529	2,600	3,774	1,245	1,174
13475055.54150 Telephone	183	500	500	500	-	-
13475055.54410 Building Rent	6,714	7,164	7,164	8,405	1,241	1,241

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
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	-	(2,000)	(1,000)
13475055.56100 Office Supplies	1,302	500	400	500	-	100
13475055.56112 Computer & Operating Equip	160	1,000	500	1,000	-	500
13475055.56420 Books & Periodicals	39	-	-	-	-	-
13475055.57410 DHS County Share	23,805	40,945	-	60,000	19,055	60,000
CORE Services						
1347504.51000 Salaries & Wage	204,094	230,114	192,232	255,351	25,237	63,119
1347504.52001 Medical Insurance	23,865	40,068	40,068	28,265	(11,804)	(11,804)
1347504.52020 Other Insurance & Benefits	3,212	4,539	4,539	3,867	(673)	(673)
1347504.52100 Social Security Contributions	15,258	15,970	15,970	19,054	3,084	3,084
1347504.52200 Retirement Contributions	10,182	11,506	11,506	12,768	1,262	1,262
1347504.52330 Worker's Compensation	4,281	4,393	4,393	4,393	-	-
1347504.52500 Annual Leave Conversion Expens	-	1,654	1,654	1,654	-	-
1347504.53823 Client/Provider pymt	5,195	8,000	5,000	10,000	2,000	5,000
1347504.54150 Telephone	-	30	30	-	(30)	(30)
1347504.57410 DHS County Share	-	-	6,193	-	-	(6,193)
CORE Services Total	500,095	652,927	629,646	812,450	159,523	182,804
Income Maintenance						
Aid to Needy Disabled						
13476065.57410 DHS County Share	23,397	60,000	75,000	50,000	(10,000)	(25,000)
Employment First						
13476068.53833 Contract Payments	228	-	-	-	-	-
Fraud Investigation						
13476060.51000 Salaries & Wage	50,264	55,286	55,286	58,084	2,797	2,797
13476060.52001 Medical Insurance	6,925	6,956	6,956	7,294	338	338
13476060.52020 Other Insurance & Benefits	928	978	978	1,019	42	42
13476060.52100 Social Security Contributions	3,787	4,152	4,152	4,362	210	210
13476060.52200 Retirement Contributions	2,998	3,317	3,317	3,485	168	168
13476060.52330 Worker's Compensation	63	65	65	65	-	-
13476060.52500 Annual Leave Conversion Expens	-	344	344	344	-	-
13476060.54104 Utilities	328	364	500	482	118	(18)
13476060.54150 Telephone	31	50	50	50	-	-
13476060.54410 Building Rent	1,126	1,030	1,030	1,076	46	46
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	-	500
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	242,374	242,374
1347604.51120 Temporary Salaries	32,350	70,000	70,000	99,528	29,528	29,528
1347604.51230 Overtime	36,608	30,000	27,000	30,000	-	3,000
1347604.52001 Medical Insurance	138,912	209,730	150,000	222,566	12,836	72,566
1347604.52020 Other Insurance & Benefits	23,061	29,412	29,412	32,558	3,147	3,147
1347604.52100 Social Security Contributions	102,502	116,378	116,378	135,083	18,706	18,706
1347604.52200 Retirement Contributions	77,855	93,486	93,486	109,595	16,109	16,109
1347604.52330 Worker's Compensation	2,148	2,205	2,205	2,205	-	-
1347604.52500 Annual Leave Conversion Expens	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	500	(250)

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
1347604.53990 Purchase Admin Service	61,012	73,500	93,500	70,000	(3,500)	(23,500)
1347604.54104 Utilities	15,861	17,288	20,000	21,487	4,199	1,487
1347604.54150 Telephone	2,909	3,000	3,000	3,000	-	-
1347604.54410 Building Rent	54,489	48,979	48,979	47,857	(1,122)	(1,122)
1347604.55600 Postage & Box Rent	2,810	3,000	3,500	4,000	1,000	500
1347604.55730 Membership & Registrat Fees	5,952	4,000	4,000	6,000	2,000	2,000
1347604.55805 Travel	1,494	6,000	3,000	3,000	(3,000)	-
1347604.56100 Office Supplies	5,181	9,000	7,500	9,000	-	1,500
1347604.56112 Computer & Operating Equip	2,175	17,500	10,000	17,500	-	7,500
1347604.57410 DHS County Share	42,644	62,000	62,000	35,000	(27,000)	(27,000)
1347604.57430 San Juan Cty Expenses	(410)	-	-	-	-	-
1347604.57650 CERF Fuel	1,976	1,459	2,242	2,477	1,018	235
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	2,401	2,401
1347604.59010 Interest Payment	76	-	100	100	100	-
1347604.59020 Principal Payments	2,719	-	2,800	2,800	2,800	-
1347604.59600 Lease Expenditure	3,343	-	14,000	14,000	14,000	-
LEAP Admin						
13476061.53990 Purchase Admin Service	-	-	-	20,000	20,000	20,000
Income Maintenance Total	2,066,363	2,594,573	2,576,124	2,924,387	329,815	348,263
Other Sources and Uses						
80/20 Child Welfare						
13473040.47421 DHS RMS	253,000	313,880	260,000	260,000	(53,880)	-
80/20 Core Services						
13475055.47421 DHS RMS	(12,434)	(8,272)	-	-	8,272	-
Old Age Pension						
13476069.47421 DHS RMS	4,618	28,539	4,000	4,000	(24,539)	-
Other Sources and Uses						
1347004.47421 DHS RMS	20,869	22,068	22,000	22,000	(68)	-
1347104.47421 DHS RMS	52,745	38,947	53,000	53,000	14,053	-
1347304.47421 DHS RMS	2,883	7,270	6,000	6,000	(1,270)	-
1347504.47421 DHS RMS	12,434	8,272	-	-	(8,272)	-
1347604.47421 DHS RMS	(525,055)	(523,196)	(515,000)	(515,000)	8,196	-
1347704.47421 DHS RMS	190,940	112,492	170,000	170,000	57,508	-
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	36,000	36,000
Other Uses Total	-	50,000	50,000	86,000	36,000	36,000
Operating Expenses Total	6,260,289	7,567,717	7,519,026	7,998,611	430,894	479,585
TOTAL HUMAN SERVICES FUND EXPENDITURES	6,260,289	7,567,717	7,519,026	7,998,611	430,894	479,585

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Beginning Fund Balance	-	-	-	\$182,067	\$182,067	\$182,067
Operating Revenue						
One Time Revenues	-	-	-	1,019,810	1,019,810	1,019,810
Intergovernmental	-	-	-	3,461,522	3,461,522	3,461,522
La Plata County Contribution	-	940,000	940,000	1,194,219	254,219	254,219
Operating Revenue Total	-	940,000	940,000	5,675,551	4,735,551	4,735,551
Operating Expenses						
Personnel & Operating Costs						
Salaries & Wages	-	644,999	236,349	3,099,610	2,454,611	2,863,261
Overtime	-	-	4,043	-	-	(4,043)
Medical Benefits	-	-	48,377	620,803	620,803	572,426
Other Benefits & Costs	-	-	35,364	456,630	456,630	421,266
Operating	-	295,000	433,799	1,381,742	1,086,742	947,943
Personnel & Operating Costs Total	-	939,999	757,932	5,558,784	4,618,785	4,800,852
Capital & One Time Expenditures						
Capital Outlay	-	-	-	104,500	104,500	104,500
Contingency	-	1	1	1	-	-
Capital & One Time Expenditures Total	-	1	1	104,501	104,500	104,500
Operating Expenses Total	-	940,000	757,933	5,663,285	4,723,285	4,905,352
Ending Fund Balance	-	-	\$182,067	\$194,333	\$194,333	\$12,266

Changes in Ending Fund Balance



Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
140.48510 Transfer From General Fund	-	940,000	940,000	-	(940,000)	(940,000)
1442104.43800 PHD Revenue (One time)	-	-	-	1,019,810	1,019,810	1,019,810
1442104.43810 PHD Revenue	-	-	-	224,480	224,480	224,480
1442104.48510 Transfer From General Fund	-	-	-	1,194,219	1,194,219	1,194,219
Operating Revenue Total	-	940,000	940,000	2,438,509	1,498,509	1,498,509
Operating Payroll						
1442104.51000 Salaries & Wage	-	644,999	236,349	1,390,050	745,051	1,153,701
1442104.51230 Overtime	-	-	4,043	-	-	(4,043)
1442104.52001 Medical Insurance	-	-	48,377	251,315	251,315	202,938
1442104.52020 Other Insurance & Benefits	-	-	4,935	27,213	27,213	22,278
1442104.52100 Social Security Contributions	-	-	18,611	105,312	105,312	86,701
1442104.52200 Retirement Contributions	-	-	11,818	70,409	70,409	58,591
Operating Payroll Total	-	644,999	324,133	1,844,299	1,199,300	1,520,166
Operating Expenses						
1442104.53920 Other Contracted Services	-	-	233,712	2,102	2,102	(231,610)
1442104.53930 Other Professional Services	-	-	60,667	97,100	97,100	36,433
1442104.54350 Repair & Maintenance	-	-	-	139,589	139,589	139,589
1442104.54408 HOA Dues	-	-	-	85,334	85,334	85,334
1442104.54410 Building Rent	-	-	10,750	22,951	22,951	12,201
1442104.54412 Office Space Rent	-	80,000	-	-	(80,000)	-
1442104.55805 Travel	-	-	-	43,016	43,016	43,016
1442104.56112 Computer & Operating Equip	-	-	96,000	18,000	18,000	(78,000)
1442104.56170 Operating Supplies	-	215,000	32,670	199,017	(15,983)	166,347
1442104.57650 CERF Fuel	-	-	-	15,000	15,000	15,000
1442104.57655 CERF Maintenance & Repair	-	-	-	1,667	1,667	1,667
1442104.57670 CERF Rental Charges	-	-	-	18,667	18,667	18,667
Operating Expenses Total	-	295,000	433,799	642,443	347,443	208,644
Capital Outlay						
1442104.59135 Capital Outlay Op Equip	-	-	-	104,500	104,500	104,500
Capital Outlay Total	-	-	-	104,500	104,500	104,500
Contingency						
1442104.59090 Contingency	-	1	1	1	-	-
Contingency Total	-	1	1	1	-	-
TOTAL PUBLIC HEALTH ADMIN EXPENDITURES	-	940,000	757,933	2,591,243	1,651,243	1,833,310

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



ENVIRONMENTAL HEALTH AND COMMUNICABLE DISEASE

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

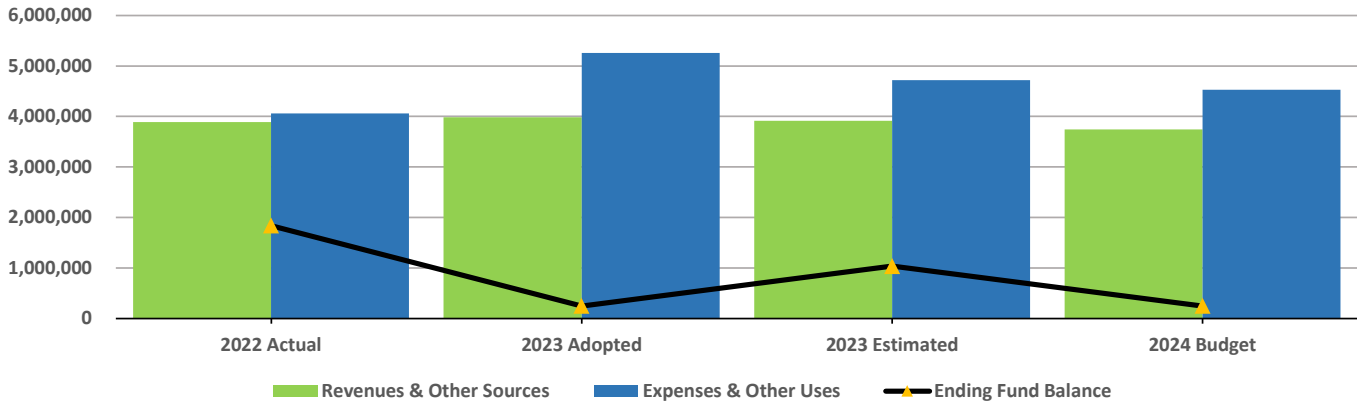


JOINT SALES TAX FUND SUMMARY

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	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Beginning Fund Balance	\$2,014,940	\$1,523,450	\$1,841,815	\$1,037,321	(\$486,129)	(\$804,494)
Operating Revenue						
Sales Tax	3,865,265	3,979,855	3,900,082	3,740,000	(239,855)	(160,082)
Miscellaneous	24,069	3,000	15,000	3,000	-	(12,000)
Operating Revenue Total	3,889,334	3,982,855	3,915,082	3,743,000	(239,855)	(172,082)
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	974,009	283,773	295,035
Transfers Out - Senior Services Capital	-	325,000	325,000	150,000	(175,000)	(175,000)
Durango Public Library	2,861,851	3,279,619	3,226,108	2,996,190	(283,429)	(229,918)
Durango Library Capital	339,381	-	-	-	-	-
Hazardous Waste Roundup	69,666	-	-	85,000	85,000	85,000
Homeless Expenditures	258,521	530,000	479,494	200,000	(330,000)	(279,494)
Transfer Out - City and County	-	421,450	-	115,122	(306,328)	115,122
Homeless Strategic Planning	4,136	-	-	-	-	-
Operating Expenses Total	4,062,459	5,256,305	4,719,576	4,530,321	(725,984)	(189,255)
Ending Fund Balance	\$1,841,815	\$250,000	\$1,037,321	\$250,000	\$0	(\$787,321)

Changes in Ending Fund Balance

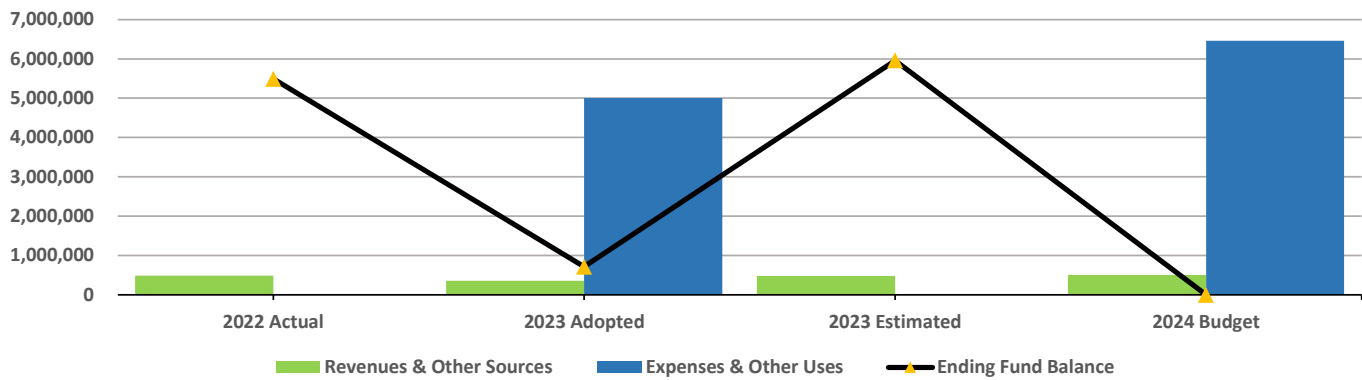


Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
200.41300 Sales Taxes	3,865,265	3,979,855	3,900,082	3,740,000	(239,855)	(160,082)
200.47000 Investment Earnings	24,069	3,000	15,000	3,000	-	(12,000)
Operating Revenue Total	3,889,334	3,982,855	3,915,082	3,743,000	(239,855)	(172,082)
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	974,009	283,773	295,035
20040.57812 Transfer for SenServ Capital	-	325,000	325,000	150,000	(175,000)	(175,000)
20050.58500 Durango Public Library	2,861,851	3,279,619	3,226,108	2,996,190	(283,429)	(229,918)
20050.58550 Durango Library Capital	339,381	-	-	-	-	-
20010.56146 Hazardous Waste Roundup	69,666	-	-	85,000	85,000	85,000
20010.53845 Homeless Expenditures	258,521	530,000	479,494	200,000	(330,000)	(279,494)
20010.57816 Transfer Out - City and County	-	421,450	-	115,122	(306,328)	115,122
20010.57815 Homeless Strategic Planning	4,136	-	-	-	-	-
Operating Expenses Total	4,062,459	5,256,305	4,719,576	4,530,321	(725,984)	(189,255)
TOTAL JOINT SALES TAX EXPENDITURES	4,062,459	5,256,305	4,719,576	4,530,321	(725,984)	(189,255)

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	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Beginning Fund Balance	\$5,016,580	\$5,359,580	\$5,493,035	\$5,961,922	\$602,342	\$468,887
Operating Revenue						
State Lottery Proceeds	396,593	338,000	378,887	400,000	62,000	21,113
Miscellaneous	92,755	20,000	100,000	100,000	80,000	-
Operating Revenue Total	489,348	358,000	478,887	500,000	142,000	21,113
Operating Expenses						
Capital Outlay - Multi Event C	12,892	5,000,000	10,000	6,461,922	1,461,922	6,451,922
Operating Expenses Total	12,892	5,000,000	10,000	6,461,922	1,461,922	6,451,922
Ending Fund Balance	\$5,493,035	\$717,580	\$5,961,922	\$0	(\$717,580)	(\$5,961,922)

Changes in Ending Fund Balance



Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
210.43315 Lottery Funds	396,593	338,000	378,887	400,000	62,000	21,113
21050.47000 Investment Earnings	92,755	20,000	100,000	100,000	80,000	-
Operating Revenue Total	489,348	358,000	478,887	500,000	142,000	21,113
Operating Expenses						
21050.59525 Capital Outlay - Multi Event C	12,892	5,000,000	10,000	6,461,922	1,461,922	6,451,922
Operating Expenses Total	12,892	5,000,000	10,000	6,461,922	1,461,922	6,451,922
TOTAL CONSERVATION TRUST FUND EXPENDITURES	12,892	5,000,000	10,000	6,461,922	1,461,922	6,451,922

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.

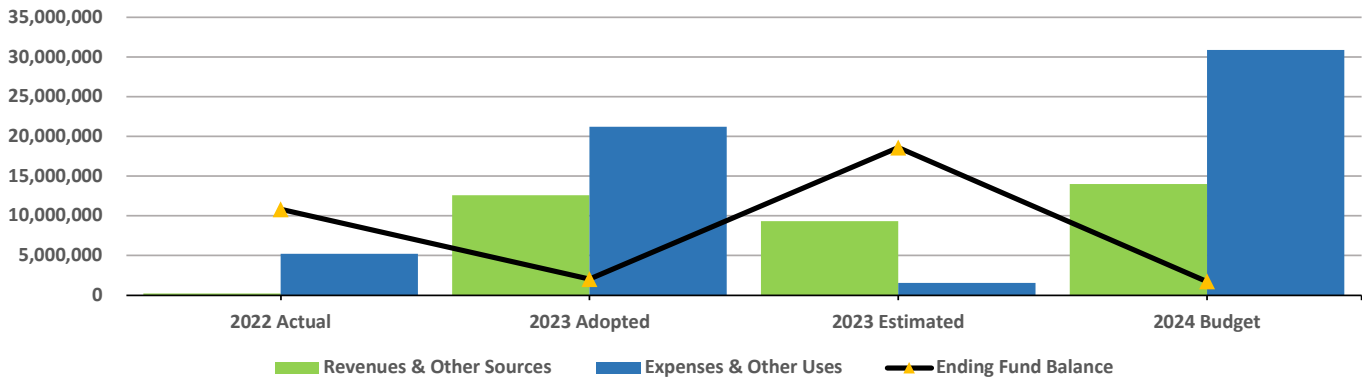
Capital Improvement Fund

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.

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	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Beginning Fund Balance	\$15,829,983	\$10,662,964	\$10,823,229	\$18,600,078	\$7,937,114	\$7,776,849
Operating Revenue						
One Time Revenues	208,447	3,737,822	496,507	3,454,137	(283,685)	2,957,630
Transfers In	-	8,845,678	8,845,678	10,563,486	1,717,808	1,717,808
Miscellaneous	5,365	-	-	0	-	-
Operating Revenue Total	213,811	12,583,500	9,342,185	14,017,623	1,434,123	4,675,438
Operating Expenses						
Capital & One Time Expenditures	5,220,564	19,207,710	1,565,336	28,874,305	9,666,595	27,308,969
Contingency	-	2,000,000	-	2,000,000	-	2,000,000
Operating Expenses Total	5,220,564	21,207,710	1,565,336	30,874,305	9,666,595	29,308,969
Ending Fund Balance	\$10,823,229	\$2,038,754	\$18,600,078	\$1,743,396	(\$295,358)	(\$16,856,682)

Changes in Ending Fund Balance



Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U)	2023 O/(U)	2023 Estimate
Operating Revenue							
260.45324 Energy Impact Assistance	-	1,700,000	283,685	1,416,315	(283,685)	-	1,132,630
260.45325 Denier Center Grants	-	1,825,000	-	1,825,000	-	-	1,825,000
26010.48510 Transfer From General Fund	-	8,845,678	8,845,678	10,563,486	1,717,808	-	1,717,808
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	9,342,185	14,017,623	1,434,123		4,675,438
Capital Outlay							
260.59110 Capital Outlay - Facilities	-	-	-	3,000,000	3,000,000	-	3,000,000
260.59508 Capital Outlay - Fairgrounds	-	-	-	363,000	363,000	-	363,000
26010.59105 CAB-Vehicle Charging Stations	8,645	-	-	-	-	-	-
26010.59109 Sand Shed Crader Pit	79,285	300,000	300,000	-	(300,000)	-	(300,000)
26010.59112 Security Upgrades	168,227	150,000	150,000	3,500,000	3,350,000	-	3,350,000
26010.59121 ACT Sound Mitigation	-	100,000	45,000	-	(100,000)	-	(45,000)
26010.59126 Ignacio Fuel Tank Replacement	-	150,000	-	150,000	-	-	150,000
26010.59130 Info Serv Capital & Projects	186,636	660,000	560,000	638,990	(21,010)	-	78,990
26010.59155 Old Main Post Office Remodel	10,383	1,500,000	-	5,000,000	3,500,000	-	5,000,000
26010.59156 DeNier Center Improvements	260,798	5,000,000	-	5,000,000	-	-	5,000,000
26010.59157 La Posta Infrastructure Imp	125,000	1,000,000	-	1,000,000	-	-	1,000,000
26010.59161 Fairgrounds RV Pedestals	-	20,000	-	20,000	-	-	20,000
26010.59224 Courthouse HVAC Replacement	44,417	-	-	-	-	-	-
26010.59225 Fairgrounds HVAC Replacement	22,500	-	-	-	-	-	-
26010.59229 Grassy Tower HVAC Unit	-	32,000	32,000	-	(32,000)	-	(32,000)
26010.59231 211 Rockpoint Office Remodel	11,647	-	-	-	-	-	-
26010.59253 Courthouse Roof Replacement	190	1,100,000	30,000	1,100,000	-	-	1,070,000
26010.59254 Courthouse Security Upgrades	15,288	-	-	-	-	-	-
26010.59256 Courthouse Carpet Replacement	-	470,000	-	470,000	-	-	470,000
26010.59270 Gun Range Comprehensive Plan	37,288	2,480,000	10,000	2,480,000	-	-	2,470,000
26010.59271 Energy Conserv&Sustainability	-	3,000,000	-	3,000,000	-	-	3,000,000
26010.59280 Boys&GirlsClub Sewer Replac	-	69,000	69,000	-	(69,000)	-	(69,000)
26010.59420 Gravel Pit&Equipment Purchase	1,890,654	-	-	-	-	-	-
26020.59137 Capital Outlay Crths Rmdl Cnty	-	-	-	52,000	52,000	-	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	283,685	2,716,315	(283,685)	-	2,432,630
26020.59226 Jail - HVAC Replacement	22,500	-	-	-	-	-	-
26020.59227 Jail - Ctrl Room Air Supply	-	20,000	3,000	-	(20,000)	-	(3,000)
26020.59228 Jail - RTU/Air Handler	-	156,710	82,651	-	(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	-	-	-	-	-	-
26040.59410 10 Burnett Ct Property Remodel	-	-	-	384,000	384,000	-	384,000
26040.59413 10 Burnett - Retractable Wall	12,678	-	-	-	-	-	-
Capital Outlay Total	5,220,564	19,207,710	1,565,336	28,874,305	9,666,595		27,308,969
Contingency							
26010.59090 Contingency	-	2,000,000	-	2,000,000	-	-	2,000,000
Contingency Total	-	2,000,000	-	2,000,000	-		2,000,000
TOTAL CIP EXPENDITURES	5,220,564	21,207,710	1,565,336	30,874,305	9,666,595		29,308,969

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

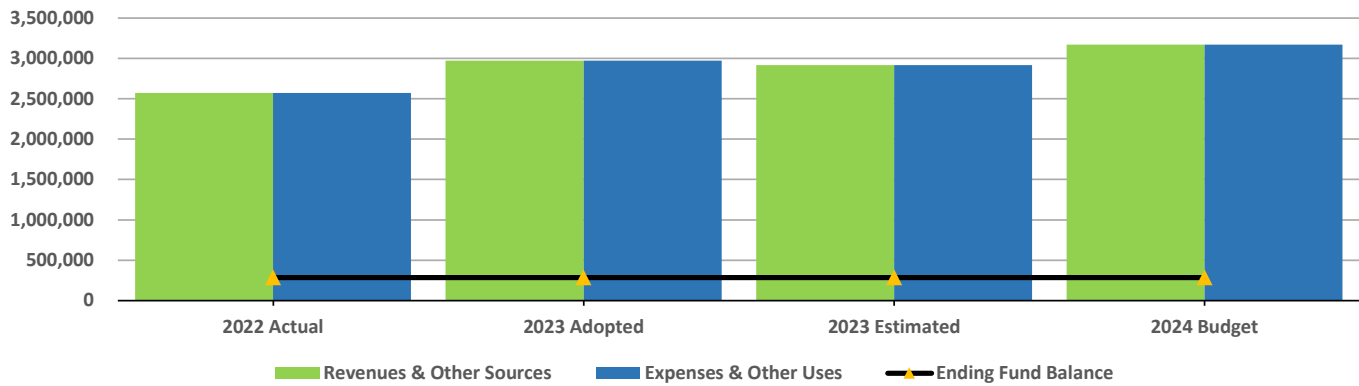
Durango Hills Road Improvement District (DHRID) was established in 1991 to account for the maintenance and snow removal costs on designated roads in the Durango Hills subdivision located west of County Road 240. It is primarily supported by property taxes paid by residents and some miscellaneous revenues 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.

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Beginning Fund Balance	\$288,103	\$288,104	\$288,104	\$288,104	(\$0)	(\$0)
Operating Revenue						
Archuleta County Contribution	452,411	519,562	517,082	566,719	47,157	49,637
San Juan County Contribution	23,401	27,481	27,751	30,415	2,934	2,664
Fees and Fines	19,510	40,000	40,000	40,000	-	-
Intergovernmental	256,952	222,441	222,441	222,694	253	253
Miscellaneous	1,420	-	-	-	-	-
La Plata County Contribution	1,818,363	2,163,100	2,107,653	2,309,973	146,873	202,320
Operating Revenue Total	2,572,056	2,972,584	2,914,927	3,169,801	197,217	254,874
Operating Expenses						
Personnel & Operating Costs						
Salaries & Wages	1,742,237	1,986,638	1,986,638	2,096,551	109,913	109,913
Overtime	431	-	-	-	-	-
Medical Benefits	245,536	281,108	281,108	325,907	44,799	44,799
Other Benefits & Costs	288,760	317,115	317,115	333,208	16,093	16,093
Operating	294,416	367,723	330,066	371,775	4,052	41,709
Temporary Employees	678	-	-	22,360	22,360	22,360
Personnel & Operating Costs Total	2,572,056	2,952,584	2,914,927	3,149,801	197,217	234,874
Capital & One Time Expenditures						
Contingency	-	20,000	-	20,000	-	20,000
Capital & One Time Expenditures Total	-	20,000	-	20,000	-	20,000
Operating Expenses Total	2,572,056	2,972,584	2,914,927	3,169,801	197,217	254,874
Ending Fund Balance	\$288,103	\$288,104	\$288,104	\$288,104	(\$0)	(\$0)

Changes in Ending Fund Balance



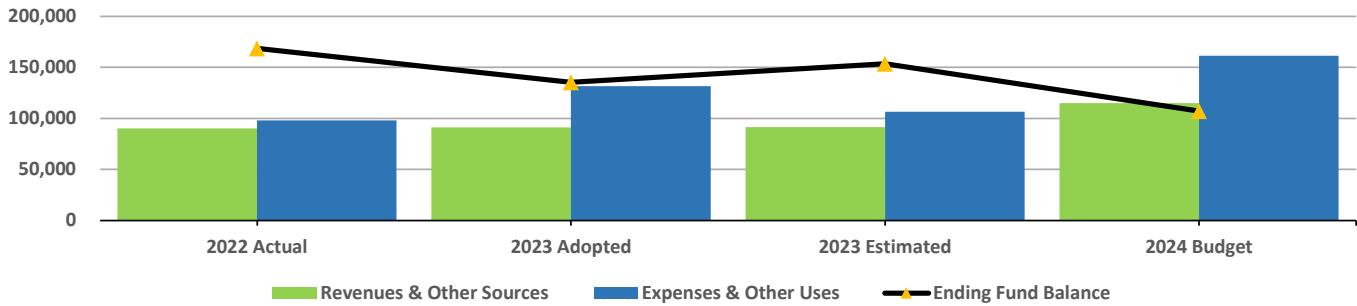


Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
7025902.43160 DA cost share Archuleta Cty	452,411	519,562	517,082	566,719	47,157	49,637
7025902.43162 DA cost share San Juan Cty	23,401	27,481	27,751	30,415	2,934	2,664
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	40,000	40,000	-	-
7025902.44300 Gaming Funds - DA	14,285	10,197	10,197	10,450	253	253
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	-	-	-	-	-
7025902.47896 Travel/Train Reimb	1,359	-	-	-	-	-
7025902.48510 Transfer From General Fund	1,818,363	2,163,100	2,107,653	2,309,973	146,873	202,320
Operating Revenue Total	2,572,056	2,972,584	2,914,927	3,169,801	197,217	254,874
Operating Payroll						
7025902.51000 Salaries & Wage	1,742,237	1,986,638	1,986,638	2,096,551	109,913	109,913
7025902.51120 Temporary Salaries	678	-	-	22,360	22,360	22,360
7025902.51230 Overtime	431	-	-	-	-	-
7025902.52001 Medical Insurance	245,536	281,108	281,108	325,907	44,799	44,799
7025902.52020 Other Insurance & Benefits	27,518	32,368	32,368	33,461	1,093	1,093
7025902.52100 Social Security Contributions	120,218	135,317	135,317	144,345	9,028	9,028
7025902.52200 Retirement Contributions	124,117	132,852	132,852	138,824	5,972	5,972
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 Expens	13,155	12,800	12,800	12,800	-	-
Operating Payroll Total	2,277,641	2,584,861	2,584,861	2,778,026	193,165	193,165
Operating Expenses						
7025902.53520 Legal Services	3,461	6,000	5,000	6,000	-	1,000
7025902.53530 Special Prosecution	3,487	50,000	20,000	50,000	-	30,000
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	-	200
7025902.54410 Building Rent	18,586	21,270	18,000	21,270	-	3,270
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	-	500
7025902.55725 Dues & Subscriptions	14,439	15,500	15,500	15,500	-	-
7025902.55905 Witness Expenses	175	2,500	1,500	2,500	-	1,000
7025902.55920 Meetings	27,651	27,500	25,000	27,500	-	2,500
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	(8,272)	(8,272)
7025902.56122 Investigative Expense	565	500	500	500	-	-
7025902.56126 Payments For S.O Forfeitures	-	1,000	-	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	9,500	9,500
7025902.56170 Operating Supplies	12,030	12,500	10,000	12,500	-	2,500
7025902.57560 Miscellaneous Expense	17,195	5,000	7,000	5,000	-	(2,000)
7025902.57650 CERF Fuel	4,383	3,704	6,017	6,528	2,824	511
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	4,052	41,709
Contingency						
7025902.59090 Contingency	-	20,000	-	20,000	-	20,000
Contingency Total	-	20,000	-	20,000	-	20,000
TOTAL 6th JUDICIAL DA EXPENDITURES	2,572,056	2,972,584	2,914,927	3,169,801	197,217	254,874

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	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Beginning Fund Balance	\$176,109	\$175,986	\$168,504	\$153,507	(\$22,479)	(\$14,997)
Operating Revenue						
Property Taxes	76,379	78,411	78,411	102,261	23,850	23,850
Specific Ownership Taxes	8,843	7,500	7,841	7,500	-	(341)
Other Taxes	2,593	2,200	2,200	2,200	-	-
Miscellaneous	2,475	3,000	3,000	3,000	-	-
Prop Tax - Personal Exem	2	-	-	-	-	-
Operating Revenue Total	90,292	91,111	91,452	114,961	23,850	23,509
Operating Expenses						
Operating Costs						
Snow Removal	20,700	25,700	31,449	30,360	4,660	(1,089)
Grading & Maintenance	76,196	65,000	74,000	90,000	25,000	16,000
Miscellaneous Expenses	1,000	1,000	1,000	1,000	-	-
Operating Costs Total	97,896	91,700	106,449	121,360	29,660	14,911
Capital & One Time Expenditures						
Contingency	-	40,000	-	40,000	-	40,000
Capital & One Time Expenditures Total	-	40,000	-	40,000	-	40,000
Operating Expenses Total	97,896	131,700	106,449	161,360	29,660	54,911
Ending Fund Balance	\$168,504	\$135,397	\$153,507	\$107,108	(\$28,289)	(\$46,399)

Changes in Ending Fund Balance

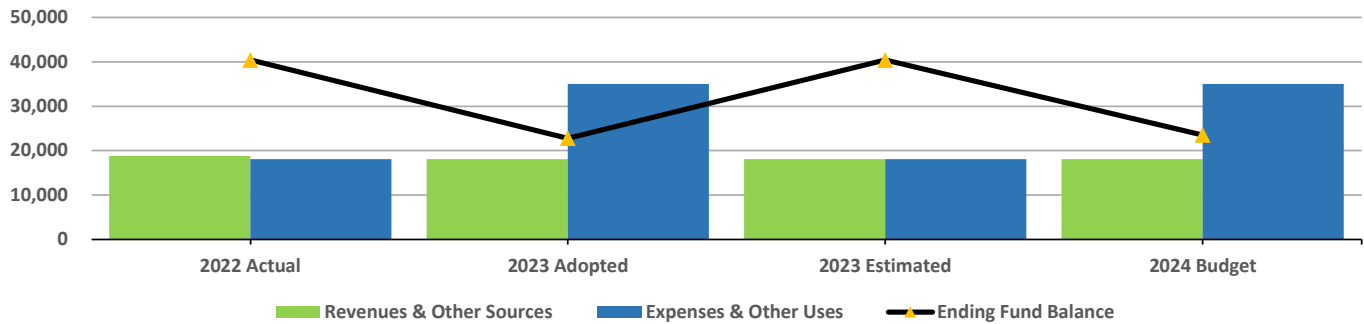


Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
300.41000 Property Taxes	76,379	78,411	78,411	102,261	23,850	23,850
300.41200 Specific Ownership Taxes	8,843	7,500	7,841	7,500	-	(341)
300.41910 Penalties & 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	114,961	23,850	23,509
Operating Expenses						
30030.53930 Other Professional Services	1,000	1,000	1,000	1,000	-	-
30030.54305 Snow Plowing	20,700	25,700	31,449	30,360	4,660	(1,089)
30030.56138 Grading & Maintenance	59,150	55,000	62,000	80,000	25,000	18,000
30030.56159 Road Maintenance	17,046	10,000	12,000	10,000	-	(2,000)
Operating Expenses Total	97,896	91,700	106,449	121,360	29,660	14,911
Contingency						
30030.59090 Contingency	-	40,000	-	40,000	-	40,000
Contingency Total	-	40,000	-	40,000	-	40,000
TOTAL DURANGO HILLS EXPENDITURES	97,896	131,700	106,449	161,360	29,660	54,911

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	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Beginning Fund Balance	\$39,684	\$39,684	\$40,405	\$40,405	\$721	(\$0)
Operating Revenue						
Property Taxes	16,176	16,981	16,981	16,981	-	-
Specific Ownership Taxes	1,893	1,130	1,130	1,130	-	-
Other Taxes	715	-	-	-	-	-
Operating Revenue Total	18,784	18,111	18,111	18,111	-	-
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	269	269
Debt Interest	3,784	3,521	3,521	3,252	(269)	(269)
Operating Costs Total	18,064	18,111	18,111	18,111	-	-
Capital & One Time Expenditures						
Contingency	-	16,887	-	16,887	-	16,887
Capital & One Time Expenditures Total	-	16,887	-	16,887	-	16,887
Operating Expenses Total	18,064	34,998	18,111	34,998	-	16,887
Ending Fund Balance	\$40,405	\$22,797	\$40,405	\$23,518	\$721	(\$16,887)

Changes in Ending Fund Balance



Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
<u>Operating Revenue</u>						
310.41000 Property Taxes	16,176	16,981	16,981	16,981	-	-
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	18,111	-	-
<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	(269)	(269)
31030.59020 Principal Payments	13,103	13,366	13,366	13,635	269	269
Debt Total	16,887	16,887	16,887	16,887	(0)	(0)
<u>Contingency</u>						
310.59090 Contingency	-	16,887	-	16,887	-	16,887
Contingency Total	-	16,887	-	16,887	-	16,887
TOTAL PALO VERDE PID EXPENDITURES	18,064	34,998	18,111	34,998	(0)	16,887

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.

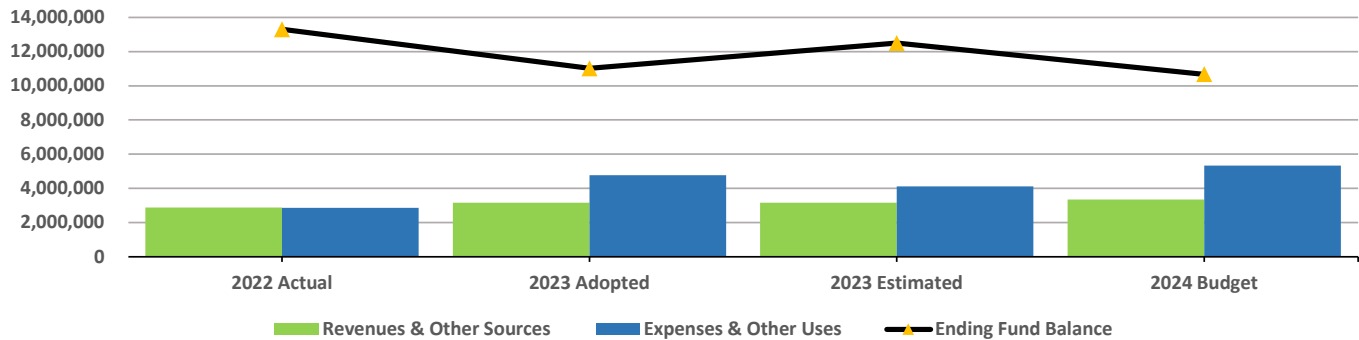


CAPITAL EQUIP REPLACE SUMMARY

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	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Beginning Fund Balance	\$12,770,276	\$12,478,708	\$13,308,497	\$12,503,117	\$24,409	(\$805,381)
Operating Revenue						
Operational Revenues	2,533,383	2,929,621	2,929,621	3,118,914	189,293	189,293
General Revenues	348,794	230,000	230,000	230,000	-	-
Capital & One Time Revenues	5,203	500	500	500	-	-
Operating Revenue Total	2,887,380	3,160,121	3,160,121	3,349,414	189,293	189,293
Operating Expenses						
Personnel Expenditures						
Salaries & Wages	529,523	597,825	597,825	694,016	96,190	96,190
Overtime	1,364	3,000	3,000	6,000	3,000	3,000
Medical Benefits	83,172	86,923	86,923	93,865	6,942	6,942
Other Benefits & Costs	97,098	104,667	104,667	119,864	15,197	15,197
Personnel Expenditures Total	711,158	792,415	792,415	913,745	121,330	121,330
Operational Expenditures	411,445	592,591	569,695	706,481	113,890	136,786
Capital & One Time Expenditures						
Capital & One Time Expenditures	1,733,205	2,892,592	2,253,392	3,204,346	311,754	950,954
Contingencies	-	500,000	500,000	500,000	-	-
Capital & One Time Expenditures Total	1,733,205	3,392,592	2,753,392	3,704,346	311,754	950,954
Operating Expenses Total	2,855,808	4,777,598	4,115,502	5,324,572	546,974	1,209,070
Reconcile to GAAP Net Income (Cerf)	506,649	150,000	150,000	150,000	-	-
Ending Fund Balance	\$13,308,497	\$11,011,231	\$12,503,117	\$10,677,959	(\$333,272)	(\$1,825,158)

Changes in Ending Fund Balance





CAPITAL EQUIP REPLACEMENT FUND

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
860.46901 Charges for Repairs & Maint In	644,232	1,392,445	1,392,445	1,706,704	314,259	314,259
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	1,534,176	1,409,210	(124,966)	(124,966)
860.47800 Retirement Account Refunds	3,762	-	-	-	-	-
860.47900 Miscellaneous Revenue	1,441	500	500	500	-	-
860.49100 Sale of Assets	348,794	230,000	230,000	230,000	-	-
Operating Revenue Total	2,887,380	3,160,121	3,160,121	3,349,414	189,293	189,293
Operating Payroll						
860.51000 Salaries & Wage	529,523	597,825	597,825	694,016	480,952	480,952
860.51230 Overtime	1,364	3,000	3,000	6,000	15,000	15,000
860.52001 Medical Insurance	83,172	86,923	86,923	93,865	34,710	34,710
860.52020 Other Insurance & Benefits	7,987	8,697	8,697	11,140	12,213	12,213
860.52100 Social Security Contributions	38,986	43,384	43,384	50,114	33,652	33,652
860.52200 Retirement Contributions	31,624	36,384	36,384	42,408	30,122	30,122
860.52330 Worker's Compensation	12,366	12,690	12,690	12,690	-	-
860.52500 Annual Leave Conversion Expens	6,135	3,512	3,512	3,512	-	-
Operating Payroll Total	711,158	792,415	792,415	913,745	606,649	606,649
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	127,500	250,000
860.54102 Electric	10,003	10,800	9,331	9,611	(5,946)	1,400
860.54106 Gas	3,799	3,780	9,075	11,343	37,816	11,343
860.54110 Water & Sewer	3,238	4,806	3,742	3,854	(4,759)	561
860.54150 Telephone	82	100	100	100	-	-
860.54210 Hazardous Materials Disposal	1,647	3,000	3,000	5,000	10,000	10,000
860.54212 Waste Disposal	1,367	1,404	1,287	1,326	(390)	193
860.54315 Equip Repair & Maint - Non-Mv	24,343	25,000	25,000	25,000	-	-
860.55520 Photocopy	603	850	850	2,000	5,750	5,750
860.55920 Meetings	163	500	500	500	-	-
860.55940 Training	6,005	4,000	4,000	8,000	20,000	20,000
860.56110 Clothing & Uniforms	8,297	9,000	9,000	11,000	10,000	10,000
860.56114 Computer Equip & Software	1,500	3,000	3,000	4,527	7,635	7,635
860.56156 Machinery & Equipment Parts	211,917	262,435	262,435	315,000	262,825	262,825
860.56164 Motor Vehicle Parts	28,061	32,101	32,101	37,000	24,495	24,495
860.56170 Operating Supplies	16,617	25,000	25,000	27,500	12,500	12,500
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	55,330	55,330
860.57650 CERF Fuel	7,979	8,381	7,340	9,720	6,695	11,900
Operating Expenses Total	411,445	592,591	569,695	706,481	569,451	683,932
Capital Outlay						
860.57675 CERF Special Equipment	462,455	193,436	175,836	379,200	928,820	1,016,820
860.59125 CERF Equipment	1,257,572	2,699,156	2,077,556	2,825,146	629,950	3,737,950
Capital Outlay Total	1,720,027	2,892,592	2,253,392	3,204,346	1,558,770	4,754,770
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	4,115,502	5,324,572	2,734,870	6,045,351

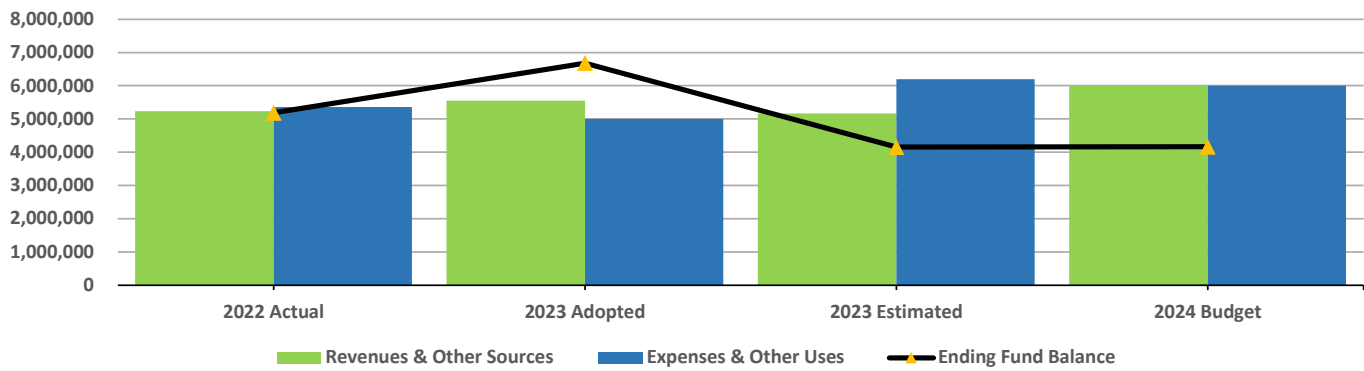


EMPLOYEE MEDICAL SELF INSURANCE SUMMARY

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 cost-reimbursement basis.

	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Beginning Fund Balance	\$5,314,064	\$6,132,766	\$5,184,941	\$4,157,811	(\$1,974,955)	(\$1,027,130)
Operating Revenue						
Internal Charges for Services	4,996,317	5,550,000	4,937,735	5,843,411	293,411	905,676
Miscellaneous	238,146	2,000	231,979	166,312	164,312	(65,667)
Operating Revenue Total	5,234,463	5,552,000	5,169,714	6,009,723	457,723	840,009
Operating Expenses						
Medical Costs	5,363,585	5,000,000	6,196,844	6,000,000	1,000,000	(196,844)
Operating Expenses Total	5,363,585	5,000,000	6,196,844	6,000,000	1,000,000	(196,844)
Ending Fund Balance	\$5,184,941	\$6,684,766	\$4,157,811	\$4,167,534	(\$2,517,232)	\$9,723

Changes in Ending Fund Balance





EMPLOYEE MEDICAL SELF INSURANCE

Account and Description	2022 Actual	2023 Adopted	2023 Estimated	2024 Budget	2024 O/(U) 2023 Budget	2024 O/(U) 2023 Estimate
Operating Revenue						
870.46950 Medical Premiums County	4,737,316	5,300,000	4,687,735	5,593,411	293,411	905,676
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	164,312	(65,667)
Operating Revenue Total	5,234,463	5,552,000	5,169,714	6,009,723	457,723	840,009
Operating Expenses						
870.57565 Claims Pd-Self Insurance Fund	5,363,585	5,000,000	6,196,844	6,000,000	5,000,000	(984,220)
Operating Expenses Total	5,363,585	5,000,000	6,196,844	6,000,000	5,000,000	(984,220)
TOTAL EMPLOYEE MEDICAL INS EXPENDITURES	5,363,585	5,000,000	6,196,844	6,000,000	5,000,000	(984,220)

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	638,129
Admin/General Fund	American Rescue Plan Act Funding	589,083
Admin/General Fund	DOLA Broadband Grant	3,591,628
Admin/General Fund	Energy Impact Assistance Funds	191,377
Emergency Managment/General Fund	COSWAP Grant	816,484
Road & Bridge Fund	Property Taxes	63,678
Dept. of Human Services Fund	Property Taxes	60,539
ONE TIME REVENUES		6,526,701
ONE TIME EXPENDITURES		
Dept./Fund		Expenditures
Admin/General Fund	Affordable Housing	1,739,800
Admin/General Fund	American Rescue Plan Act Expense	589,083
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	191,377
Admin/General Fund	Homeless Camp Management	190,000
Admin/General Fund	Schluter Public Input	100,000
Admin/General Fund	Community Infrastructure Proj	3,500,000
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		13,387,714

Conservation Trust Fund Capital Project				
Dept/Fund	Project	Description	Expenditure	Revenue
Conservation Trust	Multi-Event Center	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	The project was budgeted at \$1million for 2021. Due to the scope of work required to remodel the facility, it was estimated that construction cost for 2022 would be \$4,540,000 and has been revised to \$5,000,000 for the 2024 budget.	5,000,000	1,825,000
General Services	Window Awning	Replace 30 awnings of varying sizes that are 33-years-old, above the windows at the La PlataCounty courthouse. 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 willneed 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/three locations	This request is for the replacement of asphalt at three locations. The General Service Department is developing a plan in which we address these issues by repairing a few parking lots every year. The asphalt in the main driveway if 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 recreation asphalt meet this area 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. The second lot for repair is the entrance to the jail and all of the asphalt in front of and through the secure gateleading to the back of the facility. The third location is the senior center parking lot. The cracks and uneven surfaces have become a hazard 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 Service 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 court 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 due to 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 handicapped access, moving of heavy or large objects and causing difficulties for our Lessees up stairs. If we get into a situation where the elevator cannot be repaired, it could possibly cost us up to \$1000 dollars a day in fines from the State of Colorado.	199,000	-
General Services	Building Security	This request if 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.	3,500,000	-
General Services	La Posta Improvements	To address the required necessary infrastructure improvements that are needed in order to facilitate economic development projects within the La Posta Planning area.	1,000,000	-
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 has been awarded and will fund this Project.	1,300,000	-

Dept/Fund	Project	Description	Expenditure	Revenue
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 \$2,480,000.00 saved from this years' budget is requested for 2024 in order to move forward with the plan recommendations.	2,480,000	-
General Services	Energy Conservation and Sustainability Project	This was originally in the 2023 budget and is being carry 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, amount is unknown at this time.	3,000,000	-
General Services	Fairgrounds RV Pedestals	This was originally in the 2023 budget and is being carry 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. 3 of the 6 are only 30 amp, this project would increase the services to 50 amp service 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 fro \$700,000 and was carried through 2022 and 2023. For '21 and '22 the following work was intended-- 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.	5,000,000	-
General Services	Courthouse Roof Replacement	This project is a 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 it's life expectancy and has develop leaks that are in need of constant patching. As the membrane is well passed 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 over 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	1,100,000	-
General Services	Courthouse Second floor carpet replacement & Benches	This project is a being carried 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, color and type is no larger available for patching and it's worn it can no longer be cleaned as it comes apart. We will replace this carpet with carpet tiles as was done in the two lower floor remodels.	470,000	-
General Services	Ignacio Fuel Tank Replacement	This project is a being carried from the 2023 budget. Ignacio fuel system has a 4,000 gallon diesel fuel tank that is out of date and out of state code.	150,000	-
TOTAL CAPITAL IMPROVEMENT FUND			26,431,000	1,825,000

Technology Portion of Capital				
Dept/Fund	Project	Description	Expenditure	Revenue
IT	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 that provides our users with new equipment every four years reduces the cost of repairs, a reduction in the human resource to maintain aging machines while building an appropriate life cycle that is cost-effective and reduces downtime for our users due to repair or replacement. Helps aid in our security by having the latest equipment and operating systems.	140,000	-
IT	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, it does not track parts to workorders, 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; and will allow for tracking time, parts issued, inventory, equipment, supplies; is capable to run reports; allow for 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	-
IT	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 this allows smaller organizations to 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	-
IT	Office 365	This is to bring all county employees onto the same window platform, allowing for better collaboration and may have the ability to remove certain redundant systems.	130,000	-
Admin	New Board Room Projectors	Current system is showing signs of aging. Parts are becoming scarce and/or unavailable.	30,000	-
TOTAL IT CAPITAL IMPROVEMENT FUND			565,600	-

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 it's 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	-
Sheriff Det	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 Det	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 bereplaced 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 multiplecameras. This is a major safety concern, as it has the potential to delay accurate information for deputiesresponding to incidents. Through on going evaluations, it has also been noted that there are several locations in the Court House that arenot covered by cameras, which are cause for concern for officer safety and liability for the County in the case ofany 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 more a 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	-
Fairgrounds	Fairgrounds wood shingle replacement	The General Service 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 making them 44 years old. The shingles have been repaired and stained in previous years but have now dried out to the point they they could become a fire hazard. The shingles are not part of the roof structure, but more the exterior facade of the building. We would like to replace the wooden shingles with a metal panel similar to standing seam roofing. We feel that 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.	300,000	-
TOTAL General Fund Portion of Capital			590,990	-

Joint Sales Tax Fund Capital				
Dept/Fund	Project	Description	Expenditure	Revenue
Senior Services	CORRECTED-Remodel of the Senior Center public restrooms	The Senior Center restrooms have become dilapidated and unsightly due to normal wear and tear over a period of 30 plus years 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 out dated and stained. These funds would be used to replace existing partitions, floor, ceiling panels, cabinetry, sinks, and repair and repainting of walls.	150,000	-
TOTAL Dept. of Human Services Capital			150,000	-

R&B Fund Capital				
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. We were told by the technician that the leaks in the unit cannot be found or repaired, and that it is due for replacement. 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 yrs. old and have reached their expected lifecycle. Since they are adjacent to one another and all past their expected life cycle. We feel 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. 2 units weigh 7.5 tons and one is 10 tons.	160,000	-
TOTAL Road and Bridge Fund Capital			160,000	-



ROAD BRIDGE PORTION OF PROJECTS AND CAPITAL

Projects	Description	Expenditure	Revenue
County Road 213 (La Posta Road) Access Improvements	Road access improvements/turn lanes for County Road 213 to benefit development in the La Posta area with improved access at the Air Park Drive - Kaycee Lane - County Road 213 intersection.	1,380,000	-
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 rockfall on the east side of County Road 250. The boxculvert will be installed by the Road & Bridge Drainage Team 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 practicalway to replace the culvert with closing the road.	50,000	-
CR 228 Florida Farmers Ditch Bridge replacement	This project will replace the CR 228 load restricted bridge over Florida Farmers Ditch with large concrete culvert.	750,000	-
CR 213, River Crossing Bridge, bridge maintenance.	CR 213, River Crossing Bridge, replace bridge expansion joint and repair/replace retaining wall under eastabutment.	400,000	-
County Road 240 - Mill & Overlay	County Road Mill and overlay project: 240 Edgemont Ranch (Copper Bell) to CR 246,continuation from the endof 2022 project.	2,640,000	-
County Road 501	County Road 501, 3.7 miles of mill and overlay project from 2023 paving project to CR 501A near Dam.	2,220,000	-
TOTAL ROAD & BRIDGE PROJECTS		7,530,000	-



CAPITAL EQUIPMENT REPLACEMENT FUND - CAPITAL PROJECTS

Department	New unit #	Year	Make	Model	Miles/hrs	Special Equipment	Proposed vehicle cost/2024	Total w/ equipment
Old Requests								
Assessor	6166	2015/2015	Chevrolet	Equinox	90,000	500	51,434	51,934
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	Johndeere	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
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	\$ 2,190,146	\$ 2,465,346

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 47.9% of the total operating budget. Those costs are projected to increase by 15.1% or 6.649 million over the 2022 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 Dept 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 this criteria, the 2024 budget proposes 22 promotions and 5 reclasses. 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 reclasses in the Sheriff's Office, 1 reclass in the Administration Department, and 1 reclass 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.



FULLTIME EQUIVALENT BY FUNCTION

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	1012101	9.00	10.00
Assessor	1010101	17.00	17.00
Attorney	1012201	9.00	9.00
Clerk/Elections	1010201	18.00	18.00
Commissioners	1010001	3.00	3.00
County Surveyor	1010301	1.00	1.00
Facilities & Grounds	1012151	20.00	19.00
Finance	1012301	7.25	7.75
Human Resources	1012451	4.75	4.75
Information Technology	1012401	13.00	14.00
Planning	1012601	13.75	14.00
Procurement	1012501	2.00	2.00
Risk Management	1012701	2.00	2.00
Treasurer/Trustee	1010401	5.00	5.00
General Government Total		124.75	126.50
Public Safety:			
Building Inspection	1023002	11.00	11.00
Coroner	1021002	3.00	3.00
District Attorney	7025902	28.00	27.00
Emergency Management	1024012	3.00	3.00
SO - Admin	1020002	12.75	13.75
SO - Patrol (Operations)	1020102	41.00	40.00
SO - Criminal Investigations	10201014	7.00	6.00
SO - Special Investigations	10201013	5.00	5.00
SO - Detentions	1020202	71.00	72.00
SO - Alternatives to Incarceration	10202011	0***	0***
Public Safety Total		181.75	180.75
Public Works:			
Engineering	1132153	8.00	5.00
Road & Bridge Maintenance	1132103	34.80	38.00
Weed Control	1031553	1.00	1.00
Public Works Total		43.80	44.00
Recreation & Culture:			
Fairgrounds	1051105	5.00	5.00
Recreation & Culture Total		5.00	5.00
Health & Welfare:			
Dept. of Human Services Fund	1347	71.25	71.75
Senior Services	1041004	10.25	10.25
Veterans' Services Office	1012801	1.00	1.00
Public Health Fund	1442104	-	47.80
Health & Welfare Total		82.50	130.80
Internal Service Fund:			
CERF	860	8.20	9.00
Internal Service Fund Total		8.20	9.00
TOTAL FULL TIME EQUIVALENT		446.00	496.05

*** Combined with Detentions

Salary and benefits represent 47.9% of the County's total operating expenditures.

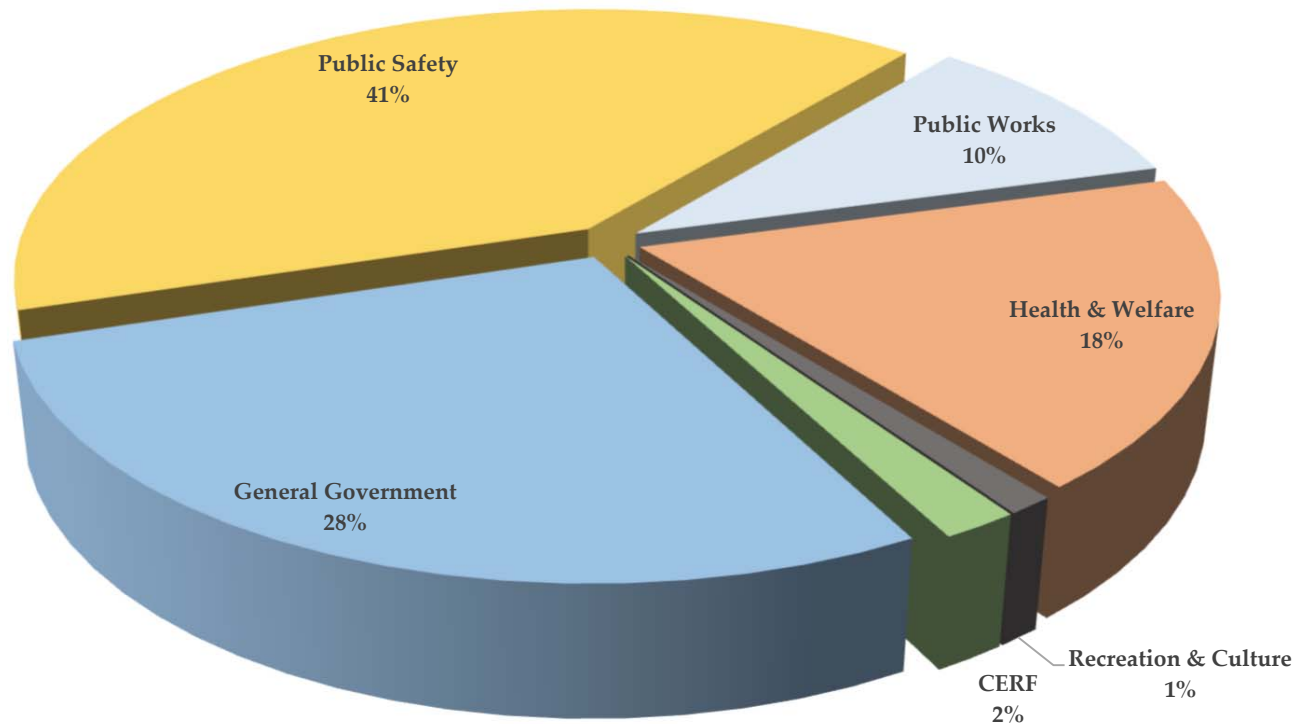
WAGES

Function	2024 Budget	2023 Budget	Inc/(Dec)	% Chg
General Government	\$10,458,517	\$9,520,718	\$937,799	9.9%
Public Safety	14,809,821	14,239,680	570,142	4.0%
Public Works	3,497,833	3,177,393	320,440	10.1%
Health & Welfare	9,344,351	6,468,223	2,876,129	44.5%
Recreation & Culture	380,358	395,448	(15,091)	-3.8%
Total	\$38,490,880	\$33,801,462	\$4,689,419	13.9%

BENEFITS

Function	2024 Budget	2023 Budget	Inc/(Dec)	% Chg
General Government	\$3,105,512	\$2,776,986	\$328,526	11.8%
Public Safety	4,958,717	4,657,542	301,175	6.5%
Public Works	1,153,840	1,010,590	143,251	14.2%
Health & Welfare	2,838,001	1,657,996	1,180,005	71.2%
Recreation & Culture	128,580	133,825	(5,245)	-3.9%
Total	\$12,184,650	\$10,236,938	\$1,947,712	19.0%

Percentage of FTEs by Function



BUDGET AUTHORITIES

This table sets forth the responsibility for budgetary management and accountability for each County cost center for 2023. 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.

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. 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
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
1270 Risk Management		
2100 County Coroner	⇒	County Coroner

General Fund (10) Cont'd

Cost Center	Responsible Position
All Sheriff's Department Cost Centers	
2000 Sheriff Admin 2010 Sheriff Operations 201013 Special Investigations 201014 Criminal Investigations 202011 Alternatives to Incarceration 2020 Detention	Sheriff
4100 Senior Services - Durango 4105 Senior Services - County 1280 Veterans Service Office	Director of Human Services
2401 Emergency Management	Director of Emergency Mgt.
1225 Extension Office	Extension Director
5110 Fairgrounds	Director of General Services
3152 Waste Management/Landfill Closure 3155 Weed Management	Director of Public Works
Road & Bridge Fund (11)	
3210 Maintenance Support 3215 Engineering	Director of Public Works
Human Services Fund (13)	
130xx Department of Human Services	Director of Human Services
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
District Attorney (70)	
25902 District Attorney Fund	District Attorney
Durango Hill Road Improvement District (30)	
30030 District Expense	District Advisory Board President
Palo Verde (31)	
310 District Expense	District Board President
Respective Spending Authority's Specific Capital Account Capital Equipment Replacement	The Budget Authorities for Individual Cost Center General Services Director
Employee Health Insurance Fund (87)	
870 Medical/dental claims	Director of Human Resources